

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

All Special Revenue Funds

For the Year Ended December 31, 2023

	<b>MOTOR VEHICLE LIC. TAX</b>	<b>GASOLINE TAX</b>	<b>ROAD AND BRIDGE</b>	<b>CEMETERY</b>
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$0	\$0	\$400,431	\$0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	10,550	6,000
Fines and Forfeitures	0	0	0	0
Intergovernmental	19,704	212,829	37,532	0
Special Assessments	0	0	0	0
Earnings on Investments	1,182	9,528	0	0
Miscellaneous	0	0	0	4,058
<i>Total Cash Receipts</i>	<u>20,886</u>	<u>222,357</u>	<u>448,513</u>	<u>10,058</u>
<b>Cash Disbursements</b>				
Current:				
General Government	0	0	0	0
Public Safety	0	0	0	0
Public Works	6,053	576,602	418,330	0
Health	0	0	0	139,639
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
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>6,053</u>	<u>576,602</u>	<u>418,330</u>	<u>139,639</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>14,833</u>	<u>(354,245)</u>	<u>30,183</u>	<u>(129,581)</u>
<b>Other Financing Receipts (Disbursements)</b>				
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

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, 2023

	<b>MOTOR VEHICLE LIC. TAX</b>	<b>GASOLINE TAX</b>	<b>ROAD AND BRIDGE</b>	<b>CEMETERY</b>
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	245,000	0	213,000
Transfers Out	0	0	0	0
Advances In	0	0	50,000	0
Advances Out	0	0	(50,000)	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>245,000</u>	<u>0</u>	<u>213,000</u>
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>14,833</u>	<u>(109,245)</u>	<u>30,183</u>	<u>83,419</u>
<i>Fund Cash Balances, January 1</i>	<u>30,679</u>	<u>438,986</u>	<u>89,338</u>	<u>20,908</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$45,512</u></u>	<u><u>\$329,741</u></u>	<u><u>\$119,521</u></u>	<u><u>\$104,327</u></u>

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

All Special Revenue Funds

For the Year Ended December 31, 2023

	<b>Police Fund</b>	<b>Fire &amp; Rescue, Ambulance</b>	<b>MVA ESCROW</b>	<b>Roads Reconditio ning</b>
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$3,213,999	\$3,214,001	\$0	\$1,110,214
Charges for Services	40,058	648,046	0	0
Licenses, Permits and Fees	22,071	0	0	0
Fines and Forfeitures	23,014	0	0	0
Intergovernmental	319,499	203,162	0	105,010
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	10,891	9,716	0	60
<i>Total Cash Receipts</i>	<u>3,629,532</u>	<u>4,074,925</u>	<u>0</u>	<u>1,215,284</u>
<b>Cash Disbursements</b>				
Current:				
General Government	0	0	0	0
Public Safety	3,266,536	3,740,174	0	0
Public Works	0	0	0	1,010,352
Health	0	0	0	0
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	84,555
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>3,266,536</u>	<u>3,740,174</u>	<u>0</u>	<u>1,094,907</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>362,996</u>	<u>334,751</u>	<u>0</u>	<u>120,377</u>
<b>Other Financing Receipts (Disbursements)</b>				
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

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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, 2023

	<b>Police Fund</b>	<b>Fire &amp; Rescue, Ambulance</b>	<b>MVA ESCROW</b>	<b>Roads Reconditio ning</b>
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	(326,855)
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>0</u>	<u>0</u>	<u>0</u>	<u>(326,855)</u>
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>362,996</u>	<u>334,751</u>	<u>0</u>	<u>(206,478)</u>
<i>Fund Cash Balances, January 1</i>	<u>1,279,245</u>	<u>1,678,658</u>	<u>32,851</u>	<u>827,511</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$1,642,241</u></u>	<u><u>\$2,013,409</u></u>	<u><u>\$32,851</u></u>	<u><u>\$621,033</u></u>

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

All Special Revenue Funds

For the Year Ended December 31, 2023

	<b>DRUG LAW EN- FORCEMENT</b>	<b>PERMISSIVE MOTOR VEH LICENSE</b>	<b>LAW EN- FORCEMENT TRUST</b>	<b>ENFORCE- MENT AND EDUCATION</b>
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$0	\$70,999	\$0	\$0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	0	0
Fines and Forfeitures	3,072	0	0	658
Intergovernmental	0	42,546	7,406	0
Special Assessments	0	0	0	0
Earnings on Investments	0	1,787	0	0
Miscellaneous	0	1,042	0	0
<i>Total Cash Receipts</i>	<u>3,072</u>	<u>116,374</u>	<u>7,406</u>	<u>658</u>
<b>Cash Disbursements</b>				
Current:				
General Government	0	0	0	0
Public Safety	22,250	0	0	1,150
Public Works	0	95,367	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
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>22,250</u>	<u>95,367</u>	<u>0</u>	<u>1,150</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(19,178)</u>	<u>21,007</u>	<u>7,406</u>	<u>(492)</u>
<b>Other Financing Receipts (Disbursements)</b>				
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

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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, 2023

	<b>DRUG LAW EN- FORCEMENT</b>	<b>PERMISSIVE MOTOR VEH LICENSE</b>	<b>LAW EN- FORCEMENT TRUST</b>	<b>ENFORCE- MENT AND EDUCATION</b>
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(19,178)</u>	<u>21,007</u>	<u>7,406</u>	<u>(492)</u>
<i>Fund Cash Balances, January 1</i>	<u>79,769</u>	<u>52,210</u>	<u>0</u>	<u>1,243</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$60,591</u></u>	<u><u>\$73,217</u></u>	<u><u>\$7,406</u></u>	<u><u>\$751</u></u>

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

All Special Revenue Funds

For the Year Ended December 31, 2023

	<b>AMERICAN RESCUE PLAN</b>	<b>POLICE RECRUIT/RE TAIN ARP</b>	<b>ARP-OHIO AMBULANCE TRANSPORTA</b>	<b>Police DOJ Grant</b>
<b>Cash Receipts</b>				
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	268,858	20,000	0
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	0	0	0	0
<i>Total Cash Receipts</i>	<u>0</u>	<u>268,858</u>	<u>20,000</u>	<u>0</u>
<b>Cash Disbursements</b>				
Current:				
General Government	0	0	0	0
Public Safety	0	139,969	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
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
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>139,969</u>	<u>0</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>128,889</u>	<u>20,000</u>	<u>0</u>
<b>Other Financing Receipts (Disbursements)</b>				
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

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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, 2023

	<b>AMERICAN RESCUE PLAN</b>	<b>POLICE RECRUIT/RE TAIN ARP</b>	<b>ARP-OHIO AMBULANCE TRANSPORTA</b>	<b>Police DOJ Grant</b>
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>128,889</u>	<u>20,000</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>1,228,166</u>	<u>0</u>	<u>0</u>	<u>1</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$1,228,166</u></u>	<u><u>\$128,889</u></u>	<u><u>\$20,000</u></u>	<u><u>\$1</u></u>



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

All Special Revenue Funds

For the Year Ended December 31, 2023

	<b>Police Drug Use Prevention</b>	<b>LIGHTING</b>	<b>ONE OHIO OPIOID SETTLEMENT</b>	<b>K-9 Fund</b>
<b>Cash Receipts</b>				
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	6,984	0	0	0
Special Assessments	0	45,397	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	31	1	19,852	20,817
<i>Total Cash Receipts</i>	<u>7,015</u>	<u>45,398</u>	<u>19,852</u>	<u>20,817</u>
<b>Cash Disbursements</b>				
Current:				
General Government	0	0	0	0
Public Safety	1,380	0	0	12,262
Public Works	0	45,852	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
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>1,380</u>	<u>45,852</u>	<u>0</u>	<u>12,262</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>5,635</u>	<u>(454)</u>	<u>19,852</u>	<u>8,555</u>
<b>Other Financing Receipts (Disbursements)</b>				
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

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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, 2023

	<b>Police Drug Use Prevention</b>	<b>LIGHTING</b>	<b>ONE OHIO OPIOID SETTLEMENT</b>	<b>K-9 Fund</b>
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>5,635</u>	<u>(454)</u>	<u>19,852</u>	<u>8,555</u>
<i>Fund Cash Balances, January 1</i>	<u>64,155</u>	<u>40,612</u>	<u>4,426</u>	<u>23,575</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$69,790</u></u>	<u><u>\$40,158</u></u>	<u><u>\$24,278</u></u>	<u><u>\$32,130</u></u>

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

All Special Revenue Funds

For the Year Ended December 31, 2023

	<u>CPT GRANT</u>	<u>Youth Recreation al</u>	<u>PARK DEVELOPMEN</u>	<u>SPECIAL REVENUE TOTAL</u>
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$0	\$0	\$0	\$8,009,644
Charges for Services	0	0	0	688,104
Licenses, Permits and Fees	0	53,532	0	92,153
Fines and Forfeitures	0	0	0	26,744
Intergovernmental	18,185	0	1,427	1,263,142
Special Assessments	0	0	0	45,397
Earnings on Investments	0	0	0	12,497
Miscellaneous	0	8,126	0	74,594
<i>Total Cash Receipts</i>	<u>18,185</u>	<u>61,658</u>	<u>1,427</u>	<u>10,212,275</u>
<b>Cash Disbursements</b>				
Current:				
General Government	0	0	0	0
Public Safety	29,785	0	0	7,213,506
Public Works	0	0	0	2,152,556
Health	0	0	0	139,639
Human Services	0	0	0	0
Conservation-Recreation	0	82,029	72,376	154,405
Other	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	84,555
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>29,785</u>	<u>82,029</u>	<u>72,376</u>	<u>9,744,661</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(11,600)</u>	<u>(20,371)</u>	<u>(70,949)</u>	<u>467,614</u>
<b>Other Financing Receipts (Disbursements)</b>				
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

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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, 2023

	<b>CPT GRANT</b>	<b>Youth Recreation al</b>	<b>PARK DEVELOPMEN</b>	<b>SPECIAL REVENUE TOTAL</b>
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	72,000	117,000	647,000
Transfers Out	0	0	0	(326,855)
Advances In	0	0	0	50,000
Advances Out	0	0	0	(50,000)
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>72,000</u>	<u>117,000</u>	<u>320,145</u>
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(11,600)</u>	<u>51,629</u>	<u>46,051</u>	<u>787,759</u>
<i>Fund Cash Balances, January 1</i>	<u>13,284</u>	<u>467</u>	<u>16,421</u>	<u>5,922,505</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$1,684</u></u>	<u><u>\$52,096</u></u>	<u><u>\$62,472</u></u>	<u><u>\$6,710,264</u></u>

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

All Debt Service Funds

For the Year Ended December 31, 2023

	<b>Debt Service Series</b>	<b>Debt Service - Road</b>	<b>DEBT SERVICE TOTAL</b>
<b>Cash Receipts</b>			
Property and Other Local Taxes	\$0	\$0	\$0
Charges for Services	0	0	0
Licenses, Permits and Fees	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	0	0	0
Special Assessments	0	0	0
Earnings on Investments	0	0	0
Miscellaneous	0	0	0
<i>Total Cash Receipts</i>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Cash Disbursements</b>			
Current:			
General Government	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	0
Conservation-Recreation	0	0	0
Other	0	0	0
Intergovernmental	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	75,174	295,000	370,174
Payment to Refunded Bond Escrow Agent	0	0	0
Interest and Fiscal Charges	4,208	31,854	36,062
<i>Total Cash Disbursements</i>	<u>79,382</u>	<u>326,854</u>	<u>406,236</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(79,382)</u>	<u>(326,854)</u>	<u>(406,236)</u>
<b>Other Financing Receipts (Disbursements)</b>			
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

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 Debt Service Funds

For the Year Ended December 31, 2023

	<b>Debt Service Series</b>	<b>Debt Service - Road</b>	<b>DEBT SERVICE TOTAL</b>
Discount on Debt	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Sale of Capital Assets	0	0	0
Transfers In	79,382	326,855	406,237
Transfers Out	0	0	0
Advances In	0	0	0
Advances Out	0	0	0
Other Financing Sources	0	0	0
Other Financing Uses	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>79,382</u>	<u>326,855</u>	<u>406,237</u>
Special Item	0	0	0
Extraordinary Item	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>1</u>	<u>1</u>
<i>Fund Cash Balances, January 1</i>	<u>1</u>	<u>9</u>	<u>10</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$1</u></u>	<u><u>\$10</u></u>	<u><u>\$11</u></u>

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

All Capital Projects Funds

For the Year Ended December 31, 2023

	PUBLIC WORKS PROJECTS	OPWC W Strub Rd	Capital Projects - POLICE	Capital Projects - SRTS
<b>Cash Receipts</b>				
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	213,584
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	0	0	0	0
<i>Total Cash Receipts</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>213,584</u>
<b>Cash Disbursements</b>				
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
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	317,507
Debt Service:				
Principal Retirement	0	27,500	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>27,500</u>	<u>0</u>	<u>317,507</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>(27,500)</u>	<u>0</u>	<u>(103,923)</u>
<b>Other Financing Receipts (Disbursements)</b>				
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

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, 2023

	<b>PUBLIC WORKS PROJECTS</b>	<b>OPWC W Strub Rd</b>	<b>Capital Projects - POLICE</b>	<b>Capital Projects - SRTS</b>
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	3,935	0
Transfers In	0	27,500	0	0
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>0</u>	<u>27,500</u>	<u>3,935</u>	<u>0</u>
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>0</u>	<u>3,935</u>	<u>(103,923)</u>
<i>Fund Cash Balances, January 1</i>	<u>3</u>	<u>1</u>	<u>44,784</u>	<u>311,026</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$3</u></u>	<u><u>\$1</u></u>	<u><u>\$48,719</u></u>	<u><u>\$207,103</u></u>



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

All Capital Projects Funds

For the Year Ended December 31, 2023

	<b>Capital Projects - COMPLEX</b>	<b>MISC CAPITAL PROJECTS</b>	<b>Capital Projects - GENERAL</b>	<b>Capital Projects - SITE</b>
<b>Cash Receipts</b>				
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	0
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	0	0	0	0
<i>Total Cash Receipts</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Cash Disbursements</b>				
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
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
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>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Receipts (Disbursements)</b>				
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

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, 2023

	<b>Capital Projects - COMPLEX</b>	<b>MISC CAPITAL PROJECTS</b>	<b>Capital Projects - GENERAL</b>	<b>Capital Projects - SITE</b>
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>496</u>	<u>0</u>	<u>11,479</u>	<u>24</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$496</u></u>	<u><u>\$0</u></u>	<u><u>\$11,479</u></u>	<u><u>\$24</u></u>

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

All Capital Projects Funds

For the Year Ended December 31, 2023

	<b>Capital Projects - TAN</b>	<b>MISC CAPITAL PROJECTS</b>	<b>Capital Projects -</b>	<b>Capital Projects SIDEWALKS</b>
<b>Cash Receipts</b>				
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	0
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	0	0	0	0
<i>Total Cash Receipts</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Cash Disbursements</b>				
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
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	143,073
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>143,073</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(143,073)</u>
<b>Other Financing Receipts (Disbursements)</b>				
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

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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, 2023

	<b>Capital Projects - TAN</b>	<b>MISC CAPITAL PROJECTS</b>	<b>Capital Projects -</b>	<b>Capital Projects SIDEWALKS</b>
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	158,500
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>0</u>	<u>0</u>	<u>0</u>	<u>158,500</u>
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,427</u>
<i>Fund Cash Balances, January 1</i>	<u>15,277</u>	<u>0</u>	<u>5,556</u>	<u>966</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$15,277</u></u>	<u><u>\$0</u></u>	<u><u>\$5,556</u></u>	<u><u>\$16,393</u></u>

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

All Capital Projects Funds

For the Year Ended December 31, 2023

	<b>Capital Projects - FIRE</b>	<b>Capital Projects - HWY</b>	<b>Reserve Capital Projects</b>	<b>Capital Projects - Leisure</b>
<b>Cash Receipts</b>				
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	0
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	0	0	0	0
<i>Total Cash Receipts</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Cash Disbursements</b>				
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
Intergovernmental	0	0	0	0
Capital Outlay	0	0	0	0
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>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Receipts (Disbursements)</b>				
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

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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, 2023

	<b>Capital Projects - FIRE</b>	<b>Capital Projects - HWY</b>	<b>Reserve Capital Projects</b>	<b>Capital Projects - Leisure</b>
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	19,441	0	0
Transfers In	0	0	2,500,000	0
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>0</u>	<u>19,441</u>	<u>2,500,000</u>	<u>0</u>
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>19,441</u>	<u>2,500,000</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>18,200</u>	<u>4,912</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$18,200</u></u>	<u><u>\$24,353</u></u>	<u><u>\$2,500,000</u></u>	<u><u>\$0</u></u>

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

All Capital Projects Funds

For the Year Ended December 31, 2023

	<b>CAPITAL PROJECTS TOTAL</b>
<b>Cash Receipts</b>	
Property and Other Local Taxes	\$0
Charges for Services	0
Licenses, Permits and Fees	0
Fines and Forfeitures	0
Intergovernmental	213,584
Special Assessments	0
Earnings on Investments	0
Miscellaneous	0
<i>Total Cash Receipts</i>	213,584
<b>Cash Disbursements</b>	
Current:	
General Government	0
Public Safety	0
Public Works	0
Health	0
Human Services	0
Conservation-Recreation	0
Other	0
Intergovernmental	0
Capital Outlay	460,580
Debt Service:	
Principal Retirement	27,500
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	0
<i>Total Cash Disbursements</i>	488,080
<i>Excess of Receipts Over (Under) Disbursements</i>	(274,496)
<b>Other Financing Receipts (Disbursements)</b>	
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

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, 2023

	<b>CAPITAL PROJECTS TOTAL</b>
Discount on Debt	0
Payment to Refunded Bond Escrow Agent	0
Sale of Capital Assets	23,376
Transfers In	2,686,000
Transfers Out	0
Advances In	0
Advances Out	0
Other Financing Sources	0
Other Financing Uses	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>2,709,376</u>
Special Item	0
Extraordinary Item	0
<i>Net Change in Fund Cash Balances</i>	<u>2,434,880</u>
<i>Fund Cash Balances, January 1</i>	<u>412,724</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$2,847,604</u></u>



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

All Permanent Funds

For the Year Ended December 31, 2023

	<b>Cemetery Trust - Genofski</b>	<b>PERMANENT TOTAL</b>
<b>Cash Receipts</b>		
Property and Other Local Taxes	\$0	\$0
Charges for Services	0	0
Licenses, Permits and Fees	0	0
Fines and Forfeitures	0	0
Intergovernmental	0	0
Special Assessments	0	0
Earnings on Investments	0	0
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>0</u>	<u>0</u>
<b>Cash Disbursements</b>		
Current:		
General Government	0	0
Public Safety	0	0
Public Works	0	0
Health	0	0
Human Services	0	0
Conservation-Recreation	0	0
Other	0	0
Intergovernmental	0	0
Capital Outlay	0	0
Debt Service:		
Principal Retirement	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>0</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>0</u>
<b>Other Financing Receipts (Disbursements)</b>		
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	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 Permanent Funds

For the Year Ended December 31, 2023

	<b>Cemetery Trust - Genofski</b>	<b>PERMANENT TOTAL</b>
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0
Sale of Capital Assets	0	0
Transfers In	0	0
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	0	0
<i>Fund Cash Balances, January 1</i>	738	738
<i>Fund Cash Balances, December 31</i>	\$738	\$738