

**Balance Sheet - Governmental Funds (Unaudited)**  
**May 31, 2016**

|                                | <u>General Fund</u> | <u>Library</u>    | <u>Capital Projects</u> | <u>RDA</u>          | <u>Cemetery</u>     | <u>Total</u>         |
|--------------------------------|---------------------|-------------------|-------------------------|---------------------|---------------------|----------------------|
| <b><u>Assets</u></b>           |                     |                   |                         |                     |                     |                      |
| Cash and cash equivalents      | \$ 7,479,500        | \$ 266,410        | \$ 8,691,109            | \$ 2,744,657        | \$ 1,350,405        | \$ 20,532,081        |
| Investments                    | 2,915,210           | 301,149           | 2,915,210               | -                   | -                   | 6,131,569            |
| Accounts receivable (net)      | 6,577,685           | 1,470,897         | 38,000                  | 511,674             | -                   | 8,598,256            |
| Prepays                        | 132,444             | 19,364            | -                       | -                   | -                   | 151,808              |
| Restricted cash                | 71,288              | 15,997            | -                       | 295                 | -                   | 87,580               |
| Total assets                   | <u>17,176,127</u>   | <u>2,073,817</u>  | <u>11,644,319</u>       | <u>3,256,626</u>    | <u>1,350,405</u>    | <u>35,501,294</u>    |
| <b><u>Liabilities</u></b>      |                     |                   |                         |                     |                     |                      |
| Accrued Liabilities            | 1,569,145           | 11,562            | 34,657                  | 1,001               | -                   | 1,616,365            |
| Total liabilities              | <u>1,569,145</u>    | <u>11,562</u>     | <u>34,657</u>           | <u>1,001</u>        | <u>-</u>            | <u>1,616,365</u>     |
| <b><u>Deferred Inflows</u></b> |                     |                   |                         |                     |                     |                      |
| 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>     |
| <b><u>Fund Balance</u></b>     |                     |                   |                         |                     |                     |                      |
| 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         | 333,652             | 194,879           | (321,743)               | 380,845             | 304,870             | 892,503              |
| Total fund balance             | <u>\$ 9,364,547</u> | <u>\$ 591,358</u> | <u>\$ 11,609,662</u>    | <u>\$ 2,743,951</u> | <u>\$ 1,350,405</u> | <u>\$ 25,659,923</u> |

May 31, 2016

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

|                                   | <b>Prior YTD</b>    | <b>Current YTD</b> | <b>Original Budget</b> | <b>Final Budget</b> | <b>Variance</b> |
|-----------------------------------|---------------------|--------------------|------------------------|---------------------|-----------------|
| <b>Revenue</b>                    |                     |                    |                        |                     |                 |
| Sales tax                         | \$ 10,625,745       | \$ 11,202,446      | \$ 13,682,500          | \$ 14,271,700       | \$ (3,069,254)  |
| Sales tax .02%                    | -                   | 1,896,534          | 2,738,000              | 2,738,000           | (841,466)       |
| Property tax                      | 6,438,718           | 6,435,343          | 6,599,982              | 6,599,982           | (164,639)       |
| Transfers in                      | 4,276,987           | 3,948,230          | 4,307,171              | 4,307,171           | (358,941)       |
| Franchise tax                     | 4,085,707           | 4,174,056          | 4,797,000              | 4,797,000           | (622,944)       |
| Administrative fees               | 2,846,712           | 2,986,808          | 3,258,291              | 3,258,291           | (271,483)       |
| Parks and recreation              | 1,448,762           | 1,466,674          | 1,544,129              | 1,544,129           | (77,455)        |
| Fines and forfeitures             | 1,598,131           | 1,416,080          | 1,803,500              | 1,803,500           | (387,420)       |
| Intergovernmental                 | 1,573,220           | 1,725,069          | 1,705,800              | 2,118,622           | (393,553)       |
| Public safety                     | 1,246,118           | 1,314,436          | 1,118,500              | 1,119,500           | 194,936         |
| Business license                  | 616,372             | 637,081            | 655,000                | 655,000             | (17,919)        |
| Building permits                  | 871,078             | 1,253,215          | 600,900                | 600,900             | 652,315         |
| Miscellaneous                     | 333,363             | 319,645            | 221,250                | 289,836             | 29,809          |
| Emergency 911 Fees                | 336,212             | 349,613            | 423,000                | 423,000             | (73,387)        |
| Investment income                 | 71,526              | 82,021             | 70,000                 | 70,000              | 12,021          |
| <b>Total revenue</b>              | <b>36,368,651</b>   | <b>39,207,251</b>  | <b>43,525,023</b>      | <b>44,596,631</b>   |                 |
| <b>Expenditures</b>               |                     |                    |                        |                     |                 |
| <b>Payroll</b>                    |                     |                    |                        |                     |                 |
| General Government                | 2,812,975           | 2,957,253          | 3,431,672              | 3,454,780           | 497,527         |
| Police                            | 7,261,543           | 7,735,453          | 8,712,889              | 8,781,624           | 1,046,171       |
| Fire                              | 5,184,754           | 5,519,457          | 6,164,152              | 6,214,155           | 694,698         |
| Public works                      | 1,553,156           | 1,529,087          | 1,832,644              | 1,863,815           | 334,728         |
| Parks                             | 3,207,465           | 3,417,917          | 3,819,108              | 3,842,398           | 424,481         |
| ADS                               | 3,413,667           | 3,572,218          | 4,094,744              | 4,114,296           | 542,078         |
| <b>Operations and maintenance</b> |                     |                    |                        |                     |                 |
| General Government                | 1,104,919           | 910,324            | 1,285,207              | 1,186,107           | 275,783         |
| Police                            | 1,605,919           | 1,258,990          | 1,663,209              | 1,810,988           | 551,998         |
| Fire                              | 717,586             | 739,305            | 868,785                | 917,043             | 177,738         |
| Emergency 911 Services            | 838,351             | 894,395            | 967,782                | 967,782             | 73,387          |
| Public works                      | 500,060             | 772,615            | 576,557                | 852,057             | 79,442          |
| Class C                           | 408,244             | 852,173            | 705,000                | 727,214             | (124,959)       |
| Parks                             | 1,610,927           | 1,724,028          | 2,073,173              | 2,219,173           | 495,145         |
| ADS                               | 1,012,962           | 1,121,833          | 1,404,539              | 1,404,539           | 282,706         |
| <b>Capital Outlay</b>             |                     |                    |                        |                     |                 |
| Class C                           | 674,135             | 587,787            | 759,412                | 971,159             | 383,372         |
| Parks                             | 32,327              | 4,423              | -                      | -                   | (4,423)         |
| General Government                | -                   | -                  | -                      | 190,000             | 190,000         |
| <b>Debt Service</b>               |                     |                    |                        |                     |                 |
| Principal                         | 1,278,565           | 1,008,039          | 1,008,038              | 1,032,789           | 24,750          |
| UTOPIA payments                   | 1,507,712           | 1,680,468          | 1,685,500              | 1,685,021           | 4,553           |
| Interest and fiscal charge        | 221,854             | 187,893            | 258,369                | 259,297             | 71,404          |
| Transfer out                      | 31,163              | 2,399,941          | 2,214,243              | 2,714,243           | 314,302         |
| <b>Total Expenditures</b>         | <b>34,978,284</b>   | <b>38,873,599</b>  | <b>43,525,023</b>      | <b>45,208,480</b>   |                 |
| <b>Net change in fund balance</b> | <b>\$ 1,390,367</b> | <b>\$ 333,652</b>  |                        |                     |                 |

May 31, 2016

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

|                            | Prior YTD         | Current YTD       | Original Budget  | Final Budget     | Variance    |
|----------------------------|-------------------|-------------------|------------------|------------------|-------------|
| <b><u>Revenue</u></b>      |                   |                   |                  |                  |             |
| Property tax               | \$ 1,566,857      | \$ 1,565,855      | \$ 1,608,897     | \$ 1,608,897     | \$ (43,042) |
| Fines and forfeitures      | 47,781            | 47,998            | 50,000           | 50,000           | (2,002)     |
| Miscellaneous              | 7,611             | 10,246            | 7,500            | 10,211           | 35          |
| Intergovernmental          | 50,719            | 13,300            | 12,000           | 12,000           | 1,300       |
| Investment income          | 5,335             | 6,139             | 5,400            | 5,400            | 739         |
| <b>Total revenue</b>       | <b>1,678,303</b>  | <b>1,643,538</b>  | <b>1,683,797</b> | <b>1,686,508</b> |             |
| <b><u>Expenditures</u></b> |                   |                   |                  |                  |             |
| Payroll                    | 943,297           | 932,423           | 1,074,707        | 1,078,468        | 146,045     |
| Operations and maintenance | 384,119           | 382,925           | 450,969          | 454,046          | 71,121      |
| Capital Outlay             | 53,226            | 14,399            | 31,359           | 28,282           | 13,883      |
| Transfer out               | 9,050             | 2,708             | 12,320           | 12,320           | 9,612       |
| Administrative Fee         | 114,422           | 116,204           | 126,762          | 126,762          | 10,558      |
| <b>Total Expenditures</b>  | <b>1,504,114</b>  | <b>1,448,659</b>  | <b>1,696,117</b> | <b>1,699,878</b> |             |
| Net change in fund balance | <u>\$ 174,189</u> | <u>\$ 194,879</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  |
|-----------------------------------|---------------------|------------------|------------------|-----------|
| <b>Revenue</b>                    |                     |                  |                  |           |
| Transfers in                      | 1,926,778           | 2,625,003        | 2,913,003        | (986,225) |
| 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                 | 86,784              | -                | -                | 86,784    |
| <b>Total revenue</b>              | <b>3,389,304</b>    | <b>2,625,003</b> | <b>4,152,312</b> |           |
| <b>Expenditures</b>               |                     |                  |                  |           |
| Small Equipment                   |                     |                  |                  |           |
| Police                            | 61,192              | 70,000           | 70,000           | 8,808     |
| Fire                              | 8,665               | -                | -                | (8,665)   |
| Public works                      | 332,352             | 266,500          | 373,673          | 41,321    |
| Parks                             | 171,977             | 386,000          | 453,262          | 281,285   |
| ADS                               | 55,297              | 35,000           | 54,682           | (615)     |
| Capital Outlay                    |                     |                  |                  |           |
| Police                            | 369,297             | 432,000          | 446,309          | 77,012    |
| Fire                              | 828,684             | 685,283          | 885,283          | 56,599    |
| Public works                      | 582,695             | 1,283,243        | 3,367,900        | 2,785,205 |
| Parks                             | 783,978             | 1,833,500        | 2,210,256        | 1,426,278 |
| ADS                               | 410,493             | 431,146          | 838,614          | 428,121   |
| Debt Service                      |                     |                  |                  |           |
| Principal                         | 23,084              | 24,760           | 24,760           | 1,676     |
| Interest and fiscal charge        | -                   | 440              | 440              | 440       |
| Transfer out                      | 83,333              | 100,000          | 100,000          | 16,667    |
| <b>Total Expenditures</b>         | <b>3,711,047</b>    | <b>5,547,872</b> | <b>8,825,179</b> |           |
| <b>Net change in fund balance</b> | <b>\$ (321,743)</b> |                  |                  |           |

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

|                                   | <b>Prior YTD</b>  | <b>Current YTD</b> | <b>Original Budget</b> | <b>Final Budget</b> | <b>Variance</b> |
|-----------------------------------|-------------------|--------------------|------------------------|---------------------|-----------------|
| <b><u>Revenue</u></b>             |                   |                    |                        |                     |                 |
| Property tax                      | \$ 2,776,692      | \$ 2,759,197       | \$ 2,961,821           | \$ 2,961,821        | \$ (202,624)    |
| Rents                             | 16,215            | 14,011             | -                      | -                   | 14,011          |
| Investment income                 | 12,629            | 16,620             | 9,500                  | 9,500               | 7,120           |
| <b>Total revenue</b>              | <b>2,805,536</b>  | <b>2,789,828</b>   | <b>2,971,321</b>       | <b>2,971,321</b>    |                 |
| <b><u>Expenditures</u></b>        |                   |                    |                        |                     |                 |
| Operations and maintenance        | 769,114           | 896,253            | 1,860,276              | 1,860,276           | 964,023         |
| 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                | 106,865           | 110,770            | 120,828                | 120,828             | 10,058          |
| Transfer out                      | 806,289           | 515,900            | 562,813                | 792,813             | 276,913         |
| <b>Total Expenditures</b>         | <b>2,217,302</b>  | <b>2,408,983</b>   | <b>3,606,692</b>       | <b>3,836,692</b>    |                 |
| <b>Net change in fund balance</b> | <b>\$ 588,234</b> | <b>\$ 380,845</b>  |                        |                     |                 |

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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   |
|----------------------------|---------------------|-------------------|-----------------|---------------|------------|
| <b>Revenue</b>             |                     |                   |                 |               |            |
| Transfers in               | \$ 31,163           | \$ 31,163         | \$ 34,000       | \$ 34,000     | \$ (2,837) |
| Miscellaneous              | 1,550               | 324,175           | -               | -             | 324,175    |
| Investment income          | 5,847               | 7,532             | 5,000           | 5,000         | 2,532      |
| <b>Total revenue</b>       | <b>38,560</b>       | <b>362,870</b>    | <b>39,000</b>   | <b>39,000</b> |            |
| <b>Expenditures</b>        |                     |                   |                 |               |            |
| Operations and maintenance | -                   | -                 | -               | -             | -          |
| Transfer out               | 400,000             | 58,000            | -               | 58,000        | -          |
| <b>Total Expenditures</b>  | <b>400,000</b>      | <b>58,000</b>     | <b>-</b>        | <b>58,000</b> |            |
| Net change in fund balance | <u>\$ (361,440)</u> | <u>\$ 304,870</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                |
|------------------------------|----------------------|----------------------|----------------------|---------------------|-------------------|-------------------|----------------------|----------------------|
| <b>Assets</b>                |                      |                      |                      |                     |                   |                   |                      |                      |
| Current assets:              |                      |                      |                      |                     |                   |                   |                      |                      |
| Cash and cash equivalents    | \$ 996,628           | \$ 4,442,011         | \$ 7,043,558         | \$ 940,387          | \$ 105,712        | \$ 357,803        | \$ 1,027,832         | \$ 14,913,931        |
| Investments                  | 1,943,473            | -                    | 3,886,946            | 308,320             | -                 | -                 | -                    | 6,138,739            |
| Accounts receivable (net)    | 508,365              | 335,496              | 2,593,103            | -                   | 6,637             | 121,484           | 135,432              | 3,700,517            |
| Notes receivable             | -                    | -                    | -                    | -                   | 452,084           | -                 | -                    | 452,084              |
| Due from other funds         | 42,732               | -                    | -                    | -                   | -                 | -                 | -                    | 42,732               |
| Inventory                    | -                    | -                    | 2,324,761            | 69,606              | -                 | -                 | -                    | 2,394,367            |
| Total current assets         | <u>3,491,198</u>     | <u>4,777,507</u>     | <u>15,848,368</u>    | <u>1,318,313</u>    | <u>564,433</u>    | <u>479,287</u>    | <u>1,163,264</u>     | <u>27,642,370</u>    |
| Noncurrent assets:           |                      |                      |                      |                     |                   |                   |                      |                      |
| Restricted cash              | 38                   | 262,478              | 8,357,660            | -                   | -                 | -                 | 33,346               | 8,653,522            |
| Investment in joint venture  | -                    | 3,567,724            | -                    | -                   | -                 | -                 | -                    | 3,567,724            |
| Capital Assets:              |                      |                      |                      |                     |                   |                   |                      |                      |
| Land                         | 2,155,313            | 455,921              | 1,691,650            | 326,336             | -                 | -                 | 2,344,849            | 6,974,069            |
| Construction in progress     | 3,642,418            | 399,237              | 154,096              | -                   | -                 | -                 | 826,945              | 5,022,696            |
| 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            | 1,151,298            | 13,478,887           | 1,050,500           | -                 | 328,183           | 1,156,540            | 20,486,996           |
| Intangibles                  | -                    | -                    | 3,759,027            | -                   | -                 | -                 | -                    | 3,759,027            |
| Accumulated depreciation     | (16,924,775)         | (7,213,207)          | (65,009,780)         | (5,073,270)         | -                 | (18,384)          | (26,326,870)         | (120,566,286)        |
| Total noncurrent assets      | <u>21,339,164</u>    | <u>11,876,112</u>    | <u>42,132,346</u>    | <u>910,834</u>      | <u>-</u>          | <u>309,799</u>    | <u>13,969,955</u>    | <u>90,538,210</u>    |
| <b>Deferred Outflows</b>     |                      |                      |                      |                     |                   |                   |                      |                      |
| 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>       |
| <b>Liabilities</b>           |                      |                      |                      |                     |                   |                   |                      |                      |
| Current liabilities:         |                      |                      |                      |                     |                   |                   |                      |                      |
| Accrued Liabilities          | 29,052               | 289,732              | 4,889,350            | 101,978             | -                 | -                 | 48,706               | 5,358,818            |
| 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>175,722</u>       | <u>344,165</u>       | <u>6,598,826</u>     | <u>203,925</u>      | <u>452,084</u>    | <u>1,718</u>      | <u>104,617</u>       | <u>7,881,057</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>3,277,229</u>     | <u>3,280,278</u>     | <u>15,509,587</u>    | <u>403,895</u>      | <u>452,084</u>    | <u>10,312</u>     | <u>2,731,189</u>     | <u>25,664,574</u>    |
| <b>Deferred Inflows</b>      |                      |                      |                      |                     |                   |                   |                      |                      |
| 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>       |
| <b>Net Position</b>          |                      |                      |                      |                     |                   |                   |                      |                      |
| 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       | 473,002              | 1,243,543            | 2,749,335            | 513,805             | 1,627             | 150,634           | (759,579)            | 4,372,367            |
| Total net position           | <u>\$ 21,558,278</u> | <u>\$ 13,375,679</u> | <u>\$ 42,491,170</u> | <u>\$ 1,827,647</u> | <u>\$ 112,349</u> | <u>\$ 778,883</u> | <u>\$ 12,404,028</u> | <u>\$ 92,548,034</u> |

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

|   | <u>Water<br/>Fund</u> | <u>Waste Water<br/>Fund</u> | <u>Power<br/>Fund</u> | <u>Murray Parkway<br/>Fund</u> | <u>Telecom<br/>Fund</u> | <u>Solid Waste<br/>Fund</u> | <u>Storm Water<br/>Fund</u> | <u>Total</u>        |
|---|-----------------------|-----------------------------|-----------------------|--------------------------------|-------------------------|-----------------------------|-----------------------------|---------------------|
| <b>Operating revenues:</b>              |                       |                             |                       |                                |                         |                             |                             |                     |
| Charges for services                    | \$ 4,779,299          | \$ 4,186,641                | \$ 34,422,527         | \$ 1,090,834                   | \$ 80,152               | \$ 1,347,129                | \$ 1,507,898                | \$ 47,414,480       |
| Connection fees                         | 3,415                 | 1,450                       | 210,372               | -                              | -                       | -                           | -                           | 215,237             |
| Miscellaneous                           | 6,569                 | 4,749                       | 135,775               | 3,629                          | -                       | 272                         | 4,542                       | 155,536             |
| Total operating revenues                | <u>4,789,283</u>      | <u>4,192,840</u>            | <u>34,768,674</u>     | <u>1,094,463</u>               | <u>80,152</u>           | <u>1,347,401</u>            | <u>1,512,440</u>            | <u>47,785,253</u>   |
| <b>Operating expenses:</b>              |                       |                             |                       |                                |                         |                             |                             |                     |
| Wages and benefits                      | 1,364,650             | 643,853                     | 4,759,993             | 657,525                        | -                       | 59,320                      | 568,861                     | 8,054,202           |
| Administrative fees                     | 607,805               | 374,968                     | 1,576,960             | 693                            | -                       | 106,073                     | 92,180                      | 2,758,679           |
| Purchase power                          | -                     | -                           | 17,768,599            | -                              | -                       | -                           | -                           | 17,768,599          |
| Operations and maintenance              | 1,128,258             | 1,528,842                   | 2,909,922             | 351,742                        | 79,596                  | 924,768                     | 303,016                     | 7,226,144           |
| Depreciation and amortization           | 944,283               | 420,930                     | 2,799,558             | 163,859                        | -                       | 9,566                       | 1,158,176                   | 5,496,372           |
| Total operating expenses                | <u>4,044,996</u>      | <u>2,968,593</u>            | <u>29,815,032</u>     | <u>1,173,819</u>               | <u>79,596</u>           | <u>1,099,727</u>            | <u>2,122,233</u>            | <u>41,303,996</u>   |
| Operating income (loss)                 | <u>744,287</u>        | <u>1,224,247</u>            | <u>4,953,642</u>      | <u>(79,356)</u>                | <u>556</u>              | <u>247,674</u>              | <u>(609,793)</u>            | <u>6,481,257</u>    |
| <b>Nonoperating revenues (expenses)</b> |                       |                             |                       |                                |                         |                             |                             |                     |
| Investment earnings                     | 41,410                | 27,969                      | 264,548               | 7,982                          | 1,071                   | 3,390                       | 7,099                       | 353,469             |
| Interest and fiscal charges             | (55,820)              | (41,553)                    | (145,132)             | (2,111)                        | -                       | -                           | (45,837)                    | (290,453)           |
| Impact fees                             | 134,858               | 230,481                     | 214,956               | -                              | -                       | -                           | 6,884                       | 587,179             |
| Gain (loss) on sale of fixed assets     | 1,275                 | 85,000                      | -                     | 3,957                          | -                       | -                           | (320)                       | 89,912              |
| Total nonoperating revenues (expenses)  | <u>121,723</u>        | <u>301,897</u>              | <u>334,372</u>        | <u>9,828</u>                   | <u>1,071</u>            | <u>3,390</u>                | <u>(32,174)</u>             | <u>740,107</u>      |
| Income (loss) before transfers          | <u>866,010</u>        | <u>1,526,144</u>            | <u>5,288,014</u>      | <u>(69,528)</u>                | <u>1,627</u>            | <u>251,064</u>              | <u>(641,967)</u>            | <u>7,221,364</u>    |
| Transfers in                            | -                     | 19,360                      | 19,360                | 583,333                        | -                       | -                           | -                           | 622,053             |
| Transfers out                           | (393,008)             | (301,961)                   | (2,558,039)           | -                              | -                       | (100,430)                   | (117,612)                   | (3,471,050)         |
| Change in net position                  | <u>\$ 473,002</u>     | <u>\$ 1,243,543</u>         | <u>\$ 2,749,335</u>   | <u>\$ 513,805</u>              | <u>\$ 1,627</u>         | <u>\$ 150,634</u>           | <u>\$ (759,579)</u>         | <u>\$ 4,372,367</u> |

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

**May 31, 2016**

|                                 | <b>Fleet Maintenance<br/>Fund</b> | <b>Retained Risk<br/>Fund</b> |
|---------------------------------|-----------------------------------|-------------------------------|
|                                 | <hr/>                             | <hr/>                         |
| <b><u>Assets</u></b>            |                                   |                               |
| Current assets:                 |                                   |                               |
| Cash and cash equivalents       | \$ 147,624                        | \$ 1,686,279                  |
| Inventory                       | 52,308                            | -                             |
|                                 | <hr/>                             | <hr/>                         |
| Total current assets            | 199,932                           | 1,686,279                     |
|                                 | <hr/>                             | <hr/>                         |
| Noncurrent assets:              |                                   |                               |
| Capital Assets:                 |                                   |                               |
| Machinery and equipment         | 166,023                           | -                             |
| Accumulated depreciation        | (113,832)                         | -                             |
|                                 | <hr/>                             | <hr/>                         |
| Total noncurrent assets         | 52,191                            | -                             |
|                                 | <hr/>                             | <hr/>                         |
| Total assets                    | 252,123                           | 1,686,279                     |
|                                 | <hr/>                             | <hr/>                         |
| <b><u>Deferred Outflows</u></b> |                                   |                               |
| Deferred pension costs          | 18,415                            | 8,236                         |
|                                 | <hr/>                             | <hr/>                         |
| Total deferred outflows         | 18,415                            | 8,236                         |
|                                 | <hr/>                             | <hr/>                         |
| <b><u>Liabilities</u></b>       |                                   |                               |
| Current liabilities:            |                                   |                               |
| Accrued Liabilities             | 164                               | 249,998                       |
| Compensated absences            | 7,093                             | 15,102                        |
|                                 | <hr/>                             | <hr/>                         |
| Total current liabilities       | 7,257                             | 265,100                       |
|                                 | <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               | 87,661                            | 305,832                       |
|                                 | <hr/>                             | <hr/>                         |
| <b><u>Deferred Inflows</u></b>  |                                   |                               |
| Deferred pension earnings       | 17,307                            | 7,742                         |
|                                 | <hr/>                             | <hr/>                         |
| Total deferred inflows          | 17,307                            | 7,742                         |
|                                 | <hr/>                             | <hr/>                         |
| <b><u>Net Assets</u></b>        |                                   |                               |
| Beginning net position          | 133,080                           | 1,419,268                     |
| Change in net position          | 32,490                            | (38,327)                      |
|                                 | <hr/>                             | <hr/>                         |
| Total net position              | \$ 165,570                        | \$ 1,380,941                  |
|                                 | <hr/>                             | <hr/>                         |

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

**May 31, 2016**

|  | <b>Fleet Maintenance<br/>Fund</b> |
|--|-----------------------------------|
| <b><u>Operating revenues:</u></b>              |                                   |
| Charges for services                           | \$ 340,835                        |
| Miscellaneous                                  | 4,903                             |
| Total operating revenues                       | <u>345,738</u>                    |
| <b><u>Operating expenses:</u></b>              |                                   |
| Wages and benefits                             | 270,253                           |
| Administrative fees                            | 693                               |
| Operations and maintenance                     | 37,045                            |
| Depreciation and amortization                  | 5,854                             |
| Total operating expenses                       | <u>313,845</u>                    |
| Operating income (loss)                        | <u>31,893</u>                     |
| <b><u>Nonoperating revenues (expenses)</u></b> |                                   |
| Investment earnings                            | 597                               |
| Gain (loss) on sale of fixed assets            | -                                 |
| Total nonoperating revenues (expenses)         | <u>597</u>                        |
| Income (loss) before transfers                 | <u>32,490</u>                     |
| Capital  | <u>8,214</u>                      |
| Change in net position                         | <u>\$ 32,490</u>                  |

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

**May 31, 2016**

|  | <u>Retained Risk Fund</u> |
|--|---------------------------|
| <b><u>Operating revenues:</u></b>              |                           |
| Charges for services                           | \$ 957,638                |
| Miscellaneous                                  | 543                       |
|  | <hr/>                     |
| Total operating revenues                       | <u>958,181</u>            |
| <br>   |                           |
| <b><u>Operating expenses:</u></b>              |                           |
| Wages and benefits                             | 225,765                   |
| Administrative fees                            | 462                       |
| Operations and maintenance                     | 217,457                   |
| Professional Fees                              | 109,446                   |
| Insurance                                      | 376,668                   |
| Claims by department:                          |                           |
| Police   | 12,679                    |
| Public Works                                   | 2,778                     |
| Water  | 822                       |
| Waste Water                                    | 17,504                    |
| Fire   | 1,195                     |
| Murray Park Golf                               | 969                       |
| Power  | 34,623                    |
| Storm Water                                    | 7,110                     |
|  | <hr/>                     |
| Total operating expenses                       | <u>1,007,478</u>          |
|  | <hr/>                     |
| Operating income (loss)                        | <u>(49,297)</u>           |
| <br>   |                           |
| <b><u>Nonoperating revenues (expenses)</u></b> |                           |
| Investment earnings                            | <u>10,970</u>             |
|  | <hr/>                     |
| Total nonoperating revenues (expenses)         | <u>10,970</u>             |
|  | <hr/>                     |
| Income (loss) before transfers                 | <u>(38,327)</u>           |
|  | <hr/>                     |
| Change in net position                         | <u>\$ (38,327)</u>        |

**Balance Sheet - Governmental Fund (Unaudited)**  
**May 31, 2016**

|                                | <b>Drug Enforcement<br/>Administration</b> |
|--------------------------------|--|
| <b><u>Assets</u></b>           |  |
| Cash and cash equivalents      | \$ 1,439,443                               |
| Total assets                   | 1,439,443                                  |
| <br><b><u>Liabilities</u></b>  |  |
| Accrued Liabilities            | 2,331                                      |
| Total liabilities              | 2,331                                      |
| <br><b><u>Fund Balance</u></b> |  |
| Restricted                     | 916,611                                    |
| Beginning fund balance         | 585,623                                    |
| Change in fund balance         | (65,122)                                   |
| Total fund balance             | \$ 1,437,112                               |

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

**May 31, 2016**

|                                   | <b>Prior YTD</b>   | <b>Current YTD</b> | <b>Original Budget</b> | <b>Final Budget</b> | <b>Variance</b> |
|-----------------------------------|--------------------|--------------------|------------------------|---------------------|-----------------|
| <b><u>Revenue</u></b>             |                    |                    |                        |                     |                 |
| Rocky mountain HIDTA              | \$ 466,895         | \$ 464,105         | \$ 1,065,708           | \$ 1,065,708        | \$ (601,603)    |
| Federal asset forfeiture          | 166,101            | 343,216            | 817,500                | 817,500             | (474,284)       |
| Restitution                       | 22,633             | 13,053             | 50,000                 | 50,000              | (36,947)        |
| Investment income                 | 5,907              | 7,562              | -                      | -                   | 7,562           |
| <b>Total revenue</b>              | <b>677,466</b>     | <b>828,208</b>     | <b>1,933,208</b>       | <b>1,933,208</b>    |                 |
| <b><u>Expenditures</u></b>        |                    |                    |                        |                     |                 |
| Payroll                           |                    |                    |                        |                     |                 |
| HIDTA 2012                        | 119,972            | -                  | -                      | -                   | -               |
| HIDTA 2013                        | -                  | -                  | 27,070                 | 27,070              | 27,070          |
| HIDTA 2014                        | -                  | 55,849             | 257,172                | 257,172             | 201,323         |
| HIDTA 2015                        | 70,085             | 214,615            | 262,946                | 262,946             | 48,331          |
| Federal asset forfeiture          | -                  | -                  | 100,000                | 100,000             | 100,000         |
| Operations and Maintenance        |                    |                    |                        |                     |                 |
| HIDTA 2012                        | 107,394            | -                  | -                      | -                   | -               |
| HIDTA 2014                        | 232,297            | 69,938             | 354,882                | 354,882             | 284,944         |
| HIDTA 2015                        | 6,676              | 127,831            | 125,000                | 125,000             | (2,831)         |
| Federal asset forfeiture          | 152,558            | 380,962            | 602,138                | 602,138             | 221,176         |
| Restitution                       | 35,148             | 23,180             | 50,000                 | 50,000              | 26,820          |
| Marijuana Eradication             | (2,909)            | 465                | 19,000                 | 19,000              | 18,535          |
| Capital Outlay                    |                    |                    |                        |                     |                 |
| Federal asset forfeiture          | 6,574              | 20,490             | 135,000                | 135,000             | 114,510         |
| <b>Total Expenditures</b>         | <b>727,795</b>     | <b>893,330</b>     | <b>1,933,208</b>       | <b>1,933,208</b>    |                 |
| <b>Net change in fund balance</b> | <b>\$ (50,329)</b> | <b>\$ (65,122)</b> |                        |                     |                 |

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