

**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>POLICE DISTRICT</b>	<b>FIRE DISTRICT</b>	<b>DRUG LAW EN- FORCEMENT</b>
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$0	\$0	\$615,125	\$2,089,182	\$5,035,412	\$0
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	87,302	12,870	0
Fines and Forfeitures	0	0	0	0	0	925
Intergovernmental	34,869	155,146	39,168	109,014	281,683	0
Special Assessments	0	0	0	0	0	0
Earnings on Investments	175	764	0	0	0	0
Miscellaneous	0	2,573	19,670	67,364	108,671	0
<i>Total Cash Receipts</i>	<u>35,044</u>	<u>158,483</u>	<u>673,963</u>	<u>2,352,862</u>	<u>5,438,636</u>	<u>925</u>
<b>Cash Disbursements</b>						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	2,285,509	5,720,972	0
Public Works	55,046	68,070	581,104	0	0	0
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	103,622	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>55,046</u>	<u>68,070</u>	<u>684,726</u>	<u>2,285,509</u>	<u>5,720,972</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(20,002)</u>	<u>90,413</u>	<u>(10,763)</u>	<u>67,353</u>	<u>(282,336)</u>	<u>925</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

**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>POLICE DISTRICT</b>	<b>FIRE DISTRICT</b>	<b>DRUG LAW EN- FORCEMENT</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>	(20,002)	90,413	(10,763)	67,353	(282,336)	925
<i>Fund Cash Balances, January 1</i>	49,361	67,521	217,196	3,647,365	5,848,447	5,032
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	29,359	157,934	206,433	3,714,718	5,566,111	5,957
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>\$29,359</b>	<b>\$157,934</b>	<b>\$206,433</b>	<b>\$3,714,718</b>	<b>\$5,566,111</b>	<b>\$5,957</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>POLICE DISTRICT</b>	<b>FIRE DISTRICT</b>	<b>DRUG LAW EN- FORCEMENT</b>
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	(\$20,002)	\$90,413	(\$10,763)	\$67,353	(\$282,336)	\$925
<i>Fund Cash Balances, January 1</i>	49,361	67,521	217,196	3,647,365	5,848,447	5,032
<i>Fund Cash Balances, December 31</i>	<u>\$29,359</u>	<u>\$157,934</u>	<u>\$206,433</u>	<u>\$3,714,718</u>	<u>\$5,566,111</u>	<u>\$5,957</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:						
computer upgrades	\$0	\$0	\$0	\$0	\$0	\$0
Drug and Alcohol Education and Enforcement	0	0	0	0	0	5,957
Emergency Medical Services	0	0	0	0	0	0
employee vending machine	0	0	0	0	0	0
Fire Operations	0	0	0	0	5,566,111	0
park enhancements	0	0	0	0	0	0
police education	0	0	0	0	0	0
Police Operations	0	0	0	3,714,718	0	0
Recreation Programs	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	29,359	157,934	206,433	0	0	0
Street Lighting Districts	0	0	0	0	0	0
<i>Total Restricted</i>	<u>29,359</u>	<u>157,934</u>	<u>206,433</u>	<u>3,714,718</u>	<u>5,566,111</u>	<u>5,957</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>\$29,359</u>	<u>\$157,934</u>	<u>\$206,433</u>	<u>\$3,714,718</u>	<u>\$5,566,111</u>	<u>\$5,957</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>LAW EN- FORCEMENT TRUST</b>	<b>ENFORCE- MENT AND EDUCATION</b>	<b>FIRE &amp; RSC AMBULANCE EMS SERV</b>	<b>LIGHTING</b>	<b>NORTH BUNNELL HILL</b>
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$130,766	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	555,512	0	0
Licenses, Permits and Fees	0	0	0	0	0	0
Fines and Forfeitures	0	0	160	0	0	0
Intergovernmental	30,169	0	0	0	0	0
Special Assessments	0	0	0	0	182,477	0
Earnings on Investments	645	0	0	0	0	0
Miscellaneous	0	0	0	36,906	0	0
<i>Total Cash Receipts</i>	<u>161,580</u>	<u>0</u>	<u>160</u>	<u>592,418</u>	<u>182,477</u>	<u>0</u>
<b>Cash Disbursements</b>						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	540,985	0	0
Public Works	305,671	0	0	0	174,939	0
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	231,708	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>305,671</u>	<u>0</u>	<u>0</u>	<u>772,693</u>	<u>174,939</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(144,091)</u>	<u>0</u>	<u>160</u>	<u>(180,275)</u>	<u>7,538</u>	<u>0</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>PERMISSIVE MOTOR VEH LICENSE</b>	<b>LAW EN- FORCEMENT TRUST</b>	<b>ENFORCE- MENT AND EDUCATION</b>	<b>FIRE &amp; RSC AMBULANCE EMS SERV</b>	<b>LIGHTING</b>	<b>NORTH BUNNELL HILL</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>	<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>(144,091)</u>	<u>0</u>	<u>160</u>	<u>(180,275)</u>	<u>7,538</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>200,329</u>	<u>24,550</u>	<u>309</u>	<u>966,963</u>	<u>69,462</u>	<u>0</u>
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	56,238	24,550	469	786,688	77,000	0
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>\$56,238</u>	<u>\$24,550</u>	<u>\$469</u>	<u>\$786,688</u>	<u>\$77,000</u>	<u>\$0</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>LAW EN- FORCEMENT TRUST</b>	<b>ENFORCE- MENT AND EDUCATION</b>	<b>FIRE &amp; RSC AMBULANCE EMS SERV</b>	<b>LIGHTING</b>	<b>NORTH BUNNELL HILL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	(\$144,091)	\$0	\$160	(\$180,275)	\$7,538	\$0
<i>Fund Cash Balances, January 1</i>	200,329	24,550	309	966,963	69,462	0
<i>Fund Cash Balances, December 31</i>	<u>\$56,238</u>	<u>\$24,550</u>	<u>\$469</u>	<u>\$786,688</u>	<u>\$77,000</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>	<u>0</u>
Restricted for:						
computer upgrades	\$0	\$0	\$0	\$0	\$0	\$0
Drug and Alcohol Education and Enforcement	0	0	0	0	0	0
Emergency Medical Services	0	0	0	786,688	0	0
employee vending machine	0	0	0	0	0	0
Fire Operations	0	0	0	0	0	0
park enhancements	0	0	0	0	0	0
police education	0	0	0	0	0	0
Police Operations	0	24,550	469	0	0	0
Recreation Programs	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	56,238	0	0	0	0	0
Street Lighting Districts	0	0	0	0	77,000	0
<i>Total Restricted</i>	<u>56,238</u>	<u>24,550</u>	<u>469</u>	<u>786,688</u>	<u>77,000</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>	<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>\$56,238</u>	<u>\$24,550</u>	<u>\$469</u>	<u>\$786,688</u>	<u>\$77,000</u>	<u>\$0</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>MISC SPECIAL REVENUE</b>	<b>VENDING</b>	<b>14CF</b>	<b>MISC SPECIAL REVENUE</b>	<b>MISC SPECIAL REVENUE</b>	<b>MISC SPECIAL REVENUE</b>
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$0	\$0	\$0	\$0	\$0	\$0
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	0	0	0	0	0	0
Special Assessments	0	0	0	0	0	0
Earnings on Investments	0	0	0	0	0	0
Miscellaneous	0	1,062	0	0	0	0
<i>Total Cash Receipts</i>	<u>0</u>	<u>1,062</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Cash Disbursements</b>						
Current:						
General Government	0	942	0	0	0	0
Public Safety	0	0	0	0	30,736	0
Public Works	0	0	0	0	0	0
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
Interest and Fiscal Charges	0	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>0</u>	<u>942</u>	<u>0</u>	<u>0</u>	<u>30,736</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>120</u>	<u>0</u>	<u>0</u>	<u>(30,736)</u>	<u>0</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>MISC SPECIAL REVENUE</b>	<b>VENDING</b>	<b>14CF</b>	<b>MISC SPECIAL REVENUE</b>	<b>MISC SPECIAL REVENUE</b>	<b>MISC SPECIAL REVENUE</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>	<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>0</u>	<u>120</u>	<u>0</u>	<u>0</u>	<u>(30,736)</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>1,533</u>	<u>2,052</u>	<u>0</u>	<u>0</u>	<u>30,737</u>	<u>0</u>
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	1,533	2,172	0	0	1	0
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>\$1,533</u>	<u>\$2,172</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1</u>	<u>\$0</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>MISC SPECIAL REVENUE</b>	<b>VENDING</b>	<b>14CF</b>	<b>MISC SPECIAL REVENUE</b>	<b>MISC SPECIAL REVENUE</b>	<b>MISC SPECIAL REVENUE</b>
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	\$0	\$120	\$0	\$0	(\$30,736)	\$0
<i>Fund Cash Balances, January 1</i>	1,533	2,052	0	0	30,737	0
<i>Fund Cash Balances, December 31</i>	<u>\$1,533</u>	<u>\$2,172</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1</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>	<u>0</u>
Restricted for:						
computer upgrades	\$0	\$0	\$0	\$0	\$0	\$0
Drug and Alcohol Education and Enforcement	0	0	0	0	0	0
Emergency Medical Services	0	0	0	0	0	0
employee vending machine	0	2,172	0	0	0	0
Fire Operations	0	0	0	0	0	0
park enhancements	0	0	0	0	0	0
police education	0	0	0	0	0	0
Police Operations	0	0	0	0	1	0
Recreation Programs	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	1,533	0	0	0	0	0
Street Lighting Districts	0	0	0	0	0	0
<i>Total Restricted</i>	<u>1,533</u>	<u>2,172</u>	<u>0</u>	<u>0</u>	<u>1</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>	<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>\$1,533</u>	<u>\$2,172</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1</u>	<u>\$0</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2016

	FIRE GRANT	MISC SPECIAL REVENUE	MISC SPECIAL REVENUE	POLICE GRA NT GRANT	HOFFMANN RESERVE	FEMA ASSISTANCE TO
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$0	\$0	\$0	\$0	\$0	\$0
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	0	3,500	0	0	0	0
Special Assessments	0	0	0	0	0	0
Earnings on Investments	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
<i>Total Cash Receipts</i>	<u>0</u>	<u>3,500</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	0
Public Safety	0	137	0	0	0	0
Public Works	0	0	0	0	0	0
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
Interest and Fiscal Charges	0	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>0</u>	<u>137</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>3,363</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	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 GRANT</b>	<b>MISC SPECIAL REVENUE</b>	<b>MISC SPECIAL REVENUE</b>	<b>POLICE GRA NT GRANT</b>	<b>HOFFMANN RESERVE</b>	<b>FEMA ASSISTANCE TO</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>	<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>0</u>	<u>3,363</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>3,438</u>	<u>8,433</u>	<u>0</u>	<u>2,720</u>	<u>0</u>
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	0	6,801	8,433	0	2,720	0
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>\$0</u>	<u>\$6,801</u>	<u>\$8,433</u>	<u>\$0</u>	<u>\$2,720</u>	<u>\$0</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 GRANT</b>	<b>MISC SPECIAL REVENUE</b>	<b>MISC SPECIAL REVENUE</b>	<b>POLICE GRA NT GRANT</b>	<b>HOFFMANN RESERVE</b>	<b>FEMA ASSISTANCE TO</b>
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	\$0	\$3,363	\$0	\$0	\$0	\$0
<i>Fund Cash Balances, January 1</i>	0	3,438	8,433	0	2,720	0
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$6,801</u>	<u>\$8,433</u>	<u>\$0</u>	<u>\$2,720</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>	<u>0</u>
Restricted for:						
computer upgrades	\$0	\$0	\$0	\$0	\$0	\$0
Drug and Alcohol Education and Enforcement	0	0	0	0	0	0
Emergency Medical Services	0	6,801	0	0	0	0
employee vending machine	0	0	0	0	0	0
Fire Operations	0	0	0	0	0	0
park enhancements	0	0	0	0	2,720	0
police education	0	0	0	0	0	0
Police Operations	0	0	0	0	0	0
Recreation Programs	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	0	0	8,433	0	0	0
Street Lighting Districts	0	0	0	0	0	0
<i>Total Restricted</i>	<u>0</u>	<u>6,801</u>	<u>8,433</u>	<u>0</u>	<u>2,720</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>	<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>\$0</u>	<u>\$6,801</u>	<u>\$8,433</u>	<u>\$0</u>	<u>\$2,720</u>	<u>\$0</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>FEMA SAFER</b>	<b>SPECIAL REVENUE TOTAL</b>
<b>Cash Receipts</b>		
Property and Other Local Taxes	\$0	\$7,870,485
Charges for Services	0	555,512
Licenses, Permits and Fees	0	100,172
Fines and Forfeitures	0	1,085
Intergovernmental	0	653,549
Special Assessments	0	182,477
Earnings on Investments	0	1,584
Miscellaneous	0	236,246
<i>Total Cash Receipts</i>	<u>0</u>	<u>9,601,110</u>
<b>Cash Disbursements</b>		
Current:		
General Government	0	942
Public Safety	0	8,578,339
Public Works	0	1,184,830
Health	0	0
Human Services	0	0
Conservation-Recreation	0	0
Other	0	0
Capital Outlay	0	335,330
Debt Service:		
Principal Retirement	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>0</u>	<u>10,099,441</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>(498,331)</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

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>FEMA SAFER</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>0</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>(498,331)</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>11,145,448</u>
<b>Fund Cash Balances, December 31</b>		
Nonspendable	0	0
Restricted	0	10,647,117
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>	<u><u>\$10,647,117</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>FEMA SAFER</b>	<b>SPECIAL REVENUE TOTAL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>		
<i>Net Change in Fund Cash Balances</i>	\$0	(\$498,331)
<i>Fund Cash Balances, January 1</i>	0	11,145,448
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$10,647,117</u>
<b>Fund Balances</b>		
Amounts identified as:		
Nonspendable		
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
computer upgrades	\$0	\$0
Drug and Alcohol Education and Enforcement	0	5,957
Emergency Medical Services	0	793,489
employee vending machine	0	2,172
Fire Operations	0	5,566,111
park enhancements	0	2,720
police education	0	0
Police Operations	0	3,739,738
Recreation Programs	0	0
Road and Bridge Maintenance and Improvements	0	459,930
Street Lighting Districts	0	77,000
<i>Total Restricted</i>	<u>0</u>	<u>10,647,117</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>\$10,647,117</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>MISC CAPITAL 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	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	0	0
Debt Service:		
Principal Retirement	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>0</u>	<u>0</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>MISC CAPITAL 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>MISC CAPITAL 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:		
computer upgrades	\$0	\$0
Drug and Alcohol Education and Enforcement	0	0
Emergency Medical Services	0	0
employee vending machine	0	0
Fire Operations	0	0
park enhancements	0	0
police education	0	0
Police Operations	0	0
Recreation Programs	0	0
Road and Bridge Maintenance and Improvements	0	0
Street Lighting Districts	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>