

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

For the Year Ended December 31, 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Cash Receipts						
Property and Other Local Taxes	\$176,442	\$1,014,448	\$0	\$0	\$0	\$1,190,890
Charges for Services	0	243,825	0	0	0	243,825
Licenses, Permits and Fees	9,674	0	0	0	0	9,674
Fines and Forfeitures	1,224	0	0	0	0	1,224
Intergovernmental	215,302	966,337	0	0	0	1,181,639
Special Assessments	0	13,089	0	0	0	13,089
Earnings on Investments	1,767	54	0	0	0	1,821
Miscellaneous	45,722	43,964	0	0	0	89,686
<i>Total Cash Receipts</i>	<u>450,131</u>	<u>2,281,717</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,731,848</u>
Cash Disbursements						
Current:						
General Government	403,517	0	0	0	0	403,517
Public Safety	0	1,390,840	0	0	0	1,390,840
Public Works	25,936	342,038	0	0	0	367,974
Health	44,247	18,570	0	0	0	62,817
Human Services	0	0	0	0	0	0
Conservation-Recreation	8,220	0	0	0	0	8,220
Other	0	2,400	0	0	0	2,400
Capital Outlay	83,499	541,248	0	0	0	624,747
Debt Service:						
Principal Retirement	0	123,128	0	0	0	123,128
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	4,000	0	0	0	4,000
<i>Total Cash Disbursements</i>	<u>565,419</u>	<u>2,422,224</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,987,643</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(115,288)</u>	<u>(140,507)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(255,795)</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	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, 2017

	<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	14,222	1,556	0	0	0	15,778
Other Financing Uses	(20,835)	0	0	0	0	(20,835)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(6,613)</u>	<u>1,556</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(5,057)</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>(121,901)</u>	<u>(138,951)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(260,852)</u>
<i>Fund Cash Balances, January 1</i>	<u>1,750,566</u>	<u>1,160,273</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,910,839</u>
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	0	1,021,322	0	0	0	1,021,322
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	1,628,665	0	0	0	0	1,628,665
<i>Fund Cash Balances, December 31</i>	<u><u>\$1,628,665</u></u>	<u><u>\$1,021,322</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$2,649,987</u></u>

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

For the Year Ended December 31, 2017

	<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>	(\$121,901)	(\$138,951)	\$0	\$0	\$0	(\$260,852)
<i>Fund Cash Balances, January 1</i>	1,750,566	1,160,273	0	0	0	2,910,839
<i>Fund Cash Balances, December 31</i>	<u>\$1,628,665</u>	<u>\$1,021,322</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,649,987</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	\$114,372	\$0	\$0	\$0	\$114,372
Demo Project Grant	0	0	0	0	0	0
Emergency Medical Services	0	134,570	0	0	0	134,570
Fire Operations	0	517,839	0	0	0	517,839
Police Operations	0	89,096	0	0	0	89,096
Recycling	0	2,468	0	0	0	2,468
Road and Bridge Maintenance and Improvements	0	156,026	0	0	0	156,026
STREET LIGHTING	0	6,951	0	0	0	6,951
<i>Total Restricted</i>	<u>0</u>	<u>1,021,322</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,021,322</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>	1,628,665	0	0	0	0	1,628,665
<i>Total Fund Cash Balances, December 31</i>	<u>\$1,628,665</u>	<u>\$1,021,322</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,649,987</u>