

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> | <u>Totals (Memorandum Only)</u> |
|--|------------------|------------------------|---------------------|-------------------------|------------------|---|
| Cash Receipts | | | | | | |
| Property and Other Taxes | \$1,199,488 | \$1,247,537 | \$0 | \$0 | \$0 | \$2,447,025 |
| Municipal Income Tax | 3,916,495 | 0 | 0 | 0 | 0 | 3,916,495 |
| Intergovernmental | 760,017 | 591,183 | 0 | 0 | 0 | 1,351,200 |
| Special Assessments | 1,679 | 0 | 0 | 0 | 0 | 1,679 |
| Charges for Services | 357,916 | 0 | 0 | 0 | 0 | 357,916 |
| Fines, Licenses and Permits | 190,351 | 44,788 | 0 | 0 | 0 | 235,139 |
| Earnings on Investments | 76,852 | 14,533 | 0 | 0 | 0 | 91,385 |
| Miscellaneous | 39,745 | 346,328 | 0 | 0 | 0 | 386,073 |
| <i>Total Cash Receipts</i> | <u>6,542,543</u> | <u>2,244,369</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>8,786,912</u> |
| Cash Disbursements | | | | | | |
| Current: | | | | | | |
| Security of Persons & Property | 2,892,221 | 1,533,994 | 0 | 0 | 0 | 4,426,215 |
| Public Health Services | 220,061 | 0 | 0 | 0 | 0 | 220,061 |
| Leisure Time Activities | 87 | 0 | 0 | 0 | 0 | 87 |
| Community Environment | 0 | 0 | 0 | 0 | 0 | 0 |
| Basic Utility Services | 235,083 | 0 | 0 | 0 | 0 | 235,083 |
| Transportation | 1,040,272 | 1,261,207 | 0 | 0 | 0 | 2,301,479 |
| General Government | 1,749,654 | 45,178 | 0 | 0 | 0 | 1,794,832 |
| Intergovernmental | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 15,325 | 0 | 465,344 | 0 | 480,669 |
| 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>6,137,378</u> | <u>2,855,704</u> | <u>0</u> | <u>465,344</u> | <u>0</u> | <u>9,458,426</u> |
| <i>Excess of Receipts Over (Under) Disbursements</i> | <u>405,165</u> | <u>(611,335)</u> | <u>0</u> | <u>(465,344)</u> | <u>0</u> | <u>(671,514)</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 |

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, 2023

| | <u>General</u> | <u>Special Revenue</u> | <u>Debt Service</u> | <u>Capital Projects</u> | <u>Permanent</u> | <u>Totals (Memorandum Only)</u> |
|---|---------------------------|---------------------------|---------------------|-------------------------|-------------------|---|
| 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 | 3,500 | 0 | 0 | 0 | 0 | 3,500 |
| Transfers In | 0 | 245,000 | 0 | 485,000 | 0 | 730,000 |
| Transfers Out | (730,000) | 0 | 0 | 0 | 0 | (730,000) |
| Advances In | 0 | 0 | 0 | 0 | 0 | 0 |
| Advances Out | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Financing Sources | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Financing Uses | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Total Other Financing Receipts (Disbursements)</i> | <u>(726,500)</u> | <u>245,000</u> | <u>0</u> | <u>485,000</u> | <u>0</u> | <u>3,500</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>(321,335)</u> | <u>(366,335)</u> | <u>0</u> | <u>19,656</u> | <u>0</u> | <u>(668,014)</u> |
| <i>Fund Cash Balances, January 1</i> | <u>6,217,433</u> | <u>1,905,098</u> | <u>0</u> | <u>212,524</u> | <u>0</u> | <u>8,335,055</u> |
| <i>Fund Cash Balances, December 31</i> | <u><u>\$5,896,098</u></u> | <u><u>\$1,538,763</u></u> | <u><u>\$0</u></u> | <u><u>\$232,180</u></u> | <u><u>\$0</u></u> | <u><u>\$7,667,041</u></u> |

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

For the Year Ended December 31, 2023

| | <u>Enterprise</u> | <u>Internal Service</u> | <u>Totals (Memorandum Only)</u> |
|--|-------------------|-------------------------|-------------------------------------|
| Operating Cash Receipts | | | |
| Charges for Services | \$201,181 | \$0 | \$201,181 |
| Fines, Licenses and Permits | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| <i>Total Operating Cash Receipts</i> | <u>201,181</u> | <u>0</u> | <u>201,181</u> |
| Operating Cash Disbursements | | | |
| Personal Services | 6,420 | 0 | 6,420 |
| Fringe Benefits | 1,161 | 0 | 1,161 |
| Contractual Services | 42,804 | 0 | 42,804 |
| Supplies and Materials | 0 | 0 | 0 |
| Claims | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| <i>Total Operating Cash Disbursements</i> | <u>50,385</u> | <u>0</u> | <u>50,385</u> |
| <i>Operating Income (Loss)</i> | <u>150,796</u> | <u>0</u> | <u>150,796</u> |
| Non-Operating Receipts (Disbursements) | | | |
| Property and Other Local Taxes | 0 | 0 | 0 |
| Intergovernmental Receipts | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 |
| Earnings on Investments (proprietary funds only) | 1,511 | 0 | 1,511 |
| Sale of Bonds | 0 | 0 | 0 |
| Sale of Refunding Bonds | 0 | 0 | 0 |
| Sale of Notes | 0 | 0 | 0 |
| Loans Issued | 0 | 0 | 0 |
| Other Debt Proceeds | 0 | 0 | 0 |
| Premium and Accrued Interest on Debt | 0 | 0 | 0 |
| Sale of Fixed Assets | 0 | 0 | 0 |
| Miscellaneous Receipts | 0 | 0 | 0 |
| Intergovernmental Disbursements | 0 | 0 | 0 |
| Capital Outlay | (92,574) | 0 | (92,574) |
| Excise Tax Payment - Electric | 0 | 0 | 0 |
| Principal Retirement | 0 | 0 | 0 |
| Payment of Capital Appreciation Bond Accretion | 0 | 0 | 0 |
| Interest and Other Fiscal Charges | 0 | 0 | 0 |
| Discount on Debt | 0 | 0 | 0 |

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

For the Year Ended December 31, 2023

| | <u>Enterprise</u> | <u>Internal Service</u> | <u>Totals (Memorandum Only)</u> |
|---|-------------------------|-------------------------|-------------------------------------|
| Payment to Refunded Bond Escrow Agent | 0 | 0 | 0 |
| Other Financing Sources | 0 | 0 | 0 |
| Other Financing Uses | 0 | 0 | 0 |
| <i>Total Non-Operating Receipts (Disbursements)</i> | <u>(91,063)</u> | <u>0</u> | <u>(91,063)</u> |
| <i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i> | 59,733 | 0 | 59,733 |
| Capital Contributions | 0 | 0 | 0 |
| Special Item | 0 | 0 | 0 |
| Extraordinary Item | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 |
| Advances In | 0 | 0 | 0 |
| Advances Out | 0 | 0 | 0 |
| <i>Net Change in Fund Cash Balance</i> | <u>59,733</u> | <u>0</u> | <u>59,733</u> |
| <i>Fund Cash Balances, January 1</i> | <u>116,880</u> | <u>0</u> | <u>116,880</u> |
| <i>Fund Cash Balances, December 31</i> | <u><u>\$176,613</u></u> | <u><u>\$0</u></u> | <u><u>\$176,613</u></u> |

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

For the Year Ended December 31, 2023

| | <u>Private Purpose Trust</u> | <u>Investment Trust</u> | <u>External Investment Pool</u> | <u>Other Custodial</u> | <u>Totals (Memorandum Only)</u> |
|---|------------------------------|-------------------------|---------------------------------|------------------------|---------------------------------|
| Additions | | | | | |
| Property and Other Local Taxes Collected for Distribution | \$0 | \$0 | \$0 | \$1,104,529 | \$1,104,529 |
| Charges for Services | 0 | 0 | 0 | 12,975 | 12,975 |
| Fines, Licenses and Permits for Distribution | 0 | 0 | 0 | 0 | 0 |
| Earnings on Investments (trust funds only) | 0 | 0 | 0 | 0 | 0 |
| Gifts and Donations (trust funds only) | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 | 0 |
| Special Assessment Collections for Distribution | 0 | 0 | 0 | 0 | 0 |
| Deposits Received | 0 | 0 | 0 | 0 | 0 |
| Amounts Held for Employees | 0 | 0 | 0 | 0 | 0 |
| Amounts Received as Fiscal Agent | 0 | 0 | 0 | 0 | 0 |
| Other Amounts Collected for Distribution | 0 | 0 | 0 | 203,837 | 203,837 |
| <i>Total Additions</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>1,321,341</u> | <u>1,321,341</u> |
| Deductions | | | | | |
| Distributions as Fiscal Agent | 0 | 0 | 0 | 0 | 0 |
| Distributions to Other Governments | 0 | 0 | 0 | 970,926 | 970,926 |
| Distributions to Other Funds (Primary Gov't) | 0 | 0 | 0 | 209,215 | 209,215 |
| Distributions of Deposits | 0 | 0 | 0 | 0 | 0 |
| Distributions on Behalf of Employees | 0 | 0 | 0 | 71,336 | 71,336 |
| Other Distributions | 0 | 0 | 0 | 66,457 | 66,457 |
| <i>Total Deductions</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>1,317,934</u> | <u>1,317,934</u> |
| <i>Net Change in Fund Balances</i> | 0 | 0 | 0 | 3,407 | 3,407 |
| <i>Fund Cash Balances, January 1</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>175,961</u> | <u>175,961</u> |
| <i>Fund Cash Balances, December 31</i> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$179,368</u> | <u>\$179,368</u> |