

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	GENERAL CEMETERY CEMETERY
Cash Receipts				
Property and Other Local Taxes	\$0	\$0	\$1,459,983	\$0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	0	0	0	8,881
Fines and Forfeitures	0	0	0	0
Intergovernmental	22,136	111,670	156,848	0
Special Assessments	0	0	0	0
Earnings on Investments	559	2,119	0	0
Miscellaneous	0	0	0	1,300
<i>Total Cash Receipts</i>	<u>22,695</u>	<u>113,789</u>	<u>1,616,831</u>	<u>10,181</u>
Cash Disbursements				
Current:				
General Government	0	0	0	0
Public Safety	0	0	0	0
Public Works	14,805	82,783	1,517,734	0
Health	0	0	0	9,062
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	0	0	0	0
Capital Outlay	0	0	217,138	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>14,805</u>	<u>82,783</u>	<u>1,734,872</u>	<u>9,062</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>7,890</u>	<u>31,006</u>	<u>(118,041)</u>	<u>1,119</u>
Other Financing Receipts (Disbursements)				
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
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0

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	GENERAL CEMETERY CEMETERY
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>7,890</u>	<u>31,006</u>	<u>(118,041)</u>	<u>1,119</u>
<i>Fund Cash Balances, January 1</i>	<u>22,994</u>	<u>82,157</u>	<u>668,489</u>	<u>21,494</u>
Fund Cash Balances, December 31				
Nonspendable	0	0	0	0
Restricted	30,884	113,163	550,448	22,613
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$30,884</u></u>	<u><u>\$113,163</u></u>	<u><u>\$550,448</u></u>	<u><u>\$22,613</u></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	GENERAL CEMETERY CEMETERY
GASB 54 Worksheet/Note Disclosure				
<i>Net Change in Fund Cash Balances</i>	\$7,890	\$31,006	(\$118,041)	\$1,119
<i>Fund Cash Balances, January 1</i>	22,994	82,157	668,489	21,494
<i>Fund Cash Balances, December 31</i>	<u>\$30,884</u>	<u>\$113,163</u>	<u>\$550,448</u>	<u>\$22,613</u>
Fund Balances				
Amounts identified as:				
Nonspendable				
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:				
Cemetery	\$0	\$0	\$0	\$22,613
Debt Service	0	0	0	0
Fire Operations	0	0	0	0
Property Acquisition/Improvement	0	0	0	0
Recreation Programs	0	0	0	0
Road and Bridge Maintenance and Improvements	30,884	113,163	550,448	0
<i>Total Restricted</i>	<u>30,884</u>	<u>113,163</u>	<u>550,448</u>	<u>22,613</u>
Committed to:				
<i>Total Committed</i>	<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>
<i>Unassigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Fund Cash Balances, December 31</i>	<u>\$30,884</u>	<u>\$113,163</u>	<u>\$550,448</u>	<u>\$22,613</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2018

	FIRE	SPECIAL REVENUE
	FIRE	TOTAL
Cash Receipts		
Property and Other Local Taxes	\$674,210	\$2,134,193
Charges for Services	0	0
Licenses, Permits and Fees	0	8,881
Fines and Forfeitures	0	0
Intergovernmental	113,542	404,196
Special Assessments	0	0
Earnings on Investments	2,573	5,251
Miscellaneous	0	1,300
<i>Total Cash Receipts</i>	<u>790,325</u>	<u>2,553,821</u>
Cash Disbursements		
Current:		
General Government	155,805	155,805
Public Safety	507,720	507,720
Public Works	0	1,615,322
Health	0	9,062
Human Services	0	0
Conservation-Recreation	0	0
Other	0	0
Capital Outlay	100,000	317,138
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>763,525</u>	<u>2,605,047</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>26,800</u>	<u>(51,226)</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

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

	FIRE	SPECIAL REVENUE
	FIRE	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>26,800</u>	<u>(51,226)</u>
<i>Fund Cash Balances, January 1</i>	<u>277,571</u>	<u>1,072,705</u>
Fund Cash Balances, December 31		
Nonspendable	0	0
Restricted	304,371	1,021,479
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$304,371</u></u>	<u><u>\$1,021,479</u></u>

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

All Special Revenue Funds

For the Year Ended December 31, 2018

	FIRE	SPECIAL REVENUE
	FIRE	TOTAL
GASB 54 Worksheet/Note Disclosure		
<i>Net Change in Fund Cash Balances</i>	\$26,800	(\$51,226)
<i>Fund Cash Balances, January 1</i>	277,571	1,072,705
<i>Fund Cash Balances, December 31</i>	<u>\$304,371</u>	<u>\$1,021,479</u>
Fund Balances		
Amounts identified as:		
Nonspendable		
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
Cemetery	\$0	\$22,613
Debt Service	0	0
Fire Operations	304,371	304,371
Property Acquisition/Improvement	0	0
Recreation Programs	0	0
Road and Bridge Maintenance and Improvements	0	694,495
<i>Total Restricted</i>	<u>304,371</u>	<u>1,021,479</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>\$304,371</u>	<u>\$1,021,479</u>

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

All Debt Service Funds

For the Year Ended December 31, 2018

	GENERAL BOND RETIREMENT	GENERAL BOND RETIREMENT	GENERAL BOND(NOTE) RETIREMENT	SINKING FUNDS
Cash Receipts				
Property and Other Local Taxes	\$312,919	\$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>312,919</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash Disbursements				
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
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	146,878	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	163,568	0	0	0
<i>Total Cash Disbursements</i>	<u>310,446</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>2,473</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Receipts (Disbursements)				
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
Discount on Debt	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0

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

All Debt Service Funds

For the Year Ended December 31, 2018

	GENERAL BOND RETIREMENT	GENERAL BOND RETIREMENT	GENERAL BOND(NOTE) RETIREMENT	SINKING FUNDS
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>2,473</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>83,802</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Cash Balances, December 31				
Nonspendable	0	0	0	0
Restricted	86,275	0	0	0
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$86,275</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

All Debt Service Funds

For the Year Ended December 31, 2018

	GENERAL BOND RETIREMENT	GENERAL BOND RETIREMENT	GENERAL BOND(NOTE) RETIREMENT	SINKING FUNDS
GASB 54 Worksheet/Note Disclosure				
<i>Net Change in Fund Cash Balances</i>	\$2,473	\$0	\$0	\$0
<i>Fund Cash Balances, January 1</i>	83,802	0	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$86,275</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>
Restricted for:				
Cemetery	\$0	\$0	\$0	\$0
Debt Service	86,275	0	0	0
Fire Operations	0	0	0	0
Property Acquisition/Improvement	0	0	0	0
Recreation Programs	0	0	0	0
Road and Bridge Maintenance and Improvements	0	0	0	0
<i>Total Restricted</i>	<u>86,275</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>
Assigned to:				
<i>Total Assigned</i>	<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>
<i>Total Fund Cash Balances, December 31</i>	<u>\$86,275</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

All Debt Service Funds

For the Year Ended December 31, 2018

	DEBT SERVICE TOTAL
Cash Receipts	
Property and Other Local Taxes	\$312,919
Charges for Services	0
Licenses, Permits and Fees	0
Fines and Forfeitures	0
Intergovernmental	0
Special Assessments	0
Earnings on Investments	0
Miscellaneous	0
<i>Total Cash Receipts</i>	<u>312,919</u>
Cash Disbursements	
Current:	
General Government	0
Public Safety	0
Public Works	0
Health	0
Human Services	0
Conservation-Recreation	0
Other	0
Capital Outlay	0
Debt Service:	
Principal Retirement	146,878
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	163,568
<i>Total Cash Disbursements</i>	<u>310,446</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>2,473</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

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

All Debt Service Funds

For the Year Ended December 31, 2018

	DEBT SERVICE TOTAL
Sale of Capital Assets	0
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>0</u>
Special Item	0
Extraordinary Item	0
<i>Net Change in Fund Cash Balances</i>	<u>2,473</u>
<i>Fund Cash Balances, January 1</i>	<u>83,802</u>
Fund Cash Balances, December 31	
Nonspendable	0
Restricted	86,275
Committed	0
Assigned	0
Unassigned (Deficit)	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$86,275</u></u>

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

All Debt Service Funds

For the Year Ended December 31, 2018

	DEBT SERVICE TOTAL
GASB 54 Worksheet/Note Disclosure	
<i>Net Change in Fund Cash Balances</i>	\$2,473
<i>Fund Cash Balances, January 1</i>	83,802
<i>Fund Cash Balances, December 31</i>	<u>\$86,275</u>
Fund Balances	
Amounts identified as:	
Nonspendable	
<i>Total Nonspendable</i>	<u>0</u>
Restricted for:	
Cemetery	\$0
Debt Service	86,275
Fire Operations	0
Property Acquisition/Improvement	0
Recreation Programs	0
Road and Bridge Maintenance and Improvements	0
<i>Total Restricted</i>	<u>86,275</u>
Committed to:	
<i>Total Committed</i>	<u>0</u>
Assigned to:	
<i>Total Assigned</i>	<u>0</u>
<i>Unassigned</i>	<u>0</u>
<i>Total Fund Cash Balances, December 31</i>	<u><u>\$86,275</u></u>

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

All Capital Projects Funds

For the Year Ended December 31, 2018

	MISC CAPITAL PROJECTS	AUBURN COMMUNITY PARK	CAPITAL PROJECTS TOTAL
Cash Receipts			
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>
Cash Disbursements			
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
Capital Outlay	94,730	0	94,730
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>94,730</u>	<u>0</u>	<u>94,730</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(94,730)</u>	<u>0</u>	<u>(94,730)</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 Capital Projects Funds

For the Year Ended December 31, 2018

	MISC CAPITAL PROJECTS	AUBURN COMMUNITY PARK	CAPITAL PROJECTS 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>(94,730)</u>	<u>0</u>	<u>(94,730)</u>
<i>Fund Cash Balances, January 1</i>	<u>114,906</u>	<u>3,655</u>	<u>118,561</u>
Fund Cash Balances, December 31			
Nonspendable	0	0	0
Restricted	20,176	3,655	23,831
Committed	0	0	0
Assigned	0	0	0
Unassigned (Deficit)	0	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$20,176</u></u>	<u><u>\$3,655</u></u>	<u><u>\$23,831</u></u>

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

All Capital Projects Funds

For the Year Ended December 31, 2018

	MISC CAPITAL PROJECTS	AUBURN COMMUNITY PARK	CAPITAL PROJECTS TOTAL
GASB 54 Worksheet/Note Disclosure			
<i>Net Change in Fund Cash Balances</i>	(\$94,730)	\$0	(\$94,730)
<i>Fund Cash Balances, January 1</i>	114,906	3,655	118,561
<i>Fund Cash Balances, December 31</i>	<u>\$20,176</u>	<u>\$3,655</u>	<u>\$23,831</u>
Fund Balances			
Amounts identified as:			
Nonspendable			
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:			
Cemetery	\$0	\$0	\$0
Debt Service	0	0	0
Fire Operations	0	0	0
Property Acquisition/Improvement	20,176	0	20,176
Recreation Programs	0	3,655	3,655
Road and Bridge Maintenance and Improvements	0	0	0
<i>Total Restricted</i>	<u>20,176</u>	<u>3,655</u>	<u>23,831</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>	0	0	0
<i>Total Fund Cash Balances, December 31</i>	<u>\$20,176</u>	<u>\$3,655</u>	<u>\$23,831</u>