

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>
Cash Receipts						
Property and Other Local Taxes	\$279,535	\$4,524,888	\$0	\$0	\$0	\$4,804,423
Charges for Services	0	157,418	0	0	0	157,418
Licenses, Permits and Fees	78,037	33,545	0	0	0	111,582
Fines and Forfeitures	10,761	1,048	0	0	0	11,809
Intergovernmental	97,004	877,378	0	1,417,536	0	2,391,918
Special Assessments	0	0	0	0	0	0
Earnings on Investments	6,383	378	0	353	0	7,114
Miscellaneous	14,298	379,138	0	0	0	393,436
<i>Total Cash Receipts</i>	<u>486,018</u>	<u>5,973,793</u>	<u>0</u>	<u>1,417,889</u>	<u>0</u>	<u>7,877,700</u>
Cash Disbursements						
Current:						
General Government	438,885	72,839	0	0	0	511,724
Public Safety	0	4,528,476	0	0	0	4,528,476
Public Works	0	1,226,247	0	309,615	0	1,535,862
Health	30,371	0	0	0	0	30,371
Human Services	0	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0	0
Other	0	217	0	0	0	217
Capital Outlay	0	99,617	0	1,131,496	0	1,231,113
Debt Service:						
Principal Retirement	0	0	280,000	0	0	280,000
Interest and Fiscal Charges	0	0	61,575	0	0	61,575
<i>Total Cash Disbursements</i>	<u>469,256</u>	<u>5,927,396</u>	<u>341,575</u>	<u>1,441,111</u>	<u>0</u>	<u>8,179,338</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>16,762</u>	<u>46,397</u>	<u>(341,575)</u>	<u>(23,222)</u>	<u>0</u>	<u>(301,638)</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	433	46,453	0	0	0	46,886
Transfers In	0	0	341,575	0	0	341,575
Transfers Out	0	(341,576)	0	0	0	(341,576)
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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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	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>433</u>	<u>(295,123)</u>	<u>341,575</u>	<u>0</u>	<u>0</u>	<u>46,885</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>17,195</u>	<u>(248,726)</u>	<u>0</u>	<u>(23,222)</u>	<u>0</u>	<u>(254,753)</u>
<i>Fund Cash Balances, January 1</i>	<u>246,640</u>	<u>2,161,385</u>	<u>0</u>	<u>23,222</u>	<u>0</u>	<u>2,431,247</u>
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	0	1,856,318	0	0	0	1,856,318
Committed	0	56,341	0	0	0	56,341
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	263,835	0	0	0	0	263,835
<i>Fund Cash Balances, December 31</i>	<u><u>\$263,835</u></u>	<u><u>\$1,912,659</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$2,176,494</u></u>

**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	Capital Projects	Permanent	Totals (Memorandum Only)
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	\$17,195	(\$248,726)	\$0	(\$23,222)	\$0	(\$254,753)
<i>Fund Cash Balances, January 1</i>	246,640	2,161,385	0	23,222	0	2,431,247
<i>Fund Cash Balances, December 31</i>	<u>\$263,835</u>	<u>\$1,912,659</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,176,494</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:						
Clyo Road Project	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	0	0	0	0	0	0
Drug and Alcohol Education and Enforcement	0	8,883	0	0	0	8,883
Fire Operations	0	485,221	0	0	0	485,221
Police Operations	0	912,412	0	0	0	912,412
Road and Bridge Maintenance and Improvements	0	449,802	0	0	0	449,802
<i>Total Restricted</i>	<u>0</u>	<u>1,856,318</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,856,318</u>
Committed to:						
EMS Ambulance Services	0	54,001	0	0	0	54,001
Open Space	0	0	0	0	0	0
Township Zoning	0	2,340	0	0	0	2,340
<i>Total Committed</i>	<u>0</u>	<u>56,341</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>56,341</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>	263,835	0	0	0	0	263,835
<i>Total Fund Cash Balances, December 31</i>	<u>\$263,835</u>	<u>\$1,912,659</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,176,494</u>