

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

All Special Revenue Funds

For the Year Ended December 31, 2018

	<b>MOTOR VEHICLE LIC. TAX</b>	<b>GASOLINE TAX</b>	<b>ROAD AND BRIDGE</b>	<b>CEMETERY</b>	<b>FIRE DISTRICT</b>	<b>ROAD DISTRICT</b>
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$542	\$0	\$247,057	\$0	\$237,075	\$591,810
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	15,370	100,218	34,303	0	32,917	82,170
Special Assessments	0	0	0	0	0	0
Earnings on Investments	3,725	4,524	0	0	0	0
Miscellaneous	0	284	11,408	5,700	843	4,184
<i>Total Cash Receipts</i>	<u>19,637</u>	<u>105,026</u>	<u>292,768</u>	<u>5,700</u>	<u>270,835</u>	<u>678,164</u>
<b>Cash Disbursements</b>						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	0	272,982	0
Public Works	1,950	99,158	505,107	0	3,849	452,725
Health	0	0	0	8,100	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	0	0
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>1,950</u>	<u>99,158</u>	<u>505,107</u>	<u>8,100</u>	<u>276,831</u>	<u>452,725</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>17,687</u>	<u>5,868</u>	<u>(212,339)</u>	<u>(2,400)</u>	<u>(5,996)</u>	<u>225,439</u>
<b>Other Financing Receipts (Disbursements)</b>						
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

	<b>MOTOR VEHICLE LIC. TAX</b>	<b>GASOLINE TAX</b>	<b>ROAD AND BRIDGE</b>	<b>CEMETERY</b>	<b>FIRE DISTRICT</b>	<b>ROAD DISTRICT</b>
Sale of Capital Assets	0	0	0	0	0	0
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	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	0	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>	17,687	5,868	(212,339)	(2,400)	(5,996)	225,439
<i>Fund Cash Balances, January 1</i>	87,592	111,153	295,102	42,032	44,264	273,289
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	105,279	117,021	82,763	39,632	38,268	498,728
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>\$105,279</u>	<u>\$117,021</u>	<u>\$82,763</u>	<u>\$39,632</u>	<u>\$38,268</u>	<u>\$498,728</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2018

	<b>MOTOR VEHICLE LIC. TAX</b>	<b>GASOLINE TAX</b>	<b>ROAD AND BRIDGE</b>	<b>CEMETERY</b>	<b>FIRE DISTRICT</b>	<b>ROAD DISTRICT</b>
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	\$17,687	\$5,868	(\$212,339)	(\$2,400)	(\$5,996)	\$225,439
<i>Fund Cash Balances, January 1</i>	87,592	111,153	295,102	42,032	44,264	273,289
<i>Fund Cash Balances, December 31</i>	<u>\$105,279</u>	<u>\$117,021</u>	<u>\$82,763</u>	<u>\$39,632</u>	<u>\$38,268</u>	<u>\$498,728</u>
<b>Fund Balances</b>						
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	\$39,632	\$0	\$0
Fire Operations	0	0	0	0	38,268	0
Road and Bridge Maintenance and Improvements	105,279	117,021	82,763	0	0	498,728
Vets Park	0	0	0	0	0	0
<i>Total Restricted</i>	<u>105,279</u>	<u>117,021</u>	<u>82,763</u>	<u>39,632</u>	<u>38,268</u>	<u>498,728</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>	<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>\$105,279</u>	<u>\$117,021</u>	<u>\$82,763</u>	<u>\$39,632</u>	<u>\$38,268</u>	<u>\$498,728</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2018

	<b>Miscellane ous Special</b>	<b>SPECIAL REVENUE TOTAL</b>
<b>Cash Receipts</b>		
Property and Other Local Taxes	\$0	\$1,076,484
Charges for Services	0	0
Licenses, Permits and Fees	0	0
Fines and Forfeitures	0	0
Intergovernmental	0	264,978
Special Assessments	0	0
Earnings on Investments	0	8,249
Miscellaneous	0	22,419
<i>Total Cash Receipts</i>	<u>0</u>	<u>1,372,130</u>
<b>Cash Disbursements</b>		
Current:		
General Government	0	0
Public Safety	0	272,982
Public Works	0	1,062,789
Health	0	8,100
Human Services	0	0
Conservation-Recreation	0	0
Other	0	0
Capital Outlay	0	0
Debt Service:		
Principal Retirement	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>0</u>	<u>1,343,871</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>28,259</u>
<b>Other Financing Receipts (Disbursements)</b>		
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	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

	<b>Miscellane ous Special</b>	<b>SPECIAL REVENUE TOTAL</b>
Sale of Capital Assets	0	0
Transfers In	0	0
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>28,259</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>853,432</u>
<b>Fund Cash Balances, December 31</b>		
Nonspendable	0	0
Restricted	0	881,691
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$881,691</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2018

	<b>Miscellane ous Special</b>	<b>SPECIAL REVENUE TOTAL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>		
<i>Net Change in Fund Cash Balances</i>	\$0	\$28,259
<i>Fund Cash Balances, January 1</i>	0	853,432
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$881,691</u>
<b>Fund Balances</b>		
Amounts identified as:		
Nonspendable		
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
Cemetery	\$0	\$39,632
Fire Operations	0	38,268
Road and Bridge Maintenance and Improvements	0	803,791
Vets Park	0	0
<i>Total Restricted</i>	<u>0</u>	<u>881,691</u>
Committed to:		
<i>Total Committed</i>	<u>0</u>	<u>0</u>
Assigned to:		
<i>Total Assigned</i>	<u>0</u>	<u>0</u>
<i>Unassigned</i>	0	0
<i>Total Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$881,691</u>

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

All Capital Projects Funds

For the Year Ended December 31, 2018

	<b>PUBLIC WORKS PROJECTS</b>	<b>MISC CAPITAL PROJECTS</b>	<b>CAPITAL PROJECTS TOTAL</b>
<b>Cash Receipts</b>			
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	36,670	36,670
Special Assessments	0	0	0
Earnings on Investments	0	615	615
Miscellaneous	0	0	0
<i>Total Cash Receipts</i>	<u>0</u>	<u>37,285</u>	<u>37,285</u>
<b>Cash Disbursements</b>			
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	563	563
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>563</u>	<u>563</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>36,722</u>	<u>36,722</u>
<b>Other Financing Receipts (Disbursements)</b>			
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

	<b>PUBLIC WORKS PROJECTS</b>	<b>MISC CAPITAL PROJECTS</b>	<b>CAPITAL PROJECTS TOTAL</b>
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	(39,000)	(39,000)
Other Financing Sources	0	0	0
Other Financing Uses	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>(39,000)</u>	<u>(39,000)</u>
Special Item	0	0	0
Extraordinary Item	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>(2,278)</u>	<u>(2,278)</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>16,334</u>	<u>16,334</u>
<b>Fund Cash Balances, December 31</b>			
Nonspendable	0	0	0
Restricted	0	14,056	14,056
Committed	0	0	0
Assigned	0	0	0
Unassigned (Deficit)	0	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>	<u><u>\$14,056</u></u>	<u><u>\$14,056</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

	<b>PUBLIC WORKS PROJECTS</b>	<b>MISC CAPITAL PROJECTS</b>	<b>CAPITAL PROJECTS TOTAL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>			
<i>Net Change in Fund Cash Balances</i>	\$0	(\$2,278)	(\$2,278)
<i>Fund Cash Balances, January 1</i>	0	16,334	16,334
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$14,056</u>	<u>\$14,056</u>
<b>Fund Balances</b>			
Amounts identified as:			
Nonspendable			
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:			
Cemetery	\$0	\$0	\$0
Fire Operations	0	0	0
Road and Bridge Maintenance and Improvements	0	0	0
Vets Park	0	14,056	14,056
<i>Total Restricted</i>	<u>0</u>	<u>14,056</u>	<u>14,056</u>
Committed to:			
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:			
<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>\$0</u>	<u>\$14,056</u>	<u>\$14,056</u>