

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

For the Year Ended December 31, 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Cash Receipts						
Property and Other Taxes	\$12,549	\$3,332	\$0	\$0	\$0	\$15,881
Municipal Income Tax	0	0	0	0	0	0
Intergovernmental	6,622	7,219	0	0	0	13,841
Special Assessments	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0
Fines, Licenses and Permits	0	0	0	0	0	0
Earnings on Investments	0	0	0	0	0	0
Miscellaneous	0	1,581	0	0	0	1,581
<i>Total Cash Receipts</i>	<u>19,171</u>	<u>12,132</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>31,303</u>
Cash Disbursements						
Current:						
Security of Persons & Property	2,261	0	0	0	0	2,261
Public Health Services	0	0	0	0	0	0
Leisure Time Activities	0	0	0	0	0	0
Community Environment	0	0	0	0	0	0
Basic Utility Services	0	0	0	0	0	0
Transportation	0	4,001	0	0	0	4,001
General Government	13,034	3,809	0	0	0	16,843
Capital Outlay	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Payment of Capital Appreciation Bond Accretion	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>15,295</u>	<u>7,810</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23,105</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>3,876</u>	<u>4,322</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,198</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.

**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>
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	255	0	0	0	0	255
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>255</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>255</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>4,131</u>	<u>4,322</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,453</u>
<i>Fund Cash Balances, January 1</i>	<u>24,086</u>	<u>33,557</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>57,643</u>
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	0	31,135	0	0	0	31,135
Committed	0	6,744	0	0	0	6,744
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	28,217	0	0	0	0	28,217
<i>Fund Cash Balances, December 31</i>	<u>\$28,217</u>	<u>\$37,879</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$66,096</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>	\$4,131	\$4,322	\$0	\$0	\$0	\$8,453
<i>Fund Cash Balances, January 1</i>	24,086	33,557	0	0	0	57,643
<i>Fund Cash Balances, December 31</i>	<u>\$28,217</u>	<u>\$37,879</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$66,096</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:						
Road Maintenance and Improvements	\$0	\$31,135	\$0	\$0	\$0	\$31,135
<i>Total Restricted</i>	<u>0</u>	<u>31,135</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>31,135</u>
Committed to:						
Park Operations and Maintenance	0	6,744	0	0	0	6,744
<i>Total Committed</i>	<u>0</u>	<u>6,744</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,744</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>	28,217	0	0	0	0	28,217
<i>Total Fund Cash Balances, December 31</i>	<u>\$28,217</u>	<u>\$37,879</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$66,096</u>