

Balance Sheet - Governmental Funds (Unaudited)
December 31, 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	\$ 5,746,481	\$ 1,027,218	\$ 7,105,213	\$ 3,115,940	\$ 1,066,775	\$ 18,061,627
Investments	2,901,005	-	2,901,005	-	-	5,802,010
Accounts receivable (net)	6,578,634	1,470,897	38,000	511,674	-	8,599,205
Prepays	37,855	-	-	-	-	37,855
Restricted cash	636	15,943	-	3	-	16,582
Total assets	<u>15,264,611</u>	<u>2,514,058</u>	<u>10,044,218</u>	<u>3,627,617</u>	<u>1,066,775</u>	<u>32,517,279</u>
<u>Liabilities</u>						
Accrued Liabilities	691,706	2,921	54,692	1,002	-	750,321
Total liabilities	<u>691,706</u>	<u>2,921</u>	<u>54,692</u>	<u>1,002</u>	<u>-</u>	<u>750,321</u>
<u>Deferred Inflows</u>						
Property taxes	6,044,982	1,470,897	-	511,674	-	8,027,553
Ambulance billing	197,453	-	-	-	-	197,453
Total deferred inflows	<u>6,242,435</u>	<u>1,470,897</u>	<u>-</u>	<u>511,674</u>	<u>-</u>	<u>8,225,006</u>
<u>Fund Balance</u>						
Nonspendable	148,246	34,700	-	-	-	182,946
Restricted	258,349	361,779	649,702	2,363,106	-	3,632,936
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	(700,425)	643,761	(1,941,879)	751,835	21,240	(1,225,468)
Total fund balance	<u>\$ 8,330,470</u>	<u>\$ 1,040,240</u>	<u>\$ 9,989,526</u>	<u>\$ 3,114,941</u>	<u>\$ 1,066,775</u>	<u>\$ 23,541,952</u>

December 31, 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	\$ 4,625,031	\$ 5,284,997	\$ 16,420,500	\$ 16,420,500	\$ (11,135,503)
Property tax	5,657,813	5,733,147	6,599,982	6,599,982	(866,835)
Transfers in	2,332,902	2,214,000	4,427,999	4,427,999	(2,213,999)
Franchise tax	1,913,960	1,923,895	4,797,000	4,797,000	(2,873,105)
Administrative fees	1,552,752	1,568,748	3,137,463	3,137,463	(1,568,715)
Parks and recreation	826,284	785,040	1,544,129	1,544,129	(759,089)
Fines and forfeitures	807,193	737,555	1,803,500	1,803,500	(1,065,945)
Intergovernmental	647,263	674,950	1,705,800	1,969,779	(1,294,829)
Public safety	677,438	643,270	1,118,500	1,119,500	(476,230)
Business license	325,009	339,093	655,000	655,000	(315,907)
Building permits	448,502	313,339	600,900	600,900	(287,561)
Miscellaneous	118,706	216,813	221,250	221,250	(4,437)
Emergency 911 Fees	-	154,330	423,000	423,000	(268,670)
Investment income	38,484	42,112	70,000	70,000	(27,888)
Total revenue	19,971,337	20,631,289	43,525,023	43,790,002	
Expenditures					
Payroll					
General Government	1,492,976	1,580,235	3,431,672	3,440,772	1,860,537
Police	3,799,222	4,051,393	8,712,889	8,745,932	4,694,539
Fire	2,847,765	2,946,909	6,164,152	6,168,402	3,221,493
Public works	881,957	860,084	1,832,644	1,832,644	972,560
Parks	1,755,637	1,871,333	3,819,108	3,829,108	1,957,775
ADS	1,836,425	1,881,803	4,094,744	4,094,744	2,212,941
Operations and maintenance					
General Government	778,484	589,849	1,285,207	1,266,107	676,258
Police	913,964	838,585	1,663,209	1,697,907	859,322
Fire	383,928	425,166	868,785	877,773	452,607
Emergency 911 Services	251,070	699,112	967,782	967,782	268,670
Public works	241,220	455,439	576,557	827,057	371,618
Class C	372,836	767,141	705,000	705,000	(62,141)
Parks	884,043	897,237	2,073,173	2,103,173	1,205,936
ADS	623,285	695,353	1,404,539	1,404,539	709,186
Capital Outlay					
Police	-	164,353	-	-	(164,353)
Class C	667,516	560,598	759,412	993,373	432,775
Parks	5,327	48,976	-	116,000	67,024
Debt Service					
Principal	673,565	693,039	1,008,038	1,008,039	315,000
UTOPIA payments	822,388	838,836	1,685,500	1,685,021	846,185
Interest and fiscal charge	160,429	137,812	258,369	258,847	121,035
Transfer out	16,998	328,461	2,214,243	2,214,243	1,885,782
Total Expenditures	19,409,035	21,331,714	43,525,023	44,236,463	
Net change in fund balance	\$ 562,302	\$ (700,425)			

December 31, 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	\$ 1,376,957	\$ 1,395,027	\$ 1,608,897	\$ 1,608,897	\$ (213,870)
Fines and forfeitures	25,308	25,602	50,000	50,000	(24,398)
Miscellaneous	3,719	4,062	7,500	7,500	(3,438)
Intergovernmental	38,300	-	12,000	12,000	(12,000)
Investment income	1,459	2,461	5,400	5,400	(2,939)
Total revenue	1,445,743	1,427,152	1,683,797	1,683,797	
<u>Expenditures</u>					
Payroll	511,726	492,728	1,074,707	1,074,707	581,979
Operations and maintenance	206,072	212,880	450,969	450,969	238,089
Capital Outlay	-	14,399	31,359	31,359	16,960
Transfer out	9,050	-	12,320	12,320	12,320
Administrative Fee	62,412	63,384	126,762	126,762	63,378
Total Expenditures	789,260	783,391	1,696,117	1,696,117	
Net change in fund balance	<u>\$ 656,483</u>	<u>\$ 643,761</u>			

December 31, 2015

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

	Current YTD	Original Budget	Final Budget	Variance
<u>Revenue</u>				
Transfers in	311,463	2,625,003	2,825,003	(2,513,540)
Intergovernmental	38,000	-	1,225,000	(1,187,000)
Sale of fixed assets	38,268	-	14,309	23,959
Miscellaneous	18,234	-	-	18,234
Investment income	46,226	-	-	46,226
Total revenue	452,191	2,625,003	4,064,312	
<u>Expenditures</u>				
Small Equipment				
Police	47,289	70,000	70,000	22,711
Fire	-	-	-	-
Public works	318,292	266,500	266,500	(51,792)
Parks	173,072	386,000	480,262	307,190
ADS	26,310	35,000	54,682	28,372
Capital Outlay				
Police	159,787	432,000	446,309	286,522
Fire	794,194	685,283	885,283	91,089
Public works	289,053	1,283,243	2,795,371	2,506,318
Parks	394,222	1,833,500	2,125,256	1,731,034
ADS	179,260	431,146	838,614	659,354
Debt Service				
Principal	12,591	24,760	24,760	12,169
Interest and fiscal charge	-	440	440	440
Transfer out	-	100,000	100,000	100,000
Total Expenditures	2,394,070	5,547,872	8,087,477	
Net change in fund balance	\$ (1,941,879)			

December 31, 2015

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	\$ 1,752,119	\$ 1,768,003	\$ 2,961,821	\$ 2,961,821	\$ (1,193,818)
Rents	2,538	6,345	-	-	6,345
Investment income	5,502	6,369	9,500	9,500	(3,131)
Total revenue	1,760,159	1,780,717	2,971,321	2,971,321	
Expenditures					
Operations and maintenance	19,562	75,636	1,860,276	1,860,276	1,784,640
Capital Outlay	250,000	604,291	782,000	782,000	177,709
Debt Service					
Principal	-	-	265,000	265,000	265,000
Interest and fiscal charge	11,671	7,135	15,775	15,775	8,640
Administrative Fee	58,290	60,420	120,828	120,828	60,408
Transfer out	445,904	281,400	562,813	762,813	481,413
Total Expenditures	785,427	1,028,882	3,606,692	3,806,692	
Net change in fund balance	<u>\$ 974,732</u>	<u>\$ 751,835</u>			

December 31, 2015

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	\$ 16,998	\$ 16,998	\$ 34,000	\$ 34,000	\$ (17,002)
Miscellaneous	1,550	845	-	-	845
Investment income	3,407	3,397	5,000	5,000	(1,603)
Total revenue	21,955	21,240	39,000	39,000	
<u>Expenditures</u>					
Operations and maintenance	-	-	-	-	-
Transfer out	-	-	-	-	-
Total Expenditures	-	-	-	-	
Net change in fund balance	<u>\$ 21,955</u>	<u>\$ 21,240</u>			

December 31, 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	\$ 2,721,648	\$ 4,065,152	\$ 12,245,030	\$ 67,241	\$ 104,058	\$ 562,247	\$ 507,207	\$ 20,272,583
Investments	1,934,003	-	3,868,007	606,499	-	-	-	6,408,509
Accounts receivable (net)	(735,341)	421,132	3,481,095	-	8,029	135,096	153,265	3,463,276
Notes receivable	-	-	-	-	452,084	-	-	452,084
Due from other funds	42,732	-	-	-	-	-	-	42,732
Inventory	-	-	2,415,613	69,606	-	-	-	2,485,219
Total current assets	<u>3,963,042</u>	<u>4,486,284</u>	<u>22,009,745</u>	<u>743,346</u>	<u>564,171</u>	<u>697,343</u>	<u>660,472</u>	<u>33,124,403</u>
Noncurrent assets:								
Restricted cash	139	261,682	116	-	-	-	554,033	815,970
Investment in joint venture	-	3,501,120	-	-	-	-	-	3,501,120
Capital Assets:								
Land	2,155,313	455,921	1,691,650	326,336	-	-	2,344,849	6,974,069
Construction in progress	2,479,172	95,851	154,096	-	-	-	798,485	3,527,604
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	-	-	35,935,145	156,334,923
Machinery and equipment	3,178,406	1,123,322	13,174,139	1,020,343	-	54,613	1,156,040	19,706,863
Intangibles	-	-	3,759,027	-	-	-	-	3,759,027
Accumulated depreciation	(16,499,915)	(7,263,737)	(63,733,658)	(4,996,833)	-	(11,549)	(25,805,215)	(118,310,907)
Total noncurrent assets	<u>20,457,697</u>	<u>11,426,820</u>	<u>34,746,176</u>	<u>957,114</u>	<u>-</u>	<u>43,064</u>	<u>14,983,337</u>	<u>82,614,208</u>
Deferred Outflows								
Deferred pension costs	85,558	38,866	333,337	39,851	-	1,819	33,244	532,675
Total deferred outflows	<u>85,558</u>	<u>38,866</u>	<u>333,337</u>	<u>39,851</u>	<u>-</u>	<u>1,819</u>	<u>33,244</u>	<u>532,675</u>
Liabilities								
Current liabilities:								
Accrued Liabilities	13,512	149,348	4,157,764	74,137	-	-	8,295	4,403,056
Due to other funds	-	-	-	42,732	-	-	-	42,732
Notes payable	-	-	-	-	452,084	-	-	452,084
Interest payable	-	-	-	-	-	-	-	-
Compensated absences	146,670	51,433	459,476	59,215	-	1,718	55,911	774,423
Bonds & leases payable	-	3,000	1,250,000	-	-	-	215,000	1,468,000
Total current liabilities	<u>160,182</u>	<u>203,781</u>	<u>5,867,240</u>	<u>176,084</u>	<u>452,084</u>	<u>1,718</u>	<u>279,206</u>	<u>7,140,295</u>
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	<u>3,101,507</u>	<u>2,936,113</u>	<u>8,910,761</u>	<u>199,970</u>	<u>-</u>	<u>8,594</u>	<u>2,626,572</u>	<u>17,783,517</u>
Total liabilities	<u>3,261,689</u>	<u>3,139,894</u>	<u>14,778,001</u>	<u>376,054</u>	<u>452,084</u>	<u>10,312</u>	<u>2,905,778</u>	<u>24,923,812</u>
Deferred Inflows								
Deferred pension earnings	80,413	36,529	313,295	37,455	-	1,710	31,245	500,647
Total deferred inflows	<u>80,413</u>	<u>36,529</u>	<u>313,295</u>	<u>37,455</u>	<u>-</u>	<u>1,710</u>	<u>31,245</u>	<u>500,647</u>
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	78,919	643,411	2,256,127	12,960	1,365	101,955	(423,577)	2,671,160
Total net position	<u>\$ 21,164,195</u>	<u>\$ 12,775,547</u>	<u>\$ 41,997,962</u>	<u>\$ 1,326,802</u>	<u>\$ 112,087</u>	<u>\$ 730,204</u>	<u>\$ 12,740,030</u>	<u>\$ 90,846,827</u>

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

	<u>Water Fund</u>	<u>Waste Water Fund</u>	<u>Power Fund</u>	<u>Murray Parkway Fund</u>	<u>Telecom Fund</u>	<u>Solid Waste Fund</u>	<u>Storm Water Fund</u>	<u>Total</u>
Operating revenues:								
Charges for services	\$ 2,440,268	\$ 2,296,267	\$ 20,530,014	\$ 672,960	\$ 47,212	\$ 710,570	\$ 810,826	\$ 27,508,117
Connection fees	2,430	675	111,150	-	-	-	-	114,255
Miscellaneous	1,705	921	48,881	(95)	-	-	2,373	53,785
Total operating revenues	<u>2,444,403</u>	<u>2,297,863</u>	<u>20,690,045</u>	<u>672,865</u>	<u>47,212</u>	<u>710,570</u>	<u>813,199</u>	<u>27,676,157</u>
Operating expenses:								
Wages and benefits	681,053	349,736	2,631,793	372,765	-	28,730	273,094	4,337,171
Administrative fees	331,530	204,528	860,160	378	-	57,858	50,280	1,504,734
Purchase power	-	-	10,439,230	-	-	-	-	10,439,230
Operations and maintenance	660,604	726,558	1,662,164	205,867	46,371	466,213	213,452	3,981,229
Depreciation and amortization	519,423	229,625	1,523,436	87,422	-	2,731	632,041	2,994,678
Total operating expenses	<u>2,192,610</u>	<u>1,510,447</u>	<u>17,116,783</u>	<u>666,432</u>	<u>46,371</u>	<u>555,532</u>	<u>1,168,867</u>	<u>23,257,042</u>
Operating income (loss)	<u>251,793</u>	<u>787,416</u>	<u>3,573,262</u>	<u>6,433</u>	<u>841</u>	<u>155,038</u>	<u>(355,668)</u>	<u>4,419,115</u>
Nonoperating revenues (expenses)								
Investment earnings	26,739	13,119	152,747	4,681	524	1,697	3,524	203,031
Interest and fiscal charges	(19,662)	(19,940)	(145,132)	(2,111)	-	-	(9,090)	(195,935)
Impact fees	33,142	16,962	59,984	-	-	-	1,809	111,897
Gain (loss) on sale of fixed assets	1,275	-	-	3,957	-	-	-	5,232
Total nonoperating revenues (expenses)	<u>41,494</u>	<u>10,141</u>	<u>67,599</u>	<u>6,527</u>	<u>524</u>	<u>1,697</u>	<u>(3,757)</u>	<u>124,225</u>
Income (loss) before transfers	<u>293,287</u>	<u>797,557</u>	<u>3,640,861</u>	<u>12,960</u>	<u>1,365</u>	<u>156,735</u>	<u>(359,425)</u>	<u>4,543,340</u>
Transfers in	-	10,560	10,560	-	-	-	-	21,120
Transfers out	(214,368)	(164,706)	(1,395,294)	-	-	(54,780)	(64,152)	(1,893,300)
Change in net position	<u>\$ 78,919</u>	<u>\$ 643,411</u>	<u>\$ 2,256,127</u>	<u>\$ 12,960</u>	<u>\$ 1,365</u>	<u>\$ 101,955</u>	<u>\$ (423,577)</u>	<u>\$ 2,671,160</u>

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

December 31, 2015

	Fleet Maintenance Fund	Retained Risk Fund
	<hr/>	<hr/>
<u>Assets</u>		
Current assets:		
Cash and cash equivalents	\$ 120,351	\$ 1,816,121
Inventory	64,422	-
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Total current assets	184,773	1,816,121
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Noncurrent assets:		
Capital Assets:		
Machinery and equipment	166,023	-
Accumulated depreciation	(111,435)	-
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Total noncurrent assets	54,588	-
	<hr/>	<hr/>
Total assets	239,361	1,816,121
	<hr/>	<hr/>
<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	2,961	253,339
Compensated absences	7,093	15,102
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Total current liabilities	10,054	268,441
	<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	90,458	309,173
	<hr/>	<hr/>
<u>Deferred Inflows</u>		
Deferred pension earnings	17,307	7,742
	<hr/>	<hr/>
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	16,931	88,174
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Total net position	\$ 150,011	\$ 1,507,442
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YTD Statement of Revenues, Expenses, and Changes in Net Position - (Unaudited)

December 31, 2015

	Fleet Maintenance Fund
<u>Operating revenues:</u>	
Charges for services	\$ 185,910
Miscellaneous	4,089
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Total operating revenues	189,999
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<u>Operating expenses:</u>	
Wages and benefits	142,947
Administrative fees	378
Operations and maintenance	26,555
Depreciation and amortization	3,457
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Total operating expenses	173,337
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Operating income (loss)	16,662
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<u>Nonoperating revenues (expenses)</u>	
Investment earnings	269
Gain (loss) on sale of fixed assets	-
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Total nonoperating revenues (expenses)	269
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Income (loss) before transfers	16,931
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Capital	8,214
	<hr/>
Change in net position	\$ 16,931
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YTD Statement of Revenues, Expenses, and Changes in Net Position - (Unaudited)

December 31, 2015

	<u>Retained Risk Fund</u>
<u>Operating revenues:</u>	
Charges for services	\$ 522,348
Miscellaneous	-
	<hr/>
Total operating revenues	<u>522,348</u>
<u>Operating expenses:</u>	
Wages and benefits	119,830
Administrative fees	252
Operations and maintenance	21,951
Professional Fees	53,893
Insurance	176,408
Claims by department:	
ADS	-
Police	3,548
Parks & Recreation	-
Public Works	2,278
Water	822
Waste Water	17,504
Fire	1,195
Murray Park Golf	300
Power	34,376
Storm Water	7,110
	<hr/>
Total operating expenses	<u>439,467</u>
Operating income (loss)	<u>82,881</u>
<u>Nonoperating revenues (expenses)</u>	
Investment earnings	5,293
	<hr/>
Total nonoperating revenues (expenses)	<u>5,293</u>
Income (loss) before transfers	<u>88,174</u>
	<hr/>
Change in net position	<u>\$ 88,174</u>

Balance Sheet - Governmental Fund (Unaudited)
December 31, 2015

	Drug Enforcement Administration	
	<hr/>	
<u>Assets</u>		
Cash and cash equivalents	\$	1,378,602
	<hr/>	
Total assets		<u>1,378,602</u>
<u>Liabilities</u>		
Accrued Liabilities		43,367
		<hr/>
Total liabilities		<u>43,367</u>
<u>Fund Balance</u>		
Restricted		916,611
Beginning fund balance		585,623
Change in fund balance		(166,999)
		<hr/>
Total fund balance	\$	<u>1,335,235</u>
		<hr/>

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**YTD Statement of Revenues, Expenditures, and Changes in Fund Balance (Unaudited)
Drug Enforcement Administration**

December 31, 2015

	Prior YTD	Current YTD	Original Budget	Final Budget	Variance
<u>Revenue</u>					
Rocky mountain HIDTA	\$ 156,462	\$ 140,255	\$ 1,065,708	\$ 1,065,708	\$ (925,453)
Federal asset forfeiture	100,646	343,216	817,500	817,500	(474,284)
Restitution	10,838	7,004	50,000	50,000	(42,996)
Investment income	3,082	3,632	-	-	3,632
Total revenue	271,028	494,107	1,933,208	1,933,208	
<u>Expenditures</u>					
Payroll					
HIDTA 2012	119,972	-	-	-	-
HIDTA 2013	-	-	27,070	27,070	27,070
HIDTA 2014	-	-	257,172	257,172	257,172
HIDTA 2015	-	143,556	262,946	262,946	119,390
Federal asset forfeiture	-	-	100,000	100,000	100,000
Operations and Maintenance					
HIDTA 2012	107,394	-	-	-	-
HIDTA 2014	74,930	6,666	354,882	354,882	348,216
HIDTA 2015	-	127,831	125,000	125,000	(2,831)
Federal asset forfeiture	95,885	338,450	602,138	602,138	263,688
Restitution	28,266	20,118	50,000	50,000	29,882
Marijuana Eradication	12,338	3,995	19,000	19,000	15,005
Capital Outlay					
Federal asset forfeiture	6,574	20,490	135,000	135,000	114,510
Total Expenditures	445,359	661,106	1,933,208	1,933,208	
Net change in fund balance	<u>\$ (174,331)</u>	<u>\$ (166,999)</u>			

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