

**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>POLICE DISTRICT</b>	<b>FIRE DISTRICT</b>	<b>DRUG LAW EN- FORCEMENT</b>
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$0	\$0	\$553,114	\$2,048,068	\$4,893,524	\$0
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	85,640	3,949	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	33,487	153,954	37,394	134,978	301,017	0
Special Assessments	0	0	0	0	0	0
Earnings on Investments	253	306	0	0	0	0
Miscellaneous	0	311	541	36,691	106,364	0
<i>Total Cash Receipts</i>	<u>33,740</u>	<u>154,571</u>	<u>591,049</u>	<u>2,305,377</u>	<u>5,304,854</u>	<u>0</u>
<b>Cash Disbursements</b>						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	2,129,600	5,777,623	0
Public Works	22,315	175,893	586,813	0	0	0
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	18,165	130,496	15,110	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>22,315</u>	<u>175,893</u>	<u>604,978</u>	<u>2,260,096</u>	<u>5,792,733</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>11,425</u>	<u>(21,322)</u>	<u>(13,929)</u>	<u>45,281</u>	<u>(487,879)</u>	<u>0</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	1,189	21,175	31,505	0
Transfers Out	0	0	0	0	0	0
Advances In	0	0	0	0	0	0

**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>POLICE DISTRICT</b>	<b>FIRE DISTRICT</b>	<b>DRUG LAW EN- FORCEMENT</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	1,189	21,175	31,505	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>	11,425	(21,322)	(12,740)	66,456	(456,374)	0
<i>Fund Cash Balances, January 1</i>	37,936	88,843	229,920	3,580,909	6,304,821	5,032
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	49,361	67,521	217,180	3,647,365	5,848,447	5,032
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>\$49,361</b>	<b>\$67,521</b>	<b>\$217,180</b>	<b>\$3,647,365</b>	<b>\$5,848,447</b>	<b>\$5,032</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>POLICE DISTRICT</b>	<b>FIRE DISTRICT</b>	<b>DRUG LAW EN- FORCEMENT</b>
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	\$11,425	(\$21,322)	(\$12,740)	\$66,456	(\$456,374)	\$0
<i>Fund Cash Balances, January 1</i>	37,936	88,843	229,920	3,580,909	6,304,821	5,032
<i>Fund Cash Balances, December 31</i>	<u>\$49,361</u>	<u>\$67,521</u>	<u>\$217,180</u>	<u>\$3,647,365</u>	<u>\$5,848,447</u>	<u>\$5,032</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:						
computer upgrades	\$0	\$0	\$0	\$0	\$0	\$0
Drug and Alcohol Education and Enforcement	0	0	0	0	0	5,032
Emergency Medical Services	0	0	0	0	0	0
employee vending machine	0	0	0	0	0	0
Fire Operations	0	0	0	0	5,848,447	0
park enhancements	0	0	0	0	0	0
police education	0	0	0	0	0	0
Police Operations	0	0	0	3,647,365	0	0
Recreation Programs	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	49,361	67,521	217,180	0	0	0
Street Lighting Districts	0	0	0	0	0	0
<i>Total Restricted</i>	<u>49,361</u>	<u>67,521</u>	<u>217,180</u>	<u>3,647,365</u>	<u>5,848,447</u>	<u>5,032</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>\$49,361</u>	<u>\$67,521</u>	<u>\$217,180</u>	<u>\$3,647,365</u>	<u>\$5,848,447</u>	<u>\$5,032</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>PERMISSIVE MOTOR VEH LICENSE</b>	<b>LAW EN- FORCEMENT TRUST</b>	<b>ENFORCE- MENT AND EDUCATION</b>	<b>FIRE &amp; RSC AMBULANCE EMS SERV</b>	<b>LIGHTING</b>	<b>NORTH BUNNELL HILL</b>
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$128,041	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	579,019	0	0
Licenses, Permits and Fees	0	0	0	0	0	0
Fines and Forfeitures	0	0	255	0	0	0
Intergovernmental	26,371	0	0	1,316	0	0
Special Assessments	0	0	0	0	182,863	0
Earnings on Investments	1,366	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
<i>Total Cash Receipts</i>	<u>155,778</u>	<u>0</u>	<u>255</u>	<u>580,335</u>	<u>182,863</u>	<u>0</u>
<b>Cash Disbursements</b>						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	0	6,000	397,079	0	0
Public Works	134,238	0	0	0	167,418	0
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	0	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>134,238</u>	<u>0</u>	<u>6,000</u>	<u>397,079</u>	<u>167,418</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>21,540</u>	<u>0</u>	<u>(5,745)</u>	<u>183,256</u>	<u>15,445</u>	<u>0</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	0	0	0	3,950
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)**

All Special Revenue Funds

For the Year Ended December 31, 2015

	<b>PERMISSIVE MOTOR VEH LICENSE</b>	<b>LAW EN- FORCEMENT TRUST</b>	<b>ENFORCE- MENT AND EDUCATION</b>	<b>FIRE &amp; RSC AMBULANCE EMS SERV</b>	<b>LIGHTING</b>	<b>NORTH BUNNELL HILL</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>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,950</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>	21,540	0	(5,745)	183,256	15,445	3,950
<i>Fund Cash Balances, January 1</i>	<u>178,789</u>	<u>24,550</u>	<u>6,054</u>	<u>783,707</u>	<u>54,017</u>	<u>(3,950)</u>
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	200,329	24,550	309	966,963	69,462	0
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>\$200,329</u>	<u>\$24,550</u>	<u>\$309</u>	<u>\$966,963</u>	<u>\$69,462</u>	<u>\$0</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>PERMISSIVE MOTOR VEH LICENSE</b>	<b>LAW EN- FORCEMENT TRUST</b>	<b>ENFORCE- MENT AND EDUCATION</b>	<b>FIRE &amp; RSC AMBULANCE EMS SERV</b>	<b>LIGHTING</b>	<b>NORTH BUNNELL HILL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	\$21,540	\$0	(\$5,745)	\$183,256	\$15,445	\$3,950
<i>Fund Cash Balances, January 1</i>	178,789	24,550	6,054	783,707	54,017	(3,950)
<i>Fund Cash Balances, December 31</i>	<u>\$200,329</u>	<u>\$24,550</u>	<u>\$309</u>	<u>\$966,963</u>	<u>\$69,462</u>	<u>\$0</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:						
computer upgrades	\$0	\$0	\$0	\$0	\$0	\$0
Drug and Alcohol Education and Enforcement	0	0	0	0	0	0
Emergency Medical Services	0	0	0	966,963	0	0
employee vending machine	0	0	0	0	0	0
Fire Operations	0	0	0	0	0	0
park enhancements	0	0	0	0	0	0
police education	0	0	0	0	0	0
Police Operations	0	24,550	309	0	0	0
Recreation Programs	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	200,329	0	0	0	0	0
Street Lighting Districts	0	0	0	0	69,462	0
<i>Total Restricted</i>	<u>200,329</u>	<u>24,550</u>	<u>309</u>	<u>966,963</u>	<u>69,462</u>	<u>0</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>\$200,329</u>	<u>\$24,550</u>	<u>\$309</u>	<u>\$966,963</u>	<u>\$69,462</u>	<u>\$0</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>MISC SPECIAL REVENUE</b>	<b>VENDING</b>	<b>14CF</b>	<b>MISC SPECIAL REVENUE</b>	<b>MISC SPECIAL REVENUE</b>	<b>MISC SPECIAL REVENUE</b>
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Special Assessments	0	0	0	0	0	0
Earnings on Investments	0	0	0	0	0	0
Miscellaneous	0	1,354	0	0	25,000	20,500
<i>Total Cash Receipts</i>	<u>0</u>	<u>1,354</u>	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>20,500</u>
<b>Cash Disbursements</b>						
Current:						
General Government	0	932	0	0	0	0
Public Safety	0	0	0	0	14,013	52,750
Public Works	0	0	0	0	0	0
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	0	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>0</u>	<u>932</u>	<u>0</u>	<u>0</u>	<u>14,013</u>	<u>52,750</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>422</u>	<u>0</u>	<u>0</u>	<u>10,987</u>	<u>(32,250)</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	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)**

All Special Revenue Funds

For the Year Ended December 31, 2015

	MISC SPECIAL REVENUE	VENDING	14CF	MISC SPECIAL REVENUE	MISC SPECIAL REVENUE	MISC SPECIAL REVENUE
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>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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>0</u>	<u>422</u>	<u>0</u>	<u>0</u>	<u>10,987</u>	<u>(32,250)</u>
<i>Fund Cash Balances, January 1</i>	<u>1,533</u>	<u>1,630</u>	<u>0</u>	<u>0</u>	<u>19,750</u>	<u>32,250</u>
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	1,533	2,052	0	0	30,737	0
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><u>\$1,533</u></u>	<u><u>\$2,052</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$30,737</u></u>	<u><u>\$0</u></u>



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

All Special Revenue Funds

For the Year Ended December 31, 2015

	MISC SPECIAL REVENUE	VENDING	14CF	MISC SPECIAL REVENUE	MISC SPECIAL REVENUE	MISC SPECIAL REVENUE
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	\$0	\$422	\$0	\$0	\$10,987	(\$32,250)
<i>Fund Cash Balances, January 1</i>	1,533	1,630	0	0	19,750	32,250
<i>Fund Cash Balances, December 31</i>	<u>\$1,533</u>	<u>\$2,052</u>	<u>\$0</u>	<u>\$0</u>	<u>\$30,737</u>	<u>\$0</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:						
computer upgrades	\$0	\$0	\$0	\$0	\$0	\$0
Drug and Alcohol Education and Enforcement	0	0	0	0	0	0
Emergency Medical Services	0	0	0	0	0	0
employee vending machine	0	2,052	0	0	0	0
Fire Operations	0	0	0	0	0	0
park enhancements	0	0	0	0	0	0
police education	0	0	0	0	0	0
Police Operations	0	0	0	0	30,737	0
Recreation Programs	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	1,533	0	0	0	0	0
Street Lighting Districts	0	0	0	0	0	0
<i>Total Restricted</i>	<u>1,533</u>	<u>2,052</u>	<u>0</u>	<u>0</u>	<u>30,737</u>	<u>0</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>\$1,533</u>	<u>\$2,052</u>	<u>\$0</u>	<u>\$0</u>	<u>\$30,737</u>	<u>\$0</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2015

	FIRE GRANT	MISC SPECIAL REVENUE	MISC SPECIAL REVENUE	POLICE GRA NT GRANT	HOFFMANN RESERVE	FEMA ASSISTANCE TO
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	0	2,500	0	0	0	80,264
Special Assessments	0	0	0	0	0	0
Earnings on Investments	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
<i>Total Cash Receipts</i>	<u>0</u>	<u>2,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>80,264</u>
<b>Cash Disbursements</b>						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	2,694	0	0	0	86,242
Public Works	0	0	0	0	0	0
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	0	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>0</u>	<u>2,694</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>86,242</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>(194)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(5,978)</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	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)**

All Special Revenue Funds

For the Year Ended December 31, 2015

	<b>FIRE GRANT</b>	<b>MISC SPECIAL REVENUE</b>	<b>MISC SPECIAL REVENUE</b>	<b>POLICE GRA NT GRANT</b>	<b>HOFFMANN RESERVE</b>	<b>FEMA ASSISTANCE TO</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>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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>0</u>	<u>(194)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(5,978)</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>3,632</u>	<u>8,433</u>	<u>0</u>	<u>2,720</u>	<u>5,978</u>
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	0	3,438	8,433	0	2,720	0
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>\$0</u>	<u>\$3,438</u>	<u>\$8,433</u>	<u>\$0</u>	<u>\$2,720</u>	<u>\$0</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2015

	<u>FIRE GRANT</u>	<u>MISC SPECIAL REVENUE</u>	<u>MISC SPECIAL REVENUE</u>	<u>POLICE GRA NT GRANT</u>	<u>HOFFMANN RESERVE</u>	<u>FEMA ASSISTANCE TO</u>
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	\$0	(\$194)	\$0	\$0	\$0	(\$5,978)
<i>Fund Cash Balances, January 1</i>	0	3,632	8,433	0	2,720	5,978
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$3,438</u>	<u>\$8,433</u>	<u>\$0</u>	<u>\$2,720</u>	<u>\$0</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:						
computer upgrades	\$0	\$0	\$0	\$0	\$0	\$0
Drug and Alcohol Education and Enforcement	0	0	0	0	0	0
Emergency Medical Services	0	3,438	0	0	0	0
employee vending machine	0	0	0	0	0	0
Fire Operations	0	0	0	0	0	0
park enhancements	0	0	0	0	2,720	0
police education	0	0	0	0	0	0
Police Operations	0	0	0	0	0	0
Recreation Programs	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	0	0	8,433	0	0	0
Street Lighting Districts	0	0	0	0	0	0
<i>Total Restricted</i>	<u>0</u>	<u>3,438</u>	<u>8,433</u>	<u>0</u>	<u>2,720</u>	<u>0</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>\$0</u>	<u>\$3,438</u>	<u>\$8,433</u>	<u>\$0</u>	<u>\$2,720</u>	<u>\$0</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>FEMA SAFER</b>	<b>SPECIAL REVENUE TOTAL</b>
<b>Cash Receipts</b>		
Property and Other Local Taxes	\$0	\$7,622,747
Charges for Services	0	579,019
Licenses, Permits and Fees	0	89,589
Fines and Forfeitures	0	255
Intergovernmental	0	771,281
Special Assessments	0	182,863
Earnings on Investments	0	1,925
Miscellaneous	0	190,761
<i>Total Cash Receipts</i>	<u>0</u>	<u>9,438,440</u>
<b>Cash Disbursements</b>		
Current:		
General Government	0	932
Public Safety	0	8,466,001
Public Works	0	1,086,677
Health	0	0
Human Services	0	0
Conservation-Recreation	0	0
Other	0	0
Capital Outlay	0	163,771
Debt Service:		
Principal Retirement	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>0</u>	<u>9,717,381</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>(278,941)</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	57,819
Transfers Out	0	0
Advances In	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>FEMA SAFER</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>	<u>0</u>	<u>57,819</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>(221,122)</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>11,366,554</u>
<b>Fund Cash Balances, December 31</b>		
Nonspendable	0	0
Restricted	0	11,145,432
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$11,145,432</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>FEMA SAFER</b>	<b>SPECIAL REVENUE TOTAL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>		
<i>Net Change in Fund Cash Balances</i>	\$0	(\$221,122)
<i>Fund Cash Balances, January 1</i>	0	11,366,554
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$11,145,432</u>
<b>Fund Balances</b>		
Amounts identified as:		
Nonspendable		
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
computer upgrades	\$0	\$0
Drug and Alcohol Education and Enforcement	0	5,032
Emergency Medical Services	0	970,401
employee vending machine	0	2,052
Fire Operations	0	5,848,447
park enhancements	0	2,720
police education	0	0
Police Operations	0	3,702,961
Recreation Programs	0	0
Road and Bridge Maintenance and Improvements	0	544,357
Street Lighting Districts	0	69,462
<i>Total Restricted</i>	<u>0</u>	<u>11,145,432</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>\$11,145,432</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>MISC CAPITAL 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>	0	0
<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>	0	0
<i>Excess of Receipts Over (Under) Disbursements</i>	0	0
<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

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 Capital Projects Funds

For the Year Ended December 31, 2015

	<b>MISC CAPITAL 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>MISC CAPITAL 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:		
computer upgrades	\$0	\$0
Drug and Alcohol Education and Enforcement	0	0
Emergency Medical Services	0	0
employee vending machine	0	0
Fire Operations	0	0
park enhancements	0	0
police education	0	0
Police Operations	0	0
Recreation Programs	0	0
Road and Bridge Maintenance and Improvements	0	0
Street Lighting Districts	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><u>\$0</u></u>	<u><u>\$0</u></u>