

**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	\$413,302	\$3,268,845	\$0	\$0	\$0	\$3,682,147
Charges for Services	0	190,606	0	0	0	190,606
Licenses, Permits and Fees	170,185	0	0	0	0	170,185
Fines and Forfeitures	20,117	0	0	0	0	20,117
Intergovernmental	114,752	336,767	0	0	0	451,519
Special Assessments	0	3,160	0	0	0	3,160
Earnings on Investments	48,819	240	0	0	0	49,059
Miscellaneous	4,195	41,491	0	0	0	45,686
<i>Total Cash Receipts</i>	<u>771,370</u>	<u>3,841,109</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,612,479</u>
Cash Disbursements						
Current:						
General Government	397,562	0	0	0	0	397,562
Public Safety	0	2,502,020	0	0	0	2,502,020
Public Works	158,978	597,967	0	0	0	756,945
Health	946	0	0	0	0	946
Human Services	1,492	0	0	0	0	1,492
Conservation-Recreation	5,439	0	0	0	0	5,439
Other	0	0	0	0	0	0
Capital Outlay	0	182,791	0	0	0	182,791
Debt Service:						
Principal Retirement	0	99,848	0	0	0	99,848
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	9,893	0	0	0	9,893
<i>Total Cash Disbursements</i>	<u>564,417</u>	<u>3,392,519</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,956,936</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>206,953</u>	<u>448,590</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>655,543</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.

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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	15,000	0	0	0	15,000
Transfers Out	(15,000)	0	0	0	0	(15,000)
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
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>(15,000)</u>	<u>15,000</u>	<u>0</u>	<u>0</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>	191,953	463,590	0	0	0	655,543
<i>Fund Cash Balances, January 1</i>	<u>2,550,205</u>	<u>5,189,073</u>	<u>0</u>	<u>1,088</u>	<u>0</u>	<u>7,740,366</u>
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	0	5,652,663	0	1,088	0	5,653,751
Committed	0	0	0	0	0	0
Assigned	184,941	0	0	0	0	184,941
Unassigned (Deficit)	2,557,217	0	0	0	0	2,557,217
<i>Fund Cash Balances, December 31</i>	<u>\$2,742,158</u>	<u>\$5,652,663</u>	<u>\$0</u>	<u>\$1,088</u>	<u>\$0</u>	<u>\$8,395,909</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>	\$191,953	\$463,590	\$0	\$0	\$0	\$655,543
<i>Fund Cash Balances, January 1</i>	2,550,205	5,189,073	0	1,088	0	7,740,366
<i>Fund Cash Balances, December 31</i>	<u>\$2,742,158</u>	<u>\$5,652,663</u>	<u>\$0</u>	<u>\$1,088</u>	<u>\$0</u>	<u>\$8,395,909</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	\$12,694	\$0	\$0	\$0	\$12,694
Debt Service	0	656	0	0	0	656
Emergency Medical Services	0	679,465	0	0	0	679,465
Fire Operations	0	2,444,984	0	0	0	2,444,984
Issue II Projects	0	0	0	1,088	0	1,088
Police Operations	0	1,470,542	0	0	0	1,470,542
Road and Bridge Maintenance and Improvements	0	1,044,322	0	0	0	1,044,322
<i>Total Restricted</i>	<u>0</u>	<u>5,652,663</u>	<u>0</u>	<u>1,088</u>	<u>0</u>	<u>5,653,751</u>
Committed to:						
BWC Grant for Fire Dept	0	0	0	0	0	0
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:						
Assigned for Subsequent Year Appropriations	82,150	0	0	0	0	82,150
Encumbrances in the General Fund	102,791	0	0	0	0	102,791
<i>Total Assigned</i>	<u>184,941</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>184,941</u>
<i>Unassigned</i>	2,557,217	0	0	0	0	2,557,217
<i>Total Fund Cash Balances, December 31</i>	<u>\$2,742,158</u>	<u>\$5,652,663</u>	<u>\$0</u>	<u>\$1,088</u>	<u>\$0</u>	<u>\$8,395,909</u>