

**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	Captial Projects	Permanent	Totals (Memorandum Only)
<b>Cash Receipts</b>						
Property and Other Taxes	\$11,421	\$12,932	\$0	\$0	\$0	\$24,353
Municipal Income Tax	65,564	0	0	0	0	65,564
Intergovernmental	12,286	32,029	0	0	0	44,315
Special Assessments	0	0	0	0	0	0
Charges for Services	0	65,743	0	0	0	65,743
Fines, Licenses and Permits	0	0	0	0	0	0
Earnings on Investments	326	64	0	0	0	390
Miscellaneous	2,791	8,437	0	509,121	0	520,349
<i>Total Cash Receipts</i>	<u>92,388</u>	<u>119,205</u>	<u>0</u>	<u>509,121</u>	<u>0</u>	<u>720,714</u>
<b>Cash Disbursements</b>						
Current:						
Security of Persons & Property	3,021	78,110	0	0	0	81,131
Public Health Services	1,900	1,070	0	0	0	2,970
Leisure Time Activities	0	0	0	0	0	0
Community Environment	3,500	0	0	0	0	3,500
Basic Utility Services	8,278	16,844	0	0	0	25,122
Transportation	0	10,522	0	0	0	10,522
General Government	48,541	1,352	0	0	0	49,893
Capital Outlay	22,092	61,424	0	509,121	0	592,637
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>87,332</u>	<u>169,322</u>	<u>0</u>	<u>509,121</u>	<u>0</u>	<u>765,775</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>5,056</u>	<u>(50,117)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(45,061)</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
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

	<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>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>	5,056	(50,117)	0	0	0	(45,061)
<i>Fund Cash Balances, January 1</i>	<u>93,635</u>	<u>202,295</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>295,930</u>
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	0	152,178	0	0	0	152,178
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	98,691	0	0	0	0	98,691
<i>Fund Cash Balances, December 31</i>	<u>\$98,691</u>	<u>\$152,178</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$250,869</u>

**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>
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	\$5,056	(\$50,117)	\$0	\$0	\$0	(\$45,061)
<i>Fund Cash Balances, January 1</i>	93,635	202,295	0	0	0	295,930
<i>Fund Cash Balances, December 31</i>	<u>\$98,691</u>	<u>\$152,178</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$250,869</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	\$1,830	\$0	\$0	\$0	\$1,830
Community Development	0	182	0	0	0	182
Fire Operations	0	91,042	0	0	0	91,042
Road Maintenance and Improvements	0	59,124	0	0	0	59,124
<i>Total Restricted</i>	<u>0</u>	<u>152,178</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>152,178</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>	98,691	0	0	0	0	98,691
<i>Total Fund Cash Balances, December 31</i>	<u>\$98,691</u>	<u>\$152,178</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$250,869</u>

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

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Agency</u>	<u>Investment Trust</u>	<u>Private Purpose Trust</u>	<u>Totals (Memorandum Only)</u>
<b>Operating Cash Receipts</b>						
Charges for Services	\$232,755	\$0	\$127,129	\$0	\$0	\$359,884
Fines, Licenses and Permits	0	0	0	0	0	0
Earnings on Investments (trust funds only)	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
<i>Total Operating Cash Receipts</i>	<u>232,755</u>	<u>0</u>	<u>127,129</u>	<u>0</u>	<u>0</u>	<u>359,884</u>
<b>Operating Cash Disbursements</b>						
Personal Services	6,093	0	0	0	0	6,093
Fringe Benefits	1,590	0	0	0	0	1,590
Contractual Services	62,374	0	125,000	0	0	187,374
Supplies and Materials	14,588	0	0	0	0	14,588
Claims	0	0	0	0	0	0
Other	5,800	0	0	0	0	5,800
<i>Total Operating Cash Disbursements</i>	<u>90,445</u>	<u>0</u>	<u>125,000</u>	<u>0</u>	<u>0</u>	<u>215,445</u>
<i>Operating Income (Loss)</i>	<u>142,310</u>	<u>0</u>	<u>2,129</u>	<u>0</u>	<u>0</u>	<u>144,439</u>
<b>Non-Operating Receipts (Disbursements)</b>						
Property and Other Local Taxes	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Special Assessments	0	0	0	0	0	0
Earnings on Investments (proprietary funds only)	0	0	0	0	0	0
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
Sale of Fixed Assets	0	0	0	0	0	0
Miscellaneous Receipts	767	0	0	0	0	767
Capital Outlay	(639)	0	0	0	0	(639)
Principal Retirement	(100,168)	0	0	0	0	(100,168)
Interest and Other Fiscal Charges	(27,995)	0	0	0	0	(27,995)
Discount on Debt	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 Non-Operating Receipts (Disbursements)</i>	<u>(128,035)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(128,035)</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	14,275	0	2,129	0	0	16,404

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 Proprietary and Fiduciary Fund Types**  
 For the Year Ended December 31, 2015

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Agency</u>	<u>Investment Trust</u>	<u>Private Purpose Trust</u>	<u>Totals (Memorandum Only)</u>
Capital Contributions	0	0	0	0	0	0
Special Item	0	0	0	0	0	0
Extraordinary Item	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
Advances Out	0	0	0	0	0	0
<i>Net Change in Fund Cash Balance</i>	<u>14,275</u>	<u>0</u>	<u>2,129</u>	<u>0</u>	<u>0</u>	<u>16,404</u>
<i>Fund Cash Balances, January 1</i>	<u>50,470</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,470</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$64,745</u></u>	<u><u>\$0</u></u>	<u><u>\$2,129</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$66,874</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

	<b>STREET CONST. MAINT.REP.</b>	<b>STATE HIGHWAY</b>	<b>CEMETERY</b>	<b>PARKS RECREATION</b>	<b>PERMISSIVE MOTOR VEH LICENSE</b>	<b>FIRE FUND</b>
<b>Cash Receipts</b>						
Property and Other Taxes	\$0	\$0	\$0	\$0	\$0	\$12,932
Municipal Income Tax	0	0	0	0	0	0
Intergovernmental	24,454	1,770	0	0	3,848	1,957
Special Assessments	0	0	0	0	0	0
Charges for Services	0	0	300	0	0	65,443
Fines, Licenses and Permits	0	0	0	0	0	0
Earnings on Investments	46	6	0	0	12	0
Miscellaneous	0	0	0	182	0	8,255
<i>Total Cash Receipts</i>	<u>24,500</u>	<u>1,776</u>	<u>300</u>	<u>182</u>	<u>3,860</u>	<u>88,587</u>
<b>Cash Disbursements</b>						
Current:						
Security of Persons & Property	0	0	0	0	0	78,110
Public Health Services	0	0	1,070	0	0	0
Leisure Time Activities	0	0	0	0	0	0
Community Environment	0	0	0	0	0	0
Basic Utility Services	1,311	0	0	0	0	15,533
Transportation	7,162	3,360	0	0	0	0
General Government	565	0	0	0	0	787
Capital Outlay	18,974	0	0	0	0	42,450
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>28,012</u>	<u>3,360</u>	<u>1,070</u>	<u>0</u>	<u>0</u>	<u>136,880</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(3,512)</u>	<u>(1,584)</u>	<u>(770)</u>	<u>182</u>	<u>3,860</u>	<u>(48,293)</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

**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 CONST. MAINT.REP.</b>	<b>STATE HIGHWAY</b>	<b>CEMETERY</b>	<b>PARKS RECREATION</b>	<b>PERMISSIVE MOTOR VEH LICENSE</b>	<b>FIRE FUND</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>(3,512)</u>	<u>(1,584)</u>	<u>(770)</u>	<u>182</u>	<u>3,860</u>	<u>(48,293)</u>
<i>Fund Cash Balances, January 1</i>	<u>43,932</u>	<u>6,084</u>	<u>2,600</u>	<u>0</u>	<u>10,344</u>	<u>139,335</u>
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	40,420	4,500	1,830	182	14,204	91,042
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>\$40,420</u>	<u>\$4,500</u>	<u>\$1,830</u>	<u>\$182</u>	<u>\$14,204</u>	<u>\$91,042</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 CONST. MAINT.REP.</b>	<b>STATE HIGHWAY</b>	<b>CEMETERY</b>	<b>PARKS RECREATION</b>	<b>PERMISSIVE MOTOR VEH LICENSE</b>	<b>FIRE FUND</b>
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	(\$3,512)	(\$1,584)	(\$770)	\$182	\$3,860	(\$48,293)
<i>Fund Cash Balances, January 1</i>	43,932	6,084	2,600	0	10,344	139,335
<i>Fund Cash Balances, December 31</i>	<u>\$40,420</u>	<u>\$4,500</u>	<u>\$1,830</u>	<u>\$182</u>	<u>\$14,204</u>	<u>\$91,042</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	\$1,830	\$0	\$0	\$0
Community Development	0	0	0	182	0	0
Fire Operations	0	0	0	0	0	91,042
Road Maintenance and Improvements	40,420	4,500	0	0	14,204	0
<i>Total Restricted</i>	<u>40,420</u>	<u>4,500</u>	<u>1,830</u>	<u>182</u>	<u>14,204</u>	<u>91,042</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>\$40,420</u>	<u>\$4,500</u>	<u>\$1,830</u>	<u>\$182</u>	<u>\$14,204</u>	<u>\$91,042</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>SPECIAL REVENUE TOTAL</b>
<b>Cash Receipts</b>	
Property and Other Taxes	\$12,932
Municipal Income Tax	0
Intergovernmental	32,029
Special Assessments	0
Charges for Services	65,743
Fines, Licenses and Permits	0
Earnings on Investments	64
Miscellaneous	8,437
<i>Total Cash Receipts</i>	<u>119,205</u>
<b>Cash Disbursements</b>	
Current:	
Security of Persons & Property	78,110
Public Health Services	1,070
Leisure Time Activities	0
Community Environment	0
Basic Utility Services	16,844
Transportation	10,522
General Government	1,352
Capital Outlay	61,424
Debt Service:	
Principal Retirement	0
Interest and Fiscal Charges	0
<i>Total Cash Disbursements</i>	<u>169,322</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(50,117)</u>
<b>Other Financing Receipts (Disbursements)</b>	
Sale of Bonds	0
Sale of Notes	0
Other Debt Proceeds	0
Premium and Accrued Interest on Debt	0
Discount on Debt	0
Sale of Capital Assets	0
Transfers In	0
Transfers Out	0
Advances In	0

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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>SPECIAL REVENUE TOTAL</b>
Advances Out	0
Other Financing Sources	0
Other Financing Uses	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>
Special Item	0
Extraordinary Item	0
<i>Net Change in Fund Cash Balances</i>	<u>(50,117)</u>
<i>Fund Cash Balances, January 1</i>	<u>202,295</u>
<b>Fund Cash Balances, December 31</b>	
Nonspendable	0
Restricted	152,178
Committed	0
Assigned	0
Unassigned (Deficit)	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$152,178</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

	<b>SPECIAL REVENUE TOTAL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>	
<i>Net Change in Fund Cash Balances</i>	(\$50,117)
<i>Fund Cash Balances, January 1</i>	202,295
<i>Fund Cash Balances, December 31</i>	<u>\$152,178</u>
<b>Fund Balances</b>	
Amounts identified as:	
Nonspendable	
<i>Total Nonspendable</i>	<u>0</u>
Restricted for:	
Cemetery	\$1,830
Community Development	182
Fire Operations	91,042
Road Maintenance and Improvements	59,124
<i>Total Restricted</i>	<u>152,178</u>
Committed to:	
<i>Total Committed</i>	<u>0</u>
Assigned to:	
<i>Total Assigned</i>	<u>0</u>
<i>Unassigned</i>	0
<i>Total Fund Cash Balances, December 31</i>	<u>\$152,178</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>Capital Water Project</b>	<b>CAPITAL PROJECTS TOTAL</b>
<b>Cash Receipts</b>		
Property and Other Taxes	\$0	\$0
Municipal Income Tax	0	0
Intergovernmental	0	0
Special Assessments	0	0
Charges for Services	0	0
Fines, Licenses and Permits	0	0
Earnings on Investments	0	0
Miscellaneous	509,121	509,121
<i>Total Cash Receipts</i>	<u>509,121</u>	<u>509,121</u>
<b>Cash Disbursements</b>		
Current:		
Security of Persons & Property	0	0
Public Health Services	0	0
Leisure Time Activities	0	0
Community Environment	0	0
Basic Utility Services	0	0
Transportation	0	0
General Government	0	0
Capital Outlay	509,121	509,121
Debt Service:		
Principal Retirement	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>509,121</u>	<u>509,121</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

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

All Capital Projects Funds

For the Year Ended December 31, 2015

	<b>Capital Water Project</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>Capital Water Project</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
Community Development	0	0
Fire Operations	0	0
Road Maintenance and Improvements	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 Enterprise Funds

For the Year Ended December 31, 2015

	<b>WATER OPERATING</b>	<b>UTILITY DEPOSIT FUND</b>	<b>ENTERPRISE TOTAL</b>
<b>Operating Cash Receipts</b>			
Charges for Services	\$226,680	\$6,075	\$232,755
Fines, Licenses and Permits	0	0	0
Earnings on Investments (trust funds only)	0	0	0
Miscellaneous	0	0	0
<i>Total Operating Cash Receipts</i>	<u>226,680</u>	<u>6,075</u>	<u>232,755</u>
<b>Operating Cash Disbursements</b>			
Personal Services	6,093	0	6,093
Fringe Benefits	1,590	0	1,590
Contractual Services	62,374	0	62,374
Supplies and Materials	14,588	0	14,588
Claims	0	0	0
Other	0	5,800	5,800
<i>Total Operating Cash Disbursements</i>	<u>84,645</u>	<u>5,800</u>	<u>90,445</u>
<i>Operating Income (Loss)</i>	<u>142,035</u>	<u>275</u>	<u>142,310</u>
<b>Non-Operating Receipts (Disbursements)</b>			
Property and Other Local Taxes	0	0	0
Intergovernmental	0	0	0
Special Assessments	0	0	0
Earnings on Investments (proprietary funds only)	0	0	0
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
Sale of Fixed Assets	0	0	0
Miscellaneous Receipts	767	0	767
Capital Outlay	(639)	0	(639)
Principal Retirement	(100,168)	0	(100,168)
Interest and Other Fiscal Charges	(27,995)	0	(27,995)
Discount on Debt	0	0	0
Other Financing Sources	0	0	0
Other Financing Uses	0	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(128,035)</u>	<u>0</u>	<u>(128,035)</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	<u>14,000</u>	<u>275</u>	<u>14,275</u>

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 Enterprise Funds

For the Year Ended December 31, 2015

	<b>WATER OPERATING</b>	<b>UTILITY DEPOSIT FUND</b>	<b>ENTERPRISE TOTAL</b>
Capital Contributions	0	0	0
Special Item	0	0	0
Extraordinary Item	0	0	0
Transfers In	0	0	0
Transfers Out	0	0	0
Advances In	0	0	0
Advances Out	0	0	0
<i>Net Change in Fund Cash Balance</i>	14,000	275	14,275
<i>Fund Cash Balances, January 1</i>	41,347	9,123	50,470
<i>Fund Cash Balances, December 31</i>	<u>\$55,347</u>	<u>\$9,398</u>	<u>\$64,745</u>

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

All Agency Funds

For the Year Ended December 31, 2015

	<b>SEWER AGENCY FUND(WCSD)</b>	<b>AGENCY TOTAL</b>
<b>Operating Cash Receipts</b>		
Charges for Services	\$127,129	\$127,129
Fines, Licenses and Permits	0	0
Earnings on Investments (trust funds only)	0	0
Miscellaneous	0	0
<i>Total Operating Cash Receipts</i>	<u>127,129</u>	<u>127,129</u>
<b>Operating Cash Disbursements</b>		
Personal Services	0	0
Fringe Benefits	0	0
Contractual Services	125,000	125,000
Supplies and Materials	0	0
Claims	0	0
Other	0	0
<i>Total Operating Cash Disbursements</i>	<u>125,000</u>	<u>125,000</u>
<i>Operating Income (Loss)</i>	<u>2,129</u>	<u>2,129</u>
<b>Non-Operating Receipts (Disbursements)</b>		
Property and Other Local Taxes	0	0
Intergovernmental	0	0
Special Assessments	0	0
Earnings on Investments (proprietary funds only)	0	0
Sale of Bonds	0	0
Sale of Notes	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0
Sale of Fixed Assets	0	0
Miscellaneous Receipts	0	0
Capital Outlay	0	0
Principal Retirement	0	0
Interest and Other Fiscal Charges	0	0
Discount on Debt	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	<u>2,129</u>	<u>2,129</u>

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 Agency Funds

For the Year Ended December 31, 2015

	<b>SEWER AGENCY FUND(WCSD)</b>	<b>AGENCY TOTAL</b>
Capital Contributions	0	0
Special Item	0	0
Extraordinary Item	0	0
Transfers In	0	0
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
<i>Net Change in Fund Cash Balance</i>	2,129	2,129
<i>Fund Cash Balances, January 1</i>	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$2,129</u>	<u>\$2,129</u>

**Comparison of Budgeted and Actual Receipts**

All Budgeted Funds for Fiscal 2015 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000 General				
General				
1000-110-0000 General Property Tax - Real Estate	\$11,000.00	\$11,000.00	\$11,421.00	\$421.00
1000-120-0000 Tangible Personal Property Tax	\$100.00	\$100.00	\$0.00	(\$100.00)
1000-130-0000 Municipal Income Tax	\$50,000.00	\$50,000.00	\$65,564.03	\$15,564.03
1000-211-0000 Local Government Distribution	\$8,000.00	\$8,000.00	\$10,625.27	\$2,625.27
1000-231-0000 Property Tax Allocation	\$1,600.00	\$1,600.00	\$1,660.68	\$60.68
1000-701-0000 Interest	\$300.00	\$300.00	\$325.98	\$25.98
1000-892-0000 Other - Miscellaneous Non-Operating	\$3,000.00	\$3,000.00	\$2,791.18	(\$208.82)
1000-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$74,000.00	\$74,000.00	\$92,388.14	\$18,388.14
General Funds Total:	\$74,000.00	\$74,000.00	\$92,388.14	\$18,388.14
2000 Special Revenue				
Street Construction Maint. & Repair				
2011-225-0000 Gasoline Tax (State)	\$11,500.00	\$11,500.00	\$12,686.68	\$1,186.68
2011-290-0000 Other - State Shared Taxes and Permits	\$7,200.00	\$7,200.00	\$6,882.45	(\$317.55)
2011-429-0000 Other - State Receipts	\$4,700.00	\$4,700.00	\$4,882.77	\$182.77
2011-701-0000 Interest	\$40.00	\$40.00	\$46.49	\$6.49
2011-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
Street Construction Maint. & Repair Fund Total:	\$23,440.00	\$23,440.00	\$24,498.39	\$1,058.39
State Highway				
2021-225-0000 Gasoline Tax (State)	\$950.00	\$950.00	\$846.13	(\$103.87)
2021-290-0000 Other - State Shared Taxes and Permits	\$550.00	\$550.00	\$527.93	(\$22.07)
2021-429-0000 Other - State Receipts	\$395.00	\$395.00	\$395.91	\$0.91
2021-701-0000 Interest	\$5.00	\$5.00	\$5.52	\$0.52
State Highway Fund Total:	\$1,900.00	\$1,900.00	\$1,775.49	(\$124.51)

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

**Comparison of Budgeted and Actual Receipts**

All Budgeted Funds for Fiscal 2015 Year-to-Date

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Cemetery				
2031-531-0000 Sale of Lots	\$0.00	\$0.00	\$200.00	\$200.00
2031-532-0000 Grave Opening Fees	\$0.00	\$0.00	\$100.00	\$100.00
2031-820-0000 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00
Cemetery Fund Total:	\$0.00	\$0.00	\$300.00	\$300.00
Parks and Recreation				
2041-701-0000 Interest	\$0.00	\$0.00	\$0.00	\$0.00
2041-820-0000 Contributions and Donations	\$0.00	\$0.00	\$182.00	\$182.00
Parks and Recreation Fund Total:	\$0.00	\$0.00	\$182.00	\$182.00
Permissive Motor Vehicle License Tax				
2101-290-0000 Other - State Shared Taxes and Permits	\$4,000.00	\$4,000.00	\$3,847.22	(\$152.78)
2101-701-0000 Interest	\$5.00	\$5.00	\$12.26	\$7.26
2101-892-0000 Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	\$0.00
Permissive Motor Vehicle License Tax Fund Total:	\$4,005.00	\$4,005.00	\$3,859.48	(\$145.52)
Fire Fund				
2901-110-0000 General Property Tax - Real Estate	\$12,500.00	\$12,500.00	\$12,931.75	\$431.75
2901-120-0000 Tangible Personal Property Tax	\$100.00	\$100.00	\$0.00	(\$100.00)
2901-231-0000 Property Tax Allocation	\$2,000.00	\$2,000.00	\$1,957.07	(\$42.93)
2901-511-0000 Contracts for Fire Services	\$80,000.00	\$80,000.00	\$14,083.02	(\$65,916.98)
2901-515-0000 Contracts for Emergency Medical Services	\$73,000.00	\$73,000.00	\$51,359.34	(\$21,640.66)
2901-820-0000 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00
2901-892-0000 Other - Miscellaneous Non-Operating	\$500.00	\$500.00	\$8,254.77	\$7,754.77
Fire Fund Fund Total:	\$168,100.00	\$168,100.00	\$88,585.95	(\$79,514.05)
Special Revenue Funds Total:	\$197,445.00	\$197,445.00	\$119,201.31	(\$78,243.69)

4000 Capital Projects

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

THURSTON VILLAGE, FAIRFIELD COUNTY  
**Comparison of Budgeted and Actual Receipts**  
 All Budgeted Funds for Fiscal 2015 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Capital Water Project				
4901-892-0000 Other - Miscellaneous Non-Operating	\$583,161.72	\$583,161.72	\$509,120.63	(\$74,041.09)
4901-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Capital Water Project Fund Total:	\$583,161.72	\$583,161.72	\$509,120.63	(\$74,041.09)
Capital Projects Funds Total:	\$583,161.72	\$583,161.72	\$509,120.63	(\$74,041.09)
5000 Enterprise				
Water Operating				
5101-542-0000 Tap Fees	\$0.00	\$0.00	\$0.00	\$0.00
5101-543-0000 Bulk Sales	\$140,000.00	\$211,000.00	\$175,284.93	(\$35,715.07)
5101-549-0000 Other - Utilities	\$25,000.00	\$25,000.00	\$46,264.93	\$21,264.93
5101-590-0000 Other - Charges for Services	\$4,500.00	\$4,500.00	\$5,128.32	\$628.32
5101-820-0000 Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00
5101-892-0000 Other - Miscellaneous Non-Operating	\$1,200.00	\$1,200.00	\$767.09	(\$432.91)
5101-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
Water Operating Fund Total:	\$170,700.00	\$241,700.00	\$227,445.27	(\$14,254.73)
Utility Deposit Fund				
5781-544-0000 Deposits	\$6,000.00	\$6,000.00	\$6,075.00	\$75.00
Utility Deposit Fund Fund Total:	\$6,000.00	\$6,000.00	\$6,075.00	\$75.00
Enterprise Funds Total:	\$176,700.00	\$247,700.00	\$233,520.27	(\$14,179.73)
9000 Agency				
Sewer Agency Fund (WCSD)				
9901-543-0000 Bulk Sales	\$125,000.00	\$125,000.00	\$127,128.70	\$2,128.70
Sewer Agency Fund (WCSD) Fund Total:	\$125,000.00	\$125,000.00	\$127,128.70	\$2,128.70

Statement excludes amounts for advances.  
 These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

THURSTON VILLAGE, FAIRFIELD COUNTY  
**Comparison of Budgeted and Actual Receipts**  
 All Budgeted Funds for Fiscal 2015 Year-to-Date

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Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Agency Funds Total:	\$125,000.00	\$125,000.00	\$127,128.70	\$2,128.70
Report Totals:	\$1,156,306.72	\$1,227,306.72	\$1,081,359.05	(\$145,947.67)

Statement excludes amounts for advances.  
 These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2015 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2014</b>	<b>Appropriations For Year Ended December 31, 2015</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2015</b>	<b>Reserve for Encumbrances as of December 31, 2015</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
1000 General								
General								
1000-130-311-0000 Electricity	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$3,021.15	\$0.00	\$3,021.15	\$978.85
1000-210-640-0000 Payment to Another Political Subdivision	\$1,240.00	\$0.00	\$1,240.00	\$1,240.00	\$1,240.00	\$0.00	\$1,240.00	\$0.00
1000-290-399-0000 Other - Other Contractual Services	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$660.00	\$0.00	\$660.00	\$340.00
1000-490-349-0000 Other - Professional and Technical Services	\$10,000.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	\$3,500.00	\$0.00
1000-511-311-0000 Electricity	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$2,515.79	\$0.00	\$2,515.79	\$984.21
1000-521-313-0000 Natural Gas	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$1,935.54	\$0.00	\$1,935.54	\$564.46
1000-531-312-0000 Water and Sewage	\$800.00	\$0.00	\$800.00	\$800.00	\$730.00	\$0.00	\$730.00	\$70.00
1000-591-321-0000 Telephone	\$2,600.00	\$0.00	\$3,100.00	\$3,100.00	\$2,863.44	\$0.00	\$2,863.44	\$236.56
1000-591-321-0003 Telephone{Cell Phone Usage Reimburement}	\$400.00	\$0.00	\$400.00	\$400.00	\$232.85	\$0.00	\$232.85	\$167.15
1000-710-110-0000 Salaries - Council's Office	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$4,901.25	\$0.00	\$4,901.25	\$98.75
1000-710-121-0000 Salary - Clerk/Treasurer	\$3,300.00	\$0.00	\$3,300.00	\$3,300.00	\$2,880.00	\$0.00	\$2,880.00	\$420.00
1000-710-161-0000 Salary - Mayor	\$2,600.00	\$0.00	\$2,600.00	\$2,600.00	\$2,400.00	\$0.00	\$2,400.00	\$200.00
1000-710-211-0000 Ohio Public Employees Retirement System	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$729.23	\$0.00	\$729.23	\$270.77
1000-710-212-0000 Social Security	\$200.00	\$0.00	\$200.00	\$200.00	\$148.80	\$0.00	\$148.80	\$51.20
1000-710-213-0000 Medicare	\$150.00	\$0.00	\$150.00	\$150.00	\$110.43	\$0.00	\$110.43	\$39.57
1000-710-225-0000 Workers' Compensation	\$300.00	\$0.00	\$300.00	\$300.00	\$248.94	\$0.00	\$248.94	\$51.06
1000-710-252-0000 Travel and Transportation	\$700.00	\$0.00	\$700.00	\$700.00	\$509.50	\$0.00	\$509.50	\$190.50

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2015 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2014</b>	<b>Appropriations For Year Ended December 31, 2015</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2015</b>	<b>Reserve for Encumbrances as of December 31, 2015</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
1000-710-329-0000 Other-Communications, Printing & Advertising	\$200.00	\$0.00	\$200.00	\$200.00	\$26.00	\$0.00	\$26.00	\$174.00
1000-710-348-0000 Training Services	\$100.00	\$0.00	\$100.00	\$100.00	\$65.00	\$0.00	\$65.00	\$35.00
1000-710-349-0009 Other - Professional and Technical Services{MB Copier}	\$425.00	\$0.00	\$425.00	\$425.00	\$423.27	\$0.00	\$423.27	\$1.73
1000-710-349-0010 Other - Professional and Technical Services{Security System}	\$100.00	\$0.00	\$100.00	\$100.00	\$55.00	\$0.00	\$55.00	\$45.00
1000-710-410-0000 Office Supplies and Materials	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$2,905.14	\$0.00	\$2,905.14	\$1,094.86
1000-730-353-0000 Liability Insurance Premiums	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00	\$0.00
1000-730-420-0000 Operating Supplies and Materials	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$3,131.66	\$0.00	\$3,131.66	\$1,868.34
1000-730-431-0000 Repairs and Maintenance of Buildings and Land	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$4,525.00	\$0.00	\$4,525.00	\$475.00
1000-735-111-0000 Salaries - Council	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$3,560.00	\$0.00	\$3,560.00	\$440.00
1000-735-212-0000 Social Security	\$300.00	\$0.00	\$300.00	\$300.00	\$235.60	\$0.00	\$235.60	\$64.40
1000-735-213-0000 Medicare	\$80.00	\$0.00	\$80.00	\$80.00	\$55.11	\$0.00	\$55.11	\$24.89
1000-735-225-0000 Workers' Compensation	\$200.00	\$0.00	\$200.00	\$200.00	\$170.65	\$0.00	\$170.65	\$29.35
1000-740-344-0000 Tax Collection Fees	\$400.00	\$0.00	\$400.00	\$400.00	\$323.04	\$0.00	\$323.04	\$76.96
1000-745-342-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-745-343-0000 Uniform Accounting Network Fees	\$600.00	\$0.00	\$600.00	\$600.00	\$426.00	\$174.00	\$600.00	\$0.00
1000-750-341-0000 Accounting and Legal Fees	\$3,000.00	\$0.00	\$14,000.00	\$14,000.00	\$9,191.25	\$0.00	\$9,191.25	\$4,808.75
1000-755-344-0000 Tax Collection Fees	\$3,600.00	\$0.00	\$6,100.00	\$6,100.00	\$5,416.23	\$0.00	\$5,416.23	\$683.77
1000-790-345-0000 Election Expenses	\$100.00	\$0.00	\$104.46	\$104.46	\$104.46	\$0.00	\$104.46	\$0.00

Statement excludes amounts for advances.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2015 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2014</b>	<b>Appropriations For Year Ended December 31, 2015</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2015</b>	<b>Reserve for Encumbrances as of December 31, 2015</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
1000-800-530-0000 Buildings and Other Structures	\$25,000.00	\$0.00	\$24,995.54	\$24,995.54	\$22,091.65	\$0.00	\$22,091.65	\$2,903.89
1000-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$97,395.00	\$0.00	\$104,895.00	\$104,895.00	\$87,331.98	\$174.00	\$87,505.98	\$17,389.02
General Funds Total:	\$97,395.00	\$0.00	\$104,895.00	\$104,895.00	\$87,331.98	\$174.00	\$87,505.98	\$17,389.02

2000 Special Revenue

Street Construction Maint. & Repair

2011-511-311-0000 Electricity	\$400.00	\$0.00	\$1,200.00	\$1,200.00	\$684.66	\$0.00	\$684.66	\$515.34
2011-521-313-0000 Natural Gas	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00
2011-531-312-0000 Water and Sewage	\$600.00	\$0.00	\$725.60	\$725.60	\$625.60	\$0.00	\$625.60	\$100.00
2011-620-121-0000 Salary - Clerk/Treasurer	\$3,200.00	\$0.00	\$3,200.00	\$3,200.00	\$2,880.00	\$0.00	\$2,880.00	\$320.00
2011-620-211-0000 Ohio Public Employees Retirement System	\$500.00	\$0.00	\$500.00	\$500.00	\$403.20	\$0.00	\$403.20	\$96.80
2011-620-213-0000 Medicare	\$60.00	\$0.00	\$60.00	\$60.00	\$41.76	\$0.00	\$41.76	\$18.24
2011-620-321-0003 Telephone{Cell Phone Usage Reimbursement}	\$400.00	\$0.00	\$400.00	\$400.00	\$237.51	\$0.00	\$237.51	\$162.49
2011-620-420-0000 Operating Supplies and Materials	\$740.00	\$0.00	\$714.40	\$714.40	\$236.25	\$0.00	\$236.25	\$478.15
2011-620-420-0009 Operating Supplies and Materials{MB Copier}	\$450.00	\$0.00	\$450.00	\$450.00	\$419.63	\$0.00	\$419.63	\$30.37
2011-620-420-0010 Operating Supplies and Materials{Security System Charges}	\$100.00	\$0.00	\$100.00	\$100.00	\$55.50	\$0.00	\$55.50	\$44.50
2011-630-399-0000 Other - Other Contractual Services	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$1,508.95	\$0.00	\$1,508.95	\$3,491.05
2011-650-490-0000 Other - Supplies and Materials	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$84.00	\$0.00	\$84.00	\$916.00

Statement excludes amounts for advances.

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2015 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2014</b>	<b>Appropriations For Year Ended December 31, 2015</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2015</b>	<b>Reserve for Encumbrances as of December 31, 2015</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
2011-690-341-0000 Accounting and Legal Fees	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
2011-690-353-0000 Liability Insurance Premiums	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,293.67	\$0.00	\$1,293.67	\$206.33
2011-745-342-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011-745-343-0000 Uniform Accounting Network Fees	\$550.00	\$0.00	\$770.00	\$770.00	\$565.00	\$205.00	\$770.00	\$0.00
2011-800-555-0000 Streets, Highways, Sidewalks and Curbs	\$25,000.00	\$0.00	\$24,780.00	\$24,780.00	\$18,974.83	\$113.15	\$19,087.98	\$5,692.02
Street Construction Maint. & Repair Fund Total:	\$40,900.00	\$0.00	\$41,800.00	\$41,800.00	\$28,010.56	\$318.15	\$28,328.71	\$13,471.29
State Highway								
2021-620-420-0000 Operating Supplies and Materials	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,700.00	\$0.00	\$1,700.00	\$300.00
2021-620-431-0000 Repairs and Maintenance of Buildings and Land	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$833.75	\$0.00	\$833.75	\$166.25
2021-650-420-0000 Operating Supplies and Materials	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$826.32	\$0.00	\$826.32	\$173.68
State Highway Fund Total:	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$3,360.07	\$0.00	\$3,360.07	\$639.93
Cemetery								
2031-240-399-0000 Other - Other Contractual Services	\$2,600.00	\$0.00	\$2,600.00	\$2,600.00	\$1,070.00	\$0.00	\$1,070.00	\$1,530.00
Cemetery Fund Total:	\$2,600.00	\$0.00	\$2,600.00	\$2,600.00	\$1,070.00	\$0.00	\$1,070.00	\$1,530.00
Parks and Recreation								
2041-310-430-0000 Repairs and Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Parks and Recreation Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Permissive Motor Vehicle License Tax								
2101-610-390-0000 Other Contractual Services	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2015 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2014</b>	<b>Appropriations For Year Ended December 31, 2015</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2015</b>	<b>Reserve for Encumbrances as of December 31, 2015</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
2101-620-420-0000	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00
Operating Supplies and Materials								
Permissive Motor Vehicle License Tax Fund Total:	\$11,000.00	\$0.00	\$11,000.00	\$11,000.00	\$0.00	\$0.00	\$0.00	\$11,000.00
<b>Fire Fund</b>								
2901-120-190-0000	\$5,000.00	\$0.00	\$5,500.00	\$5,500.00	\$5,434.92	\$0.00	\$5,434.92	\$65.08
Other - Personal Services								
2901-120-190-0001	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00	\$0.00
Other - Personal Services(Fire Chief)								
2901-120-212-0000	\$600.00	\$0.00	\$600.00	\$600.00	\$372.00	\$0.00	\$372.00	\$228.00
Social Security								
2901-120-213-0000	\$475.00	\$0.00	\$475.00	\$475.00	\$87.00	\$0.00	\$87.00	\$388.00
Medicare								
2901-120-214-0000	\$275.00	\$0.00	\$275.00	\$275.00	\$180.00	\$0.00	\$180.00	\$95.00
Volunteer Firemen's Dependents Fund								
2901-120-225-0000	\$2,750.00	\$0.00	\$2,750.00	\$2,750.00	\$2,478.63	\$0.00	\$2,478.63	\$271.37
Workers' Compensation								
2901-120-259-0000	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
Other - Employee Reimbursements								
2901-120-270-0000	\$3,000.00	\$250.00	\$3,000.00	\$3,250.00	\$1,862.81	\$0.00	\$1,862.81	\$1,387.19
Uniforms and Clothing								
2901-120-325-0000	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
Advertising								
2901-120-344-0000	\$400.00	\$0.00	\$400.00	\$400.00	\$385.25	\$0.00	\$385.25	\$14.75
Tax Collection Fees								
2901-120-348-0000	\$14,000.00	\$0.00	\$14,000.00	\$14,000.00	\$9,549.96	\$0.00	\$9,549.96	\$4,450.04
Training Services								
2901-120-349-0000	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
Other - Professional and Technical Services								
2901-120-353-0000	\$7,500.00	\$0.00	\$6,000.00	\$6,000.00	\$5,896.14	\$0.00	\$5,896.14	\$103.86
Liability Insurance Premiums								
2901-120-391-0000	\$1,800.00	\$0.00	\$1,800.00	\$1,800.00	\$1,748.40	\$0.00	\$1,748.40	\$51.60
Dues and Fees								
2901-120-399-0000	\$2,100.00	\$0.00	\$2,100.00	\$2,100.00	\$432.00	\$0.00	\$432.00	\$1,668.00
Other - Other Contractual Services								
2901-120-410-0000	\$2,300.00	\$0.00	\$3,300.00	\$3,300.00	\$2,223.01	\$519.82	\$2,742.83	\$557.17
Office Supplies and Materials								

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2015 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2014</b>	<b>Appropriations For Year Ended December 31, 2015</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2015</b>	<b>Reserve for Encumbrances as of December 31, 2015</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
2901-120-410-0009 Office Supplies and Materials{MB Copier}	\$450.00	\$0.00	\$450.00	\$450.00	\$413.74	\$0.00	\$413.74	\$36.26
2901-120-410-0010 Office Supplies and Materials{Security System Charges}	\$100.00	\$0.00	\$100.00	\$100.00	\$55.00	\$0.00	\$55.00	\$45.00
2901-120-420-0000 Operating Supplies and Materials	\$14,000.00	\$588.99	\$14,000.00	\$14,588.99	\$9,191.37	\$789.55	\$9,980.92	\$4,608.07
2901-120-431-0000 Repairs and Maintenance of Buildings and Land	\$3,000.00	\$2,800.00	\$3,500.00	\$6,300.00	\$2,724.92	\$0.00	\$2,724.92	\$3,575.08
2901-120-432-0005 Repairs and Maintenance of Machinery & Equip{Vehicles}	\$9,500.00	\$450.00	\$8,500.00	\$8,950.00	\$7,120.25	\$1,000.00	\$8,120.25	\$829.75
2901-120-432-0006 Repairs and Maintenance of Machinery & Equip{Building}	\$7,000.00	\$434.52	\$7,500.00	\$7,934.52	\$7,378.31	\$500.00	\$7,878.31	\$56.21
2901-120-432-0008 Repairs and Maintenance of Machinery & Equip{Testing & Annu}	\$5,500.00	\$0.00	\$6,500.00	\$6,500.00	\$6,250.14	\$0.00	\$6,250.14	\$249.86
2901-120-440-0000 Small Tools and Minor Equipment	\$1,600.00	\$417.00	\$1,600.00	\$2,017.00	\$805.10	\$67.21	\$872.31	\$1,144.69
2901-120-490-0000 Other - Supplies and Materials	\$13,000.00	\$0.00	\$13,000.00	\$13,000.00	\$7,521.88	\$5,078.12	\$12,600.00	\$400.00
2901-511-311-0000 Electricity	\$7,500.00	\$527.71	\$7,500.00	\$8,027.71	\$7,146.57	\$0.00	\$7,146.57	\$881.14
2901-521-313-0000 Natural Gas	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$1,945.64	\$0.00	\$1,945.64	\$1,554.36
2901-531-312-0000 Water and Sewage	\$1,475.00	\$0.00	\$2,475.00	\$2,475.00	\$2,246.79	\$0.00	\$2,246.79	\$228.21
2901-591-321-0002 Telephone{Internet/Phone Charges}	\$3,200.00	\$0.00	\$3,200.00	\$3,200.00	\$2,729.89	\$0.00	\$2,729.89	\$470.11
2901-591-321-0003 Telephone{Cell Phone Usage Reimburement}	\$400.00	\$0.00	\$359.38	\$359.38	\$221.60	\$0.00	\$221.60	\$137.78
2901-591-321-0004 Telephone{Cell Phone}	\$1,200.00	\$0.00	\$1,240.62	\$1,240.62	\$1,240.62	\$0.00	\$1,240.62	\$0.00
2901-745-342-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2901-745-343-0000 Uniform Accounting Network Fees	\$1,000.00	\$0.00	\$1,066.00	\$1,066.00	\$787.00	\$279.00	\$1,066.00	\$0.00
2901-800-520-0000 Equipment	\$16,000.00	\$5,500.00	\$14,934.00	\$20,434.00	\$15,612.96	\$600.00	\$16,212.96	\$4,221.04

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2015 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2014</b>	<b>Appropriations For Year Ended December 31, 2015</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2015</b>	<b>Reserve for Encumbrances as of December 31, 2015</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
2901-800-590-0000 Other - Capital Outlay	\$11,000.00	\$17,908.00	\$11,000.00	\$28,908.00	\$26,837.00	\$0.00	\$26,837.00	\$2,071.00
Fire Fund Fund Total:	\$146,525.00	\$28,876.22	\$147,525.00	\$176,401.22	\$136,878.90	\$8,833.70	\$145,712.60	\$30,688.62
Special Revenue Funds Total:	\$205,025.00	\$28,876.22	\$206,925.00	\$235,801.22	\$169,319.53	\$9,151.85	\$178,471.38	\$57,329.84
<b>4000 Capital Projects</b>								
Capital Water Project								
4901-800-560-0000 Utility Distribution Systems	\$120,675.96	\$462,485.76	\$120,675.96	\$583,161.72	\$509,120.63	\$0.00	\$509,120.63	\$74,041.09
Capital Water Project Fund Total:	\$120,675.96	\$462,485.76	\$120,675.96	\$583,161.72	\$509,120.63	\$0.00	\$509,120.63	\$74,041.09
Capital Projects Funds Total:	\$120,675.96	\$462,485.76	\$120,675.96	\$583,161.72	\$509,120.63	\$0.00	\$509,120.63	\$74,041.09
<b>5000 Enterprise</b>								
Water Operating								
5101-511-311-0000 Electricity	\$6,000.00	\$0.00	\$15,500.00	\$15,500.00	\$11,681.00	\$0.00	\$11,681.00	\$3,819.00
5101-511-321-0000 Telephone	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,314.54	\$0.00	\$1,314.54	\$685.46
5101-511-321-0003 Telephone{Cell Phone Usage Reimburement}	\$400.00	\$0.00	\$400.00	\$400.00	\$233.81	\$0.00	\$233.81	\$166.19
5101-531-121-0000 Salary - Clerk/Treasurer	\$1,600.00	\$0.00	\$1,600.00	\$1,600.00	\$1,440.00	\$0.00	\$1,440.00	\$160.00
5101-531-122-0000 Salaries - Clerk/Treasurer's Staff	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$4,653.00	\$0.00	\$4,653.00	\$2,347.00
5101-531-211-0000 Ohio Public Employees Retirement System	\$1,400.00	\$0.00	\$1,400.00	\$1,400.00	\$1,179.59	\$0.00	\$1,179.59	\$220.41
5101-531-213-0000 Medicare	\$175.00	\$0.00	\$175.00	\$175.00	\$122.01	\$0.00	\$122.01	\$52.99
5101-531-252-0000 Travel and Transportation	\$250.00	\$0.00	\$250.00	\$250.00	\$192.67	\$0.00	\$192.67	\$57.33
5101-531-341-0000 Accounting and Legal Fees	\$7,000.00	\$0.00	\$9,000.00	\$9,000.00	\$8,189.00	\$0.00	\$8,189.00	\$811.00

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2015 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2014</b>	<b>Appropriations For Year Ended December 31, 2015</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2015</b>	<b>Reserve for Encumbrances as of December 31, 2015</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
5101-531-346-0000 Engineering Services	\$3,000.00	\$0.00	\$2,541.00	\$2,541.00	\$0.00	\$0.00	\$0.00	\$2,541.00
5101-531-391-0000 Dues and Fees	\$2,100.00	\$0.00	\$7,659.00	\$7,659.00	\$7,659.00	\$0.00	\$7,659.00	\$0.00
5101-532-322-0000 Postage	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,642.75	\$0.00	\$1,642.75	\$357.25
5101-532-344-0000 Tax Collection Fees	\$50.00	\$0.00	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00
5101-532-399-0000 Other - Other Contractual Services	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$16,058.15	\$0.00	\$16,058.15	\$3,941.85
5101-533-312-0000 Water and Sewage	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$10,628.11	\$0.00	\$10,628.11	\$4,371.89
5101-533-313-0000 Natural Gas	\$0.00	\$0.00	\$1,537.60	\$1,537.60	\$975.22	\$0.00	\$975.22	\$562.38
5101-535-420-0000 Operating Supplies and Materials	\$7,000.00	\$53.98	\$10,000.00	\$10,053.98	\$7,012.79	\$0.00	\$7,012.79	\$3,041.19
5101-535-420-0009 Operating Supplies and Materials{MB Copier}	\$400.00	\$0.00	\$400.00	\$400.00	\$400.00	\$0.00	\$400.00	\$0.00
5101-535-420-0010 Operating Supplies and Materials{Security System Charges}	\$90.00	\$0.00	\$90.00	\$90.00	\$55.50	\$0.00	\$55.50	\$34.50
5101-535-420-0011 Operating Supplies and Materials{Salt}	\$0.00	\$0.00	\$13,000.00	\$13,000.00	\$4,016.10	\$0.00	\$4,016.10	\$8,983.90
5101-535-440-0000 Small Tools and Minor Equipment	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00
5101-730-353-0000 Liability Insurance Premiums	\$2,000.00	\$0.00	\$2,708.19	\$2,708.19	\$2,708.19	\$0.00	\$2,708.19	\$0.00
5101-735-225-0000 Workers' Compensation	\$100.00	\$0.00	\$100.00	\$100.00	\$95.00	\$0.00	\$95.00	\$5.00
5101-745-342-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5101-745-343-0000 Uniform Accounting Network Fees	\$800.00	\$0.00	\$950.00	\$950.00	\$700.00	\$250.00	\$950.00	\$0.00
5101-790-391-0000 Dues and Fees	\$800.00	\$0.00	\$800.00	\$800.00	\$583.68	\$0.00	\$583.68	\$216.32
5101-800-432-0000 Repairs and Maintenance of Machinery & Equip	\$15,000.00	\$300.00	\$11,054.21	\$11,354.21	\$3,103.31	\$0.00	\$3,103.31	\$8,250.90

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**Comparison of Disbursements and Encumbrances  
With Expenditure Authority**

All Budgeted Funds for Fiscal 2015 Year-to-Date

<b>Fund Types / Funds</b>	<b>Original Budget Amount</b>	<b>Reserve For Encumbrances as of Preceding December 31, 2014</b>	<b>Appropriations For Year Ended December 31, 2015</b>	<b>Total</b>	<b>Disbursements for Year Ended December 31, 2015</b>	<b>Reserve for Encumbrances as of December 31, 2015</b>	<b>Total</b>	<b>Variance Favorable (Unfavorable)</b>
5101-800-590-0000 Other - Capital Outlay	\$5,000.00	\$0.00	\$4,850.00	\$4,850.00	\$638.77	\$0.00	\$638.77	\$4,211.23
5101-850-710-0501 Principal{OWDA Loan}	\$86,000.00	\$0.00	\$100,168.70	\$100,168.70	\$100,168.70	\$0.00	\$100,168.70	\$0.00
5101-850-720-0501 Interest{OWDA Loan}	\$0.00	\$0.00	\$27,994.95	\$27,994.95	\$27,994.95	\$0.00	\$27,994.95	\$0.00
Water Operating Fund Total:	\$185,665.00	\$353.98	\$258,728.65	\$259,082.63	\$213,445.84	\$250.00	\$213,695.84	\$45,386.79
Utility Deposit Fund								
5781-591-610-0000 Deposits Refunded	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,570.63	\$0.00	\$1,570.63	\$1,429.37
5781-591-620-0000 Deposits Applied	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$4,229.37	\$0.00	\$4,229.37	\$2,770.63
Utility Deposit Fund Fund Total:	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$5,800.00	\$0.00	\$5,800.00	\$4,200.00
Enterprise Funds Total:	\$195,665.00	\$353.98	\$268,728.65	\$269,082.63	\$219,245.84	\$250.00	\$219,495.84	\$49,586.79
9000 Agency								
Sewer Agency Fund (WCSD)								
9901-542-399-0000 Other - Other Contractual Services	\$125,000.00	\$0.00	\$125,000.00	\$125,000.00	\$125,000.00	\$0.00	\$125,000.00	\$0.00
Sewer Agency Fund (WCSD) Fund Total:	\$125,000.00	\$0.00	\$125,000.00	\$125,000.00	\$125,000.00	\$0.00	\$125,000.00	\$0.00
Agency Funds Total:	\$125,000.00	\$0.00	\$125,000.00	\$125,000.00	\$125,000.00	\$0.00	\$125,000.00	\$0.00
Report Totals:	\$743,760.96	\$491,715.96	\$826,224.61	\$1,317,940.57	\$1,110,017.98	\$9,575.85	\$1,119,593.83	\$198,346.74

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