

Balance Sheet - Governmental Funds (Unaudited)
January 31, 2016

	<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	\$ 5,878,134	\$ 646,594	\$ 6,849,897	\$ 3,038,382	\$ 1,070,925	\$ 17,483,932
Investments	2,904,085	300,000	2,904,085	-	-	6,108,170
Accounts receivable (net)	6,756,131	1,470,897	38,000	511,674	-	8,776,702
Prepays	23,809	-	-	-	-	23,809
Restricted cash	636	15,953	-	3	-	16,592
Total assets	<u>15,562,795</u>	<u>2,433,444</u>	<u>9,791,982</u>	<u>3,550,059</u>	<u>1,070,925</u>	<u>32,409,205</u>
<u>Liabilities</u>						
Accrued Liabilities	703,240	7,635	9,034	2,969	-	722,878
Total liabilities	<u>703,240</u>	<u>7,635</u>	<u>9,034</u>	<u>2,969</u>	<u>-</u>	<u>722,878</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	(413,775)	558,433	(2,148,457)	672,310	25,390	(1,306,099)
Total fund balance	<u>\$ 8,617,120</u>	<u>\$ 954,912</u>	<u>\$ 9,782,948</u>	<u>\$ 3,035,416</u>	<u>\$ 1,070,925</u>	<u>\$ 23,461,321</u>

January 31, 2016

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	\$ 5,708,981	\$ 6,070,379	\$ 13,682,500	\$ 13,696,500	\$ (7,626,121)
Sales tax .02%	-	604,334	2,738,000	2,738,000	(2,133,666)
Property tax	5,813,150	5,869,362	6,599,982	6,599,982	(730,620)
Transfers in	2,721,719	2,512,510	4,307,171	4,307,171	(1,794,661)
Franchise tax	2,336,300	2,329,740	4,797,000	4,797,000	(2,467,260)
Administrative fees	1,811,544	1,900,696	3,258,291	3,258,291	(1,357,595)
Parks and recreation	926,585	892,997	1,544,129	1,544,129	(651,132)
Fines and forfeitures	954,831	840,855	1,803,500	1,803,500	(962,645)
Intergovernmental	887,058	1,014,293	1,705,800	2,040,868	(1,026,575)
Public safety	836,740	896,094	1,118,500	1,119,500	(223,406)
Business license	381,966	395,695	655,000	655,000	(259,305)
Building permits	620,803	359,269	600,900	600,900	(241,631)
Miscellaneous	184,631	219,649	221,250	221,250	(1,601)
Emergency 911 Fees	141,000	191,690	423,000	423,000	(231,310)
Investment income	45,058	49,717	70,000	70,000	(20,283)
Total revenue	23,370,366	24,147,280	43,525,023	43,875,091	
Expenditures					
Payroll					
General Government	1,736,247	1,840,300	3,431,672	3,446,368	1,606,068
Police	4,401,746	4,714,845	8,712,889	8,760,238	4,045,393
Fire	3,309,133	3,426,378	6,164,152	6,199,241	2,772,863
Public works	1,017,645	989,132	1,832,644	1,835,288	846,156
Parks	2,000,569	2,142,782	3,819,108	3,833,173	1,690,391
ADS	2,126,624	2,194,184	4,094,744	4,103,174	1,908,990
Operations and maintenance					
General Government	860,905	686,213	1,285,207	1,266,107	579,894
Police	1,155,060	932,984	1,663,209	1,733,234	800,250
Fire	459,875	492,495	868,785	917,043	424,548
Emergency 911 Services	569,979	736,472	967,782	967,782	231,310
Public works	300,500	528,776	576,557	827,057	298,281
Class C	384,005	819,690	705,000	727,214	(92,476)
Parks	1,004,205	1,125,915	2,073,173	2,219,173	1,093,258
ADS	731,441	775,087	1,404,539	1,404,539	629,452
Capital Outlay					
Class C	667,516	563,746	759,412	971,159	407,413
Parks	5,327	-	-	-	-
Debt Service					
Principal	673,565	693,039	1,008,038	1,008,039	315,000
UTOPIA payments	959,453	1,118,448	1,685,500	1,685,021	566,573
Interest and fiscal charge	160,429	137,812	258,369	258,847	121,035
Transfer out	19,831	642,757	2,214,243	2,214,243	1,571,486
Total Expenditures	22,544,055	24,561,055	43,525,023	44,376,940	
Net change in fund balance	\$ 826,311	\$ (413,775)			

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**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	\$ 1,414,761	\$ 1,428,171	\$ 1,608,897	\$ 1,608,897	\$ (180,726)
Fines and forfeitures	30,153	30,142	50,000	50,000	(19,858)
Miscellaneous	4,253	7,462	7,500	7,500	(38)
Intergovernmental	38,300	-	12,000	12,000	(12,000)
Investment income	2,382	3,128	5,400	5,400	(2,272)
Total revenue	1,489,849	1,468,903	1,683,797	1,683,797	
<u>Expenditures</u>					
Payroll	590,293	573,212	1,074,707	1,075,757	502,545
Operations and maintenance	233,153	248,911	450,969	450,969	202,058
Capital Outlay	-	14,399	31,359	31,359	16,960
Transfer out	9,050	-	12,320	12,320	12,320
Administrative Fee	72,814	73,948	126,762	126,762	52,814
Total Expenditures	905,310	910,470	1,696,117	1,697,167	
 Net change in fund balance	 <u>\$ 584,539</u>	 <u>\$ 558,433</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	622,926	2,625,003	2,825,003	(2,202,077)
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	53,475	-	-	53,475
Total revenue	770,903	2,625,003	4,064,312	
Expenditures				
Small Equipment				
Police	47,289	70,000	70,000	22,711
Fire	-	-	-	-
Public works	318,786	266,500	373,673	54,887
Parks	143,575	386,000	453,262	309,687
ADS	38,274	35,000	54,682	16,408
Capital Outlay				
Police	324,139	432,000	446,309	122,170
Fire	794,194	685,283	885,283	91,089
Public works	305,619	1,283,243	2,688,198	2,382,579
Parks	618,881	1,833,500	2,152,256	1,533,375
ADS	297,246	431,146	838,614	541,368
Debt Service				
Principal	14,690	24,760	24,760	10,070
Interest and fiscal charge	-	440	440	440
Transfer out	16,667	100,000	100,000	83,333
Total Expenditures	2,919,360	5,547,872	8,087,477	
Net change in fund balance	\$ (2,148,457)			

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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	\$ 1,752,119	\$ 1,768,003	\$ 2,961,821	\$ 2,961,821	\$ (1,193,818)
Rents	8,883	7,614	-	-	7,614
Investment income	6,885	8,195	9,500	9,500	(1,305)
Total revenue	1,767,887	1,783,812	2,971,321	2,971,321	
Expenditures					
Operations and maintenance	21,099	101,286	1,860,276	1,860,276	1,758,990
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	68,005	70,490	120,828	120,828	50,338
Transfer out	517,981	328,300	562,813	762,813	434,513
Total Expenditures	868,756	1,111,502	3,606,692	3,806,692	
Net change in fund balance	<u>\$ 899,131</u>	<u>\$ 672,310</u>			

January 31, 2016

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	\$ 19,831	\$ 19,831	\$ 34,000	\$ 34,000	\$ (14,169)
Miscellaneous	1,800	1,495	-	-	1,495
Investment income	4,020	4,064	5,000	5,000	(936)
Total revenue	25,651	25,390	39,000	39,000	
<u>Expenditures</u>					
Operations and maintenance	-	-	-	-	-
Transfer out	-	-	-	-	-
Total Expenditures	-	-	-	-	
Net change in fund balance	<u>\$ 25,651</u>	<u>\$ 25,390</u>			

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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	\$ 2,558,183	\$ 4,175,618	\$ 13,394,785	\$ 300,147	\$ 104,176	\$ 577,415	\$ 574,010	\$ 21,684,334
Investments	1,936,056	-	3,872,113	307,143	-	-	-	6,115,312
Accounts receivable (net)	518,056	410,118	3,483,846	-	8,092	134,941	168,514	4,723,567
Notes receivable	-	-	-	-	452,084	-	-	452,084
Due from other funds	42,732	-	-	-	-	-	-	42,732
Inventory	-	-	2,294,118	69,606	-	-	-	2,363,724
Total current assets	<u>5,055,027</u>	<u>4,585,736</u>	<u>23,044,862</u>	<u>676,896</u>	<u>564,352</u>	<u>712,356</u>	<u>742,524</u>	<u>35,381,753</u>
Noncurrent assets:								
Restricted cash	139	261,843	116	-	-	-	554,239	816,337
Investment in joint venture	-	3,510,023	-	-	-	-	-	3,510,023
Capital Assets:								
Land	2,155,313	455,921	1,691,650	326,336	-	-	2,344,849	6,974,069
Construction in progress	2,580,983	97,692	154,096	-	-	-	798,485	3,631,256
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	13,250,890	1,050,500	-	54,613	1,156,040	19,813,771
Intangibles	-	-	3,759,027	-	-	-	-	3,759,027
Accumulated depreciation	(16,585,541)	(7,301,796)	(63,988,086)	(5,012,121)	-	(12,004)	(25,910,485)	(118,810,033)
Total noncurrent assets	<u>20,473,882</u>	<u>11,399,666</u>	<u>34,568,499</u>	<u>971,983</u>	<u>-</u>	<u>42,609</u>	<u>14,878,273</u>	<u>82,334,912</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	12,816	117,905	4,801,901	73,321	-	-	(359)	5,005,584
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>159,486</u>	<u>172,338</u>	<u>6,511,377</u>	<u>175,268</u>	<u>452,084</u>	<u>1,718</u>	<u>270,552</u>	<u>7,742,823</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>3,260,993</u>	<u>3,108,451</u>	<u>15,422,138</u>	<u>375,238</u>	<u>452,084</u>	<u>10,312</u>	<u>2,897,124</u>	<u>25,526,340</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	1,187,785	747,152	2,469,430	(37,805)	1,546	116,513	(437,935)	4,046,686
Total net position	<u>\$ 22,273,061</u>	<u>\$ 12,879,288</u>	<u>\$ 42,211,265</u>	<u>\$ 1,276,037</u>	<u>\$ 112,268</u>	<u>\$ 744,762</u>	<u>\$ 12,725,672</u>	<u>\$ 92,222,353</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	\$ 3,914,365	\$ 2,678,951	\$ 23,542,367	\$ 672,960	\$ 54,245	\$ 832,970	\$ 990,467	\$ 32,686,325
Connection fees	2,490	875	192,037	-	-	-	-	195,402
Miscellaneous	6,143	3,090	64,802	1,819	-	272	4,542	80,668
Total operating revenues	<u>3,922,998</u>	<u>2,682,916</u>	<u>23,799,206</u>	<u>674,779</u>	<u>54,245</u>	<u>833,242</u>	<u>995,009</u>	<u>32,962,395</u>
Operating expenses:								
Wages and benefits	808,660	407,992	3,036,287	419,624	-	33,194	330,495	5,036,252
Administrative fees	386,785	238,616	1,003,520	441	-	67,501	58,660	1,755,523
Purchase power	-	-	12,014,454	-	-	-	-	12,014,454
Operations and maintenance	740,389	859,954	1,977,075	213,832	53,329	550,974	228,437	4,623,990
Depreciation and amortization	605,049	267,684	1,777,864	102,709	-	3,186	737,312	3,493,804
Total operating expenses	<u>2,540,883</u>	<u>1,774,246</u>	<u>19,809,200</u>	<u>736,606</u>	<u>53,329</u>	<u>654,855</u>	<u>1,354,904</u>	<u>26,924,023</u>
Operating income (loss)	<u>1,382,115</u>	<u>908,670</u>	<u>3,990,006</u>	<u>(61,827)</u>	<u>916</u>	<u>178,387</u>	<u>(359,895)</u>	<u>6,038,372</u>
Nonoperating revenues (expenses)								
Investment earnings	30,303	15,809	178,224	5,509	630	2,036	4,085	236,596
Interest and fiscal charges	(19,662)	(19,940)	(145,132)	(2,111)	-	-	(9,090)	(195,935)
Impact fees	43,850	22,450	61,855	-	-	-	1,809	129,964
Gain (loss) on sale of fixed assets	1,275	-	-	3,957	-	-	-	5,232
Total nonoperating revenues (expenses)	<u>55,766</u>	<u>18,319</u>	<u>94,947</u>	<u>7,355</u>	<u>630</u>	<u>2,036</u>	<u>(3,196)</u>	<u>175,857</u>
Income (loss) before transfers	<u>1,437,881</u>	<u>926,989</u>	<u>4,084,953</u>	<u>(54,472)</u>	<u>1,546</u>	<u>180,423</u>	<u>(363,091)</u>	<u>6,214,229</u>
Transfers in	-	12,320	12,320	16,667	-	-	-	41,307
Transfers out	(250,096)	(192,157)	(1,627,843)	-	-	(63,910)	(74,844)	(2,208,850)
Change in net position	<u>\$ 1,187,785</u>	<u>\$ 747,152</u>	<u>\$ 2,469,430</u>	<u>\$ (37,805)</u>	<u>\$ 1,546</u>	<u>\$ 116,513</u>	<u>\$ (437,935)</u>	<u>\$ 4,046,686</u>

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

January 31, 2016

	Fleet Maintenance Fund	Retained Risk Fund
	<hr/>	<hr/>
<u>Assets</u>		
Current assets:		
Cash and cash equivalents	\$ 126,111	\$ 1,869,620
Inventory	61,974	-
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Total current assets	188,085	1,869,620
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Noncurrent assets:		
Capital Assets:		
Machinery and equipment	166,023	-
Accumulated depreciation	(111,914)	-
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Total noncurrent assets	54,109	-
	<hr/>	<hr/>
Total assets	242,194	1,869,620
	<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	369	274,207
Compensated absences	7,093	15,102
	<hr/>	<hr/>
Total current liabilities	7,462	289,309
	<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	87,866	330,041
	<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	22,356	120,805
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Total net position	\$ 155,436	\$ 1,540,073
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YTD Statement of Revenues, Expenses, and Changes in Net Position - (Unaudited)

January 31, 2016

	Fleet Maintenance Fund
<u>Operating revenues:</u>	
Charges for services	\$ 216,895
Miscellaneous	4,903
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Total operating revenues	221,798
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<u>Operating expenses:</u>	
Wages and benefits	166,450
Administrative fees	441
Operations and maintenance	28,940
Depreciation and amortization	3,936
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Total operating expenses	199,767
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Operating income (loss)	22,031
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<u>Nonoperating revenues (expenses)</u>	
Investment earnings	325
Gain (loss) on sale of fixed assets	-
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Total nonoperating revenues (expenses)	325
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Income (loss) before transfers	22,356
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Capital	8,214
	<hr/>
Change in net position	\$ 22,356
	<hr/> <hr/>

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

January 31, 2016

	<u>Retained Risk Fund</u>
<u>Operating revenues:</u>	
Charges for services	\$ 609,406
Miscellaneous	543
	<hr/>
Total operating revenues	<u>609,949</u>
<u>Operating expenses:</u>	
Wages and benefits	139,181
Administrative fees	294
Operations and maintenance	22,494
Professional Fees	81,832
Insurance	176,408
Claims by department:	
ADS	-
Police	11,736
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>495,530</u>
Operating income (loss)	<u>114,419</u>
<u>Nonoperating revenues (expenses)</u>	
Investment earnings	<u>6,386</u>
Total nonoperating revenues (expenses)	<u>6,386</u>
Income (loss) before transfers	<u>120,805</u>
Change in net position	<u><u>\$ 120,805</u></u>

Balance Sheet - Governmental Fund (Unaudited)
January 31, 2016

	Drug Enforcement Administration
<u>Assets</u>	
Cash and cash equivalents	\$ 1,462,792
Total assets	1,462,792
 <u>Liabilities</u>	
Accrued Liabilities	3,828
Total liabilities	3,828
 <u>Fund Balance</u>	
Restricted	916,611
Beginning fund balance	585,623
Change in fund balance	(43,270)
Total fund balance	\$ 1,458,964

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

January 31, 2016

	Prior YTD	Current YTD	Original Budget	Final Budget	Variance
<u>Revenue</u>					
Rocky mountain HIDTA	\$ 305,877	\$ 282,512	\$ 1,065,708	\$ 1,065,708	\$ (783,196)
Federal asset forfeiture	105,053	343,216	817,500	817,500	(474,284)
Restitution	13,313	7,578	50,000	50,000	(42,422)
Investment income	3,649	4,357	-	-	4,357
Total revenue	427,892	637,935	1,933,208	1,933,208	
<u>Expenditures</u>					
Payroll					
HIDTA 2012	119,972	-	-	-	-
HIDTA 2013	-	-	27,070	27,070	27,070
HIDTA 2014	-	3,181	257,172	257,172	253,991
HIDTA 2015	12,744	156,572	262,946	262,946	106,374
Federal asset forfeiture	-	-	100,000	100,000	100,000
Operations and Maintenance					
HIDTA 2012	107,394	-	-	-	-
HIDTA 2014	103,644	9,568	354,882	354,882	345,314
HIDTA 2015	-	127,831	125,000	125,000	(2,831)
Federal asset forfeiture	102,312	342,942	602,138	602,138	259,196
Restitution	34,432	21,112	50,000	50,000	28,888
Marijuana Eradication	(3,400)	(491)	19,000	19,000	19,491
Capital Outlay					
Federal asset forfeiture	6,574	20,490	135,000	135,000	114,510
Total Expenditures	483,672	681,205	1,933,208	1,933,208	
Net change in fund balance	<u>\$ (55,780)</u>	<u>\$ (43,270)</u>			

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