

**BUSINESS-TYPE FUNDS**  
**CHANGES IN NET**  
**POSITION**  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

	<u>2015</u>	<u>2014</u>
<u>REVENUES</u>		
Program Revenues:		
Charges for services	2,038,168	2,060,740
Operating grants and contributions	1,274	1,479
Capital gains and contributions		
TOTAL REVENUES	<u>2,039,442</u>	<u>2,062,219</u>
<u>EXPENSES</u>		
Water/Sewer	1,599,238	1,632,082
Rubbish	<u>381,541</u>	<u>372,059</u>
TOTAL EXPENDITURES	<u>1,980,779</u>	<u>2,004,141</u>
Change in net position before transfers	58,663	58,078
Transfers, net	<u>(72,334)</u>	<u>(58,628)</u>
Change in net assets	(13,671)	(550)
Net position-beginning of year as restated	<u>6,260,181</u>	<u>6,260,731</u>
Net position-end of year	<u>6,246,510</u>	<u>6,260,181</u>

Business-Type - Water/Sewer and Rubbish

FY14 transferred \$200,000 from Water/Sewer Fund to Water/Sewer Stabilization Fund.