

**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>
<b>Cash Receipts</b>					
Property and Other Local Taxes	\$555,163	\$3,956,053	\$230,216	\$0	\$0
Charges for Services	0	0	0	0	0
Licenses, Permits and Fees	73,478	90,960	0	0	0
Fines and Forfeitures	4,425	0	0	0	0
Intergovernmental	131,854	541,939	27,245	0	0
Special Assessments	0	0	0	0	0
Earnings on Investments	22,672	1,167	0	0	0
Miscellaneous	76,018	153,363	1,433	0	0
<i>Total Cash Receipts</i>	<u>863,610</u>	<u>4,743,482</u>	<u>258,894</u>	<u>0</u>	<u>0</u>
<b>Cash Disbursements</b>					
Current:					
General Government	600,404	0	0	0	0
Public Safety	990	2,373,790	3,007	0	0
Public Works	9,030	929,901	0	0	0
Health	7,519	7,785	0	0	0
Human Services	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0
Other	0	0	0	0	0
Capital Outlay	12,010	772,980	0	0	0
Debt Service:					
Principal Retirement	0	0	199,847	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Interest and Fiscal Charges	0	0	36,445	0	0
<i>Total Cash Disbursements</i>	<u>629,953</u>	<u>4,084,456</u>	<u>239,299</u>	<u>0</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>233,657</u>	<u>659,026</u>	<u>19,595</u>	<u>0</u>	<u>0</u>
<b>Other Financing Receipts (Disbursements)</b>					
Sale of Bonds	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0
Sale of Notes	0	0	0	0	0
Loans Issued	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0
Discount on Debt	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Sale of Capital Assets	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>
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Advances In	0	0	0	0	0
Advances Out	0	0	0	0	0
Other Financing Sources	1,029	7,659	0	0	0
Other Financing Uses	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>1,029</u>	<u>7,659</u>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>234,686</u>	<u>666,685</u>	<u>19,595</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>1,383,408</u>	<u>2,398,141</u>	<u>409,007</u>	<u>0</u>	<u>0</u>
<b>Fund Cash Balances, December 31</b>					
Nonspendable	0	0	0	0	0
Restricted	0	2,397,741	428,602	0	0
Committed	0	667,085	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	1,618,094	0	0	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$1,618,094</u>	<u>\$3,064,826</u>	<u>\$428,602</u>	<u>\$0</u>	<u>\$0</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>
<b>GASB 54 Worksheet/Note Disclosure</b>					
<i>Net Change in Fund Cash Balances</i>	\$234,686	\$666,685	\$19,595	\$0	\$0
<i>Fund Cash Balances, January 1</i>	1,383,408	2,398,141	409,007	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$1,618,094</u>	<u>\$3,064,826</u>	<u>\$428,602</u>	<u>\$0</u>	<u>\$0</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>
Restricted for:					
Cemetery	\$0	\$18,510	\$0	\$0	\$0
Debt Service	0	0	428,602	0	0
Drug and Alcohol Education and Enforcement	0	1,435	0	0	0
Emergency Medical Services	0	120,619	0	0	0
ENERGY CONSERVATION	0	0	0	0	0
Fire Operations	0	475,093	0	0	0
Police Operations	0	869,339	0	0	0
Road and Bridge Maintenance and Improvements	0	910,985	0	0	0
Training Reimbursement Funds Only	0	1,760	0	0	0
<i>Total Restricted</i>	<u>0</u>	<u>2,397,741</u>	<u>428,602</u>	<u>0</u>	<u>0</u>
Committed to:					
FIRE TRUCK PURCHASE	0	0	0	0	0
POLICE STATION	0	0	0	0	0
Road and Bridge Maintenance and Improvements	0	667,085	0	0	0
<i>Total Committed</i>	<u>0</u>	<u>667,085</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>
<i>Unassigned</i>	1,618,094	0	0	0	0
<i>Total Fund Cash Balances, December 31</i>	<u>\$1,618,094</u>	<u>\$3,064,826</u>	<u>\$428,602</u>	<u>\$0</u>	<u>\$0</u>

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

For the Year Ended December 31, 2017

	<b>Totals (Memorandum Only)</b>
	<hr/>
<b>Cash Receipts</b>	
Property and Other Local Taxes	\$4,741,432
Charges for Services	0
Licenses, Permits and Fees	164,438
Fines and Forfeitures	4,425
Intergovernmental	701,038
Special Assessments	0
Earnings on Investments	23,839
Miscellaneous	230,814
<i>Total Cash Receipts</i>	<hr/> 5,865,986 <hr/>
<b>Cash Disbursements</b>	
Current:	
General Government	600,404
Public Safety	2,377,787
Public Works	938,931
Health	15,304
Human Services	0
Conservation-Recreation	0
Other	0
Capital Outlay	784,990
Debt Service:	
Principal Retirement	199,847
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	36,445
<i>Total Cash Disbursements</i>	<hr/> 4,953,708 <hr/>
<i>Excess of Receipts Over (Under) Disbursements</i>	<hr/> 912,278 <hr/>
<b>Other Financing Receipts (Disbursements)</b>	
Sale of Bonds	0
Sale of Refunding Bonds	0
Sale of Notes	0
Loans Issued	0
Other Debt Proceeds	0
Premium and Accrued Interest on Debt	0
Discount on Debt	0
Payment to Refunded Bond Escrow Agent	0
Sale of Capital Assets	0

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

For the Year Ended December 31, 2017

	<b>Totals (Memorandum Only)</b>
Transfers In	0
Transfers Out	0
Advances In	0
Advances Out	0
Other Financing Sources	8,688
Other Financing Uses	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>8,688</u>
Special Item	0
Extraordinary Item	0
<i>Net Change in Fund Cash Balances</i>	<u>920,966</u>
<i>Fund Cash Balances, January 1</i>	<u>4,190,556</u>
<b>Fund Cash Balances, December 31</b>	
Nonspendable	0
Restricted	2,826,343
Committed	667,085
Assigned	0
Unassigned (Deficit)	1,618,094
<i>Fund Cash Balances, December 31</i>	<u><u>\$5,111,522</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

	<b>Totals (Memorandum Only)</b>
<b>GASB 54 Worksheet/Note Disclosure</b>	
<i>Net Change in Fund Cash Balances</i>	\$920,966
<i>Fund Cash Balances, January 1</i>	4,190,556
<i>Fund Cash Balances, December 31</i>	<u>\$5,111,522</u>
<b>Fund Balances</b>	
Amounts identified as:	
Nonspendable	
<i>Total Nonspendable</i>	<u>0</u>
Restricted for:	
Cemetery	\$18,510
Debt Service	428,602
Drug and Alcohol Education and Enforcement	1,435
Emergency Medical Services	120,619
ENERGY CONSERVATION	0
Fire Operations	475,093
Police Operations	869,339
Road and Bridge Maintenance and Improvements	910,985
Training Reimbursement Funds Only	1,760
<i>Total Restricted</i>	<u>2,826,343</u>
Committed to:	
FIRE TRUCK PURCHASE	0
POLICE STATION	0
Road and Bridge Maintenance and Improvements	667,085
<i>Total Committed</i>	<u>667,085</u>
Assigned to:	
<i>Total Assigned</i>	<u>0</u>
<i>Unassigned</i>	<u>1,618,094</u>
<i>Total Fund Cash Balances, December 31</i>	<u><u>\$5,111,522</u></u>