

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

All Special Revenue Funds

For the Year Ended December 31, 2017

	<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	\$180,218	\$0	\$142,041	\$692,189
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	19,444	106,294	40,415	0	60,357	739,827
Special Assessments	0	0	0	0	0	0
Earnings on Investments	18	36	0	0	0	0
Miscellaneous	0	0	3,069	29,389	0	8,375
<i>Total Cash Receipts</i>	<u>19,462</u>	<u>106,330</u>	<u>223,702</u>	<u>29,389</u>	<u>202,398</u>	<u>1,440,391</u>
<b>Cash Disbursements</b>						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	0	191,712	885,876
Public Works	10,703	47,892	269,873	0	0	0
Health	0	0	0	18,570	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	0	0	0	541,248
Debt Service:						
Principal Retirement	0	39,022	25,569	0	0	58,537
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	1,000	0	0	3,000
<i>Total Cash Disbursements</i>	<u>10,703</u>	<u>86,914</u>	<u>296,442</u>	<u>18,570</u>	<u>191,712</u>	<u>1,488,661</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>8,759</u>	<u>19,416</u>	<u>(72,740)</u>	<u>10,819</u>	<u>10,686</u>	<u>(48,270)</u>
<b>Other Financing Receipts (Disbursements)</b>						
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
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0

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

All Special Revenue Funds

For the Year Ended December 31, 2017

	<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>
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
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	1,556
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0	0	1,556
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	8,759	19,416	(72,740)	10,819	10,686	(46,714)
<i>Fund Cash Balances, January 1</i>	13,979	39,521	147,091	103,553	78,410	564,553
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	22,738	58,937	74,351	114,372	89,096	517,839
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>\$22,738</u>	<u>\$58,937</u>	<u>\$74,351</u>	<u>\$114,372</u>	<u>\$89,096</u>	<u>\$517,839</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2017

	<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>	\$8,759	\$19,416	(\$72,740)	\$10,819	\$10,686	(\$46,714)
<i>Fund Cash Balances, January 1</i>	13,979	39,521	147,091	103,553	78,410	564,553
<i>Fund Cash Balances, December 31</i>	<u>\$22,738</u>	<u>\$58,937</u>	<u>\$74,351</u>	<u>\$114,372</u>	<u>\$89,096</u>	<u>\$517,839</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	\$114,372	\$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	517,839
Police Operations	0	0	0	0	89,096	0
Recycling	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	22,738	58,937	74,351	0	0	0
STREET LIGHTING	0	0	0	0	0	0
<i>Total Restricted</i>	<u>22,738</u>	<u>58,937</u>	<u>74,351</u>	<u>114,372</u>	<u>89,096</u>	<u>517,839</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>\$22,738</u>	<u>\$58,937</u>	<u>\$74,351</u>	<u>\$114,372</u>	<u>\$89,096</u>	<u>\$517,839</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2017

	<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	243,825	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	3,500	1,894	1,852	983	3,350
Earnings on Investments	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
<i>Total Cash Receipts</i>	<u>243,825</u>	<u>3,500</u>	<u>1,894</u>	<u>1,852</u>	<u>983</u>	<u>3,350</u>
<b>Cash Disbursements</b>						
Current:						
General Government	0	0	0	0	0	0
Public Safety	313,252	0	0	0	0	0
Public Works	0	3,642	1,821	1,926	1,053	3,505
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	0	0	0	0	0	0
Debt Service:						
Principal Retirement	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>313,252</u>	<u>3,642</u>	<u>1,821</u>	<u>1,926</u>	<u>1,053</u>	<u>3,505</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(69,427)</u>	<u>(142)</u>	<u>73</u>	<u>(74)</u>	<u>(70)</u>	<u>(155)</u>
<b>Other Financing Receipts (Disbursements)</b>						
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
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	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, 2017

	<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>
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
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>	(69,427)	(142)	73	(74)	(70)	(155)
<i>Fund Cash Balances, January 1</i>	203,997	1,078	47	334	1,362	3,788
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	134,570	936	120	260	1,292	3,633
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>\$134,570</u>	<u>\$936</u>	<u>\$120</u>	<u>\$260</u>	<u>\$1,292</u>	<u>\$3,633</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2017

	<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>	(\$69,427)	(\$142)	\$73	(\$74)	(\$70)	(\$155)
<i>Fund Cash Balances, January 1</i>	203,997	1,078	47	334	1,362	3,788
<i>Fund Cash Balances, December 31</i>	<u>\$134,570</u>	<u>\$936</u>	<u>\$120</u>	<u>\$260</u>	<u>\$1,292</u>	<u>\$3,633</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	134,570	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	936	120	260	1,292	3,633
<i>Total Restricted</i>	<u>134,570</u>	<u>936</u>	<u>120</u>	<u>260</u>	<u>1,292</u>	<u>3,633</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>\$134,570</u>	<u>\$936</u>	<u>\$120</u>	<u>\$260</u>	<u>\$1,292</u>	<u>\$3,633</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2017

	<b>WOODBRIAR #6 STREET</b>	<b>RECYCLING GRANT</b>	<b>SPECIAL REVENUE TOTAL</b>
<b>Cash Receipts</b>			
Property and Other Local Taxes	\$0	\$0	\$1,014,448
Charges for Services	0	0	243,825
Licenses, Permits and Fees	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	0	0	966,337
Special Assessments	1,510	0	13,089
Earnings on Investments	0	0	54
Miscellaneous	0	3,131	43,964
<i>Total Cash Receipts</i>	<u>1,510</u>	<u>3,131</u>	<u>2,281,717</u>
<b>Cash Disbursements</b>			
Current:			
General Government	0	0	0
Public Safety	0	0	1,390,840
Public Works	1,623	0	342,038
Health	0	0	18,570
Human Services	0	0	0
Conservation-Recreation	0	0	0
Other	0	2,400	2,400
Capital Outlay	0	0	541,248
Debt Service:			
Principal Retirement	0	0	123,128
Payment to Refunded Bond Escrow Agent	0	0	0
Interest and Fiscal Charges	0	0	4,000
<i>Total Cash Disbursements</i>	<u>1,623</u>	<u>2,400</u>	<u>2,422,224</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(113)</u>	<u>731</u>	<u>(140,507)</u>
<b>Other Financing Receipts (Disbursements)</b>			
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
Discount on Debt	0	0	0
Payment to Refunded Bond Escrow Agent	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, 2017

	<b>WOODBRIAR #6 STREET</b>	<b>RECYCLING GRANT</b>	<b>SPECIAL REVENUE TOTAL</b>
Sale of Capital Assets	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
Advances In	0	0	0
Advances Out	0	0	0
Other Financing Sources	0	0	1,556
Other Financing Uses	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>1,556</u>
Special Item	0	0	0
Extraordinary Item	0	0	0
<i>Net Change in Fund Cash Balances</i>	(113)	731	(138,951)
<i>Fund Cash Balances, January 1</i>	<u>823</u>	<u>1,737</u>	<u>1,160,273</u>
<b>Fund Cash Balances, December 31</b>			
Nonspendable	0	0	0
Restricted	710	2,468	1,021,322
Committed	0	0	0
Assigned	0	0	0
Unassigned (Deficit)	0	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$710</u>	<u>\$2,468</u>	<u>\$1,021,322</u>



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

All Special Revenue Funds

For the Year Ended December 31, 2017

	<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>	(\$113)	\$731	(\$138,951)
<i>Fund Cash Balances, January 1</i>	823	1,737	1,160,273
<i>Fund Cash Balances, December 31</i>	<u>\$710</u>	<u>\$2,468</u>	<u>\$1,021,322</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	\$114,372
Demo Project Grant	0	0	0
Emergency Medical Services	0	0	134,570
Fire Operations	0	0	517,839
Police Operations	0	0	89,096
Recycling	0	2,468	2,468
Road and Bridge Maintenance and Improvements	0	0	156,026
STREET LIGHTING	710	0	6,951
<i>Total Restricted</i>	<u>710</u>	<u>2,468</u>	<u>1,021,322</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>	0	0	0
<i>Total Fund Cash Balances, December 31</i>	<u>\$710</u>	<u>\$2,468</u>	<u>\$1,021,322</u>

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

All Capital Projects Funds

For the Year Ended December 31, 2017

	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	0	0	0	0	0
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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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 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
Discount on Debt	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	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, 2017

	<b>ISSUE I ISSUE I</b>	<b>CDBG</b>	<b>OPWC</b>	<b>WSOS Demolition Program</b>	<b>CAPITAL PROJECTS TOTAL</b>
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
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>	0	0	0	0	0
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
<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
<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, 2017

	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>