

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>
Cash Receipts					
Property and Other Local Taxes	\$351,082	\$2,134,193	\$312,919	\$0	\$0
Charges for Services	0	0	0	0	0
Licenses, Permits and Fees	33,851	8,881	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	115,947	404,196	0	0	0
Special Assessments	0	0	0	0	0
Earnings on Investments	23,900	5,251	0	0	0
Miscellaneous	195,636	1,300	0	0	0
<i>Total Cash Receipts</i>	<u>720,416</u>	<u>2,553,821</u>	<u>312,919</u>	<u>0</u>	<u>0</u>
Cash Disbursements					
Current:					
General Government	513,484	155,805	0	0	0
Public Safety	0	507,720	0	0	0
Public Works	9,692	1,615,322	0	0	0
Health	36,604	9,062	0	0	0
Human Services	0	0	0	0	0
Conservation-Recreation	44,452	0	0	0	0
Other	0	0	0	0	0
Capital Outlay	0	317,138	0	94,730	0
Debt Service:					
Principal Retirement	0	0	146,878	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Interest and Fiscal Charges	0	0	163,568	0	0
<i>Total Cash Disbursements</i>	<u>604,232</u>	<u>2,605,047</u>	<u>310,446</u>	<u>94,730</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>116,184</u>	<u>(51,226)</u>	<u>2,473</u>	<u>(94,730)</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	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.

**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>
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>	116,184	(51,226)	2,473	(94,730)	0
<i>Fund Cash Balances, January 1</i>	<u>283,010</u>	<u>1,072,705</u>	<u>83,802</u>	<u>118,561</u>	<u>0</u>
Fund Cash Balances, December 31					
Nonspendable	0	0	0	0	0
Restricted	0	1,021,479	86,275	23,831	0
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	399,194	0	0	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$399,194</u>	<u>\$1,021,479</u>	<u>\$86,275</u>	<u>\$23,831</u>	<u>\$0</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>
GASB 54 Worksheet/Note Disclosure					
<i>Net Change in Fund Cash Balances</i>	\$116,184	(\$51,226)	\$2,473	(\$94,730)	\$0
<i>Fund Cash Balances, January 1</i>	283,010	1,072,705	83,802	118,561	0
<i>Fund Cash Balances, December 31</i>	<u>\$399,194</u>	<u>\$1,021,479</u>	<u>\$86,275</u>	<u>\$23,831</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:					
Cemetery	\$0	\$22,613	\$0	\$0	\$0
Debt Service	0	0	86,275	0	0
Fire Operations	0	304,371	0	0	0
Property Acquisition/Improvement	0	0	0	20,176	0
Recreation Programs	0	0	0	3,655	0
Road and Bridge Maintenance and Improvements	0	694,495	0	0	0
<i>Total Restricted</i>	<u>0</u>	<u>1,021,479</u>	<u>86,275</u>	<u>23,831</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>	399,194	0	0	0	0
<i>Total Fund Cash Balances, December 31</i>	<u>\$399,194</u>	<u>\$1,021,479</u>	<u>\$86,275</u>	<u>\$23,831</u>	<u>\$0</u>

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

For the Year Ended December 31, 2018

	Totals (Memorandum Only)
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Cash Receipts	
Property and Other Local Taxes	\$2,798,194
Charges for Services	0
Licenses, Permits and Fees	42,732
Fines and Forfeitures	0
Intergovernmental	520,143
Special Assessments	0
Earnings on Investments	29,151
Miscellaneous	196,936
<i>Total Cash Receipts</i>	<hr/> <u>3,587,156</u>
Cash Disbursements	
Current:	
General Government	669,289
Public Safety	507,720
Public Works	1,625,014
Health	45,666
Human Services	0
Conservation-Recreation	44,452
Other	0
Capital Outlay	411,868
Debt Service:	
Principal Retirement	146,878
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	163,568
<i>Total Cash Disbursements</i>	<hr/> <u>3,614,455</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<hr/> <u>(27,299)</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	0

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

For the Year Ended December 31, 2018

	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>	0
Special Item	0
Extraordinary Item	0
<i>Net Change in Fund Cash Balances</i>	(27,299)
<i>Fund Cash Balances, January 1</i>	1,558,078
Fund Cash Balances, December 31	
Nonspendable	0
Restricted	1,131,585
Committed	0
Assigned	0
Unassigned (Deficit)	399,194
<i>Fund Cash Balances, December 31</i>	\$1,530,779

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

For the Year Ended December 31, 2018

	Totals (Memorandum Only)
GASB 54 Worksheet/Note Disclosure	
<i>Net Change in Fund Cash Balances</i>	(\$27,299)
<i>Fund Cash Balances, January 1</i>	1,558,078
<i>Fund Cash Balances, December 31</i>	<u>\$1,530,779</u>
Fund Balances	
Amounts identified as:	
Nonspendable	
<i>Total Nonspendable</i>	<u>0</u>
Restricted for:	
Cemetery	\$22,613
Debt Service	86,275
Fire Operations	304,371
Property Acquisition/Improvement	20,176
Recreation Programs	3,655
Road and Bridge Maintenance and Improvements	694,495
<i>Total Restricted</i>	<u>1,131,585</u>
Committed to:	
<i>Total Committed</i>	<u>0</u>
Assigned to:	
<i>Total Assigned</i>	<u>0</u>
<i>Unassigned</i>	399,194
<i>Total Fund Cash Balances, December 31</i>	<u>\$1,530,779</u>