

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

UAN v2016.1

All Special Revenue Funds

For the Year Ended December 31, 2015

	<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	\$115,160	\$0	\$344,317	\$243,674
Charges for Services	0	0	0	0	80,253	0
Licenses, Permits and Fees	0	0	0	3,000	0	18,421
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	15,207	87,575	17,800	0	51,602	32,757
Special Assessments	0	0	0	0	0	0
Earnings on Investments	1,106	1,106	0	0	0	0
Miscellaneous	0	0	150	0	6,543	8,025
<i>Total Cash Receipts</i>	<u>16,313</u>	<u>88,681</u>	<u>133,110</u>	<u>3,000</u>	<u>482,715</u>	<u>302,877</u>
<b>Cash Disbursements</b>						
Current:						
General Government	0	0	0	3,214	0	0
Public Safety	0	0	0	0	321,343	0
Public Works	15,173	98,667	85,427	0	0	214,138
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	34,039	2,035
Debt Service:						
Principal Retirement	0	0	0	0	15,090	0
Interest and Fiscal Charges	0	0	0	0	430	0
<i>Total Cash Disbursements</i>	<u>15,173</u>	<u>98,667</u>	<u>85,427</u>	<u>3,214</u>	<u>370,902</u>	<u>216,173</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>1,140</u>	<u>(9,986)</u>	<u>47,683</u>	<u>(214)</u>	<u>111,813</u>	<u>86,704</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	1,144
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)**

UAN v2016.1

All Special Revenue Funds

For the Year Ended December 31, 2015

	<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	0	1,144
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	1,140	(9,986)	47,683	(214)	111,813	87,848
<i>Fund Cash Balances, January 1</i>	58,025	233,709	318,233	8,156	494,036	651,748
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	59,165	223,723	365,916	7,942	605,849	739,596
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>\$59,165</u>	<u>\$223,723</u>	<u>\$365,916</u>	<u>\$7,942</u>	<u>\$605,849</u>	<u>\$739,596</u>

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

UAN v2016.1

All Special Revenue Funds

For the Year Ended December 31, 2015

	<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>	\$1,140	(\$9,986)	\$47,683	(\$214)	\$111,813	\$87,848
<i>Fund Cash Balances, January 1</i>	58,025	233,709	318,233	8,156	494,036	651,748
<i>Fund Cash Balances, December 31</i>	<u>\$59,165</u>	<u>\$223,723</u>	<u>\$365,916</u>	<u>\$7,942</u>	<u>\$605,849</u>	<u>\$739,596</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	\$605,849	\$0
Road and Bridge Maintenance and Improvements	59,165	223,723	365,916	0	0	739,596
Zoning	0	0	0	7,942	0	0
<i>Total Restricted</i>	<u>59,165</u>	<u>223,723</u>	<u>365,916</u>	<u>7,942</u>	<u>605,849</u>	<u>739,596</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>\$59,165</u>	<u>\$223,723</u>	<u>\$365,916</u>	<u>\$7,942</u>	<u>\$605,849</u>	<u>\$739,596</u>

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

UAN v2016.1

All Special Revenue Funds

For the Year Ended December 31, 2015

	PERMISSIVE MOTOR VEH LICENSE	SPECIAL REVENUE TOTAL
<b>Cash Receipts</b>		
Property and Other Local Taxes	\$26,334	\$729,485
Charges for Services	0	80,253
Licenses, Permits and Fees	0	21,421
Fines and Forfeitures	0	0
Intergovernmental	0	204,941
Special Assessments	0	0
Earnings on Investments	1,106	3,318
Miscellaneous	0	14,718
<i>Total Cash Receipts</i>	<u>27,440</u>	<u>1,054,136</u>
<b>Cash Disbursements</b>		
Current:		
General Government	0	3,214
Public Safety	0	321,343
Public Works	23,924	437,329
Health	0	0
Human Services	0	0
Conservation-Recreation	0	0
Other	0	0
Capital Outlay	0	36,074
Debt Service:		
Principal Retirement	0	15,090
Interest and Fiscal Charges	0	430
<i>Total Cash Disbursements</i>	<u>23,924</u>	<u>813,480</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>3,516</u>	<u>240,656</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	1,144
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)**

UAN v2016.1

All Special Revenue Funds

For the Year Ended December 31, 2015

	<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>	0	1,144
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	3,516	241,800
<i>Fund Cash Balances, January 1</i>	117,931	1,881,838
<b>Fund Cash Balances, December 31</b>		
Nonspendable	0	0
Restricted	121,447	2,123,638
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$121,447</u>	<u>\$2,123,638</u>

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

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All Special Revenue Funds

For the Year Ended December 31, 2015

	PERMISSIVE MOTOR VEH LICENSE	SPECIAL REVENUE TOTAL
<b>GASB 54 Worksheet/Note Disclosure</b>		
<i>Net Change in Fund Cash Balances</i>	\$3,516	\$241,800
<i>Fund Cash Balances, January 1</i>	117,931	1,881,838
<i>Fund Cash Balances, December 31</i>	<u>\$121,447</u>	<u>\$2,123,638</u>
<b>Fund Balances</b>		
Amounts identified as:		
Nonspendable		
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
Fire Operations	\$0	\$605,849
Road and Bridge Maintenance and Improvements	121,447	1,509,847
Zoning	0	7,942
<i>Total Restricted</i>	<u>121,447</u>	<u>2,123,638</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>\$121,447</u>	<u>\$2,123,638</u>

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

UAN v2016.1

All Capital Projects Funds

For the Year Ended December 31, 2015

	<b>F.D. CAPITAL LAND/BLDG.</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)**

UAN v2016.1

All Capital Projects Funds

For the Year Ended December 31, 2015

	<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>	0	0
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	0	0
<i>Fund Cash Balances, January 1</i>	200,000	200,000
<b>Fund Cash Balances, December 31</b>		
Nonspendable	0	0
Restricted	200,000	200,000
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$200,000</u>	<u>\$200,000</u>



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

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All Capital Projects Funds

For the Year Ended December 31, 2015

	<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>	\$0	\$0
<i>Fund Cash Balances, January 1</i>	200,000	200,000
<i>Fund Cash Balances, December 31</i>	<u>\$200,000</u>	<u>\$200,000</u>
<b>Fund Balances</b>		
Amounts identified as:		
Nonspendable		
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
Fire Operations	\$200,000	\$200,000
Road and Bridge Maintenance and Improvements	0	0
Zoning	0	0
<i>Total Restricted</i>	<u>200,000</u>	<u>200,000</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>\$200,000</u>	<u>\$200,000</u>