

**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	\$288,371	\$5,068,805	\$0	\$0	\$0	\$5,357,176
Charges for Services	0	180,055	0	0	0	180,055
Licenses, Permits and Fees	135,530	6,050	0	0	0	141,580
Fines and Forfeitures	11,010	1,834	0	0	0	12,844
Intergovernmental	132,610	847,963	63,315	815,594	0	1,859,482
Special Assessments	0	0	0	0	0	0
Earnings on Investments	9,599	460	17	216	0	10,292
Miscellaneous	15,917	168,532	0	0	0	184,449
<i>Total Cash Receipts</i>	<u>593,037</u>	<u>6,273,699</u>	<u>63,332</u>	<u>815,810</u>	<u>0</u>	<u>7,745,878</u>
Cash Disbursements						
Current:						
General Government	510,001	44,809	0	0	0	554,810
Public Safety	0	4,451,167	0	0	0	4,451,167
Public Works	0	921,763	0	92,309	0	1,014,072
Health	28,858	0	0	0	0	28,858
Human Services	0	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0	0
Other	0	3,754	0	0	0	3,754
Capital Outlay	0	311,631	0	758,165	0	1,069,796
Debt Service:						
Principal Retirement	0	0	122,043	0	0	122,043
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	20,670	0	0	20,670
<i>Total Cash Disbursements</i>	<u>538,859</u>	<u>5,733,124</u>	<u>142,713</u>	<u>850,474</u>	<u>0</u>	<u>7,265,170</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>54,178</u>	<u>540,575</u>	<u>(79,381)</u>	<u>(34,664)</u>	<u>0</u>	<u>480,708</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	23,712	0	0	0	23,712

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

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
Transfers In	0	0	129,156	0	0	129,156
Transfers Out	0	(129,155)	0	0	0	(129,155)
Advances In	50,000	50,000	0	0	0	100,000
Advances Out	(50,000)	(50,000)	0	0	0	(100,000)
Other Financing Sources	0	0	147	324,000	0	324,147
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>(105,443)</u>	<u>129,303</u>	<u>324,000</u>	<u>0</u>	<u>347,860</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>54,178</u>	<u>435,132</u>	<u>49,922</u>	<u>289,336</u>	<u>0</u>	<u>828,568</u>
<i>Fund Cash Balances, January 1</i>	<u>339,165</u>	<u>2,300,866</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,640,031</u>
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	0	2,635,811	49,922	289,336	0	2,975,069
Committed	0	100,187	0	0	0	100,187
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	393,343	0	0	0	0	393,343
<i>Fund Cash Balances, December 31</i>	<u>\$393,343</u>	<u>\$2,735,998</u>	<u>\$49,922</u>	<u>\$289,336</u>	<u>\$0</u>	<u>\$3,468,599</u>

**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)
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	\$54,178	\$435,132	\$49,922	\$289,336	\$0	\$828,568
<i>Fund Cash Balances, January 1</i>	339,165	2,300,866	0	0	0	2,640,031
<i>Fund Cash Balances, December 31</i>	<u>\$393,343</u>	<u>\$2,735,998</u>	<u>\$49,922</u>	<u>\$289,336</u>	<u>\$0</u>	<u>\$3,468,599</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:						
Clyo Road Project	\$0	\$0	\$49,922	\$57,429	\$0	\$107,351
Debt Service	0	0	0	0	0	0
Drug and Alcohol Education and Enforcement	0	4,576	0	0	0	4,576
Fire Operations	0	670,513	0	0	0	670,513
Police Operations	0	1,198,425	0	0	0	1,198,425
Road and Bridge Maintenance and Improvements	0	762,297	0	231,907	0	994,204
<i>Total Restricted</i>	<u>0</u>	<u>2,635,811</u>	<u>49,922</u>	<u>289,336</u>	<u>0</u>	<u>2,975,069</u>
Committed to:						
EMS Ambulance Services	0	100,187	0	0	0	100,187
Open Space	0	0	0	0	0	0
Township Zoning	0	0	0	0	0	0
<i>Total Committed</i>	<u>0</u>	<u>100,187</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100,187</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>	393,343	0	0	0	0	393,343
<i>Total Fund Cash Balances, December 31</i>	<u>\$393,343</u>	<u>\$2,735,998</u>	<u>\$49,922</u>	<u>\$289,336</u>	<u>\$0</u>	<u>\$3,468,599</u>