

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**  
**All Governmental Fund Types**  
For the Year Ended December 31, 2015

UAN v2016.1

	General	Special Revenue	Debt Service	Capitol Projects	Permanent	Totals (Memorandum Only)
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$35,113	\$729,485	\$0	\$0	\$0	\$764,598
Charges for Services	0	80,253	0	0	0	80,253
Licenses, Permits and Fees	0	21,421	0	0	0	21,421
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	42,212	204,941	0	0	0	247,153
Special Assessments	0	0	0	0	0	0
Earnings on Investments	3,318	3,318	0	0	0	6,636
Miscellaneous	8	14,718	0	0	0	14,726
<i>Total Cash Receipts</i>	<u>80,651</u>	<u>1,054,136</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,134,787</u>
<b>Cash Disbursements</b>						
Current:						
General Government	56,911	3,214	0	0	0	60,125
Public Safety	0	321,343	0	0	0	321,343
Public Works	0	437,329	0	0	0	437,329
Health	13,061	0	0	0	0	13,061
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	36,074	0	0	0	36,074
Debt Service:						
Principal Retirement	0	15,090	0	0	0	15,090
Interest and Fiscal Charges	0	430	0	0	0	430
<i>Total Cash Disbursements</i>	<u>69,972</u>	<u>813,480</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>883,452</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>10,679</u>	<u>240,656</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>251,335</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	1,144	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
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

UAN v2016.1

	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Permanent</b>	<b>Totals (Memorandum Only)</b>
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	1,144	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>	10,679	241,800	0	0	0	252,479
<i>Fund Cash Balances, January 1</i>	293,731	1,881,838	0	200,000	0	2,375,569
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	0	2,123,638	0	200,000	0	2,323,638
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	304,410	0	0	0	0	304,410
<i>Fund Cash Balances, December 31</i>	<u>\$304,410</u>	<u>\$2,123,638</u>	<u>\$0</u>	<u>\$200,000</u>	<u>\$0</u>	<u>\$2,628,048</u>

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

For the Year Ended December 31, 2015

UAN v2016.1

	<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>	\$10,679	\$241,800	\$0	\$0	\$0	\$252,479
<i>Fund Cash Balances, January 1</i>	293,731	1,881,838	0	200,000	0	2,375,569
<i>Fund Cash Balances, December 31</i>	<u>\$304,410</u>	<u>\$2,123,638</u>	<u>\$0</u>	<u>\$200,000</u>	<u>\$0</u>	<u>\$2,628,048</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	\$605,849	\$0	\$200,000	\$0	\$805,849
Road and Bridge Maintenance and Improvements	0	1,509,847	0	0	0	1,509,847
Zoning	0	7,942	0	0	0	7,942
<i>Total Restricted</i>	<u>0</u>	<u>2,123,638</u>	<u>0</u>	<u>200,000</u>	<u>0</u>	<u>2,323,638</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>304,410</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>304,410</u>
<i>Total Fund Cash Balances, December 31</i>	<u>\$304,410</u>	<u>\$2,123,638</u>	<u>\$0</u>	<u>\$200,000</u>	<u>\$0</u>	<u>\$2,628,048</u>