

**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)
<b>Cash Receipts</b>						
Property and Other Taxes	\$12,793	\$2,804	\$0	\$0	\$0	\$15,597
Municipal Income Tax	0	0	0	0	0	0
Intergovernmental	6,586	8,245	0	0	0	14,831
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	2,151	0	0	0	2,151
<i>Total Cash Receipts</i>	<u>19,379</u>	<u>13,200</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>32,579</u>
<b>Cash Disbursements</b>						
Current:						
Security of Persons & Property	1,996	0	0	0	0	1,996
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	24,000	0	0	0	24,000
General Government	15,572	5,745	0	0	0	21,317
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>17,568</u>	<u>29,745</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>47,313</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>1,811</u>	<u>(16,545)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(14,734)</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.

**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>
Sale of Capital Assets	0	0	0	0	0	0
Transfers In	0	5,000	0	0	0	5,000
Transfers Out	(5,000)	0	0	0	0	(5,000)
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	124	0	0	0	0	124
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(4,876)</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>124</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>(3,065)</u>	<u>(11,545)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(14,610)</u>
<i>Fund Cash Balances, January 1</i>	<u>28,135</u>	<u>38,081</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>66,216</u>
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	0	18,220	0	0	0	18,220
Committed	0	8,316	0	0	0	8,316
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	25,070	0	0	0	0	25,070
<i>Fund Cash Balances, December 31</i>	<u>\$25,070</u>	<u>\$26,536</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$51,606</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>	(\$3,065)	(\$11,545)	\$0	\$0	\$0	(\$14,610)
<i>Fund Cash Balances, January 1</i>	28,135	38,081	0	0	0	66,216
<i>Fund Cash Balances, December 31</i>	<u>\$25,070</u>	<u>\$26,536</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$51,606</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:						
Road Maintenance and Improvements	\$0	\$18,220	\$0	\$0	\$0	\$18,220
<i>Total Restricted</i>	<u>0</u>	<u>18,220</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,220</u>
Committed to:						
Park Operations and Maintenance	0	8,316	0	0	0	8,316
<i>Total Committed</i>	<u>0</u>	<u>8,316</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,316</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>	25,070	0	0	0	0	25,070
<i>Total Fund Cash Balances, December 31</i>	<u>\$25,070</u>	<u>\$26,536</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$51,606</u>