

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2020

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY	POLICE DISTRICT	FIRE DISTRICT
Cash Receipts						
Property and Other Local Taxes	\$0	\$0	\$650,527	\$0	\$1,660,485	\$1,181,179
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	0	5	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	21,391	152,658	10,869	0	155,189	111,183
Special Assessments	0	0	0	0	0	0
Earnings on Investments	403	5,463	0	0	0	0
Miscellaneous	0	0	98,989	11,900	74,012	28,991
<i>Total Cash Receipts</i>	<u>21,794</u>	<u>158,121</u>	<u>760,385</u>	<u>11,900</u>	<u>1,889,691</u>	<u>1,321,353</u>
Cash Disbursements						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	0	1,535,437	945,687
Public Works	9,728	43,427	587,869	0	0	0
Health	0	0	0	3,639	0	0
Human Services	0	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0	0
Other	0	0	0	0	0	0
Capital Outlay	0	0	374,140	0	51,407	46,571
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>9,728</u>	<u>43,427</u>	<u>962,009</u>	<u>3,639</u>	<u>1,586,844</u>	<u>992,258</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>12,066</u>	<u>114,694</u>	<u>(201,624)</u>	<u>8,261</u>	<u>302,847</u>	<u>329,095</u>
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2020

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY	POLICE DISTRICT	FIRE DISTRICT
Sale of Capital Assets	0	0	0	0	0	29,986
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	(256,937)	0	(126,449)	(376,952)
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	1,312	0	7,333	6,694
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	(255,625)	0	(119,116)	(340,272)
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	12,066	114,694	(457,249)	8,261	183,731	(11,177)
<i>Fund Cash Balances, January 1</i>	24,471	396,810	1,069,333	3,738	1,315,911	981,452
<i>Fund Cash Balances, December 31</i>	<u>\$36,537</u>	<u>\$511,504</u>	<u>\$612,084</u>	<u>\$11,999</u>	<u>\$1,499,642</u>	<u>\$970,275</u>

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2020

	ROAD DISTRICT	PERMISSIVE MOTOR VEH LICENSE	ENFORCE- MENT AND EDUCATION	FIRE & RSC AMBULANCE EMS SERV	Ohio Peace Officer	Fire FEMA Grant - EMS
Cash Receipts						
Property and Other Local Taxes	\$696,412	\$19,880	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	108,372	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	107,658	0	0	0	0	0
Special Assessments	0	0	0	0	0	0
Earnings on Investments	0	244	0	0	0	0
Miscellaneous	6,089	0	0	0	0	0
<i>Total Cash Receipts</i>	<u>810,159</u>	<u>20,124</u>	<u>0</u>	<u>108,372</u>	<u>0</u>	<u>0</u>
Cash Disbursements						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	25,282	0	0
Public Works	405,549	12,951	0	0	0	0
Health	0	0	0	0	0	0
Human Services	0	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0	0
Other	0	0	0	0	0	0
Capital Outlay	785,858	0	0	1,212	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>1,191,407</u>	<u>12,951</u>	<u>0</u>	<u>26,494</u>	<u>0</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(381,248)</u>	<u>7,173</u>	<u>0</u>	<u>81,878</u>	<u>0</u>	<u>0</u>
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0

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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2020

	ROAD DISTRICT	PERMISSIVE MOTOR VEH LICENSE	ENFORCE- MENT AND EDUCATION	FIRE & RSC AMBULANCE EMS SERV	Ohio Peace Officer	Fire FEMA Grant - EMS
Sale of Capital Assets	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Transfers Out	(256,937)	0	0	0	0	0
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(256,937)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(638,185)</u>	<u>7,173</u>	<u>0</u>	<u>81,878</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>1,119,133</u>	<u>18,223</u>	<u>5,664</u>	<u>204,192</u>	<u>6,240</u>	<u>0</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$480,948</u></u>	<u><u>\$25,396</u></u>	<u><u>\$5,664</u></u>	<u><u>\$286,070</u></u>	<u><u>\$6,240</u></u>	<u><u>\$0</u></u>

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2020

	CARES ACT - HHS Provider	Local Coronaviru s Relief	SPECIAL REVENUE TOTAL
Cash Receipts			
Property and Other Local Taxes	\$0	\$0	\$4,208,483
Charges for Services	0	0	0
Licenses, Permits and Fees	0	0	108,377
Fines and Forfeitures	0	0	0
Intergovernmental	3,523	282,525	844,996
Special Assessments	0	0	0
Earnings on Investments	19	724	6,853
Miscellaneous	0	0	219,981
<i>Total Cash Receipts</i>	<u>3,542</u>	<u>283,249</u>	<u>5,388,690</u>
Cash Disbursements			
Current:			
General Government	3,542	255,249	258,791
Public Safety	0	0	2,506,406
Public Works	0	0	1,059,524
Health	0	0	3,639
Human Services	0	0	0
Conservation-Recreation	0	0	0
Other	0	0	0
Capital Outlay	0	0	1,259,188
Debt Service:			
Principal Retirement	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Cash Disbursements</i>	<u>3,542</u>	<u>255,249</u>	<u>5,087,548</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>28,000</u>	<u>301,142</u>
Other Financing Receipts (Disbursements)			
Sale of Bonds	0	0	0
Sale of Refunding Bonds	0	0	0
Sale of Notes	0	0	0
Loans Issued	0	0	0
Other Debt Proceeds	0	0	0
Premium and Accrued Interest on Debt	0	0	0
Discount on Debt	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0

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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2020

	CARES ACT - HHS Provider	Local Coronaviru s Relief	SPECIAL REVENUE TOTAL
Sale of Capital Assets	0	0	29,986
Transfers In	0	0	0
Transfers Out	0	0	(1,017,275)
Advances In	0	0	0
Advances Out	0	0	0
Other Financing Sources	0	0	15,339
Other Financing Uses	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>(971,950)</u>
Special Item	0	0	0
Extraordinary Item	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>28,000</u>	<u>(670,808)</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>	<u>5,145,167</u>
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$28,000</u>	<u>\$4,474,359</u>

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Debt Service Funds

For the Year Ended December 31, 2020

	GENERAL BOND(NOTE) RETIREMENT	MISC DEBT SERVICE	MISC DEBT SERVICE	Miscellaneous Debt Service-OP	DEBT SERVICE TOTAL
Cash Receipts					
Property and Other Local Taxes	\$37,708	\$0	\$0	\$49,847	\$87,555
Charges for Services	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	5,550	0	0	0	5,550
Special Assessments	0	0	0	0	0
Earnings on Investments	0	0	0	0	0
Miscellaneous	1,529	0	0	0	1,529
<i>Total Cash Receipts</i>	<u>44,787</u>	<u>0</u>	<u>0</u>	<u>49,847</u>	<u>94,634</u>
Cash Disbursements					
Current:					
General Government	0	0	0	0	0
Public Safety	605	0	0	0	605
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0
Other	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	164,999	0	0	49,847	214,846
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Interest and Fiscal Charges	19,240	0	0	0	19,240
<i>Total Cash Disbursements</i>	<u>184,844</u>	<u>0</u>	<u>0</u>	<u>49,847</u>	<u>234,691</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(140,057)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(140,057)</u>
Other Financing Receipts (Disbursements)					
Sale of Bonds	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0
Sale of Notes	0	0	0	0	0
Loans Issued	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0
Discount on Debt	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0

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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Debt Service Funds

For the Year Ended December 31, 2020

	GENERAL BOND(NOTE) RETIREMENT	MISC DEBT SERVICE	MISC DEBT SERVICE	Miscellane ous Debt Service-OP	DEBT SERVICE TOTAL
Sale of Capital Assets	0	0	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Advances In	0	0	0	0	0
Advances Out	0	0	0	0	0
Other Financing Sources	0	0	0	0	0
Other Financing Uses	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0	0
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	(140,057)	0	0	0	(140,057)
<i>Fund Cash Balances, January 1</i>	480,828	0	0	0	480,828
<i>Fund Cash Balances, December 31</i>	<u>\$340,771</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$340,771</u>

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Capital Projects Funds

For the Year Ended December 31, 2020

	PUBLIC WORKS PROJECTS	PUBLIC WORKS PROJECTS	Capital Projects CountyLine	CAPITAL PROJECTS -	MISC CAPITAL PROJECTS	Capital Project - General
Cash Receipts						
Property and Other Local Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	303,893	0	5,856	0	0	0
Special Assessments	0	0	0	0	0	0
Earnings on Investments	0	0	0	0	0	0
Miscellaneous	0	0	0	0	14,700	0
<i>Total Cash Receipts</i>	<u>303,893</u>	<u>0</u>	<u>5,856</u>	<u>0</u>	<u>14,700</u>	<u>0</u>
Cash Disbursements						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	0	0	0
Public Works	0	0	0	0	0	0
Health	0	0	0	0	0	0
Human Services	0	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0	0
Other	0	0	0	0	0	0
Capital Outlay	303,893	0	1,414,185	0	12,000	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>303,893</u>	<u>0</u>	<u>1,414,185</u>	<u>0</u>	<u>12,000</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>0</u>	<u>(1,408,329)</u>	<u>0</u>	<u>2,700</u>	<u>0</u>
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0

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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Capital Projects Funds

For the Year Ended December 31, 2020

	PUBLIC WORKS PROJECTS	PUBLIC WORKS PROJECTS	Capital Projects CountyLine	CAPITAL PROJECTS -	MISC CAPITAL PROJECTS	Capital Project - General
Sale of Capital Assets	0	0	0	0	0	0
Transfers In	0	0	0	0	0	575,194
Transfers Out	0	0	0	0	0	0
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0	0	575,194
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	0	0	(1,408,329)	0	2,700	575,194
<i>Fund Cash Balances, January 1</i>	0	0	1,729,168	0	17,901	0
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>	<u>\$320,839</u>	<u>\$0</u>	<u>\$20,601</u>	<u>\$575,194</u>

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Capital Projects Funds

For the Year Ended December 31, 2020

	Capital Project - Road Dept	Capital Project - Police	Capital Project - Fire Dept	CAPITAL PROJECTS TOTAL
Cash Receipts				
Property and Other Local Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	0	309,749
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	0	0	0	14,700
<i>Total Cash Receipts</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>324,449</u>
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	0	0	0	0
Capital Outlay	0	0	0	1,730,078
Debt Service:				
Principal Retirement	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Cash Disbursements</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,730,078</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,405,629)</u>
Other Financing Receipts (Disbursements)				
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0

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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Capital Projects Funds

For the Year Ended December 31, 2020

	Capital Project - Road Dept	Capital Project - Police	Capital Project - Fire Dept	CAPITAL PROJECTS TOTAL
Sale of Capital Assets	0	0	0	0
Transfers In	513,874	126,449	376,952	1,592,469
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>513,874</u>	<u>126,449</u>	<u>376,952</u>	<u>1,592,469</u>
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>513,874</u>	<u>126,449</u>	<u>376,952</u>	<u>186,840</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,747,069</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$513,874</u></u>	<u><u>\$126,449</u></u>	<u><u>\$376,952</u></u>	<u><u>\$1,933,909</u></u>