

**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
Cash Receipts					
Property and Other Local Taxes	\$431,162	\$3,189,185	\$226,650	\$0	\$0
Charges for Services	0	0	0	0	0
Licenses, Permits and Fees	68,752	93,454	0	0	0
Fines and Forfeitures	2,553	0	0	0	0
Intergovernmental	147,319	519,351	27,349	0	0
Special Assessments	0	0	0	0	0
Earnings on Investments	20,798	849	0	0	0
Miscellaneous	92,855	91,813	1,433	0	0
<i>Total Cash Receipts</i>	<u>763,439</u>	<u>3,894,652</u>	<u>255,432</u>	<u>0</u>	<u>0</u>
Cash Disbursements					
Current:					
General Government	626,366	0	0	0	0
Public Safety	3,759	2,278,183	3,056	0	0
Public Works	23,386	942,094	0	0	0
Health	5,037	10,770	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	21,608	580,602	0	0	0
Debt Service:					
Principal Retirement	0	0	194,847	0	0
Interest and Fiscal Charges	0	0	41,810	0	0
<i>Total Cash Disbursements</i>	<u>680,156</u>	<u>3,811,649</u>	<u>239,713</u>	<u>0</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>83,283</u>	<u>83,003</u>	<u>15,719</u>	<u>0</u>	<u>0</u>
Other Financing Receipts (Disbursements)					
Sale of Bonds	0	0	0	0	0
Sale of Notes	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
Sale of Capital Assets	0	0	0	0	0
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

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>
Other Financing Sources	3,150	7,426	0	0	0
Other Financing Uses	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>3,150</u>	<u>7,426</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>86,433</u>	<u>90,429</u>	<u>15,719</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>1,296,975</u>	<u>2,304,943</u>	<u>393,288</u>	<u>0</u>	<u>0</u>
Fund Cash Balances, December 31					
Nonspendable	0	0	0	0	0
Restricted	0	2,044,143	409,007	0	0
Committed	0	351,229	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	1,383,408	0	0	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$1,383,408</u>	<u>\$2,395,372</u>	<u>\$409,007</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, 2016

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>
GASB 54 Worksheet/Note Disclosure					
<i>Net Change in Fund Cash Balances</i>	\$86,433	\$90,429	\$15,719	\$0	\$0
<i>Fund Cash Balances, January 1</i>	1,296,975	2,304,943	393,288	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$1,383,408</u>	<u>\$2,395,372</u>	<u>\$409,007</u>	<u>\$0</u>	<u>\$0</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>
Restricted for:					
Cemetery	\$0	\$17,170	\$0	\$0	\$0
Debt Service	0	0	409,007	0	0
Drug and Alcohol Education and Enforcement	0	1,435	0	0	0
Emergency Medical Services	0	156,581	0	0	0
ENERGY CONSERVATION	0	0	0	0	0
Fire Operations	0	522,458	0	0	0
Police Operations	0	729,734	0	0	0
Road and Bridge Maintenance and Improvements	0	616,765	0	0	0
Training Reimbursement Funds Only	0	0	0	0	0
<i>Total Restricted</i>	<u>0</u>	<u>2,044,143</u>	<u>409,007</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	351,229	0	0	0
<i>Total Committed</i>	<u>0</u>	<u>351,229</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>	1,383,408	0	0	0	0
<i>Total Fund Cash Balances, December 31</i>	<u>\$1,383,408</u>	<u>\$2,395,372</u>	<u>\$409,007</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, 2016

	Totals (Memorandum Only)
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Cash Receipts	
Property and Other Local Taxes	\$3,846,997
Charges for Services	0
Licenses, Permits and Fees	162,206
Fines and Forfeitures	2,553
Intergovernmental	694,019
Special Assessments	0
Earnings on Investments	21,647
Miscellaneous	186,101
<i>Total Cash Receipts</i>	<hr/> 4,913,523 <hr/>
Cash Disbursements	
Current:	
General Government	626,366
Public Safety	2,284,998
Public Works	965,480
Health	15,807
Human Services	0
Conservation-Recreation	0
Other	0
Capital Outlay	602,210
Debt Service:	
Principal Retirement	194,847
Interest and Fiscal Charges	41,810
<i>Total Cash Disbursements</i>	<hr/> 4,731,518 <hr/>
<i>Excess of Receipts Over (Under) Disbursements</i>	<hr/> 182,005 <hr/>
Other Financing Receipts (Disbursements)	
Sale of Bonds	0
Sale of Notes	0
Other Debt Proceeds	0
Premium and Accrued Interest on Debt	0
Discount on Debt	0
Sale of Capital Assets	0
Transfers In	0
Transfers Out	0
Advances In	0
Advances Out	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, 2016

	Totals (Memorandum Only)
Other Financing Sources	10,576
Other Financing Uses	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>10,576</u>
Special Item	0
Extraordinary Item	0
<i>Net Change in Fund Cash Balances</i>	<u>192,581</u>
<i>Fund Cash Balances, January 1</i>	<u>3,995,206</u>
Fund Cash Balances, December 31	
Nonspendable	0
Restricted	2,453,150
Committed	351,229
Assigned	0
Unassigned (Deficit)	1,383,408
<i>Fund Cash Balances, December 31</i>	<u><u>\$4,187,787</u></u>

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

For the Year Ended December 31, 2016

	Totals (Memorandum Only)
GASB 54 Worksheet/Note Disclosure	
<i>Net Change in Fund Cash Balances</i>	\$192,581
<i>Fund Cash Balances, January 1</i>	3,995,206
<i>Fund Cash Balances, December 31</i>	<u>\$4,187,787</u>
Fund Balances	
Amounts identified as:	
Nonspendable	
<i>Total Nonspendable</i>	<u>0</u>
Restricted for:	
Cemetery	\$17,170
Debt Service	409,007
Drug and Alcohol Education and Enforcement	1,435
Emergency Medical Services	156,581
ENERGY CONSERVATION	0
Fire Operations	522,458
Police Operations	729,734
Road and Bridge Maintenance and Improvements	616,765
Training Reimbursement Funds Only	0
<i>Total Restricted</i>	<u>2,453,150</u>
Committed to:	
FIRE TRUCK PURCHASE	0
POLICE STATION	0
Road and Bridge Maintenance and Improvements	351,229
<i>Total Committed</i>	<u>351,229</u>
Assigned to:	
<i>Total Assigned</i>	<u>0</u>
Unassigned	1,383,408
<i>Total Fund Cash Balances, December 31</i>	<u><u>\$4,187,787</u></u>