

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

All Special Revenue Funds

For the Year Ended December 31, 2016

	<b>MOTOR VEHICLE LIC. TAX</b>	<b>GASOLINE TAX</b>	<b>ROAD AND BRIDGE</b>	<b>CEMETERY</b>	<b>SHERIFF</b>	<b>FIRE DEPT.</b>
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$0	\$0	\$181,388	\$0	\$143,616	\$697,343
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	21,526	95,891	32,950	0	59,892	235,077
Special Assessments	0	0	0	0	0	0
Earnings on Investments	9	8	0	0	0	0
Miscellaneous	0	0	4,987	26,311	2,956	12,402
<i>Total Cash Receipts</i>	<u>21,535</u>	<u>95,899</u>	<u>219,325</u>	<u>26,311</u>	<u>206,464</u>	<u>944,822</u>
<b>Cash Disbursements</b>						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	0	211,989	964,798
Public Works	32,944	86,725	247,893	0	0	0
Health	0	0	0	16,823	0	0
Human Services	0	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0	0
Other	0	0	0	0	0	0
Capital Outlay	0	0	14,748	0	35,697	27,365
Debt Service:						
Principal Retirement	26,569	39,022	0	0	0	26,814
Interest and Fiscal Charges	0	0	0	0	0	3,500
<i>Total Cash Disbursements</i>	<u>59,513</u>	<u>125,747</u>	<u>262,641</u>	<u>16,823</u>	<u>247,686</u>	<u>1,022,477</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(37,978)</u>	<u>(29,848)</u>	<u>(43,316)</u>	<u>9,488</u>	<u>(41,222)</u>	<u>(77,655)</u>
<b>Other Financing Receipts (Disbursements)</b>						
Sale of Bonds	0	0	0	0	0	0
Sale of Notes	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
Discount on Debt	0	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
Advances In	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.

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

All Special Revenue Funds

For the Year Ended December 31, 2016

	<b>MOTOR VEHICLE LIC. TAX</b>	<b>GASOLINE TAX</b>	<b>ROAD AND BRIDGE</b>	<b>CEMETERY</b>	<b>SHERIFF</b>	<b>FIRE DEPT.</b>
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	190
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>190</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>(37,978)</u>	<u>(29,848)</u>	<u>(43,316)</u>	<u>9,488</u>	<u>(41,222)</u>	<u>(77,465)</u>
<i>Fund Cash Balances, January 1</i>	<u>51,957</u>	<u>69,369</u>	<u>190,407</u>	<u>94,065</u>	<u>119,632</u>	<u>642,018</u>
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	13,979	39,521	147,091	103,553	78,410	564,553
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$13,979</u>	<u>\$39,521</u>	<u>\$147,091</u>	<u>\$103,553</u>	<u>\$78,410</u>	<u>\$564,553</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2016

	<b>MOTOR VEHICLE LIC. TAX</b>	<b>GASOLINE TAX</b>	<b>ROAD AND BRIDGE</b>	<b>CEMETERY</b>	<b>SHERIFF</b>	<b>FIRE DEPT.</b>
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	(\$37,978)	(\$29,848)	(\$43,316)	\$9,488	(\$41,222)	(\$77,465)
<i>Fund Cash Balances, January 1</i>	51,957	69,369	190,407	94,065	119,632	642,018
<i>Fund Cash Balances, December 31</i>	<u>\$13,979</u>	<u>\$39,521</u>	<u>\$147,091</u>	<u>\$103,553</u>	<u>\$78,410</u>	<u>\$564,553</u>
<b>Fund Balances</b>						
Amounts identified as:						
Nonspendable						
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:						
Cemetery	\$0	\$0	\$0	\$103,553	\$0	\$0
Demo Project Grant	0	0	0	0	0	0
Emergency Medical Services	0	0	0	0	0	0
Fire Operations	0	0	0	0	0	564,553
Police Operations	0	0	0	0	78,410	0
Recycling	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	13,979	39,521	147,091	0	0	0
STREET LIGHTING	0	0	0	0	0	0
<i>Total Restricted</i>	<u>13,979</u>	<u>39,521</u>	<u>147,091</u>	<u>103,553</u>	<u>78,410</u>	<u>564,553</u>
Committed to:						
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:						
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Unassigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Fund Cash Balances, December 31</i>	<u>\$13,979</u>	<u>\$39,521</u>	<u>\$147,091</u>	<u>\$103,553</u>	<u>\$78,410</u>	<u>\$564,553</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2016

	<b>FIRE &amp; RSC AMBULANCE EMS SERV</b>	<b>BELMONT STREET LIGHTING</b>	<b>WOODBRIAR 1 &amp;</b>	<b>WOODBRIAR 3 &amp;</b>	<b>WOODBRIAR 5 STREET</b>	<b>RIDGEWOOD STREET LIGHTING</b>
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	255,883	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Special Assessments	0	3,719	1,395	1,668	962	4,468
Earnings on Investments	0	0	0	0	0	0
Miscellaneous	1,302	0	0	0	0	0
<i>Total Cash Receipts</i>	<u>257,185</u>	<u>3,719</u>	<u>1,395</u>	<u>1,668</u>	<u>962</u>	<u>4,468</u>
<b>Cash Disbursements</b>						
Current:						
General Government	0	0	0	0	0	0
Public Safety	179,156	0	0	0	0	0
Public Works	0	3,774	1,841	1,842	1,086	3,598
Health	0	0	0	0	0	0
Human Services	0	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0	0
Other	0	0	0	0	0	0
Capital Outlay	40,000	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>219,156</u>	<u>3,774</u>	<u>1,841</u>	<u>1,842</u>	<u>1,086</u>	<u>3,598</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>38,029</u>	<u>(55)</u>	<u>(446)</u>	<u>(174)</u>	<u>(124)</u>	<u>870</u>
<b>Other Financing Receipts (Disbursements)</b>						
Sale of Bonds	0	0	0	0	0	0
Sale of Notes	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
Discount on Debt	0	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
Advances In	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.

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

All Special Revenue Funds

For the Year Ended December 31, 2016

	<b>FIRE &amp; RSC AMBULANCE EMS SERV</b>	<b>BELMONT STREET LIGHTING</b>	<b>WOODBRIAR 1 &amp;</b>	<b>WOODBRIAR 3 &amp;</b>	<b>WOODBRIAR 5 STREET</b>	<b>RIDGEWOOD STREET LIGHTING</b>
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>	0	0	0	0	0	0
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	38,029	(55)	(446)	(174)	(124)	870
<i>Fund Cash Balances, January 1</i>	165,968	1,133	493	508	1,486	2,918
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	203,997	1,078	47	334	1,362	3,788
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0	0
<i>Fund Cash Balances, December 31</i>	<b>\$203,997</b>	<b>\$1,078</b>	<b>\$47</b>	<b>\$334</b>	<b>\$1,362</b>	<b>\$3,788</b>

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

All Special Revenue Funds

For the Year Ended December 31, 2016

	<b>FIRE &amp; RSC AMBULANCE EMS SERV</b>	<b>BELMONT STREET LIGHTING</b>	<b>WOODBRIAR 1 &amp;</b>	<b>WOODBRIAR 3 &amp;</b>	<b>WOODBRIAR 5 STREET</b>	<b>RIDGEWOOD STREET LIGHTING</b>
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	\$38,029	(\$55)	(\$446)	(\$174)	(\$124)	\$870
<i>Fund Cash Balances, January 1</i>	165,968	1,133	493	508	1,486	2,918
<i>Fund Cash Balances, December 31</i>	<u>\$203,997</u>	<u>\$1,078</u>	<u>\$47</u>	<u>\$334</u>	<u>\$1,362</u>	<u>\$3,788</u>
<b>Fund Balances</b>						
Amounts identified as:						
Nonspendable						
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:						
Cemetery	\$0	\$0	\$0	\$0	\$0	\$0
Demo Project Grant	0	0	0	0	0	0
Emergency Medical Services	203,997	0	0	0	0	0
Fire Operations	0	0	0	0	0	0
Police Operations	0	0	0	0	0	0
Recycling	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	0	0	0	0	0	0
STREET LIGHTING	0	1,078	47	334	1,362	3,788
<i>Total Restricted</i>	<u>203,997</u>	<u>1,078</u>	<u>47</u>	<u>334</u>	<u>1,362</u>	<u>3,788</u>
Committed to:						
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:						
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Unassigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Fund Cash Balances, December 31</i>	<u>\$203,997</u>	<u>\$1,078</u>	<u>\$47</u>	<u>\$334</u>	<u>\$1,362</u>	<u>\$3,788</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2016

	WOODBRIAR #6 STREET	RECYCLING GRANT	SPECIAL REVENUE TOTAL
<b>Cash Receipts</b>			
Property and Other Local Taxes	\$0	\$0	\$1,022,347
Charges for Services	0	0	255,883
Licenses, Permits and Fees	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	0	0	445,336
Special Assessments	1,480	0	13,692
Earnings on Investments	0	0	17
Miscellaneous	0	1,334	49,292
<i>Total Cash Receipts</i>	<u>1,480</u>	<u>1,334</u>	<u>1,786,567</u>
<b>Cash Disbursements</b>			
Current:			
General Government	0	0	0
Public Safety	0	0	1,355,943
Public Works	1,607	0	381,310
Health	0	0	16,823
Human Services	0	0	0
Conservation-Recreation	0	0	0
Other	0	1,500	1,500
Capital Outlay	0	0	117,810
Debt Service:			
Principal Retirement	0	0	92,405
Interest and Fiscal Charges	0	0	3,500
<i>Total Cash Disbursements</i>	<u>1,607</u>	<u>1,500</u>	<u>1,969,291</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(127)</u>	<u>(166)</u>	<u>(182,724)</u>
<b>Other Financing Receipts (Disbursements)</b>			
Sale of Bonds	0	0	0
Sale of Notes	0	0	0
Other Debt Proceeds	0	0	0
Premium and Accrued Interest on Debt	0	0	0
Discount on Debt	0	0	0
Sale of Capital Assets	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
Advances In	0	0	0

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

All Special Revenue Funds

For the Year Ended December 31, 2016

	<b>WOODBRIAR #6 STREET</b>	<b>RECYCLING GRANT</b>	<b>SPECIAL REVENUE TOTAL</b>
Advances Out	0	0	0
Other Financing Sources	0	0	190
Other Financing Uses	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>190</u>
Special Item	0	0	0
Extraordinary Item	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(127)</u>	<u>(166)</u>	<u>(182,534)</u>
<i>Fund Cash Balances, January 1</i>	<u>950</u>	<u>1,903</u>	<u>1,342,807</u>
<b>Fund Cash Balances, December 31</b>			
Nonspendable	0	0	0
Restricted	823	1,737	1,160,273
Committed	0	0	0
Assigned	0	0	0
Unassigned (Deficit)	0	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$823</u></u>	<u><u>\$1,737</u></u>	<u><u>\$1,160,273</u></u>



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

All Special Revenue Funds

For the Year Ended December 31, 2016

	<b>WOODBRIAR #6 STREET</b>	<b>RECYCLING GRANT</b>	<b>SPECIAL REVENUE TOTAL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>			
<i>Net Change in Fund Cash Balances</i>	(\$127)	(\$166)	(\$182,534)
<i>Fund Cash Balances, January 1</i>	950	1,903	1,342,807
<i>Fund Cash Balances, December 31</i>	<u>\$823</u>	<u>\$1,737</u>	<u>\$1,160,273</u>
<b>Fund Balances</b>			
Amounts identified as:			
Nonspendable			
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:			
Cemetery	\$0	\$0	\$103,553
Demo Project Grant	0	0	0
Emergency Medical Services	0	0	203,997
Fire Operations	0	0	564,553
Police Operations	0	0	78,410
Recycling	0	1,737	1,737
Road and Bridge Maintenance and Improvements	0	0	200,591
STREET LIGHTING	823	0	7,432
<i>Total Restricted</i>	<u>823</u>	<u>1,737</u>	<u>1,160,273</u>
Committed to:			
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:			
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Unassigned</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Fund Cash Balances, December 31</i>	<u>\$823</u>	<u>\$1,737</u>	<u>\$1,160,273</u>

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

All Capital Projects Funds

For the Year Ended December 31, 2016

	ISSUE I ISSUE I	CDBG	OPWC	WSOS Demolition Program	CAPITAL PROJECTS TOTAL
<b>Cash Receipts</b>					
Property and Other Local Taxes	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Intergovernmental	118,963	0	0	0	118,963
Special Assessments	0	0	0	0	0
Earnings on Investments	0	0	0	0	0
Miscellaneous	0	0	0	0	0
<i>Total Cash Receipts</i>	<u>118,963</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>118,963</u>
<b>Cash Disbursements</b>					
Current:					
General Government	0	0	0	0	0
Public Safety	0	0	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	0
Human Services	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0
Other	0	0	0	0	0
Capital Outlay	118,963	0	0	0	118,963
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>118,963</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>118,963</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Financing Receipts (Disbursements)</b>					
Sale of Bonds	0	0	0	0	0
Sale of Notes	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0
Discount on Debt	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	0
Advances In	0	0	0	0	0

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

All Capital Projects Funds

For the Year Ended December 31, 2016

	ISSUE I ISSUE I	CDBG	OPWC	WSOS Demolition Program	CAPITAL PROJECTS TOTAL
Advances Out	0	0	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>0</u>	<u>0</u>	<u>0</u>	<u>0</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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Cash Balances, December 31</b>					
Nonspendable	0	0	0	0	0
Restricted	0	0	0	0	0
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

All Capital Projects Funds

For the Year Ended December 31, 2016

	ISSUE I ISSUE I	CDBG	OPWC	WSOS Demolition Program	CAPITAL PROJECTS TOTAL
<b>GASB 54 Worksheet/Note Disclosure</b>					
<i>Net Change in Fund Cash Balances</i>	\$0	\$0	\$0	\$0	\$0
<i>Fund Cash Balances, January 1</i>	0	0	0	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Fund Balances</b>					
Amounts identified as:					
Nonspendable					
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:					
Cemetery	\$0	\$0	\$0	\$0	\$0
Demo Project Grant	0	0	0	0	0
Emergency Medical Services	0	0	0	0	0
Fire Operations	0	0	0	0	0
Police Operations	0	0	0	0	0
Recycling	0	0	0	0	0
Road and Bridge Maintenance and Improvements	0	0	0	0	0
STREET LIGHTING	0	0	0	0	0
<i>Total Restricted</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Committed to:					
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:					
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Unassigned</i>	0	0	0	0	0
<i>Total Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>