

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	CEMETERY	POLICE SPECIAL LEVY	FIRE SPECIAL LEVY
Cash Receipts						
Property and Other Local Taxes	\$0	\$0	\$335,985	\$0	\$1,961,504	\$914,509
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	14,080	106,597	23,636	0	96,709	61,599
Special Assessments	0	0	0	0	0	0
Earnings on Investments	0	152	0	0	0	0
Miscellaneous	0	0	7,404	550	16,217	14,314
<i>Total Cash Receipts</i>	<u>14,080</u>	<u>106,749</u>	<u>367,025</u>	<u>550</u>	<u>2,074,430</u>	<u>990,422</u>
Cash Disbursements						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	0	1,670,043	787,973
Public Works	14,914	131,088	366,452	0	0	0
Health	0	0	0	0	0	0
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	0	0	0	108,184	74,607
Debt Service:						
Principal Retirement	0	0	0	0	0	99,848
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	9,893
<i>Total Cash Disbursements</i>	<u>14,914</u>	<u>131,088</u>	<u>366,452</u>	<u>0</u>	<u>1,778,227</u>	<u>972,321</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(834)</u>	<u>(24,339)</u>	<u>573</u>	<u>550</u>	<u>296,203</u>	<u>18,101</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

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

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY	POLICE SPECIAL LEVY	FIRE SPECIAL LEVY
Sale of Capital Assets	0	0	0	0	0	0
Transfers In	0	0	0	0	15,000	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	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0	15,000	0
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	(834)	(24,339)	573	550	311,203	18,101
<i>Fund Cash Balances, January 1</i>	42,110	286,046	446,461	12,144	1,158,917	2,426,883
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	41,276	261,707	447,034	12,694	1,470,120	2,444,984
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$41,276</u>	<u>\$261,707</u>	<u>\$447,034</u>	<u>\$12,694</u>	<u>\$1,470,120</u>	<u>\$2,444,984</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	CEMETERY	POLICE SPECIAL LEVY	FIRE SPECIAL LEVY
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	(\$834)	(\$24,339)	\$573	\$550	\$311,203	\$18,101
<i>Fund Cash Balances, January 1</i>	42,110	286,046	446,461	12,144	1,158,917	2,426,883
<i>Fund Cash Balances, December 31</i>	<u>\$41,276</u>	<u>\$261,707</u>	<u>\$447,034</u>	<u>\$12,694</u>	<u>\$1,470,120</u>	<u>\$2,444,984</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	\$0	\$0	\$12,694	\$0	\$0
Debt Service	0	0	0	0	0	0
Emergency Medical Services	0	0	0	0	0	0
Fire Operations	0	0	0	0	0	2,444,984
Issue II Projects	0	0	0	0	0	0
Police Operations	0	0	0	0	1,470,120	0
Road and Bridge Maintenance and Improvements	41,276	261,707	447,034	0	0	0
<i>Total Restricted</i>	<u>41,276</u>	<u>261,707</u>	<u>447,034</u>	<u>12,694</u>	<u>1,470,120</u>	<u>2,444,984</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	0	0	0	0	0	0
Encumbrances in the General Fund	0	0	0	0	0	0
<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>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Fund Cash Balances, December 31</i>	<u>\$41,276</u>	<u>\$261,707</u>	<u>\$447,034</u>	<u>\$12,694</u>	<u>\$1,470,120</u>	<u>\$2,444,984</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2018

	PERMISSIVE MOTOR VEH LICENSE	LAW EN- FORCEMENT TRUST	FIRE & RSC AMBULANCE EMS SERV	LIGHTING - MEADOWS OF SOUTHPOINT	SPECIAL REVENUE TOTAL
Cash Receipts					
Property and Other Local Taxes	\$56,847	\$0	\$0	\$0	\$3,268,845
Charges for Services	0	0	190,606	0	190,606
Licenses, Permits and Fees	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	34,146	0	0	0	336,767
Special Assessments	0	0	0	3,160	3,160
Earnings on Investments	88	0	0	0	240
Miscellaneous	0	0	3,006	0	41,491
<i>Total Cash Receipts</i>	<u>91,081</u>	<u>0</u>	<u>193,612</u>	<u>3,160</u>	<u>3,841,109</u>
Cash Disbursements					
Current:					
General Government	0	0	0	0	0
Public Safety	0	0	44,004	0	2,502,020
Public Works	82,476	0	0	3,037	597,967
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0
Other	0	0	0	0	0
Capital Outlay	0	0	0	0	182,791
Debt Service:					
Principal Retirement	0	0	0	0	99,848
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	9,893
<i>Total Cash Disbursements</i>	<u>82,476</u>	<u>0</u>	<u>44,004</u>	<u>3,037</u>	<u>3,392,519</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>8,605</u>	<u>0</u>	<u>149,608</u>	<u>123</u>	<u>448,590</u>
Other Financing Receipts (Disbursements)					
Sale of Bonds	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0
Sale of Notes	0	0	0	0	0
Loans Issued	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0
Discount on Debt	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0

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

All Special Revenue Funds

For the Year Ended December 31, 2018

	PERMISSIVE MOTOR VEH LICENSE	LAW EN- FORCEMENT TRUST	FIRE & RSC AMBULANCE EMS SERV	LIGHTING - MEADOWS OF SOUTHPOINT	SPECIAL REVENUE TOTAL
Sale of Capital Assets	0	0	0	0	0
Transfers In	0	0	0	0	15,000
Transfers Out	0	0	0	0	0
Advances In	0	0	0	0	0
Advances Out	0	0	0	0	0
Other Financing Sources	0	0	0	0	0
Other Financing Uses	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0	15,000
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	8,605	0	149,608	123	463,590
<i>Fund Cash Balances, January 1</i>	285,700	422	529,857	533	5,189,073
Fund Cash Balances, December 31					
Nonspendable	0	0	0	0	0
Restricted	294,305	422	679,465	656	5,652,663
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$294,305</u>	<u>\$422</u>	<u>\$679,465</u>	<u>\$656</u>	<u>\$5,652,663</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2018

	PERMISSIVE MOTOR VEH LICENSE	LAW EN- FORCEMENT TRUST	FIRE & RSC AMBULANCE EMS SERV	LIGHTING - MEADOWS OF SOUTHPOINT	SPECIAL REVENUE TOTAL
GASB 54 Worksheet/Note Disclosure					
<i>Net Change in Fund Cash Balances</i>	\$8,605	\$0	\$149,608	\$123	\$463,590
<i>Fund Cash Balances, January 1</i>	285,700	422	529,857	533	5,189,073
<i>Fund Cash Balances, December 31</i>	<u>\$294,305</u>	<u>\$422</u>	<u>\$679,465</u>	<u>\$656</u>	<u>\$5,652,663</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>
Restricted for:					
Cemetery	\$0	\$0	\$0	\$0	\$12,694
Debt Service	0	0	0	656	656
Emergency Medical Services	0	0	679,465	0	679,465
Fire Operations	0	0	0	0	2,444,984
Issue II Projects	0	0	0	0	0
Police Operations	0	422	0	0	1,470,542
Road and Bridge Maintenance and Improvements	294,305	0	0	0	1,044,322
<i>Total Restricted</i>	<u>294,305</u>	<u>422</u>	<u>679,465</u>	<u>656</u>	<u>5,652,663</u>
Committed to:					
BWC Grant for Fire Dept	0	0	0	0	0
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:					
Assigned for Subsequent Year Appropriations	0	0	0	0	0
Encumbrances in the General Fund	0	0	0	0	0
<i>Total Assigned</i>	<u>0</u>	<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>	<u>0</u>
<i>Total Fund Cash Balances, December 31</i>	<u>\$294,305</u>	<u>\$422</u>	<u>\$679,465</u>	<u>\$656</u>	<u>\$5,652,663</u>

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

All Capital Projects Funds

For the Year Ended December 31, 2018

	OPWC PROJECT	BWC Grant - Fire Equip	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	0	0	0
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>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>0</u>	<u>0</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

	OPWC PROJECT	BWC Grant - Fire Equip	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>0</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>1,088</u>	<u>0</u>	<u>1,088</u>
Fund Cash Balances, December 31			
Nonspendable	0	0	0
Restricted	1,088	0	1,088
Committed	0	0	0
Assigned	0	0	0
Unassigned (Deficit)	0	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$1,088</u></u>	<u><u>\$0</u></u>	<u><u>\$1,088</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

	OPWC PROJECT	BWC Grant - Fire Equip	CAPITAL PROJECTS TOTAL
GASB 54 Worksheet/Note Disclosure			
<i>Net Change in Fund Cash Balances</i>	\$0	\$0	\$0
<i>Fund Cash Balances, January 1</i>	1,088	0	1,088
<i>Fund Cash Balances, December 31</i>	<u>\$1,088</u>	<u>\$0</u>	<u>\$1,088</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
Emergency Medical Services	0	0	0
Fire Operations	0	0	0
Issue II Projects	1,088	0	1,088
Police Operations	0	0	0
Road and Bridge Maintenance and Improvements	0	0	0
<i>Total Restricted</i>	<u>1,088</u>	<u>0</u>	<u>1,088</u>
Committed to:			
BWC Grant for Fire Dept	0	0	0
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:			
Assigned for Subsequent Year Appropriations	0	0	0
Encumbrances in the General Fund	0	0	0
<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>\$1,088</u>	<u>\$0</u>	<u>\$1,088</u>