

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

For the Year Ended December 31, 2016

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$169,341	\$1,022,347	\$0	\$0	\$0	\$1,191,688
Charges for Services	0	255,883	0	0	0	255,883
Licenses, Permits and Fees	12,815	0	0	0	0	12,815
Fines and Forfeitures	2,616	0	0	0	0	2,616
Intergovernmental	411,539	445,336	0	118,963	0	975,838
Special Assessments	0	13,692	0	0	0	13,692
Earnings on Investments	481	17	0	0	0	498
Miscellaneous	26,415	49,292	0	0	0	75,707
<i>Total Cash Receipts</i>	<u>623,207</u>	<u>1,786,567</u>	<u>0</u>	<u>118,963</u>	<u>0</u>	<u>2,528,737</u>
<b>Cash Disbursements</b>						
Current:						
General Government	347,780	0	0	0	0	347,780
Public Safety	0	1,355,943	0	0	0	1,355,943
Public Works	49,581	381,310	0	0	0	430,891
Health	41,699	16,823	0	0	0	58,522
Human Services	0	0	0	0	0	0
Conservation-Recreation	6,146	0	0	0	0	6,146
Other	0	1,500	0	0	0	1,500
Capital Outlay	13,663	117,810	0	118,963	0	250,436
Debt Service:						
Principal Retirement	0	92,405	0	0	0	92,405
Interest and Fiscal Charges	0	3,500	0	0	0	3,500
<i>Total Cash Disbursements</i>	<u>458,869</u>	<u>1,969,291</u>	<u>0</u>	<u>118,963</u>	<u>0</u>	<u>2,547,123</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>164,338</u>	<u>(182,724)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(18,386)</u>
<b>Other Financing Receipts (Disbursements)</b>						
Sale of Bonds	0	0	0	0	0	0
Sale of Notes	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
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	0	0	0	0	0	0
Advances Out	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, 2016

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
Other Financing Sources	7,879	190	0	0	0	8,069
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>7,879</u>	<u>190</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,069</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>172,217</u>	<u>(182,534)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(10,317)</u>
<i>Fund Cash Balances, January 1</i>	<u>1,578,349</u>	<u>1,342,807</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,921,156</u>
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	0	1,160,273	0	0	0	1,160,273
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	1,750,566	0	0	0	0	1,750,566
<i>Fund Cash Balances, December 31</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>

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

For the Year Ended December 31, 2016

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	\$172,217	(\$182,534)	\$0	\$0	\$0	(\$10,317)
<i>Fund Cash Balances, January 1</i>	1,578,349	1,342,807	0	0	0	2,921,156
<i>Fund Cash Balances, December 31</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>
<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	\$103,553	\$0	\$0	\$0	\$103,553
Demo Project Grant	0	0	0	0	0	0
Emergency Medical Services	0	203,997	0	0	0	203,997
Fire Operations	0	564,553	0	0	0	564,553
Police Operations	0	78,410	0	0	0	78,410
Recycling	0	1,737	0	0	0	1,737
Road and Bridge Maintenance and Improvements	0	200,591	0	0	0	200,591
STREET LIGHTING	0	7,432	0	0	0	7,432
<i>Total Restricted</i>	<u>0</u>	<u>1,160,273</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,160,273</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>	1,750,566	0	0	0	0	1,750,566
<i>Total Fund Cash Balances, December 31</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>