

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	FIRE DISTRICT	ROAD DISTRICT
Cash Receipts						
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>
Cash Disbursements						
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>
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	FIRE DISTRICT	ROAD DISTRICT
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
Fund Cash Balances, December 31						
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

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	CEMETERY	FIRE DISTRICT	ROAD DISTRICT
GASB 54 Worksheet/Note Disclosure						
<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>
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	\$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

	Miscellane ous Special	SPECIAL REVENUE TOTAL
Cash Receipts		
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>
Cash Disbursements		
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>
Other Financing Receipts (Disbursements)		
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

	Miscellane ous Special	SPECIAL REVENUE TOTAL
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>
Fund Cash Balances, December 31		
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

	Miscellane ous Special	SPECIAL REVENUE TOTAL
GASB 54 Worksheet/Note Disclosure		
<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>
Fund Balances		
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

	PUBLIC WORKS PROJECTS	MISC CAPITAL PROJECTS	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	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>
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	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>
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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All Capital Projects Funds

For the Year Ended December 31, 2018

	PUBLIC WORKS PROJECTS	MISC CAPITAL PROJECTS	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	(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>
Fund Cash Balances, December 31			
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>

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All Capital Projects Funds

For the Year Ended December 31, 2018

	PUBLIC WORKS PROJECTS	MISC CAPITAL PROJECTS	CAPITAL PROJECTS TOTAL
GASB 54 Worksheet/Note Disclosure			
<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>
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
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>