

Balance Sheet - Governmental Funds (Unaudited)
October 31, 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	\$ 2,572,045	\$ (19,303)	\$ 10,071,605	\$ 715,582	\$ 779,090	\$ 14,119,019
Investments	2,931,615	-	2,931,615	-	612,899	6,476,129
Accounts receivable (net)	6,872,507	1,478,403	36,018	477,178	-	8,864,106
Due from other governments	-	-	24,521	-	-	24,521
Prepays	19,535	-	-	2,846	-	22,381
Restricted cash	718,892	16,064	-	6	-	734,962
Total assets	<u>13,114,594</u>	<u>1,475,164</u>	<u>13,063,759</u>	<u>1,195,612</u>	<u>1,391,989</u>	<u>30,241,118</u>
<u>Liabilities</u>						
Accrued Liabilities	1,672,437	6,629	2,099	7,023	-	1,688,188
Total liabilities	<u>1,672,437</u>	<u>6,629</u>	<u>2,099</u>	<u>7,023</u>	<u>-</u>	<u>1,688,188</u>
<u>Deferred Inflows</u>						
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>
<u>Fund Balance</u>						
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	(4,409,718)	(477,329)	416,846	(1,137,378)	37,729	(5,569,850)
Total fund balance	<u>\$ 5,147,495</u>	<u>\$ (9,868)</u>	<u>\$ 13,061,660</u>	<u>\$ 711,411</u>	<u>\$ 1,391,989</u>	<u>\$ 20,302,687</u>

October 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	\$ 2,478,071	\$ 2,594,180	\$ 15,213,834	\$ 15,213,834	\$ (12,619,654)
Sales tax .02%	4	651,011	3,500,000	3,500,000	(2,848,989)
Property tax	200,854	233,999	6,616,431	6,616,431	(6,382,432)
Transfers in	1,435,720	1,319,083	4,244,879	4,244,879	(2,925,796)
Franchise tax	1,232,962	1,200,889	4,647,000	4,647,000	(3,446,111)
Administrative fees	1,086,112	1,114,140	3,342,402	3,342,402	(2,228,262)
Parks and recreation	563,297	569,344	1,542,400	1,542,400	(973,056)
Fines and forfeitures	497,898	432,897	1,567,000	1,567,000	(1,134,103)
Intergovernmental	248,856	103,191	1,808,000	1,936,082	(1,832,891)
Public safety	472,849	581,933	1,236,400	1,244,074	(662,141)
Business license	216,706	219,651	675,000	675,000	(455,349)
Building permits	172,184	287,951	589,050	589,050	(301,099)
Miscellaneous	83,183	85,510	263,721	263,721	(178,211)
Emergency 911 Fees	76,951	74,632	450,000	450,000	(375,368)
Investment income	30,291	23,399	55,000	55,000	(31,601)
Total revenue	8,795,938	9,491,810	45,751,117	45,886,873	
Expenditures					
Payroll					
General Government	1,042,592	1,081,498	3,515,161	3,515,161	2,433,663
Police	2,676,861	2,683,568	8,985,435	9,019,799	6,336,231
Fire	1,983,375	2,168,323	6,505,345	6,559,112	4,390,789
Public works	571,860	571,771	1,807,253	1,807,253	1,235,482
Parks	1,299,932	1,346,356	3,954,270	3,954,270	2,607,914
ADS	1,241,630	1,271,231	4,195,663	4,195,663	2,924,432
Operations and maintenance					
General Government	457,455	364,758	1,051,404	1,051,404	686,646
Police	590,528	623,735	1,693,295	1,723,981	1,100,246
Fire	260,115	230,477	911,822	922,513	692,036
Emergency 911 Services	352,255	371,666	1,043,124	1,043,124	671,458
Public works	162,322	138,857	582,363	582,363	443,506
Class C	314,000	11,198	623,000	633,237	622,039
Parks	706,101	669,355	2,081,699	2,081,699	1,412,344
ADS	535,493	544,476	1,470,523	1,470,523	926,047
Capital Outlay					
Class C	312,288	59,330	936,731	926,494	867,164
General Government	-	-	-	53,662	53,662
Debt Service					
Principal	83,039	88,242	4,073,245	4,073,245	3,985,003
UTOPIA payments	559,224	570,409	1,717,000	1,717,000	1,146,591
Interest and fiscal charge	51,859	44,946	264,784	264,784	219,838
Transfer out	11,332	1,061,332	3,184,000	3,184,000	2,122,668
Total Expenditures	13,212,261	13,901,528	48,596,117	48,779,287	
Net change in fund balance	<u>\$ (4,416,323)</u>	<u>\$ (4,409,718)</u>			

October 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	\$ 48,879	\$ 56,926	\$ 1,616,403	\$ 1,616,403	\$ (1,559,477)
Fines and forfeitures	17,256	14,103	50,000	50,000	(35,897)
Miscellaneous	2,778	2,359	7,500	7,500	(5,141)
Intergovernmental	-	-	12,000	12,000	(12,000)
Investment income	1,485	1,387	5,400	5,400	(4,013)
Total revenue	70,398	74,775	1,691,303	1,691,303	
<u>Expenditures</u>					
Payroll	326,335	321,500	1,061,446	1,061,446	739,946
Operations and maintenance	149,347	186,664	452,298	461,868	275,204
Capital Outlay	4,960	-	45,737	48,167	48,167
Administrative Fee	42,256	43,940	131,822	131,822	87,882
Total Expenditures	522,898	552,104	1,691,303	1,703,303	
Net change in fund balance	<u>\$ (452,500)</u>	<u>\$ (477,329)</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	1,050,000	3,250,000	3,648,745	(2,598,745)
Intergovernmental	744,566	636,927	880,445	(135,879)
Sale of fixed assets	25,107	-	22,368	2,739
Miscellaneous	3,132	-	-	3,132
Investment income	47,505	-	-	47,505
Total revenue	1,870,310	3,886,927	4,551,558	
<u>Expenditures</u>				
Small Equipment				
Police	10,100	70,000	70,000	59,900
Fire	4,025	-	-	(4,025)
Public works	17,609	123,500	123,500	105,891
Parks	29,829	43,442	347,373	317,544
ADS	-	22,897	22,897	22,897
Capital Outlay				
General Government	-	18,500	18,500	18,500
Police	34,000	395,000	395,000	361,000
Fire	22,289	205,000	605,000	582,711
Public works	792,538	970,000	3,477,198	2,684,660
Parks	470,104	3,226,744	3,998,681	3,528,577
ADS	72,970	189,500	389,864	316,894
Transfer out	-	-	71,171	71,171
Total Expenditures	1,453,464	5,264,583	9,519,184	
Net change in fund balance	\$ 416,846			

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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	3,807	5,076	-	-	5,076
Investment income	3,821	27,365	9,500	9,500	17,865
Total revenue	7,628	32,441	2,825,062	2,825,062	
Expenditures					
Operations and maintenance	30,606	39,979	2,112,650	2,112,650	2,072,671
Capital Outlay	604,593	558,946	672,000	1,572,000	1,013,054
Debt Service					
Principal	-	440,193	268,000	718,000	277,807
Interest and fiscal charge	7,135	5,386	12,271	12,271	6,885
Administrative Fee	40,280	42,532	127,594	127,594	85,062
Transfer out	187,600	82,783	536,000	734,745	651,962
Total Expenditures	870,214	1,169,819	3,728,515	5,277,260	
Net change in fund balance	<u>\$ (862,586)</u>	<u>\$ (1,137,378)</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
Revenue					
Transfers in	\$ 11,332	\$ 11,332	\$ 34,000	\$ 34,000	\$ (22,668)
Miscellaneous	495	21,200	-	-	21,200
Investment income	2,183	5,197	-	-	5,197
Total revenue	14,010	37,729	34,000	34,000	
Expenditures					
Operations and maintenance	-	-	-	-	-
Transfer out	-	-	-	-	-
Total Expenditures	-	-	-	-	
Net change in fund balance	<u>\$ 14,010</u>	<u>\$ 37,729</u>			

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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	\$ 1,520,126	\$ 3,031,662	\$ 8,389,954	\$ 1,268,018	\$ 106,324	\$ 307,453	\$ 1,195,814	\$ 15,819,351
Investments	1,954,410	-	3,908,819	-	-	-	-	5,863,229
Accounts receivable (net)	801,625	393,815	3,466,669	-	3,871	157,066	163,494	4,986,540
Notes receivable	-	-	-	-	442,790	-	-	442,790
Due from other funds	223,241	-	1,250,000	-	-	-	-	1,473,241
Inventory	-	-	2,247,399	74,316	-	-	-	2,321,715
Total current assets	<u>4,499,402</u>	<u>3,425,477</u>	<u>19,262,841</u>	<u>1,342,334</u>	<u>552,985</u>	<u>464,519</u>	<u>1,359,308</u>	<u>30,906,866</u>
Noncurrent assets:								
Restricted cash	51	262,401	-	-	-	-	48	262,500
Investment in joint venture	-	3,671,961	-	-	-	-	-	3,671,961
Capital Assets:								
Land	2,155,313	455,921	1,691,650	326,336	-	-	2,344,849	6,974,069
Construction in progress	3,611,123	1,572,314	23,993	1,379,384	-	-	810,961	7,397,775
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	3,351,858	1,247,524	13,668,134	1,075,603	-	328,183	1,156,540	20,827,842
Intangibles	-	-	3,759,027	-	-	-	-	3,759,027
Accumulated depreciation	(17,340,590)	(7,416,204)	(66,282,470)	(5,150,126)	-	(32,059)	(26,853,406)	(123,074,855)
Total noncurrent assets	<u>21,799,263</u>	<u>13,186,945</u>	<u>32,947,626</u>	<u>2,238,465</u>	<u>-</u>	<u>296,124</u>	<u>13,504,160</u>	<u>83,972,583</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	26,448	185,352	4,306,389	114,371	-	40	564	4,633,164
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	-	-	-	-	-	-	115,000	115,000
Total current liabilities	<u>166,574</u>	<u>247,026</u>	<u>4,790,787</u>	<u>1,653,155</u>	<u>442,790</u>	<u>2,631</u>	<u>153,895</u>	<u>7,456,858</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>3,097,340</u>	<u>2,966,923</u>	<u>7,132,168</u>	<u>1,914,827</u>	<u>442,790</u>	<u>15,788</u>	<u>2,704,844</u>	<u>18,274,680</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	1,756,494	381,880	2,879,906	(143,651)	(1,148)	68,242	(161,492)	4,780,231
Total net position	<u>\$ 23,407,202</u>	<u>\$ 13,740,407</u>	<u>\$ 45,848,939</u>	<u>\$ 1,755,595</u>	<u>\$ 110,195</u>	<u>\$ 751,526</u>	<u>\$ 12,240,569</u>	<u>\$ 97,854,433</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	\$ 3,313,673	\$ 1,485,630	\$ 15,078,770	\$ 570,856	\$ 19,877	\$ 533,525	\$ 586,107	\$ 21,588,438
Connection fees	18,796	1,400	98,263	-	-	-	-	118,459
Miscellaneous	1,419	1,875	17,748	441	-	-	-	21,483
Total operating revenues	<u>3,333,888</u>	<u>1,488,905</u>	<u>15,194,781</u>	<u>571,297</u>	<u>19,877</u>	<u>533,525</u>	<u>586,107</u>	<u>21,728,380</u>
Operating expenses:								
Wages and benefits	479,771	229,965	1,679,090	280,705	-	46,708	185,501	2,901,740
Administrative fees	224,856	138,296	589,000	252	-	40,068	34,776	1,027,248
Purchase power	-	-	7,270,856	-	-	-	-	7,270,856
Operations and maintenance	454,181	500,335	959,128	378,395	21,332	331,550	63,042	2,707,963
Depreciation and amortization	336,895	162,067	1,015,423	61,568	-	10,939	421,229	2,008,121
Total operating expenses	<u>1,495,703</u>	<u>1,030,663</u>	<u>11,513,497</u>	<u>720,920</u>	<u>21,332</u>	<u>429,265</u>	<u>704,548</u>	<u>15,915,928</u>
Operating income (loss)	<u>1,838,185</u>	<u>458,242</u>	<u>3,681,284</u>	<u>(149,623)</u>	<u>(1,455)</u>	<u>104,260</u>	<u>(118,441)</u>	<u>5,812,452</u>
Nonoperating revenues (expenses)								
Investment earnings	13,118	12,535	98,955	7,040	307	922	3,931	136,808
Interest and fiscal charges	(17,688)	(18,091)	-	(1,068)	-	-	(8,731)	(45,578)
Impact fees	56,751	38,690	12,515	-	-	-	4,565	112,521
Gain (loss) on sale of fixed assets	328	-	-	-	-	-	-	328
Total nonoperating revenues (expenses)	<u>52,509</u>	<u>33,134</u>	<u>111,470</u>	<u>5,972</u>	<u>307</u>	<u>922</u>	<u>(235)</u>	<u>204,079</u>
Income (loss) before transfers	<u>1,890,694</u>	<u>491,376</u>	<u>3,792,754</u>	<u>(143,651)</u>	<u>(1,148)</u>	<u>105,182</u>	<u>(118,676)</u>	<u>6,016,531</u>
Transfers in	-	7,040	7,040	-	-	-	-	14,080
Transfers out	(134,200)	(116,536)	(919,888)	-	-	(36,940)	(42,816)	(1,250,380)
Change in net position	<u>\$ 1,756,494</u>	<u>\$ 381,880</u>	<u>\$ 2,879,906</u>	<u>\$ (143,651)</u>	<u>\$ (1,148)</u>	<u>\$ 68,242</u>	<u>\$ (161,492)</u>	<u>\$ 4,780,231</u>

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

October 31, 2016

	Fleet Maintenance Fund	Retained Risk Fund
	<hr/>	<hr/>
<u>Assets</u>		
Current assets:		
Cash and cash equivalents	\$ 169,931	\$ 1,734,065
Inventory	58,958	-
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Total current assets	228,889	1,734,065
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Noncurrent assets:		
Capital Assets:		
Machinery and equipment	166,023	-
Accumulated depreciation	(116,230)	-
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Total noncurrent assets	49,793	-
	<hr/>	<hr/>
Total assets	278,682	1,734,065
	<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	5,408	252,622
Compensated absences	9,055	21,297
	<hr/>	<hr/>
Total current liabilities	14,463	273,919
	<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	126,716	335,501
	<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	29,679	(29,573)
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Total net position	\$ 195,580	\$ 1,427,787
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YTD Statement of Revenues, Expenses, and Changes in Net Position - (Unaudited)

October 31, 2016

	Fleet Maintenance Fund
<u>Operating revenues:</u>	
Charges for services	\$ 142,692
Miscellaneous	216
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Total operating revenues	142,908
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<u>Operating expenses:</u>	
Wages and benefits	96,597
Administrative fees	252
Operations and maintenance	15,032
Depreciation and amortization	1,918
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Total operating expenses	113,799
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Operating income (loss)	29,109
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<u>Nonoperating revenues (expenses)</u>	
Investment earnings	570
Gain (loss) on sale of fixed assets	-
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Total nonoperating revenues (expenses)	570
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Income (loss) before transfers	29,679
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Capital	0
	<hr/>
Change in net position	\$ 29,679
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YTD Statement of Revenues, Expenses, and Changes in Net Position - (Unaudited)

October 31, 2016

	<u>Retained Risk Fund</u>
<u>Operating revenues:</u>	
Charges for services	\$ 347,608
Miscellaneous	55
	<hr/>
Total operating revenues	<u>347,663</u>
<u>Operating expenses:</u>	
Wages and benefits	81,097
Administrative fees	168
Operations and maintenance	42,091
Professional Fees	40,903
Insurance	209,285
Claims by department:	
Public Works	1,012
Water	5,000
Waste Water	2,961
Power	75
	<hr/>
Total operating expenses	<u>382,592</u>
Operating income (loss)	<u>(34,929)</u>
<u>Nonoperating revenues (expenses)</u>	
Investment earnings	<u>5,356</u>
Total nonoperating revenues (expenses)	<u>5,356</u>
Income (loss) before transfers	<u>(29,573)</u>
Change in net position	<u>\$ (29,573)</u>

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

	Drug Enforcement Administration	
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<u>Assets</u>		
Cash and cash equivalents	\$	1,492,447
	<hr/>	
Total assets		<u>1,492,447</u>
	<hr/>	
<u>Liabilities</u>		
Accrued Liabilities		4,692
	<hr/>	
Total liabilities		<u>4,692</u>
	<hr/>	
<u>Fund Balance</u>		
Restricted		921,513
Beginning fund balance		592,799
Change in fund balance		(26,557)
	<hr/>	
Total fund balance	\$	<u>1,487,755</u>
	<hr/>	

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

October 31, 2016

	Prior YTD	Current YTD	Original Budget	Final Budget	Variance
<u>Revenue</u>					
Rocky mountain HIDTA	\$ 140,255	\$ 149,575	\$ 650,000	\$ 650,000	\$ (500,425)
Federal asset forfeiture	103,041	113,714	-	-	113,714
Restitution	4,487	9,624	-	-	9,624
Miscellaneous	-	2,250	-	-	2,250
Investment income	2,310	4,113	-	-	4,113
Total revenue	250,093	279,276	650,000	650,000	
<u>Expenditures</u>					
Payroll					
HIDTA 2014	-	35,916	84,850	84,850	48,934
HIDTA 2015	100,664	82,927	146,150	146,150	63,223
Federal asset forfeiture	-	-	-	-	-
Operations and Maintenance					
HIDTA 2014	6,666	85,774	103,000	103,000	17,226
HIDTA 2015	68,563	11,574	87,000	87,000	75,426
Federal asset forfeiture	297,845	74,411	165,500	165,500	91,089
Restitution	16,034	14,948	38,500	38,500	23,552
Marijuana Eradication	6,205	(1,013)	4,000	4,000	5,013
Capital Outlay					
Federal asset forfeiture	-	-	21,000	21,000	21,000
Total Expenditures	495,977	305,833	650,000	650,000	
Net change in fund balance	<u>\$ (245,884)</u>	<u>\$ (26,557)</u>			