

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

For the Year Ended December 31, 2011

	<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	\$378,300.01	\$715,707.18	\$230,332.29	\$0.00	\$0.00	\$1,324,339.48
Municipal Income Tax	932,163.53	0.00	0.00	0.00	0.00	932,163.53
Intergovernmental	419,093.77	301,706.42	30,206.99	0.00	0.00	751,007.18
Special Assessments	0.00	0.00	0.00	35,439.81	0.00	35,439.81
Charges for Services	90,576.53	494,370.57	0.00	0.00	0.00	584,947.10
Fines, Licenses and Permits	126,410.46	4,218.40	0.00	0.00	0.00	130,628.86
Earnings on Investments	200.53	108.86	122.22	32.84	0.00	464.45
Miscellaneous	18,828.88	24,308.32	0.00	37,500.00	0.00	80,637.20
<i>Total Cash Receipts</i>	<u>1,965,573.71</u>	<u>1,540,419.75</u>	<u>260,661.50</u>	<u>72,972.65</u>	<u>0.00</u>	<u>3,839,627.61</u>
Cash Disbursements						
Current:						
Security of Persons & Property	195,768.95	704,041.12	0.00	0.00	0.00	899,810.07
Public Health Services	3,533.58	0.00	0.00	0.00	0.00	3,533.58
Leisure Time Activities	0.00	194,690.48	0.00	0.00	0.00	194,690.48
Community Environment	841,085.70	0.00	0.00	0.00	0.00	841,085.70
Basic Utility Services	0.00	0.00	0.00	0.00	0.00	0.00
Transportation	0.00	86,285.65	0.00	0.00	0.00	86,285.65
General Government	267,303.51	263,288.71	3,302.04	0.00	0.00	533,894.26
Capital Outlay	37,056.08	116,821.13	0.00	103,757.00	0.00	257,634.21
Debt Service:						
Principal Retirement	0.00	0.00	312,500.00	0.00	0.00	312,500.00
Interest and Fiscal Charges	0.00	0.00	221,561.26	0.00	0.00	221,561.26
<i>Total Cash Disbursements</i>	<u>1,344,747.82</u>	<u>1,365,127.09</u>	<u>537,363.30</u>	<u>103,757.00</u>	<u>0.00</u>	<u>3,350,995.21</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>620,825.89</u>	<u>175,292.66</u>	<u>(276,701.80)</u>	<u>(30,784.35)</u>	<u>0.00</u>	<u>488,632.40</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	0.00	0.00	0.00	0.00	0.00
Transfers In	0.00	35,440.00	296,774.00	0.00	0.00	332,214.00
Transfers Out	(332,214.00)	0.00	0.00	0.00	0.00	(332,214.00)
Advances In	10,000.00	10,000.00	0.00	0.00	0.00	20,000.00

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Advances Out	(10,000.00)	(10,000.00)	0.00	0.00	0.00	(20,000.00)
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Uses	(4,695.00)	(78,019.92)	0.00	0.00	0.00	(82,714.92)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(336,909.00)</u>	<u>(42,579.92)</u>	<u>296,774.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(82,714.92)</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>283,916.89</u>	<u>132,712.74</u>	<u>20,072.20</u>	<u>(30,784.35)</u>	<u>0.00</u>	<u>405,917.48</u>
<i>Fund Cash Balances, January 1</i>	<u>226,020.15</u>	<u>258,623.99</u>	<u>142,255.04</u>	<u>51,623.55</u>	<u>0.00</u>	<u>678,522.73</u>
Fund Cash Balances, December 31						
Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
Restricted	0.00	339,106.91	121,568.91	20,839.20	0.00	481,515.02
Committed	0.00	1,617.71	40,758.33	0.00	0.00	42,376.04
Assigned	0.00	50,612.11	0.00	0.00	0.00	50,612.11
Unassigned (Deficit)	509,937.04	0.00	0.00	0.00	0.00	509,937.04
<i>Fund Cash Balances, December 31</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>

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For the Year Ended December 31, 2011

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capitol Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	\$283,916.89	\$132,712.74	\$20,072.20	(\$30,784.35)	\$0.00	\$405,917.48
<i>Fund Cash Balances, January 1</i>	226,020.15	258,623.99	142,255.04	51,623.55	0.00	678,522.73
<i>Fund Cash Balances, December 31</i>	\$509,937.04	\$391,336.73	\$162,327.24	\$20,839.20	\$0.00	\$1,084,440.21
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	\$121,568.91	\$0.00	\$0.00	\$121,568.91
Building Purchase	0.00	0.00	0.00	0.00	0.00	0.00
Drug and Alcohol Education and Enforcement	0.00	7,281.42	0.00	0.00	0.00	7,281.42
Fire Department Equipment	0.00	39,365.92	0.00	0.00	0.00	39,365.92
Fire Operations	0.00	90,971.74	0.00	0.00	0.00	90,971.74
Police Expenses Benefiting Entire Department	0.00	0.00	0.00	0.00	0.00	0.00
Police Operations	0.00	7,842.86	0.00	0.00	0.00	7,842.86
Recreation Related Expenses	0.00	25,245.82	0.00	0.00	0.00	25,245.82
Road Maintenance and Improvements	0.00	168,399.15	0.00	0.00	0.00	168,399.15
Shade Tree Expenses	0.00	0.00	0.00	20,839.20	0.00	20,839.20
<i>Total Restricted</i>	0.00	339,106.91	121,568.91	20,839.20	0.00	481,515.02
Committed to:						
Debt Repayment	0.00	0.00	40,758.33	0.00	0.00	40,758.33
Payment of Sick Leave at Termination/Retireme	0.00	1,617.71	0.00	0.00	0.00	1,617.71
<i>Total Committed</i>	0.00	1,617.71	40,758.33	0.00	0.00	42,376.04
Assigned to:						
Apartment Related Expenses	0.00	18,394.67	0.00	0.00	0.00	18,394.67
Banquet Hall Expenses	0.00	8,966.12	0.00	0.00	0.00	8,966.12
Golf Course Expenses	0.00	8,457.00	0.00	0.00	0.00	8,457.00
Spoils Ballfield Expenses	0.00	10,565.59	0.00	0.00	0.00	10,565.59
Swimming Pool Expenses	0.00	4,228.73	0.00	0.00	0.00	4,228.73
<i>Total Assigned</i>	0.00	50,612.11	0.00	0.00	0.00	50,612.11
<i>Unassigned</i>	509,937.04	0.00	0.00	0.00	0.00	509,937.04

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	<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 Fund Cash Balances, December 31</i>	\$509,937.04	\$391,336.73	\$162,327.24	\$20,839.20	\$0.00	\$1,084,440.21