

**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	\$174,050	\$1,041,837	\$0	\$0	\$0	\$1,215,887
Charges for Services	0	258,124	0	0	0	258,124
Licenses, Permits and Fees	5,179	10,353	0	0	0	15,532
Fines and Forfeitures	383	0	0	0	0	383
Intergovernmental	164,845	520,192	0	0	0	685,037
Special Assessments	0	13,515	0	0	0	13,515
Earnings on Investments	6,550	445	0	0	0	6,995
Miscellaneous	56,130	54,698	0	0	0	110,828
<i>Total Cash Receipts</i>	<u>407,137</u>	<u>1,899,164</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,306,301</u>
Cash Disbursements						
Current:						
General Government	402,658	0	0	0	0	402,658
Public Safety	0	1,500,246	0	0	0	1,500,246
Public Works	76,435	277,081	0	0	0	353,516
Health	37,111	20,803	0	0	0	57,914
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	116,897	0	0	0	116,897
Debt Service:						
Principal Retirement	0	124,559	0	0	0	124,559
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	6,855	0	0	0	6,855
<i>Total Cash Disbursements</i>	<u>516,204</u>	<u>2,046,441</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,562,645</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(109,067)</u>	<u>(147,277)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(256,344)</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	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	62,491	57,743	0	0	0	120,234
Other Financing Uses	(30,870)	0	0	0	0	(30,870)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>31,621</u>	<u>57,743</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>89,364</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>	<u>(77,446)</u>	<u>(89,534)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(166,980)</u>
<i>Fund Cash Balances, January 1</i>	<u>1,336,304</u>	<u>1,308,482</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,644,786</u>
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	0	1,218,948	0	0	0	1,218,948
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	1,258,858	0	0	0	0	1,258,858
<i>Fund Cash Balances, December 31</i>	<u>\$1,258,858</u>	<u>\$1,218,948</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,477,806</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>	(\$77,446)	(\$89,534)	\$0	\$0	\$0	(\$166,980)
<i>Fund Cash Balances, January 1</i>	1,336,304	1,308,482	0	0	0	2,644,786
<i>Fund Cash Balances, December 31</i>	<u>\$1,258,858</u>	<u>\$1,218,948</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,477,806</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	\$69,290	\$0	\$0	\$0	\$69,290
Demo Project Grant	0	0	0	0	0	0
Emergency Medical Services	0	128,702	0	0	0	128,702
Fire Operations	0	618,536	0	0	0	618,536
Police Operations	0	96,434	0	0	0	96,434
Recycling	0	2,468	0	0	0	2,468
Road and Bridge Maintenance and Improvements	0	293,307	0	0	0	293,307
STREET LIGHTING	0	10,211	0	0	0	10,211
<i>Total Restricted</i>	<u>0</u>	<u>1,218,948</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,218,948</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>	1,258,858	0	0	0	0	1,258,858
<i>Total Fund Cash Balances, December 31</i>	<u>\$1,258,858</u>	<u>\$1,218,948</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,477,806</u>