

Balance Sheet - Governmental Funds (Unaudited)
April 30, 2017

	<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	\$ 5,290,196	\$ 227,759	\$ 9,375,981	\$ 2,171,858	\$ 796,956	\$ 17,862,750
Investments	2,954,693	502,691	2,954,693	-	617,724	7,029,801
Accounts receivable (net)	6,780,689	1,478,403	-	477,178	-	8,736,270
Prepays	47,619	21,374	-	2,821	-	71,814
Restricted cash	1,705	16,159	-	4,566,335	-	4,584,199
Total assets	<u>15,074,902</u>	<u>2,246,386</u>	<u>12,967,601</u>	<u>7,218,192</u>	<u>1,414,680</u>	<u>38,921,761</u>
Liabilities						
Accrued Liabilities	1,168,182	122	28,866	4,781	-	1,201,951
Total liabilities	<u>1,168,182</u>	<u>122</u>	<u>28,866</u>	<u>4,781</u>	<u>-</u>	<u>1,201,951</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	(1,945,155)	300,400	293,921	4,887,444	60,420	3,597,030
Total fund balance	<u>\$ 7,612,058</u>	<u>\$ 767,861</u>	<u>\$ 12,938,735</u>	<u>\$ 6,736,233</u>	<u>\$ 1,414,680</u>	<u>\$ 29,469,567</u>

April 30, 2017

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	\$ 9,733,660	\$ 10,247,023	\$ -	\$ -	\$ 10,247,023
Sales tax .2%	1,528,477	2,583,915	-	-	2,583,915
Property tax	6,313,404	6,456,425	-	-	6,456,425
Transfers in	3,589,300	3,290,131	-	-	3,290,131
Franchise tax	3,715,014	3,647,953	-	-	3,647,953
Administrative fees	2,715,280	-	-	-	-
Parks and recreation	1,311,632	1,364,271	-	-	1,364,271
Fines and forfeitures	1,308,860	1,089,146	-	-	1,089,146
Intergovernmental	1,596,923	1,523,283	-	-	1,523,283
Public safety	1,195,781	1,601,953	-	-	1,601,953
Business license	576,884	587,149	-	-	587,149
Building permits	671,667	904,544	-	-	904,544
Miscellaneous	290,389	320,302	-	-	320,302
Emergency 911 Fees	297,722	322,356	-	-	322,356
Investment income	73,194	76,202	-	-	76,202
Total revenue	34,918,187	34,014,653	-	-	
Expenditures					
Payroll					
General Government	2,714,121	1,688,817	-	-	(1,688,817)
Police	7,040,305	7,157,871	-	-	(7,157,871)
Fire	5,047,037	5,459,196	-	-	(5,459,196)
Public works	1,398,926	1,505,730	-	-	(1,505,730)
Parks	3,116,272	3,177,638	-	-	(3,177,638)
ADS	3,240,636	1,825,627	-	-	(1,825,627)
Operations and maintenance					
General Government	848,026	733,926	-	-	(733,926)
Police	1,178,843	1,401,638	-	-	(1,401,638)
Fire	693,443	639,250	-	-	(639,250)
Emergency 911 Services	842,504	916,425	-	-	(916,425)
Public works	738,578	442,502	-	-	(442,502)
Class C	852,173	419,255	-	-	(419,255)
Parks	1,548,335	1,309,497	-	-	(1,309,497)
ADS	996,209	1,089,282	-	-	(1,089,282)
Capital Outlay					
Class C	568,542	229,456	-	-	(229,456)
General Government	-	21,747	-	-	(21,747)
Parks	-	2,089	-	-	(2,089)
Debt Service					
Principal	1,008,039	3,713,242	-	-	(3,713,242)
UTOPIA payments	1,398,060	1,426,021	-	-	(1,426,021)
Interest and fiscal charge	187,893	135,769	-	-	(135,769)
Transfer out	1,585,645	2,653,330	-	-	(2,653,330)
Total Expenditures	35,003,587	35,959,808	-	-	
Net change in fund balance	\$ (85,400)	\$ (1,945,155)			

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

	Prior YTD	Current YTD	Original Budget	Final Budget	Variance
<u>Revenue</u>					
Property tax	\$ 1,536,184	\$ 1,559,226	\$ -	\$ -	\$ 1,559,226
Fines and forfeitures	44,067	32,741	-	-	32,741
Miscellaneous	9,676	9,268	-	-	9,268
Intergovernmental	13,300	-	-	-	-
Investment income	5,514	8,523	-	-	8,523
Total revenue	1,608,741	1,609,758	-	-	
<u>Expenditures</u>					
Payroll	851,648	839,147	-	-	(839,147)
Operations and maintenance	342,673	366,604	-	-	(366,604)
Capital Outlay	14,399	-	-	-	-
Administrative Fee	105,640	103,607	-	-	(103,607)
Total Expenditures	1,314,360	1,309,358	-	-	
Net change in fund balance	<u>\$ 294,381</u>	<u>\$ 300,400</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
<u>Revenue</u>				
Transfers in	2,625,000	-	-	2,625,000
Intergovernmental	1,667,372	-	-	1,667,372
Sale of fixed assets	59,805	-	-	59,805
Miscellaneous	233,630	-	-	233,630
Investment income	122,016	-	-	122,016
Total revenue	4,707,823	-	-	
<u>Expenditures</u>				
Small Equipment				
Police	88,134	-	-	(88,134)
Fire	4,618	-	-	(4,618)
Public works	126,889	-	-	(126,889)
Parks	50,976	-	-	(50,976)
ADS	1,040	-	-	(1,040)
Capital Outlay				
General Government	18,059	-	-	(18,059)
Police	332,889	-	-	(332,889)
Fire	197,526	-	-	(197,526)
Public works	1,840,991	-	-	(1,840,991)
Parks	1,572,175	-	-	(1,572,175)
ADS	109,434	-	-	(109,434)
Transfer out	71,171	-	-	(71,171)
Total Expenditures	4,413,902	-	-	
Net change in fund balance	\$ 293,921			

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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	\$ 2,759,197	\$ 2,658,774	\$ -	\$ -	\$ 2,658,774
Bond Proceeds	-	7,521,560	-	-	7,521,560
Rents	12,742	14,258	-	-	14,258
Sale of fixed assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Investment income	14,571	62,036	-	-	62,036
Total revenue	2,786,510	10,256,628	-	-	
Expenditures					
Operations and maintenance	388,219	189,565	-	-	(189,565)
Capital Outlay	604,291	4,058,213	-	-	(4,058,213)
Debt Service					
Principal	265,000	708,193	-	-	(708,193)
Interest and fiscal charge	16,769	113,534	-	-	(113,534)
Administrative Fee	100,700	100,298	-	-	(100,298)
Transfer out	469,000	199,381	-	-	(199,381)
Total Expenditures	1,843,979	5,369,184	-	-	
Net change in fund balance	<u>\$ 942,531</u>	<u>\$ 4,887,444</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	\$ 28,330	\$ 28,330	\$ -	\$ -	\$ 28,330
Miscellaneous	293,905	17,590	-	-	17,590
Investment income	6,468	14,500	-	-	14,500
Total revenue	328,703	60,420	-	-	
<u>Expenditures</u>					
Operations and maintenance	-	-	-	-	-
Total Expenditures	58,000	-	-	-	
Net change in fund balance	<u>\$ 270,703</u>	<u>\$ 60,420</u>			

Statement of Net Position - Proprietary Funds (Unaudited)

	Water Fund	Wastewater Fund	Power Fund	Murray Parkway Fund	Telecom Fund	Solid Waste Fund	Storm Water Fund	Total
Assets								
Current assets:								
Cash and cash equivalents	\$ 796,850	\$ 3,930,385	\$ 10,898,982	\$ 287,364	\$ 108,854	\$ 309,079	\$ 1,132,169	\$ 17,463,683
Investments	1,969,795	-	3,436,900	-	-	-	-	5,406,695
Accounts receivable (net)	477,261	372,876	2,971,285	-	4,023	137,912	158,934	4,122,291
Notes receivable	-	-	-	-	442,790	-	-	442,790
Due from other funds	223,241	-	1,250,000	-	-	-	-	1,473,241
Inventory	-	-	2,355,648	74,316	-	-	-	2,429,964
Total current assets	<u>3,467,147</u>	<u>4,303,261</u>	<u>20,912,815</u>	<u>361,680</u>	<u>555,667</u>	<u>446,991</u>	<u>1,291,103</u>	<u>31,338,664</u>
Noncurrent assets:								
Restricted cash	52	257,579	-	-	-	-	2,463,164	2,720,795
Investment in joint venture	-	4,096,094	-	-	-	-	-	4,096,094
Capital Assets:								
Land	2,155,313	455,921	1,691,650	326,336	-	-	2,344,849	6,974,069
Construction in progress	4,268,102	1,740,500	23,993	2,048,850	-	-	941,611	9,023,056
Buildings	933,325	949,132	3,549,963	873,119	-	-	-	6,305,539
Infrastructure	29,088,183	12,443,896	76,660,709	3,734,149	-	-	36,045,168	157,972,105
Machinery and equipment	3,341,816	1,336,378	13,497,954	1,144,012	-	328,183	1,156,540	20,804,883
Intangibles	-	-	3,759,027	-	-	-	-	3,759,027
Accumulated depreciation	(17,770,505)	(7,661,578)	(67,577,266)	(5,243,336)	-	(48,468)	(27,485,250)	(125,786,403)
Total noncurrent assets	<u>22,016,286</u>	<u>13,617,922</u>	<u>31,606,030</u>	<u>2,883,130</u>	<u>-</u>	<u>279,715</u>	<u>15,466,082</u>	<u>85,869,165</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	23,735	166,840	4,447,127	93,410	-	-	2,263	4,733,375
Due to other funds	-	-	-	1,473,241	-	-	-	1,473,241
Notes payable	-	-	-	-	442,790	-	-	442,790
Interest payable	-	-	-	-	-	-	-	-
Compensated absences	140,126	61,674	484,398	65,543	-	2,591	38,331	792,663
Bonds & leases payable	-	-	-	-	-	-	(105,000)	(105,000)
Total current liabilities	<u>163,861</u>	<u>228,514</u>	<u>4,931,525</u>	<u>1,632,194</u>	<u>442,790</u>	<u>2,591</u>	<u>(64,406)</u>	<u>7,337,069</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	3,571,637	-	-	-	-	4,837,148	10,698,454
Total noncurrent liabilities	<u>2,930,766</u>	<u>3,829,897</u>	<u>2,341,381</u>	<u>261,672</u>	<u>-</u>	<u>13,157</u>	<u>5,052,235</u>	<u>14,429,108</u>
Total liabilities	<u>3,094,627</u>	<u>4,058,411</u>	<u>7,272,906</u>	<u>1,893,866</u>	<u>442,790</u>	<u>15,748</u>	<u>4,987,829</u>	<u>21,766,177</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	943,977	599,152	3,047,546	(458,679)	1,534	34,346	(550,756)	3,617,120
Total net position	<u>\$ 22,594,685</u>	<u>\$ 13,957,679</u>	<u>\$ 46,016,579</u>	<u>\$ 1,440,567</u>	<u>\$ 112,877</u>	<u>\$ 717,630</u>	<u>\$ 11,851,305</u>	<u>\$ 96,691,322</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>
<u>Operating revenues:</u>								
Charges for services	\$ 4,625,751	\$ 3,704,504	\$ 31,182,839	\$ 828,348	\$ 58,077	\$ 1,331,111	\$ 1,397,970	\$ 43,128,600
Connection fees	20,526	4,175	200,281	-	-	-	-	224,982
Miscellaneous	51,658	5,035	65,092	3,377	-	508	2,594	128,264
Total operating revenues	<u>4,697,935</u>	<u>3,713,714</u>	<u>31,448,212</u>	<u>831,725</u>	<u>58,077</u>	<u>1,331,619</u>	<u>1,400,564</u>	<u>43,481,846</u>
<u>Operating expenses:</u>								
Wages and benefits	1,255,212	602,147	4,418,979	633,458	-	121,282	514,009	7,545,087
Administrative fees	530,208	326,158	1,388,913	-	-	94,552	82,012	2,421,843
Purchase power	-	-	15,900,845	-	-	-	-	15,900,845
Operations and maintenance	952,336	1,622,897	2,249,789	511,145	57,345	964,102	189,286	6,546,900
Depreciation and amortization	845,472	407,440	2,543,081	154,778	-	27,349	1,053,073	5,031,193
Total operating expenses	<u>3,583,228</u>	<u>2,958,642</u>	<u>26,501,607</u>	<u>1,299,381</u>	<u>57,345</u>	<u>1,207,285</u>	<u>1,838,380</u>	<u>37,445,868</u>
Operating income (loss)	<u>1,114,707</u>	<u>755,072</u>	<u>4,946,605</u>	<u>(467,656)</u>	<u>732</u>	<u>124,334</u>	<u>(437,816)</u>	<u>6,035,978</u>
<u>Nonoperating revenues (expenses)</u>								
Investment earnings	33,218	35,310	247,078	10,045	802	2,362	18,691	347,506
Interest and fiscal charges	(49,817)	(37,296)	-	(1,068)	-	-	(100,327)	(188,508)
Impact fees	154,188	119,806	124,035	-	-	-	4,565	402,594
Gain (loss) on sale of fixed assets	27,181	-	11,948	-	-	-	-	39,129
Total nonoperating revenues (expenses)	<u>164,770</u>	<u>117,820</u>	<u>383,061</u>	<u>8,977</u>	<u>802</u>	<u>2,362</u>	<u>(77,071)</u>	<u>600,721</u>
Income (loss) before transfers	<u>1,279,477</u>	<u>872,892</u>	<u>5,329,666</u>	<u>(458,679)</u>	<u>1,534</u>	<u>126,696</u>	<u>(514,887)</u>	<u>6,636,699</u>
Transfers in	-	17,600	17,600	-	-	-	71,171	106,371
Transfers out	(335,500)	(291,340)	(2,299,720)	-	-	(92,350)	(107,040)	(3,125,950)
Change in net position	<u>\$ 943,977</u>	<u>\$ 599,152</u>	<u>\$ 3,047,546</u>	<u>\$ (458,679)</u>	<u>\$ 1,534</u>	<u>\$ 34,346</u>	<u>\$ (550,756)</u>	<u>\$ 3,617,120</u>

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

April 30, 2017

	Fleet Maintenance Fund	Retained Risk Fund
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<u>Assets</u>		
Current assets:		
Cash and cash equivalents	\$ 207,307	\$ 2,037,618
Inventory	52,539	-
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Total current assets	259,846	2,037,618
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Noncurrent assets:		
Capital Assets:		
Machinery and equipment	166,023	-
Accumulated depreciation	(119,108)	-
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Total noncurrent assets	46,915	-
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Total assets	306,761	2,037,618
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<u>Deferred Outflows</u>		
Deferred pension costs	61,324	37,213
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Total deferred outflows	61,324	37,213
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<u>Liabilities</u>		
Current liabilities:		
Accrued Liabilities	(858)	463,390
Compensated absences	9,055	21,297
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Total current liabilities	8,197	484,687
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Noncurrent liabilities:		
Compensated absences	3,229	7,597
Net pension payable	109,024	53,985
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Total noncurrent liabilities	112,253	61,582
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Total liabilities	120,450	546,269
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<u>Deferred Inflows</u>		
Deferred pension earnings	17,710	7,990
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Total deferred inflows	17,710	7,990
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<u>Net Assets</u>		
Beginning net position	165,901	1,457,360
Change in net position	64,024	63,211
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Total net position	\$ 229,925	\$ 1,520,571
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YTD Statement of Revenues, Expenses, and Changes in Net Position - (Unaudited)

April 30, 2017

	Fleet Maintenance Fund
<u>Operating revenues:</u>	
Charges for services	\$ 356,730
Miscellaneous	979
Total operating revenues	<u>357,709</u>
<u>Operating expenses:</u>	
Wages and benefits	256,617
Administrative fees	-
Operations and maintenance	33,906
Depreciation and amortization	4,796
Total operating expenses	<u>295,319</u>
Operating income (loss)	<u>62,390</u>
<u>Nonoperating revenues (expenses)</u>	
Investment earnings	1,634
Gain (loss) on sale of fixed assets	-
Total nonoperating revenues (expenses)	<u>1,634</u>
Income (loss) before transfers	<u>64,024</u>
Capital	<u>0</u>
Change in net position	<u>\$ 64,024</u>

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

April 30, 2017

	<u>Retained Risk Fund</u>
<u>Operating revenues:</u>	
Charges for services	\$ 869,020
Miscellaneous	563
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Total operating revenues	<u>869,583</u>
<u>Operating expenses:</u>	
Wages and benefits	214,178
Administrative fees	-
Operations and maintenance	62,486
Professional Fees	81,613
Insurance	424,422
Claims by department:	
Public Works	1,652
Water	8,923
Waste Water	2,961
Power	4,194
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Total operating expenses	<u>821,661</u>
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Operating income (loss)	<u>47,922</u>
<u>Nonoperating revenues (expenses)</u>	
Investment earnings	<u>15,289</u>
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Total nonoperating revenues (expenses)	<u>15,289</u>
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Income (loss) before transfers	<u>63,211</u>
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Change in net position	<u><u>\$ 63,211</u></u>