

**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>SPECIAL LEVY</b>	<b>FIRE &amp; RSC AMBULANCE EMS SERV</b>
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$0	\$0	\$62,994	\$0	\$67,836	\$0
Charges for Services	0	0	0	0	0	26,487
Licenses, Permits and Fees	0	0	0	23,976	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	15,875	86,841	14,938	0	51,135	0
Special Assessments	0	0	0	0	0	0
Earnings on Investments	2	7	0	0	0	0
Miscellaneous	0	0	18,275	13,000	8,650	250
<i>Total Cash Receipts</i>	<u>15,877</u>	<u>86,848</u>	<u>96,207</u>	<u>36,976</u>	<u>127,621</u>	<u>26,737</u>
<b>Cash Disbursements</b>						
Current:						
General Government	0	415	0	9	809	360
Public Safety	0	0	0	0	54,694	32,262
Public Works	15,342	65,531	41,006	0	0	0
Health	0	0	0	23,214	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	5,000	34,819	20,000	55,518	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>15,342</u>	<u>70,946</u>	<u>75,825</u>	<u>43,223</u>	<u>111,021</u>	<u>32,622</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>535</u>	<u>15,902</u>	<u>20,382</u>	<u>(6,247)</u>	<u>16,600</u>	<u>(5,885)</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	5,000	15,000	7,000	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>SPECIAL LEVY</b>	<b>FIRE &amp; RSC AMBULANCE EMS SERV</b>
Advances Out	(5,000)	(15,000)	(7,000)	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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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>535</u>	<u>15,902</u>	<u>20,382</u>	<u>(6,247)</u>	<u>16,600</u>	<u>(5,885)</u>
<i>Fund Cash Balances, January 1</i>	<u>2,483</u>	<u>5,209</u>	<u>933</u>	<u>25,532</u>	<u>36,170</u>	<u>13,961</u>
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	3,018	21,111	21,315	19,285	52,770	8,076
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><u>\$3,018</u></u>	<u><u>\$21,111</u></u>	<u><u>\$21,315</u></u>	<u><u>\$19,285</u></u>	<u><u>\$52,770</u></u>	<u><u>\$8,076</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>MOTOR VEHICLE LIC. TAX</b>	<b>GASOLINE TAX</b>	<b>ROAD AND BRIDGE</b>	<b>CEMETERY</b>	<b>SPECIAL LEVY</b>	<b>FIRE &amp; RSC AMBULANCE EMS SERV</b>
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	\$535	\$15,902	\$20,382	(\$6,247)	\$16,600	(\$5,885)
<i>Fund Cash Balances, January 1</i>	2,483	5,209	933	25,532	36,170	13,961
<i>Fund Cash Balances, December 31</i>	<u>\$3,018</u>	<u>\$21,111</u>	<u>\$21,315</u>	<u>\$19,285</u>	<u>\$52,770</u>	<u>\$8,076</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	\$19,285	\$0	\$0
Debt Service	0	0	0	0	0	0
Emergency Medical Services	0	0	0	0	0	8,076
Fire Operations & emergency medical services	0	0	0	0	52,770	0
Road and Bridge Maintenance and Improvements	3,018	21,111	21,315	0	0	0
STREET LIGHTING	0	0	0	0	0	0
<i>Total Restricted</i>	<u>3,018</u>	<u>21,111</u>	<u>21,315</u>	<u>19,285</u>	<u>52,770</u>	<u>8,076</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>\$3,018</u>	<u>\$21,111</u>	<u>\$21,315</u>	<u>\$19,285</u>	<u>\$52,770</u>	<u>\$8,076</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>STREET LIGHTING</b>	<b>MISC SPECIAL REVENUE</b>	<b>SPECIAL REVENUE TOTAL</b>
<b>Cash Receipts</b>			
Property and Other Local Taxes	\$0	\$0	\$130,830
Charges for Services	0	0	26,487
Licenses, Permits and Fees	0	0	23,976
Fines and Forfeitures	0	0	0
Intergovernmental	0	0	168,789
Special Assessments	11,995	0	11,995
Earnings on Investments	0	0	9
Miscellaneous	0	0	40,175
<i>Total Cash Receipts</i>	<u>11,995</u>	<u>0</u>	<u>402,261</u>
<b>Cash Disbursements</b>			
Current:			
General Government	0	0	1,593
Public Safety	0	0	86,956
Public Works	11,691	0	133,570
Health	0	0	23,214
Human Services	0	0	0
Conservation-Recreation	0	0	0
Other	0	0	0
Capital Outlay	0	0	115,337
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Cash Disbursements</i>	<u>11,691</u>	<u>0</u>	<u>360,670</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>304</u>	<u>0</u>	<u>41,591</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	3,000	0	30,000

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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>STREET LIGHTING</b>	<b>MISC SPECIAL REVENUE</b>	<b>SPECIAL REVENUE TOTAL</b>
Advances Out	(3,000)	0	(30,000)
Other Financing Sources	0	0	0
Other Financing Uses	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0
Extraordinary Item	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>304</u>	<u>0</u>	<u>41,591</u>
<i>Fund Cash Balances, January 1</i>	<u>759</u>	<u>0</u>	<u>85,047</u>
<b>Fund Cash Balances, December 31</b>			
Nonspendable	0	0	0
Restricted	1,063	0	126,638
Committed	0	0	0
Assigned	0	0	0
Unassigned (Deficit)	0	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$1,063</u></u>	<u><u>\$0</u></u>	<u><u>\$126,638</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>STREET LIGHTING</b>	<b>MISC SPECIAL REVENUE</b>	<b>SPECIAL REVENUE TOTAL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>			
<i>Net Change in Fund Cash Balances</i>	\$304	\$0	\$41,591
<i>Fund Cash Balances, January 1</i>	759	0	85,047
<i>Fund Cash Balances, December 31</i>	<u>\$1,063</u>	<u>\$0</u>	<u>\$126,638</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	\$19,285
Debt Service	0	0	0
Emergency Medical Services	0	0	8,076
Fire Operations & emergency medical services	0	0	52,770
Road and Bridge Maintenance and Improvements	0	0	45,444
STREET LIGHTING	1,063	0	1,063
<i>Total Restricted</i>	<u>1,063</u>	<u>0</u>	<u>126,638</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>\$1,063</u>	<u>\$0</u>	<u>\$126,638</u>

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

All Debt Service Funds

For the Year Ended December 31, 2016

	<b>GENERAL BOND(NOTE) RETIREMENT</b>	<b>DEBT SERVICE TOTAL</b>
<b>Cash Receipts</b>		
Property and Other Local Taxes	\$59,050	\$59,050
Charges for Services	0	0
Licenses, Permits and Fees	0	0
Fines and Forfeitures	0	0
Intergovernmental	0	0
Special Assessments	0	0
Earnings on Investments	0	0
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>59,050</u>	<u>59,050</u>
<b>Cash Disbursements</b>		
Current:		
General Government	0	0
Public Safety	0	0
Public Works	0	0
Health	0	0
Human Services	0	0
Conservation-Recreation	0	0
Other	0	0
Capital Outlay	0	0
Debt Service:		
Principal Retirement	48,858	48,858
Interest and Fiscal Charges	10,192	10,192
<i>Total Cash Disbursements</i>	<u>59,050</u>	<u>59,050</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>0</u>
<b>Other Financing Receipts (Disbursements)</b>		
Sale of Bonds	0	0
Sale of Notes	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Discount on Debt	0	0
Sale of Capital Assets	0	0
Transfers In	0	0
Transfers Out	0	0
Advances In	0	0

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

All Debt Service Funds

For the Year Ended December 31, 2016

	<b>GENERAL BOND(NOTE) RETIREMENT</b>	<b>DEBT SERVICE TOTAL</b>
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>
<b>Fund Cash Balances, December 31</b>		
Nonspendable	0	0
Restricted	0	0
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>



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

All Debt Service Funds

For the Year Ended December 31, 2016

	<b>GENERAL BOND(NOTE) RETIREMENT</b>	<b>DEBT SERVICE TOTAL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>		
<i>Net Change in Fund Cash Balances</i>	\$0	\$0
<i>Fund Cash Balances, January 1</i>	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>
<b>Fund Balances</b>		
Amounts identified as:		
Nonspendable		
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
Cemetery	\$0	\$0
Debt Service	0	0
Emergency Medical Services	0	0
Fire Operations & emergency medical services	0	0
Road and Bridge Maintenance and Improvements	0	0
STREET LIGHTING	0	0
<i>Total Restricted</i>	<u>0</u>	<u>0</u>
Committed to:		
<i>Total Committed</i>	<u>0</u>	<u>0</u>
Assigned to:		
<i>Total Assigned</i>	<u>0</u>	<u>0</u>
<i>Unassigned</i>	0	0
<i>Total Fund Cash Balances, December 31</i>	<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

	<b>PUBLIC WORKS PROJECTS</b>	<b>CAPITAL PROJECTS TOTAL</b>
<b>Cash Receipts</b>		
Property and Other Local Taxes	\$0	\$0
Charges for Services	0	0
Licenses, Permits and Fees	0	0
Fines and Forfeitures	0	0
Intergovernmental	18,750	18,750
Special Assessments	0	0
Earnings on Investments	0	0
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>18,750</u>	<u>18,750</u>
<b>Cash Disbursements</b>		
Current:		
General Government	0	0
Public Safety	0	0
Public Works	0	0
Health	0	0
Human Services	0	0
Conservation-Recreation	0	0
Other	0	0
Capital Outlay	18,750	18,750
Debt Service:		
Principal Retirement	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>18,750</u>	<u>18,750</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>0</u>
<b>Other Financing Receipts (Disbursements)</b>		
Sale of Bonds	0	0
Sale of Notes	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Discount on Debt	0	0
Sale of Capital Assets	0	0
Transfers In	0	0
Transfers Out	0	0
Advances In	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

	<b>PUBLIC WORKS PROJECTS</b>	<b>CAPITAL PROJECTS TOTAL</b>
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>
<b>Fund Cash Balances, December 31</b>		
Nonspendable	0	0
Restricted	0	0
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

All Capital Projects Funds

For the Year Ended December 31, 2016

	<b>PUBLIC WORKS PROJECTS</b>	<b>CAPITAL PROJECTS TOTAL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>		
<i>Net Change in Fund Cash Balances</i>	\$0	\$0
<i>Fund Cash Balances, January 1</i>	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>
<b>Fund Balances</b>		
Amounts identified as:		
Nonspendable		
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
Cemetery	\$0	\$0
Debt Service	0	0
Emergency Medical Services	0	0
Fire Operations & emergency medical services	0	0
Road and Bridge Maintenance and Improvements	0	0
STREET LIGHTING	0	0
<i>Total Restricted</i>	<u>0</u>	<u>0</u>
Committed to:		
<i>Total Committed</i>	<u>0</u>	<u>0</u>
Assigned to:		
<i>Total Assigned</i>	<u>0</u>	<u>0</u>
<i>Unassigned</i>	0	0
<i>Total Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>

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

All Permanent Funds

For the Year Ended December 31, 2016

	<u>PERMANENT</u>	<u>PERMANENT TOTAL</u>
<b>Cash Receipts</b>		
Property and Other Local Taxes	\$0	\$0
Charges for Services	0	0
Licenses, Permits and Fees	0	0
Fines and Forfeitures	0	0
Intergovernmental	0	0
Special Assessments	0	0
Earnings on Investments	0	0
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>0</u>	<u>0</u>
<b>Cash Disbursements</b>		
Current:		
General Government	0	0
Public Safety	0	0
Public Works	0	0
Health	0	0
Human Services	0	0
Conservation-Recreation	0	0
Other	0	0
Capital Outlay	8,475	8,475
Debt Service:		
Principal Retirement	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>8,475</u>	<u>8,475</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(8,475)</u>	<u>(8,475)</u>
<b>Other Financing Receipts (Disbursements)</b>		
Sale of Bonds	0	0
Sale of Notes	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Discount on Debt	0	0
Sale of Capital Assets	0	0
Transfers In	0	0
Transfers Out	0	0
Advances In	0	0

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

All Permanent Funds

For the Year Ended December 31, 2016

	<u>PERMANENT</u>	<u>PERMANENT TOTAL</u>
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(8,475)</u>	<u>(8,475)</u>
<i>Fund Cash Balances, January 1</i>	<u>8,475</u>	<u>8,475</u>
<b>Fund Cash Balances, December 31</b>		
Nonspendable	0	0
Restricted	0	0
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

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

All Permanent Funds

For the Year Ended December 31, 2016

	<u>PERMANENT</u>	<u>PERMANENT TOTAL</u>
<b>GASB 54 Worksheet/Note Disclosure</b>		
<i>Net Change in Fund Cash Balances</i>	(\$8,475)	(\$8,475)
<i>Fund Cash Balances, January 1</i>	8,475	8,475
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>
<b>Fund Balances</b>		
Amounts identified as:		
Nonspendable		
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
Cemetery	\$0	\$0
Debt Service	0	0
Emergency Medical Services	0	0
Fire Operations & emergency medical services	0	0
Road and Bridge Maintenance and Improvements	0	0
STREET LIGHTING	0	0
<i>Total Restricted</i>	<u>0</u>	<u>0</u>
Committed to:		
<i>Total Committed</i>	<u>0</u>	<u>0</u>
Assigned to:		
<i>Total Assigned</i>	<u>0</u>	<u>0</u>
<i>Unassigned</i>	0	0
<i>Total Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>