

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types**

For the Year Ended December 31, 2016

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Cash Receipts						
Property and Other Taxes	\$10,541	\$11,928	\$0	\$0	\$0	\$22,469
Municipal Income Tax	76,341	0	0	0	0	76,341
Intergovernmental	13,811	32,460	0	0	0	46,271
Special Assessments	0	0	0	0	0	0
Charges for Services	0	128,871	0	0	0	128,871
Fines, Licenses and Permits	0	0	0	0	0	0
Earnings on Investments	353	60	0	0	0	413
Miscellaneous	4,300	3,771	0	82,956	0	91,027
<i>Total Cash Receipts</i>	<u>105,346</u>	<u>177,090</u>	<u>0</u>	<u>82,956</u>	<u>0</u>	<u>365,392</u>
Cash Disbursements						
Current:						
Security of Persons & Property	2,981	100,687	0	0	0	103,668
Public Health Services	2,109	1,800	0	0	0	3,909
Leisure Time Activities	0	0	0	0	0	0
Community Environment	2,230	0	0	0	0	2,230
Basic Utility Services	7,455	14,560	0	0	0	22,015
Transportation	0	19,910	0	0	0	19,910
General Government	48,167	3,789	0	0	0	51,956
Capital Outlay	26,991	49,063	0	82,956	0	159,010
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>89,933</u>	<u>189,809</u>	<u>0</u>	<u>82,956</u>	<u>0</u>	<u>362,698</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>15,413</u>	<u>(12,719)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,694</u>
Other Financing Receipts (Disbursements)						
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
Advances Out	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.

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types**

For the Year Ended December 31, 2016

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
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>	15,413	(12,719)	0	0	0	2,694
<i>Fund Cash Balances, January 1</i>	<u>98,691</u>	<u>152,536</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>251,227</u>
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	0	139,817	0	0	0	139,817
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	114,104	0	0	0	0	114,104
<i>Fund Cash Balances, December 31</i>	<u>\$114,104</u>	<u>\$139,817</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$253,921</u>

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types**

For the Year Ended December 31, 2016

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	\$15,413	(\$12,719)	\$0	\$0	\$0	\$2,694
<i>Fund Cash Balances, January 1</i>	98,691	152,536	0	0	0	251,227
<i>Fund Cash Balances, December 31</i>	<u>\$114,104</u>	<u>\$139,817</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$253,921</u>
Fund Balances						
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	\$80	\$0	\$0	\$0	\$80
Community Development	0	182	0	0	0	182
Fire Operations	0	96,383	0	0	0	96,383
Road Maintenance and Improvements	0	43,172	0	0	0	43,172
<i>Total Restricted</i>	<u>0</u>	<u>139,817</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>139,817</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>	114,104	0	0	0	0	114,104
<i>Total Fund Cash Balances, December 31</i>	<u>\$114,104</u>	<u>\$139,817</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$253,921</u>

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Proprietary and Fiduciary Fund Types
 For the Year Ended December 31, 2016

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Agency</u>	<u>Investment Trust</u>	<u>Private Purpose Trust</u>	<u>Totals (Memorandum Only)</u>
Operating Cash Receipts						
Charges for Services	\$260,112	\$0	\$130,122	\$0	\$0	\$390,234
Fines, Licenses and Permits	0	0	0	0	0	0
Earnings on Investments (trust funds only)	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
<i>Total Operating Cash Receipts</i>	<u>260,112</u>	<u>0</u>	<u>130,122</u>	<u>0</u>	<u>0</u>	<u>390,234</u>
Operating Cash Disbursements						
Personal Services	4,827	0	0	0	0	4,827
Fringe Benefits	917	0	0	0	0	917
Contractual Services	49,990	0	132,251	0	0	182,241
Supplies and Materials	19,190	0	0	0	0	19,190
Claims	0	0	0	0	0	0
Other	3,225	0	0	0	0	3,225
<i>Total Operating Cash Disbursements</i>	<u>78,149</u>	<u>0</u>	<u>132,251</u>	<u>0</u>	<u>0</u>	<u>210,400</u>
<i>Operating Income (Loss)</i>	<u>181,963</u>	<u>0</u>	<u>(2,129)</u>	<u>0</u>	<u>0</u>	<u>179,834</u>
Non-Operating Receipts (Disbursements)						
Property and Other Local Taxes	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Special Assessments	0	0	0	0	0	0
Earnings on Investments (proprietary funds only)	0	0	0	0	0	0
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
Sale of Fixed Assets	0	0	0	0	0	0
Miscellaneous Receipts	340	0	0	0	0	340
Capital Outlay	(4,764)	0	0	0	0	(4,764)
Principal Retirement	(88,050)	0	0	0	0	(88,050)
Interest and Other Fiscal Charges	(55,993)	0	0	0	0	(55,993)
Discount on Debt	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 Non-Operating Receipts (Disbursements)</i>	<u>(148,467)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(148,467)</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	33,496	0	(2,129)	0	0	31,367

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Proprietary and Fiduciary Fund Types
 For the Year Ended December 31, 2016

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Agency</u>	<u>Investment Trust</u>	<u>Private Purpose Trust</u>	<u>Totals (Memorandum Only)</u>
Capital Contributions	0	0	0	0	0	0
Special Item	0	0	0	0	0	0
Extraordinary Item	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
<i>Net Change in Fund Cash Balance</i>	<u>33,496</u>	<u>0</u>	<u>(2,129)</u>	<u>0</u>	<u>0</u>	<u>31,367</u>
<i>Fund Cash Balances, January 1</i>	<u>64,745</u>	<u>0</u>	<u>2,129</u>	<u>0</u>	<u>0</u>	<u>66,874</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$98,241</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$98,241</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

	STREET CONST. MAINT.REP.	STATE HIGHWAY	CEMETERY	PARKS RECREATION	PERMISSIVE MOTOR VEH LICENSE	FIRE FUND
Cash Receipts						
Property and Other Taxes	\$0	\$0	\$0	\$0	\$0	\$11,928
Municipal Income Tax	0	0	0	0	0	0
Intergovernmental	24,525	1,960	0	0	4,055	1,920
Special Assessments	0	0	0	0	0	0
Charges for Services	0	0	50	0	0	128,821
Fines, Licenses and Permits	0	0	0	0	0	0
Earnings on Investments	41	5	0	0	14	0
Miscellaneous	0	0	0	0	0	3,771
<i>Total Cash Receipts</i>	<u>24,566</u>	<u>1,965</u>	<u>50</u>	<u>0</u>	<u>4,069</u>	<u>146,440</u>
Cash Disbursements						
Current:						
Security of Persons & Property	0	0	0	0	0	100,687
Public Health Services	0	0	1,800	0	0	0
Leisure Time Activities	0	0	0	0	0	0
Community Environment	0	0	0	0	0	0
Basic Utility Services	1,035	0	0	0	0	13,525
Transportation	6,908	3,001	0	0	10,001	0
General Government	1,753	0	0	0	0	2,036
Capital Outlay	23,854	0	0	0	0	25,209
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>33,550</u>	<u>3,001</u>	<u>1,800</u>	<u>0</u>	<u>10,001</u>	<u>141,457</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(8,984)</u>	<u>(1,036)</u>	<u>(1,750)</u>	<u>0</u>	<u>(5,932)</u>	<u>4,983</u>
Other Financing Receipts (Disbursements)						
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

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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

	STREET CONST. MAINT.REP.	STATE HIGHWAY	CEMETERY	PARKS RECREATION	PERMISSIVE MOTOR VEH LICENSE	FIRE FUND
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>(8,984)</u>	<u>(1,036)</u>	<u>(1,750)</u>	<u>0</u>	<u>(5,932)</u>	<u>4,983</u>
<i>Fund Cash Balances, January 1</i>	<u>40,420</u>	<u>4,500</u>	<u>1,830</u>	<u>182</u>	<u>14,204</u>	<u>91,400</u>
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	31,436	3,464	80	182	8,272	96,383
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>\$31,436</u>	<u>\$3,464</u>	<u>\$80</u>	<u>\$182</u>	<u>\$8,272</u>	<u>\$96,383</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2016

	STREET CONST. MAINT.REP.	STATE HIGHWAY	CEMETERY	PARKS RECREATION	PERMISSIVE MOTOR VEH LICENSE	FIRE FUND
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	(\$8,984)	(\$1,036)	(\$1,750)	\$0	(\$5,932)	\$4,983
<i>Fund Cash Balances, January 1</i>	40,420	4,500	1,830	182	14,204	91,400
<i>Fund Cash Balances, December 31</i>	<u>\$31,436</u>	<u>\$3,464</u>	<u>\$80</u>	<u>\$182</u>	<u>\$8,272</u>	<u>\$96,383</u>
Fund Balances						
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	\$80	\$0	\$0	\$0
Community Development	0	0	0	182	0	0
Fire Operations	0	0	0	0	0	96,383
Road Maintenance and Improvements	31,436	3,464	0	0	8,272	0
<i>Total Restricted</i>	<u>31,436</u>	<u>3,464</u>	<u>80</u>	<u>182</u>	<u>8,272</u>	<u>96,383</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>\$31,436</u>	<u>\$3,464</u>	<u>\$80</u>	<u>\$182</u>	<u>\$8,272</u>	<u>\$96,383</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2016

	SPECIAL REVENUE TOTAL
Cash Receipts	
Property and Other Taxes	\$11,928
Municipal Income Tax	0
Intergovernmental	32,460
Special Assessments	0
Charges for Services	128,871
Fines, Licenses and Permits	0
Earnings on Investments	60
Miscellaneous	3,771
<i>Total Cash Receipts</i>	<u>177,090</u>
Cash Disbursements	
Current:	
Security of Persons & Property	100,687
Public Health Services	1,800
Leisure Time Activities	0
Community Environment	0
Basic Utility Services	14,560
Transportation	19,910
General Government	3,789
Capital Outlay	49,063
Debt Service:	
Principal Retirement	0
Interest and Fiscal Charges	0
<i>Total Cash Disbursements</i>	<u>189,809</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(12,719)</u>
Other Financing Receipts (Disbursements)	
Sale of Bonds	0
Sale of Notes	0
Other Debt Proceeds	0
Premium and Accrued Interest on Debt	0
Discount on Debt	0
Sale of Capital Assets	0
Transfers In	0
Transfers Out	0
Advances In	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

	SPECIAL REVENUE TOTAL
Advances Out	0
Other Financing Sources	0
Other Financing Uses	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>
Special Item	0
Extraordinary Item	0
<i>Net Change in Fund Cash Balances</i>	<u>(12,719)</u>
<i>Fund Cash Balances, January 1</i>	<u>152,536</u>
Fund Cash Balances, December 31	
Nonspendable	0
Restricted	139,817
Committed	0
Assigned	0
Unassigned (Deficit)	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$139,817</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

	SPECIAL REVENUE TOTAL
GASB 54 Worksheet/Note Disclosure	
<i>Net Change in Fund Cash Balances</i>	(\$12,719)
<i>Fund Cash Balances, January 1</i>	152,536
<i>Fund Cash Balances, December 31</i>	<u>\$139,817</u>
Fund Balances	
Amounts identified as:	
Nonspendable	
<i>Total Nonspendable</i>	<u>0</u>
Restricted for:	
Cemetery	\$80
Community Development	182
Fire Operations	96,383
Road Maintenance and Improvements	43,172
<i>Total Restricted</i>	<u>139,817</u>
Committed to:	
<i>Total Committed</i>	<u>0</u>
Assigned to:	
<i>Total Assigned</i>	<u>0</u>
<i>Unassigned</i>	0
<i>Total Fund Cash Balances, December 31</i>	<u>\$139,817</u>

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

All Capital Projects Funds

For the Year Ended December 31, 2016

	Capital Water Project	CAPITAL PROJECTS TOTAL
Cash Receipts		
Property and Other Taxes	\$0	\$0
Municipal Income Tax	0	0
Intergovernmental	0	0
Special Assessments	0	0
Charges for Services	0	0
Fines, Licenses and Permits	0	0
Earnings on Investments	0	0
Miscellaneous	82,956	82,956
<i>Total Cash Receipts</i>	<u>82,956</u>	<u>82,956</u>
Cash Disbursements		
Current:		
Security of Persons & Property	0	0
Public Health Services	0	0
Leisure Time Activities	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Capital Outlay	82,956	82,956
Debt Service:		
Principal Retirement	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>82,956</u>	<u>82,956</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>0</u>
Other Financing Receipts (Disbursements)		
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

	Capital Water Project	CAPITAL PROJECTS TOTAL
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>
Fund Cash Balances, December 31		
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

	Capital Water Project	CAPITAL PROJECTS TOTAL
GASB 54 Worksheet/Note Disclosure		
<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>
Fund Balances		
Amounts identified as:		
Nonspendable		
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
Cemetery	\$0	\$0
Community Development	0	0
Fire Operations	0	0
Road Maintenance and Improvements	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 Enterprise Funds

For the Year Ended December 31, 2016

	WATER OPERATING	UTILITY DEPOSIT FUND	ENTERPRISE TOTAL
Operating Cash Receipts			
Charges for Services	\$255,687	\$4,425	\$260,112
Fines, Licenses and Permits	0	0	0
Earnings on Investments (trust funds only)	0	0	0
Miscellaneous	0	0	0
<i>Total Operating Cash Receipts</i>	<u>255,687</u>	<u>4,425</u>	<u>260,112</u>
Operating Cash Disbursements			
Personal Services	4,827	0	4,827
Fringe Benefits	917	0	917
Contractual Services	49,990	0	49,990
Supplies and Materials	19,190	0	19,190
Claims	0	0	0
Other	0	3,225	3,225
<i>Total Operating Cash Disbursements</i>	<u>74,924</u>	<u>3,225</u>	<u>78,149</u>
<i>Operating Income (Loss)</i>	<u>180,763</u>	<u>1,200</u>	<u>181,963</u>
Non-Operating Receipts (Disbursements)			
Property and Other Local Taxes	0	0	0
Intergovernmental	0	0	0
Special Assessments	0	0	0
Earnings on Investments (proprietary funds only)	0	0	0
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
Sale of Fixed Assets	0	0	0
Miscellaneous Receipts	340	0	340
Capital Outlay	(4,764)	0	(4,764)
Principal Retirement	(88,050)	0	(88,050)
Interest and Other Fiscal Charges	(55,993)	0	(55,993)
Discount on Debt	0	0	0
Other Financing Sources	0	0	0
Other Financing Uses	0	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(148,467)</u>	<u>0</u>	<u>(148,467)</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	<u>32,296</u>	<u>1,200</u>	<u>33,496</u>

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 Enterprise Funds

For the Year Ended December 31, 2016

	WATER OPERATING	UTILITY DEPOSIT FUND	ENTERPRISE TOTAL
Capital Contributions	0	0	0
Special Item	0	0	0
Extraordinary Item	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
Advances In	0	0	0
Advances Out	0	0	0
<i>Net Change in Fund Cash Balance</i>	32,296	1,200	33,496
<i>Fund Cash Balances, January 1</i>	55,347	9,398	64,745
<i>Fund Cash Balances, December 31</i>	<u>\$87,643</u>	<u>\$10,598</u>	<u>\$98,241</u>

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

All Agency Funds

For the Year Ended December 31, 2016

	SEWER AGENCY FUND(WCSD)	AGENCY TOTAL
Operating Cash Receipts		
Charges for Services	\$130,122	\$130,122
Fines, Licenses and Permits	0	0
Earnings on Investments (trust funds only)	0	0
Miscellaneous	0	0
<i>Total Operating Cash Receipts</i>	<u>130,122</u>	<u>130,122</u>
Operating Cash Disbursements		
Personal Services	0	0
Fringe Benefits	0	0
Contractual Services	132,251	132,251
Supplies and Materials	0	0
Claims	0	0
Other	0	0
<i>Total Operating Cash Disbursements</i>	<u>132,251</u>	<u>132,251</u>
<i>Operating Income (Loss)</i>	<u>(2,129)</u>	<u>(2,129)</u>
Non-Operating Receipts (Disbursements)		
Property and Other Local Taxes	0	0
Intergovernmental	0	0
Special Assessments	0	0
Earnings on Investments (proprietary funds only)	0	0
Sale of Bonds	0	0
Sale of Notes	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Sale of Fixed Assets	0	0
Miscellaneous Receipts	0	0
Capital Outlay	0	0
Principal Retirement	0	0
Interest and Other Fiscal Charges	0	0
Discount on Debt	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	<u>(2,129)</u>	<u>(2,129)</u>

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 Agency Funds

For the Year Ended December 31, 2016

	SEWER AGENCY FUND(WCSD)	AGENCY TOTAL
Capital Contributions	0	0
Special Item	0	0
Extraordinary Item	0	0
Transfers In	0	0
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
<i>Net Change in Fund Cash Balance</i>	(2,129)	(2,129)
<i>Fund Cash Balances, January 1</i>	2,129	2,129
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>

Comparison of Budgeted and Actual Receipts

All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000 General				
General				
1000-110-0000 General Property Tax - Real Estate	\$11,800.00	\$11,800.00	\$10,540.58	(\$1,259.42)
1000-120-0000 Tangible Personal Property Tax	\$100.00	\$100.00	\$0.00	(\$100.00)
1000-130-0000 Municipal Income Tax	\$65,000.00	\$65,000.00	\$76,341.65	\$11,341.65
1000-211-0000 Local Government Distribution	\$8,679.00	\$8,679.00	\$12,116.06	\$3,437.06
1000-231-0000 Property Tax Allocation	\$1,600.00	\$1,600.00	\$1,695.00	\$95.00
1000-701-0000 Interest	\$300.00	\$300.00	\$353.06	\$53.06
1000-892-0000 Other - Miscellaneous Non-Operating	\$3,000.00	\$3,000.00	\$4,299.78	\$1,299.78
1000-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$90,479.00	\$90,479.00	\$105,346.13	\$14,867.13
General Funds Total:	\$90,479.00	\$90,479.00	\$105,346.13	\$14,867.13
2000 Special Revenue				
Street Construction Maint. & Repair				
2011-225-0000 Gasoline Tax (State)	\$12,000.00	\$12,000.00	\$12,088.45	\$88.45
2011-290-0000 Other - State Shared Taxes and Permits	\$7,000.00	\$7,000.00	\$6,707.63	(\$292.37)
2011-429-0000 Other - State Receipts	\$4,700.00	\$4,700.00	\$5,729.11	\$1,029.11
2011-701-0000 Interest	\$40.00	\$40.00	\$41.18	\$1.18
2011-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
Street Construction Maint. & Repair Fund Total:	\$23,740.00	\$23,740.00	\$24,566.37	\$826.37
State Highway				
2021-225-0000 Gasoline Tax (State)	\$900.00	\$900.00	\$980.15	\$80.15
2021-290-0000 Other - State Shared Taxes and Permits	\$550.00	\$550.00	\$515.28	(\$34.72)
2021-429-0000 Other - State Receipts	\$395.00	\$395.00	\$464.51	\$69.51
2021-701-0000 Interest	\$5.00	\$5.00	\$4.76	(\$0.24)
State Highway Fund Total:	\$1,850.00	\$1,850.00	\$1,964.70	\$114.70

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Comparison of Budgeted and Actual Receipts

All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Cemetery				
2031-531-0000 Sale of Lots	\$0.00	\$0.00	\$0.00	\$0.00
2031-532-0000 Grave Opening Fees	\$0.00	\$0.00	\$50.00	\$50.00
2031-820-0000 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00
Cemetery Fund Total:	\$0.00	\$0.00	\$50.00	\$50.00
Parks and Recreation				
2041-701-0000 Interest	\$0.00	\$0.00	\$0.00	\$0.00
2041-820-0000 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00
Parks and Recreation Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Permissive Motor Vehicle License Tax				
2101-290-0000 Other - State Shared Taxes and Permits	\$4,000.00	\$4,000.00	\$4,054.62	\$54.62
2101-701-0000 Interest	\$5.00	\$5.00	\$13.77	\$8.77
2101-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
Permissive Motor Vehicle License Tax Fund Total:	\$4,005.00	\$4,005.00	\$4,068.39	\$63.39
Fire Fund				
2901-110-0000 General Property Tax - Real Estate	\$13,300.00	\$13,300.00	\$11,927.62	(\$1,372.38)
2901-120-0000 Tangible Personal Property Tax	\$100.00	\$100.00	\$0.00	(\$100.00)
2901-231-0000 Property Tax Allocation	\$2,000.00	\$2,000.00	\$1,919.92	(\$80.08)
2901-511-0000 Contracts for Fire Services	\$60,000.00	\$60,000.00	\$67,962.43	\$7,962.43
2901-515-0000 Contracts for Emergency Medical Services	\$52,000.00	\$52,000.00	\$60,857.77	\$8,857.77
2901-820-0000 Contributions and Donations	\$0.00	\$0.00	\$2,974.00	\$2,974.00
2901-892-0000 Other - Miscellaneous Non-Operating	\$500.00	\$500.00	\$797.00	\$297.00
Fire Fund Fund Total:	\$127,900.00	\$127,900.00	\$146,438.74	\$18,538.74
Special Revenue Funds Total:	\$157,495.00	\$157,495.00	\$177,088.20	\$19,593.20

4000 Capital Projects

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Comparison of Budgeted and Actual Receipts

All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Capital Water Project				
4901-892-0000 Other - Miscellaneous Non-Operating	\$8,100.00	\$8,100.00	\$82,956.28	\$74,856.28
4901-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Capital Water Project Fund Total:	\$8,100.00	\$8,100.00	\$82,956.28	\$74,856.28
Capital Projects Funds Total:	\$8,100.00	\$8,100.00	\$82,956.28	\$74,856.28
5000 Enterprise				
Water Operating				
5101-542-0000 Tap Fees	\$0.00	\$0.00	\$0.00	\$0.00
5101-543-0000 Bulk Sales	\$200,000.00	\$200,000.00	\$196,157.00	(\$3,843.00)
5101-549-0000 Other - Utilities	\$40,000.00	\$40,000.00	\$54,401.79	\$14,401.79
5101-590-0000 Other - Charges for Services	\$4,500.00	\$4,500.00	\$5,128.20	\$628.20
5101-820-0000 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00
5101-892-0000 Other - Miscellaneous Non-Operating	\$800.00	\$800.00	\$340.46	(\$459.54)
5101-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Water Operating Fund Total:	\$245,300.00	\$245,300.00	\$256,027.45	\$10,727.45
Utility Deposit Fund				
5781-544-0000 Deposits	\$6,000.00	\$6,000.00	\$4,425.00	(\$1,575.00)
Utility Deposit Fund Fund Total:	\$6,000.00	\$6,000.00	\$4,425.00	(\$1,575.00)
Enterprise Funds Total:	\$251,300.00	\$251,300.00	\$260,452.45	\$9,152.45
9000 Agency				
Sewer Agency Fund (WCSD)				
9901-543-0000 Bulk Sales	\$140,000.00	\$140,000.00	\$130,121.63	(\$9,878.37)
Sewer Agency Fund (WCSD) Fund Total:	\$140,000.00	\$140,000.00	\$130,121.63	(\$9,878.37)

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

THURSTON VILLAGE, FAIRFIELD COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Agency Funds Total:	\$140,000.00	\$140,000.00	\$130,121.63	(\$9,878.37)
Report Totals:	\$647,374.00	\$647,374.00	\$755,964.69	\$108,590.69

Statement excludes amounts for advances.
 These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2015	Appropriations For Year Ended December 31, 2016	Total	Disbursements for Year Ended December 31, 2016	Reserve for Encumbrances as of December 31, 2016	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-130-311-0000 Electricity	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$2,980.73	\$0.00	\$2,980.73	\$1,019.27
1000-210-640-0000 Payment to Another Political Subdivision	\$1,283.68	\$0.00	\$1,283.68	\$1,283.68	\$1,283.68	\$0.00	\$1,283.68	\$0.00
1000-290-399-0000 Other - Other Contractual Services	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$825.00	\$0.00	\$825.00	\$175.00
1000-490-349-0000 Other - Professional and Technical Services	\$3,500.00	\$0.00	\$3,430.00	\$3,430.00	\$2,230.00	\$0.00	\$2,230.00	\$1,200.00
1000-511-311-0000 Electricity	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$1,975.07	\$0.00	\$1,975.07	\$1,524.93
1000-521-313-0000 Natural Gas	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$1,638.35	\$0.00	\$1,638.35	\$861.65
1000-531-312-0000 Water and Sewage	\$800.00	\$0.00	\$1,275.00	\$1,275.00	\$1,217.37	\$0.00	\$1,217.37	\$57.63
1000-591-321-0000 Telephone	\$3,100.00	\$0.00	\$3,100.00	\$3,100.00	\$2,311.63	\$0.00	\$2,311.63	\$788.37
1000-591-321-0003 Telephone{Cell Phone Usage Reimburement}	\$400.00	\$0.00	\$400.00	\$400.00	\$312.50	\$0.00	\$312.50	\$87.50
1000-710-110-0000 Salaries - Council's Office	\$5,200.00	\$0.00	\$6,050.00	\$6,050.00	\$5,844.25	\$0.00	\$5,844.25	\$205.75
1000-710-121-0000 Salary - Clerk/Treasurer	\$3,300.00	\$0.00	\$3,300.00	\$3,300.00	\$2,880.00	\$0.00	\$2,880.00	\$420.00
1000-710-131-0000 Salary - Administrator	\$0.00	\$0.00	\$120.00	\$120.00	\$120.00	\$0.00	\$120.00	\$0.00
1000-710-161-0000 Salary - Mayor	\$2,600.00	\$0.00	\$4,625.00	\$4,625.00	\$4,500.00	\$0.00	\$4,500.00	\$125.00
1000-710-211-0000 Ohio Public Employees Retirement System	\$1,000.00	\$0.00	\$1,200.00	\$1,200.00	\$1,081.15	\$0.00	\$1,081.15	\$118.85
1000-710-212-0000 Social Security	\$200.00	\$0.00	\$279.00	\$279.00	\$279.00	\$0.00	\$279.00	\$0.00
1000-710-213-0000 Medicare	\$150.00	\$0.00	\$250.00	\$250.00	\$177.32	\$0.00	\$177.32	\$72.68
1000-710-225-0000 Workers' Compensation	\$300.00	\$0.00	\$300.00	\$300.00	\$300.00	\$0.00	\$300.00	\$0.00

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2015	Appropriations For Year Ended December 31, 2016	Total	Disbursements for Year Ended December 31, 2016	Reserve for Encumbrances as of December 31, 2016	Total	Variance Favorable (Unfavorable)
1000-710-252-0000 Travel and Transportation	\$700.00	\$0.00	\$700.00	\$700.00	\$270.96	\$0.00	\$270.96	\$429.04
1000-710-329-0000 Other-Communications, Printing & Advertising	\$200.00	\$0.00	\$200.00	\$200.00	\$26.00	\$0.00	\$26.00	\$174.00
1000-710-348-0000 Training Services	\$100.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
1000-710-349-0009 Other - Professional and Technical Services{MB Copier}	\$425.00	\$0.00	\$425.00	\$425.00	\$289.12	\$0.00	\$289.12	\$135.88
1000-710-349-0010 Other - Professional and Technical Services{Security System}	\$100.00	\$0.00	\$100.00	\$100.00	\$69.50	\$0.00	\$69.50	\$30.50
1000-710-410-0000 Office Supplies and Materials	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$3,037.06	\$0.00	\$3,037.06	\$962.94
1000-710-490-0013 Other - Supplies and Materials{Holiday/Emp Recognition Even}	\$0.00	\$0.00	\$1,200.00	\$1,200.00	\$550.44	\$0.00	\$550.44	\$649.56
1000-730-353-0000 Liability Insurance Premiums	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$5,699.00	\$0.00	\$5,699.00	\$301.00
1000-730-420-0000 Operating Supplies and Materials	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$2,887.92	\$500.00	\$3,387.92	\$1,612.08
1000-730-431-0000 Repairs and Maintenance of Buildings and Land	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$4,880.00	\$0.00	\$4,880.00	\$1,120.00
1000-735-111-0000 Salaries - Council	\$4,200.00	\$0.00	\$4,200.00	\$4,200.00	\$4,080.00	\$0.00	\$4,080.00	\$120.00
1000-735-212-0000 Social Security	\$350.00	\$0.00	\$350.00	\$350.00	\$293.88	\$0.00	\$293.88	\$56.12
1000-735-213-0000 Medicare	\$80.00	\$0.00	\$80.00	\$80.00	\$68.73	\$0.00	\$68.73	\$11.27
1000-735-225-0000 Workers' Compensation	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00	\$0.00	\$200.00	\$0.00
1000-740-344-0000 Tax Collection Fees	\$400.00	\$0.00	\$400.00	\$400.00	\$286.73	\$0.00	\$286.73	\$113.27
1000-745-342-0000 Auditing Services	\$2,000.00	\$0.00	\$2,500.00	\$2,500.00	\$1,841.00	\$0.00	\$1,841.00	\$659.00
1000-745-343-0000 Uniform Accounting Network Fees	\$600.00	\$174.00	\$600.00	\$774.00	\$634.44	\$0.00	\$634.44	\$139.56
1000-750-341-0000 Accounting and Legal Fees	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$2,586.30	\$0.00	\$2,586.30	\$4,413.70

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2015	Appropriations For Year Ended December 31, 2016	Total	Disbursements for Year Ended December 31, 2016	Reserve for Encumbrances as of December 31, 2016	Total	Variance Favorable (Unfavorable)
1000-755-344-0000 Tax Collection Fees	\$6,100.00	\$0.00	\$6,100.00	\$6,100.00	\$5,285.10	\$0.00	\$5,285.10	\$814.90
1000-790-345-0000 Election Expenses	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00
1000-800-530-0000 Buildings and Other Structures	\$35,000.00	\$0.00	\$32,741.00	\$32,741.00	\$26,990.85	\$0.00	\$26,990.85	\$5,750.15
1000-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$111,438.68	\$174.00	\$114,658.68	\$114,832.68	\$89,933.08	\$500.00	\$90,433.08	\$24,399.60
General Funds Total:	\$111,438.68	\$174.00	\$114,658.68	\$114,832.68	\$89,933.08	\$500.00	\$90,433.08	\$24,399.60

2000 Special Revenue

Street Construction Maint. & Repair

2011-511-311-0000 Electricity	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$303.13	\$0.00	\$303.13	\$696.87
2011-521-313-0000 Natural Gas	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00
2011-531-312-0000 Water and Sewage	\$750.00	\$0.00	\$750.00	\$750.00	\$731.90	\$0.00	\$731.90	\$18.10
2011-620-121-0000 Salary - Clerk/Treasurer	\$3,200.00	\$0.00	\$3,200.00	\$3,200.00	\$2,880.00	\$0.00	\$2,880.00	\$320.00
2011-620-211-0000 Ohio Public Employees Retirement System	\$500.00	\$0.00	\$500.00	\$500.00	\$403.20	\$0.00	\$403.20	\$96.80
2011-620-213-0000 Medicare	\$60.00	\$0.00	\$60.00	\$60.00	\$41.76	\$0.00	\$41.76	\$18.24
2011-620-321-0003 Telephone{Cell Phone Usage Reimburement}	\$400.00	\$0.00	\$400.00	\$400.00	\$234.00	\$0.00	\$234.00	\$166.00
2011-620-420-0000 Operating Supplies and Materials	\$700.00	\$0.00	\$700.00	\$700.00	\$0.00	\$23.96	\$23.96	\$676.04
2011-620-420-0009 Operating Supplies and Materials{MB Copier}	\$450.00	\$0.00	\$450.00	\$450.00	\$284.53	\$0.00	\$284.53	\$165.47
2011-620-420-0010 Operating Supplies and Materials{Security System Charges}	\$100.00	\$0.00	\$100.00	\$100.00	\$69.75	\$0.00	\$69.75	\$30.25

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2015	Appropriations For Year Ended December 31, 2016	Total	Disbursements for Year Ended December 31, 2016	Reserve for Encumbrances as of December 31, 2016	Total	Variance Favorable (Unfavorable)
2011-630-190-0000	\$0.00	\$0.00	\$600.00	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00
Other - Personal Services								
2011-630-211-0000	\$0.00	\$0.00	\$150.00	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00
Ohio Public Employees Retirement System								
2011-630-213-0000	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00
Medicare								
2011-630-399-0000	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$1,778.15	\$0.00	\$1,778.15	\$3,221.85
Other - Other Contractual Services								
2011-650-490-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Other - Supplies and Materials								
2011-690-341-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Accounting and Legal Fees								
2011-690-353-0000	\$15,000.00	\$0.00	\$1,216.00	\$1,216.00	\$1,216.00	\$0.00	\$1,216.00	\$0.00
Liability Insurance Premiums								
2011-745-342-0000	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$1,000.00	\$0.00	\$1,000.00	\$200.00
Auditing Services								
2011-745-343-0000	\$770.00	\$205.00	\$770.00	\$975.00	\$752.92	\$0.00	\$752.92	\$222.08
Uniform Accounting Network Fees								
2011-800-555-0000	\$25,000.00	\$113.15	\$38,784.00	\$38,897.15	\$23,855.48	\$1,200.00	\$25,055.48	\$13,841.67
Streets, Highways, Sidewalks and Curbs								
Street Construction Maint. & Repair Fund Total:	\$56,530.00	\$318.15	\$57,380.00	\$57,698.15	\$33,550.82	\$1,223.96	\$34,774.78	\$22,923.37
State Highway								
2021-620-420-0000	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00
Operating Supplies and Materials								
2021-620-431-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
Repairs and Maintenance of Buildings and Land								
2021-650-420-0000	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Operating Supplies and Materials								
State Highway Fund Total:	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$3,000.00	\$0.00	\$3,000.00	\$1,000.00
Cemetery								
2031-240-399-0000	\$1,830.00	\$0.00	\$1,830.00	\$1,830.00	\$1,800.00	\$0.00	\$1,800.00	\$30.00
Other - Other Contractual Services								
Cemetery Fund Total:	\$1,830.00	\$0.00	\$1,830.00	\$1,830.00	\$1,800.00	\$0.00	\$1,800.00	\$30.00

Statement excludes amounts for advances.

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**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2015	Appropriations For Year Ended December 31, 2016	Total	Disbursements for Year Ended December 31, 2016	Reserve for Encumbrances as of December 31, 2016	Total	Variance Favorable (Unfavorable)
Parks and Recreation								
2041-310-430-0000 Repairs and Maintenance	\$182.00	\$0.00	\$182.00	\$182.00	\$0.00	\$0.00	\$0.00	\$182.00
Parks and Recreation Fund Total:	\$182.00	\$0.00	\$182.00	\$182.00	\$0.00	\$0.00	\$0.00	\$182.00
Permissive Motor Vehicle License Tax								
2101-610-390-0000 Other Contractual Services	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00
2101-620-420-0000 Operating Supplies and Materials	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
Permissive Motor Vehicle License Tax Fund Total:	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$10,000.00	\$0.00	\$10,000.00	\$5,000.00
Fire Fund								
2901-120-190-0000 Other - Personal Services	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00
2901-120-190-0001 Other - Personal Services{Fire Chief}	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00	\$0.00
2901-120-190-0015 Other - Personal Services{Part Time Pay}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2901-120-212-0000 Social Security	\$600.00	\$0.00	\$600.00	\$600.00	\$372.00	\$0.00	\$372.00	\$228.00
2901-120-213-0000 Medicare	\$475.00	\$0.00	\$475.00	\$475.00	\$87.00	\$0.00	\$87.00	\$388.00
2901-120-214-0000 Volunteer Firemen's Dependents Fund	\$275.00	\$0.00	\$275.00	\$275.00	\$180.00	\$0.00	\$180.00	\$95.00
2901-120-225-0000 Workers' Compensation	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,065.45	\$0.00	\$2,065.45	\$934.55
2901-120-259-0000 Other - Employee Reimbursements	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
2901-120-270-0000 Uniforms and Clothing	\$3,000.00	\$0.00	\$6,500.00	\$6,500.00	\$5,124.98	\$0.00	\$5,124.98	\$1,375.02
2901-120-325-0000 Advertising	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
2901-120-344-0000 Tax Collection Fees	\$425.00	\$0.00	\$425.00	\$425.00	\$276.31	\$0.00	\$276.31	\$148.69

Statement excludes amounts for advances.

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**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2015	Appropriations For Year Ended December 31, 2016	Total	Disbursements for Year Ended December 31, 2016	Reserve for Encumbrances as of December 31, 2016	Total	Variance Favorable (Unfavorable)
2901-120-348-0000 Training Services	\$15,000.00	\$0.00	\$4,000.00	\$4,000.00	\$3,599.91	\$0.00	\$3,599.91	\$400.09
2901-120-349-0000 Other - Professional and Technical Services	\$1,400.00	\$0.00	\$1,400.00	\$1,400.00	\$0.00	\$0.00	\$0.00	\$1,400.00
2901-120-353-0000 Liability Insurance Premiums	\$8,500.00	\$0.00	\$6,500.00	\$6,500.00	\$5,956.33	\$0.00	\$5,956.33	\$543.67
2901-120-391-0000 Dues and Fees	\$1,900.00	\$0.00	\$2,400.00	\$2,400.00	\$2,303.00	\$0.00	\$2,303.00	\$97.00
2901-120-399-0000 Other - Other Contractual Services	\$2,400.00	\$0.00	\$1,800.00	\$1,800.00	\$0.00	\$0.00	\$0.00	\$1,800.00
2901-120-410-0000 Office Supplies and Materials	\$2,400.00	\$519.82	\$3,000.00	\$3,519.82	\$2,698.21	\$0.00	\$2,698.21	\$821.61
2901-120-410-0009 Office Supplies and Materials{MB Copier}	\$450.00	\$0.00	\$450.00	\$450.00	\$284.53	\$0.00	\$284.53	\$165.47
2901-120-410-0010 Office Supplies and Materials{Security System Charges}	\$100.00	\$0.00	\$100.00	\$100.00	\$42.00	\$0.00	\$42.00	\$58.00
2901-120-420-0000 Operating Supplies and Materials	\$14,000.00	\$789.55	\$16,000.00	\$16,789.55	\$12,344.81	\$0.00	\$12,344.81	\$4,444.74
2901-120-431-0000 Repairs and Maintenance of Buildings and Land	\$3,250.00	\$0.00	\$18,250.00	\$18,250.00	\$15,264.85	\$0.00	\$15,264.85	\$2,985.15
2901-120-432-0005 Repairs and Maintenance of Machinery & Equip{Vehicles}	\$10,000.00	\$1,000.00	\$18,636.54	\$19,636.54	\$19,055.58	\$0.00	\$19,055.58	\$580.96
2901-120-432-0006 Repairs and Maintenance of Machinery & Equip{Building}	\$7,500.00	\$500.00	\$7,500.00	\$8,000.00	\$6,098.19	\$39.00	\$6,137.19	\$1,862.81
2901-120-432-0008 Repairs and Maintenance of Machinery & Equip{Testing & Annu}	\$6,500.00	\$0.00	\$6,500.00	\$6,500.00	\$5,758.99	\$0.00	\$5,758.99	\$741.01
2901-120-440-0000 Small Tools and Minor Equipment	\$1,800.00	\$67.21	\$2,800.00	\$2,867.21	\$1,803.73	\$0.00	\$1,803.73	\$1,063.48
2901-120-490-0000 Other - Supplies and Materials	\$12,000.00	\$5,078.12	\$12,000.00	\$17,078.12	\$6,370.72	\$0.00	\$6,370.72	\$10,707.40
2901-511-311-0000 Electricity	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$6,566.27	\$0.00	\$6,566.27	\$1,433.73
2901-521-313-0000 Natural Gas	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$1,302.95	\$0.00	\$1,302.95	\$2,697.05
2901-531-312-0000 Water and Sewage	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,408.97	\$0.00	\$1,408.97	\$591.03

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**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2015	Appropriations For Year Ended December 31, 2016	Total	Disbursements for Year Ended December 31, 2016	Reserve for Encumbrances as of December 31, 2016	Total	Variance Favorable (Unfavorable)
2901-591-321-0002 Telephone{Internet/Phone Charges}	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,931.18	\$0.00	\$2,931.18	\$68.82
2901-591-321-0003 Telephone{Cell Phone Usage Reimburement}	\$400.00	\$0.00	\$400.00	\$400.00	\$87.50	\$0.00	\$87.50	\$312.50
2901-591-321-0004 Telephone{Cell Phone}	\$1,400.00	\$0.00	\$1,400.00	\$1,400.00	\$1,228.10	\$0.00	\$1,228.10	\$171.90
2901-725-121-0000 Salary - Clerk/Treasurer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2901-745-342-0000 Auditing Services	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
2901-745-343-0000 Uniform Accounting Network Fees	\$1,000.00	\$279.00	\$1,000.00	\$1,279.00	\$1,035.72	\$0.00	\$1,035.72	\$243.28
2901-800-520-0000 Equipment	\$16,000.00	\$600.00	\$5,363.46	\$5,963.46	\$5,111.88	\$0.00	\$5,111.88	\$851.58
2901-800-590-0000 Other - Capital Outlay	\$11,000.00	\$0.00	\$24,000.00	\$24,000.00	\$20,097.25	\$0.00	\$20,097.25	\$3,902.75
Fire Fund Fund Total:	\$155,175.00	\$8,833.70	\$175,175.00	\$184,008.70	\$141,456.41	\$39.00	\$141,495.41	\$42,513.29
Special Revenue Funds Total:	\$232,717.00	\$9,151.85	\$253,567.00	\$262,718.85	\$189,807.23	\$1,262.96	\$191,070.19	\$71,648.66
4000 Capital Projects								
Capital Water Project								
4901-800-560-0000 Utility Distribution Systems	\$8,100.00	\$0.00	\$106,780.00	\$106,780.00	\$82,956.28	\$0.00	\$82,956.28	\$23,823.72
Capital Water Project Fund Total:	\$8,100.00	\$0.00	\$106,780.00	\$106,780.00	\$82,956.28	\$0.00	\$82,956.28	\$23,823.72
Capital Projects Funds Total:	\$8,100.00	\$0.00	\$106,780.00	\$106,780.00	\$82,956.28	\$0.00	\$82,956.28	\$23,823.72
5000 Enterprise								
Water Operating								
5101-511-311-0000 Electricity	\$14,000.00	\$0.00	\$16,000.00	\$16,000.00	\$12,984.52	\$0.00	\$12,984.52	\$3,015.48
5101-511-321-0000 Telephone	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,015.96	\$0.00	\$1,015.96	\$484.04

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**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2015	Appropriations For Year Ended December 31, 2016	Total	Disbursements for Year Ended December 31, 2016	Reserve for Encumbrances as of December 31, 2016	Total	Variance Favorable (Unfavorable)
5101-511-321-0003 Telephone{Cell Phone Usage Reimburement}	\$300.00	\$0.00	\$300.00	\$300.00	\$27.59	\$0.00	\$27.59	\$272.41
5101-531-121-0000 Salary - Clerk/Treasurer	\$1,600.00	\$0.00	\$1,600.00	\$1,600.00	\$1,440.00	\$0.00	\$1,440.00	\$160.00
5101-531-122-0000 Salaries - Clerk/Treasurer's Staff	\$5,500.00	\$0.00	\$5,500.00	\$5,500.00	\$3,386.75	\$0.00	\$3,386.75	\$2,113.25
5101-531-211-0000 Ohio Public Employees Retirement System	\$1,300.00	\$0.00	\$1,300.00	\$1,300.00	\$740.40	\$0.00	\$740.40	\$559.60
5101-531-213-0000 Medicare	\$150.00	\$0.00	\$150.00	\$150.00	\$76.64	\$0.00	\$76.64	\$73.36
5101-531-252-0000 Travel and Transportation	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00
5101-531-341-0000 Accounting and Legal Fees	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$162.00	\$0.00	\$162.00	\$4,838.00
5101-531-346-0000 Engineering Services	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00
5101-531-391-0000 Dues and Fees	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$6,847.00	\$0.00	\$6,847.00	\$153.00
5101-532-322-0000 Postage	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,061.00	\$0.00	\$1,061.00	\$939.00
5101-532-344-0000 Tax Collection Fees	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00
5101-532-399-0000 Other - Other Contractual Services	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$17,836.92	\$0.00	\$17,836.92	\$2,163.08
5101-533-312-0000 Water and Sewage	\$3,500.00	\$0.00	\$4,788.33	\$4,788.33	\$4,425.99	\$0.00	\$4,425.99	\$362.34
5101-533-313-0000 Natural Gas	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$382.45	\$0.00	\$382.45	\$817.55
5101-535-420-0000 Operating Supplies and Materials	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$5,207.44	\$0.00	\$5,207.44	\$1,792.56
5101-535-420-0009 Operating Supplies and Materials{MB Copier}	\$400.00	\$0.00	\$400.00	\$400.00	\$284.58	\$0.00	\$284.58	\$115.42
5101-535-420-0010 Operating Supplies and Materials{Security System Charges}	\$60.00	\$0.00	\$60.00	\$60.00	\$40.75	\$0.00	\$40.75	\$19.25
5101-535-420-0011 Operating Supplies and Materials{Salt}	\$8,000.00	\$0.00	\$8,966.25	\$8,966.25	\$8,966.25	\$0.00	\$8,966.25	\$0.00

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**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2015	Appropriations For Year Ended December 31, 2016	Total	Disbursements for Year Ended December 31, 2016	Reserve for Encumbrances as of December 31, 2016	Total	Variance Favorable (Unfavorable)
5101-535-420-0012 Operating Supplies and Materials{Chlorine}	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,241.23	\$0.00	\$1,241.23	\$258.77
5101-535-440-0000 Small Tools and Minor Equipment	\$500.00	\$0.00	\$500.00	\$500.00	\$34.37	\$0.00	\$34.37	\$465.63
5101-730-353-0000 Liability Insurance Premiums	\$3,500.00	\$0.00	\$2,711.67	\$2,711.67	\$2,711.67	\$0.00	\$2,711.67	\$0.00
5101-735-225-0000 Workers' Compensation	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00	\$0.00	\$100.00	\$0.00
5101-745-342-0000 Auditing Services	\$1,500.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
5101-745-343-0000 Uniform Accounting Network Fees	\$940.00	\$250.00	\$940.00	\$1,190.00	\$924.92	\$0.00	\$924.92	\$265.08
5101-790-391-0000 Dues and Fees	\$800.00	\$0.00	\$800.00	\$800.00	\$608.68	\$0.00	\$608.68	\$191.32
5101-800-432-0000 Repairs and Maintenance of Machinery & Equip	\$10,000.00	\$0.00	\$9,033.75	\$9,033.75	\$3,416.27	\$0.00	\$3,416.27	\$5,617.48
5101-800-590-0000 Other - Capital Outlay	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$4,764.17	\$0.00	\$4,764.17	\$235.83
5101-850-710-0501 Principal{OWDA Loan}	\$88,050.00	\$0.00	\$88,050.00	\$88,050.00	\$88,050.00	\$0.00	\$88,050.00	\$0.00
5101-850-720-0501 Interest{OWDA Loan}	\$56,000.00	\$0.00	\$56,000.00	\$56,000.00	\$55,993.18	\$0.00	\$55,993.18	\$6.82
Water Operating Fund Total:	\$249,700.00	\$250.00	\$251,700.00	\$251,950.00	\$223,730.73	\$0.00	\$223,730.73	\$28,219.27
Utility Deposit Fund								
5781-591-610-0000 Deposits Refunded	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$965.13	\$0.00	\$965.13	\$2,034.87
5781-591-620-0000 Deposits Applied	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$2,259.87	\$0.00	\$2,259.87	\$4,740.13
Utility Deposit Fund Fund Total:	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$3,225.00	\$0.00	\$3,225.00	\$6,775.00
Enterprise Funds Total:	\$259,700.00	\$250.00	\$261,700.00	\$261,950.00	\$226,955.73	\$0.00	\$226,955.73	\$34,994.27

9000 Agency

Sewer Agency Fund (WCSD)

Statement excludes amounts for advances.

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**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

All Budgeted Funds for Fiscal 2016 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2015	Appropriations For Year Ended December 31, 2016	Total	Disbursements for Year Ended December 31, 2016	Reserve for Encumbrances as of December 31, 2016	Total	Variance Favorable (Unfavorable)
9901-542-399-0000	\$142,128.70	\$0.00	\$142,128.70	\$142,128.70	\$132,250.33	\$0.00	\$132,250.33	\$9,878.37
Other - Other Contractual Services								
Sewer Agency Fund (WCSD) Fund Total:	\$142,128.70	\$0.00	\$142,128.70	\$142,128.70	\$132,250.33	\$0.00	\$132,250.33	\$9,878.37
Agency Funds Total:	\$142,128.70	\$0.00	\$142,128.70	\$142,128.70	\$132,250.33	\$0.00	\$132,250.33	\$9,878.37
Report Totals:	\$754,084.38	\$9,575.85	\$878,834.38	\$888,410.23	\$721,902.65	\$1,762.96	\$723,665.61	\$164,744.62

Statement excludes amounts for advances.

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