

**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>POLICE DISTRICT</b>	<b>FIRE DISTRICT</b>	<b>DRUG LAW EN- FORCEMENT</b>
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$0	\$0	\$536,881	\$2,036,148	\$4,818,044	\$0
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	81,725	904	0
Fines and Forfeitures	0	0	0	0	0	0
Intergovernmental	38,584	150,276	28,715	151,010	319,466	0
Special Assessments	0	0	0	0	0	0
Earnings on Investments	363	766	0	0	0	25
Miscellaneous	0	0	2,389	45,213	17,314	0
<i>Total Cash Receipts</i>	<u>38,947</u>	<u>151,042</u>	<u>567,985</u>	<u>2,314,096</u>	<u>5,155,728</u>	<u>25</u>
<b>Cash Disbursements</b>						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	2,062,180	5,686,030	0
Public Works	49,999	178,916	592,308	0	0	0
Health	0	26,835	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	70,000	77,915	547,305	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>49,999</u>	<u>205,751</u>	<u>662,308</u>	<u>2,140,095</u>	<u>6,233,335</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(11,052)</u>	<u>(54,709)</u>	<u>(94,323)</u>	<u>174,001</u>	<u>(1,077,607)</u>	<u>25</u>
<b>Other Financing Receipts (Disbursements)</b>						
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	847	18,414	36,020	7
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, 2014

	<b>MOTOR VEHICLE LIC. TAX</b>	<b>GASOLINE TAX</b>	<b>ROAD AND BRIDGE</b>	<b>POLICE DISTRICT</b>	<b>FIRE DISTRICT</b>	<b>DRUG LAW EN- FORCEMENT</b>
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	847	18,414	36,020	7
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	(11,052)	(54,709)	(93,476)	192,415	(1,041,587)	32
<i>Fund Cash Balances, January 1</i>	44,741	141,619	315,232	3,362,258	7,302,692	5,000
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	33,689	86,910	221,756	3,554,673	6,261,105	5,032
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>	<b>\$33,689</b>	<b>\$86,910</b>	<b>\$221,756</b>	<b>\$3,554,673</b>	<b>\$6,261,105</b>	<b>\$5,032</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>POLICE DISTRICT</b>	<b>FIRE DISTRICT</b>	<b>DRUG LAW EN- FORCEMENT</b>
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	(\$11,052)	(\$54,709)	(\$93,476)	\$192,415	(\$1,041,587)	\$32
<i>Fund Cash Balances, January 1</i>	44,741	141,619	315,232	3,362,258	7,302,692	5,000
<i>Fund Cash Balances, December 31</i>	<u>\$33,689</u>	<u>\$86,910</u>	<u>\$221,756</u>	<u>\$3,554,673</u>	<u>\$6,261,105</u>	<u>\$5,032</u>
<b>Fund Balances</b>						
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:						
Drug and Alcohol Education and Enforcement	\$0	\$0	\$0	\$0	\$0	\$5,032
Emergency Medical Services	0	0	0	0	0	0
Fire Operations	0	0	0	0	6,261,105	0
Police Operations	0	0	0	3,554,673	0	0
Road and Bridge Maintenance and Improvements	33,689	86,910	221,756	0	0	0
Street Lighting Districts	0	0	0	0	0	0
<i>Total Restricted</i>	<u>33,689</u>	<u>86,910</u>	<u>221,756</u>	<u>3,554,673</u>	<u>6,261,105</u>	<u>5,032</u>
Committed to:						
Capital Project	0	0	0	0	0	0
Employee Vending Machine	0	0	0	0	0	0
Fire Operations	0	0	0	0	0	0
General operations; salaries; parks, zoning	0	0	0	0	0	0
Police Operations	0	0	0	0	0	0
Recreation Programs	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	0	0	0	0	0	0
<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>\$33,689</u>	<u>\$86,910</u>	<u>\$221,756</u>	<u>\$3,554,673</u>	<u>\$6,261,105</u>	<u>\$5,032</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>PERMISSIVE MOTOR VEH LICENSE</b>	<b>LAW EN- FORCEMENT TRUST</b>	<b>ENFORCE- MENT AND EDUCATION</b>	<b>FIRE &amp; RSC AMBULANCE EMS SERV</b>	<b>LIGHTING</b>	<b>NORTH BUNNELL HILL</b>
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	511,344	0	0
Licenses, Permits and Fees	0	0	0	0	0	0
Fines and Forfeitures	0	4,225	352	0	0	0
Intergovernmental	139,108	0	0	0	0	0
Special Assessments	0	0	0	0	85,108	0
Earnings on Investments	1,102	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
<i>Total Cash Receipts</i>	<u>140,210</u>	<u>4,225</u>	<u>352</u>	<u>511,344</u>	<u>85,108</u>	<u>0</u>
<b>Cash Disbursements</b>						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	0	2,027	549,974	0	0
Public Works	201,291	0	0	0	155,987	3,950
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>201,291</u>	<u>0</u>	<u>2,027</u>	<u>549,974</u>	<u>155,987</u>	<u>3,950</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(61,081)</u>	<u>4,225</u>	<u>(1,675)</u>	<u>(38,630)</u>	<u>(70,879)</u>	<u>(3,950)</u>
<b>Other Financing Receipts (Disbursements)</b>						
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	307	35	12	1,169	74,163	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, 2014

	<b>PERMISSIVE MOTOR VEH LICENSE</b>	<b>LAW EN- FORCEMENT TRUST</b>	<b>ENFORCE- MENT AND EDUCATION</b>	<b>FIRE &amp; RSC AMBULANCE EMS SERV</b>	<b>LIGHTING</b>	<b>NORTH BUNNELL HILL</b>
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>307</u>	<u>35</u>	<u>12</u>	<u>1,169</u>	<u>74,163</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>(60,774)</u>	<u>4,260</u>	<u>(1,663)</u>	<u>(37,461)</u>	<u>3,284</u>	<u>(3,950)</u>
<i>Fund Cash Balances, January 1</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>
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	170,847	24,550	6,054	783,707	54,017	0
Committed	0	0	0	0	0	5,846
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$170,847</u>	<u>\$24,550</u>	<u>\$6,054</u>	<u>\$783,707</u>	<u>\$54,017</u>	<u>\$5,846</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>PERMISSIVE MOTOR VEH LICENSE</b>	<b>LAW EN- FORCEMENT TRUST</b>	<b>ENFORCE- MENT AND EDUCATION</b>	<b>FIRE &amp; RSC AMBULANCE EMS SERV</b>	<b>LIGHTING</b>	<b>NORTH BUNNELL HILL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	(\$60,774)	\$4,260	(\$1,663)	(\$37,461)	\$3,284	(\$3,950)
<i>Fund Cash Balances, January 1</i>	231,621	20,290	7,717	821,168	50,733	9,796
<i>Fund Cash Balances, December 31</i>	<u>\$170,847</u>	<u>\$24,550</u>	<u>\$6,054</u>	<u>\$783,707</u>	<u>\$54,017</u>	<u>\$5,846</u>
<b>Fund Balances</b>						
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:						
Drug and Alcohol Education and Enforcement	\$0	\$0	\$0	\$0	\$0	\$0
Emergency Medical Services	0	0	0	783,707	0	0
Fire Operations	0	0	0	0	0	0
Police Operations	0	24,550	6,054	0	0	0
Road and Bridge Maintenance and Improvements	170,847	0	0	0	0	0
Street Lighting Districts	0	0	0	0	54,017	0
<i>Total Restricted</i>	<u>170,847</u>	<u>24,550</u>	<u>6,054</u>	<u>783,707</u>	<u>54,017</u>	<u>0</u>
Committed to:						
Capital Project	0	0	0	0	0	0
Employee Vending Machine	0	0	0	0	0	0
Fire Operations	0	0	0	0	0	0
General operations; salaries; parks, zoning	0	0	0	0	0	0
Police Operations	0	0	0	0	0	0
Recreation Programs	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	0	0	0	0	0	5,846
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,846</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>\$170,847</u>	<u>\$24,550</u>	<u>\$6,054</u>	<u>\$783,707</u>	<u>\$54,017</u>	<u>\$5,846</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2014

	<u>MISC SPECIAL REVENUE</u>	<u>VENDING</u>	<u>14CF</u>	<u>MISC SPECIAL REVENUE</u>	<u>MISC SPECIAL REVENUE</u>	<u>MISC SPECIAL REVENUE</u>
<b>Cash Receipts</b>						
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	904	0	0	19,000	19,000
<i>Total Cash Receipts</i>	<u>0</u>	<u>904</u>	<u>0</u>	<u>0</u>	<u>19,000</u>	<u>19,000</u>
<b>Cash Disbursements</b>						
Current:						
General Government	0	850	0	0	0	0
Public Safety	0	0	699	0	12,500	2,212
Public Works	11,800	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	2,500	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>11,800</u>	<u>850</u>	<u>699</u>	<u>2,500</u>	<u>12,500</u>	<u>2,212</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(11,800)</u>	<u>54</u>	<u>(699)</u>	<u>(2,500)</u>	<u>6,500</u>	<u>16,788</u>
<b>Other Financing Receipts (Disbursements)</b>						
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	296	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, 2014

	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>296</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>(11,800)</u>	<u>350</u>	<u>(699)</u>	<u>(2,500)</u>	<u>6,500</u>	<u>16,788</u>
<i>Fund Cash Balances, January 1</i>	<u>13,333</u>	<u>1,280</u>	<u>699</u>	<u>2,500</u>	<u>13,250</u>	<u>15,462</u>
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	0	0	0	0	0	0
Committed	1,533	1,630	0	0	19,750	32,250
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0	0
<i>Fund Cash Balances, December 31</i>	<u><u>\$1,533</u></u>	<u><u>\$1,630</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$19,750</u></u>	<u><u>\$32,250</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

	MISC SPECIAL REVENUE	VENDING	14CF	MISC SPECIAL REVENUE	MISC SPECIAL REVENUE	MISC SPECIAL REVENUE
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	(\$11,800)	\$350	(\$699)	(\$2,500)	\$6,500	\$16,788
<i>Fund Cash Balances, January 1</i>	13,333	1,280	699	2,500	13,250	15,462
<i>Fund Cash Balances, December 31</i>	<u>\$1,533</u>	<u>\$1,630</u>	<u>\$0</u>	<u>\$0</u>	<u>\$19,750</u>	<u>\$32,250</u>
<b>Fund Balances</b>						
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:						
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	0
Police Operations	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	0	0	0	0	0	0
Street Lighting Districts	0	0	0	0	0	0
<i>Total Restricted</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Committed to:						
Capital Project	0	0	0	0	0	0
Employee Vending Machine	0	1,630	0	0	0	0
Fire Operations	0	0	0	0	0	32,250
General operations; salaries; parks, zoning	0	0	0	0	0	0
Police Operations	0	0	0	0	19,750	0
Recreation Programs	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	1,533	0	0	0	0	0
<i>Total Committed</i>	<u>1,533</u>	<u>1,630</u>	<u>0</u>	<u>0</u>	<u>19,750</u>	<u>32,250</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>\$1,533</u>	<u>\$1,630</u>	<u>\$0</u>	<u>\$0</u>	<u>\$19,750</u>	<u>\$32,250</u>

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

All Special Revenue Funds

For the Year Ended December 31, 2014

	FIRE GRANT	MISC SPECIAL REVENUE	MISC SPECIAL REVENUE	POLICE GRA NT GRANT	HOFFMANN RESERVE	FEMA ASSISTANCE TO
<b>Cash Receipts</b>						
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	2,500	0	0	0	0
Special Assessments	0	0	0	0	0	0
Earnings on Investments	0	0	0	0	0	0
Miscellaneous	0	0	0	0	6,000	0
<i>Total Cash Receipts</i>	<u>0</u>	<u>2,500</u>	<u>0</u>	<u>0</u>	<u>6,000</u>	<u>0</u>
<b>Cash Disbursements</b>						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	2,456	0	105	0	0
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	6,222	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>2,456</u>	<u>0</u>	<u>105</u>	<u>6,222</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>44</u>	<u>0</u>	<u>(105)</u>	<u>(222)</u>	<u>0</u>
<b>Other Financing Receipts (Disbursements)</b>						
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, 2014

	<b>FIRE GRANT</b>	<b>MISC SPECIAL REVENUE</b>	<b>MISC SPECIAL REVENUE</b>	<b>POLICE GRA NT GRANT</b>	<b>HOFFMANN RESERVE</b>	<b>FEMA ASSISTANCE TO</b>
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>44</u>	<u>0</u>	<u>(105)</u>	<u>(222)</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>3,588</u>	<u>8,433</u>	<u>105</u>	<u>2,942</u>	<u>5,978</u>
<b>Fund Cash Balances, December 31</b>						
Nonspendable	0	0	0	0	0	0
Restricted	0	3,632	0	0	0	5,978
Committed	0	0	8,433	0	2,720	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>\$3,632</u>	<u>\$8,433</u>	<u>\$0</u>	<u>\$2,720</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, 2014

	FIRE GRANT	MISC SPECIAL REVENUE	MISC SPECIAL REVENUE	POLICE GRA NT GRANT	HOFFMANN RESERVE	FEMA ASSISTANCE TO
<b>GASB 54 Worksheet/Note Disclosure</b>						
<i>Net Change in Fund Cash Balances</i>	\$0	\$44	\$0	(\$105)	(\$222)	\$0
<i>Fund Cash Balances, January 1</i>	0	3,588	8,433	105	2,942	5,978
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$3,632</u>	<u>\$8,433</u>	<u>\$0</u>	<u>\$2,720</u>	<u>\$5,978</u>
<b>Fund Balances</b>						
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:						
Drug and Alcohol Education and Enforcement	\$0	\$0	\$0	\$0	\$0	\$0
Emergency Medical Services	0	3,632	0	0	0	0
Fire Operations	0	0	0	0	0	5,978
Police Operations	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	0	0	0	0	0	0
Street Lighting Districts	0	0	0	0	0	0
<i>Total Restricted</i>	<u>0</u>	<u>3,632</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,978</u>
Committed to:						
Capital Project	0	0	0	0	0	0
Employee Vending Machine	0	0	0	0	0	0
Fire Operations	0	0	0	0	0	0
General operations; salaries; parks, zoning	0	0	0	0	0	0
Police Operations	0	0	0	0	0	0
Recreation Programs	0	0	0	0	2,720	0
Road and Bridge Maintenance and Improvements	0	0	8,433	0	0	0
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>8,433</u>	<u>0</u>	<u>2,720</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>\$3,632</u>	<u>\$8,433</u>	<u>\$0</u>	<u>\$2,720</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, 2014

	<b>FEMA SAFER</b>	<b>SPECIAL REVENUE TOTAL</b>
<b>Cash Receipts</b>		
Property and Other Local Taxes	\$0	\$7,391,073
Charges for Services	0	511,344
Licenses, Permits and Fees	0	82,629
Fines and Forfeitures	0	4,577
Intergovernmental	0	829,659
Special Assessments	0	85,108
Earnings on Investments	0	2,256
Miscellaneous	0	109,820
<i>Total Cash Receipts</i>	<u>0</u>	<u>9,016,466</u>
<b>Cash Disbursements</b>		
Current:		
General Government	0	850
Public Safety	0	8,318,183
Public Works	0	1,194,251
Health	0	26,835
Human Services	0	0
Conservation-Recreation	0	6,222
Other	0	0
Capital Outlay	0	697,720
Debt Service:		
Principal Retirement	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>0</u>	<u>10,244,061</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>(1,227,595)</u>
<b>Other Financing Receipts (Disbursements)</b>		
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	131,270
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, 2014

	<b>FEMA SAFER</b>	<b>SPECIAL REVENUE TOTAL</b>
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>131,270</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>(1,096,325)</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>12,380,437</u>
<b>Fund Cash Balances, December 31</b>		
Nonspendable	0	0
Restricted	0	11,211,950
Committed	0	72,162
Assigned	0	0
Unassigned (Deficit)	0	0
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$11,284,112</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>FEMA SAFER</b>	<b>SPECIAL REVENUE TOTAL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>		
<i>Net Change in Fund Cash Balances</i>	\$0	(\$1,096,325)
<i>Fund Cash Balances, January 1</i>	0	12,380,437
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$11,284,112</u>
<b>Fund Balances</b>		
Amounts identified as:		
Nonspendable		
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
Drug and Alcohol Education and Enforcement	\$0	\$5,032
Emergency Medical Services	0	787,339
Fire Operations	0	6,267,083
Police Operations	0	3,585,277
Road and Bridge Maintenance and Improvements	0	513,202
Street Lighting Districts	0	54,017
<i>Total Restricted</i>	<u>0</u>	<u>11,211,950</u>
Committed to:		
Capital Project	0	0
Employee Vending Machine	0	1,630
Fire Operations	0	32,250
General operations; salaries; parks, zoning	0	0
Police Operations	0	19,750
Recreation Programs	0	2,720
Road and Bridge Maintenance and Improvements	0	15,812
<i>Total Committed</i>	<u>0</u>	<u>72,162</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><u>\$0</u></u>	<u><u>\$11,284,112</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>MISC CAPITAL PROJECTS</b>	<b>CAPITAL PROJECTS TOTAL</b>
<b>Cash Receipts</b>		
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>
<b>Cash Disbursements</b>		
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>
<b>Other Financing Receipts (Disbursements)</b>		
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, 2014

	<b>MISC CAPITAL PROJECTS</b>	<b>CAPITAL PROJECTS TOTAL</b>
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>
<b>Fund Cash Balances, December 31</b>		
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, 2014

	<b>MISC CAPITAL PROJECTS</b>	<b>CAPITAL PROJECTS TOTAL</b>
<b>GASB 54 Worksheet/Note Disclosure</b>		
<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>
<b>Fund Balances</b>		
Amounts identified as:		
Nonspendable		
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>
Restricted for:		
Drug and Alcohol Education and Enforcement	\$0	\$0
Emergency Medical Services	0	0
Fire Operations	0	0
Police Operations	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:		
Capital Project	0	0
Employee Vending Machine	0	0
Fire Operations	0	0
General operations; salaries; parks, zoning	0	0
Police Operations	0	0
Recreation Programs	0	0
Road and Bridge Maintenance and Improvements	0	0
<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><u>\$0</u></u>	<u><u>\$0</u></u>