

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

All Special Revenue Funds

For the Year Ended December 31, 2014

	STREET CONST. MAINT.REP.	STATE HIGHWAY	PARKS RECREATION	SPECIAL REVENUE TOTAL
Cash Receipts				
Property and Other Taxes	\$3,052.77	\$96.85	\$0.00	\$3,149.62
Municipal Income Tax	0.00	0.00	0.00	0.00
Intergovernmental	5,773.49	867.25	0.00	6,640.74
Special Assessments	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00
Fines, Licenses and Permits	0.00	0.00	0.00	0.00
Earnings on Investments	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	3,738.00	3,738.00
<i>Total Cash Receipts</i>	<u>8,826.26</u>	<u>964.10</u>	<u>3,738.00</u>	<u>13,528.36</u>
Cash Disbursements				
Current:				
Security of Persons & Property	0.00	0.00	0.00	0.00
Public Health Services	0.00	0.00	0.00	0.00
Leisure Time Activities	0.00	0.00	0.00	0.00
Community Environment	0.00	0.00	0.00	0.00
Basic Utility Services	0.00	0.00	0.00	0.00
Transportation	2,597.75	3,061.74	0.00	5,659.49
General Government	9,281.84	0.00	2,520.11	11,801.95
Capital Outlay	0.00	0.00	0.00	0.00
Debt Service:				
Principal Retirement	0.00	0.00	0.00	0.00
Interest and Fiscal Charges	0.00	0.00	0.00	0.00
<i>Total Cash Disbursements</i>	<u>11,879.59</u>	<u>3,061.74</u>	<u>2,520.11</u>	<u>17,461.44</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(3,053.33)</u>	<u>(2,097.64)</u>	<u>1,217.89</u>	<u>(3,933.08)</u>
Other Financing Receipts (Disbursements)				
Sale of Bonds	0.00	0.00	0.00	0.00
Sale of Notes	0.00	0.00	0.00	0.00
Other Debt Proceeds	0.00	0.00	0.00	0.00
Premium and Accrued Interest on Debt	0.00	0.00	0.00	0.00
Discount on Debt	0.00	0.00	0.00	0.00
Sale of Capital Assets	0.00	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00	0.00
Transfers Out	0.00	0.00	0.00	0.00
Advances In	0.00	0.00	0.00	0.00

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Advances Out	0.00	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00	0.00
Other Financing Uses	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>
Special Item	0.00	0.00	0.00	0.00
Extraordinary Item	0.00	0.00	0.00	0.00
<i>Net Change in Fund Cash Balances</i>	<u>(3,053.33)</u>	<u>(2,097.64)</u>	<u>1,217.89</u>	<u>(3,933.08)</u>
<i>Fund Cash Balances, January 1</i>	<u>22,500.43</u>	<u>12,995.31</u>	<u>6,696.39</u>	<u>42,192.13</u>
Fund Cash Balances, December 31				
Nonspendable	0.00	0.00	0.00	0.00
Restricted	19,447.10	10,897.67	0.00	30,344.77
Committed	0.00	0.00	7,914.28	7,914.28
Assigned	0.00	0.00	0.00	0.00
Unassigned (Deficit)	0.00	0.00	0.00	0.00
<i>Fund Cash Balances, December 31</i>	<u><u>\$19,447.10</u></u>	<u><u>\$10,897.67</u></u>	<u><u>\$7,914.28</u></u>	<u><u>\$38,259.05</u></u>

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For the Year Ended December 31, 2014

	STREET CONST. MAINT.REP.	STATE HIGHWAY	PARKS RECREATION	SPECIAL REVENUE TOTAL
GASB 54 Worksheet/Note Disclosure				
<i>Net Change in Fund Cash Balances</i>	(\$3,053.33)	(\$2,097.64)	\$1,217.89	(\$3,933.08)
<i>Fund Cash Balances, January 1</i>	22,500.43	12,995.31	6,696.39	42,192.13
<i>Fund Cash Balances, December 31</i>	<u>\$19,447.10</u>	<u>\$10,897.67</u>	<u>\$7,914.28</u>	<u>\$38,259.05</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>
Restricted for:				
Road Maintenance and Improvements	\$19,447.10	\$10,897.67	\$0.00	\$30,344.77
<i>Total Restricted</i>	<u>19,447.10</u>	<u>10,897.67</u>	<u>0.00</u>	<u>30,344.77</u>
Committed to:				
Park Operations and Maintenance	0.00	0.00	7,914.28	7,914.28
<i>Total Committed</i>	<u>0.00</u>	<u>0.00</u>	<u>7,914.28</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>
<i>Unassigned</i>	0.00	0.00	0.00	0.00
<i>Total Fund Cash Balances, December 31</i>	<u>\$19,447.10</u>	<u>\$10,897.67</u>	<u>\$7,914.28</u>	<u>\$38,259.05</u>