

**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	\$65,188.86	\$156,580.06	\$35,656.75	\$0.00	\$0.00	\$257,425.67
Charges for Services	420.00	25,837.16	0.00	0.00	0.00	26,257.16
Licenses, Permits and Fees	359.80	23,400.00	0.00	0.00	0.00	23,759.80
Fines and Forfeitures	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental	20,312.71	119,384.86	0.00	39,550.00	0.00	179,247.57
Special Assessments	0.00	10,188.30	0.00	0.00	0.00	10,188.30
Earnings on Investments	169.95	8.16	0.00	0.00	11.91	190.02
Miscellaneous	14,262.32	23,892.44	0.00	0.00	0.00	38,154.76
<i>Total Cash Receipts</i>	<u>100,713.64</u>	<u>359,290.98</u>	<u>35,656.75</u>	<u>39,550.00</u>	<u>11.91</u>	<u>535,223.28</u>
<b>Cash Disbursements</b>						
Current:						
General Government	95,320.40	3,849.44	0.00	0.00	0.00	99,169.84
Public Safety	0.00	77,771.26	0.00	0.00	0.00	77,771.26
Public Works	25,958.14	191,280.15	0.00	0.00	0.00	217,238.29
Health	0.00	26,061.91	0.00	0.00	0.00	26,061.91
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	32,869.10	0.00	39,550.00	0.00	72,419.10
Debt Service:						
Principal Retirement	0.00	0.00	29,605.86	0.00	0.00	29,605.86
Interest and Fiscal Charges	0.00	0.00	6,050.89	0.00	0.00	6,050.89
<i>Total Cash Disbursements</i>	<u>121,278.54</u>	<u>331,831.86</u>	<u>35,656.75</u>	<u>39,550.00</u>	<u>0.00</u>	<u>528,317.15</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(20,564.90)</u>	<u>27,459.12</u>	<u>0.00</u>	<u>0.00</u>	<u>11.91</u>	<u>6,906.13</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	0.00	616.00	0.00	0.00	0.00	616.00
Transfers Out	0.00	(616.00)	0.00	0.00	0.00	(616.00)
Advances In	82,174.31	60,810.00	21,364.31	0.00	0.00	164,348.62

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	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<b>Totals (Memorandum Only)</b>
Advances Out	(82,174.31)	(60,810.00)	(21,364.31)	0.00	0.00	(164,348.62)
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>(20,564.90)</u>	<u>27,459.12</u>	<u>0.00</u>	<u>0.00</u>	<u>11.91</u>	<u>6,906.13</u>
<i>Fund Cash Balances, January 1</i>	<u>315,628.38</u>	<u>37,742.25</u>	<u>0.00</u>	<u>0.00</u>	<u>8,460.28</u>	<u>361,830.91</u>
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0.00	0.00	0.00	0.00	7,944.97	7,944.97
Restricted	0.00	65,201.37	0.00	0.00	527.22	65,728.59
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)	295,063.48	0.00	0.00	0.00	0.00	295,063.48
<i>Fund Cash Balances, December 31</i>	<u><u>\$295,063.48</u></u>	<u><u>\$65,201.37</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$8,472.19</u></u>	<u><u>\$368,737.04</u></u>

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	<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>	(\$20,564.90)	\$27,459.12	\$0.00	\$0.00	\$11.91	\$6,906.13
<i>Fund Cash Balances, January 1</i>	315,628.38	37,742.25	0.00	0.00	8,460.28	361,830.91
<i>Fund Cash Balances, December 31</i>	<u>\$295,063.48</u>	<u>\$65,201.37</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$8,472.19</u>	<u>\$368,737.04</u>
<b>Fund Balances</b>						
Amounts identified as:						
Nonspendable						
amount held in certificate of deposit corpus of cemetery trust	\$0.00	\$0.00	\$0.00	\$0.00	\$7,944.97	\$7,944.97
<i>Total Nonspendable</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,944.97</u>	<u>7,944.97</u>
Restricted for:						
Cemetery	0.00	22,562.23	0.00	0.00	0.00	22,562.23
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
Emergency Medical Services	0.00	9,049.95	0.00	0.00	0.00	9,049.95
Fire Operations & emergency medical services	0.00	22,565.37	0.00	0.00	0.00	22,565.37
interest from certificate of deposit to be used for cemetery maintenance	0.00	0.00	0.00	0.00	527.22	527.22
Road and Bridge Maintenance and Improvements	0.00	9,708.62	0.00	0.00	0.00	9,708.62
STREET LIGHTING	0.00	1,315.20	0.00	0.00	0.00	1,315.20
<i>Total Restricted</i>	<u>0.00</u>	<u>65,201.37</u>	<u>0.00</u>	<u>0.00</u>	<u>527.22</u>	<u>65,728.59</u>
Committed to:						
<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>	295,063.48	0.00	0.00	0.00	0.00	295,063.48
<i>Total Fund Cash Balances, December 31</i>	<u>\$295,063.48</u>	<u>\$65,201.37</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$8,472.19</u>	<u>\$368,737.04</u>