

Balance Sheet - Governmental Funds (Unaudited)
February 28, 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	\$ 6,893,627	\$ 537,826	\$ 6,973,266	\$ 2,690,022	\$ 1,017,149	\$ 18,111,890
Investments	2,906,617	300,262	2,906,617	-	-	6,113,496
Accounts receivable (net)	6,679,496	1,470,897	38,000	511,674	-	8,700,067
Prepays	45,153	-	-	-	-	45,153
Restricted cash	364,448	15,963	-	272,135	-	652,546
Total assets	<u>16,889,341</u>	<u>2,324,948</u>	<u>9,917,883</u>	<u>3,473,831</u>	<u>1,017,149</u>	<u>33,623,152</u>
<u>Liabilities</u>						
Accrued Liabilities	1,061,919	5,802	-	1,632	650	1,070,003
Total liabilities	<u>1,061,919</u>	<u>5,802</u>	<u>-</u>	<u>1,632</u>	<u>650</u>	<u>1,070,003</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	554,092	451,770	(2,013,522)	597,419	(29,036)	(439,277)
Total fund balance	<u>\$ 9,584,987</u>	<u>\$ 848,249</u>	<u>\$ 9,917,883</u>	<u>\$ 2,960,525</u>	<u>\$ 1,016,499</u>	<u>\$ 24,328,143</u>

February 28, 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	\$ 7,274,130	\$ 7,666,525	\$ 13,682,500	\$ 13,696,500	\$ (6,029,975)
Sales tax .02%	-	1,014,481	2,738,000	2,738,000	(1,723,519)
Property tax	5,858,264	5,927,420	6,599,982	6,599,982	(672,562)
Transfers in	3,110,536	2,871,440	4,307,171	4,307,171	(1,435,731)
Franchise tax	2,803,183	2,802,445	4,797,000	4,797,000	(1,994,555)
Administrative fees	2,070,336	2,172,224	3,258,291	3,258,291	(1,086,067)
Parks and recreation	1,016,790	1,019,091	1,544,129	1,544,129	(525,038)
Fines and forfeitures	1,113,735	1,004,656	1,803,500	1,803,500	(798,844)
Intergovernmental	951,853	1,108,349	1,705,800	2,118,622	(1,010,273)
Public safety	898,917	1,004,901	1,118,500	1,119,500	(114,599)
Business license	447,049	467,111	655,000	655,000	(187,889)
Building permits	665,373	528,417	600,900	600,900	(72,483)
Miscellaneous	216,941	243,455	221,250	289,836	(46,381)
Emergency 911 Fees	222,021	231,481	423,000	423,000	(191,519)
Investment income	51,548	56,413	70,000	70,000	(13,587)
Total revenue	26,700,676	28,118,409	43,525,023	44,021,431	
Expenditures					
Payroll					
General Government	1,974,122	2,103,441	3,431,672	3,454,780	1,351,339
Police	5,017,059	5,405,979	8,712,889	8,781,624	3,375,645
Fire	3,765,447	3,911,769	6,164,152	6,214,155	2,302,386
Public works	1,140,999	1,105,953	1,832,644	1,838,815	732,862
Parks	2,261,471	2,433,984	3,819,108	3,842,398	1,408,414
ADS	2,412,068	2,511,417	4,094,744	4,114,296	1,602,879
Operations and maintenance					
General Government	919,624	739,144	1,285,207	1,326,107	586,963
Police	1,255,344	1,008,634	1,663,209	1,810,988	802,354
Fire	557,039	542,291	868,785	917,043	374,752
Emergency 911 Services	724,160	776,263	967,782	967,782	191,519
Public works	355,458	591,948	576,557	827,057	235,109
Class C	384,005	822,899	705,000	727,214	(95,685)
Parks	1,135,648	1,294,406	2,073,173	2,219,173	924,767
ADS	800,846	841,295	1,404,539	1,404,539	563,244
Capital Outlay					
Class C	667,516	568,542	759,412	971,159	402,617
Parks	5,327	-	-	-	-
Debt Service					
Principal	673,565	693,039	1,008,038	1,008,039	315,000
UTOPIA payments	1,233,582	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	22,664	957,053	2,214,243	2,214,243	1,257,190
Total Expenditures	25,466,373	27,564,317	43,525,023	44,583,280	
Net change in fund balance	\$ 1,234,303	\$ 554,092			

February 28, 2016

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	\$ 1,425,741	\$ 1,442,298	\$ 1,608,897	\$ 1,608,897	\$ (166,599)
Fines and forfeitures	34,844	34,910	50,000	50,000	(15,090)
Miscellaneous	5,047	8,110	7,500	10,211	(2,101)
Intergovernmental	38,300	500	12,000	12,000	(11,500)
Investment income	3,298	3,813	5,400	5,400	(1,587)
Total revenue	1,507,230	1,489,631	1,683,797	1,686,508	
<u>Expenditures</u>					
Payroll	670,160	656,298	1,074,707	1,078,468	422,170
Operations and maintenance	280,760	282,652	450,969	454,046	171,394
Capital Outlay	21,221	14,399	31,359	28,282	13,883
Transfer out	9,050	-	12,320	12,320	12,320
Administrative Fee	83,216	84,512	126,762	126,762	42,250
Total Expenditures	1,064,407	1,037,861	1,696,117	1,699,878	
Net change in fund balance	<u>\$ 442,823</u>	<u>\$ 451,770</u>			

February 28, 2016

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

	Current YTD	Original Budget	Final Budget	Variance
Revenue				
Transfers in	992,389	2,625,003	2,883,003	(1,890,614)
Intergovernmental	-	-	1,225,000	(1,225,000)
Sale of fixed assets	40,598	-	14,309	26,289
Miscellaneous	39,167	-	-	39,167
Investment income	60,091	-	-	60,091
Total revenue	1,132,245	2,625,003	4,122,312	
Expenditures				
Small Equipment				
Police	61,192	70,000	70,000	8,808
Fire	-	-	-	-
Public works	318,955	266,500	373,673	54,718
Parks	143,575	386,000	453,262	309,687
ADS	50,237	35,000	54,682	4,445
Capital Outlay				
Police	324,139	432,000	446,309	122,170
Fire	794,194	685,283	885,283	91,089
Public works	442,121	1,283,243	2,688,198	2,246,077
Parks	647,109	1,833,500	2,210,256	1,563,147
ADS	314,124	431,146	838,614	524,490
Debt Service				
Principal	16,788	24,760	24,760	7,972
Interest and fiscal charge	-	440	440	440
Transfer out	33,333	100,000	100,000	66,667
Total Expenditures	3,145,767	5,547,872	8,145,477	
Net change in fund balance	\$ (2,013,522)			

February 28, 2016

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	10,152	8,935	-	-	8,935
Investment income	8,076	9,736	9,500	9,500	236
Total revenue	1,770,347	1,786,674	2,971,321	2,971,321	
Expenditures					
Operations and maintenance	21,886	122,069	1,860,276	1,860,276	1,738,207
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	77,720	80,560	120,828	120,828	40,268
Transfer out	590,058	375,200	562,813	762,813	387,613
Total Expenditures	951,335	1,189,255	3,606,692	3,806,692	
Net change in fund balance	<u>\$ 819,012</u>	<u>\$ 597,419</u>			

February 28, 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	\$ 22,664	\$ 22,664	\$ 34,000	\$ 34,000	\$ (11,336)
Miscellaneous	350	1,625	-	-	1,625
Investment income	4,424	4,675	5,000	5,000	(325)
Total revenue	27,438	28,964	39,000	39,000	
<u>Expenditures</u>					
Operations and maintenance	-	-	-	-	-
Transfer out	400,000	58,000	-	58,000	-
Total Expenditures	400,000	58,000	-	58,000	
Net change in fund balance	<u>\$ (372,562)</u>	<u>\$ (29,036)</u>			

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	\$ 2,321,151	\$ 4,319,783	\$ 14,105,758	\$ 281,379	\$ 103,981	\$ 589,207	\$ 916,528	\$ 22,637,787
Investments	1,937,745	-	3,875,490	307,411	-	-	-	6,120,646
Accounts receivable (net)	482,897	372,391	2,986,919	-	8,589	128,710	144,587	4,124,093
Notes receivable	-	-	-	-	452,084	-	-	452,084
Due from other funds	42,732	-	-	-	-	-	-	42,732
Inventory	-	-	2,272,533	69,606	-	-	-	2,342,139
Total current assets	<u>4,784,525</u>	<u>4,692,174</u>	<u>23,240,700</u>	<u>658,396</u>	<u>564,654</u>	<u>717,917</u>	<u>1,061,115</u>	<u>35,719,481</u>
Noncurrent assets:								
Restricted cash	35,376	283,072	116	-	-	-	179	318,743
Investment in joint venture	-	3,511,969	-	-	-	-	-	3,511,969
Capital Assets:								
Land	2,155,313	455,921	1,691,650	326,336	-	-	2,344,849	6,974,069
Construction in progress	2,608,857	102,272	154,096	-	-	-	799,460	3,664,685
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	3,284,606	1,123,322	13,250,890	1,050,500	-	54,613	1,156,040	19,919,971
Intangibles	-	-	3,759,027	-	-	-	-	3,759,027
Accumulated depreciation	(16,672,052)	(7,339,854)	(64,242,514)	(5,027,408)	-	(12,459)	(26,015,604)	(119,309,891)
Total noncurrent assets	<u>20,556,682</u>	<u>11,389,363</u>	<u>34,314,071</u>	<u>956,696</u>	<u>-</u>	<u>42,154</u>	<u>14,220,069</u>	<u>81,479,035</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	25,439	89,687	4,740,734	88,624	-	60	1,187	4,945,731
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	-	-	-	-	1,253,000
Total current liabilities	<u>172,109</u>	<u>144,120</u>	<u>6,450,210</u>	<u>190,571</u>	<u>452,084</u>	<u>1,778</u>	<u>57,098</u>	<u>7,467,970</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>3,273,616</u>	<u>3,080,233</u>	<u>15,360,971</u>	<u>390,541</u>	<u>452,084</u>	<u>10,372</u>	<u>2,683,670</u>	<u>25,251,487</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	987,460	871,505	2,472,007	(86,895)	1,848	121,559	(564,094)	3,803,390
Total net position	<u>\$ 22,072,736</u>	<u>\$ 13,003,641</u>	<u>\$ 42,213,842</u>	<u>\$ 1,226,947</u>	<u>\$ 112,570</u>	<u>\$ 749,808</u>	<u>\$ 12,599,513</u>	<u>\$ 91,979,057</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	\$ 4,100,496	\$ 3,061,543	\$ 26,268,280	\$ 709,032	\$ 61,326	\$ 952,697	\$ 1,102,419	\$ 36,255,793
Connection fees	2,705	1,025	196,542	-	-	-	-	200,272
Miscellaneous	6,143	3,524	71,186	1,819	-	272	4,542	87,486
Total operating revenues	<u>4,109,344</u>	<u>3,066,092</u>	<u>26,536,008</u>	<u>710,851</u>	<u>61,326</u>	<u>952,969</u>	<u>1,106,961</u>	<u>36,543,551</u>
Operating expenses:								
Wages and benefits	942,135	468,505	3,434,510	466,595	-	38,257	397,714	5,747,716
Administrative fees	442,040	272,704	1,146,880	504	-	77,144	67,040	2,006,312
Purchase power	-	-	13,516,229	-	-	-	-	13,516,229
Operations and maintenance	843,159	974,077	2,240,935	253,765	60,213	641,693	241,982	5,255,824
Depreciation and amortization	691,560	305,742	2,032,292	117,997	-	3,641	842,431	3,993,663
Total operating expenses	<u>2,918,894</u>	<u>2,021,028</u>	<u>22,370,846</u>	<u>838,861</u>	<u>60,213</u>	<u>760,735</u>	<u>1,549,167</u>	<u>30,519,744</u>
Operating income (loss)	<u>1,190,450</u>	<u>1,045,064</u>	<u>4,165,162</u>	<u>(128,010)</u>	<u>1,113</u>	<u>192,234</u>	<u>(442,206)</u>	<u>6,023,807</u>
Nonoperating revenues (expenses)								
Investment earnings	33,281	18,483	197,921	5,936	735	2,365	4,976	263,697
Interest and fiscal charges	(19,662)	(19,940)	(145,132)	(2,111)	-	-	(44,587)	(231,432)
Impact fees	67,940	33,426	100,368	-	-	-	3,259	204,993
Gain (loss) on sale of fixed assets	1,275	-	-	3,957	-	-	-	5,232
Total nonoperating revenues (expenses)	<u>82,834</u>	<u>31,969</u>	<u>153,157</u>	<u>7,782</u>	<u>735</u>	<u>2,365</u>	<u>(36,352)</u>	<u>242,490</u>
Income (loss) before transfers	<u>1,273,284</u>	<u>1,077,033</u>	<u>4,318,319</u>	<u>(120,228)</u>	<u>1,848</u>	<u>194,599</u>	<u>(478,558)</u>	<u>6,266,297</u>
Transfers in	-	14,080	14,080	33,333	-	-	-	61,493
Transfers out	(285,824)	(219,608)	(1,860,392)	-	-	(73,040)	(85,536)	(2,524,400)
Change in net position	<u>\$ 987,460</u>	<u>\$ 871,505</u>	<u>\$ 2,472,007</u>	<u>\$ (86,895)</u>	<u>\$ 1,848</u>	<u>\$ 121,559</u>	<u>\$ (564,094)</u>	<u>\$ 3,803,390</u>

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

February 28, 2016

	Fleet Maintenance Fund	Retained Risk Fund
	<hr/>	<hr/>
<u>Assets</u>		
Current assets:		
Cash and cash equivalents	\$ 133,323	\$ 1,908,648
Inventory	59,905	-
	<hr/>	<hr/>
Total current assets	193,228	1,908,648
	<hr/>	<hr/>
Noncurrent assets:		
Capital Assets:		
Machinery and equipment	166,023	-
Accumulated depreciation	(112,394)	-
	<hr/>	<hr/>
Total noncurrent assets	53,629	-
	<hr/>	<hr/>
Total assets	246,857	1,908,648
	<hr/>	<hr/>
<u>Deferred Outflows</u>		
Deferred pension costs	18,415	8,236
	<hr/>	<hr/>
Total deferred outflows	18,415	8,236
	<hr/>	<hr/>
<u>Liabilities</u>		
Current liabilities:		
Accrued Liabilities	929	250,076
Compensated absences	7,093	15,102
	<hr/>	<hr/>
Total current liabilities	8,022	265,178
	<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	88,426	305,910
	<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	26,459	183,964
	<hr/>	<hr/>
Total net position	\$ 159,539	\$ 1,603,232
	<hr/>	<hr/>

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

February 28, 2016

	Fleet Maintenance Fund
<u>Operating revenues:</u>	
Charges for services	\$ 247,880
Miscellaneous	4,903
	<hr/>
Total operating revenues	252,783
	<hr/>
<u>Operating expenses:</u>	
Wages and benefits	190,847
Administrative fees	504
Operations and maintenance	30,933
Depreciation and amortization	4,416
	<hr/>
Total operating expenses	226,700
	<hr/>
Operating income (loss)	26,083
	<hr/>
<u>Nonoperating revenues (expenses)</u>	
Investment earnings	376
Gain (loss) on sale of fixed assets	-
	<hr/>
Total nonoperating revenues (expenses)	376
	<hr/>
Income (loss) before transfers	26,459
	<hr/>
Capital	8,214
	<hr/>
Change in net position	\$ 26,459
	<hr/> <hr/>

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

February 28, 2016

	<u>Retained Risk Fund</u>
<u>Operating revenues:</u>	
Charges for services	\$ 696,464
Miscellaneous	543
	<hr/>
Total operating revenues	<u>697,007</u>
<u>Operating expenses:</u>	
Wages and benefits	159,075
Administrative fees	336
Operations and maintenance	23,083
Professional Fees	86,807
Insurance	176,408
Claims by department:	
ADS	-
Police	11,116
Parks & Recreation	-
Public Works	2,278
Water	822
Waste Water	17,504
Fire	1,195
Murray Park Golf	300
Power	34,473
Storm Water	7,110
	<hr/>
Total operating expenses	<u>520,507</u>
Operating income (loss)	<u>176,500</u>
<u>Nonoperating revenues (expenses)</u>	
Investment earnings	7,464
	<hr/>
Total nonoperating revenues (expenses)	<u>7,464</u>
Income (loss) before transfers	<u>183,964</u>
	<hr/>
Change in net position	<u>\$ 183,964</u>

Balance Sheet - Governmental Fund (Unaudited)
February 28, 2016

	Drug Enforcement Administration	
	<hr/>	
<u>Assets</u>		
Cash and cash equivalents	\$	1,424,988
	<hr/>	
Total assets		<u>1,424,988</u>
<u>Liabilities</u>		
Accrued Liabilities		2,775
		<hr/>
Total liabilities		<u>2,775</u>
<u>Fund Balance</u>		
Restricted		916,611
Beginning fund balance		585,623
Change in fund balance		(80,021)
		<hr/>
Total fund balance	\$	<u>1,422,213</u>

-

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

February 28, 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	138,308	343,216	817,500	817,500	(474,284)
Restitution	14,580	8,489	50,000	50,000	(41,511)
Investment income	4,154	5,022	-	-	5,022
Total revenue	462,919	639,511	1,933,208	1,933,208	
<u>Expenditures</u>					
Payroll					
HIDTA 2012	119,972	-	-	-	-
HIDTA 2013	-	-	27,070	27,070	27,070
HIDTA 2014	-	17,167	257,172	257,172	240,005
HIDTA 2015	25,488	169,588	262,946	262,946	93,358
Federal asset forfeiture	-	-	100,000	100,000	100,000
Operations and Maintenance					
HIDTA 2012	107,394	-	-	-	-
HIDTA 2014	133,668	15,453	354,882	354,882	339,429
HIDTA 2015	1,092	127,831	125,000	125,000	(2,831)
Federal asset forfeiture	107,976	347,945	602,138	602,138	254,193
Restitution	34,811	21,549	50,000	50,000	28,451
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	533,575	719,532	1,933,208	1,933,208	
Net change in fund balance	<u>\$ (70,656)</u>	<u>\$ (80,021)</u>			

-