

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2019

UAN v2020.1

	General	Special Revenue	Debt Service	Capital Projects	Permanent
Cash Receipts					
Property and Other Local Taxes	\$38,619	\$781,839	\$0	\$0	\$0
Charges for Services	0	87,544	0	0	0
Licenses, Permits and Fees	0	3,125	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	40,213	286,127	0	0	0
Special Assessments	0	0	0	0	0
Earnings on Investments	38,311	15,119	0	0	0
Miscellaneous	0	9,801	0	0	0
<i>Total Cash Receipts</i>	<u>117,143</u>	<u>1,183,555</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash Disbursements					
Current:					
General Government	61,150	4,260	0	0	0
Public Safety	0	380,672	0	0	0
Public Works	0	418,340	0	0	0
Health	14,009	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	109,461	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>75,159</u>	<u>912,733</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>41,984</u>	<u>270,822</u>	<u>0</u>	<u>0</u>	<u>0</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
Sale of Capital Assets	0	1,300	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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For the Year Ended December 31, 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent
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>1,300</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>41,984</u>	<u>272,122</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>333,446</u>	<u>2,395,775</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Cash Balances, December 31					
Nonspendable	0	0	0	0	0
Restricted	0	2,667,897	0	0	0
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	375,430	0	0	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$375,430</u></u>	<u><u>\$2,667,897</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

UAN v2020.1

For the Year Ended December 31, 2019

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>
GASB 54 Worksheet/Note Disclosure					
<i>Net Change in Fund Cash Balances</i>	\$41,984	\$272,122	\$0	\$0	\$0
<i>Fund Cash Balances, January 1</i>	333,446	2,395,775	0	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$375,430</u>	<u>\$2,667,897</u>	<u>\$0</u>	<u>\$0</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>
Restricted for:					
Fire Operations	\$0	\$739,761	\$0	\$0	\$0
Road and Bridge Maintenance and Improvements	0	1,920,773	0	0	0
Zoning	0	7,363	0	0	0
<i>Total Restricted</i>	<u>0</u>	<u>2,667,897</u>	<u>0</u>	<u>0</u>	<u>0</u>
Committed to:					
<i>Total Committed</i>	<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>
<i>Unassigned</i>	<u>375,430</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Fund Cash Balances, December 31</i>	<u>\$375,430</u>	<u>\$2,667,897</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

UAN v2020.1

For the Year Ended December 31, 2019

	Totals (Memorandum Only)
Cash Receipts	
Property and Other Local Taxes	\$820,458
Charges for Services	87,544
Licenses, Permits and Fees	3,125
Fines and Forfeitures	0
Intergovernmental	326,340
Special Assessments	0
Earnings on Investments	53,430
Miscellaneous	9,801
<i>Total Cash Receipts</i>	<u>1,300,698</u>
Cash Disbursements	
Current:	
General Government	65,410
Public Safety	380,672
Public Works	418,340
Health	14,009
Human Services	0
Conservation-Recreation	0
Other	0
Capital Outlay	109,461
Debt Service:	
Principal Retirement	0
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	0
<i>Total Cash Disbursements</i>	<u>987,892</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>312,806</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
Sale of Capital Assets	1,300

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

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For the Year Ended December 31, 2019

	Totals (Memorandum Only)
Transfers In	0
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>1,300</u>
Special Item	0
Extraordinary Item	0
<i>Net Change in Fund Cash Balances</i>	<u>314,106</u>
<i>Fund Cash Balances, January 1</i>	<u>2,729,221</u>
Fund Cash Balances, December 31	
Nonspendable	0
Restricted	2,667,897
Committed	0
Assigned	0
Unassigned (Deficit)	375,430
<i>Fund Cash Balances, December 31</i>	<u><u>\$3,043,327</u></u>

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

UAN v2020.1

For the Year Ended December 31, 2019

	Totals (Memorandum Only)
GASB 54 Worksheet/Note Disclosure	
<i>Net Change in Fund Cash Balances</i>	\$314,106
<i>Fund Cash Balances, January 1</i>	2,729,221
<i>Fund Cash Balances, December 31</i>	<u>\$3,043,327</u>
Fund Balances	
Amounts identified as:	
Nonspendable	
<i>Total Nonspendable</i>	<u>0</u>
Restricted for:	
Fire Operations	\$739,761
Road and Bridge Maintenance and Improvements	1,920,773
Zoning	7,363
<i>Total Restricted</i>	<u>2,667,897</u>
Committed to:	
<i>Total Committed</i>	<u>0</u>
Assigned to:	
<i>Total Assigned</i>	<u>0</u>
<i>Unassigned</i>	375,430
<i>Total Fund Cash Balances, December 31</i>	<u><u>\$3,043,327</u></u>