

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

All Special Revenue Funds

For the Year Ended December 31, 2013

	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	\$0	\$500,880	\$1,900,004	\$4,478,273	\$0
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	56,142	410	0
Fines and Forfeitures	0	0	0	0	0	5,000
Intergovernmental	29,215	145,409	68,598	396,096	402,534	0
Special Assessments	0	0	0	0	0	0
Earnings on Investments	58	174	0	0	0	0
Miscellaneous	0	0	4,153	14,961	39,987	0
<i>Total Cash Receipts</i>	<u>29,273</u>	<u>145,583</u>	<u>573,631</u>	<u>2,367,203</u>	<u>4,921,204</u>	<u>5,000</u>
Cash Disbursements						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	1,890,137	5,190,846	0
Public Works	7,065	154,182	529,065	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	61,376	48,413	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>7,065</u>	<u>154,182</u>	<u>590,441</u>	<u>1,938,550</u>	<u>5,190,846</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>22,208</u>	<u>(8,599)</u>	<u>(16,810)</u>	<u>428,653</u>	<u>(269,642)</u>	<u>5,000</u>
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0
Sale of Capital Assets	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, 2013

	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	POLICE DISTRICT	FIRE DISTRICT	DRUG LAW EN- FORCEMENT
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	0	0	0	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>	22,208	(8,599)	(16,810)	428,653	(269,642)	5,000
<i>Fund Cash Balances, January 1</i>	22,533	150,218	332,012	3,092,154	7,413,186	0
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	44,741	141,619	315,202	3,520,807	7,143,544	5,000
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>	\$44,741	\$141,619	\$315,202	\$3,520,807	\$7,143,544	\$5,000

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

All Special Revenue Funds

For the Year Ended December 31, 2013

	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>	\$22,208	(\$8,599)	(\$16,810)	\$428,653	(\$269,642)	\$5,000
<i>Fund Cash Balances, January 1</i>	22,533	150,218	332,012	3,092,154	7,413,186	0
<i>Fund Cash Balances, December 31</i>	<u>\$44,741</u>	<u>\$141,619</u>	<u>\$315,202</u>	<u>\$3,520,807</u>	<u>\$7,143,544</u>	<u>\$5,000</u>
Fund Balances						
Amounts identified as:						
Nonspendable						
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:						
capital projects	\$0	\$0	\$0	\$0	\$0	\$0
Drug and Alcohol Education and Enforcement	0	0	0	0	0	5,000
Emergency Medical Services	0	0	0	0	0	0
Fire Operations	0	0	0	0	7,143,544	0
government vending	0	0	0	0	0	0
police education	0	0	0	0	0	0
Police Operations	0	0	0	3,520,807	0	0
Recreation Programs	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	44,741	141,619	315,202	0	0	0
Street Lighting Districts	0	0	0	0	0	0
<i>Total Restricted</i>	<u>44,741</u>	<u>141,619</u>	<u>315,202</u>	<u>3,520,807</u>	<u>7,143,544</u>	<u>5,000</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>\$44,741</u>	<u>\$141,619</u>	<u>\$315,202</u>	<u>\$3,520,807</u>	<u>\$7,143,544</u>	<u>\$5,000</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2013

	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	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	517,667	0	0
Licenses, Permits and Fees	0	0	0	0	0	0
Fines and Forfeitures	0	0	438	0	0	0
Intergovernmental	131,598	0	0	0	0	9,796
Special Assessments	0	0	0	0	155,516	0
Earnings on Investments	15	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
<i>Total Cash Receipts</i>	<u>131,613</u>	<u>0</u>	<u>438</u>	<u>517,667</u>	<u>155,516</u>	<u>9,796</u>
Cash Disbursements						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	522,584	0	0
Public Works	83,266	0	0	0	155,430	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	216,979	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>83,266</u>	<u>0</u>	<u>0</u>	<u>739,563</u>	<u>155,430</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>48,347</u>	<u>0</u>	<u>438</u>	<u>(221,896)</u>	<u>86</u>	<u>9,796</u>
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0
Sale of Capital Assets	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, 2013

	PERMISSIVE MOTOR VEH LICENSE	LAW EN- FORCEMENT TRUST	ENFORCE- MENT AND EDUCATION	FIRE & RSC AMBULANCE EMS SERV	LIGHTING	NORTH BUNNELL HILL
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>	48,347	0	438	(221,896)	86	9,796
<i>Fund Cash Balances, January 1</i>	<u>183,274</u>	<u>20,290</u>	<u>7,279</u>	<u>1,043,064</u>	<u>50,647</u>	<u>0</u>
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	231,621	20,290	7,717	821,168	50,733	9,796
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>\$231,621</u>	<u>\$20,290</u>	<u>\$7,717</u>	<u>\$821,168</u>	<u>\$50,733</u>	<u>\$9,796</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2013

	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>	\$48,347	\$0	\$438	(\$221,896)	\$86	\$9,796
<i>Fund Cash Balances, January 1</i>	183,274	20,290	7,279	1,043,064	50,647	0
<i>Fund Cash Balances, December 31</i>	<u>\$231,621</u>	<u>\$20,290</u>	<u>\$7,717</u>	<u>\$821,168</u>	<u>\$50,733</u>	<u>\$9,796</u>
Fund Balances						
Amounts identified as:						
Nonspendable						
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:						
capital projects	\$0	\$0	\$0	\$0	\$0	\$0
Drug and Alcohol Education and Enforcement	0	0	0	0	0	0
Emergency Medical Services	0	0	0	821,168	0	0
Fire Operations	0	0	0	0	0	0
government vending	0	0	0	0	0	0
police education	0	0	0	0	0	0
Police Operations	0	20,290	7,717	0	0	0
Recreation Programs	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	231,621	0	0	0	0	9,796
Street Lighting Districts	0	0	0	0	50,733	0
<i>Total Restricted</i>	<u>231,621</u>	<u>20,290</u>	<u>7,717</u>	<u>821,168</u>	<u>50,733</u>	<u>9,796</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>\$231,621</u>	<u>\$20,290</u>	<u>\$7,717</u>	<u>\$821,168</u>	<u>\$50,733</u>	<u>\$9,796</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2013

	MISC SPECIAL REVENUE	VENDING	14CF	MISC SPECIAL REVENUE	MISC SPECIAL REVENUE	MISC SPECIAL REVENUE
Cash Receipts						
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	1,663	0	0	39,800	13,250
<i>Total Cash Receipts</i>	<u>0</u>	<u>1,663</u>	<u>0</u>	<u>0</u>	<u>39,800</u>	<u>13,250</u>
Cash Disbursements						
Current:						
General Government	0	3,275	0	0	0	0
Public Safety	0	0	0	0	26,550	27,304
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>3,275</u>	<u>0</u>	<u>0</u>	<u>26,550</u>	<u>27,304</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>(1,612)</u>	<u>0</u>	<u>0</u>	<u>13,250</u>	<u>(14,054)</u>
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0
Sale of Capital Assets	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

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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, 2013

	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>(1,612)</u>	<u>0</u>	<u>0</u>	<u>13,250</u>	<u>(14,054)</u>
<i>Fund Cash Balances, January 1</i>	<u>13,333</u>	<u>2,892</u>	<u>699</u>	<u>2,500</u>	<u>0</u>	<u>29,516</u>
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	13,333	1,280	699	2,500	13,250	15,462
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>\$13,333</u>	<u>\$1,280</u>	<u>\$699</u>	<u>\$2,500</u>	<u>\$13,250</u>	<u>\$15,462</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2013

	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>	\$0	(\$1,612)	\$0	\$0	\$13,250	(\$14,054)
<i>Fund Cash Balances, January 1</i>	13,333	2,892	699	2,500	0	29,516
<i>Fund Cash Balances, December 31</i>	<u>\$13,333</u>	<u>\$1,280</u>	<u>\$699</u>	<u>\$2,500</u>	<u>\$13,250</u>	<u>\$15,462</u>
Fund Balances						
Amounts identified as:						
Nonspendable						
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:						
capital projects	\$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
Fire Operations	0	0	0	0	0	15,462
government vending	0	1,280	0	0	0	0
police education	0	0	699	0	0	0
Police Operations	0	0	0	0	13,250	0
Recreation Programs	0	0	0	2,500	0	0
Road and Bridge Maintenance and Improvements	13,333	0	0	0	0	0
Street Lighting Districts	0	0	0	0	0	0
<i>Total Restricted</i>	<u>13,333</u>	<u>1,280</u>	<u>699</u>	<u>2,500</u>	<u>13,250</u>	<u>15,462</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>\$13,333</u>	<u>\$1,280</u>	<u>\$699</u>	<u>\$2,500</u>	<u>\$13,250</u>	<u>\$15,462</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2013

	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	\$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	3,000	0	0	0	201,439
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>3,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>201,439</u>
Cash Disbursements						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	7,309	0	7,108	0	195,461
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>7,309</u>	<u>0</u>	<u>7,108</u>	<u>0</u>	<u>195,461</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>(4,309)</u>	<u>0</u>	<u>(7,108)</u>	<u>0</u>	<u>5,978</u>
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0
Sale of Capital Assets	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

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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, 2013

	FIRE GRANT	MISC SPECIAL REVENUE	MISC SPECIAL REVENUE	POLICE GRA NT GRANT	HOFFMANN RESERVE	FEMA ASSISTANCE TO
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>(4,309)</u>	<u>0</u>	<u>(7,108)</u>	<u>0</u>	<u>5,978</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>7,897</u>	<u>8,433</u>	<u>7,213</u>	<u>2,942</u>	<u>0</u>
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	0	3,588	8,433	105	2,942	5,978
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>\$3,588</u>	<u>\$8,433</u>	<u>\$105</u>	<u>\$2,942</u>	<u>\$5,978</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2013

	<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>
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	\$0	(\$4,309)	\$0	(\$7,108)	\$0	\$5,978
<i>Fund Cash Balances, January 1</i>	0	7,897	8,433	7,213	2,942	0
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$3,588</u>	<u>\$8,433</u>	<u>\$105</u>	<u>\$2,942</u>	<u>\$5,978</u>
Fund Balances						
Amounts identified as:						
Nonspendable						
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:						
capital projects	\$0	\$0	\$0	\$0	\$0	\$0
Drug and Alcohol Education and Enforcement	0	0	0	0	0	0
Emergency Medical Services	0	3,588	0	0	0	0
Fire Operations	0	0	0	0	0	5,978
government vending	0	0	0	0	0	0
police education	0	0	0	0	0	0
Police Operations	0	0	0	105	0	0
Recreation Programs	0	0	0	0	2,942	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>3,588</u>	<u>8,433</u>	<u>105</u>	<u>2,942</u>	<u>5,978</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>\$3,588</u>	<u>\$8,433</u>	<u>\$105</u>	<u>\$2,942</u>	<u>\$5,978</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2013

	FEMA SAFER	SPECIAL REVENUE TOTAL
Cash Receipts		
Property and Other Local Taxes	\$0	\$6,879,157
Charges for Services	0	517,667
Licenses, Permits and Fees	0	56,552
Fines and Forfeitures	0	5,438
Intergovernmental	83,153	1,470,838
Special Assessments	0	155,516
Earnings on Investments	0	247
Miscellaneous	0	113,814
<i>Total Cash Receipts</i>	<u>83,153</u>	<u>9,199,229</u>
Cash Disbursements		
Current:		
General Government	0	3,275
Public Safety	156,783	8,024,082
Public Works	0	929,008
Health	0	0
Human Services	0	0
Conservation-Recreation	0	0
Other	0	0
Capital Outlay	0	326,768
Debt Service:		
Principal Retirement	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>156,783</u>	<u>9,283,133</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(73,630)</u>	<u>(83,904)</u>
Other Financing Receipts (Disbursements)		
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 Special Revenue Funds

For the Year Ended December 31, 2013

	FEMA SAFER	SPECIAL REVENUE TOTAL
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>(73,630)</u>	<u>(83,904)</u>
<i>Fund Cash Balances, January 1</i>	<u>73,630</u>	<u>12,463,712</u>
Fund Cash Balances, December 31		
Nonspendable	0	0
Restricted	0	12,379,808
Committed	0	0
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>	<u><u>\$12,379,808</u></u>

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

All Special Revenue Funds

For the Year Ended December 31, 2013

	FEMA SAFER	SPECIAL REVENUE TOTAL
GASB 54 Worksheet/Note Disclosure		
<i>Net Change in Fund Cash Balances</i>	(\$73,630)	(\$83,904)
<i>Fund Cash Balances, January 1</i>	73,630	12,463,712
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$12,379,808</u>
Fund Balances		
Amounts identified as:		
Nonspendable		
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
capital projects	\$0	\$0
Drug and Alcohol Education and Enforcement	0	5,000
Emergency Medical Services	0	824,756
Fire Operations	0	7,164,984
government vending	0	1,280
police education	0	699
Police Operations	0	3,562,169
Recreation Programs	0	5,442
Road and Bridge Maintenance and Improvements	0	764,745
Street Lighting Districts	0	50,733
<i>Total Restricted</i>	<u>0</u>	<u>12,379,808</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>\$12,379,808</u>

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

All Capital Projects Funds

For the Year Ended December 31, 2013

	MISC CAPITAL PROJECTS	CAPITAL PROJECTS TOTAL
Cash Receipts		
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>	<u>0</u>	<u>0</u>
Cash Disbursements		
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>	<u>0</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>0</u>
Other Financing Receipts (Disbursements)		
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, 2013

	MISC CAPITAL PROJECTS	CAPITAL PROJECTS TOTAL
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>
Fund Cash Balances, December 31		
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, 2013

	MISC CAPITAL PROJECTS	CAPITAL PROJECTS TOTAL
GASB 54 Worksheet/Note Disclosure		
<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>
Fund Balances		
Amounts identified as:		
Nonspendable		
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
capital projects	\$0	\$0
Drug and Alcohol Education and Enforcement	0	0
Emergency Medical Services	0	0
Fire Operations	0	0
government vending	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>\$0</u>	<u>\$0</u>