

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

For the Year Ended December 31, 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Cash Receipts						
Property and Other Local Taxes	\$466,828	\$4,400,770	\$236,548	\$0	\$0	\$5,104,146
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	80,923	115,251	0	0	0	196,174
Fines and Forfeitures	4,707	5,639	0	0	0	10,346
Intergovernmental	129,550	564,144	27,668	2,635,117	0	3,356,479
Special Assessments	0	0	0	0	0	0
Earnings on Investments	159,089	7,542	0	0	0	166,631
Miscellaneous	61,387	163,547	1,433	13,340	0	239,707
<i>Total Cash Receipts</i>	<u>902,484</u>	<u>5,256,893</u>	<u>265,649</u>	<u>2,648,457</u>	<u>0</u>	<u>9,073,483</u>
Cash Disbursements						
Current:						
General Government	632,455	0	0	0	0	632,455
Public Safety	2,762	2,604,345	3,029	0	0	2,610,136
Public Works	14,983	1,128,490	0	0	0	1,143,473
Health	694	12,801	0	0	0	13,495
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	40,951	688,267	0	920,518	0	1,649,736
Debt Service:						
Principal Retirement	0	0	209,847	0	0	209,847
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	25,160	0	0	25,160
<i>Total Cash Disbursements</i>	<u>691,845</u>	<u>4,433,903</u>	<u>238,036</u>	<u>920,518</u>	<u>0</u>	<u>6,284,302</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>210,639</u>	<u>822,990</u>	<u>27,613</u>	<u>1,727,939</u>	<u>0</u>	<u>2,789,181</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
Sale of Capital Assets	0	7,423	0	0	0	7,423

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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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	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	1,049	3,600	0	0	0	4,649
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>1,049</u>	<u>11,023</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,072</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>211,688</u>	<u>834,013</u>	<u>27,613</u>	<u>1,727,939</u>	<u>0</u>	<u>2,801,253</u>
<i>Fund Cash Balances, January 1</i>	<u>1,430,596</u>	<u>4,311,154</u>	<u>453,215</u>	<u>19,130</u>	<u>0</u>	<u>6,214,095</u>
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	0	5,145,167	480,828	1,747,069	0	7,373,064
Committed	0	0	0	0	0	0
Assigned	148,661	0	0	0	0	148,661
Unassigned (Deficit)	1,493,623	0	0	0	0	1,493,623
<i>Fund Cash Balances, December 31</i>	<u>\$1,642,284</u>	<u>\$5,145,167</u>	<u>\$480,828</u>	<u>\$1,747,069</u>	<u>\$0</u>	<u>\$9,015,348</u>

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For the Year Ended December 31, 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	\$211,688	\$834,013	\$27,613	\$1,727,939	\$0	\$2,801,253
<i>Fund Cash Balances, January 1</i>	1,430,596	4,311,154	453,215	19,130	0	6,214,095
<i>Fund Cash Balances, December 31</i>	<u>\$1,642,284</u>	<u>\$5,145,167</u>	<u>\$480,828</u>	<u>\$1,747,069</u>	<u>\$0</u>	<u>\$9,015,348</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	\$3,738	\$0	\$0	\$0	\$3,738
Debt Service	0	0	480,828	0	0	480,828
Drug and Alcohol Education and Enforcement	0	5,664	0	0	0	5,664
Emergency Medical Services	0	204,192	0	0	0	204,192
ENERGY CONSERVATION	0	0	0	17,901	0	17,901
Fire Operations	0	981,452	0	0	0	981,452
Police Operations	0	1,315,911	0	0	0	1,315,911
Road and Bridge Maintenance and Improvements	0	2,627,970	0	1,729,168	0	4,357,138
Training Reimbursement Funds Only	0	6,240	0	0	0	6,240
<i>Total Restricted</i>	<u>0</u>	<u>5,145,167</u>	<u>480,828</u>	<u>1,747,069</u>	<u>0</u>	<u>7,373,064</u>
Committed to:						
FIRE TRUCK PURCHASE	0	0	0	0	0	0
POLICE STATION	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	0	0	0	0	0	0
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:						
Assigned	148,661	0	0	0	0	148,661
<i>Total Assigned</i>	<u>148,661</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>148,661</u>
<i>Unassigned</i>	<u>1,493,623</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,493,623</u>
<i>Total Fund Cash Balances, December 31</i>	<u>\$1,642,284</u>	<u>\$5,145,167</u>	<u>\$480,828</u>	<u>\$1,747,069</u>	<u>\$0</u>	<u>\$9,015,348</u>

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For the Year Ended December 31, 2019