## **Table of Contents**

Pag
Independent Auditor's Report
Management's Discussion and Analysis III-X
Basic Financial Statements
Statement of Net Position
Statement of Activities
Net (Expense) Revenue and Changes in Net Position—Primary Government
Governmental Fund Financial Statements
Balance Sheet–Governmental Funds
Reconciliation of the Governmental Funds Balance Sheet
to the Government-Wide Statement of Net Position
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund
Balances of Governmental Funds to the Statement of Activities
Proprietary Funds Statement of Net Position
Proprietary Funds Statement of Revenues, Expenditures and Changes in Fund Net Position
Proprietary Funds Statement of Cash Flows
Statement of Fiduciary Net Position—Fiduciary Funds
Statement of Changes in Fiduciary Net Position—Fiduciary Funds
Notes to Financial Statements
Required Supplemental Information
General Fund Schedule of Revenues, Expenditures and Changes in Fund Balances  —Budget and Actual
Other Supplementary Information
Head Start Fund Schedule of Revenues, Expenditures and Changes in Fund Balances —Budget and Actual
Combining Balance Sheet Nonmajor Governmental Funds
Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Conservation Trust Fund Schedule of Revenues, Expenditures and Changes in Fund Balances—Budget and Actual
Cemetery Perpetual Fund Schedule of Revenues, Expenditures and Changes in Fund Balances—Budget and Actual

Capital Projects Fund Schedule of Revenues, Expenditures and Changes in Fund Balances	
—Budget and Actual	44
Utility Fund Schedule of Revenues, Expenditures and Changes in Net Position	
—Budget and Actual	45
Ambulance Service Fund Schedule of Revenues, Expenditures and Changes in Net Position  —Budget and Actual	46
Combining Balance Sheet Nonmajor Proprietary Funds	47
Nonmajor Proprietary Funds Combining Statement of Revenues, Expenditures and Changes in Fund Balance  Airport Fuel Fund Schedule of Revenues, Expenditures and Changes in Net Position  —Budget and Actual	
Municipal Recreation Fund Schedule of Revenues, Expenditures and Changes in Net Position—Budget and Actual	50
Employees' Pension Fund Schedule of Revenues, Expenditures and Changes in Net Position—Budget and Actual	51
Local Highway Finance Report	52-53
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	54
Independent Auditor's Report on Compliance with Requirements  Applicable to Each Major Program and on Internal Control over Compliance in Accordance with Office of Management and Budget Circular A-133	56
Schedule of Expenditures of Federal Awards	58
Schedule of Findings and Questioned Costs	59