

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

For the Year Ended December 31, 2014

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$944,136.17	\$7,391,073.33	\$0.00	\$0.00	\$0.00	\$8,335,209.50
Charges for Services	0.00	511,343.07	0.00	0.00	0.00	511,343.07
Licenses, Permits and Fees	291,283.73	82,628.33	0.00	0.00	0.00	373,912.06
Fines and Forfeitures	19,858.22	4,576.50	0.00	0.00	0.00	24,434.72
Intergovernmental	436,081.91	829,659.56	0.00	0.00	0.00	1,265,741.47
Special Assessments	0.00	85,108.38	0.00	0.00	0.00	85,108.38
Earnings on Investments	101,268.60	2,255.57	0.00	0.00	0.00	103,524.17
Miscellaneous	71,447.70	109,818.97	0.00	0.00	0.00	181,266.67
<i>Total Cash Receipts</i>	<u>1,864,076.33</u>	<u>9,016,463.71</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,880,540.04</u>
<b>Cash Disbursements</b>						
Current:						
General Government	858,947.09	850.09	0.00	0.00	0.00	859,797.18
Public Safety	898.43	8,318,182.83	0.00	0.00	0.00	8,319,081.26
Public Works	144,357.51	1,194,251.99	0.00	0.00	0.00	1,338,609.50
Health	17,500.00	26,835.08	0.00	0.00	0.00	44,335.08
Human Services	0.00	0.00	0.00	0.00	0.00	0.00
Conservation-Recreation	854,694.37	6,221.46	0.00	0.00	0.00	860,915.83
Other	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	25,881.53	697,720.71	0.00	0.00	0.00	723,602.24
Debt Service:						
Principal Retirement	67,357.32	0.00	0.00	0.00	0.00	67,357.32
Interest and Fiscal Charges	17,642.68	0.00	0.00	0.00	0.00	17,642.68
<i>Total Cash Disbursements</i>	<u>1,987,278.93</u>	<u>10,244,062.16</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,231,341.09</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(123,202.60)</u>	<u>(1,227,598.45)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(1,350,801.05)</u>
<b>Other Financing Receipts (Disbursements)</b>						
Sale of Bonds	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Notes	0.00	0.00	0.00	0.00	0.00	0.00
Other Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Premium and Accrued Interest on Debt	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Debt	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	200.62	131,269.98	0.00	0.00	0.00	131,470.60
Transfers Out	(57,026.04)	0.00	0.00	0.00	0.00	(57,026.04)
Advances In	0.00	0.00	0.00	0.00	0.00	0.00

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Advances Out	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources	78,256.06	0.00	0.00	0.00	0.00	78,256.06
Other Financing Uses	(194,941.15)	0.00	0.00	0.00	0.00	(194,941.15)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(173,510.51)</u>	<u>131,269.98</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(42,240.53)</u>
Special Item	0.00	0.00	0.00	0.00	0.00	0.00
Extraordinary Item	0.00	0.00	0.00	0.00	0.00	0.00
<i>Net Change in Fund Cash Balances</i>	<u>(296,713.11)</u>	<u>(1,096,328.47)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(1,393,041.58)</u>
<i>Fund Cash Balances, January 1</i>	<u>1,447,780.44</u>	<u>12,380,437.39</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>13,828,217.83</u>
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
Restricted	0.00	11,211,947.10	0.00	0.00	0.00	11,211,947.10
Committed	1,151,067.33	72,161.82	0.00	0.00	0.00	1,223,229.15
Assigned	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned (Deficit)	0.00	0.00	0.00	0.00	0.00	0.00
<i>Fund Cash Balances, December 31</i>	<u>\$1,151,067.33</u>	<u>\$11,284,108.92</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$12,435,176.25</u>

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For the Year Ended December 31, 2014

	<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>	(\$296,713.11)	(\$1,096,328.47)	\$0.00	\$0.00	\$0.00	(\$1,393,041.58)
<i>Fund Cash Balances, January 1</i>	1,447,780.44	12,380,437.39	0.00	0.00	0.00	13,828,217.83
<i>Fund Cash Balances, December 31</i>	<u>\$1,151,067.33</u>	<u>\$11,284,108.92</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$12,435,176.25</u>
<b>Fund Balances</b>						
Amounts identified as:						
Nonspendable						
<i>Total Nonspendable</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Restricted for:						
Drug and Alcohol Education and Enforcement	\$0.00	\$5,031.98	\$0.00	\$0.00	\$0.00	\$5,031.98
Emergency Medical Services	0.00	787,338.21	0.00	0.00	0.00	787,338.21
Fire Operations	0.00	6,267,082.87	0.00	0.00	0.00	6,267,082.87
Police Operations	0.00	3,585,276.19	0.00	0.00	0.00	3,585,276.19
Road and Bridge Maintenance and Improvements	0.00	513,201.33	0.00	0.00	0.00	513,201.33
Street Lighting Districts	0.00	54,016.52	0.00	0.00	0.00	54,016.52
<i>Total Restricted</i>	<u>0.00</u>	<u>11,211,947.10</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>11,211,947.10</u>
Committed to:						
Capital Project	0.00	0.00	0.00	0.00	0.00	0.00
Employee Vending Machine	0.00	1,630.39	0.00	0.00	0.00	1,630.39
Fire Operations	0.00	32,250.00	0.00	0.00	0.00	32,250.00
General operations; salaries; parks, zoning	1,151,067.33	0.00	0.00	0.00	0.00	1,151,067.33
Police Operations	0.00	19,750.00	0.00	0.00	0.00	19,750.00
Recreation Programs	0.00	2,720.09	0.00	0.00	0.00	2,720.09
Road and Bridge Maintenance and Improvements	0.00	15,811.34	0.00	0.00	0.00	15,811.34
<i>Total Committed</i>	<u>1,151,067.33</u>	<u>72,161.82</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,223,229.15</u>
Assigned to:						
<i>Total Assigned</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<i>Unassigned</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<i>Total Fund Cash Balances, December 31</i>	<u>\$1,151,067.33</u>	<u>\$11,284,108.92</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$12,435,176.25</u>

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