

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

For the Year Ended December 31, 2015

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$65,214	\$132,987	\$59,421	\$0	\$0	\$257,622
Charges for Services	390	27,616	0	0	0	28,006
Licenses, Permits and Fees	0	24,399	0	0	0	24,399
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	32,851	122,087	0	0	0	154,938
Special Assessments	0	11,265	0	0	0	11,265
Earnings on Investments	164	8	0	0	3	175
Miscellaneous	855	17,317	0	0	0	18,172
<i>Total Cash Receipts</i>	<u>99,474</u>	<u>335,679</u>	<u>59,421</u>	<u>0</u>	<u>3</u>	<u>494,577</u>
<b>Cash Disbursements</b>						
Current:						
General Government	82,426	2,097	0	0	0	84,523
Public Safety	406	72,029	0	0	0	72,435
Public Works	25,837	174,719	0	0	0	200,556
Health	0	24,509	0	0	0	24,509
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	35,130	47,486	0	0	0	82,616
Debt Service:						
Principal Retirement	0	0	47,389	0	0	47,389
Interest and Fiscal Charges	0	0	12,032	0	0	12,032
<i>Total Cash Disbursements</i>	<u>143,799</u>	<u>320,840</u>	<u>59,421</u>	<u>0</u>	<u>0</u>	<u>524,060</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(44,325)</u>	<u>14,839</u>	<u>0</u>	<u>0</u>	<u>3</u>	<u>(29,483)</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	5,000	0	0	0	5,000
Transfers Out	(5,000)	0	0	0	0	(5,000)
Advances In	30,000	30,000	0	0	0	60,000
Advances Out	(30,000)	(30,000)	0	0	0	(60,000)

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

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All Governmental Fund Types**

For the Year Ended December 31, 2015

	<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>(5,000)</u>	<u>5,000</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>(49,325)</u>	<u>19,839</u>	<u>0</u>	<u>0</u>	<u>3</u>	<u>(29,483)</u>
<i>Fund Cash Balances, January 1</i>	<u>295,063</u>	<u>65,201</u>	<u>0</u>	<u>0</u>	<u>8,472</u>	<u>368,736</u>
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	0	85,040	0	0	8,475	93,515
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	245,738	0	0	0	0	245,738
<i>Fund Cash Balances, December 31</i>	<u>\$245,738</u>	<u>\$85,040</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,475</u>	<u>\$339,253</u>

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

For the Year Ended December 31, 2015

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	(\$49,325)	\$19,839	\$0	\$0	\$3	(\$29,483)
<i>Fund Cash Balances, January 1</i>	295,063	65,201	0	0	8,472	368,736
<i>Fund Cash Balances, December 31</i>	<u>\$245,738</u>	<u>\$85,040</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,475</u>	<u>\$339,253</u>
<b>Fund Balances</b>						
Amounts identified as:						
Nonspendable						
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:						
Cemetery	\$0	\$25,532	\$0	\$0	\$8,475	\$34,007
Debt Service	0	0	0	0	0	0
Emergency Medical Services	0	13,954	0	0	0	13,954
Fire Operations & emergency medical services	0	36,170	0	0	0	36,170
Road and Bridge Maintenance and Improvements	0	8,625	0	0	0	8,625
STREET LIGHTING	0	759	0	0	0	759
<i>Total Restricted</i>	<u>0</u>	<u>85,040</u>	<u>0</u>	<u>0</u>	<u>8,475</u>	<u>93,515</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>	245,738	0	0	0	0	245,738
<i>Total Fund Cash Balances, December 31</i>	<u>\$245,738</u>	<u>\$85,040</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,475</u>	<u>\$339,253</u>