

**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)
Cash Receipts						
Property and Other Taxes	\$13,088	\$3,247	\$0	\$0	\$0	\$16,335
Municipal Income Tax	0	0	0	0	0	0
Intergovernmental	6,709	6,548	0	0	0	13,257
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	1,880	0	0	0	1,880
<i>Total Cash Receipts</i>	<u>19,797</u>	<u>11,675</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>31,472</u>
Cash Disbursements						
Current:						
Security of Persons & Property	2,176	0	0	0	0	2,176
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	2,820	0	0	0	2,820
General Government	14,931	7,280	0	0	0	22,211
Capital Outlay	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Payment of Capital Appreciation Bond Accretion	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>17,107</u>	<u>10,100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,207</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>2,690</u>	<u>1,575</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,265</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

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, 2017

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
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
Other Financing Sources	507	0	0	0	0	507
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>507</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>507</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>3,197</u>	<u>1,575</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,772</u>
<i>Fund Cash Balances, January 1</i>	<u>20,886</u>	<u>31,982</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>52,868</u>
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	0	26,960	0	0	0	26,960
Committed	0	6,597	0	0	0	6,597
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	24,083	0	0	0	0	24,083
<i>Fund Cash Balances, December 31</i>	<u>\$24,083</u>	<u>\$33,557</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$57,640</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>	\$3,197	\$1,575	\$0	\$0	\$0	\$4,772
<i>Fund Cash Balances, January 1</i>	20,886	31,982	0	0	0	52,868
<i>Fund Cash Balances, December 31</i>	<u>\$24,083</u>	<u>\$33,557</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$57,640</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	\$26,960	\$0	\$0	\$0	\$26,960
<i>Total Restricted</i>	<u>0</u>	<u>26,960</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,960</u>
Committed to:						
Park Operations and Maintenance	0	6,597	0	0	0	6,597
<i>Total Committed</i>	<u>0</u>	<u>6,597</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,597</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>	24,083	0	0	0	0	24,083
<i>Total Fund Cash Balances, December 31</i>	<u>\$24,083</u>	<u>\$33,557</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$57,640</u>