

**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>ZONING</b>	<b>Fire Operating</b>	<b>Road Improvement</b>
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$0	\$0	\$117,340	\$0	\$351,075	\$248,376
Charges for Services	0	0	0	0	73,447	0
Licenses, Permits and Fees	0	0	0	4,125	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	15,481	86,868	17,614	0	50,872	46,200
Special Assessments	0	0	0	0	0	0
Earnings on Investments	1,169	1,169	0	0	0	0
Miscellaneous	0	0	0	0	1,507	3,933
<i>Total Cash Receipts</i>	<u>16,650</u>	<u>88,037</u>	<u>134,954</u>	<u>4,125</u>	<u>476,901</u>	<u>298,509</u>
<b>Cash Disbursements</b>						
Current:						
General Government	0	0	0	3,534	0	0
Public Safety	0	0	0	0	303,630	0
Public Works	10,784	76,129	112,153	0	0	209,445
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	27,076	0
Debt Service:						
Principal Retirement	0	0	0	0	4,648	0
Interest and Fiscal Charges	0	0	0	0	59	0
<i>Total Cash Disbursements</i>	<u>10,784</u>	<u>76,129</u>	<u>112,153</u>	<u>3,534</u>	<u>335,413</u>	<u>209,445</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>5,866</u>	<u>11,908</u>	<u>22,801</u>	<u>591</u>	<u>141,488</u>	<u>89,064</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	5,300	0
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	(236,739)	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>ZONING</b>	<b>Fire Operating</b>	<b>Road Improvement</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	(231,439)	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>	5,866	11,908	22,801	591	(89,951)	89,064
<i>Fund Cash Balances, January 1</i>	59,165	223,723	365,916	7,942	605,849	739,596
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	65,031	235,631	388,717	8,533	515,898	828,660
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>\$65,031</b>	<b>\$235,631</b>	<b>\$388,717</b>	<b>\$8,533</b>	<b>\$515,898</b>	<b>\$828,660</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>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>	\$5,866	\$11,908	\$22,801	\$591	(\$89,951)	\$89,064
<i>Fund Cash Balances, January 1</i>	59,165	223,723	365,916	7,942	605,849	739,596
<i>Fund Cash Balances, December 31</i>	<u>\$65,031</u>	<u>\$235,631</u>	<u>\$388,717</u>	<u>\$8,533</u>	<u>\$515,898</u>	<u>\$828,660</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	\$515,898	\$0
Road and Bridge Maintenance and Improvements	65,031	235,631	388,717	0	0	828,660
Zoning	0	0	0	8,533	0	0
<i>Total Restricted</i>	<u>65,031</u>	<u>235,631</u>	<u>388,717</u>	<u>8,533</u>	<u>515,898</u>	<u>828,660</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>\$65,031</u>	<u>\$235,631</u>	<u>\$388,717</u>	<u>\$8,533</u>	<u>\$515,898</u>	<u>\$828,660</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>PERMISSIVE MOTOR VEH LICENSE</b>	<b>SPECIAL REVENUE TOTAL</b>
<b>Cash Receipts</b>		
Property and Other Local Taxes	\$26,482	\$743,273
Charges for Services	0	73,447
Licenses, Permits and Fees	0	4,125
Fines and Forfeitures	0	0
Intergovernmental	0	217,035
Special Assessments	0	0
Earnings on Investments	1,169	3,507
Miscellaneous	0	5,440
<i>Total Cash Receipts</i>	<u>27,651</u>	<u>1,046,827</u>
<b>Cash Disbursements</b>		
Current:		
General Government	0	3,534
Public Safety	0	303,630
Public Works	5,432	413,943
Health	0	0
Human Services	0	0
Conservation-Recreation	0	0
Other	0	0
Capital Outlay	0	27,076
Debt Service:		
Principal Retirement	0	4,648
Interest and Fiscal Charges	0	59
<i>Total Cash Disbursements</i>	<u>5,432</u>	<u>752,890</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>22,219</u>	<u>293,937</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	5,300
Transfers In	0	0
Transfers Out	0	(236,739)
Advances In	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>PERMISSIVE MOTOR VEH LICENSE</b>	<b>SPECIAL REVENUE 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>(231,439)</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>22,219</u>	<u>62,498</u>
<i>Fund Cash Balances, January 1</i>	<u>121,447</u>	<u>2,123,638</u>
<b>Fund Cash Balances, December 31</b>		
Nonspendable	0	0
Restricted	143,666	2,186,136
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$143,666</u>	<u>\$2,186,136</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>PERMISSIVE MOTOR VEH LICENSE</b>	<b>SPECIAL REVENUE TOTAL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>		
<i>Net Change in Fund Cash Balances</i>	\$22,219	\$62,498
<i>Fund Cash Balances, January 1</i>	121,447	2,123,638
<i>Fund Cash Balances, December 31</i>	<u>\$143,666</u>	<u>\$2,186,136</u>
<b>Fund Balances</b>		
Amounts identified as:		
Nonspendable		
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
Fire Operations	\$0	\$515,898
Road and Bridge Maintenance and Improvements	143,666	1,661,705
Zoning	0	8,533
<i>Total Restricted</i>	<u>143,666</u>	<u>2,186,136</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>	<u>0</u>	<u>0</u>
<i>Total Fund Cash Balances, December 31</i>	<u>\$143,666</u>	<u>\$2,186,136</u>

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

All Capital Projects Funds

For the Year Ended December 31, 2016

	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	14,910	14,910
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	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>14,910</u>	<u>14,910</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(14,910)</u>	<u>(14,910)</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	236,739	236,739
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>F.D. CAPITAL LAND/BLDG.</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>236,739</u>	<u>236,739</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>221,829</u>	<u>221,829</u>
<i>Fund Cash Balances, January 1</i>	<u>200,000</u>	<u>200,000</u>
<b>Fund Cash Balances, December 31</b>		
Nonspendable	0	0
Restricted	421,829	421,829
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$421,829</u></u>	<u><u>\$421,829</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>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>	\$221,829	\$221,829
<i>Fund Cash Balances, January 1</i>	200,000	200,000
<i>Fund Cash Balances, December 31</i>	<u>\$421,829</u>	<u>\$421,829</u>
<b>Fund Balances</b>		
Amounts identified as:		
Nonspendable		
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
Fire Operations	\$421,829	\$421,829
Road and Bridge Maintenance and Improvements	0	0
Zoning	0	0
<i>Total Restricted</i>	<u>421,829</u>	<u>421,829</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>\$421,829</u>	<u>\$421,829</u>