

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

All Special Revenue Funds

For the Year Ended December 31, 2014

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	POLICE DISTRICT	FIRE DISTRICT	DRUG LAW EN- FORCEMENT
Cash Receipts						
Property and Other Local Taxes	\$0.00	\$0.00	\$536,882.17	\$2,036,147.21	\$4,818,043.95	\$0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00	0.00
Licenses, Permits and Fees	0.00	0.00	0.00	81,724.75	903.58	0.00
Fines and Forfeitures	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental	38,584.47	150,275.89	28,714.50	151,010.58	319,466.09	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00
Earnings on Investments	363.08	765.88	0.00	0.00	0.00	25.00
Miscellaneous	0.00	0.00	2,388.51	45,212.86	17,313.60	0.00
<i>Total Cash Receipts</i>	<u>38,947.55</u>	<u>151,041.77</u>	<u>567,985.18</u>	<u>2,314,095.40</u>	<u>5,155,727.22</u>	<u>25.00</u>
Cash Disbursements						
Current:						
General Government	0.00	0.00	0.00	0.00	0.00	0.00
Public Safety	0.00	0.00	0.00	2,062,179.93	5,686,030.10	0.00
Public Works	50,000.00	178,915.76	592,308.01	0.00	0.00	0.00
Health	0.00	26,835.08	0.00	0.00	0.00	0.00
Human Services	0.00	0.00	0.00	0.00	0.00	0.00
Conservation-Recreation	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	70,000.00	77,915.47	547,305.24	0.00
Debt Service:						
Principal Retirement	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Fiscal Charges	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Cash Disbursements</i>	<u>50,000.00</u>	<u>205,750.84</u>	<u>662,308.01</u>	<u>2,140,095.40</u>	<u>6,233,335.34</u>	<u>0.00</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(11,052.45)</u>	<u>(54,709.07)</u>	<u>(94,322.83)</u>	<u>174,000.00</u>	<u>(1,077,608.12)</u>	<u>25.00</u>
Other Financing Receipts (Disbursements)						
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	0.00	0.00	846.94	18,414.11	36,020.44	6.98
Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00
Advances In	0.00	0.00	0.00	0.00	0.00	0.00

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

All Special Revenue Funds

For the Year Ended December 31, 2014

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	POLICE DISTRICT	FIRE DISTRICT	DRUG LAW EN- FORCEMENT
Advances Out	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Other Financing Receipts (Disbursements)</i>	0.00	0.00	846.94	18,414.11	36,020.44	6.98
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>	(11,052.45)	(54,709.07)	(93,475.89)	192,414.11	(1,041,587.68)	31.98
<i>Fund Cash Balances, January 1</i>	44,741.27	141,618.65	315,232.32	3,362,258.48	7,302,692.31	5,000.00
Fund Cash Balances, December 31						
Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
Restricted	33,688.82	86,909.58	221,756.43	3,554,672.59	6,261,104.63	5,031.98
Committed	0.00	0.00	0.00	0.00	0.00	0.00
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>	\$33,688.82	\$86,909.58	\$221,756.43	\$3,554,672.59	\$6,261,104.63	\$5,031.98

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

All Special Revenue Funds

For the Year Ended December 31, 2014

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	POLICE DISTRICT	FIRE DISTRICT	DRUG LAW EN- FORCEMENT
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	(\$11,052.45)	(\$54,709.07)	(\$93,475.89)	\$192,414.11	(\$1,041,587.68)	\$31.98
<i>Fund Cash Balances, January 1</i>	44,741.27	141,618.65	315,232.32	3,362,258.48	7,302,692.31	5,000.00
<i>Fund Cash Balances, December 31</i>	<u>\$33,688.82</u>	<u>\$86,909.58</u>	<u>\$221,756.43</u>	<u>\$3,554,672.59</u>	<u>\$6,261,104.63</u>	<u>\$5,031.98</u>
Fund Balances						
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	\$0.00	\$0.00	\$0.00	\$0.00	\$5,031.98
Emergency Medical Services	0.00	0.00	0.00	0.00	0.00	0.00
Fire Operations	0.00	0.00	0.00	0.00	6,261,104.63	0.00
Police Operations	0.00	0.00	0.00	3,554,672.59	0.00	0.00
Road and Bridge Maintenance and Improvements	33,688.82	86,909.58	221,756.43	0.00	0.00	0.00
Street Lighting Districts	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Restricted</i>	<u>33,688.82</u>	<u>86,909.58</u>	<u>221,756.43</u>	<u>3,554,672.59</u>	<u>6,261,104.63</u>	<u>5,031.98</u>
Committed to:						
Capital Project	0.00	0.00	0.00	0.00	0.00	0.00
Employee Vending Machine	0.00	0.00	0.00	0.00	0.00	0.00
Fire Operations	0.00	0.00	0.00	0.00	0.00	0.00
General operations; salaries; parks, zoning	0.00	0.00	0.00	0.00	0.00	0.00
Police Operations	0.00	0.00	0.00	0.00	0.00	0.00
Recreation Programs	0.00	0.00	0.00	0.00	0.00	0.00
Road and Bridge Maintenance and Improvements	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Committed</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>
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>\$33,688.82</u>	<u>\$86,909.58</u>	<u>\$221,756.43</u>	<u>\$3,554,672.59</u>	<u>\$6,261,104.63</u>	<u>\$5,031.98</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2014

	PERMISSIVE MOTOR VEH LICENSE	LAW EN- FORCEMENT TRUST	ENFORCE- MENT AND EDUCATION	FIRE & RSC AMBULANCE EMS SERV	LIGHTING	NORTH BUNNELL HILL
Cash Receipts						
Property and Other Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	0.00	0.00	0.00	511,343.07	0.00	0.00
Licenses, Permits and Fees	0.00	0.00	0.00	0.00	0.00	0.00
Fines and Forfeitures	0.00	4,225.00	351.50	0.00	0.00	0.00
Intergovernmental	139,108.03	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	85,108.38	0.00
Earnings on Investments	1,101.61	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Cash Receipts</i>	<u>140,209.64</u>	<u>4,225.00</u>	<u>351.50</u>	<u>511,343.07</u>	<u>85,108.38</u>	<u>0.00</u>
Cash Disbursements						
Current:						
General Government	0.00	0.00	0.00	0.00	0.00	0.00
Public Safety	0.00	0.00	2,027.00	549,973.01	0.00	0.00
Public Works	201,290.71	0.00	0.00	0.00	155,987.51	3,950.00
Health	0.00	0.00	0.00	0.00	0.00	0.00
Human Services	0.00	0.00	0.00	0.00	0.00	0.00
Conservation-Recreation	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Principal Retirement	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Fiscal Charges	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Cash Disbursements</i>	<u>201,290.71</u>	<u>0.00</u>	<u>2,027.00</u>	<u>549,973.01</u>	<u>155,987.51</u>	<u>3,950.00</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(61,081.07)</u>	<u>4,225.00</u>	<u>(1,675.50)</u>	<u>(38,629.94)</u>	<u>(70,879.13)</u>	<u>(3,950.00)</u>
Other Financing Receipts (Disbursements)						
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	307.04	34.89	12.21	1,168.85	74,162.52	0.00
Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00
Advances In	0.00	0.00	0.00	0.00	0.00	0.00

This is an unaudited financial statement.

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

All Special Revenue Funds

For the Year Ended December 31, 2014

	PERMISSIVE MOTOR VEH LICENSE	LAW EN- FORCEMENT TRUST	ENFORCE- MENT AND EDUCATION	FIRE & RSC AMBULANCE EMS SERV	LIGHTING	NORTH BUNNELL HILL
Advances Out	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Other Financing Receipts (Disbursements)</i>	<u>307.04</u>	<u>34.89</u>	<u>12.21</u>	<u>1,168.85</u>	<u>74,162.52</u>	<u>0.00</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>(60,774.03)</u>	<u>4,259.89</u>	<u>(1,663.29)</u>	<u>(37,461.09)</u>	<u>3,283.39</u>	<u>(3,950.00)</u>
<i>Fund Cash Balances, January 1</i>	<u>231,620.53</u>	<u>20,289.84</u>	<u>7,717.16</u>	<u>821,167.71</u>	<u>50,733.13</u>	<u>9,795.50</u>
Fund Cash Balances, December 31						
Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
Restricted	170,846.50	24,549.73	6,053.87	783,706.62	54,016.52	0.00
Committed	0.00	0.00	0.00	0.00	0.00	5,845.50
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>\$170,846.50</u>	<u>\$24,549.73</u>	<u>\$6,053.87</u>	<u>\$783,706.62</u>	<u>\$54,016.52</u>	<u>\$5,845.50</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2014

	PERMISSIVE MOTOR VEH LICENSE	LAW EN- FORCEMENT TRUST	ENFORCE- MENT AND EDUCATION	FIRE & RSC AMBULANCE EMS SERV	LIGHTING	NORTH BUNNELL HILL
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	(\$60,774.03)	\$4,259.89	(\$1,663.29)	(\$37,461.09)	\$3,283.39	(\$3,950.00)
<i>Fund Cash Balances, January 1</i>	231,620.53	20,289.84	7,717.16	821,167.71	50,733.13	9,795.50
<i>Fund Cash Balances, December 31</i>	<u>\$170,846.50</u>	<u>\$24,549.73</u>	<u>\$6,053.87</u>	<u>\$783,706.62</u>	<u>\$54,016.52</u>	<u>\$5,845.50</u>
Fund Balances						
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Emergency Medical Services	0.00	0.00	0.00	783,706.62	0.00	0.00
Fire Operations	0.00	0.00	0.00	0.00	0.00	0.00
Police Operations	0.00	24,549.73	6,053.87	0.00	0.00	0.00
Road and Bridge Maintenance and Improvements	170,846.50	0.00	0.00	0.00	0.00	0.00
Street Lighting Districts	0.00	0.00	0.00	0.00	54,016.52	0.00
<i>Total Restricted</i>	<u>170,846.50</u>	<u>24,549.73</u>	<u>6,053.87</u>	<u>783,706.62</u>	<u>54,016.52</u>	<u>0.00</u>
Committed to:						
Capital Project	0.00	0.00	0.00	0.00	0.00	0.00
Employee Vending Machine	0.00	0.00	0.00	0.00	0.00	0.00
Fire Operations	0.00	0.00	0.00	0.00	0.00	0.00
General operations; salaries; parks, zoning	0.00	0.00	0.00	0.00	0.00	0.00
Police Operations	0.00	0.00	0.00	0.00	0.00	0.00
Recreation Programs	0.00	0.00	0.00	0.00	0.00	0.00
Road and Bridge Maintenance and Improvements	0.00	0.00	0.00	0.00	0.00	5,845.50
<i>Total Committed</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,845.50</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>\$170,846.50</u>	<u>\$24,549.73</u>	<u>\$6,053.87</u>	<u>\$783,706.62</u>	<u>\$54,016.52</u>	<u>\$5,845.50</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2014

	MISC SPECIAL REVENUE	VENDING	14CF	MISC SPECIAL REVENUE	MISC SPECIAL REVENUE	MISC SPECIAL REVENUE
Cash Receipts						
Property and Other Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00	0.00
Licenses, Permits and Fees	0.00	0.00	0.00	0.00	0.00	0.00
Fines and Forfeitures	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00
Earnings on Investments	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	904.00	0.00	0.00	19,000.00	19,000.00
<i>Total Cash Receipts</i>	<u>0.00</u>	<u>904.00</u>	<u>0.00</u>	<u>0.00</u>	<u>19,000.00</u>	<u>19,000.00</u>
Cash Disbursements						
Current:						
General Government	0.00	850.09	0.00	0.00	0.00	0.00
Public Safety	0.00	0.00	699.27	0.00	12,500.00	2,212.48
Public Works	11,800.00	0.00	0.00	0.00	0.00	0.00
Health	0.00	0.00	0.00	0.00	0.00	0.00
Human Services	0.00	0.00	0.00	0.00	0.00	0.00
Conservation-Recreation	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	2,500.00	0.00	0.00
Debt Service:						
Principal Retirement	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Fiscal Charges	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Cash Disbursements</i>	<u>11,800.00</u>	<u>850.09</u>	<u>699.27</u>	<u>2,500.00</u>	<u>12,500.00</u>	<u>2,212.48</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(11,800.00)</u>	<u>53.91</u>	<u>(699.27)</u>	<u>(2,500.00)</u>	<u>6,500.00</u>	<u>16,787.52</u>
Other Financing Receipts (Disbursements)						
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	0.00	296.00	0.00	0.00	0.00	0.00
Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00
Advances In	0.00	0.00	0.00	0.00	0.00	0.00

This is an unaudited financial statement.

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

All Special Revenue Funds

For the Year Ended December 31, 2014

	MISC SPECIAL REVENUE	VENDING	14CF	MISC SPECIAL REVENUE	MISC SPECIAL REVENUE	MISC SPECIAL REVENUE
Advances Out	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Other Financing Receipts (Disbursements)</i>	0.00	296.00	0.00	0.00	0.00	0.00
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>	(11,800.00)	349.91	(699.27)	(2,500.00)	6,500.00	16,787.52
<i>Fund Cash Balances, January 1</i>	13,332.62	1,280.48	699.27	2,500.00	13,250.00	15,462.48
Fund Cash Balances, December 31						
Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
Restricted	0.00	0.00	0.00	0.00	0.00	0.00
Committed	1,532.62	1,630.39	0.00	0.00	19,750.00	32,250.00
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>	\$1,532.62	\$1,630.39	\$0.00	\$0.00	\$19,750.00	\$32,250.00

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

All Special Revenue Funds

For the Year Ended December 31, 2014

	MISC SPECIAL REVENUE	VENDING	14CF	MISC SPECIAL REVENUE	MISC SPECIAL REVENUE	MISC SPECIAL REVENUE
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	(\$11,800.00)	\$349.91	(\$699.27)	(\$2,500.00)	\$6,500.00	\$16,787.52
<i>Fund Cash Balances, January 1</i>	13,332.62	1,280.48	699.27	2,500.00	13,250.00	15,462.48
<i>Fund Cash Balances, December 31</i>	<u>\$1,532.62</u>	<u>\$1,630.39</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$19,750.00</u>	<u>\$32,250.00</u>
Fund Balances						
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Emergency Medical Services	0.00	0.00	0.00	0.00	0.00	0.00
Fire Operations	0.00	0.00	0.00	0.00	0.00	0.00
Police Operations	0.00	0.00	0.00	0.00	0.00	0.00
Road and Bridge Maintenance and Improvements	0.00	0.00	0.00	0.00	0.00	0.00
Street Lighting Districts	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Restricted</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>
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	0.00
Fire Operations	0.00	0.00	0.00	0.00	0.00	32,250.00
General operations; salaries; parks, zoning	0.00	0.00	0.00	0.00	0.00	0.00
Police Operations	0.00	0.00	0.00	0.00	19,750.00	0.00
Recreation Programs	0.00	0.00	0.00	0.00	0.00	0.00
Road and Bridge Maintenance and Improvements	1,532.62	0.00	0.00	0.00	0.00	0.00
<i>Total Committed</i>	<u>1,532.62</u>	<u>1,630.39</u>	<u>0.00</u>	<u>0.00</u>	<u>19,750.00</u>	<u>32,250.00</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>\$1,532.62</u>	<u>\$1,630.39</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$19,750.00</u>	<u>\$32,250.00</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2014

	FIRE GRANT	MISC SPECIAL REVENUE	MISC SPECIAL REVENUE	POLICE GRA NT GRANT	HOFFMANN RESERVE	FEMA ASSISTANCE TO
Cash Receipts						
Property and Other Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00	0.00
Licenses, Permits and Fees	0.00	0.00	0.00	0.00	0.00	0.00
Fines and Forfeitures	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental	0.00	2,500.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00
Earnings on Investments	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	6,000.00	0.00
<i>Total Cash Receipts</i>	<u>0.00</u>	<u>2,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6,000.00</u>	<u>0.00</u>
Cash Disbursements						
Current:						
General Government	0.00	0.00	0.00	0.00	0.00	0.00
Public Safety	0.00	2,456.16	0.00	104.88	0.00	0.00
Public Works	0.00	0.00	0.00	0.00	0.00	0.00
Health	0.00	0.00	0.00	0.00	0.00	0.00
Human Services	0.00	0.00	0.00	0.00	0.00	0.00
Conservation-Recreation	0.00	0.00	0.00	0.00	6,221.46	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Principal Retirement	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Fiscal Charges	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Cash Disbursements</i>	<u>0.00</u>	<u>2,456.16</u>	<u>0.00</u>	<u>104.88</u>	<u>6,221.46</u>	<u>0.00</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0.00</u>	<u>43.84</u>	<u>0.00</u>	<u>(104.88)</u>	<u>(221.46)</u>	<u>0.00</u>
Other Financing Receipts (Disbursements)						
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	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00
Advances In	0.00	0.00	0.00	0.00	0.00	0.00

This is an unaudited financial statement.

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

All Special Revenue Funds

For the Year Ended December 31, 2014

	FIRE GRANT	MISC SPECIAL REVENUE	MISC SPECIAL REVENUE	POLICE GRA NT GRANT	HOFFMANN RESERVE	FEMA ASSISTANCE TO
Advances Out	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Other Financing Receipts (Disbursements)</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>
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>0.00</u>	<u>43.84</u>	<u>0.00</u>	<u>(104.88)</u>	<u>(221.46)</u>	<u>0.00</u>
<i>Fund Cash Balances, January 1</i>	<u>0.00</u>	<u>3,587.75</u>	<u>8,433.22</u>	<u>104.88</u>	<u>2,941.55</u>	<u>5,978.24</u>
Fund Cash Balances, December 31						
Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
Restricted	0.00	3,631.59	0.00	0.00	0.00	5,978.24
Committed	0.00	0.00	8,433.22	0.00	2,720.09	0.00
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>\$0.00</u>	<u>\$3,631.59</u>	<u>\$8,433.22</u>	<u>\$0.00</u>	<u>\$2,720.09</u>	<u>\$5,978.24</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2014

	FIRE GRANT	MISC SPECIAL REVENUE	MISC SPECIAL REVENUE	POLICE GRA NT GRANT	HOFFMANN RESERVE	FEMA ASSISTANCE TO
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	\$0.00	\$43.84	\$0.00	(\$104.88)	(\$221.46)	\$0.00
<i>Fund Cash Balances, January 1</i>	0.00	3,587.75	8,433.22	104.88	2,941.55	5,978.24
<i>Fund Cash Balances, December 31</i>	<u>\$0.00</u>	<u>\$3,631.59</u>	<u>\$8,433.22</u>	<u>\$0.00</u>	<u>\$2,720.09</u>	<u>\$5,978.24</u>
Fund Balances						
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Emergency Medical Services	0.00	3,631.59	0.00	0.00	0.00	0.00
Fire Operations	0.00	0.00	0.00	0.00	0.00	5,978.24
Police Operations	0.00	0.00	0.00	0.00	0.00	0.00
Road and Bridge Maintenance and Improvements	0.00	0.00	0.00	0.00	0.00	0.00
Street Lighting Districts	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Restricted</i>	<u>0.00</u>	<u>3,631.59</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,978.24</u>
Committed to:						
Capital Project	0.00	0.00	0.00	0.00	0.00	0.00
Employee Vending Machine	0.00	0.00	0.00	0.00	0.00	0.00
Fire Operations	0.00	0.00	0.00	0.00	0.00	0.00
General operations; salaries; parks, zoning	0.00	0.00	0.00	0.00	0.00	0.00
Police Operations	0.00	0.00	0.00	0.00	0.00	0.00
Recreation Programs	0.00	0.00	0.00	0.00	2,720.09	0.00
Road and Bridge Maintenance and Improvements	0.00	0.00	8,433.22	0.00	0.00	0.00
<i>Total Committed</i>	<u>0.00</u>	<u>0.00</u>	<u>8,433.22</u>	<u>0.00</u>	<u>2,720.09</u>	<u>0.00</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>\$0.00</u>	<u>\$3,631.59</u>	<u>\$8,433.22</u>	<u>\$0.00</u>	<u>\$2,720.09</u>	<u>\$5,978.24</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2014

	FEMA SAFER	SPECIAL REVENUE TOTAL
Cash Receipts		
Property and Other Local Taxes	\$0.00	\$7,391,073.33
Charges for Services	0.00	511,343.07
Licenses, Permits and Fees	0.00	82,628.33
Fines and Forfeitures	0.00	4,576.50
Intergovernmental	0.00	829,659.56
Special Assessments	0.00	85,108.38
Earnings on Investments	0.00	2,255.57
Miscellaneous	0.00	109,818.97
<i>Total Cash Receipts</i>	<u>0.00</u>	<u>9,016,463.71</u>
Cash Disbursements		
Current:		
General Government	0.00	850.09
Public Safety	0.00	8,318,182.83
Public Works	0.00	1,194,251.99
Health	0.00	26,835.08
Human Services	0.00	0.00
Conservation-Recreation	0.00	6,221.46
Other	0.00	0.00
Capital Outlay	0.00	697,720.71
Debt Service:		
Principal Retirement	0.00	0.00
Interest and Fiscal Charges	0.00	0.00
<i>Total Cash Disbursements</i>	<u>0.00</u>	<u>10,244,062.16</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0.00</u>	<u>(1,227,598.45)</u>
Other Financing Receipts (Disbursements)		
Sale of Bonds	0.00	0.00
Sale of Notes	0.00	0.00
Other Debt Proceeds	0.00	0.00
Premium and Accrued Interest on Debt	0.00	0.00
Discount on Debt	0.00	0.00
Sale of Capital Assets	0.00	0.00
Transfers In	0.00	131,269.98
Transfers Out	0.00	0.00
Advances In	0.00	0.00

This is an unaudited financial statement.

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

All Special Revenue Funds

For the Year Ended December 31, 2014

	FEMA SAFER	SPECIAL REVENUE TOTAL
Advances Out	0.00	0.00
Other Financing Sources	0.00	0.00
Other Financing Uses	0.00	0.00
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0.00</u>	<u>131,269.98</u>
Special Item	0.00	0.00
Extraordinary Item	0.00	0.00
<i>Net Change in Fund Cash Balances</i>	<u>0.00</u>	<u>(1,096,328.47)</u>
<i>Fund Cash Balances, January 1</i>	<u>0.00</u>	<u>12,380,437.39</u>
Fund Cash Balances, December 31		
Nonspendable	0.00	0.00
Restricted	0.00	11,211,947.10
Committed	0.00	72,161.82
Assigned	0.00	0.00
Unassigned (Deficit)	0.00	0.00
<i>Fund Cash Balances, December 31</i>	<u>\$0.00</u>	<u>\$11,284,108.92</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2014

	FEMA SAFER	SPECIAL REVENUE TOTAL
GASB 54 Worksheet/Note Disclosure		
<i>Net Change in Fund Cash Balances</i>	\$0.00	(\$1,096,328.47)
<i>Fund Cash Balances, January 1</i>	0.00	12,380,437.39
<i>Fund Cash Balances, December 31</i>	<u>\$0.00</u>	<u>\$11,284,108.92</u>
Fund Balances		
Amounts identified as:		
Nonspendable		
<i>Total Nonspendable</i>	<u>0.00</u>	<u>0.00</u>
Restricted for:		
Drug and Alcohol Education and Enforcement	\$0.00	\$5,031.98
Emergency Medical Services	0.00	787,338.21
Fire Operations	0.00	6,267,082.87
Police Operations	0.00	3,585,276.19
Road and Bridge Maintenance and Improvements	0.00	513,201.33
Street Lighting Districts	0.00	54,016.52
<i>Total Restricted</i>	<u>0.00</u>	<u>11,211,947.10</u>
Committed to:		
Capital Project	0.00	0.00
Employee Vending Machine	0.00	1,630.39
Fire Operations	0.00	32,250.00
General operations; salaries; parks, zoning	0.00	0.00
Police Operations	0.00	19,750.00
Recreation Programs	0.00	2,720.09
Road and Bridge Maintenance and Improvements	0.00	15,811.34
<i>Total Committed</i>	<u>0.00</u>	<u>72,161.82</u>
Assigned to:		
<i>Total Assigned</i>	<u>0.00</u>	<u>0.00</u>
<i>Unassigned</i>	0.00	0.00
<i>Total Fund Cash Balances, December 31</i>	<u>\$0.00</u>	<u>\$11,284,108.92</u>

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

All Capital Projects Funds

For the Year Ended December 31, 2014

	MISC CAPITAL PROJECTS	CAPITAL PROJECTS TOTAL
Cash Receipts		
Property and Other Local Taxes	\$0.00	\$0.00
Charges for Services	0.00	0.00
Licenses, Permits and Fees	0.00	0.00
Fines and Forfeitures	0.00	0.00
Intergovernmental	0.00	0.00
Special Assessments	0.00	0.00
Earnings on Investments	0.00	0.00
Miscellaneous	0.00	0.00
<i>Total Cash Receipts</i>	<u>0.00</u>	<u>0.00</u>
Cash Disbursements		
Current:		
General Government	0.00	0.00
Public Safety	0.00	0.00
Public Works	0.00	0.00
Health	0.00	0.00
Human Services	0.00	0.00
Conservation-Recreation	0.00	0.00
Other	0.00	0.00
Capital Outlay	0.00	0.00
Debt Service:		
Principal Retirement	0.00	0.00
Interest and Fiscal Charges	0.00	0.00
<i>Total Cash Disbursements</i>	<u>0.00</u>	<u>0.00</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0.00</u>	<u>0.00</u>
Other Financing Receipts (Disbursements)		
Sale of Bonds	0.00	0.00
Sale of Notes	0.00	0.00
Other Debt Proceeds	0.00	0.00
Premium and Accrued Interest on Debt	0.00	0.00
Discount on Debt	0.00	0.00
Sale of Capital Assets	0.00	0.00
Transfers In	0.00	0.00
Transfers Out	0.00	0.00
Advances In	0.00	0.00

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

All Capital Projects Funds

For the Year Ended December 31, 2014

	MISC CAPITAL PROJECTS	CAPITAL PROJECTS TOTAL
Advances Out	0.00	0.00
Other Financing Sources	0.00	0.00
Other Financing Uses	0.00	0.00
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0.00</u>	<u>0.00</u>
Special Item	0.00	0.00
Extraordinary Item	0.00	0.00
<i>Net Change in Fund Cash Balances</i>	<u>0.00</u>	<u>0.00</u>
<i>Fund Cash Balances, January 1</i>	<u>0.00</u>	<u>0.00</u>
Fund Cash Balances, December 31		
Nonspendable	0.00	0.00
Restricted	0.00	0.00
Committed	0.00	0.00
Assigned	0.00	0.00
Unassigned (Deficit)	0.00	0.00
<i>Fund Cash Balances, December 31</i>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>

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

All Capital Projects Funds

For the Year Ended December 31, 2014

	MISC CAPITAL PROJECTS	CAPITAL PROJECTS TOTAL
GASB 54 Worksheet/Note Disclosure		
<i>Net Change in Fund Cash Balances</i>	\$0.00	\$0.00
<i>Fund Cash Balances, January 1</i>	0.00	0.00
<i>Fund Cash Balances, December 31</i>	<u>\$0.00</u>	<u>\$0.00</u>
Fund Balances		
Amounts identified as:		
Nonspendable		
<i>Total Nonspendable</i>	<u>0.00</u>	<u>0.00</u>
Restricted for:		
Drug and Alcohol Education and Enforcement	\$0.00	\$0.00
Emergency Medical Services	0.00	0.00
Fire Operations	0.00	0.00
Police Operations	0.00	0.00
Road and Bridge Maintenance and Improvements	0.00	0.00
Street Lighting Districts	0.00	0.00
<i>Total Restricted</i>	<u>0.00</u>	<u>0.00</u>
Committed to:		
Capital Project	0.00	0.00
Employee Vending Machine	0.00	0.00
Fire Operations	0.00	0.00
General operations; salaries; parks, zoning	0.00	0.00
Police Operations	0.00	0.00
Recreation Programs	0.00	0.00
Road and Bridge Maintenance and Improvements	0.00	0.00
<i>Total Committed</i>	<u>0.00</u>	<u>0.00</u>
Assigned to:		
<i>Total Assigned</i>	<u>0.00</u>	<u>0.00</u>
<i>Unassigned</i>	0.00	0.00
<i>Total Fund Cash Balances, December 31</i>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>