

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

For the Year Ended December 31, 2012

	<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 Taxes	\$357,391.94	\$662,017.75	\$242,953.42	\$0.00	\$0.00	\$1,262,363.11
Municipal Income Tax	1,010,348.52	0.00	0.00	0.00	0.00	1,010,348.52
Intergovernmental	612,300.17	278,646.73	40,676.16	258,469.31	0.00	1,190,092.37
Special Assessments	0.00	0.00	0.00	37,795.60	0.00	37,795.60
Charges for Services	100,096.05	411,706.12	0.00	0.00	0.00	511,802.17
Fines, Licenses and Permits	116,579.94	11,414.50	0.00	0.00	0.00	127,994.44
Earnings on Investments	272.51	114.97	160.15	42.45	0.00	590.08
Miscellaneous	65,947.99	13,211.27	770,000.00	0.00	0.00	849,159.26
<i>Total Cash Receipts</i>	<u>2,262,937.12</u>	<u>1,377,111.34</u>	<u>1,053,789.73</u>	<u>296,307.36</u>	<u>0.00</u>	<u>4,990,145.55</u>
Cash Disbursements						
Current:						
Security of Persons & Property	227,369.86	667,602.58	0.00	0.00	0.00	894,972.44
Public Health Services	0.00	0.00	0.00	0.00	0.00	0.00
Leisure Time Activities	0.00	231,952.88	0.00	0.00	0.00	231,952.88
Community Environment	72,199.92	0.00	0.00	0.00	0.00	72,199.92
Basic Utility Services	204,940.87	0.00	0.00	0.00	0.00	204,940.87
Transportation	0.00	208,744.52	0.00	243,675.00	0.00	452,419.52
General Government	922,979.57	224,616.89	0.00	0.00	0.00	1,147,596.46
Capital Outlay	0.00	59,743.85	0.00	50,399.68	0.00	110,143.53
Debt Service:						
Principal Retirement	0.00	0.00	2,108,475.30	0.00	0.00	2,108,475.30
Interest and Fiscal Charges	0.00	0.00	204,200.30	0.00	0.00	204,200.30
<i>Total Cash Disbursements</i>	<u>1,427,490.22</u>	<u>1,392,660.72</u>	<u>2,312,675.60</u>	<u>294,074.68</u>	<u>0.00</u>	<u>5,426,901.22</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>835,446.90</u>	<u>(15,549.38)</u>	<u>(1,258,885.87)</u>	<u>2,232.68</u>	<u>0.00</u>	<u>(436,755.67)</u>
Other Financing Receipts (Disbursements)						
Sale of Bonds	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Notes	0.00	0.00	0.00	0.00	0.00	0.00
Other Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Premium and Accrued Interest on Debt	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Debt	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	0.00	2,000.00	187,310.00	0.00	0.00	189,310.00
Transfers In	0.00	63,175.00	300,000.00	0.00	0.00	363,175.00
Transfers Out	(363,175.00)	0.00	0.00	0.00	0.00	(363,175.00)
Advances In	45,000.00	45,000.00	0.00	0.00	0.00	90,000.00

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

For the Year Ended December 31, 2012

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
Advances Out	(45,000.00)	(45,000.00)	0.00	0.00	0.00	(90,000.00)
Other Financing Sources	0.00	0.00	985,000.00	0.00	0.00	985,000.00
Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(363,175.00)</u>	<u>65,175.00</u>	<u>1,472,310.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,174,310.00</u>
Special Item	0.00	0.00	0.00	0.00	0.00	0.00
Extraordinary Item	0.00	0.00	0.00	0.00	0.00	0.00
<i>Net Change in Fund Cash Balances</i>	<u>472,271.90</u>	<u>49,625.62</u>	<u>213,424.13</u>	<u>2,232.68</u>	<u>0.00</u>	<u>737,554.33</u>
<i>Fund Cash Balances, January 1</i>	<u>509,937.04</u>	<u>391,336.73</u>	<u>162,327.24</u>	<u>20,839.20</u>	<u>0.00</u>	<u>1,084,440.21</u>
Fund Cash Balances, December 31						
Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
Restricted	0.00	344,287.23	190,361.16	23,071.88	0.00	557,720.27
Committed	0.00	1,636.60	185,390.21	0.00	0.00	187,026.81
Assigned	0.00	95,038.52	0.00	0.00	0.00	95,038.52
Unassigned (Deficit)	982,208.94	0.00	0.00	0.00	0.00	982,208.94
<i>Fund Cash Balances, December 31</i>	<u>\$982,208.94</u>	<u>\$440,962.35</u>	<u>\$375,751.37</u>	<u>\$23,071.88</u>	<u>\$0.00</u>	<u>\$1,821,994.54</u>

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

For the Year Ended December 31, 2012

	General	Special Revenue	Debt Service	Captial Projects	Permanent	Totals (Memorandum Only)
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	\$472,271.90	\$49,625.62	\$213,424.13	\$2,232.68	\$0.00	\$737,554.33
<i>Fund Cash Balances, January 1</i>	509,937.04	391,336.73	162,327.24	20,839.20	0.00	1,084,440.21
<i>Fund Cash Balances, December 31</i>	\$982,208.94	\$440,962.35	\$375,751.37	\$23,071.88	\$0.00	\$1,821,994.54
Fund Balances						
Amounts identified as:						
Nonspendable						
<i>Total Nonspendable</i>	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for:						
Bond Re-payment	\$0.00	\$0.00	\$190,361.16	\$0.00	\$0.00	\$190,361.16
Building Purchase	0.00	0.00	0.00	0.00	0.00	0.00
Clerk of Court Computer Related Expenses	0.00	1,218.82	0.00	0.00	0.00	1,218.82
Computerization of Mayor's Court	0.00	855.28	0.00	0.00	0.00	855.28
Construction/Repair of Winton Road	0.00	0.00	0.00	14,794.31	0.00	14,794.31
Drug and Alcohol Education and Enforcement	0.00	10,911.12	0.00	0.00	0.00	10,911.12
Fire Department Equipment	0.00	13,745.31	0.00	0.00	0.00	13,745.31
Fire Operations	0.00	87,473.17	0.00	0.00	0.00	87,473.17
Police Expenses Benefiting Entire Department	0.00	0.00	0.00	0.00	0.00	0.00
Police Operations	0.00	13,661.73	0.00	0.00	0.00	13,661.73
Recreation Related Expenses	0.00	50,759.05	0.00	0.00	0.00	50,759.05
Road Maintenance and Improvements	0.00	165,662.75	0.00	0.00	0.00	165,662.75
Shade Tree Expenses	0.00	0.00	0.00	8,277.57	0.00	8,277.57
<i>Total Restricted</i>	0.00	344,287.23	190,361.16	23,071.88	0.00	557,720.27
Committed to:						
Debt Repayment	0.00	0.00	185,390.21	0.00	0.00	185,390.21
Payment of Sick Leave at Termination/Retireme	0.00	1,636.60	0.00	0.00	0.00	1,636.60
<i>Total Committed</i>	0.00	1,636.60	185,390.21	0.00	0.00	187,026.81
Assigned to:						
Apartment Related Expenses	0.00	64,403.84	0.00	0.00	0.00	64,403.84
Banquet Hall Expenses	0.00	4,583.31	0.00	0.00	0.00	4,583.31
Golf Course Expenses	0.00	9,096.74	0.00	0.00	0.00	9,096.74
Spoils Ballfield Expenses	0.00	13,637.07	0.00	0.00	0.00	13,637.07
Swimming Pool Expenses	0.00	3,317.56	0.00	0.00	0.00	3,317.56

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

For the Year Ended December 31, 2012

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
<i>Total Assigned</i>	0.00	95,038.52	0.00	0.00	0.00	95,038.52
<i>Unassigned</i>	982,208.94	0.00	0.00	0.00	0.00	982,208.94
<i>Total Fund Cash Balances, December 31</i>	<u>\$982,208.94</u>	<u>\$440,962.35</u>	<u>\$375,751.37</u>	<u>\$23,071.88</u>	<u>\$0.00</u>	<u>\$1,821,994.54</u>