

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

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>CEMETERY</b>	<b>SPECIAL LEVY</b>	<b>FIRE &amp; RSC AMBULANCE EMS SERV</b>
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$0	\$0	\$57,653	\$0	\$75,334	\$0
Charges for Services	0	0	0	0	0	27,616
Licenses, Permits and Fees	0	0	0	24,399	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	15,592	87,506	14,938	0	4,051	0
Special Assessments	0	0	0	0	0	0
Earnings on Investments	3	5	0	0	0	0
Miscellaneous	41	295	1,378	11,080	4,523	0
<i>Total Cash Receipts</i>	<u>15,636</u>	<u>87,806</u>	<u>73,969</u>	<u>35,479</u>	<u>83,908</u>	<u>27,616</u>
<b>Cash Disbursements</b>						
Current:						
General Government	0	0	0	0	2,097	0
Public Safety	0	0	0	0	49,317	22,712
Public Works	14,444	84,334	64,120	0	0	0
Health	0	0	0	24,509	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	5,000	15,597	8,000	18,889	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>14,444</u>	<u>89,334</u>	<u>79,717</u>	<u>32,509</u>	<u>70,303</u>	<u>22,712</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>1,192</u>	<u>(1,528)</u>	<u>(5,748)</u>	<u>2,970</u>	<u>13,605</u>	<u>4,904</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	0	5,000	0	0	0
Transfers Out	0	0	0	0	0	0
Advances In	0	5,000	20,000	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)**

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>CEMETERY</b>	<b>SPECIAL LEVY</b>	<b>FIRE &amp; RSC AMBULANCE EMS SERV</b>
Advances Out	0	(5,000)	(20,000)	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	5,000	0	0	0
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	1,192	(1,528)	(748)	2,970	13,605	4,904
<i>Fund Cash Balances, January 1</i>	1,291	6,737	1,681	22,562	22,565	9,050
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	2,483	5,209	933	25,532	36,170	13,954
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>	<b>\$2,483</b>	<b>\$5,209</b>	<b>\$933</b>	<b>\$25,532</b>	<b>\$36,170</b>	<b>\$13,954</b>

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

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>CEMETERY</b>	<b>SPECIAL LEVY</b>	<b>FIRE &amp; RSC AMBULANCE EMS SERV</b>
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	\$1,192	(\$1,528)	(\$748)	\$2,970	\$13,605	\$4,904
<i>Fund Cash Balances, January 1</i>	1,291	6,737	1,681	22,562	22,565	9,050
<i>Fund Cash Balances, December 31</i>	<u>\$2,483</u>	<u>\$5,209</u>	<u>\$933</u>	<u>\$25,532</u>	<u>\$36,170</u>	<u>\$13,954</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	\$0	\$0	\$25,532	\$0	\$0
Debt Service	0	0	0	0	0	0
Emergency Medical Services	0	0	0	0	0	13,954
Fire Operations & emergency medical services	0	0	0	0	36,170	0
Road and Bridge Maintenance and Improvements	2,483	5,209	933	0	0	0
STREET LIGHTING	0	0	0	0	0	0
<i>Total Restricted</i>	<u>2,483</u>	<u>5,209</u>	<u>933</u>	<u>25,532</u>	<u>36,170</u>	<u>13,954</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>\$2,483</u>	<u>\$5,209</u>	<u>\$933</u>	<u>\$25,532</u>	<u>\$36,170</u>	<u>\$13,954</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2015

	<b>STREET LIGHTING</b>	<b>MISC SPECIAL REVENUE</b>	<b>SPECIAL REVENUE TOTAL</b>
<b>Cash Receipts</b>			
Property and Other Local Taxes	\$0	\$0	\$132,987
Charges for Services	0	0	27,616
Licenses, Permits and Fees	0	0	24,399
Fines and Forfeitures	0	0	0
Intergovernmental	0	0	122,087
Special Assessments	11,265	0	11,265
Earnings on Investments	0	0	8
Miscellaneous	0	0	17,317
<i>Total Cash Receipts</i>	<u>11,265</u>	<u>0</u>	<u>335,679</u>
<b>Cash Disbursements</b>			
Current:			
General Government	0	0	2,097
Public Safety	0	0	72,029
Public Works	11,821	0	174,719
Health	0	0	24,509
Human Services	0	0	0
Conservation-Recreation	0	0	0
Other	0	0	0
Capital Outlay	0	0	47,486
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Cash Disbursements</i>	<u>11,821</u>	<u>0</u>	<u>320,840</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(556)</u>	<u>0</u>	<u>14,839</u>
<b>Other Financing Receipts (Disbursements)</b>			
Sale of Bonds	0	0	0
Sale of Notes	0	0	0
Other Debt Proceeds	0	0	0
Premium and Accrued Interest on Debt	0	0	0
Discount on Debt	0	0	0
Sale of Capital Assets	0	0	0
Transfers In	0	0	5,000
Transfers Out	0	0	0
Advances In	5,000	0	30,000

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

All Special Revenue Funds

For the Year Ended December 31, 2015

	<b>STREET LIGHTING</b>	<b>MISC SPECIAL REVENUE</b>	<b>SPECIAL REVENUE TOTAL</b>
Advances Out	(5,000)	0	(30,000)
Other Financing Sources	0	0	0
Other Financing Uses	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>5,000</u>
Special Item	0	0	0
Extraordinary Item	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(556)</u>	<u>0</u>	<u>19,839</u>
<i>Fund Cash Balances, January 1</i>	<u>1,315</u>	<u>0</u>	<u>65,201</u>
<b>Fund Cash Balances, December 31</b>			
Nonspendable	0	0	0
Restricted	759	0	85,040
Committed	0	0	0
Assigned	0	0	0
Unassigned (Deficit)	0	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$759</u>	<u>\$0</u>	<u>\$85,040</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2015

	<b>STREET LIGHTING</b>	<b>MISC SPECIAL REVENUE</b>	<b>SPECIAL REVENUE TOTAL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>			
<i>Net Change in Fund Cash Balances</i>	(\$556)	\$0	\$19,839
<i>Fund Cash Balances, January 1</i>	1,315	0	65,201
<i>Fund Cash Balances, December 31</i>	<u>\$759</u>	<u>\$0</u>	<u>\$85,040</u>
<b>Fund Balances</b>			
Amounts identified as:			
Nonspendable			
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:			
Cemetery	\$0	\$0	\$25,532
Debt Service	0	0	0
Emergency Medical Services	0	0	13,954
Fire Operations & emergency medical services	0	0	36,170
Road and Bridge Maintenance and Improvements	0	0	8,625
STREET LIGHTING	759	0	759
<i>Total Restricted</i>	<u>759</u>	<u>0</u>	<u>85,040</u>
Committed to:			
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:			
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Unassigned</i>	0	0	0
<i>Total Fund Cash Balances, December 31</i>	<u>\$759</u>	<u>\$0</u>	<u>\$85,040</u>

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

All Debt Service Funds

For the Year Ended December 31, 2015

	<b>GENERAL BOND(NOTE) RETIREMENT</b>	<b>DEBT SERVICE TOTAL</b>
<b>Cash Receipts</b>		
Property and Other Local Taxes	\$59,421	\$59,421
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>59,421</u>	<u>59,421</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	47,389	47,389
Interest and Fiscal Charges	12,032	12,032
<i>Total Cash Disbursements</i>	<u>59,421</u>	<u>59,421</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)**

All Debt Service Funds

For the Year Ended December 31, 2015

	<b>GENERAL BOND(NOTE) RETIREMENT</b>	<b>DEBT SERVICE TOTAL</b>
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>
<b>Fund Cash Balances, December 31</b>		
Nonspendable	0	0
Restricted	0	0
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>



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

All Debt Service Funds

For the Year Ended December 31, 2015

	<b>GENERAL BOND(NOTE) RETIREMENT</b>	<b>DEBT SERVICE 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>	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>
<b>Fund Balances</b>		
Amounts identified as:		
Nonspendable		
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
Cemetery	\$0	\$0
Debt Service	0	0
Emergency Medical Services	0	0
Fire Operations & emergency medical services	0	0
Road and Bridge Maintenance and Improvements	0	0
STREET LIGHTING	0	0
<i>Total Restricted</i>	<u>0</u>	<u>0</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>\$0</u>	<u>\$0</u>

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

All Capital Projects Funds

For the Year Ended December 31, 2015

	<b>PUBLIC WORKS PROJECTS</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)**

All Capital Projects Funds

For the Year Ended December 31, 2015

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

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

All Capital Projects Funds

For the Year Ended December 31, 2015

	<b>PUBLIC WORKS PROJECTS</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>	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>
<b>Fund Balances</b>		
Amounts identified as:		
Nonspendable		
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
Cemetery	\$0	\$0
Debt Service	0	0
Emergency Medical Services	0	0
Fire Operations & emergency medical services	0	0
Road and Bridge Maintenance and Improvements	0	0
STREET LIGHTING	0	0
<i>Total Restricted</i>	<u>0</u>	<u>0</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>\$0</u>	<u>\$0</u>

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

All Permanent Funds

For the Year Ended December 31, 2015

	<u>PERMANENT</u>	<u>PERMANENT TOTAL</u>
<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	3	3
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>3</u>	<u>3</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>3</u>	<u>3</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)**

All Permanent Funds

For the Year Ended December 31, 2015

	<u>PERMANENT</u>	<u>PERMANENT TOTAL</u>
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>3</u>	<u>3</u>
<i>Fund Cash Balances, January 1</i>	<u>8,472</u>	<u>8,472</u>
<b>Fund Cash Balances, December 31</b>		
Nonspendable	0	0
Restricted	8,475	8,475
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$8,475</u></u>	<u><u>\$8,475</u></u>

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

All Permanent Funds

For the Year Ended December 31, 2015

	<u>PERMANENT</u>	<u>PERMANENT TOTAL</u>
<b>GASB 54 Worksheet/Note Disclosure</b>		
<i>Net Change in Fund Cash Balances</i>	\$3	\$3
<i>Fund Cash Balances, January 1</i>	8,472	8,472
<i>Fund Cash Balances, December 31</i>	<u>\$8,475</u>	<u>\$8,475</u>
<b>Fund Balances</b>		
Amounts identified as:		
Nonspendable		
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
Cemetery	\$8,475	\$8,475
Debt Service	0	0
Emergency Medical Services	0	0
Fire Operations & emergency medical services	0	0
Road and Bridge Maintenance and Improvements	0	0
STREET LIGHTING	0	0
<i>Total Restricted</i>	<u>8,475</u>	<u>8,475</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>\$8,475</u>	<u>\$8,475</u>