

Balance Sheet - Governmental Funds (Unaudited)
September 30, 2015

	<u>General Fund</u>	<u>Library</u>	<u>Capital Projects</u>	<u>RDA</u>	<u>Cemetery</u>	<u>Total</u>
<u>Assets</u>						
Cash and cash equivalents	\$ 3,125,995	\$ 78,362	\$ 7,839,075	\$ 1,573,132	\$ 1,055,619	\$ 13,672,183
Investments	2,892,992	-	2,892,992	-	-	5,785,984
Accounts receivable (net)	6,512,413	1,470,897	-	2,961,821	-	10,945,131
Prepays	35,544	-	-	-	-	35,544
Restricted cash	49,009	15,915	-	7,135	-	72,059
Total assets	<u>12,615,953</u>	<u>1,565,174</u>	<u>10,732,067</u>	<u>4,542,088</u>	<u>1,055,619</u>	<u>30,510,901</u>
<u>Liabilities</u>						
Accrued Liabilities	833,983	60	-	1,001	-	835,044
Total liabilities	<u>833,983</u>	<u>60</u>	<u>-</u>	<u>1,001</u>	<u>-</u>	<u>835,044</u>
<u>Deferred Inflows</u>						
Property taxes	6,044,982	1,470,897	-	2,961,821	-	10,477,700
Ambulance billing	197,453	-	-	-	-	197,453
Total deferred inflows	<u>6,242,435</u>	<u>1,470,897</u>	<u>-</u>	<u>2,961,821</u>	<u>-</u>	<u>10,675,153</u>
<u>Fund Balance</u>						
Nonspendable	148,246	-	-	-	-	148,246
Restricted	258,349	396,479	649,702	2,363,106	-	3,667,636
Committed	-	-	-	-	1,045,535	1,045,535
Assigned	-	-	11,281,703	-	-	11,281,703
Unassigned	8,624,300	-	-	-	-	8,624,300
Change in fund balance	(3,491,360)	(302,262)	(1,199,338)	(783,840)	10,084	(5,766,716)
Total fund balance	<u>\$ 5,539,535</u>	<u>\$ 94,217</u>	<u>\$ 10,732,067</u>	<u>\$ 1,579,266</u>	<u>\$ 1,055,619</u>	<u>\$ 19,000,704</u>

September 30, 2015

YTD Statement of Revenues, Expenditures, and Changes in Fund Balance (Unaudited)
General Fund

	Prior YTD	Current YTD	Original Budget	Final Budget	Variance
Revenue					
Sales tax	\$ 1,091,622	\$ 1,197,408	\$ 16,420,500	\$ 16,420,500	\$ (15,223,092)
Property tax	144,845	140,298	6,599,982	6,599,982	(6,459,684)
Transfers in	1,166,451	1,076,790	4,307,171	4,307,171	(3,230,381)
Franchise tax	869,390	891,585	4,797,000	4,797,000	(3,905,415)
Administrative fees	776,376	814,584	3,258,291	3,258,291	(2,443,707)
Parks and recreation	521,485	472,076	1,544,129	1,544,129	(1,072,053)
Fines and forfeitures	401,150	385,564	1,803,500	1,803,500	(1,417,936)
Intergovernmental	34,646	67,057	1,705,800	1,951,315	(1,884,258)
Public safety	373,961	328,576	1,118,500	1,119,500	(790,924)
Business license	155,249	162,140	655,000	655,000	(492,860)
Building permits	271,750	111,744	600,900	600,900	(489,156)
Miscellaneous	52,294	59,114	221,250	221,250	(162,136)
Emergency 911 Fees	-	38,560	423,000	423,000	(384,440)
Investment income	24,254	27,145	70,000	70,000	(42,855)
Total revenue	5,883,473	5,772,641	43,525,023	43,771,538	
Expenditures					
Payroll					
General Government	643,808	677,007	3,431,672	3,431,672	2,754,665
Police	1,656,887	1,709,530	8,712,889	8,745,932	7,036,402
Fire	1,248,689	1,294,933	6,164,152	6,164,152	4,869,219
Public works	378,008	356,411	1,832,644	1,832,644	1,476,233
Parks	845,758	883,124	3,819,108	3,819,108	2,935,984
ADS	789,048	807,401	4,094,744	4,094,744	3,287,343
Operations and maintenance					
General Government	542,824	387,037	1,285,207	1,285,207	898,170
Police	581,076	478,574	1,663,209	1,683,693	1,205,119
Fire	199,380	188,537	868,785	877,773	689,236
Emergency 911 Services	251,070	310,951	967,782	967,782	656,831
Public works	109,614	109,267	576,557	827,057	717,790
Class C	41,031	251,414	705,000	705,000	453,586
Parks	583,522	556,139	2,073,173	2,103,173	1,547,034
ADS	284,735	433,944	1,404,539	1,404,539	970,595
Capital Outlay					
Class C	436,120	305,748	759,412	993,373	687,625
Debt Service					
Principal	83,565	83,039	1,008,038	1,008,039	925,000
UTOPIA payments	411,194	419,418	1,685,500	1,685,021	1,265,603
Interest and fiscal charge	2,501	3,028	258,369	258,847	255,819
Transfer out	8,499	8,499	2,214,243	2,214,243	2,205,744
Total Expenditures	9,097,329	9,264,001	43,525,023	44,217,999	
Net change in fund balance	<u>\$ (3,213,856)</u>	<u>\$ (3,491,360)</u>			

September 30, 2015

YTD Statement of Revenues, Expenditures, and Changes in Fund Balance (Unaudited)
Library Fund

	Prior YTD	Current YTD	Original Budget	Final Budget	Variance
<u>Revenue</u>					
Property tax	\$ 35,275	\$ 34,144	\$ 1,608,897	\$ 1,608,897	\$ (1,574,753)
Fines and forfeitures	13,428	13,978	50,000	50,000	(36,022)
Miscellaneous	1,842	2,273	7,500	7,500	(5,227)
Intergovernmental	38,300	-	12,000	12,000	(12,000)
Investment income	362	1,461	5,400	5,400	(3,939)
Total revenue	89,207	51,856	1,683,797	1,683,797	
<u>Expenditures</u>					
Payroll	221,396	209,739	1,074,707	1,074,707	864,968
Operations and maintenance	88,331	107,727	450,969	450,969	343,242
Capital Outlay	-	4,960	31,359	31,359	26,399
Transfer out	9,050	-	12,320	12,320	12,320
Administrative Fee	31,206	31,692	126,762	126,762	95,070
Total Expenditures	349,983	354,118	1,696,117	1,696,117	
Net change in fund balance	<u>\$ (260,776)</u>	<u>\$ (302,262)</u>			

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YTD Statement of Revenues, Expenditures, and Changes in Fund Balance (Unaudited)
Capital Projects Fund

	Current YTD	Original Budget	Final Budget	Variance
Revenue				
Transfers in	-	2,625,003	2,825,003	(2,825,003)
Miscellaneous	6,043	-	-	6,043
Investment income	26,276	-	-	26,276
Total revenue	32,319	2,625,003	4,025,003	
Expenditures				
Small Equipment				
Police	32,447	70,000	70,000	37,553
Fire	-	-	-	-
Public works	145,972	266,500	266,500	120,528
Parks	72,879	386,000	480,262	407,383
ADS	685	35,000	35,000	34,315
Capital Outlay				
Police	100,024	432,000	432,000	331,976
Fire	600,379	685,283	885,283	284,904
Public works	107,643	1,283,243	2,770,371	2,662,728
Parks	116,229	1,833,500	2,125,256	2,009,027
ADS	49,103	431,146	773,614	724,511
Debt Service				
Principal	6,296	24,760	24,760	18,464
Interest and fiscal charge	-	440	440	440
Transfer out	-	100,000	100,000	100,000
Total Expenditures	1,231,657	5,547,872	7,963,486	
Net change in fund balance	\$ (1,199,338)			

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YTD Statement of Revenues, Expenditures, and Changes in Fund Balance (Unaudited)
RDA Fund

	Prior YTD	Current YTD	Original Budget	Final Budget	Variance
Revenue					
Property tax	\$ -	\$ -	\$ 2,961,821	\$ 2,961,821	\$ (2,961,821)
Rents	2,538	3,807	-	-	3,807
Investment income	2,696	3,026	9,500	9,500	(6,474)
Total revenue	5,234	6,833	2,971,321	2,971,321	
Expenditures					
Operations and maintenance	7,323	15,472	1,860,276	1,860,276	1,844,804
Capital Outlay	-	604,291	782,000	782,000	177,709
Debt Service					
Principal	-	-	265,000	265,000	265,000
Interest and fiscal charge	-	-	15,775	15,775	15,775
Administrative Fee	29,145	30,210	120,828	120,828	90,618
Transfer out	229,673	140,700	562,813	762,813	622,113
Total Expenditures	266,141	790,673	3,606,692	3,806,692	
Net change in fund balance	<u>\$ (260,907)</u>	<u>\$ (783,840)</u>			

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YTD Statement of Revenues, Expenditures, and Changes in Fund Balance (Unaudited)
Cemetery Perpetual Care Fund

	Prior YTD	Current YTD	Original Budget	Final Budget	Variance
<u>Revenue</u>					
Transfers in	\$ 8,499	\$ 8,499	\$ 34,000	\$ 34,000	\$ (25,501)
Miscellaneous	700	(5)	-	-	(5)
Investment income	1,658	1,590	5,000	5,000	(3,410)
Total revenue	10,857	10,084	39,000	39,000	
<u>Expenditures</u>					
Operations and maintenance	-	-	-	-	-
Transfer out	-	-	-	-	-
Total Expenditures	-	-	-	-	
Net change in fund balance	<u>\$ 10,857</u>	<u>\$ 10,084</u>			

September 30, 2015

Statement of Net Position - Proprietary Funds (Unaudited)

	Water Fund	Waste Water Fund	Power Fund	Murray Parkway Fund	Telecom Fund	Solid Waste Fund	Storm Water Fund	Total
Assets								
Current assets:								
Cash and cash equivalents	\$ 2,350,019	\$ 3,751,572	\$ 11,798,623	\$ 297,864	\$ 109,381	\$ 550,298	\$ 653,450	\$ 19,511,207
Investments	1,928,661	-	3,857,323	604,824	-	-	-	6,390,808
Accounts receivable (net)	977,055	388,120	4,210,652	-	7,167	127,465	145,225	5,855,684
Notes receivable	-	-	-	-	452,084	-	-	452,084
Due from other funds	84,422	-	-	-	-	-	-	84,422
Inventory	-	-	2,295,069	69,606	-	-	-	2,364,675
Total current assets	5,340,157	4,139,692	22,161,667	972,294	568,632	677,763	798,675	34,658,880
Noncurrent assets:								
Restricted cash	346,006	607,687	449	-	-	-	303,065	1,257,207
Investment in joint venture	-	3,417,872	-	-	-	-	-	3,417,872
Capital Assets:								
Land	2,155,313	455,921	1,691,650	326,336	-	-	2,344,849	6,974,069
Construction in progress	1,862,274	62,757	86,743	-	-	-	770,665	2,782,439
Buildings	933,325	949,132	3,549,963	873,119	-	-	-	6,305,539
Infrastructure	28,211,257	12,303,529	76,150,843	3,734,149	-	-	35,812,619	156,212,397
Machinery and equipment	2,986,591	1,087,710	13,118,749	983,602	-	54,613	1,156,040	19,387,305
Intangibles	-	-	3,759,027	-	-	-	-	3,759,027
Accumulated depreciation	(16,252,886)	(7,147,462)	(63,041,291)	(4,969,105)	-	(10,184)	(25,488,981)	(116,909,909)
Total noncurrent assets	20,241,880	11,737,146	35,316,133	948,101	-	44,429	14,898,257	83,185,946
Deferred Outflows								
Deferred pension costs	85,558	38,866	333,337	39,851	-	1,819	33,244	532,675
Total deferred outflows	85,558	38,866	333,337	39,851	-	1,819	33,244	532,675
Liabilities								
Current liabilities:								
Accrued Liabilities	9,766	97,439	4,872,326	83,596	-	-	-	5,063,127
Due to other funds	-	-	-	84,422	-	-	-	84,422
Notes payable	-	-	-	-	452,084	-	-	452,084
Interest payable	19,662	36,316	28,777	-	-	-	26,406	111,161
Compensated absences	146,670	51,433	459,476	59,215	-	1,718	55,911	774,423
Bonds & leases payable	306,682	293,318	1,250,000	-	-	-	215,000	2,065,000
Total current liabilities	482,780	478,506	6,610,579	227,233	452,084	1,718	297,317	8,550,217
Noncurrent liabilities:								
Compensated absences	79,515	27,885	249,099	32,103	-	932	30,310	419,844
Net Pension payable	360,401	163,717	1,404,138	167,867	-	7,662	140,034	2,243,819
Net OPEB payable	77,692	-	199,469	-	-	-	-	277,161
Bonds payable	2,583,899	2,744,511	7,058,055	-	-	-	2,456,228	14,842,693
Total noncurrent liabilities	3,101,507	2,936,113	8,910,761	199,970	-	8,594	2,626,572	17,783,517
Total liabilities	3,584,287	3,414,619	15,521,340	427,203	452,084	10,312	2,923,889	26,333,734
Deferred Inflows								
Deferred pension earnings	80,413	36,529	313,295	37,455	-	1,710	31,245	500,647
Total deferred inflows	80,413	36,529	313,295	37,455	-	1,710	31,245	500,647
Net Position								
Beginning net position	21,085,276	12,132,136	39,741,835	1,313,842	110,722	628,249	13,163,607	88,175,667
Change in net position	917,619	332,420	2,234,667	181,746	5,826	83,740	(388,565)	3,367,453
Total net position	\$ 22,002,895	\$ 12,464,556	\$ 41,976,502	\$ 1,495,588	\$ 116,548	\$ 711,989	\$ 12,775,042	\$ 91,543,120

September 30, 2015

YTD Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds (Unaudited)

	Water Fund	Waste Water Fund	Power Fund	Murray Parkway Fund	Telecom Fund	Solid Waste Fund	Storm Water Fund	Total
Operating revenues:								
Charges for services	\$ 2,566,552	\$ 1,148,628	\$ 11,540,220	\$ 515,006	\$ 22,267	\$ 357,347	\$ 405,973	\$ 16,555,993
Connection fees	1,210	350	93,590	-	-	-	-	95,150
Miscellaneous	842	53	24,783	329	-	-	-	26,007
Total operating revenues	<u>2,568,604</u>	<u>1,149,031</u>	<u>11,658,593</u>	<u>515,335</u>	<u>22,267</u>	<u>357,347</u>	<u>405,973</u>	<u>16,677,150</u>
Operating expenses:								
Wages and benefits	304,774	151,525	1,105,084	179,828	-	13,733	120,150	1,875,094
Administrative fees	165,765	102,264	430,080	189	-	28,929	25,140	752,367
Purchase power	-	-	5,694,511	-	-	-	-	5,694,511
Operations and maintenance	365,579	337,562	701,193	100,963	19,048	202,713	146,761	1,873,819
Depreciation and amortization	266,618	113,350	764,576	42,407	-	1,365	315,808	1,504,124
Total operating expenses	<u>1,102,736</u>	<u>704,701</u>	<u>8,695,444</u>	<u>323,387</u>	<u>19,048</u>	<u>246,740</u>	<u>607,859</u>	<u>11,699,915</u>
Operating income (loss)	<u>1,465,868</u>	<u>444,330</u>	<u>2,963,149</u>	<u>191,948</u>	<u>3,219</u>	<u>110,607</u>	<u>(201,886)</u>	<u>4,977,235</u>
Nonoperating revenues (expenses)								
Investment earnings	14,656	6,001	81,464	2,819	2,607	797	1,930	110,274
Interest and fiscal charges	-	-	-	-	-	-	(35,496)	(35,496)
Impact fees	7,981	4,066	7,032	-	-	-	1,589	20,668
Gain (loss) on sale of fixed assets	-	-	-	-	-	-	-	-
Total nonoperating revenues (expenses)	<u>22,637</u>	<u>10,067</u>	<u>88,496</u>	<u>2,819</u>	<u>2,607</u>	<u>797</u>	<u>(31,977)</u>	<u>95,446</u>
Income (loss) before transfers	<u>1,488,505</u>	<u>454,397</u>	<u>3,051,645</u>	<u>194,767</u>	<u>5,826</u>	<u>111,404</u>	<u>(233,863)</u>	<u>5,072,681</u>
Transfers in	-	5,280	5,280	-	-	-	-	10,560
Transfers out	(107,184)	(82,353)	(697,647)	-	-	(27,390)	(32,076)	(946,650)
Change in net position	<u>\$ 917,619</u>	<u>\$ 332,420</u>	<u>\$ 2,234,667</u>	<u>\$ 181,746</u>	<u>\$ 5,826</u>	<u>\$ 83,740</u>	<u>\$ (388,565)</u>	<u>\$ 3,367,453</u>

Statement of Net Position - Internal Service Funds - (Unaudited)

September 30, 2015

	Fleet Maintenance Fund	Retained Risk Fund
	<hr/>	<hr/>
<u>Assets</u>		
Current assets:		
Cash and cash equivalents	\$ 120,000	\$ 1,727,914
Inventory	55,552	-
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Total current assets	175,552	1,727,914
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Noncurrent assets:		
Capital Assets:		
Machinery and equipment	157,809	-
Accumulated depreciation	(109,296)	-
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Total noncurrent assets	48,513	-
	<hr/>	<hr/>
Total assets	224,065	1,727,914
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<u>Deferred Outflows</u>		
Deferred pension costs	18,415	8,236
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Total deferred outflows	18,415	8,236
	<hr/>	<hr/>
<u>Liabilities</u>		
Current liabilities:		
Accrued Liabilities	170	250,000
Compensated absences	7,093	15,102
	<hr/>	<hr/>
Total current liabilities	7,263	265,102
	<hr/>	<hr/>
Noncurrent liabilities:		
Compensated absences	2,834	6,036
Net pension payable	77,570	34,696
	<hr/>	<hr/>
Total noncurrent liabilities	80,404	40,732
	<hr/>	<hr/>
Total liabilities	87,667	305,834
	<hr/>	<hr/>
<u>Deferred Inflows</u>		
Deferred pension earnings	17,307	7,742
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Total deferred inflows	17,307	7,742
	<hr/>	<hr/>
<u>Net Assets</u>		
Beginning net position	133,080	1,419,268
Change in net position	4,426	3,306
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Total net position	\$ 137,506	\$ 1,422,574
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YTD Statement of Revenues, Expenses, and Changes in Net Position - (Unaudited)

September 30, 2015

	Fleet Maintenance Fund
<u>Operating revenues:</u>	
Charges for services	\$ 92,955
Miscellaneous	3,343
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Total operating revenues	96,298
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<u>Operating expenses:</u>	
Wages and benefits	61,284
Administrative fees	189
Operations and maintenance	20,926
Depreciation and amortization	1,318
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Total operating expenses	83,717
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Operating income (loss)	12,581
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<u>Nonoperating revenues (expenses)</u>	
Investment earnings	117
Gain (loss) on sale of fixed assets	-
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Total nonoperating revenues (expenses)	117
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Income (loss) before transfers	12,698
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Capital	8,272
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Change in net position	\$ 4,426
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YTD Statement of Revenues, Expenses, and Changes in Net Position - (Unaudited)

September 30, 2015

	<u>Retained Risk Fund</u>
<u>Operating revenues:</u>	
Charges for services	\$ 261,174
Miscellaneous	-
	<hr/>
Total operating revenues	<u>261,174</u>
<u>Operating expenses:</u>	
Wages and benefits	51,333
Administrative fees	126
Operations and maintenance	839
Professional Fees	23,539
Insurance	172,660
Claims by department:	
ADS	-
Police	2,459
Parks & Recreation	-
Public Works	-
Water	140
Waste Water	-
Fire	1,195
Murray Park Golf	-
Power	4,448
Storm Water	3,547
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Total operating expenses	<u>260,286</u>
Operating income (loss)	<u>888</u>
<u>Nonoperating revenues (expenses)</u>	
Investment earnings	<u>2,418</u>
Total nonoperating revenues (expenses)	<u>2,418</u>
Income (loss) before transfers	<u>3,306</u>
Change in net position	<u>\$ 3,306</u>

Balance Sheet - Governmental Fund (Unaudited)
September 30, 2015

	Drug Enforcement Administration	
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<u>Assets</u>		
Cash and cash equivalents	\$	1,173,732
Total assets		<hr/> 1,173,732 <hr/>
<u>Liabilities</u>		
Accrued Liabilities		-
Total liabilities		<hr/> - <hr/>
<u>Fund Balance</u>		
Restricted		902,219
Beginning fund balance		600,015
Change in fund balance		(328,502)
Total fund balance	\$	<hr/> 1,173,732 <hr/>
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**YTD Statement of Revenues, Expenditures, and Changes in Fund Balance (Unaudited)
Drug Enforcement Administration**

September 30, 2015

	Prior YTD	Current YTD	Original Budget	Final Budget	Variance
<u>Revenue</u>					
Rocky mountain HIDTA	\$ -	\$ -	\$ 1,065,708	\$ 1,065,708	\$ (1,065,708)
Federal asset forfeiture	48,003	103,041	817,500	817,500	(714,459)
Restitution	4,451	3,523	50,000	50,000	(46,477)
Investment income	1,509	1,691	-	-	1,691
Total revenue	53,963	108,255	1,933,208	1,933,208	
<u>Expenditures</u>					
Payroll					
HIDTA 2012	67,705	-	-	-	-
HIDTA 2013	-	-	27,070	27,070	27,070
HIDTA 2014	-	-	257,172	257,172	257,172
HIDTA 2015	-	67,719	262,946	262,946	195,227
Federal asset forfeiture	-	-	100,000	100,000	100,000
Operations and Maintenance					
HIDTA 2012	85,176	-	-	-	-
HIDTA 2014	-	6,666	354,882	354,882	348,216
HIDTA 2015	-	61,235	125,000	125,000	63,765
Federal asset forfeiture	34,062	278,953	602,138	602,138	323,185
Restitution	18,498	15,979	50,000	50,000	34,021
Marijuana Eradication	2,065	6,205	19,000	19,000	12,795
Capital Outlay					
Federal asset forfeiture	6,574	-	135,000	135,000	135,000
Total Expenditures	214,080	436,757	1,933,208	1,933,208	
Net change in fund balance	<u>\$ (160,117)</u>	<u>\$ (328,502)</u>			

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