

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Governmental Fund Types**

For the Year Ended December 31, 2019

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$70,393	\$154,343	\$48,975	\$0	\$0	\$273,711
Charges for Services	540	23,297	0	0	0	23,837
Licenses, Permits and Fees	360	22,150	0	0	0	22,510
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	29,696	141,260	0	0	0	170,956
Special Assessments	0	12,567	0	0	0	12,567
Earnings on Investments	525	35	0	0	0	560
Miscellaneous	3,958	51,109	0	0	0	55,067
<i>Total Cash Receipts</i>	<u>105,472</u>	<u>404,761</u>	<u>48,975</u>	<u>0</u>	<u>0</u>	<u>559,208</u>
<b>Cash Disbursements</b>						
Current:						
General Government	85,410	5,381	0	0	0	90,791
Public Safety	2,220	113,359	0	0	0	115,579
Public Works	17,199	168,389	0	0	0	185,588
Health	0	31,579	0	0	0	31,579
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	121,274	0	0	0	121,274
Debt Service:						
Principal Retirement	0	0	38,761	0	0	38,761
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	10,359	0	0	10,359
<i>Total Cash Disbursements</i>	<u>104,829</u>	<u>439,982</u>	<u>49,120</u>	<u>0</u>	<u>0</u>	<u>593,931</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>643</u>	<u>(35,221)</u>	<u>(145)</u>	<u>0</u>	<u>0</u>	<u>(34,723)</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
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, 2019

	<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	5,000	5,000	0	0	0	10,000
Advances Out	(5,000)	(5,000)	0	0	0	(10,000)
Other Financing Sources	0	2,047	0	0	0	2,047
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>2,047</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,047</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>643</u>	<u>(33,174)</u>	<u>(145)</u>	<u>0</u>	<u>0</u>	<u>(32,676)</u>
<i>Fund Cash Balances, January 1</i>	<u>296,432</u>	<u>146,722</u>	<u>145</u>	<u>0</u>	<u>0</u>	<u>443,299</u>
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	0	113,548	0	0	0	113,548
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	297,075	0	0	0	0	297,075
<i>Fund Cash Balances, December 31</i>	<u>\$297,075</u>	<u>\$113,548</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$410,623</u>

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)  
All Governmental Fund Types**

For the Year Ended December 31, 2019

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	\$643	(\$33,174)	(\$145)	\$0	\$0	(\$32,676)
<i>Fund Cash Balances, January 1</i>	296,432	146,722	145	0	0	443,299
<i>Fund Cash Balances, December 31</i>	<u>\$297,075</u>	<u>\$113,548</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$410,623</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	\$28,203	\$0	\$0	\$0	\$28,203
Debt Service	0	0	0	0	0	0
Emergency Medical Services	0	5,179	0	0	0	5,179
Fire Operations & emergency medical services	0	16,466	0	0	0	16,466
Road and Bridge Maintenance and Improvements	0	61,286	0	0	0	61,286
STREET LIGHTING	0	2,414	0	0	0	2,414
<i>Total Restricted</i>	<u>0</u>	<u>113,548</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>113,548</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>	297,075	0	0	0	0	297,075
<i>Total Fund Cash Balances, December 31</i>	<u>\$297,075</u>	<u>\$113,548</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$410,623</u>