

**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	Totals (Memorandum Only)
Cash Receipts						
Property and Other Taxes	\$13,058	\$2,318	\$0	\$0	\$0	\$15,376
Municipal Income Tax	0	0	0	0	0	0
Intergovernmental	6,806	6,551	0	0	0	13,357
Special Assessments	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0
Fines, Licenses and Permits	0	0	0	0	0	0
Earnings on Investments	0	0	0	0	0	0
Miscellaneous	0	1,985	0	0	0	1,985
<i>Total Cash Receipts</i>	<u>19,864</u>	<u>10,854</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,718</u>
Cash Disbursements						
Current:						
Security of Persons & Property	2,172	0	0	0	0	2,172
Public Health Services	0	0	0	0	0	0
Leisure Time Activities	0	0	0	0	0	0
Community Environment	0	0	0	0	0	0
Basic Utility Services	0	0	0	0	0	0
Transportation	0	3,987	0	0	0	3,987
General Government	16,937	9,066	0	0	0	26,003
Capital Outlay	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>19,109</u>	<u>13,053</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>32,162</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>755</u>	<u>(2,199)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,444)</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	0	0	0	0	0	0
Advances Out	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, 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	7,201	0	0	0	0	7,201
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>7,201</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,201</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>7,956</u>	<u>(2,199)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,757</u>
<i>Fund Cash Balances, January 1</i>	<u>12,930</u>	<u>34,181</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>47,111</u>
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	0	25,564	0	0	0	25,564
Committed	0	6,418	0	0	0	6,418
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	20,886	0	0	0	0	20,886
<i>Fund Cash Balances, December 31</i>	<u>\$20,886</u>	<u>\$31,982</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$52,868</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>	<u>Totals (Memorandum Only)</u>
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	\$7,956	(\$2,199)	\$0	\$0	\$0	\$5,757
<i>Fund Cash Balances, January 1</i>	12,930	34,181	0	0	0	47,111
<i>Fund Cash Balances, December 31</i>	<u>\$20,886</u>	<u>\$31,982</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$52,868</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:						
Road Maintenance and Improvements	\$0	\$25,564	\$0	\$0	\$0	\$25,564
<i>Total Restricted</i>	<u>0</u>	<u>25,564</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,564</u>
Committed to:						
Park Operations and Maintenance	0	6,418	0	0	0	6,418
<i>Total Committed</i>	<u>0</u>	<u>6,418</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,418</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>	20,886	0	0	0	0	20,886
<i>Total Fund Cash Balances, December 31</i>	<u>\$20,886</u>	<u>\$31,982</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$52,868</u>