

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

All Special Revenue Funds

For the Year Ended December 31, 2014

	<b>MOTOR VEHICLE LIC. TAX</b>	<b>GASOLINE TAX</b>	<b>ROAD AND BRIDGE</b>	<b>CEMETERY</b>	<b>SPECIAL LEVY</b>	<b>FIRE &amp; RSC AMBULANCE EMS SERV</b>
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$0.00	\$0.00	\$62,985.31	\$0.00	\$93,594.75	\$0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00	25,837.16
Licenses, Permits and Fees	0.00	0.00	0.00	23,400.00	0.00	0.00
Fines and Forfeitures	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental	15,228.30	88,081.41	14,939.15	0.00	520.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00
Earnings on Investments	2.00	6.16	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	534.00	10,605.00	12,753.44	0.00
<i>Total Cash Receipts</i>	<u>15,230.30</u>	<u>88,087.57</u>	<u>78,458.46</u>	<u>34,005.00</u>	<u>106,868.19</u>	<u>25,837.16</u>
<b>Cash Disbursements</b>						
Current:						
General Government	0.00	42.65	1,464.92	0.00	2,341.87	0.00
Public Safety	0.00	0.00	0.00	0.00	59,608.45	18,162.81
Public Works	15,121.04	90,500.53	73,688.20	0.00	0.00	0.00
Health	0.00	0.00	0.00	26,061.91	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	3,000.00	7,507.55	22,361.55	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>15,121.04</u>	<u>90,543.18</u>	<u>78,153.12</u>	<u>33,569.46</u>	<u>84,311.87</u>	<u>18,162.81</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>109.26</u>	<u>(2,455.61)</u>	<u>305.34</u>	<u>435.54</u>	<u>22,556.32</u>	<u>7,674.35</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	0.00	616.00	0.00	0.00	0.00
Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00
Advances In	0.00	810.00	20,000.00	0.00	40,000.00	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

	<b>MOTOR VEHICLE LIC. TAX</b>	<b>GASOLINE TAX</b>	<b>ROAD AND BRIDGE</b>	<b>CEMETERY</b>	<b>SPECIAL LEVY</b>	<b>FIRE &amp; RSC AMBULANCE EMS SERV</b>
Advances Out	0.00	(810.00)	(20,000.00)	0.00	(40,000.00)	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	616.00	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>	109.26	(2,455.61)	921.34	435.54	22,556.32	7,674.35
<i>Fund Cash Balances, January 1</i>	1,181.25	9,192.37	760.01	22,126.69	9.05	1,375.60
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
Restricted	1,290.51	6,736.76	1,681.35	22,562.23	22,565.37	9,049.95
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>	<b>\$1,290.51</b>	<b>\$6,736.76</b>	<b>\$1,681.35</b>	<b>\$22,562.23</b>	<b>\$22,565.37</b>	<b>\$9,049.95</b>

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

All Special Revenue Funds

For the Year Ended December 31, 2014

	<b>MOTOR VEHICLE LIC. TAX</b>	<b>GASOLINE TAX</b>	<b>ROAD AND BRIDGE</b>	<b>CEMETERY</b>	<b>SPECIAL LEVY</b>	<b>FIRE &amp; RSC AMBULANCE EMS SERV</b>
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	\$109.26	(\$2,455.61)	\$921.34	\$435.54	\$22,556.32	\$7,674.35
<i>Fund Cash Balances, January 1</i>	1,181.25	9,192.37	760.01	22,126.69	9.05	1,375.60
<i>Fund Cash Balances, December 31</i>	<u>\$1,290.51</u>	<u>\$6,736.76</u>	<u>\$1,681.35</u>	<u>\$22,562.23</u>	<u>\$22,565.37</u>	<u>\$9,049.95</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	\$0.00	\$0.00
<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:						
Cemetery	0.00	0.00	0.00	22,562.23	0.00	0.00
Debt Service	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	9,049.95
Fire Operations & emergency medical services	0.00	0.00	0.00	0.00	22,565.37	0.00
interest from certificate of deposit to be used for cemetery maintenance	0.00	0.00	0.00	0.00	0.00	0.00
Road and Bridge Maintenance and Improvements	1,290.51	6,736.76	1,681.35	0.00	0.00	0.00
STREET LIGHTING	0.00	0.00	0.00	0.00	0.00	0.00
<i>Total Restricted</i>	<u>1,290.51</u>	<u>6,736.76</u>	<u>1,681.35</u>	<u>22,562.23</u>	<u>22,565.37</u>	<u>9,049.95</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>	<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>\$1,290.51</u>	<u>\$6,736.76</u>	<u>\$1,681.35</u>	<u>\$22,562.23</u>	<u>\$22,565.37</u>	<u>\$9,049.95</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2014

	<b>STREET LIGHTING</b>	<b>MISC SPECIAL REVENUE</b>	<b>SPECIAL REVENUE TOTAL</b>
<b>Cash Receipts</b>			
Property and Other Local Taxes	\$0.00	\$0.00	\$156,580.06
Charges for Services	0.00	0.00	25,837.16
Licenses, Permits and Fees	0.00	0.00	23,400.00
Fines and Forfeitures	0.00	0.00	0.00
Intergovernmental	0.00	616.00	119,384.86
Special Assessments	10,188.30	0.00	10,188.30
Earnings on Investments	0.00	0.00	8.16
Miscellaneous	0.00	0.00	23,892.44
<i>Total Cash Receipts</i>	<u>10,188.30</u>	<u>616.00</u>	<u>359,290.98</u>
<b>Cash Disbursements</b>			
Current:			
General Government	0.00	0.00	3,849.44
Public Safety	0.00	0.00	77,771.26
Public Works	11,970.38	0.00	191,280.15
Health	0.00	0.00	26,061.91
Human Services	0.00	0.00	0.00
Conservation-Recreation	0.00	0.00	0.00
Other	0.00	0.00	0.00
Capital Outlay	0.00	0.00	32,869.10
Debt Service:			
Principal Retirement	0.00	0.00	0.00
Interest and Fiscal Charges	0.00	0.00	0.00
<i>Total Cash Disbursements</i>	<u>11,970.38</u>	<u>0.00</u>	<u>331,831.86</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(1,782.08)</u>	<u>616.00</u>	<u>27,459.12</u>
<b>Other Financing Receipts (Disbursements)</b>			
Sale of Bonds	0.00	0.00	0.00
Sale of Notes	0.00	0.00	0.00
Other Debt Proceeds	0.00	0.00	0.00
Premium and Accrued Interest on Debt	0.00	0.00	0.00
Discount on Debt	0.00	0.00	0.00
Sale of Capital Assets	0.00	0.00	0.00
Transfers In	0.00	0.00	616.00
Transfers Out	0.00	(616.00)	(616.00)
Advances In	0.00	0.00	60,810.00

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

	<b>STREET LIGHTING</b>	<b>MISC SPECIAL REVENUE</b>	<b>SPECIAL REVENUE TOTAL</b>
Advances Out	0.00	0.00	(60,810.00)
Other Financing Sources	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0.00</u>	<u>(616.00)</u>	<u>0.00</u>
Special Item	0.00	0.00	0.00
Extraordinary Item	0.00	0.00	0.00
<i>Net Change in Fund Cash Balances</i>	<u>(1,782.08)</u>	<u>0.00</u>	<u>27,459.12</u>
<i>Fund Cash Balances, January 1</i>	<u>3,097.28</u>	<u>0.00</u>	<u>37,742.25</u>
<b>Fund Cash Balances, December 31</b>			
Nonspendable	0.00	0.00	0.00
Restricted	1,315.20	0.00	65,201.37
Committed	0.00	0.00	0.00
Assigned	0.00	0.00	0.00
Unassigned (Deficit)	0.00	0.00	0.00
<i>Fund Cash Balances, December 31</i>	<u><u>\$1,315.20</u></u>	<u><u>\$0.00</u></u>	<u><u>\$65,201.37</u></u>

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

All Special Revenue Funds

For the Year Ended December 31, 2014

	<b>STREET LIGHTING</b>	<b>MISC SPECIAL REVENUE</b>	<b>SPECIAL REVENUE TOTAL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>			
<i>Net Change in Fund Cash Balances</i>	(\$1,782.08)	\$0.00	\$27,459.12
<i>Fund Cash Balances, January 1</i>	3,097.28	0.00	37,742.25
<i>Fund Cash Balances, December 31</i>	<u>\$1,315.20</u>	<u>\$0.00</u>	<u>\$65,201.37</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
<i>Total Nonspendable</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Restricted for:			
Cemetery	0.00	0.00	22,562.23
Debt Service	0.00	0.00	0.00
Emergency Medical Services	0.00	0.00	9,049.95
Fire Operations & emergency medical services	0.00	0.00	22,565.37
interest from certificate of deposit to be used for cemetery maintenance	0.00	0.00	0.00
Road and Bridge Maintenance and Improvements	0.00	0.00	9,708.62
STREET LIGHTING	1,315.20	0.00	1,315.20
<i>Total Restricted</i>	<u>1,315.20</u>	<u>0.00</u>	<u>65,201.37</u>
Committed to:			
<i>Total Committed</i>	<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>
<i>Unassigned</i>	0.00	0.00	0.00
<i>Total Fund Cash Balances, December 31</i>	<u>\$1,315.20</u>	<u>\$0.00</u>	<u>\$65,201.37</u>

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

All Debt Service Funds

For the Year Ended December 31, 2014

	<b>GENERAL BOND(NOTE) RETIREMENT</b>	<b>DEBT SERVICE TOTAL</b>
<b>Cash Receipts</b>		
Property and Other Local Taxes	\$35,656.75	\$35,656.75
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>35,656.75</u>	<u>35,656.75</u>
<b>Cash Disbursements</b>		
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	29,605.86	29,605.86
Interest and Fiscal Charges	6,050.89	6,050.89
<i>Total Cash Disbursements</i>	<u>35,656.75</u>	<u>35,656.75</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0.00</u>	<u>0.00</u>
<b>Other Financing Receipts (Disbursements)</b>		
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	21,364.31	21,364.31

This is an unaudited financial statement.

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

All Debt Service Funds

For the Year Ended December 31, 2014

	<b>GENERAL BOND(NOTE) RETIREMENT</b>	<b>DEBT SERVICE TOTAL</b>
Advances Out	(21,364.31)	(21,364.31)
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>
<b>Fund Cash Balances, December 31</b>		
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 Debt Service Funds

For the Year Ended December 31, 2014

	<b>GENERAL BOND(NOTE) RETIREMENT</b>	<b>DEBT SERVICE TOTAL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>		
<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>
<b>Fund Balances</b>		
Amounts identified as:		
Nonspendable		
amount held in certificate of deposit corpus of cemetery trust	\$0.00	\$0.00
<i>Total Nonspendable</i>	<u>0.00</u>	<u>0.00</u>
Restricted for:		
Cemetery	0.00	0.00
Debt Service	0.00	0.00
Emergency Medical Services	0.00	0.00
Fire Operations & emergency medical services	0.00	0.00
interest from certificate of deposit to be used for cemetery maintenance	0.00	0.00
Road and Bridge Maintenance and Improvements	0.00	0.00
STREET LIGHTING	0.00	0.00
<i>Total Restricted</i>	<u>0.00</u>	<u>0.00</u>
Committed to:		
<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>\$0.00</u>	<u>\$0.00</u>

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

All Capital Projects Funds

For the Year Ended December 31, 2014

	<b>PUBLIC WORKS PROJECTS</b>	<b>CAPITAL PROJECTS TOTAL</b>
<b>Cash Receipts</b>		
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	39,550.00	39,550.00
Special Assessments	0.00	0.00
Earnings on Investments	0.00	0.00
Miscellaneous	0.00	0.00
<i>Total Cash Receipts</i>	<u>39,550.00</u>	<u>39,550.00</u>
<b>Cash Disbursements</b>		
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	39,550.00	39,550.00
Debt Service:		
Principal Retirement	0.00	0.00
Interest and Fiscal Charges	0.00	0.00
<i>Total Cash Disbursements</i>	<u>39,550.00</u>	<u>39,550.00</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0.00</u>	<u>0.00</u>
<b>Other Financing Receipts (Disbursements)</b>		
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

This is an unaudited financial statement.

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

All Capital Projects Funds

For the Year Ended December 31, 2014

	<b>PUBLIC WORKS PROJECTS</b>	<b>CAPITAL PROJECTS TOTAL</b>
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>
<b>Fund Cash Balances, December 31</b>		
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

	<b>PUBLIC WORKS PROJECTS</b>	<b>CAPITAL PROJECTS TOTAL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>		
<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>
<b>Fund Balances</b>		
Amounts identified as:		
Nonspendable		
amount held in certificate of deposit corpus of cemetery trust	\$0.00	\$0.00
<i>Total Nonspendable</i>	<u>0.00</u>	<u>0.00</u>
Restricted for:		
Cemetery	0.00	0.00
Debt Service	0.00	0.00
Emergency Medical Services	0.00	0.00
Fire Operations & emergency medical services	0.00	0.00
interest from certificate of deposit to be used for cemetery maintenance	0.00	0.00
Road and Bridge Maintenance and Improvements	0.00	0.00
STREET LIGHTING	0.00	0.00
<i>Total Restricted</i>	<u>0.00</u>	<u>0.00</u>
Committed to:		
<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>\$0.00</u>	<u>\$0.00</u>

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

All Permanent Funds

For the Year Ended December 31, 2014

	<u>PERMANENT</u>	<u>PERMANENT TOTAL</u>
<b>Cash Receipts</b>		
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	11.91	11.91
Miscellaneous	0.00	0.00
<i>Total Cash Receipts</i>	<u>11.91</u>	<u>11.91</u>
<b>Cash Disbursements</b>		
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>11.91</u>	<u>11.91</u>
<b>Other Financing Receipts (Disbursements)</b>		
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

This is an unaudited financial statement.

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

All Permanent Funds

For the Year Ended December 31, 2014

	<u>PERMANENT</u>	<u>PERMANENT TOTAL</u>
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>11.91</u>	<u>11.91</u>
<i>Fund Cash Balances, January 1</i>	<u>8,460.28</u>	<u>8,460.28</u>
<b>Fund Cash Balances, December 31</b>		
Nonspendable	7,944.97	7,944.97
Restricted	527.22	527.22
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>\$8,472.19</u></u>	<u><u>\$8,472.19</u></u>

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

All Permanent Funds

For the Year Ended December 31, 2014

	<u>PERMANENT</u>	<u>PERMANENT TOTAL</u>
<b>GASB 54 Worksheet/Note Disclosure</b>		
<i>Net Change in Fund Cash Balances</i>	\$11.91	\$11.91
<i>Fund Cash Balances, January 1</i>	8,460.28	8,460.28
<i>Fund Cash Balances, December 31</i>	<u>\$8,472.19</u>	<u>\$8,472.19</u>
<b>Fund Balances</b>		
Amounts identified as:		
Nonspendable		
amount held in certificate of deposit corpus of cemetery trust	\$7,944.97	\$7,944.97
<i>Total Nonspendable</i>	<u>7,944.97</u>	<u>7,944.97</u>
Restricted for:		
Cemetery	0.00	0.00
Debt Service	0.00	0.00
Emergency Medical Services	0.00	0.00
Fire Operations & emergency medical services	0.00	0.00
interest from certificate of deposit to be used for cemetery maintenance	527.22	527.22
Road and Bridge Maintenance and Improvements	0.00	0.00
STREET LIGHTING	0.00	0.00
<i>Total Restricted</i>	<u>527.22</u>	<u>527.22</u>
Committed to:		
<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>\$8,472.19</u>	<u>\$8,472.19</u>