

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 Local Taxes | \$182,862 | \$4,500,198 | \$0 | \$0 | \$0 | \$4,683,060 |
| Charges for Services | 0 | 179,121 | 0 | 0 | 0 | 179,121 |
| Licenses, Permits and Fees | 74,804 | 35,439 | 0 | 0 | 0 | 110,243 |
| Fines and Forfeitures | 11,873 | 1,397 | 0 | 0 | 0 | 13,270 |
| Intergovernmental | 65,192 | 1,611,010 | 0 | 0 | 0 | 1,676,202 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 | 0 |
| Earnings on Investments | 3,771 | 244 | 0 | 446 | 0 | 4,461 |
| Miscellaneous | 27,146 | 155,861 | 0 | 0 | 0 | 183,007 |
| <i>Total Cash Receipts</i> | <u>365,648</u> | <u>6,483,270</u> | <u>0</u> | <u>446</u> | <u>0</u> | <u>6,849,364</u> |
| Cash Disbursements | | | | | | |
| Current: | | | | | | |
| General Government | 401,025 | 57,525 | 0 | 0 | 0 | 458,550 |
| Public Safety | 0 | 4,507,543 | 0 | 0 | 0 | 4,507,543 |
| Public Works | 0 | 904,068 | 0 | 0 | 0 | 904,068 |
| Health | 30,175 | 0 | 0 | 0 | 0 | 30,175 |
| 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 | 1,247,239 | 0 | 0 | 0 | 1,247,239 |
| Debt Service: | | | | | | |
| Principal Retirement | 0 | 0 | 265,000 | 0 | 0 | 265,000 |
| Interest and Fiscal Charges | 0 | 0 | 72,375 | 0 | 0 | 72,375 |
| <i>Total Cash Disbursements</i> | <u>431,200</u> | <u>6,716,375</u> | <u>337,375</u> | <u>0</u> | <u>0</u> | <u>7,484,950</u> |
| <i>Excess of Receipts Over (Under) Disbursements</i> | <u>(65,552)</u> | <u>(233,105)</u> | <u>(337,375)</u> | <u>446</u> | <u>0</u> | <u>(635,586)</u> |
| Other Financing Receipts (Disbursements) | | | | | | |
| 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 | 11,854 | 26,476 | 0 | 0 | 0 | 38,330 |
| Transfers In | 0 | 0 | 337,375 | 0 | 0 | 337,375 |
| Transfers Out | 0 | (337,376) | 0 | 0 | 0 | (337,376) |
| Advances In | 0 | 0 | 0 | 0 | 0 | 0 |
| Advances Out | 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.

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2014

| | General | Special Revenue | Debt Service | Capital Projects | Permanent | Totals (Memorandum Only) |
|---|------------------|------------------------|---------------------|-------------------------|------------------|---|
| 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>11,854</u> | <u>(310,900)</u> | <u>337,375</u> | <u>0</u> | <u>0</u> | <u>38,329</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>(53,698)</u> | <u>(544,005)</u> | <u>0</u> | <u>446</u> | <u>0</u> | <u>(597,257)</u> |
| <i>Fund Cash Balances, January 1</i> | <u>230,406</u> | <u>2,489,281</u> | <u>0</u> | <u>308,816</u> | <u>0</u> | <u>3,028,503</u> |
| Fund Cash Balances, December 31 | | | | | | |
| Nonspendable | 0 | 0 | 0 | 0 | 0 | 0 |
| Restricted | 0 | 1,839,194 | 0 | 309,262 | 0 | 2,148,456 |
| Committed | 0 | 106,082 | 0 | 0 | 0 | 106,082 |
| Assigned | 0 | 0 | 0 | 0 | 0 | 0 |
| Unassigned (Deficit) | 176,708 | 0 | 0 | 0 | 0 | 176,708 |
| <i>Fund Cash Balances, December 31</i> | <u>\$176,708</u> | <u>\$1,945,276</u> | <u>\$0</u> | <u>\$309,262</u> | <u>\$0</u> | <u>\$2,431,246</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> | (\$53,698) | (\$544,005) | \$0 | \$446 | \$0 | (\$597,257) |
| <i>Fund Cash Balances, January 1</i> | 230,406 | 2,489,281 | 0 | 308,816 | 0 | 3,028,503 |
| <i>Fund Cash Balances, December 31</i> | <u>\$176,708</u> | <u>\$1,945,276</u> | <u>\$0</u> | <u>\$309,262</u> | <u>\$0</u> | <u>\$2,431,246</u> |
| Fund Balances | | | | | | |
| 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: | | | | | | |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Drug and Alcohol Education and Enforcement | 0 | 18,259 | 0 | 0 | 0 | 18,259 |
| Fire Operations | 0 | 534,467 | 0 | 0 | 0 | 534,467 |
| Police Operations | 0 | 961,432 | 0 | 0 | 0 | 961,432 |
| Road and Bridge Maintenance and Improvements | 0 | 325,036 | 0 | 309,262 | 0 | 634,298 |
| <i>Total Restricted</i> | <u>0</u> | <u>1,839,194</u> | <u>0</u> | <u>309,262</u> | <u>0</u> | <u>2,148,456</u> |
| Committed to: | | | | | | |
| EMS Ambulance Services | 0 | 94,359 | 0 | 0 | 0 | 94,359 |
| Open Space | 0 | 0 | 0 | 0 | 0 | 0 |
| Township Zoning | 0 | 11,723 | 0 | 0 | 0 | 11,723 |
| <i>Total Committed</i> | <u>0</u> | <u>106,082</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>106,082</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> |
| Unassigned | 176,708 | 0 | 0 | 0 | 0 | 176,708 |
| <i>Total Fund Cash Balances, December 31</i> | <u>\$176,708</u> | <u>\$1,945,276</u> | <u>\$0</u> | <u>\$309,262</u> | <u>\$0</u> | <u>\$2,431,246</u> |