

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

All Special Revenue Funds

For the Year Ended December 31, 2019

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY	POLICE DISTRICT	FIRE DISTRICT
Cash Receipts						
Property and Other Local Taxes	\$0	\$0	\$517,140	\$0	\$1,644,945	\$1,170,113
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	22,110	122,248	42,650	0	155,282	111,241
Special Assessments	0	0	0	0	0	0
Earnings on Investments	612	6,930	0	0	0	0
Miscellaneous	0	0	84,226	2,050	55,661	17,418
<i>Total Cash Receipts</i>	<u>22,722</u>	<u>129,178</u>	<u>644,016</u>	<u>2,050</u>	<u>1,855,888</u>	<u>1,298,772</u>
Cash Disbursements						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	0	1,548,086	1,035,019
Public Works	25,000	71,578	423,802	0	0	0
Health	0	0	0	12,801	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	316,946	0	65,279	61,612
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>25,000</u>	<u>71,578</u>	<u>740,748</u>	<u>12,801</u>	<u>1,613,365</u>	<u>1,096,631</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(2,278)</u>	<u>57,600</u>	<u>(96,732)</u>	<u>(10,751)</u>	<u>242,523</u>	<u>202,141</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

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

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

All Special Revenue Funds

For the Year Ended December 31, 2019

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY	POLICE DISTRICT	FIRE DISTRICT
Sale of Capital Assets	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
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	645	2,955
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0	645	2,955
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	(2,278)	57,600	(96,732)	(10,751)	243,168	205,096
<i>Fund Cash Balances, January 1</i>	26,749	339,210	1,166,065	14,489	1,072,743	776,356
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	24,471	396,810	1,069,333	3,738	1,315,911	981,452
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$24,471</u>	<u>\$396,810</u>	<u>\$1,069,333</u>	<u>\$3,738</u>	<u>\$1,315,911</u>	<u>\$981,452</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2019

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY	POLICE DISTRICT	FIRE DISTRICT
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	(\$2,278)	\$57,600	(\$96,732)	(\$10,751)	\$243,168	\$205,096
<i>Fund Cash Balances, January 1</i>	26,749	339,210	1,166,065	14,489	1,072,743	776,356
<i>Fund Cash Balances, December 31</i>	<u>\$24,471</u>	<u>\$396,810</u>	<u>\$1,069,333</u>	<u>\$3,738</u>	<u>\$1,315,911</u>	<u>\$981,452</u>
Fund Balances						
Amounts identified as:						
Nonspendable						
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:						
Cemetery	\$0	\$0	\$0	\$3,738	\$0	\$0
Debt Service	0	0	0	0	0	0
Drug and Alcohol Education and Enforcement	0	0	0	0	0	0
Emergency Medical Services	0	0	0	0	0	0
ENERGY CONSERVATION	0	0	0	0	0	0
Fire Operations	0	0	0	0	0	981,452
Police Operations	0	0	0	0	1,315,911	0
Road and Bridge Maintenance and Improvements	24,471	396,810	1,069,333	0	0	0
Training Reimbursement Funds Only	0	0	0	0	0	0
<i>Total Restricted</i>	<u>24,471</u>	<u>396,810</u>	<u>1,069,333</u>	<u>3,738</u>	<u>1,315,911</u>	<u>981,452</u>
Committed to:						
FIRE TRUCK PURCHASE	0	0	0	0	0	0
POLICE STATION	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	0	0	0	0	0	0
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:						
Assigned	0	0	0	0	0	0
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Unassigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Fund Cash Balances, December 31</i>	<u>\$24,471</u>	<u>\$396,810</u>	<u>\$1,069,333</u>	<u>\$3,738</u>	<u>\$1,315,911</u>	<u>\$981,452</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2019

	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	\$1,050,399	\$18,173	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	115,251	0	0
Fines and Forfeitures	0	0	5,639	0	0	0
Intergovernmental	110,613	0	0	0	0	0
Special Assessments	0	0	0	0	0	0
Earnings on Investments	0	0	0	0	0	0
Miscellaneous	4,192	0	0	0	0	0
<i>Total Cash Receipts</i>	<u>1,165,204</u>	<u>18,173</u>	<u>5,639</u>	<u>115,251</u>	<u>0</u>	<u>0</u>
Cash Disbursements						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	0	1,410	19,830	0	0
Public Works	607,208	902	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	191,538	0	0	52,892	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>798,746</u>	<u>902</u>	<u>1,410</u>	<u>72,722</u>	<u>0</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>366,458</u>	<u>17,271</u>	<u>4,229</u>	<u>42,529</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

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

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

All Special Revenue Funds

For the Year Ended December 31, 2019

	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	7,423	0	0	0	0	0
Transfers In	0	0	0	0	0	0
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>	<u>7,423</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>373,881</u>	<u>17,271</u>	<u>4,229</u>	<u>42,529</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>745,252</u>	<u>952</u>	<u>1,435</u>	<u>161,663</u>	<u>6,240</u>	<u>0</u>
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	1,119,133	18,223	5,664	204,192	6,240	0
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0	0
<i>Fund Cash Balances, December 31</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>

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

All Special Revenue Funds

For the Year Ended December 31, 2019

	ROAD DISTRICT	PERMISSIVE MOTOR VEH LICENSE	ENFORCE- MENT AND EDUCATION	FIRE & RSC AMBULANCE EMS SERV	Ohio Peace Officer	Fire FEMA Grant - EMS
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	\$373,881	\$17,271	\$4,229	\$42,529	\$0	\$0
<i>Fund Cash Balances, January 1</i>	745,252	952	1,435	161,663	6,240	0
<i>Fund Cash Balances, December 31</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>
Fund Balances						
Amounts identified as:						
Nonspendable						
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:						
Cemetery	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	0	0	0	0	0	0
Drug and Alcohol Education and Enforcement	0	0	5,664	0	0	0
Emergency Medical Services	0	0	0	204,192	0	0
ENERGY CONSERVATION	0	0	0	0	0	0
Fire Operations	0	0	0	0	0	0
Police Operations	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	1,119,133	18,223	0	0	0	0
Training Reimbursement Funds Only	0	0	0	0	6,240	0
<i>Total Restricted</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>
Committed to:						
FIRE TRUCK PURCHASE	0	0	0	0	0	0
POLICE STATION	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	0	0	0	0	0	0
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:						
Assigned	0	0	0	0	0	0
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Unassigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Fund Cash Balances, December 31</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>

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

All Special Revenue Funds

For the Year Ended December 31, 2019

	SPECIAL REVENUE TOTAL
Cash Receipts	
Property and Other Local Taxes	\$4,400,770
Charges for Services	0
Licenses, Permits and Fees	115,251
Fines and Forfeitures	5,639
Intergovernmental	564,144
Special Assessments	0
Earnings on Investments	7,542
Miscellaneous	163,547
<i>Total Cash Receipts</i>	<u>5,256,893</u>
Cash Disbursements	
Current:	
General Government	0
Public Safety	2,604,345
Public Works	1,128,490
Health	12,801
Human Services	0
Conservation-Recreation	0
Other	0
Capital Outlay	688,267
Debt Service:	
Principal Retirement	0
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	0
<i>Total Cash Disbursements</i>	<u>4,433,903</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>822,990</u>
Other Financing Receipts (Disbursements)	
Sale of Bonds	0
Sale of Refunding Bonds	0
Sale of Notes	0
Loans Issued	0
Other Debt Proceeds	0
Premium and Accrued Interest on Debt	0
Discount on Debt	0
Payment to Refunded Bond Escrow Agent	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, 2019

	SPECIAL REVENUE TOTAL
Sale of Capital Assets	7,423
Transfers In	0
Transfers Out	0
Advances In	0
Advances Out	0
Other Financing Sources	3,600
Other Financing Uses	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>11,023</u>
Special Item	0
Extraordinary Item	0
<i>Net Change in Fund Cash Balances</i>	<u>834,013</u>
<i>Fund Cash Balances, January 1</i>	<u>4,311,154</u>
Fund Cash Balances, December 31	
Nonspendable	0
Restricted	5,145,167
Committed	0
Assigned	0
Unassigned (Deficit)	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$5,145,167</u></u>

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

All Special Revenue Funds

For the Year Ended December 31, 2019

	SPECIAL REVENUE TOTAL
GASB 54 Worksheet/Note Disclosure	
<i>Net Change in Fund Cash Balances</i>	\$834,013
<i>Fund Cash Balances, January 1</i>	4,311,154
<i>Fund Cash Balances, December 31</i>	<u>\$5,145,167</u>
Fund Balances	
Amounts identified as:	
Nonspendable	
<i>Total Nonspendable</i>	<u>0</u>
Restricted for:	
Cemetery	\$3,738
Debt Service	0
Drug and Alcohol Education and Enforcement	5,664
Emergency Medical Services	204,192
ENERGY CONSERVATION	0
Fire Operations	981,452
Police Operations	1,315,911
Road and Bridge Maintenance and Improvements	2,627,970
Training Reimbursement Funds Only	6,240
<i>Total Restricted</i>	<u>5,145,167</u>
Committed to:	
FIRE TRUCK PURCHASE	0
POLICE STATION	0
Road and Bridge Maintenance and Improvements	0
<i>Total Committed</i>	<u>0</u>
Assigned to:	
Assigned	0
<i>Total Assigned</i>	<u>0</u>
Unassigned	0
<i>Total Fund Cash Balances, December 31</i>	<u>\$5,145,167</u>

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

All Debt Service Funds

For the Year Ended December 31, 2019

	GENERAL BOND(NOTE) RETIREMENT	MISC DEBT SERVICE	MISC DEBT SERVICE	Miscellaneous Debt Service-OP	DEBT SERVICE TOTAL
Cash Receipts					
Property and Other Local Taxes	\$186,701	\$0	\$0	\$49,847	\$236,548
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	27,668	0	0	0	27,668
Special Assessments	0	0	0	0	0
Earnings on Investments	0	0	0	0	0
Miscellaneous	1,433	0	0	0	1,433
<i>Total Cash Receipts</i>	<u>215,802</u>	<u>0</u>	<u>0</u>	<u>49,847</u>	<u>265,649</u>
Cash Disbursements					
Current:					
General Government	0	0	0	0	0
Public Safety	3,029	0	0	0	3,029
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	160,000	0	0	49,847	209,847
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Interest and Fiscal Charges	25,160	0	0	0	25,160
<i>Total Cash Disbursements</i>	<u>188,189</u>	<u>0</u>	<u>0</u>	<u>49,847</u>	<u>238,036</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>27,613</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,613</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

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

All Debt Service Funds

For the Year Ended December 31, 2019

	GENERAL BOND(NOTE) RETIREMENT	MISC DEBT SERVICE	MISC DEBT SERVICE	Miscellaneous 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>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>27,613</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,613</u>
<i>Fund Cash Balances, January 1</i>	<u>453,215</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>453,215</u>
Fund Cash Balances, December 31					
Nonspendable	0	0	0	0	0
Restricted	480,828	0	0	0	480,828
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$480,828</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$480,828</u>

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

All Debt Service Funds

For the Year Ended December 31, 2019

	GENERAL BOND(NOTE) RETIREMENT	MISC DEBT SERVICE	MISC DEBT SERVICE	Miscellaneous Debt Service-OP	DEBT SERVICE TOTAL
GASB 54 Worksheet/Note Disclosure					
<i>Net Change in Fund Cash Balances</i>	\$27,613	\$0	\$0	\$0	\$27,613
<i>Fund Cash Balances, January 1</i>	453,215	0	0	0	453,215
<i>Fund Cash Balances, December 31</i>	<u>\$480,828</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$480,828</u>
Fund Balances					
Amounts identified as:					
Nonspendable					
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:					
Cemetery	\$0	\$0	\$0	\$0	\$0
Debt Service	480,828	0	0	0	480,828
Drug and Alcohol Education and Enforcement	0	0	0	0	0
Emergency Medical Services	0	0	0	0	0
ENERGY CONSERVATION	0	0	0	0	0
Fire Operations	0	0	0	0	0
Police Operations	0	0	0	0	0
Road and Bridge Maintenance and Improvements	0	0	0	0	0
Training Reimbursement Funds Only	0	0	0	0	0
<i>Total Restricted</i>	<u>480,828</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>480,828</u>
Committed to:					
FIRE TRUCK PURCHASE	0	0	0	0	0
POLICE STATION	0	0	0	0	0
Road and Bridge Maintenance and Improvements	0	0	0	0	0
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:					
Assigned	0	0	0	0	0
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Unassigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Fund Cash Balances, December 31</i>	<u>\$480,828</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$480,828</u>

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

All Capital Projects Funds

For the Year Ended December 31, 2019

	PUBLIC WORKS PROJECTS	PUBLIC WORKS PROJECTS	Capital Projects CountyLine	CAPITAL PROJECTS -	MISC CAPITAL PROJECTS	CAPITAL PROJECTS TOTAL
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	46,107	0	2,589,010	0	0	2,635,117
Special Assessments	0	0	0	0	0	0
Earnings on Investments	0	0	0	0	0	0
Miscellaneous	0	0	0	0	13,340	13,340
<i>Total Cash Receipts</i>	<u>46,107</u>	<u>0</u>	<u>2,589,010</u>	<u>0</u>	<u>13,340</u>	<u>2,648,457</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	46,107	0	859,842	0	14,569	920,518
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>46,107</u>	<u>0</u>	<u>859,842</u>	<u>0</u>	<u>14,569</u>	<u>920,518</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>0</u>	<u>1,729,168</u>	<u>0</u>	<u>(1,229)</u>	<u>1,727,939</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

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

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

All Capital Projects Funds

For the Year Ended December 31, 2019

	PUBLIC WORKS PROJECTS	PUBLIC WORKS PROJECTS	Capital Projects CountyLine	CAPITAL PROJECTS -	MISC CAPITAL PROJECTS	CAPITAL PROJECTS TOTAL
Sale of Capital Assets	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
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	0
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	1,729,168	0	(1,229)	1,727,939
<i>Fund Cash Balances, January 1</i>	0	0	0	0	19,130	19,130
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	0	0	1,729,168	0	17,901	1,747,069
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0	0
<i>Fund Cash Balances, December 31</i>	\$0	\$0	\$1,729,168	\$0	\$17,901	\$1,747,069

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

All Capital Projects Funds

For the Year Ended December 31, 2019

	PUBLIC WORKS PROJECTS	PUBLIC WORKS PROJECTS	Capital Projects CountyLine	CAPITAL PROJECTS -	MISC CAPITAL PROJECTS	CAPITAL PROJECTS TOTAL
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	\$0	\$0	\$1,729,168	\$0	(\$1,229)	\$1,727,939
<i>Fund Cash Balances, January 1</i>	0	0	0	0	19,130	19,130
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>	<u>\$1,729,168</u>	<u>\$0</u>	<u>\$17,901</u>	<u>\$1,747,069</u>
Fund Balances						
Amounts identified as:						
Nonspendable						
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:						
Cemetery	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	0	0	0	0	0	0
Drug and Alcohol Education and Enforcement	0	0	0	0	0	0
Emergency Medical Services	0	0	0	0	0	0
ENERGY CONSERVATION	0	0	0	0	17,901	17,901
Fire Operations	0	0	0	0	0	0
Police Operations	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	0	0	1,729,168	0	0	1,729,168
Training Reimbursement Funds Only	0	0	0	0	0	0
<i>Total Restricted</i>	<u>0</u>	<u>0</u>	<u>1,729,168</u>	<u>0</u>	<u>17,901</u>	<u>1,747,069</u>
Committed to:						
FIRE TRUCK PURCHASE	0	0	0	0	0	0
POLICE STATION	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	0	0	0	0	0	0
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:						
Assigned	0	0	0	0	0	0
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Unassigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>	<u>\$1,729,168</u>	<u>\$0</u>	<u>\$17,901</u>	<u>\$1,747,069</u>