

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Governmental Fund Types

For the Year Ended December 31, 2023

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>
Cash Receipts					
Property and Other Local Taxes	\$1,899,910	\$8,009,644	\$0	\$0	\$0
Charges for Services	2,440	688,104	0	0	0
Licenses, Permits and Fees	449,332	92,153	0	0	0
Fines and Forfeitures	0	26,744	0	0	0
Intergovernmental	345,342	1,263,142	0	213,584	0
Special Assessments	26,614	45,397	0	0	0
Earnings on Investments	422,529	12,497	0	0	0
Miscellaneous	132,392	74,594	0	0	0
<i>Total Cash Receipts</i>	<u>3,278,559</u>	<u>10,212,275</u>	<u>0</u>	<u>213,584</u>	<u>0</u>
Cash Disbursements					
Current:					
General Government	1,581,042	0	0	0	0
Public Safety	0	7,213,506	0	0	0
Public Works	14,124	2,152,556	0	0	0
Health	0	139,639	0	0	0
Human Services	0	0	0	0	0
Conservation-Recreation	417,828	154,405	0	0	0
Other	7,739	0	0	0	0
Intergovernmental	0	0	0	0	0
Capital Outlay	0	84,555	0	460,580	0
Debt Service:					
Principal Retirement	0	0	370,174	27,500	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Interest and Fiscal Charges	0	0	36,062	0	0
<i>Total Cash Disbursements</i>	<u>2,020,733</u>	<u>9,744,661</u>	<u>406,236</u>	<u>488,080</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>1,257,826</u>	<u>467,614</u>	<u>(406,236)</u>	<u>(274,496)</u>	<u>0</u>
Other Financing Receipts (Disbursements)					
Sale of Bonds	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0
Sale of Notes	0	0	0	0	0
Loans Issued	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0
Premium and Accrued Interest on Debt	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, 2023

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>
Discount on Debt	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Sale of Capital Assets	0	0	0	23,376	0
Transfers In	0	647,000	406,237	2,686,000	0
Transfers Out	(3,412,382)	(326,855)	0	0	0
Advances In	50,000	50,000	0	0	0
Advances Out	(50,000)	(50,000)	0	0	0
Other Financing Sources	0	0	0	0	0
Other Financing Uses	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(3,412,382)</u>	<u>320,145</u>	<u>406,237</u>	<u>2,709,376</u>	<u>0</u>
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(2,154,556)</u>	<u>787,759</u>	<u>1</u>	<u>2,434,880</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>6,291,641</u>	<u>5,922,505</u>	<u>10</u>	<u>412,724</u>	<u>738</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$4,137,085</u></u>	<u><u>\$6,710,264</u></u>	<u><u>\$11</u></u>	<u><u>\$2,847,604</u></u>	<u><u>\$738</u></u>

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Governmental Fund Types

For the Year Ended December 31, 2023

	Totals (Memorandum Only)
Cash Receipts	
Property and Other Local Taxes	\$9,909,554
Charges for Services	690,544
Licenses, Permits and Fees	541,485
Fines and Forfeitures	26,744
Intergovernmental	1,822,068
Special Assessments	72,011
Earnings on Investments	435,026
Miscellaneous	206,986
<i>Total Cash Receipts</i>	<u>13,704,418</u>
Cash Disbursements	
Current:	
General Government	1,581,042
Public Safety	7,213,506
Public Works	2,166,680
Health	139,639
Human Services	0
Conservation-Recreation	572,233
Other	7,739
Intergovernmental	0
Capital Outlay	545,135
Debt Service:	
Principal Retirement	397,674
Payment to Refunded Bond Escrow Agent	0
Interest and Fiscal Charges	36,062
<i>Total Cash Disbursements</i>	<u>12,659,710</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>1,044,708</u>
Other Financing Receipts (Disbursements)	
Sale of Bonds	0
Sale of Refunding Bonds	0
Sale of Notes	0
Loans Issued	0
Other Debt Proceeds	0
Premium and Accrued Interest on Debt	0

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All Governmental Fund Types

For the Year Ended December 31, 2023

	Totals (Memorandum Only)
Discount on Debt	0
Payment to Refunded Bond Escrow Agent	0
Sale of Capital Assets	23,376
Transfers In	3,739,237
Transfers Out	(3,739,237)
Advances In	100,000
Advances Out	(100,000)
Other Financing Sources	0
Other Financing Uses	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>23,376</u>
Special Item	0
Extraordinary Item	0
<i>Net Change in Fund Cash Balances</i>	<u>1,068,084</u>
<i>Fund Cash Balances, January 1</i>	<u>12,627,618</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$13,695,702</u></u>