

**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>ZONING</b>	<b>Fire Operating</b>	<b>Road Improvement</b>
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$0	\$0	\$118,817	\$0	\$342,124	\$244,475
Charges for Services	0	0	0	0	52,720	0
Licenses, Permits and Fees	0	0	0	4,375	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	13,748	83,141	18,061	52	56,913	36,100
Special Assessments	0	0	0	0	0	0
Earnings on Investments	1,534	1,534	0	0	0	0
Miscellaneous	0	0	0	0	2,122	1,900
<i>Total Cash Receipts</i>	<u>15,282</u>	<u>84,675</u>	<u>136,878</u>	<u>4,427</u>	<u>453,879</u>	<u>282,475</u>
<b>Cash Disbursements</b>						
Current:						
General Government	0	0	0	3,717	0	0
Public Safety	0	0	0	0	313,282	0
Public Works	8,267	81,735	76,184	0	0	207,030
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	8,935	131,628
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>8,267</u>	<u>81,735</u>	<u>76,184</u>	<u>3,717</u>	<u>322,217</u>	<u>338,658</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>7,015</u>	<u>2,940</u>	<u>60,694</u>	<u>710</u>	<u>131,662</u>	<u>(56,183)</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>MOTOR VEHICLE LIC. TAX</b>	<b>GASOLINE TAX</b>	<b>ROAD AND BRIDGE</b>	<b>ZONING</b>	<b>Fire Operating</b>	<b>Road Improvement</b>
Sale of Capital Assets	0	0	0	0	0	3,600
Transfers In	0	0	0	0	7,881	0
Transfers Out	0	0	0	0	(66,663)	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	(58,782)	3,600
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	7,015	2,940	60,694	710	72,880	(52,583)
<i>Fund Cash Balances, January 1</i>	65,031	235,631	388,717	8,533	515,898	828,660
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	72,046	238,571	449,411	9,243	588,778	776,077
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>\$72,046</u>	<u>\$238,571</u>	<u>\$449,411</u>	<u>\$9,243</u>	<u>\$588,778</u>	<u>\$776,077</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>ZONING</b>	<b>Fire Operating</b>	<b>Road Improvement</b>
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	\$7,015	\$2,940	\$60,694	\$710	\$72,880	(\$52,583)
<i>Fund Cash Balances, January 1</i>	65,031	235,631	388,717	8,533	515,898	828,660
<i>Fund Cash Balances, December 31</i>	<u>\$72,046</u>	<u>\$238,571</u>	<u>\$449,411</u>	<u>\$9,243</u>	<u>\$588,778</u>	<u>\$776,077</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:						
Fire Operations	\$0	\$0	\$0	\$0	\$588,778	\$0
Road and Bridge Maintenance and Improvements	72,046	238,571	449,411	0	0	776,077
Zoning	0	0	0	9,243	0	0
<i>Total Restricted</i>	<u>72,046</u>	<u>238,571</u>	<u>449,411</u>	<u>9,243</u>	<u>588,778</u>	<u>776,077</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>\$72,046</u>	<u>\$238,571</u>	<u>\$449,411</u>	<u>\$9,243</u>	<u>\$588,778</u>	<u>\$776,077</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2017

	PERMISSIVE MOTOR VEH LICENSE	EMW-2016-F O-04762 Compressor	SPECIAL REVENUE TOTAL
<b>Cash Receipts</b>			
Property and Other Local Taxes	\$23,864	\$0	\$729,280
Charges for Services	0	0	52,720
Licenses, Permits and Fees	0	0	4,375
Fines and Forfeitures	0	0	0
Intergovernmental	0	0	208,015
Special Assessments	0	0	0
Earnings on Investments	1,534	0	4,602
Miscellaneous	0	0	4,022
<i>Total Cash Receipts</i>	<u>25,398</u>	<u>0</u>	<u>1,003,014</u>
<b>Cash Disbursements</b>			
Current:			
General Government	0	0	3,717
Public Safety	0	0	313,282
Public Works	12,333	0	385,549
Health	0	0	0
Human Services	0	0	0
Conservation-Recreation	0	0	0
Other	0	0	0
Capital Outlay	0	0	140,563
Debt Service:			
Principal Retirement	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Cash Disbursements</i>	<u>12,333</u>	<u>0</u>	<u>843,111</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>13,065</u>	<u>0</u>	<u>159,903</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>PERMISSIVE MOTOR VEH LICENSE</b>	<b>EMW-2016-F O-04762 Compressor</b>	<b>SPECIAL REVENUE TOTAL</b>
Sale of Capital Assets	0	0	3,600
Transfers In	0	743	8,624
Transfers Out	0	0	(66,663)
Advances In	0	0	0
Advances Out	0	0	0
Other Financing Sources	0	0	0
Other Financing Uses	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>743</u>	<u>(54,439)</u>
Special Item	0	0	0
Extraordinary Item	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>13,065</u>	<u>743</u>	<u>105,464</u>
<i>Fund Cash Balances, January 1</i>	<u>143,666</u>	<u>0</u>	<u>2,186,136</u>
<b>Fund Cash Balances, December 31</b>			
Nonspendable	0	0	0
Restricted	156,731	743	2,291,600
Committed	0	0	0
Assigned	0	0	0
Unassigned (Deficit)	0	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$156,731</u>	<u>\$743</u>	<u>\$2,291,600</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>PERMISSIVE MOTOR VEH LICENSE</b>	<b>EMW-2016-F O-04762 Compressor</b>	<b>SPECIAL REVENUE TOTAL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>			
<i>Net Change in Fund Cash Balances</i>	\$13,065	\$743	\$105,464
<i>Fund Cash Balances, January 1</i>	143,666	0	2,186,136
<i>Fund Cash Balances, December 31</i>	<u>\$156,731</u>	<u>\$743</u>	<u>\$2,291,600</u>
<b>Fund Balances</b>			
Amounts identified as:			
Nonspendable			
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:			
Fire Operations	\$0	\$743	\$589,521
Road and Bridge Maintenance and Improvements	156,731	0	1,692,836
Zoning	0	0	9,243
<i>Total Restricted</i>	<u>156,731</u>	<u>743</u>	<u>2,291,600</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>\$156,731</u>	<u>\$743</u>	<u>\$2,291,600</u>

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

All Capital Projects Funds

For the Year Ended December 31, 2017

	F.D. CAPITAL LAND/BLDG.	CAPITAL PROJECTS TOTAL
<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	5,390	5,390
Public Works	0	0
Health	0	0
Human Services	0	0
Conservation-Recreation	0	0
Other	0	0
Capital Outlay	474,478	474,478
Debt Service:		
Principal Retirement	0	0
Payment to Refunded Bond Escrow Agent	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>479,868</u>	<u>479,868</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(479,868)</u>	<u>(479,868)</u>
<b>Other Financing Receipts (Disbursements)</b>		
Sale of Bonds	0	0
Sale of Refunding Bonds	0	0
Sale of Notes	0	0
Loans Issued	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Discount on Debt	0	0
Payment to Refunded Bond Escrow Agent	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>F.D. CAPITAL LAND/BLDG.</b>	<b>CAPITAL PROJECTS TOTAL</b>
Sale of Capital Assets	0	0
Transfers In	65,920	65,920
Transfers Out	(7,881)	(7,881)
Advances In	0	0
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>58,039</u>	<u>58,039</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(421,829)</u>	<u>(421,829)</u>
<i>Fund Cash Balances, January 1</i>	<u>421,829</u>	<u>421,829</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, 2017

	<b>F.D. CAPITAL LAND/BLDG.</b>	<b>CAPITAL PROJECTS TOTAL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>		
<i>Net Change in Fund Cash Balances</i>	(\$421,829)	(\$421,829)
<i>Fund Cash Balances, January 1</i>	421,829	421,829
<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:		
Fire Operations	\$0	\$0
Road and Bridge Maintenance and Improvements	0	0
Zoning	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>