

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	\$70,360	\$156,854	\$45,503	\$0	\$0	\$272,717
Charges for Services	390	69,481	0	0	0	69,871
Licenses, Permits and Fees	0	15,400	0	0	0	15,400
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	29,187	130,620	0	18,750	0	178,557
Special Assessments	0	12,421	0	0	0	12,421
Earnings on Investments	177	18	0	0	0	195
Miscellaneous	7,979	19,019	0	0	0	26,998
<i>Total Cash Receipts</i>	<u>108,093</u>	<u>403,813</u>	<u>45,503</u>	<u>18,750</u>	<u>0</u>	<u>576,159</u>
Cash Disbursements						
Current:						
General Government	83,592	5,490	0	0	0	89,082
Public Safety	2,640	124,239	0	0	0	126,879
Public Works	13,674	203,666	0	0	0	217,340
Health	0	27,986	0	0	0	27,986
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	43,176	0	18,750	0	61,926
Debt Service:						
Principal Retirement	0	0	39,215	0	0	39,215
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	6,143	0	0	6,143
<i>Total Cash Disbursements</i>	<u>99,906</u>	<u>404,557</u>	<u>45,358</u>	<u>18,750</u>	<u>0</u>	<u>568,571</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>8,187</u>	<u>(744)</u>	<u>145</u>	<u>0</u>	<u>0</u>	<u>7,588</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.

**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>
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
Advances In	24,720	3,500	21,220	0	0	49,440
Advances Out	(24,720)	(3,500)	(21,220)	0	0	(49,440)
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	5,000	0	0	0	5,000
<i>Net Change in Fund Cash Balances</i>	<u>8,187</u>	<u>4,256</u>	<u>145</u>	<u>0</u>	<u>0</u>	<u>12,588</u>
<i>Fund Cash Balances, January 1</i>	<u>288,245</u>	<u>142,466</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>430,711</u>
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	0	146,722	145	0	0	146,867
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	296,432	0	0	0	0	296,432
<i>Fund Cash Balances, December 31</i>	<u>\$296,432</u>	<u>\$146,722</u>	<u>\$145</u>	<u>\$0</u>	<u>\$0</u>	<u>\$443,299</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>	\$8,187	\$4,256	\$145	\$0	\$0	\$12,588
<i>Fund Cash Balances, January 1</i>	288,245	142,466	0	0	0	430,711
<i>Fund Cash Balances, December 31</i>	<u>\$296,432</u>	<u>\$146,722</u>	<u>\$145</u>	<u>\$0</u>	<u>\$0</u>	<u>\$443,299</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:						
Cemetery	\$0	\$15,153	\$0	\$0	\$0	\$15,153
Debt Service	0	0	145	0	0	145
Emergency Medical Services	0	28,390	0	0	0	28,390
Fire Operations & emergency medical services	0	37,150	0	0	0	37,150
Road and Bridge Maintenance and Improvements	0	63,933	0	0	0	63,933
STREET LIGHTING	0	2,096	0	0	0	2,096
<i>Total Restricted</i>	<u>0</u>	<u>146,722</u>	<u>145</u>	<u>0</u>	<u>0</u>	<u>146,867</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>	296,432	0	0	0	0	296,432
<i>Total Fund Cash Balances, December 31</i>	<u>\$296,432</u>	<u>\$146,722</u>	<u>\$145</u>	<u>\$0</u>	<u>\$0</u>	<u>\$443,299</u>