

Balance Sheet - Governmental Funds (Unaudited)
April 30, 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	\$ 6,486,975	\$ 354,702	\$ 8,651,112	\$ 3,306,342	\$ 1,316,238	\$ 20,115,369
Investments	2,912,374	300,856	2,912,374	-	-	6,125,604
Accounts receivable (net)	6,606,095	1,470,897	38,000	511,674	-	8,626,666
Prepays	25,064	19,364	-	-	-	44,428
Restricted cash	71,248	15,985	-	295	-	87,528
Total assets	<u>16,101,756</u>	<u>2,161,804</u>	<u>11,601,486</u>	<u>3,818,311</u>	<u>1,316,238</u>	<u>34,999,595</u>
<u>Liabilities</u>						
Accrued Liabilities	1,093,828	47	42,826	1,001	-	1,137,702
Total liabilities	<u>1,093,828</u>	<u>47</u>	<u>42,826</u>	<u>1,001</u>	<u>-</u>	<u>1,137,702</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	(265,402)	294,381	(372,745)	942,530	270,703	869,467
Total fund balance	<u>\$ 8,765,493</u>	<u>\$ 690,860</u>	<u>\$ 11,558,660</u>	<u>\$ 3,305,636</u>	<u>\$ 1,316,238</u>	<u>\$ 25,636,887</u>

April 30, 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	\$ 9,321,992	\$ 9,733,660	\$ 13,682,500	\$ 14,271,700	\$ (4,538,040)
Sales tax .02%	-	1,528,477	2,738,000	2,738,000	(1,209,523)
Property tax	6,159,285	6,313,404	6,599,982	6,599,982	(286,578)
Transfers in	3,888,170	3,589,300	4,307,171	4,307,171	(717,871)
Franchise tax	3,662,304	3,715,014	4,797,000	4,797,000	(1,081,986)
Administrative fees	2,587,920	2,715,280	3,258,291	3,258,291	(543,011)
Parks and recreation	1,312,242	1,311,632	1,544,129	1,544,129	(232,497)
Fines and forfeitures	1,466,018	1,308,860	1,803,500	1,803,500	(494,640)
Intergovernmental	1,268,817	1,416,923	1,705,800	2,118,622	(701,699)
Public safety	1,086,313	1,195,781	1,118,500	1,119,500	76,281
Business license	556,056	576,884	655,000	655,000	(78,116)
Building permits	798,167	671,667	600,900	600,900	70,767
Miscellaneous	285,043	290,389	221,250	289,836	553
Emergency 911 Fees	296,344	297,722	423,000	423,000	(125,278)
Investment income	64,515	73,192	70,000	70,000	3,192
Total revenue	32,753,186	34,738,185	43,525,023	44,596,631	
Expenditures					
Payroll					
General Government	2,452,790	2,714,121	3,431,672	3,454,780	740,659
Police	6,338,473	7,040,305	8,712,889	8,781,624	1,741,319
Fire	4,521,108	5,047,037	6,164,152	6,214,155	1,167,118
Public works	1,375,110	1,398,926	1,832,644	1,863,815	464,889
Parks	2,792,438	3,116,272	3,819,108	3,842,398	726,126
ADS	2,982,050	3,240,636	4,094,744	4,114,296	873,660
Operations and maintenance					
General Government	1,042,812	848,026	1,285,207	1,326,107	478,081
Police	1,505,432	1,178,843	1,663,209	1,810,988	632,145
Fire	660,723	693,443	868,785	917,043	223,600
Emergency 911 Services	798,483	842,504	967,782	967,782	125,278
Public works	438,827	738,578	576,557	852,057	113,479
Class C	384,759	852,173	705,000	727,214	(124,959)
Parks	1,400,727	1,548,335	2,073,173	2,219,173	670,838
ADS	950,146	996,209	1,404,539	1,404,539	408,330
Capital Outlay					
Class C	674,135	568,542	759,412	971,159	402,617
Parks	32,327	-	-	-	-
General Government	-	-	-	50,000	50,000
Debt Service					
Principal	1,278,565	1,008,039	1,008,038	1,032,789	24,750
UTOPIA payments	1,370,647	1,398,060	1,685,500	1,685,021	286,961
Interest and fiscal charge	221,854	187,893	258,369	259,297	71,404
Transfer out	28,330	1,585,645	2,214,243	2,714,243	1,128,598
Total Expenditures	31,249,736	35,003,587	43,525,023	45,208,480	
Net change in fund balance	\$ 1,503,450	\$ (265,402)			

April 30, 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	\$ 1,498,853	\$ 1,536,184	\$ 1,608,897	\$ 1,608,897	\$ (72,713)
Fines and forfeitures	43,293	44,067	50,000	50,000	(5,933)
Miscellaneous	6,597	9,676	7,500	10,211	(535)
Intergovernmental	50,719	13,300	12,000	12,000	1,300
Investment income	4,679	5,514	5,400	5,400	114
Total revenue	1,604,141	1,608,741	1,683,797	1,686,508	
<u>Expenditures</u>					
Payroll	828,110	851,648	1,074,707	1,078,468	226,820
Operations and maintenance	349,871	342,673	450,969	454,046	111,373
Capital Outlay	48,226	14,399	31,359	28,282	13,883
Transfer out	9,050	-	12,320	12,320	12,320
Administrative Fee	104,020	105,640	126,762	126,762	21,122
Total Expenditures	1,339,277	1,314,360	1,696,117	1,699,878	
Net change in fund balance	<u>\$ 264,864</u>	<u>\$ 294,381</u>			

April 30, 2016

**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	1,615,315	2,625,003	2,913,003	(1,297,688)
Intergovernmental	1,200,000	-	1,225,000	(25,000)
Sale of fixed assets	63,805	-	14,309	49,496
Miscellaneous	111,937	-	-	111,937
Investment income	77,262	-	-	77,262
Total revenue	3,068,319	2,625,003	4,152,312	
<u>Expenditures</u>				
Small Equipment				
Police	61,192	70,000	70,000	8,808
Fire	3,675	-	-	(3,675)
Public works	331,681	266,500	373,673	41,992
Parks	150,117	386,000	453,262	303,145
ADS	56,219	35,000	54,682	(1,537)
Capital Outlay				
Police	324,857	432,000	446,309	121,452
Fire	805,163	685,283	885,283	80,120
Public works	546,557	1,283,243	3,367,900	2,821,343
Parks	708,176	1,833,500	2,210,256	1,502,080
ADS	365,775	431,146	838,614	472,839
Debt Service				
Principal	20,985	24,760	24,760	3,775
Interest and fiscal charge	-	440	440	440
Transfer out	66,667	100,000	100,000	33,333
Total Expenditures	3,441,064	5,547,872	8,825,179	
Net change in fund balance	\$ (372,745)			

April 30, 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	\$ 2,776,692	\$ 2,759,197	\$ 2,961,821	\$ 2,961,821	\$ (202,624)
Rents	12,690	12,742	-	-	12,742
Investment income	11,209	14,570	9,500	9,500	5,070
Total revenue	2,800,591	2,786,509	2,971,321	2,971,321	
Expenditures					
Operations and maintenance	30,382	388,219	1,860,276	1,860,276	1,472,057
Capital Outlay	250,000	604,291	782,000	782,000	177,709
Debt Service					
Principal	262,000	265,000	265,000	265,000	-
Interest and fiscal charge	23,034	16,769	15,775	15,775	(994)
Administrative Fee	97,150	100,700	120,828	120,828	20,128
Transfer out	734,212	469,000	562,813	792,813	323,813
Total Expenditures	1,396,778	1,843,979	3,606,692	3,836,692	
Net change in fund balance	<u>\$ 1,403,813</u>	<u>\$ 942,530</u>			

April 30, 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
Revenue					
Transfers in	\$ 28,330	\$ 28,330	\$ 34,000	\$ 34,000	\$ (5,670)
Miscellaneous	100	293,905	-	-	293,905
Investment income	5,349	6,468	5,000	5,000	1,468
Total revenue	33,779	328,703	39,000	39,000	
Expenditures					
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>\$ (366,221)</u>	<u>\$ 270,703</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	\$ 1,294,541	\$ 4,170,364	\$ 14,346,166	\$ 326,650	\$ 107,788	\$ 618,059	\$ 1,001,344	\$ 21,864,912
Investments	1,941,583	-	3,883,165	308,020	-	-	-	6,132,768
Accounts receivable (net)	495,995	373,760	3,157,361	-	6,800	128,031	152,622	4,314,569
Notes receivable	-	-	-	-	452,084	-	-	452,084
Due from other funds	42,732	-	-	-	-	-	-	42,732
Inventory	-	-	2,350,784	69,606	-	-	-	2,420,390
Total current assets	<u>3,774,851</u>	<u>4,544,124</u>	<u>23,737,476</u>	<u>704,276</u>	<u>566,672</u>	<u>746,090</u>	<u>1,153,966</u>	<u>35,227,455</u>
Noncurrent assets:								
Restricted cash	38	262,294	116	-	-	-	205	262,653
Investment in joint venture	-	3,547,362	-	-	-	-	-	3,547,362
Capital Assets:								
Land	2,155,313	455,921	1,691,650	326,336	-	-	2,344,849	6,974,069
Construction in progress	3,372,818	300,824	154,096	-	-	-	811,953	4,639,691
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	3,321,588	1,123,322	13,420,918	1,050,500	-	328,183	1,156,540	20,401,051
Intangibles	-	-	3,759,027	-	-	-	-	3,759,027
Accumulated depreciation	(16,841,888)	(7,415,148)	(64,753,451)	(5,057,983)	-	(15,649)	(26,221,746)	(120,305,865)
Total noncurrent assets	<u>21,152,451</u>	<u>11,527,236</u>	<u>33,973,162</u>	<u>926,121</u>	<u>-</u>	<u>312,534</u>	<u>14,026,946</u>	<u>81,918,450</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	13,627	104,558	4,768,640	90,437	-	273,570	71	5,250,903
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>160,297</u>	<u>158,991</u>	<u>6,478,116</u>	<u>192,384</u>	<u>452,084</u>	<u>275,288</u>	<u>55,982</u>	<u>7,773,142</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>3,261,804</u>	<u>3,095,104</u>	<u>15,388,877</u>	<u>392,354</u>	<u>452,084</u>	<u>283,882</u>	<u>2,682,554</u>	<u>25,556,659</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	585,367	846,457	2,599,968	(73,403)	3,866	146,602	(663,250)	3,445,607
Total net position	<u>\$ 21,670,643</u>	<u>\$ 12,978,593</u>	<u>\$ 42,341,803</u>	<u>\$ 1,240,439</u>	<u>\$ 114,588</u>	<u>\$ 774,851</u>	<u>\$ 12,500,357</u>	<u>\$ 91,621,274</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	\$ 4,509,098	\$ 3,813,442	\$ 31,781,400	\$ 918,713	\$ 72,671	\$ 1,217,236	\$ 1,395,623	\$ 43,708,183
Connection fees	3,080	1,200	205,617	-	-	-	-	209,897
Miscellaneous	6,493	4,274	129,209	3,517	-	272	4,542	148,307
Total operating revenues	<u>4,518,671</u>	<u>3,818,916</u>	<u>32,116,226</u>	<u>922,230</u>	<u>72,671</u>	<u>1,217,508</u>	<u>1,400,165</u>	<u>44,066,387</u>
Operating expenses:								
Wages and benefits	1,210,746	593,478	4,378,304	594,420	-	52,666	520,973	7,350,587
Administrative fees	552,550	340,880	1,433,600	630	-	96,430	83,800	2,507,890
Purchase power	-	-	16,384,466	-	-	-	-	16,384,466
Operations and maintenance	1,011,645	1,419,187	2,666,845	327,478	69,776	826,824	265,699	6,587,454
Depreciation and amortization	861,396	381,035	2,543,230	148,571	-	6,831	1,053,053	4,994,116
Total operating expenses	<u>3,636,337</u>	<u>2,734,580</u>	<u>27,406,445</u>	<u>1,071,099</u>	<u>69,776</u>	<u>982,751</u>	<u>1,923,525</u>	<u>37,824,513</u>
Operating income (loss)	<u>882,334</u>	<u>1,084,336</u>	<u>4,709,781</u>	<u>(148,869)</u>	<u>2,895</u>	<u>234,757</u>	<u>(523,360)</u>	<u>6,241,874</u>
Nonoperating revenues (expenses)								
Investment earnings	38,887	24,414	246,583	6,953	971	3,145	6,303	327,256
Interest and fiscal charges	(55,820)	(41,553)	(145,132)	(2,111)	-	-	(45,837)	(290,453)
Impact fees	75,971	36,170	96,626	-	-	-	6,884	215,651
Gain (loss) on sale of fixed assets	1,275	-	-	3,957	-	-	(320)	4,912
Total nonoperating revenues (expenses)	<u>60,313</u>	<u>19,031</u>	<u>198,077</u>	<u>8,799</u>	<u>971</u>	<u>3,145</u>	<u>(32,970)</u>	<u>257,366</u>
Income (loss) before transfers	<u>942,647</u>	<u>1,103,367</u>	<u>4,907,858</u>	<u>(140,070)</u>	<u>3,866</u>	<u>237,902</u>	<u>(556,330)</u>	<u>6,499,240</u>
Transfers in	-	17,600	17,600	66,667	-	-	-	101,867
Transfers out	(357,280)	(274,510)	(2,325,490)	-	-	(91,300)	(106,920)	(3,155,500)
Change in net position	<u>\$ 585,367</u>	<u>\$ 846,457</u>	<u>\$ 2,599,968</u>	<u>\$ (73,403)</u>	<u>\$ 3,866</u>	<u>\$ 146,602</u>	<u>\$ (663,250)</u>	<u>\$ 3,445,607</u>

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

April 30, 2016

	Fleet Maintenance Fund	Retained Risk Fund
	<hr/>	<hr/>
<u>Assets</u>		
Current assets:		
Cash and cash equivalents	\$ 135,936	\$ 1,636,028
Inventory	57,399	-
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Total current assets	193,335	1,636,028
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Noncurrent assets:		
Capital Assets:		
Machinery and equipment	166,023	-
Accumulated depreciation	(113,353)	-
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Total noncurrent assets	52,670	-
	<hr/>	<hr/>
Total assets	246,005	1,636,028
	<hr/> <hr/>	<hr/> <hr/>
<u>Deferred Outflows</u>		
Deferred pension costs	18,415	8,236
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Total deferred outflows	18,415	8,236
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<u>Liabilities</u>		
Current liabilities:		
Accrued Liabilities	208	252,213
Compensated absences	7,093	15,102
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Total current liabilities	7,301	267,315
	<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
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Total liabilities	87,705	308,047
	<hr/> <hr/>	<hr/> <hr/>
<u>Deferred Inflows</u>		
Deferred pension earnings	17,307	7,742
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Total deferred inflows	17,307	7,742
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<u>Net Assets</u>		
Beginning net position	133,080	1,419,268
Change in net position	26,328	(90,793)
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Total net position	\$ 159,408	\$ 1,328,475
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YTD Statement of Revenues, Expenses, and Changes in Net Position - (Unaudited)

April 30, 2016

	Fleet Maintenance Fund
<u>Operating revenues:</u>	
Charges for services	\$ 309,850
Miscellaneous	4,903
Total operating revenues	<u>314,753</u>
<u>Operating expenses:</u>	
Wages and benefits	247,095
Administrative fees	630
Operations and maintenance	35,839
Depreciation and amortization	5,375
Total operating expenses	<u>288,939</u>
Operating income (loss)	<u>25,814</u>
<u>Nonoperating revenues (expenses)</u>	
Investment earnings	514
Gain (loss) on sale of fixed assets	-
Total nonoperating revenues (expenses)	<u>514</u>
Income (loss) before transfers	<u>26,328</u>
Capital	<u>8,214</u>
Change in net position	<u>\$ 26,328</u>

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

April 30, 2016

	<u>Retained Risk Fund</u>
<u>Operating revenues:</u>	
Charges for services	\$ 870,580
Miscellaneous	543
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Total operating revenues	<u>871,123</u>
<u>Operating expenses:</u>	
Wages and benefits	206,413
Administrative fees	420
Operations and maintenance	217,124
Professional Fees	94,116
Insurance	376,668
Claims by department:	
Police	12,179
Public Works	2,778
Water	822
Waste Water	17,504
Fire	1,195
Murray Park Golf	712
Power	34,623
Storm Water	7,110
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Total operating expenses	<u>971,664</u>
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Operating income (loss)	<u>(100,541)</u>
<u>Nonoperating revenues (expenses)</u>	
Investment earnings	<u>9,748</u>
	<hr/>
Total nonoperating revenues (expenses)	<u>9,748</u>
	<hr/>
Income (loss) before transfers	<u>(90,793)</u>
	<hr/>
Change in net position	<u>\$ (90,793)</u>

Balance Sheet - Governmental Fund (Unaudited)
April 30, 2016

	Drug Enforcement Administration	
	<hr/>	
<u>Assets</u>		
Cash and cash equivalents	\$	1,481,303
	<hr/>	
Total assets		<u>1,481,303</u>
	<hr/>	
<u>Liabilities</u>		
Accrued Liabilities		1,232
	<hr/>	
Total liabilities		<u>1,232</u>
	<hr/>	
<u>Fund Balance</u>		
Restricted		916,611
Beginning fund balance		585,623
Change in fund balance		(22,163)
	<hr/>	
Total fund balance	\$	<u>1,480,071</u>
	<hr/>	

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

April 30, 2016

	Prior YTD	Current YTD	Original Budget	Final Budget	Variance
<u>Revenue</u>					
Rocky mountain HIDTA	\$ 466,895	\$ 464,105	\$ 1,065,708	\$ 1,065,708	\$ (601,603)
Federal asset forfeiture	161,770	343,216	817,500	817,500	(474,284)
Restitution	19,867	11,044	50,000	50,000	(38,956)
Investment income	5,296	6,618	-	-	6,618
Total revenue	669,758	825,255	1,933,208	1,933,208	
<u>Expenditures</u>					
Payroll					
HIDTA 2012	119,972	-	-	-	-
HIDTA 2013	-	-	27,070	27,070	27,070
HIDTA 2014	-	44,662	257,172	257,172	212,510
HIDTA 2015	50,974	201,611	262,946	262,946	61,335
Federal asset forfeiture	-	-	100,000	100,000	100,000
Operations and Maintenance					
HIDTA 2012	107,394	-	-	-	-
HIDTA 2014	215,414	64,826	354,882	354,882	290,056
HIDTA 2015	6,293	127,831	125,000	125,000	(2,831)
Federal asset forfeiture	132,834	366,334	602,138	602,138	235,804
Restitution	35,026	21,531	50,000	50,000	28,469
Marijuana Eradication	(2,909)	133	19,000	19,000	18,867
Capital Outlay					
Federal asset forfeiture	6,574	20,490	135,000	135,000	114,510
Total Expenditures	671,572	847,418	1,933,208	1,933,208	
Net change in fund balance	<u>\$ (1,814)</u>	<u>\$ (22,163)</u>			

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