

**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>
Cash Receipts						
Property and Other Local Taxes	\$64,767	\$130,830	\$59,050	\$0	\$0	\$254,647
Charges for Services	450	26,487	0	0	0	26,937
Licenses, Permits and Fees	360	23,976	0	0	0	24,336
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	27,742	168,789	0	18,750	0	215,281
Special Assessments	0	11,995	0	0	0	11,995
Earnings on Investments	93	9	0	0	0	102
Miscellaneous	13,861	40,175	0	0	0	54,036
<i>Total Cash Receipts</i>	<u>107,273</u>	<u>402,261</u>	<u>59,050</u>	<u>18,750</u>	<u>0</u>	<u>587,334</u>
Cash Disbursements						
Current:						
General Government	94,029	1,593	0	0	0	95,622
Public Safety	2,580	86,956	0	0	0	89,536
Public Works	2,410	133,570	0	0	0	135,980
Health	0	23,214	0	0	0	23,214
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	115,337	0	18,750	8,475	142,562
Debt Service:						
Principal Retirement	0	0	48,858	0	0	48,858
Interest and Fiscal Charges	0	0	10,192	0	0	10,192
<i>Total Cash Disbursements</i>	<u>99,019</u>	<u>360,670</u>	<u>59,050</u>	<u>18,750</u>	<u>8,475</u>	<u>545,964</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>8,254</u>	<u>41,591</u>	<u>0</u>	<u>0</u>	<u>(8,475)</u>	<u>41,370</u>
Other Financing Receipts (Disbursements)						
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	30,000	30,000	0	0	0	60,000
Advances Out	(30,000)	(30,000)	0	0	0	(60,000)

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

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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	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>	8,254	41,591	0	0	(8,475)	41,370
<i>Fund Cash Balances, January 1</i>	<u>245,738</u>	<u>85,047</u>	<u>0</u>	<u>0</u>	<u>8,475</u>	<u>339,260</u>
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	0	126,638	0	0	0	126,638
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	253,992	0	0	0	0	253,992
<i>Fund Cash Balances, December 31</i>	<u>\$253,992</u>	<u>\$126,638</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$380,630</u>

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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>
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	\$8,254	\$41,591	\$0	\$0	(\$8,475)	\$41,370
<i>Fund Cash Balances, January 1</i>	245,738	85,047	0	0	8,475	339,260
<i>Fund Cash Balances, December 31</i>	<u>\$253,992</u>	<u>\$126,638</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$380,630</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	\$19,285	\$0	\$0	\$0	\$19,285
Debt Service	0	0	0	0	0	0
Emergency Medical Services	0	8,076	0	0	0	8,076
Fire Operations & emergency medical services	0	52,770	0	0	0	52,770
Road and Bridge Maintenance and Improvements	0	45,444	0	0	0	45,444
STREET LIGHTING	0	1,063	0	0	0	1,063
<i>Total Restricted</i>	<u>0</u>	<u>126,638</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>126,638</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>	253,992	0	0	0	0	253,992
<i>Total Fund Cash Balances, December 31</i>	<u>\$253,992</u>	<u>\$126,638</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$380,630</u>