

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2013

	<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	\$183,181	\$4,499,843	\$0	\$0	\$0	\$4,683,024
Charges for Services	0	177,623	0	0	0	177,623
Licenses, Permits and Fees	126,358	21,163	0	0	0	147,521
Fines and Forfeitures	10,149	860	0	0	0	11,009
Intergovernmental	168,334	732,890	0	0	0	901,224
Special Assessments	0	0	0	0	0	0
Earnings on Investments	1,640	235	0	78	0	1,953
Miscellaneous	72,267	167,379	0	0	0	239,646
<i>Total Cash Receipts</i>	<u>561,929</u>	<u>5,599,993</u>	<u>0</u>	<u>78</u>	<u>0</u>	<u>6,162,000</u>
Cash Disbursements						
Current:						
General Government	482,574	53,529	0	0	0	536,103
Public Safety	0	4,466,748	0	0	0	4,466,748
Public Works	0	984,687	0	0	0	984,687
Health	29,956	0	0	0	0	29,956
Human Services	0	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0	0
Other	0	800	0	0	0	800
Capital Outlay	0	168,000	0	0	0	168,000
Debt Service:						
Principal Retirement	0	0	260,000	0	0	260,000
Interest and Fiscal Charges	0	0	82,675	0	0	82,675
<i>Total Cash Disbursements</i>	<u>512,530</u>	<u>5,673,764</u>	<u>342,675</u>	<u>0</u>	<u>0</u>	<u>6,528,969</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>49,399</u>	<u>(73,771)</u>	<u>(342,675)</u>	<u>78</u>	<u>0</u>	<u>(366,969)</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	0	15,179	0	0	0	15,179
Transfers In	0	0	342,675	0	0	342,675
Transfers Out	0	(342,676)	0	0	0	(342,676)
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.

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All Governmental Fund Types
For the Year Ended December 31, 2013

	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>0</u>	<u>(327,497)</u>	<u>342,675</u>	<u>0</u>	<u>0</u>	<u>15,178</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>49,399</u>	<u>(401,268)</u>	<u>0</u>	<u>78</u>	<u>0</u>	<u>(351,791)</u>
<i>Fund Cash Balances, January 1</i>	<u>181,007</u>	<u>2,890,549</u>	<u>0</u>	<u>308,738</u>	<u>0</u>	<u>3,380,294</u>
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	0	2,379,779	0	308,816	0	2,688,595
Committed	0	109,502	0	0	0	109,502
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	230,406	0	0	0	0	230,406
<i>Fund Cash Balances, December 31</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>

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All Governmental Fund Types
For the Year Ended December 31, 2013

	<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>	\$49,399	(\$401,268)	\$0	\$78	\$0	(\$351,791)
<i>Fund Cash Balances, January 1</i>	181,007	2,890,549	0	308,738	0	3,380,294
<i>Fund Cash Balances, December 31</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 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	17,610	0	0	0	17,610
Fire Operations	0	842,211	0	0	0	842,211
Police Operations	0	1,060,621	0	0	0	1,060,621
Road and Bridge Maintenance and Improvements	0	459,337	0	308,816	0	768,153
<i>Total Restricted</i>	<u>0</u>	<u>2,379,779</u>	<u>0</u>	<u>308,816</u>	<u>0</u>	<u>2,688,595</u>
Committed to:						
EMS Ambulance Services	0	100,936	0	0	0	100,936
Open Space	0	0	0	0	0	0
Township Zoning	0	8,566	0	0	0	8,566
<i>Total Committed</i>	<u>0</u>	<u>109,502</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>109,502</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>	230,406	0	0	0	0	230,406
<i>Total Fund Cash Balances, December 31</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>