

**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>
Cash Receipts						
Property and Other Taxes	\$13,358.39	\$3,149.62	\$0.00	\$0.00	\$0.00	\$16,508.01
Municipal Income Tax	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental	6,006.79	6,640.74	0.00	0.00	0.00	12,647.53
Special Assessments	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
Fines, Licenses and Permits	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	69.68	3,738.00	0.00	0.00	0.00	3,807.68
<i>Total Cash Receipts</i>	<u>19,434.86</u>	<u>13,528.36</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>32,963.22</u>
Cash Disbursements						
Current:						
Security of Persons & Property	2,488.91	0.00	0.00	0.00	0.00	2,488.91
Public Health Services	0.00	0.00	0.00	0.00	0.00	0.00
Leisure Time Activities	0.00	0.00	0.00	0.00	0.00	0.00
Community Environment	0.00	0.00	0.00	0.00	0.00	0.00
Basic Utility Services	0.00	0.00	0.00	0.00	0.00	0.00
Transportation	0.00	5,659.49	0.00	0.00	0.00	5,659.49
General Government	19,511.36	11,801.95	0.00	0.00	0.00	31,313.31
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>22,000.27</u>	<u>17,461.44</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>39,461.71</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(2,565.41)</u>	<u>(3,933.08)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(6,498.49)</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

**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>	Totals (Memorandum Only)
Advances Out	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources	2,622.08	0.00	0.00	0.00	0.00	2,622.08
Other Financing Uses	(0.52)	0.00	0.00	0.00	0.00	(0.52)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>2,621.56</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,621.56</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>56.15</u>	<u>(3,933.08)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(3,876.93)</u>
<i>Fund Cash Balances, January 1</i>	<u>11,166.49</u>	<u>42,192.13</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>53,358.62</u>
Fund Cash Balances, December 31						
Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
Restricted	0.00	30,344.77	0.00	0.00	0.00	30,344.77
Committed	0.00	7,914.28	0.00	0.00	0.00	7,914.28
Assigned	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned (Deficit)	11,222.64	0.00	0.00	0.00	0.00	11,222.64
<i>Fund Cash Balances, December 31</i>	<u>\$11,222.64</u>	<u>\$38,259.05</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$49,481.69</u>

**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>
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	\$56.15	(\$3,933.08)	\$0.00	\$0.00	\$0.00	(\$3,876.93)
<i>Fund Cash Balances, January 1</i>	11,166.49	42,192.13	0.00	0.00	0.00	53,358.62
<i>Fund Cash Balances, December 31</i>	<u>\$11,222.64</u>	<u>\$38,259.05</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$49,481.69</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:						
Road Maintenance and Improvements	\$0.00	\$30,344.77	\$0.00	\$0.00	\$0.00	\$30,344.77
<i>Total Restricted</i>	<u>0.00</u>	<u>30,344.77</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>30,344.77</u>
Committed to:						
Park Operations and Maintenance	0.00	7,914.28	0.00	0.00	0.00	7,914.28
<i>Total Committed</i>	<u>0.00</u>	<u>7,914.28</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,914.28</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>	11,222.64	0.00	0.00	0.00	0.00	11,222.64
<i>Total Fund Cash Balances, December 31</i>	<u>\$11,222.64</u>	<u>\$38,259.05</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$49,481.69</u>