

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

For the Year Ended December 31, 2015

	General	Special Revenue	Debt Service	Captial Projects	Permanent	Totals (Memorandum Only)
Cash Receipts						
Property and Other Local Taxes	\$422,611	\$3,203,129	\$227,657	\$0	\$0	\$3,853,397
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	58,320	114,257	0	0	0	172,577
Fines and Forfeitures	2,272	0	0	0	0	2,272
Intergovernmental	141,080	531,374	27,370	0	0	699,824
Special Assessments	0	0	0	0	0	0
Earnings on Investments	16,286	591	0	0	0	16,877
Miscellaneous	95,668	86,301	1,433	0	0	183,402
<i>Total Cash Receipts</i>	<u>736,237</u>	<u>3,935,652</u>	<u>256,460</u>	<u>0</u>	<u>0</u>	<u>4,928,349</u>
Cash Disbursements						
Current:						
General Government	554,647	7,290	0	0	0	561,937
Public Safety	1,578	2,258,073	3,159	0	0	2,262,810
Public Works	7,305	965,288	0	0	0	972,593
Health	1,470	11,886	0	0	0	13,356
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	305,359	470,976	0	0	0	776,335
Debt Service:						
Principal Retirement	0	0	184,847	0	0	184,847
Interest and Fiscal Charges	0	0	46,805	0	0	46,805
<i>Total Cash Disbursements</i>	<u>870,359</u>	<u>3,713,513</u>	<u>234,811</u>	<u>0</u>	<u>0</u>	<u>4,818,683</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(134,122)</u>	<u>222,139</u>	<u>21,649</u>	<u>0</u>	<u>0</u>	<u>109,666</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	5,976	0	0	0	5,976
Transfers Out	0	0	(5,976)	0	0	(5,976)
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, 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	1,253	4,368	0	0	0	5,621
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>1,253</u>	<u>10,344</u>	<u>(5,976)</u>	<u>0</u>	<u>0</u>	<u>5,621</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>(132,869)</u>	<u>232,483</u>	<u>15,673</u>	<u>0</u>	<u>0</u>	<u>115,287</u>
<i>Fund Cash Balances, January 1</i>	<u>1,406,875</u>	<u>2,095,429</u>	<u>377,615</u>	<u>0</u>	<u>0</u>	<u>3,879,919</u>
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	0	1,992,614	393,288	0	0	2,385,902
Committed	0	312,329	0	0	0	312,329
Assigned	0	22,969	0	0	0	22,969
Unassigned (Deficit)	1,274,006	0	0	0	0	1,274,006
<i>Fund Cash Balances, December 31</i>	<u>\$1,274,006</u>	<u>\$2,327,912</u>	<u>\$393,288</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,995,206</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>
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	(\$132,869)	\$232,483	\$15,673	\$0	\$0	\$115,287
<i>Fund Cash Balances, January 1</i>	1,406,875	2,095,429	377,615	0	0	3,879,919
<i>Fund Cash Balances, December 31</i>	<u>\$1,274,006</u>	<u>\$2,327,912</u>	<u>\$393,288</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,995,206</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	\$17,840	\$0	\$0	\$0	\$17,840
Debt Service	0	0	393,288	0	0	393,288
Drug and Alcohol Education and Enforcement	0	1,435	0	0	0	1,435
Emergency Medical Services	0	84,234	0	0	0	84,234
ENERGY CONSERVATION	0	0	0	0	0	0
Fire Operations	0	677,355	0	0	0	677,355
Police Operations	0	623,396	0	0	0	623,396
Road and Bridge Maintenance and Improvements	0	588,354	0	0	0	588,354
<i>Total Restricted</i>	<u>0</u>	<u>1,992,614</u>	<u>393,288</u>	<u>0</u>	<u>0</u>	<u>2,385,902</u>
Committed to:						
FIRE TRUCK PURCHASE	0	0	0	0	0	0
POLICE STATION	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	0	312,329	0	0	0	312,329
<i>Total Committed</i>	<u>0</u>	<u>312,329</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>312,329</u>
Assigned to:						
ZONING OPERATIONS	0	22,969	0	0	0	22,969
<i>Total Assigned</i>	<u>0</u>	<u>22,969</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,969</u>
<i>Unassigned</i>	<u>1,274,006</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,274,006</u>
<i>Total Fund Cash Balances, December 31</i>	<u>\$1,274,006</u>	<u>\$2,327,912</u>	<u>\$393,288</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,995,206</u>