

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

All Special Revenue Funds

For the Year Ended December 31, 2019

	STREET CONST. MAINT.REP.	STATE HIGHWAY	PARKS RECREATION	SPECIAL REVENUE TOTAL
Cash Receipts				
Property and Other Taxes	\$2,717	\$87	\$0	\$2,804
Municipal Income Tax	0	0	0	0
Intergovernmental	7,766	479	0	8,245
Special Assessments	0	0	0	0
Charges for Services	0	0	0	0
Fines, Licenses and Permits	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	0	0	2,151	2,151
<i>Total Cash Receipts</i>	<u>10,483</u>	<u>566</u>	<u>2,151</u>	<u>13,200</u>
Cash Disbursements				
Current:				
Security of Persons & Property	0	0	0	0
Public Health Services	0	0	0	0
Leisure Time Activities	0	0	0	0
Community Environment	0	0	0	0
Basic Utility Services	0	0	0	0
Transportation	23,594	406	0	24,000
General Government	5,166	0	579	5,745
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Cash Disbursements</i>	<u>28,760</u>	<u>406</u>	<u>579</u>	<u>29,745</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(18,277)</u>	<u>160</u>	<u>1,572</u>	<u>(16,545)</u>
Other Financing Receipts (Disbursements)				
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Discount on Debt	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, 2019

	STREET CONST. MAINT.REP.	STATE HIGHWAY	PARKS RECREATION	SPECIAL REVENUE TOTAL
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	5,000	0	0	5,000
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>5,000</u>
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(13,277)</u>	<u>160</u>	<u>1,572</u>	<u>(11,545)</u>
<i>Fund Cash Balances, January 1</i>	<u>19,808</u>	<u>11,529</u>	<u>6,744</u>	<u>38,081</u>
Fund Cash Balances, December 31				
Nonspendable	0	0	0	0
Restricted	6,531	11,689	0	18,220
Committed	0	0	8,316	8,316
Assigned	0	0	0	0
Unassigned (Deficit)	0	0	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$6,531</u>	<u>\$11,689</u>	<u>\$8,316</u>	<u>\$26,536</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2019

	STREET CONST. MAINT.REP.	STATE HIGHWAY	PARKS RECREATION	SPECIAL REVENUE TOTAL
GASB 54 Worksheet/Note Disclosure				
<i>Net Change in Fund Cash Balances</i>	(\$13,277)	\$160	\$1,572	(\$11,545)
<i>Fund Cash Balances, January 1</i>	19,808	11,529	6,744	38,081
<i>Fund Cash Balances, December 31</i>	<u>\$6,531</u>	<u>\$11,689</u>	<u>\$8,316</u>	<u>\$26,536</u>
Fund Balances				
Amounts identified as:				
Nonspendable				
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:				
Road Maintenance and Improvements	\$6,531	\$11,689	\$0	\$18,220
<i>Total Restricted</i>	<u>6,531</u>	<u>11,689</u>	<u>0</u>	<u>18,220</u>
Committed to:				
Park Operations and Maintenance	0	0	8,316	8,316
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>8,316</u>	<u>8,316</u>
Assigned to:				
<i>Total Assigned</i>	<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>
<i>Total Fund Cash Balances, December 31</i>	<u>\$6,531</u>	<u>\$11,689</u>	<u>\$8,316</u>	<u>\$26,536</u>