

**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>SPECIAL LEVY</b>	<b>FIRE &amp; RSC AMBULANCE EMS SERV</b>
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$0	\$0	\$83,302	\$0	\$73,552	\$0
Charges for Services	0	0	0	0	0	69,481
Licenses, Permits and Fees	0	0	0	15,400	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	15,916	94,740	15,141	0	0	4,823
Special Assessments	0	0	0	0	0	0
Earnings on Investments	1	17	0	0	0	0
Miscellaneous	0	0	0	10,800	8,169	50
<i>Total Cash Receipts</i>	<u>15,917</u>	<u>94,757</u>	<u>98,443</u>	<u>26,200</u>	<u>81,721</u>	<u>74,354</u>
<b>Cash Disbursements</b>						
Current:						
General Government	0	1,568	1,500	62	2,360	0
Public Safety	0	0	0	0	61,388	62,851
Public Works	19,802	97,484	74,468	0	0	0
Health	0	0	0	27,986	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	8,225	10,951	24,000
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>19,802</u>	<u>99,052</u>	<u>75,968</u>	<u>36,273</u>	<u>74,699</u>	<u>86,851</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(3,885)</u>	<u>(4,295)</u>	<u>22,475</u>	<u>(10,073)</u>	<u>7,022</u>	<u>(12,497)</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>SPECIAL LEVY</b>	<b>FIRE &amp; RSC AMBULANCE EMS SERV</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	1,500	0	0	0	0	0
Advances Out	(1,500)	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	5,000	0	0
<i>Net Change in Fund Cash Balances</i>	(3,885)	(4,295)	22,475	(5,073)	7,022	(12,497)
<i>Fund Cash Balances, January 1</i>	5,593	22,599	21,446	20,226	30,128	40,887
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	1,708	18,304	43,921	15,153	37,150	28,390
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>\$1,708</u>	<u>\$18,304</u>	<u>\$43,921</u>	<u>\$15,153</u>	<u>\$37,150</u>	<u>\$28,390</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>SPECIAL LEVY</b>	<b>FIRE &amp; RSC AMBULANCE EMS SERV</b>
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	(\$3,885)	(\$4,295)	\$22,475	(\$5,073)	\$7,022	(\$12,497)
<i>Fund Cash Balances, January 1</i>	5,593	22,599	21,446	20,226	30,128	40,887
<i>Fund Cash Balances, December 31</i>	<u>\$1,708</u>	<u>\$18,304</u>	<u>\$43,921</u>	<u>\$15,153</u>	<u>\$37,150</u>	<u>\$28,390</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	\$15,153	\$0	\$0
Debt Service	0	0	0	0	0	0
Emergency Medical Services	0	0	0	0	0	28,390
Fire Operations & emergency medical services	0	0	0	0	37,150	0
Road and Bridge Maintenance and Improvements	1,708	18,304	43,921	0	0	0
STREET LIGHTING	0	0	0	0	0	0
<i>Total Restricted</i>	<u>1,708</u>	<u>18,304</u>	<u>43,921</u>	<u>15,153</u>	<u>37,150</u>	<u>28,390</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>\$1,708</u>	<u>\$18,304</u>	<u>\$43,921</u>	<u>\$15,153</u>	<u>\$37,150</u>	<u>\$28,390</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>STREET LIGHTING</b>	<b>MISC SPECIAL REVENUE</b>	<b>SPECIAL REVENUE TOTAL</b>
<b>Cash Receipts</b>			
Property and Other Local Taxes	\$0	\$0	\$156,854
Charges for Services	0	0	69,481
Licenses, Permits and Fees	0	0	15,400
Fines and Forfeitures	0	0	0
Intergovernmental	0	0	130,620
Special Assessments	12,421	0	12,421
Earnings on Investments	0	0	18
Miscellaneous	0	0	19,019
<i>Total Cash Receipts</i>	<u>12,421</u>	<u>0</u>	<u>403,813</u>
<b>Cash Disbursements</b>			
Current:			
General Government	0	0	5,490
Public Safety	0	0	124,239
Public Works	11,912	0	203,666
Health	0	0	27,986
Human Services	0	0	0
Conservation-Recreation	0	0	0
Other	0	0	0
Capital Outlay	0	0	43,176
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>11,912</u>	<u>0</u>	<u>404,557</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>509</u>	<u>0</u>	<u>(744)</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 Special Revenue Funds

For the Year Ended December 31, 2018

	<b>STREET LIGHTING</b>	<b>MISC SPECIAL REVENUE</b>	<b>SPECIAL REVENUE TOTAL</b>
Sale of Capital Assets	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
Advances In	2,000	0	3,500
Advances Out	(2,000)	0	(3,500)
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	5,000
<i>Net Change in Fund Cash Balances</i>	<u>509</u>	<u>0</u>	<u>4,256</u>
<i>Fund Cash Balances, January 1</i>	<u>1,587</u>	<u>0</u>	<u>142,466</u>
<b>Fund Cash Balances, December 31</b>			
Nonspendable	0	0	0
Restricted	2,096	0	146,722
Committed	0	0	0
Assigned	0	0	0
Unassigned (Deficit)	0	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$2,096</u>	<u>\$0</u>	<u>\$146,722</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>STREET LIGHTING</b>	<b>MISC SPECIAL REVENUE</b>	<b>SPECIAL REVENUE TOTAL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>			
<i>Net Change in Fund Cash Balances</i>	\$509	\$0	\$4,256
<i>Fund Cash Balances, January 1</i>	1,587	0	142,466
<i>Fund Cash Balances, December 31</i>	<u>\$2,096</u>	<u>\$0</u>	<u>\$146,722</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	\$15,153
Debt Service	0	0	0
Emergency Medical Services	0	0	28,390
Fire Operations & emergency medical services	0	0	37,150
Road and Bridge Maintenance and Improvements	0	0	63,933
STREET LIGHTING	2,096	0	2,096
<i>Total Restricted</i>	<u>2,096</u>	<u>0</u>	<u>146,722</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>\$2,096</u>	<u>\$0</u>	<u>\$146,722</u>

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

All Debt Service Funds

For the Year Ended December 31, 2018

	<b>GENERAL BOND(NOTE) RETIREMENT</b>	<b>DEBT SERVICE TOTAL</b>
<b>Cash Receipts</b>		
Property and Other Local Taxes	\$45,503	\$45,503
Charges for Services	0	0
Licenses, Permits and Fees	0	0
Fines and Forfeitures	0	0
Intergovernmental	0	0
Special Assessments	0	0
Earnings on Investments	0	0
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>45,503</u>	<u>45,503</u>
<b>Cash Disbursements</b>		
Current:		
General Government	0	0
Public Safety	0	0
Public Works	0	0
Health	0	0
Human Services	0	0
Conservation-Recreation	0	0
Other	0	0
Capital Outlay	0	0
Debt Service:		
Principal Retirement	39,215	39,215
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	6,143	6,143
<i>Total Cash Disbursements</i>	<u>45,358</u>	<u>45,358</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>145</u>	<u>145</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 Debt Service Funds

For the Year Ended December 31, 2018

	<b>GENERAL BOND(NOTE) RETIREMENT</b>	<b>DEBT SERVICE TOTAL</b>
Sale of Capital Assets	0	0
Transfers In	0	0
Transfers Out	0	0
Advances In	21,220	21,220
Advances Out	(21,220)	(21,220)
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>145</u>	<u>145</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>
<b>Fund Cash Balances, December 31</b>		
Nonspendable	0	0
Restricted	145	145
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$145</u></u>	<u><u>\$145</u></u>



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

All Debt Service Funds

For the Year Ended December 31, 2018

	<b>GENERAL BOND(NOTE) RETIREMENT</b>	<b>DEBT SERVICE TOTAL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>		
<i>Net Change in Fund Cash Balances</i>	\$145	\$145
<i>Fund Cash Balances, January 1</i>	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$145</u>	<u>\$145</u>
<b>Fund Balances</b>		
Amounts identified as:		
Nonspendable		
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
Cemetery	\$0	\$0
Debt Service	145	145
Emergency Medical Services	0	0
Fire Operations & emergency medical services	0	0
Road and Bridge Maintenance and Improvements	0	0
STREET LIGHTING	0	0
<i>Total Restricted</i>	<u>145</u>	<u>145</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>\$145</u>	<u>\$145</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>CAPITAL PROJECTS TOTAL</b>
<b>Cash Receipts</b>		
Property and Other Local Taxes	\$0	\$0
Charges for Services	0	0
Licenses, Permits and Fees	0	0
Fines and Forfeitures	0	0
Intergovernmental	18,750	18,750
Special Assessments	0	0
Earnings on Investments	0	0
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>18,750</u>	<u>18,750</u>
<b>Cash Disbursements</b>		
Current:		
General Government	0	0
Public Safety	0	0
Public Works	0	0
Health	0	0
Human Services	0	0
Conservation-Recreation	0	0
Other	0	0
Capital Outlay	18,750	18,750
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>18,750</u>	<u>18,750</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>0</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 Capital Projects Funds

For the Year Ended December 31, 2018

	<b>PUBLIC WORKS PROJECTS</b>	<b>CAPITAL PROJECTS 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>0</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>
<b>Fund Cash Balances, December 31</b>		
Nonspendable	0	0
Restricted	0	0
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>	<u><u>\$0</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>CAPITAL PROJECTS TOTAL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>		
<i>Net Change in Fund Cash Balances</i>	\$0	\$0
<i>Fund Cash Balances, January 1</i>	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>
<b>Fund Balances</b>		
Amounts identified as:		
Nonspendable		
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
Cemetery	\$0	\$0
Debt Service	0	0
Emergency Medical Services	0	0
Fire Operations & emergency medical services	0	0
Road and Bridge Maintenance and Improvements	0	0
STREET LIGHTING	0	0
<i>Total Restricted</i>	<u>0</u>	<u>0</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>\$0</u>

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

All Permanent Funds

For the Year Ended December 31, 2018

	<u>PERMANENT</u>	<u>PERMANENT TOTAL</u>
<b>Cash Receipts</b>		
Property and Other Local Taxes	\$0	\$0
Charges for Services	0	0
Licenses, Permits and Fees	0	0
Fines and Forfeitures	0	0
Intergovernmental	0	0
Special Assessments	0	0
Earnings on Investments	0	0
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>0</u>	<u>0</u>
<b>Cash Disbursements</b>		
Current:		
General Government	0	0
Public Safety	0	0
Public Works	0	0
Health	0	0
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>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>0</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 Permanent Funds

For the Year Ended December 31, 2018

	<u>PERMANENT</u>	<u>PERMANENT TOTAL</u>
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>0</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>
<b>Fund Cash Balances, December 31</b>		
Nonspendable	0	0
Restricted	0	0
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

All Permanent Funds

For the Year Ended December 31, 2018

	<u>PERMANENT</u>	<u>PERMANENT TOTAL</u>
<b>GASB 54 Worksheet/Note Disclosure</b>		
<i>Net Change in Fund Cash Balances</i>	\$0	\$0
<i>Fund Cash Balances, January 1</i>	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>
<b>Fund Balances</b>		
Amounts identified as:		
Nonspendable		
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
Cemetery	\$0	\$0
Debt Service	0	0
Emergency Medical Services	0	0
Fire Operations & emergency medical services	0	0
Road and Bridge Maintenance and Improvements	0	0
STREET LIGHTING	0	0
<i>Total Restricted</i>	<u>0</u>	<u>0</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>\$0</u>