

	Governmental Activities		Business-Type Activities		Total All Funds	
			Revenue Fund			
	2016	2015	2016	2015	2016	2015
Unrestricted - Current and Other Assets			\$ 6,635,139	\$ 4,268,801	\$ 6,635,139	\$ 4,268,801
General Fund	\$ 135,358	\$ 70,175			135,358	70,175
Bridge Repair and Replacement Fund	563,121	342,742			563,121	342,742
Restricted - Current and Other Assets			\$ 1,440,367		1,440,367	
Bridge Repair and Replacement Fund	692,953	718,650			692,953	718,650
Net Pension Asset	-	10,577	-	191,220	-	201,797
Capital Assets	-	-	29,646,939	30,104,046	29,646,939	30,104,046
General Fund	7,000	7,000			7,000	7,000
Bridge Repair and Replacement Fund	7,830,439	8,377,734			7,830,439	8,377,734
Total Assets	<u>9,228,871</u>	<u>9,526,878</u>	<u>37,722,445</u>	<u>34,564,067</u>	<u>46,951,316</u>	<u>44,090,945</u>
Pension Related Deferral	10,317	-	150,343	-	160,660	-
Deferred Charges	21,000	28,000	-	-	21,000	28,000
Total Deferred Outflows of Resources	<u>31,317</u>	<u>28,000</u>	<u>150,343</u>	<u>-</u>	<u>181,660</u>	<u>28,000</u>
Long-Term Debt	-	-	4,816,385	2,957,665	6,596,385	5,387,665
Bridge Repair and Replacement Fund	1,780,000	2,430,000	-	-	-	-
Other Liabilities	-	-	649,487	694,035	1,127,307	698,935
Net Pension Liability	30,452	-	443,779	-	-	-
General Fund	-	-	-	-	-	-
Bridge Repair and Replacement Fund	3,589	4,900	-	-	-	-
Total Liabilities	<u>1,814,041</u>	<u>2,434,900</u>	<u>5,909,651</u>	<u>3,651,700</u>	<u>7,723,692</u>	<u>6,086,600</u>
Pension Related Deferral	7,580	15,722	110,462	284,246	118,042	299,968
Total Deferred Inflows of Resources	<u>7,580</u>	<u>15,722</u>	<u>110,462</u>	<u>284,246</u>	<u>118,042</u>	<u>299,968</u>
<i>Net Position</i>						
Net Investment in Capital Assets	-	-	24,830,553	27,146,381	30,887,992	33,101,115
General Fund	7,000	7,000	-	-	-	-
Bridge Repair and Replacement Fund	6,050,439	5,947,734	-	-	-	-
Restricted - Bridge and Replacement Fund	692,953	718,650	140,707	-	833,660	718,650
Unrestricted	-	-	6,881,415	3,481,740	7,569,590	3,912,612
General Fund	135,358	70,175	-	-	-	-
Bridge Repair and Replacement Fund	552,817	360,697	-	-	-	-
Total Net Position	<u>\$7,438,567</u>	<u>\$7,104,256</u>	<u>\$31,852,675</u>	<u>\$30,628,121</u>	<u>\$39,291,242</u>	<u>\$37,732,377</u>