

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

	<u>General Fund</u>	<u>Library</u>	<u>Capital Projects</u>	<u>RDA</u>	<u>Cemetery</u>	<u>Total</u>
Assets						
Cash and cash equivalents	\$ 4,015,725	\$ 54,301	\$ 10,377,666	\$ 1,815,737	\$ 1,358,353	\$ 17,621,782
Investments	2,921,867	301,837	2,921,867	-	-	6,145,571
Accounts receivable (net)	8,663,178	1,478,403	-	477,178	-	10,618,759
Due from other governments	-	-	24,521	-	-	24,521
Prepays	25,788	-	-	-	-	25,788
Restricted cash	640	16,022	-	295	-	16,957
Total assets	<u>15,627,198</u>	<u>1,850,563</u>	<u>13,324,054</u>	<u>2,293,210</u>	<u>1,358,353</u>	<u>34,453,378</u>
Liabilities						
Accrued Liabilities	1,452,765	16,540	461,074	1,000	-	1,931,379
Total liabilities	<u>1,452,765</u>	<u>16,540</u>	<u>461,074</u>	<u>1,000</u>	<u>-</u>	<u>1,931,379</u>
Deferred Inflows						
Property taxes	6,081,431	1,478,403	-	477,178	-	8,037,012
Ambulance billing	213,231	-	-	-	-	213,231
Total deferred inflows	<u>6,294,662</u>	<u>1,478,403</u>	<u>-</u>	<u>477,178</u>	<u>-</u>	<u>8,250,243</u>
Fund Balance						
Nonspendable	173,167	35,373	-	-	-	208,540
Restricted	104,165	432,088	1,645,374	1,848,789	-	4,030,416
Committed	-	-	-	-	1,354,260	1,354,260
Assigned	-	-	10,999,440	-	-	10,999,440
Unassigned	9,279,881	-	-	-	-	9,279,881
Change in fund balance	(1,677,442)	(111,841)	218,166	(33,757)	4,093	(1,600,781)
Total fund balance	<u>\$ 7,879,771</u>	<u>\$ 355,620</u>	<u>\$ 12,862,980</u>	<u>\$ 1,815,032</u>	<u>\$ 1,358,353</u>	<u>\$ 24,271,756</u>

July 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	\$ -	\$ -	\$ 15,213,834	\$ 15,213,834	\$ (15,213,834)
Sales tax .02%	-	-	3,500,000	3,500,000	(3,500,000)
Property tax	-	-	6,616,431	6,616,431	(6,616,431)
Transfers in	358,930	333,559	4,244,879	4,244,879	(3,911,320)
Franchise tax	228,577	109,881	4,647,000	4,647,000	(4,537,119)
Administrative fees	271,528	278,535	3,342,402	3,342,402	(3,063,867)
Parks and recreation	238,434	205,499	1,542,400	1,542,400	(1,336,901)
Fines and forfeitures	122,280	92,216	1,567,000	1,567,000	(1,474,784)
Intergovernmental	33,301	31,608	1,808,000	1,808,000	(1,776,392)
Public safety	141,922	171,189	1,236,400	1,236,400	(1,065,211)
Business license	56,246	53,120	675,000	675,000	(621,880)
Building permits	35,513	54,101	589,050	589,050	(534,949)
Miscellaneous	16,620	20,505	263,721	263,721	(243,216)
Emergency 911 Fees	-	-	450,000	450,000	(450,000)
Investment income	15,625	8,003	55,000	55,000	(46,997)
Total revenue	1,518,976	1,358,216	45,751,117	45,751,117	
Expenditures					
Payroll					
General Government	164,069	157,478	3,515,161	3,515,161	3,357,683
Police	409,820	377,173	8,985,435	8,985,435	8,608,262
Fire	325,350	323,323	6,505,345	6,505,345	6,182,022
Public works	73,348	85,764	1,807,253	1,807,253	1,721,489
Parks	237,441	218,519	3,954,270	3,954,270	3,735,751
ADS	200,792	185,644	4,195,663	4,195,663	4,010,019
Operations and maintenance					
General Government	251,027	163,585	1,051,404	1,051,404	887,819
Police	232,489	291,143	1,693,295	1,693,295	1,402,152
Fire	59,880	45,641	911,822	911,822	866,181
Emergency 911 Services	272,391	297,035	1,043,124	1,043,124	746,089
Public works	25,524	24,286	582,363	582,363	558,077
Class C	-	-	623,000	623,000	623,000
Parks	168,374	163,537	2,081,699	2,081,699	1,918,162
ADS	164,036	208,529	1,470,523	1,470,523	1,261,994
Capital Outlay					
Class C	898	-	936,731	936,731	936,731
Debt Service					
Principal	83,039	84,060	4,073,245	4,073,245	3,989,185
UTOPIA payments	139,806	142,602	1,717,000	1,717,000	1,574,398
Interest and fiscal charge	3,028	2,006	264,784	264,784	262,778
Transfer out	2,833	265,333	3,184,000	3,184,000	2,918,667
Total Expenditures	2,814,145	3,035,658	48,596,117	48,596,117	
Net change in fund balance	\$ (1,295,169)	\$ (1,677,442)			

July 31, 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	\$ -	\$ -	\$ 1,616,403	\$ 1,616,403	\$ (1,616,403)
Fines and forfeitures	3,542	2,737	50,000	50,000	(47,263)
Miscellaneous	625	383	7,500	7,500	(7,117)
Intergovernmental	-	-	12,000	12,000	(12,000)
Investment income	1,212	511	5,400	5,400	(4,889)
Total revenue	5,379	3,631	1,691,303	1,691,303	
<u>Expenditures</u>					
Payroll	51,124	44,846	1,061,446	1,061,446	1,016,600
Operations and maintenance	38,619	62,349	452,298	452,298	389,949
Capital Outlay	-	-	45,737	45,737	45,737
Transfer out	-	(2,708)	-	-	2,708
Administrative Fee	10,564	10,985	131,822	131,822	120,837
Total Expenditures	100,307	115,472	1,691,303	1,691,303	
Net change in fund balance	<u>\$ (94,928)</u>	<u>\$ (111,841)</u>			

July 31, 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	262,500	3,250,000	3,250,000	(2,987,500)
Intergovernmental	-	636,927	636,927	(636,927)
Sale of fixed assets	-	-	-	-
Miscellaneous	-	-	-	-
Investment income	10,895	-	-	10,895
Total revenue	273,395	3,886,927	3,886,927	
<u>Expenditures</u>				
Small Equipment				
Police	-	70,000	70,000	70,000
Fire	4,049	-	-	(4,049)
Public works	3,502	123,500	123,500	119,998
Parks	4,148	43,442	43,442	39,294
ADS	-	22,897	22,897	22,897
Capital Outlay				
Police	-	395,000	395,000	395,000
Fire	-	205,000	205,000	205,000
Public works	5,935	970,000	970,000	964,065
Parks	35,496	3,226,744	3,226,744	3,191,248
ADS	-	189,500	189,500	189,500
Debt Service				
Principal	2,099	-	-	(2,099)
Interest and fiscal charge	-	-	-	-
Transfer out	-	-	-	-
Total Expenditures	55,229	5,264,583	5,264,583	
Net change in fund balance	\$ 218,166			

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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	\$ -	\$ -	\$ 2,815,562	\$ 2,815,562	\$ (2,815,562)
Rents	1,269	1,269	-	-	1,269
Investment income	1,078	1,364	9,500	9,500	(8,136)
Total revenue	2,347	2,633	2,825,062	2,825,062	
Expenditures					
Operations and maintenance	3,217	1,273	2,112,650	2,112,650	2,111,377
Capital Outlay	5,000	-	672,000	672,000	672,000
Debt Service					
Principal	-	-	268,000	268,000	268,000
Interest and fiscal charge	-	-	12,271	12,271	12,271
Administrative Fee	10,070	10,633	127,594	127,594	116,961
Transfer out	46,900	24,484	536,000	536,000	511,516
Total Expenditures	65,187	36,390	3,728,515	3,728,515	
Net change in fund balance	<u>\$ (62,840)</u>	<u>\$ (33,757)</u>			

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

	Prior YTD	Current YTD	Original Budget	Final Budget	Variance
<u>Revenue</u>					
Transfers in	\$ 2,833	\$ 2,833	\$ 34,000	\$ 34,000	\$ (31,167)
Miscellaneous	(1,680)	150	-	-	150
Investment income	506	1,110	-	-	1,110
Total revenue	1,659	4,093	34,000	34,000	
<u>Expenditures</u>					
Operations and maintenance	-	-	-	-	-
Transfer out	-	-	-	-	-
Total Expenditures	-	-	-	-	
Net change in fund balance	<u>\$ 1,659</u>	<u>\$ 4,093</u>			

July 31, 2016

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	\$ 621,321	\$ 4,154,075	\$ 7,374,628	\$ 1,081,722	\$ 105,749	\$ 366,332	\$ 1,075,230	\$ 14,779,057
Investments	1,947,911	-	3,895,823	309,024	-	-	-	6,152,758
Accounts receivable (net)	879,070	388,621	3,757,699	-	3,990	132,672	168,277	5,330,329
Notes receivable	-	-	-	-	442,790	-	-	442,790
Due from other funds	42,732	-	-	-	-	-	-	42,732
Inventory	-	-	2,258,446	74,316	-	-	-	2,332,762
Total current assets	<u>3,491,034</u>	<u>4,542,696</u>	<u>17,286,596</u>	<u>1,465,062</u>	<u>552,529</u>	<u>499,004</u>	<u>1,243,507</u>	<u>29,080,428</u>
Noncurrent assets:								
Restricted cash	39	262,875	-	-	-	-	33,367	296,281
Investment in joint venture	-	3,534,066	-	-	-	-	-	3,534,066
Capital Assets:								
Land	2,155,313	455,921	1,691,650	326,336	-	-	2,344,849	6,974,069
Construction in progress	3,487,981	975,426	13,334	25,000	-	-	787,947	5,289,688
Buildings	933,325	949,132	3,549,963	873,119	-	-	-	6,305,539
Infrastructure	29,088,183	12,443,896	76,537,329	3,734,149	-	-	36,045,168	157,848,725
Machinery and equipment	3,321,588	1,247,524	13,520,012	1,050,500	-	328,183	1,156,540	20,624,347
Intangibles	-	-	3,759,027	-	-	-	-	3,759,027
Accumulated depreciation	(17,093,472)	(7,295,068)	(65,520,349)	(5,103,845)	-	(23,854)	(26,537,484)	(121,574,072)
Total noncurrent assets	<u>21,892,957</u>	<u>12,573,772</u>	<u>33,550,966</u>	<u>905,259</u>	<u>-</u>	<u>304,329</u>	<u>13,830,387</u>	<u>83,057,670</u>
Deferred Outflows								
Deferred pension costs	288,190	132,310	1,091,121	127,920	-	8,437	113,942	1,761,920
Total deferred outflows	<u>288,190</u>	<u>132,310</u>	<u>1,091,121</u>	<u>127,920</u>	<u>-</u>	<u>8,437</u>	<u>113,942</u>	<u>1,761,920</u>
Liabilities								
Current liabilities:								
Accrued Liabilities	27,774	618,613	4,946,813	106,492	-	39	1,989	5,701,720
Due to other funds	-	-	-	42,732	-	-	-	42,732
Notes payable	-	-	-	-	442,790	-	-	442,790
Interest payable	17,688	33,129	-	-	-	-	24,615	75,432
Compensated absences	140,126	61,674	484,398	65,543	-	2,591	38,331	792,663
Bonds & leases payable	312,941	297,059	-	-	-	-	115,000	725,000
Total current liabilities	<u>498,529</u>	<u>1,010,475</u>	<u>5,431,211</u>	<u>214,767</u>	<u>442,790</u>	<u>2,630</u>	<u>179,935</u>	<u>7,780,337</u>
Noncurrent liabilities:								
Compensated absences	60,484	26,620	209,084	28,291	-	1,118	16,544	342,141
Net Pension payable	508,285	231,640	1,963,400	233,381	-	12,039	198,543	3,147,288
Net OPEB payable	72,328	-	168,897	-	-	-	-	241,225
Bonds payable	2,289,669	2,461,637	-	-	-	-	2,335,862	7,087,168
Total noncurrent liabilities	<u>2,930,766</u>	<u>2,719,897</u>	<u>2,341,381</u>	<u>261,672</u>	<u>-</u>	<u>13,157</u>	<u>2,550,949</u>	<u>10,817,822</u>
Total liabilities	<u>3,429,295</u>	<u>3,730,372</u>	<u>7,772,592</u>	<u>476,439</u>	<u>442,790</u>	<u>15,787</u>	<u>2,730,884</u>	<u>18,598,159</u>
Deferred Inflows								
Deferred pension earnings	82,313	37,402	320,481	38,297	-	1,766	31,997	512,256
Total deferred inflows	<u>82,313</u>	<u>37,402</u>	<u>320,481</u>	<u>38,297</u>	<u>-</u>	<u>1,766</u>	<u>31,997</u>	<u>512,256</u>
Net Position								
Beginning net position	21,650,708	13,358,527	42,969,033	1,899,246	111,343	683,284	12,402,061	93,074,202
Change in net position	509,865	122,477	866,577	84,259	(1,604)	110,933	22,894	1,715,401
Total net position	<u>\$ 22,160,573</u>	<u>\$ 13,481,004</u>	<u>\$ 43,835,610</u>	<u>\$ 1,983,505</u>	<u>\$ 109,739</u>	<u>\$ 794,217</u>	<u>\$ 12,424,955</u>	<u>\$ 94,789,603</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	\$ 833,676	\$ 372,489	\$ 3,737,438	\$ 164,568	\$ 5,507	\$ 137,651	\$ 181,813	\$ 5,433,142
Connection fees	2,932	-	81,055	-	-	-	-	83,987
Miscellaneous	100	-	682	-	-	-	-	782
Total operating revenues	<u>836,708</u>	<u>372,489</u>	<u>3,819,175</u>	<u>164,568</u>	<u>5,507</u>	<u>137,651</u>	<u>181,813</u>	<u>5,517,911</u>
Operating expenses:								
Wages and benefits	72,594	33,597	244,372	40,262	-	3,919	26,566	421,310
Administrative fees	56,214	34,574	147,250	63	-	10,017	8,694	256,812
Purchase power	-	-	1,852,219	-	-	-	-	1,852,219
Operations and maintenance	83,340	116,999	254,411	26,009	7,183	1,064	13,113	502,119
Depreciation and amortization	84,348	40,931	253,302	15,287	-	2,735	105,307	501,910
Total operating expenses	<u>296,496</u>	<u>226,101</u>	<u>2,751,554</u>	<u>81,621</u>	<u>7,183</u>	<u>17,735</u>	<u>153,680</u>	<u>3,534,370</u>
Operating income (loss)	<u>540,212</u>	<u>146,388</u>	<u>1,067,621</u>	<u>82,947</u>	<u>(1,676)</u>	<u>119,916</u>	<u>28,133</u>	<u>1,983,541</u>
Nonoperating revenues (expenses)								
Investment earnings	3,203	3,463	24,361	1,312	72	252	900	33,563
Interest and fiscal charges	-	-	-	-	-	-	-	-
Impact fees	-	-	2,807	-	-	-	4,565	7,372
Gain (loss) on sale of fixed assets	-	-	-	-	-	-	-	-
Total nonoperating revenues (expenses)	<u>3,203</u>	<u>3,463</u>	<u>27,168</u>	<u>1,312</u>	<u>72</u>	<u>252</u>	<u>5,465</u>	<u>40,935</u>
Income (loss) before transfers	<u>543,415</u>	<u>149,851</u>	<u>1,094,789</u>	<u>84,259</u>	<u>(1,604)</u>	<u>120,168</u>	<u>33,598</u>	<u>2,024,476</u>
Capital	44	-	-	-	-	-	1,324	1,368
Capital contra	(44)	-	-	-	-	-	(1,324)	(1,368)
Debt service	-	-	-	-	-	-	-	-
Debt contra	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital contributions	-	-	-	-	-	-	-	-
Transfers in	-	1,760	1,760	-	-	-	-	3,520
Transfers out	(33,550)	(29,134)	(229,972)	-	-	(9,235)	(10,704)	(312,595)
Change in net position	<u>\$ 509,865</u>	<u>\$ 122,477</u>	<u>\$ 866,577</u>	<u>\$ 84,259</u>	<u>\$ (1,604)</u>	<u>\$ 110,933</u>	<u>\$ 22,894</u>	<u>\$ 1,715,401</u>

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

July 31, 2016

	Fleet Maintenance Fund	Retained Risk Fund
	<hr/>	<hr/>
<u>Assets</u>		
Current assets:		
Cash and cash equivalents	\$ 154,640	\$ 1,631,392
Inventory	58,074	-
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Total current assets	212,714	1,631,392
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Noncurrent assets:		
Capital Assets:		
Machinery and equipment	166,023	-
Accumulated depreciation	(114,792)	-
	<hr/>	<hr/>
Total noncurrent assets	51,231	-
	<hr/>	<hr/>
Total assets	263,945	1,631,392
	<hr/> <hr/>	<hr/> <hr/>
<u>Deferred Outflows</u>		
Deferred pension costs	61,324	37,213
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Total deferred outflows	61,324	37,213
	<hr/>	<hr/>
<u>Liabilities</u>		
Current liabilities:		
Accrued Liabilities	(396)	250,596
Compensated absences	9,055	21,297
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Total current liabilities	8,659	271,893
	<hr/>	<hr/>
Noncurrent liabilities:		
Compensated absences	3,229	7,597
Net pension payable	109,024	53,985
	<hr/>	<hr/>
Total noncurrent liabilities	112,253	61,582
	<hr/>	<hr/>
Total liabilities	120,912	333,475
	<hr/> <hr/>	<hr/> <hr/>
<u>Deferred Inflows</u>		
Deferred pension earnings	17,710	7,990
	<hr/>	<hr/>
Total deferred inflows	17,710	7,990
	<hr/>	<hr/>
<u>Net Assets</u>		
Beginning net position	165,901	1,457,360
Change in net position	20,746	(130,220)
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Total net position	\$ 186,647	\$ 1,327,140
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YTD Statement of Revenues, Expenses, and Changes in Net Position - (Unaudited)

July 31, 2016

	Fleet Maintenance Fund
<u>Operating revenues:</u>	
Charges for services	\$ 35,673
Miscellaneous	-
	<hr/>
Total operating revenues	<u>35,673</u>
<u>Operating expenses:</u>	
Wages and benefits	13,285
Administrative fees	63
Operations and maintenance	1,235
Depreciation and amortization	480
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Total operating expenses	<u>15,063</u>
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Operating income (loss)	<u>20,610</u>
<u>Nonoperating revenues (expenses)</u>	
Investment earnings	136
Gain (loss) on sale of fixed assets	-
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Total nonoperating revenues (expenses)	<u>136</u>
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Income (loss) before transfers	<u>20,746</u>
	<hr/>
Capital	0
	<hr/>
Change in net position	<u><u>\$ 20,746</u></u>

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

July 31, 2016

	<u>Retained Risk Fund</u>
<u>Operating revenues:</u>	
Charges for services	\$ 86,902
Miscellaneous	-
	<hr/>
Total operating revenues	<u>86,902</u>
<u>Operating expenses:</u>	
Wages and benefits	11,111
Administrative fees	42
Operations and maintenance	212
Professional Fees	-
Insurance	206,898
Claims by department:	
Power	75
Storm Water	-
	<hr/>
Total operating expenses	<u>218,338</u>
Operating income (loss)	<u>(131,436)</u>
<u>Nonoperating revenues (expenses)</u>	
Investment earnings	1,216
	<hr/>
Total nonoperating revenues (expenses)	<u>1,216</u>
Income (loss) before transfers	<u>(130,220)</u>
Change in net position	<u>\$ (130,220)</u>

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

	Drug Enforcement Administration
<u>Assets</u>	
Cash and cash equivalents	\$ 1,429,226
Total assets	1,429,226
 <u>Liabilities</u>	
Accrued Liabilities	1,415
Total liabilities	1,415
 <u>Fund Balance</u>	
Restricted	921,513
Beginning fund balance	592,799
Change in fund balance	(86,501)
Total fund balance	\$ 1,427,811

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

July 31, 2016

	Prior YTD	Current YTD	Original Budget	Final Budget	Variance
Revenue					
Rocky mountain HIDTA	\$ -	\$ -	\$ 650,000	\$ 650,000	\$ (650,000)
Federal asset forfeiture	48,848	-	-	-	-
Restitution	908	205	-	-	205
Miscellaneous	-	-	-	-	-
Investment income	599	957	-	-	957
Total revenue	50,355	1,162	650,000	650,000	
Expenditures					
Payroll					
HIDTA 2014	-	12,261	84,850	84,850	72,589
HIDTA 2015	21,619	7,290	146,150	146,150	138,860
Federal asset forfeiture	-	-	-	-	-
Operations and Maintenance					
HIDTA 2014	3,615	32,493	103,000	103,000	70,507
HIDTA 2015	20,652	-	87,000	87,000	87,000
Federal asset forfeiture	254,312	22,137	165,500	165,500	143,363
Restitution	13,754	12,066	38,500	38,500	26,434
Marijuana Eradication	-	1,416	4,000	4,000	2,584
Capital Outlay					
Federal asset forfeiture	-	-	21,000	21,000	21,000
Total Expenditures	313,952	87,663	650,000	650,000	
Net change in fund balance	<u>\$ (263,597)</u>	<u>\$ (86,501)</u>			