

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types**

For the Year Ended December 31, 2018

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts						
Property and Other Local Taxes	\$37,716	\$762,637	\$0	\$0	\$0	\$800,353
Charges for Services	0	57,698	0	0	0	57,698
Licenses, Permits and Fees	0	3,626	0	0	0	3,626
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	45,705	291,388	0	0	0	337,093
Special Assessments	0	0	0	0	0	0
Earnings on Investments	14,689	14,688	0	0	0	29,377
Miscellaneous	500	13,937	0	0	0	14,437
<i>Total Cash Receipts</i>	<u>98,610</u>	<u>1,143,974</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,242,584</u>
Cash Disbursements						
Current:						
General Government	57,434	4,371	0	0	0	61,805
Public Safety	0	358,675	0	0	0	358,675
Public Works	0	467,501	0	0	0	467,501
Health	13,177	0	0	0	0	13,177
Human Services	1,449	0	0	0	0	1,449
Conservation-Recreation	0	0	0	0	0	0
Other	0	0	0	0	0	0
Capital Outlay	0	209,252	0	0	0	209,252
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>72,060</u>	<u>1,039,799</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,111,859</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>26,550</u>	<u>104,175</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>130,725</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
Sale of Capital Assets	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.

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All Governmental Fund Types**

For the Year Ended December 31, 2018

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
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>0</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>26,550</u>	<u>104,175</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>130,725</u>
<i>Fund Cash Balances, January 1</i>	<u>306,896</u>	<u>2,291,600</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,598,496</u>
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	0	2,395,775	0	0	0	2,395,775
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	333,446	0	0	0	0	333,446
<i>Fund Cash Balances, December 31</i>	<u>\$333,446</u>	<u>\$2,395,775</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,729,221</u>

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types**

For the Year Ended December 31, 2018

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	\$26,550	\$104,175	\$0	\$0	\$0	\$130,725
<i>Fund Cash Balances, January 1</i>	306,896	2,291,600	0	0	0	2,598,496
<i>Fund Cash Balances, December 31</i>	<u>\$333,446</u>	<u>\$2,395,775</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,729,221</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:						
Fire Operations	\$0	\$635,105	\$0	\$0	\$0	\$635,105
Road and Bridge Maintenance and Improvements	0	1,752,172	0	0	0	1,752,172
Zoning	0	8,498	0	0	0	8,498
<i>Total Restricted</i>	<u>0</u>	<u>2,395,775</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,395,775</u>
Committed to:						
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:						
<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>	333,446	0	0	0	0	333,446
<i>Total Fund Cash Balances, December 31</i>	<u>\$333,446</u>	<u>\$2,395,775</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,729,221</u>