

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

For the Year Ended December 31, 2016

UAN v2017.1

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Cash Receipts						
Property and Other Local Taxes	\$35,838	\$743,273	\$0	\$0	\$0	\$779,111
Charges for Services	0	73,447	0	0	0	73,447
Licenses, Permits and Fees	0	4,125	0	0	0	4,125
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	37,416	217,035	0	0	0	254,451
Special Assessments	0	0	0	0	0	0
Earnings on Investments	3,508	3,507	0	0	0	7,015
Miscellaneous	18	5,440	0	0	0	5,458
<i>Total Cash Receipts</i>	<u>76,780</u>	<u>1,046,827</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,123,607</u>
Cash Disbursements						
Current:						
General Government	51,568	3,534	0	0	0	55,102
Public Safety	0	303,630	0	14,910	0	318,540
Public Works	0	413,943	0	0	0	413,943
Health	13,501	0	0	0	0	13,501
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	20,706	27,076	0	0	0	47,782
Debt Service:						
Principal Retirement	0	4,648	0	0	0	4,648
Interest and Fiscal Charges	0	59	0	0	0	59
<i>Total Cash Disbursements</i>	<u>85,775</u>	<u>752,890</u>	<u>0</u>	<u>14,910</u>	<u>0</u>	<u>853,575</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(8,995)</u>	<u>293,937</u>	<u>0</u>	<u>(14,910)</u>	<u>0</u>	<u>270,032</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	5,300	0	0	0	5,300
Transfers In	0	0	0	236,739	0	236,739
Transfers Out	0	(236,739)	0	0	0	(236,739)
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.

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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	(231,439)	0	236,739	0	5,300
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	(8,995)	62,498	0	221,829	0	275,332
<i>Fund Cash Balances, January 1</i>	304,410	2,123,638	0	200,000	0	2,628,048
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	0	2,186,136	0	421,829	0	2,607,965
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	295,415	0	0	0	0	295,415
<i>Fund Cash Balances, December 31</i>	<u>\$295,415</u>	<u>\$2,186,136</u>	<u>\$0</u>	<u>\$421,829</u>	<u>\$0</u>	<u>\$2,903,380</u>

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For the Year Ended December 31, 2016

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	<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>	(\$8,995)	\$62,498	\$0	\$221,829	\$0	\$275,332
<i>Fund Cash Balances, January 1</i>	304,410	2,123,638	0	200,000	0	2,628,048
<i>Fund Cash Balances, December 31</i>	<u>\$295,415</u>	<u>\$2,186,136</u>	<u>\$0</u>	<u>\$421,829</u>	<u>\$0</u>	<u>\$2,903,380</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:						
Fire Operations	\$0	\$515,898	\$0	\$421,829	\$0	\$937,727
Road and Bridge Maintenance and Improvements	0	1,661,705	0	0	0	1,661,705
Zoning	0	8,533	0	0	0	8,533
<i>Total Restricted</i>	<u>0</u>	<u>2,186,136</u>	<u>0</u>	<u>421,829</u>	<u>0</u>	<u>2,607,965</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>295,415</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>295,415</u>
<i>Total Fund Cash Balances, December 31</i>	<u>\$295,415</u>	<u>\$2,186,136</u>	<u>\$0</u>	<u>\$421,829</u>	<u>\$0</u>	<u>\$2,903,380</u>