

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

All Special Revenue Funds

For the Year Ended December 31, 2018

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	ZONING	Fire Operating	Road Improvement
Cash Receipts						
Property and Other Local Taxes	\$0	\$0	\$124,530	\$0	\$353,515	\$255,903
Charges for Services	0	0	0	0	57,698	0
Licenses, Permits and Fees	0	0	0	3,626	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	16,642	104,183	18,357	0	62,105	45,240
Special Assessments	0	0	0	0	0	0
Earnings on Investments	4,896	4,896	0	0	0	0
Miscellaneous	0	0	0	0	794	13,143
<i>Total Cash Receipts</i>	<u>21,538</u>	<u>109,079</u>	<u>142,887</u>	<u>3,626</u>	<u>474,112</u>	<u>314,286</u>
Cash Disbursements						
Current:						
General Government	0	0	0	4,371	0	0
Public Safety	0	0	0	0	358,675	0
Public Works	9,301	79,601	95,465	0	0	273,134
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	0	0	0	0	69,110	94,538
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>9,301</u>	<u>79,601</u>	<u>95,465</u>	<u>4,371</u>	<u>427,785</u>	<u>367,672</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>12,237</u>	<u>29,478</u>	<u>47,422</u>	<u>(745)</u>	<u>46,327</u>	<u>(53,386)</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, 2018

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	ZONING	Fire Operating	Road Improvement
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>	12,237	29,478	47,422	(745)	46,327	(53,386)
<i>Fund Cash Balances, January 1</i>	72,046	238,571	449,411	9,243	588,778	776,077
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	84,283	268,049	496,833	8,498	635,105	722,691
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>\$84,283</u>	<u>\$268,049</u>	<u>\$496,833</u>	<u>\$8,498</u>	<u>\$635,105</u>	<u>\$722,691</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2018

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	ZONING	Fire Operating	Road Improvement
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	\$12,237	\$29,478	\$47,422	(\$745)	\$46,327	(\$53,386)
<i>Fund Cash Balances, January 1</i>	72,046	238,571	449,411	9,243	588,778	776,077
<i>Fund Cash Balances, December 31</i>	<u>\$84,283</u>	<u>\$268,049</u>	<u>\$496,833</u>	<u>\$8,498</u>	<u>\$635,105</u>	<u>\$722,691</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	\$0	\$0	\$0	\$635,105	\$0
Road and Bridge Maintenance and Improvements	84,283	268,049	496,833	0	0	722,691
Zoning	0	0	0	8,498	0	0
<i>Total Restricted</i>	<u>84,283</u>	<u>268,049</u>	<u>496,833</u>	<u>8,498</u>	<u>635,105</u>	<u>722,691</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>	<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>\$84,283</u>	<u>\$268,049</u>	<u>\$496,833</u>	<u>\$8,498</u>	<u>\$635,105</u>	<u>\$722,691</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2018

	PERMISSIVE MOTOR VEH LICENSE	EMW-2016-F O-04762 Compressor	SPECIAL REVENUE TOTAL
Cash Receipts			
Property and Other Local Taxes	\$28,689	\$0	\$762,637
Charges for Services	0	0	57,698
Licenses, Permits and Fees	0	0	3,626
Fines and Forfeitures	0	0	0
Intergovernmental	0	44,861	291,388
Special Assessments	0	0	0
Earnings on Investments	4,896	0	14,688
Miscellaneous	0	0	13,937
<i>Total Cash Receipts</i>	<u>33,585</u>	<u>44,861</u>	<u>1,143,974</u>
Cash Disbursements			
Current:			
General Government	0	0	4,371
Public Safety	0	0	358,675
Public Works	10,000	0	467,501
Health	0	0	0
Human Services	0	0	0
Conservation-Recreation	0	0	0
Other	0	0	0
Capital Outlay	0	45,604	209,252
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>10,000</u>	<u>45,604</u>	<u>1,039,799</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>23,585</u>	<u>(743)</u>	<u>104,175</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, 2018

	PERMISSIVE MOTOR VEH LICENSE	EMW-2016-F O-04762 Compressor	SPECIAL REVENUE TOTAL
Sale of Capital Assets	0	0	0
Transfers In	0	0	0
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>0</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0
Extraordinary Item	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>23,585</u>	<u>(743)</u>	<u>104,175</u>
<i>Fund Cash Balances, January 1</i>	<u>156,731</u>	<u>743</u>	<u>2,291,600</u>
Fund Cash Balances, December 31			
Nonspendable	0	0	0
Restricted	180,316	0	2,395,775
Committed	0	0	0
Assigned	0	0	0
Unassigned (Deficit)	0	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$180,316</u>	<u>\$0</u>	<u>\$2,395,775</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2018

	PERMISSIVE MOTOR VEH LICENSE	EMW-2016-F O-04762 Compressor	SPECIAL REVENUE TOTAL
GASB 54 Worksheet/Note Disclosure			
<i>Net Change in Fund Cash Balances</i>	\$23,585	(\$743)	\$104,175
<i>Fund Cash Balances, January 1</i>	156,731	743	2,291,600
<i>Fund Cash Balances, December 31</i>	<u>\$180,316</u>	<u>\$0</u>	<u>\$2,395,775</u>
Fund Balances			
Amounts identified as:			
Nonspendable			
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:			
Fire Operations	\$0	\$0	\$635,105
Road and Bridge Maintenance and Improvements	180,316	0	1,752,172
Zoning	0	0	8,498
<i>Total Restricted</i>	<u>180,316</u>	<u>0</u>	<u>2,395,775</u>
Committed to:			
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:			
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Unassigned</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Fund Cash Balances, December 31</i>	<u>\$180,316</u>	<u>\$0</u>	<u>\$2,395,775</u>

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

All Capital Projects Funds

For the Year Ended December 31, 2018

	F.D. CAPITAL LAND/BLDG.	CAPITAL PROJECTS TOTAL
Cash Receipts		
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>
Cash Disbursements		
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
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>
Other Financing Receipts (Disbursements)		
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
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	0	0

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All Capital Projects Funds

For the Year Ended December 31, 2018

	F.D. CAPITAL LAND/BLDG.	CAPITAL PROJECTS TOTAL
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>	<u>0</u>	<u>0</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>
Fund Cash Balances, December 31		
Nonspendable	0	0
Restricted	0	0
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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All Capital Projects Funds

For the Year Ended December 31, 2018

	F.D. CAPITAL LAND/BLDG.	CAPITAL PROJECTS TOTAL
GASB 54 Worksheet/Note Disclosure		
<i>Net Change in Fund Cash Balances</i>	\$0	\$0
<i>Fund Cash Balances, January 1</i>	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>
Fund Balances		
Amounts identified as:		
Nonspendable		
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
Fire Operations	\$0	\$0
Road and Bridge Maintenance and Improvements	0	0
Zoning	0	0
<i>Total Restricted</i>	<u>0</u>	<u>0</u>
Committed to:		
<i>Total Committed</i>	<u>0</u>	<u>0</u>
Assigned to:		
<i>Total Assigned</i>	<u>0</u>	<u>0</u>
<i>Unassigned</i>	0	0
<i>Total Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>