

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

For the Year Ended December 31, 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Cash Receipts						
Property and Other Local Taxes	\$173,644	\$1,076,484	\$0	\$0	\$0	\$1,250,128
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	64,000	0	0	0	0	64,000
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	85,157	264,978	0	36,670	0	386,805
Special Assessments	0	0	0	0	0	0
Earnings on Investments	20,316	8,249	0	615	0	29,180
Miscellaneous	55,871	22,419	0	0	0	78,290
<i>Total Cash Receipts</i>	<u>398,988</u>	<u>1,372,130</u>	<u>0</u>	<u>37,285</u>	<u>0</u>	<u>1,808,403</u>
Cash Disbursements						
Current:						
General Government	317,685	0	0	0	0	317,685
Public Safety	70,000	272,982	0	0	0	342,982
Public Works	26,004	1,062,789	0	0	0	1,088,793
Health	14,296	8,100	0	0	0	22,396
Human Services	0	0	0	0	0	0
Conservation-Recreation	9,374	0	0	0	0	9,374
Other	0	0	0	0	0	0
Capital Outlay	0	0	0	563	0	563
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>437,359</u>	<u>1,343,871</u>	<u>0</u>	<u>563</u>	<u>0</u>	<u>1,781,793</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(38,371)</u>	<u>28,259</u>	<u>0</u>	<u>36,722</u>	<u>0</u>	<u>26,610</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	39,000	0	0	0	0	39,000
Advances Out	0	0	0	(39,000)	0	(39,000)
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>39,000</u>	<u>0</u>	<u>0</u>	<u>(39,000)</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	629	28,259	0	(2,278)	0	26,610
<i>Fund Cash Balances, January 1</i>	<u>487,414</u>	<u>853,432</u>	<u>0</u>	<u>16,334</u>	<u>0</u>	<u>1,357,180</u>
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	0	881,691	0	14,056	0	895,747
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	488,043	0	0	0	0	488,043
<i>Fund Cash Balances, December 31</i>	<u>\$488,043</u>	<u>\$881,691</u>	<u>\$0</u>	<u>\$14,056</u>	<u>\$0</u>	<u>\$1,383,790</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>	\$629	\$28,259	\$0	(\$2,278)	\$0	\$26,610
<i>Fund Cash Balances, January 1</i>	487,414	853,432	0	16,334	0	1,357,180
<i>Fund Cash Balances, December 31</i>	<u>\$488,043</u>	<u>\$881,691</u>	<u>\$0</u>	<u>\$14,056</u>	<u>\$0</u>	<u>\$1,383,790</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	\$39,632	\$0	\$0	\$0	\$39,632
Fire Operations	0	38,268	0	0	0	38,268
Road and Bridge Maintenance and Improvements	0	803,791	0	0	0	803,791
Vets Park	0	0	0	14,056	0	14,056
<i>Total Restricted</i>	<u>0</u>	<u>881,691</u>	<u>0</u>	<u>14,056</u>	<u>0</u>	<u>895,747</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>	488,043	0	0	0	0	488,043
<i>Total Fund Cash Balances, December 31</i>	<u>\$488,043</u>	<u>\$881,691</u>	<u>\$0</u>	<u>\$14,056</u>	<u>\$0</u>	<u>\$1,383,790</u>