

Web-GAAP Training County
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Permanent Funds
For the Year Ended December 31, 2004

	<u>East Cemetery</u> <u>Care</u>	<u>West Cemetery</u> <u>Care</u>	<u>Total Nonmajor</u> <u>Permanent</u>
REVENUES:			
Interest	\$ 35,000	\$ 37,689	\$ 72,689
<i>Total Revenues</i>	<u>35,000</u>	<u>37,689</u>	<u>72,689</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>35,000</u>	<u>37,689</u>	<u>72,689</u>
OTHER FINANCING SOURCES AND USES:			
Transfers Out	<u>(30,000)</u>	<u>(33,409)</u>	<u>(63,409)</u>
<i>Total Other Financing Sources and Uses</i>	<u>(30,000)</u>	<u>(33,409)</u>	<u>(63,409)</u>
<i>Net Change in Fund Balance</i>	5,000	4,280	9,280
<i>Fund Balance (Deficit) at Beginning of Year</i>	<u>645,000</u>	<u>751,020</u>	<u>1,396,020</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 650,000</u>	<u>\$ 755,300</u>	<u>\$ 1,405,300</u>