

**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)
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$68,589	\$148,989	\$58,675	\$0	\$0	\$276,253
Charges for Services	330	57,156	0	0	0	57,486
Licenses, Permits and Fees	360	18,380	0	0	0	18,740
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	27,911	111,532	0	0	0	139,443
Special Assessments	0	12,156	0	0	0	12,156
Earnings on Investments	115	10	0	0	0	125
Miscellaneous	29,823	7,836	0	0	0	37,659
<i>Total Cash Receipts</i>	<u>127,128</u>	<u>356,059</u>	<u>58,675</u>	<u>0</u>	<u>0</u>	<u>541,862</u>
<b>Cash Disbursements</b>						
Current:						
General Government	86,292	5,877	0	0	0	92,169
Public Safety	2,760	73,577	0	0	0	76,337
Public Works	3,906	166,981	0	0	0	170,887
Health	0	24,178	0	0	0	24,178
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	0	69,537	0	0	0	69,537
Debt Service:						
Principal Retirement	0	0	50,406	0	0	50,406
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	8,269	0	0	8,269
<i>Total Cash Disbursements</i>	<u>92,958</u>	<u>340,150</u>	<u>58,675</u>	<u>0</u>	<u>0</u>	<u>491,783</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>34,170</u>	<u>15,909</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,079</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
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	5,000	5,000	0	0	0	10,000
Advances Out	(5,000)	(5,000)	0	0	0	(10,000)
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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>34,170</u>	<u>15,909</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,079</u>
<i>Fund Cash Balances, January 1</i>	<u>254,075</u>	<u>126,557</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>380,632</u>
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	0	142,466	0	0	0	142,466
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	288,245	0	0	0	0	288,245
<i>Fund Cash Balances, December 31</i>	<u>\$288,245</u>	<u>\$142,466</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$430,711</u>

**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)
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	\$34,170	\$15,909	\$0	\$0	\$0	\$50,079
<i>Fund Cash Balances, January 1</i>	254,075	126,557	0	0	0	380,632
<i>Fund Cash Balances, December 31</i>	<u>\$288,245</u>	<u>\$142,466</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$430,711</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	\$20,226	\$0	\$0	\$0	\$20,226
Debt Service	0	0	0	0	0	0
Emergency Medical Services	0	40,887	0	0	0	40,887
Fire Operations & emergency medical services	0	30,128	0	0	0	30,128
Road and Bridge Maintenance and Improvements	0	49,638	0	0	0	49,638
STREET LIGHTING	0	1,587	0	0	0	1,587
<i>Total Restricted</i>	<u>0</u>	<u>142,466</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>142,466</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>	288,245	0	0	0	0	288,245
<i>Total Fund Cash Balances, December 31</i>	<u>\$288,245</u>	<u>\$142,466</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$430,711</u>