

**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>
Cash Receipts						
Property and Other Local Taxes	\$36,464	\$729,280	\$0	\$0	\$0	\$765,744
Charges for Services	0	52,720	0	0	0	52,720
Licenses, Permits and Fees	0	4,375	0	0	0	4,375
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	40,165	208,015	0	0	0	248,180
Special Assessments	0	0	0	0	0	0
Earnings on Investments	4,601	4,602	0	0	0	9,203
Miscellaneous	0	4,022	0	0	0	4,022
<i>Total Cash Receipts</i>	<u>81,230</u>	<u>1,003,014</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,084,244</u>
Cash Disbursements						
Current:						
General Government	56,327	3,717	0	0	0	60,044
Public Safety	0	313,282	0	5,390	0	318,672
Public Works	0	385,549	0	0	0	385,549
Health	13,422	0	0	0	0	13,422
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	140,563	0	474,478	0	615,041
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>69,749</u>	<u>843,111</u>	<u>0</u>	<u>479,868</u>	<u>0</u>	<u>1,392,728</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>11,481</u>	<u>159,903</u>	<u>0</u>	<u>(479,868)</u>	<u>0</u>	<u>(308,484)</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	3,600	0	0	0	3,600

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

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Transfers In	0	8,624	0	65,920	0	74,544
Transfers Out	0	(66,663)	0	(7,881)	0	(74,544)
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
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>(54,439)</u>	<u>0</u>	<u>58,039</u>	<u>0</u>	<u>3,600</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>11,481</u>	<u>105,464</u>	<u>0</u>	<u>(421,829)</u>	<u>0</u>	<u>(304,884)</u>
<i>Fund Cash Balances, January 1</i>	<u>295,415</u>	<u>2,186,136</u>	<u>0</u>	<u>421,829</u>	<u>0</u>	<u>2,903,380</u>
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	0	2,291,600	0	0	0	2,291,600
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	306,896	0	0	0	0	306,896
<i>Fund Cash Balances, December 31</i>	<u>\$306,896</u>	<u>\$2,291,600</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,598,496</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>	\$11,481	\$105,464	\$0	(\$421,829)	\$0	(\$304,884)
<i>Fund Cash Balances, January 1</i>	295,415	2,186,136	0	421,829	0	2,903,380
<i>Fund Cash Balances, December 31</i>	<u>\$306,896</u>	<u>\$2,291,600</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,598,496</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:						
Fire Operations	\$0	\$589,521	\$0	\$0	\$0	\$589,521
Road and Bridge Maintenance and Improvements	0	1,692,836	0	0	0	1,692,836
Zoning	0	9,243	0	0	0	9,243
<i>Total Restricted</i>	<u>0</u>	<u>2,291,600</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,291,600</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>	306,896	0	0	0	0	306,896
<i>Total Fund Cash Balances, December 31</i>	<u>\$306,896</u>	<u>\$2,291,600</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,598,496</u>