

**MUNICIPALITY OF MITCHELL
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2018**

	General Fund	Park Fund	Indoor Swimming Pool Fund	Fund	Other Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:						
Assets:						
Cash and Cash Equivalents	6,740,089.68	149,625.87	126,884.58		2,585,935.40	9,602,535.53
106 Cash with Fiscal Agent						0.00
151 Investments						0.00
110 Taxes Receivable--Delinquent	53,751.59					53,751.59
115 Accounts Receivable, Net	43,139.52	2,460.67			3,233.28	48,833.47
117 Unbilled Accounts Receivable						0.00
121 Special Assessments Receivable--Current	5,420.83				2,945.08	8,365.91
122 Special Assessments Receivable--Delinquent	3,834.00				486.31	4,320.31
123 Special Assessments Receivable--Noncurrent	22,535.63				2,441.24	24,976.87
125 Interest Receivable--Special Assessments						0.00
126 Governmental Unit's Share of Assessment Improvement Costs						0.00
128 Notes Receivable						0.00
131 Due from Other Funds	271,956.81					271,956.81
132 Due from Other Governments	1,437,017.69				237,087.53	1,674,105.22
129 Due from Component Unit						0.00
135 Interest Receivable						0.00
136 Accrued Interest on Investments Purchased						0.00
137 Dividend Receivable						0.00
141 Inventory of Supplies	529,022.24	37,830.36			8,505.52	575,358.12
142 Inventory of Stores Purchased for Resale						0.00
154 Deposits	226,376.88					226,376.88
155 Prepaid Expenses						0.00
157 Unamortized Discounts on Bonds Sold						0.00
133 Advance to _____ Fund						0.00
107.1 Restricted Cash and Cash Equivalents	2,166,925.28					2,166,925.28
107.2 Restricted Investments	775,000.00					775,000.00
Total Assets	12,275,070.15	189,916.90	126,884.58	0.00	2,840,634.36	15,432,505.99
Deferred Outflows of Resources:						
198 Other Deferred Outflows of Resources						0.00
Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	12,275,070.15	189,916.90	126,884.58	0.00	2,840,634.36	15,432,505.99

**MUNICIPALITY OF MITCHELL
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2018**

	General Fund	Park Fund	Indoor Swimming Pool Fund	Fund	Other Governmental Funds	Total Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:						
Liabilities:						
201 Claims Payable	275,455.18	118,587.35	30,970.77		44,899.45	469,912.75
202 Accounts Payable						0.00
203 Judgments Payable						0.00
204 Annuities Payable						0.00
205 Notes Payable						0.00
206 Contracts Payable						0.00
207 Contracts Payable--Retained Percentage						0.00
208 Due to General Fund					121,956.81	121,956.81
209 Due to _____ Government						0.00
210 Due to Resigned Employees						0.00
211 Matured Bonds Payable						0.00
212 Matured Interest Payable						0.00
213 Incurred but Not Reported Claims						0.00
215 Accrued Interest Payable						0.00
216 Accrued Wages Payable						0.00
217 Accrued Taxes Payable						0.00
218 Amount Held for Special Assessment Debt Service						0.00
219 Amounts Held for Others						0.00
220 Customer Deposits						0.00
221 Due to Fiscal Agent						0.00
223 Unearned Revenue						0.00
225 Registered Warrants						0.00
226 Bonds Payable Current:						
226.01 General Obligation						0.00
226.02 Revenue						0.00
226.03 Special Assessment						0.00
227 Unamortized Premiums on Bonds Sold						0.00
228 Payable from Restricted Assets						0.00
229 Due to Component Unit						0.00
230 Compensated Absences Payable -- Current						0.00
236 Advance from _____ Fund						0.00
Total Liabilities	275,455.18	118,587.35	30,970.77	0.00	166,856.26	591,869.56

**MUNICIPALITY OF MITCHELL
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2018**

	General Fund	Park Fund	Indoor Swimming Pool Fund	Fund	Other Governmental Funds	Total Governmental Funds
Deferred Inflows of Resources:						
244 Unavailable Revenue--Sales and Use Taxes	1,082,142.27				68,295.08	1,150,437.35
245 Unavailable Revenue--Property Taxes	53,751.59					53,751.59
246 Unavailable Revenue--Special Assessments	31,790.46				5,872.63	37,663.09
247 Other Deferred Inflows of Resources						0.00
Total Deferred Inflows of Resources	1,167,684.32	0.00	0.00	0.00	74,167.71	1,241,852.03
Fund Balances:						
263 Nonspendable	755,399.12	37,830.36			8,505.52	801,735.00
264 Restricted	2,941,925.28	33,499.19			1,509,619.39	4,485,043.86
265 Committed						0.00
266 Assigned	955,901.60		95,913.81		1,081,485.48	2,133,300.89
267 Unassigned	6,178,704.65					6,178,704.65
Total Fund Balances	10,831,930.65	71,329.55	95,913.81	0.00	2,599,610.39	13,598,784.40
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	12,275,070.15	189,916.90	126,884.58	0.00	2,840,634.36	15,432,505.99

The notes to the financial statements are an integral part of this statement.

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2018**

	211 Ent Tax Fund	213 BID #3 Fund	214 E-911 Fund	216 SA Fund	218 RSVP Fund	219 NUTR Fund	226 Library Fund	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:								
Assets:								
Cash and Cash Equivalents	468,177.27	11,963.06	248,185.20	169,509.47	480,427.10	382,765.62	81,765.12	1,842,792.84
106 Cash with Fiscal Agent								0.00
151 Investments								0.00
110 Taxes Receivable--Delinquent								0.00
115 Accounts Receivable, Net					3,233.28			3,233.28
117 Unbilled Accounts Receivable								0.00
121 Special Assessments Receivable--Current				2,945.08				2,945.08
122 Special Assessments Receivable--Delinquent				486.31				486.31
123 Special Assessments Receivable--Noncurrent				2,441.24				2,441.24
125 Interest Receivable--Special Assessments								0.00
126 Governmental Unit's Share of Assessment Improvement Costs								0.00
128 Notes Receivable								0.00
131 Due from _____ Fund								0.00
132 Due from Other Governments	87,741.11				149,230.71	115.71		237,087.53
129 Due from Component Unit								0.00
135 Interest Receivable								0.00
136 Accrued Interest on Investments Purchased								0.00
137 Dividend Receivable								0.00
141 Inventory of Supplies					8,505.52			8,505.52
142 Inventory of Stores Purchased for Resale								0.00
154 Deposits								0.00
155 Prepaid Expenses								0.00
157 Unamortized Discounts on Bonds Sold								0.00
133 Advance to _____ Fund								0.00
107.1 Restricted Cash and Cash Equivalents								0.00
107.2 Restricted Investments								0.00
Total Assets	555,918.38	11,963.06	248,185.20	175,382.10	641,396.61	382,881.33	81,765.12	2,097,491.80
Deferred Outflows of Resources:								
198 Other Deferred Outflows of Resources								0.00
Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	555,918.38	11,963.06	248,185.20	175,382.10	641,396.61	382,881.33	81,765.12	2,097,491.80

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2018**

	211 Ent Tax Fund	213 BID #3 Fund	214 E-911 Fund	216 SA Fund	218 RSVP Fund	219 NUTR Fund	226 Library Fund	Total Nonmajor Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:								
Liabilities:								
201 Claims Payable	18,473.60		2,952.25		10,975.18	12,498.42		44,899.45
202 Accounts Payable								0.00
203 Judgments Payable								0.00
204 Annuities Payable								0.00
205 Notes Payable								0.00
206 Contracts Payable								0.00
207 Contracts Payable--Retained Percentage								0.00
208 Due to _____ Fund								0.00
209 Due to _____ Government								0.00
210 Due to Resigned Employees								0.00
211 Matured Bonds Payable								0.00
212 Matured Interest Payable								0.00
213 Incurred but Not Reported Claims								0.00
215 Accrued Interest Payable								0.00
216 Accrued Wages Payable								0.00
217 Accrued Taxes Payable								0.00
218 Amount Held for Special Assessment Debt Service								0.00
219 Amounts Held for Others								0.00
220 Customer Deposits								0.00
221 Due to Fiscal Agent								0.00
223 Unearned Revenue								0.00
225 Registered Warrants								0.00
226 Bonds Payable Current:								0.00
226.01 General Obligation								0.00
226.02 Revenue								0.00
226.03 Special Assessment								0.00
227 Unamortized Premiums on Bonds Sold								0.00
228 Payable from Restricted Assets								0.00
229 Due to Component Unit								0.00
230 Compensated Absences Payable -- Current								0.00
236 Advance from _____ Fund								0.00
Total Liabilities	18,473.60	0.00	2,952.25	0.00	10,975.18	12,498.42	0.00	44,899.45

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2018**

	211 Ent Tax Fund	213 BID #3 Fund	214 E-911 Fund	216 SA Fund	218 RSVP Fund	219 NUTR Fund	226 Library Fund	Total Nonmajor Governmental Funds
Deferred Inflows of Resources:								
244 Unavailable Revenue--Sales and Use Taxes	68,295.08							68,295.08
245 Unavailable Revenue--Property Taxes								0.00
246 Unavailable Revenue--Special Assessments				5,872.63				5,872.63
247 Other Deferred Inflows of Resources								0.00
								0.00
Total Deferred Inflows of Resources	68,295.08	0.00	0.00	5,872.63	0.00	0.00	0.00	74,167.71
Fund Balances:								
263 Nonspendable					8,505.52			8,505.52
264 Restricted	469,149.70	11,963.06	228,598.95				81,765.12	791,476.83
265 Committed								0.00
266 Assigned			16,634.00	169,509.47	621,915.91	370,382.91		1,178,442.29
267 Unassigned								0.00
								0.00
Total Fund Balances	469,149.70	11,963.06	245,232.95	169,509.47	630,421.43	370,382.91	81,765.12	1,978,424.64
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	555,918.38	11,963.06	248,185.20	175,382.10	641,396.61	382,881.33	81,765.12	2,097,491.80

The notes to the financial statements are an integral part of this statement.

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2018**

	303 WESTWOOD DEVELOP Fund	304 HIGHLAND WAY Fund	306 MADC BUS.PARK Fund	310 INNOVATIVE Fund	311 WOODS ADDITION Fund	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:						
Assets:						
Cash and Cash Equivalents	86,737.64	123,701.63	98,942.84	18,169.46	70,340.96	397,892.53
106 Cash with Fiscal Agent						0.00
151 Investments						0.00
110 Taxes Receivable--Delinquent						0.00
115 Accounts Receivable, Net						0.00
117 Unbilled Accounts Receivable						0.00
121 Special Assessments Receivable--Current						0.00
122 Special Assessments Receivable--Delinquent						0.00
123 Special Assessments Receivable--Noncurrent						0.00
125 Interest Receivable--Special Assessments						0.00
126 Governmental Unit's Share of Assessment Improvement Costs						0.00
128 Notes Receivable						0.00
131 Due from _____ Fund						0.00
132 Due from County Government						0.00
129 Due from Component Unit						0.00
135 Interest Receivable						0.00
136 Accrued Interest on Investments Purchased						0.00
137 Dividend Receivable						0.00
141 Inventory of Supplies						0.00
142 Inventory of Stores Purchased for Resale						0.00
154 Deposits						0.00
155 Prepaid Expenses						0.00
157 Unamortized Discounts on Bonds Sold						0.00
133 Advance to _____ Fund						0.00
107.1 Restricted Cash and Cash Equivalents						0.00
107.2 Restricted Investments						0.00
Total Assets	86,737.64	123,701.63	98,942.84	18,169.46	70,340.96	397,892.53
Deferred Outflows of Resources:						
198 Other Deferred Outflows of Resources						0.00
Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	86,737.64	123,701.63	98,942.84	18,169.46	70,340.96	397,892.53

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2018**

	303 WESTWOOD DEVELOP	304 HIGHLAND WAY	306 MADC BUS.PARK	310 INNOVATIVE	311 WOODS ADDITION	Total Nonmajor Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:						
Liabilities:						
201	Claims Payable					0.00
202	Accounts Payable					0.00
203	Judgments Payable					0.00
204	Annuities Payable					0.00
205	Notes Payable					0.00
206	Contracts Payable					0.00
207	Contracts Payable--Retained Percentage					0.00
208	Due to General Fund		25,000.00			25,000.00
209	Due to _____ Government					0.00
210	Due to Resigned Employees					0.00
211	Matured Bonds Payable					0.00
212	Matured Interest Payable					0.00
213	Incurred but Not Reported Claims					0.00
215	Accrued Interest Payable					0.00
216	Accrued Wages Payable					0.00
217	Accrued Taxes Payable					0.00
218	Amount Held for Special Assessment Debt Service					0.00
219	Amounts Held for Others					0.00
220	Customer Deposits					0.00
221	Due to Fiscal Agent					0.00
223	Unearned Revenue					0.00
225	Registered Warrants					0.00
226	Bonds Payable Current:					0.00
226	General Obligation					0.00
226	Revenue					0.00
226	Special Assessment					0.00
227	Unamortized Premiums on Bonds Sold					0.00
228	Payable from Restricted Assets					0.00
229	Due to Component Unit					0.00
230	Compensated Absences Payable -- Current					0.00
236	Advance from _____ Fund					0.00
	Total Liabilities	0.00	25,000.00	0.00	0.00	25,000.00

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2018**

	303 WESTWOOD DEVELOP	304 HIGHLAND WAY	306 MADC BUS.PARK	310 INNOVATIVE	311 WOODS ADDITION	Total Nonmajor Governmental Funds
Deferred Inflows of Resources:						
244 Unavailable Revenue--Sales and Use Taxes						0.00
245 Unavailable Revenue--Property Taxes						0.00
246 Unavailable Revenue--Special Assessments						0.00
247 Other Deferred Inflows of Resources						0.00
						0.00
Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances:						
263 Nonspendable						0.00
264 Restricted	86,737.64	98,701.63	98,942.84	18,169.46	70,340.96	372,892.53
265 Committed						0.00
266 Assigned						0.00
267 Unassigned						0.00
						0.00
Total Fund Balances	86,737.64	98,701.63	98,942.84	18,169.46	70,340.96	372,892.53
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	86,737.64	123,701.63	98,942.84	18,169.46	70,340.96	397,892.53

The notes to the financial statements are an integral part of this statement.

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2018**

	312 STARLITE ESTATES Fund	313 ANTACH/MHA Fund	316 KUSTOM CYCLES Fund	350 INDOOR SWIM POOL Fund	539 KUSTOM CYCLES Fund	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:						
Assets:						
Cash and Cash Equivalents	75,602.92	8,561.53	3,062.07	258,023.51		345,250.03
106 Cash with Fiscal Agent						0.00
151 Investments						0.00
110 Taxes Receivable--Delinquent						0.00
115 Accounts Receivable, Net						0.00
117 Unbilled Accounts Receivable						0.00
121 Special Assessments Receivable--Current						0.00
122 Special Assessments Receivable--Delinquent						0.00
123 Special Assessments Receivable--Noncurrent						0.00
125 Interest Receivable--Special Assessments						0.00
126 Governmental Unit's Share of Assessment Improvement Costs						0.00
128 Notes Receivable						0.00
131 Due from _____ Fund						0.00
132 Due from State Government						0.00
129 Due from Component Unit						0.00
135 Interest Receivable						0.00
136 Accrued Interest on Investments Purchased						0.00
137 Dividend Receivable						0.00
141 Inventory of Supplies						0.00
142 Inventory of Stores Purchased for Resale						0.00
154 Deposits						0.00
155 Prepaid Expenses						0.00
157 Unamortized Discounts on Bonds Sold						0.00
133 Advance to _____ Fund						0.00
107.1 Restricted Cash and Cash Equivalents						0.00
107.2 Restricted Investments						0.00
Total Assets	75,602.92	8,561.53	3,062.07	258,023.51	0.00	345,250.03
Deferred Outflows of Resources:						
198 Other Deferred Outflows of Resources						0.00
Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	75,602.92	8,561.53	3,062.07	258,023.51	0.00	345,250.03

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2018**

	312 STARLITE ESTATES	313 ANTACH/MHA	316 KUSTOM CYCLES	350 INDOOR SWIM POOL	539 KUSTOM CYCLES	Total Nonmajor Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:						
Liabilities:						
201						0.00
202						0.00
203						0.00
204						0.00
205						0.00
206						0.00
207						0.00
208					96,956.81	96,956.81
209						0.00
210						0.00
211						0.00
212						0.00
213						0.00
215						0.00
216						0.00
217						0.00
218						0.00
219						0.00
220						0.00
221						0.00
223						0.00
225						0.00
226						0.00
226.01						0.00
226.02						0.00
226.03						0.00
227						0.00
228						0.00
229						0.00
230						0.00
236						0.00
Total Liabilities	0.00	0.00	0.00	0.00	96,956.81	96,956.81

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2018**

		312 STARLITE ESTATES	313 ANTACH/MHA	316 KUSTOM CYCLES	350 INDOOR SWIM POOL	539 KUSTOM CYCLES	Total Nonmajor Governmental Funds
Deferred Inflows of Resources:							
244	Unavailable Revenue--Sales and Use Taxes						0.00
245	Unavailable Revenue--Property Taxes						0.00
246	Unavailable Revenue--Special Assessments						0.00
247	Other Deferred Inflows of Resources						0.00
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances:							
263	Nonspendable						0.00
264	Restricted	75,602.92	8,561.53	3,062.07	258,023.51		345,250.03
265	Committed						0.00
266	Assigned					(96,956.81)	(96,956.81)
267	Unassigned						0.00
	Total Fund Balances	75,602.92	8,561.53	3,062.07	258,023.51	(96,956.81)	248,293.22
Total	TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>75,602.92</u>	<u>8,561.53</u>	<u>3,062.07</u>	<u>258,023.51</u>	<u>0.00</u>	<u>345,250.03</u>

The notes to the financial statements are an integral part of this statement.

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018

	General Fund	Park Fund	Indoor Swimming Pool Fund	Fund	Other Governmental Funds	Total Governmental Funds
Revenues:						
310 Taxes:						
311 General Property Taxes	5,013,207.38				1,132,266.26	6,145,473.64
312 Airflight Property Tax						0.00
313 General Sales and Use Taxes	11,528,922.24				1,050,742.57	12,579,664.81
314 Gross Receipts Business Taxes	200,377.81					200,377.81
315 Amusement Taxes	1,692.00					1,692.00
317 Excise Tax						0.00
318 Tax Deed Revenue						0.00
319 Penalties and Interest on Delinquent Taxes	8,849.99					8,849.99
320 Licenses and Permits	188,412.27					188,412.27
330 Intergovernmental Revenue:						
331 Federal Grants	25,343.27				678,725.24	704,068.51
332 Federal Shared Revenue						0.00
333 Federal Payments in Lieu of Taxes						0.00
334 State Grants	547,621.86	15,433.00			211,071.47	774,126.33
335 State Shared Revenue:						
335.01 Bank Franchise Tax	44,601.05					44,601.05
335.02 Prorate License Fees	14,530.90					14,530.90
335.03 Liquor Tax Reversion (25%)	95,941.87					95,941.87
335.04 Motor Vehicle Licenses	121,363.17					121,363.17
335.06 Fire Insurance Premiums Reversion	53,547.68					53,547.68
335.08 Local Government Highway and Bridge Fund	404,875.14					404,875.14
335.09 911 Remittances					265,802.48	265,802.48
335.2 Other						0.00
336 State Payments in Lieu of Taxes						0.00
338 County Shared Revenue:						
338.01 County Road Tax (25%)						0.00
338.02 County Road and Bridge Tax (25%)						0.00
338.03 County Wheel Tax	1.00					1.00
338.99 Other						0.00
339 Other Intergovernmental Revenues	2,622.87					2,622.87
340 Charges for Goods and Services:						
341 General Government	3,015.58					3,015.58
342 Public Safety	128,443.85				241,387.98	369,831.83
343 Highways and Streets	14,996.50					14,996.50

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018

	General Fund	Park Fund	Indoor Swimming Pool Fund	Fund	Other Governmental Funds	Total Governmental Funds
344 Sanitation						0.00
345 Health					450,836.81	450,836.81
346 Culture and Recreation		811,869.71				811,869.71
347 Ambulance	662,061.86					662,061.86
348 Cemetery	114,227.66					114,227.66
349 Other						0.00
350 Fines and Forfeits:						
351 Court Fines and Costs	2,634.34					2,634.34
352 Animal Control Fines	8,227.81					8,227.81
353 Parking Meter Fines	22,170.07					22,170.07
354 Library					14,236.82	14,236.82
359 Other						0.00
360 Miscellaneous Revenue:						
361 Investment Earnings	219,452.04					219,452.04
362 Rentals	13,800.00					13,800.00
363 Special Assessments	16,354.35				19,680.18	36,034.53
364 Maintenance Assessments						0.00
367 Contributions and Donations from Private Sources	31,337.16	41,783.64			268,328.05	341,448.85
368 Liquor Operating Agreement Income						0.00
369 Other	65,782.74		10,098.69		2,963.69	78,845.12
Total Revenue	19,554,414.46	869,086.35	10,098.69	0.00	4,336,041.55	24,769,641.05
Expenditures:						
410 General Government:						
411 Legislative	168,205.33					168,205.33
412 Executive	199,827.46					199,827.46
413 Elections						0.00
414 Financial Administration	1,154,417.64					1,154,417.64
419 Other	450,566.37					450,566.37
Total General Government	1,973,016.80	0.00	0.00	0.00	0.00	1,973,016.80
420 Public Safety:						
421 Police	3,137,851.62					3,137,851.62
422 Fire	1,203,460.82					1,203,460.82
423 Protective Inspection						0.00

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018

	General Fund	Park Fund	Indoor Swimming Pool Fund	Fund	Other Governmental Funds	Total Governmental Funds
429 Other Protection					918,835.38	918,835.38
Total Public Safety	4,341,312.44	0.00	0.00	0.00	918,835.38	5,260,147.82
430 Public Works:						
431 Highways and Streets	2,495,983.89					2,495,983.89
432 Sanitation						0.00
433 Water						0.00
434 Electricity						0.00
435 Airport						0.00
436 Parking Facilities						0.00
437 Cemeteries	266,860.49					266,860.49
438 Natural Gas						0.00
439 Transit						0.00
Total Public Works	2,762,844.38	0.00	0.00	0.00	0.00	2,762,844.38
440 Health and Welfare:						
441 Health	63,500.00				1,446,270.46	1,509,770.46
442 Home Health						0.00
443 Mental Health Centers						0.00
444 Humane Society	81,093.92					81,093.92
445 Drug Education						0.00
446 Ambulance	1,214,200.45					1,214,200.45
447 Hospitals, Nursing Homes and Rest Homes						0.00
449 Other						0.00
Total Health and Welfare	1,358,794.37	0.00	0.00	0.00	1,446,270.46	2,805,064.83
450 Culture and Recreation:						
451 Recreation	111,534.13	1,875,533.82				1,987,067.95
452 Parks		932,093.90				932,093.90
455 Libraries	578,141.94				10,044.42	588,186.36
456 Auditorium						0.00
457 Historical Preservation						0.00
458 Museums						0.00
Total Culture and Recreation	689,676.07	2,807,627.72	0.00	0.00	10,044.42	3,507,348.21

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018

	General Fund	Park Fund	Indoor Swimming Pool Fund	Fund	Other Governmental Funds	Total Governmental Funds
460 Conservation and Development:						
463 Urban Redevelopment and Housing						0.00
465 Economic Development and Assistance						0.00
466 Economic Opportunity	208,000.00				292,977.60	500,977.60
Total Conservation and Development	208,000.00	0.00	0.00	0.00	292,977.60	500,977.60
470 Debt Service	1,976,069.15				1,499,807.76	3,475,876.91
480 Intergovernmental Expenditures						0.00
485 Capital Outlay	3,272,796.72	366,083.92	3,574,991.51		87,532.74	7,301,404.89
490 Miscellaneous:						
491 Judgements and Losses						0.00
492 Other Expenditures						0.00
493 Liquor Operating Agreements						0.00
Total Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	16,582,509.93	3,173,711.64	3,574,991.51	0.00	4,255,468.36	27,586,681.44
Excess of Revenues Over (Under) Expenditures	2,971,904.53	(2,304,625.29)	(3,564,892.82)	0.00	80,573.19	(2,817,040.39)
Other Financing Sources (Uses):						
391.01 Transfers In		2,003,329.00			421,762.00	2,425,091.00
391.03 Sale of Municipal Property	10,705.56	311.50			5,477.50	16,494.56
391.04 Compensation for Loss or Damage to Capital Assets						0.00
391.2 Long-Term Debt Issued						0.00
511 Transfers Out	(2,663,248.00)				(340,000.00)	(3,003,248.00)
512 Discount on Bonds Issued						0.00
513 Payments to Refunded Debt Escrow Agent						0.00
Total Other Financing Sources (Uses)	(2,652,542.44)	2,003,640.50	0.00	0.00	87,239.50	(561,662.44)
361.06/(514) Special Items-Refunding Bond Payment						0.00
391.05/(515) Extraordinary Items						0.00
Net Change in Fund Balances	319,362.09	(300,984.79)	(3,564,892.82)	0.00	167,812.69	(3,378,702.83)

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018

	<u>General Fund</u>	<u>Park Fund</u>	<u>Indoor Swimming Pool Fund</u>	<u>Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Changes in Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance - Beginning	10,512,568.56	372,314.34	3,660,806.63	0.00	2,431,797.70	16,977,487.23
Adjustments:						0.00
						0.00
Adjusted Fund Balance - Beginning	10,512,568.56	372,314.34	3,660,806.63	0.00	2,431,797.70	16,977,487.23
FUND BALANCE- ENDING	10,831,930.65	71,329.55	95,913.81	0.00	2,599,610.39	13,598,784.40

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018

	211 Ent Tax Fund	213 BID #3 Fund	214 E-911 Fund	216 Spec Assess Fund	218 RSVP Fund	219 Nutrition Fund	226 Library Fund	Total Nonmajor Governmental Funds
Revenues:								
310 Taxes:								
311 General Property Taxes								0.00
312 Airflight Property Tax								0.00
313 General Sales and Use Taxes	789,559.57							789,559.57
314 Gross Receipts Business Taxes								0.00
315 Amusement Taxes								0.00
317 Excise Tax								0.00
318 Tax Deed Revenue								0.00
319 Penalties and Interest on Delinquent Taxes								0.00
320 Licenses and Permits								0.00
330 Intergovernmental Revenue:								
331 Federal Grants					510,573.19	168,152.05		678,725.24
332 Federal Shared Revenue								0.00
333 Federal Payments in Lieu of Taxes								0.00
334 State Grants					181,628.82	29,442.65		211,071.47
335 State Shared Revenue:								
335.01 Bank Franchise Tax								0.00
335.02 Prorate License Fees								0.00
335.03 Liquor Tax Reversion (25%)								0.00
335.04 Motor Vehicle Licenses								0.00
335.06 Fire Insurance Premiums Reversion								0.00
335.08 Local Government Highway and Bridge Fund								0.00
335.09 911 Remittances			265,802.48					265,802.48
335.2 Other								0.00
336 State Payments in Lieu of Taxes								0.00
338 County Shared Revenue:								
338.01 County Road Tax (25%)								0.00
338.02 County Road and Bridge Tax (25%)								0.00
338.03 County Wheel Tax								0.00
338.99 Other								0.00
339 Other Intergovernmental Revenue								0.00
340 Charges for Goods and Services:								
341 General Government								0.00
342 Public Safety			241,387.98					241,387.98
343 Highways and Streets								0.00
344 Sanitation								0.00
345 Health					329,999.05	120,837.76		450,836.81
346 Culture and Recreation								0.00
347 Ambulance								0.00
348 Cemetery								0.00
349 Other								0.00
350 Fines and Forfeits:								
351 Court Fines and Costs								0.00
352 Animal Control Fines								0.00

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018

	211 Ent Tax Fund	213 BID #3 Fund	214 E-911 Fund	216 Spec Assess Fund	218 RSVP Fund	219 Nutrition Fund	226 Library Fund	Total Nonmajor Governmental Funds
353 Parking Meter Fines								0.00
354 Library							14,236.82	14,236.82
359 Other								0.00
360 Miscellaneous Revenue:								
361 Investment Earnings								0.00
362 Rentals								0.00
363 Special Assessments		11,963.06		7,717.12				19,680.18
364 Maintenance Assessments								0.00
367 Contributions and Donations from Private Sources					15,545.29	14,282.76		29,828.05
368 Liquor Operating Agreement Income								0.00
369 Other					501.00	2,462.69		2,963.69
Total Revenue	789,559.57	11,963.06	507,190.46	7,717.12	1,038,247.35	335,177.91	14,236.82	2,704,092.29
Expenditures:								
410 General Government:								
411 Legislative								0.00
412 Executive								0.00
413 Elections								0.00
414 Financial Administration								0.00
419 Other								0.00
Total General Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420 Public Safety:								
421 Police								0.00
422 Fire								0.00
423 Protective Inspection								0.00
429 Other Protection			918,835.38					918,835.38
Total Public Safety	0.00	0.00	918,835.38	0.00	0.00	0.00	0.00	918,835.38
430 Public Works:								
431 Highways and Streets								0.00
432 Sanitation								0.00
433 Water								0.00
434 Electricity								0.00
435 Airport								0.00
436 Parking Facilities								0.00
437 Cemeteries								0.00
438 Natural Gas								0.00
439 Transit								0.00
Total Public Works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440 Health and Welfare:								
441 Health					1,135,143.86	311,126.60		1,446,270.46
442 Home Health								0.00
443 Mental Health Centers								0.00

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018

	211 Ent Tax Fund	213 BID #3 Fund	214 E-911 Fund	216 Spec Assess Fund	218 RSVP Fund	219 Nutrition Fund	226 Library Fund	Total Nonmajor Governmental Funds
444 Humane Society								0.00
445 Drug Education								0.00
446 Ambulance								0.00
447 Hospitals, Nursing Homes and Rest Homes								0.00
449 Other								0.00
Total Health and Welfare	0.00	0.00	0.00	0.00	1,135,143.86	311,126.60	0.00	1,446,270.46
450 Culture and Recreation:								
451 Recreation								0.00
452 Parks								0.00
455 Libraries							10,044.42	10,044.42
456 Auditorium								0.00
457 Historical Preservation								0.00
458 Museums								0.00
Total Culture and Recreation	0.00	0.00	0.00	0.00	0.00	0.00	10,044.42	10,044.42
460 Conservation and Development:								
463 Urban Redevelopment and Housing								0.00
465 Economic Development and Assistance								0.00
466 Economic Opportunity	292,977.60							292,977.60
Total Conservation and Development	292,977.60	0.00	0.00	0.00	0.00	0.00	0.00	292,977.60
470 Debt Service								0.00
480 Intergovernmental Expenditures								0.00
485 Capital Outlay			28,245.00		43,687.74			71,932.74
490 Miscellaneous:								
491 Judgements and Losses								0.00
492 Other Expenditures								0.00
493 Liquor Operating Agreements								0.00
Total Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	292,977.60	0.00	947,080.38	0.00	1,178,831.60	311,126.60	10,044.42	2,740,060.60
Excess of Revenue Over (Under) Expenditures	496,581.97	11,963.06	(439,889.92)	7,717.12	(140,584.25)	24,051.31	4,192.40	(35,968.31)
Other Financing Sources (Uses):								
391.01 Transfers In			421,762.00					421,762.00
391.03 Sale of Municipal Property					5,477.50			5,477.50
391.04 Compensation for Loss or Damage to Capital Assets								0.00
391.2 Long-Term Debt Issued								0.00
511 Transfers Out	(340,000.00)							(340,000.00)
512 Discount on Bonds Issued								0.00
513 Payments to Refunded Debt Escrow Agent								0.00

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018

	211 Ent Tax Fund	213 BID #3 Fund	214 E-911 Fund	216 Spec Assess Fund	218 RSVP Fund	219 Nutrition Fund	226 Library Fund	Total Nonmajor Governmental Funds
Total Other Financing Sources (Uses)	(340,000.00)	0.00	421,762.00	0.00	5,477.50	0.00	0.00	87,239.50
361.06/(514) Special Items								0.00
391.05/(515) Extraordinary Items								0.00
Net Change in Fund Balances	156,581.97	11,963.06	(18,127.92)	7,717.12	(135,106.75)	24,051.31	4,192.40	51,271.19
Changes in Nonspendable								0.00
Fund Balance - Beginning	312,567.73	0.00	263,360.87	161,792.35	765,528.18	346,331.60	77,572.72	1,927,153.45
Adjustments:								0.00
								0.00
Adjusted Fund Balance - Beginning	312,567.73	0.00	263,360.87	161,792.35	765,528.18	346,331.60	77,572.72	1,927,153.45
FUND BALANCE- ENDING	469,149.70	11,963.06	245,232.95	169,509.47	630,421.43	370,382.91	81,765.12	1,978,424.64

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018

	302 TID #5 IVERSON Fund	303 TID #7 WESTWOOD Fund	304 TID #8 HIGHLAND Fund	305 TID#9 VANTAGE PT Fund	306 TID#10 MADC Fund	307 TID#13 MTI Fund	308 TID #14 WIS-PAC Fund	309 TID #15 PRO BUILD Fund	310 TID #16 INNOVATIVE Fund	Total Nonmajor Governmental Funds
Revenues:										
310 Taxes:										
311 General Property Taxes		203,972.52	101,959.26	57,458.72	217,213.24	87,977.20	50,495.86	68,496.24		787,573.04
312 Airflight Property Tax										0.00
313 General Sales and Use Taxes			102,452.00							102,452.00
314 Gross Receipts Business Taxes										0.00
315 Amusement Taxes										0.00
317 Excise Tax										0.00
318 Tax Deed Revenue										0.00
319 Penalties and Interest on Delinquent Taxes										0.00
320 Licenses and Permits										0.00
330 Intergovernmental Revenue:										
331 Federal Grants										
332 Federal Shared Revenue										0.00
333 Federal Payments in Lieu of Taxes										0.00
334 State Grants										0.00
335 State Shared Revenue:										
335.01 Bank Franchise Tax										0.00
335.02 Prorate License Fees										0.00
335.03 Liquor Tax Reversion (25%)										0.00
335.04 Motor Vehicle Licenses										0.00
335.06 Fire Insurance Premiums Reversion										0.00
335.08 Local Government Highway and Bridge Fund										0.00
335.09 911 Remittances										0.00
335.2 Other										0.00
336 State Payments in Lieu of Taxes										0.00
338 County Shared Revenue:										
338.01 County Road Tax (25%)										0.00
338.02 County Road and Bridge Tax (25%)										0.00
338.03 County Wheel Tax										0.00
338.99 Other										0.00
339 Other Intergovernmental Revenue										0.00
340 Charges for Goods and Services:										
341 General Government										0.00
342 Public Safety										0.00
343 Highways and Streets										0.00
344 Sanitation										0.00
345 Health										0.00
346 Culture and Recreation										0.00
347 Ambulance										0.00
348 Cemetery										0.00

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018

	302 TID #5 IVERSON Fund	303 TID #7 WESTWOOD Fund	304 TID #8 HIGHLAND Fund	305 TID#9 VANTAGE PT Fund	306 TID#10 MADC Fund	307 TID#13 MTI Fund	308 TID #14 WIS-PAC Fund	309 TID #15 PRO BUILD Fund	310 TID #16 INNOVATIVE Fund	Total Nonmajor Governmental Funds
349 Other										0.00
350 Fines and Forfeits:										
351 Court Fines and Costs										0.00
352 Animal Control Fines										0.00
353 Parking Meter Fines										0.00
354 Library										0.00
359 Other										0.00
360 Miscellaneous Revenue:										
361 Investment Earnings										0.00
362 Rentals										0.00
363 Special Assessments										0.00
364 Street Assessments										0.00
367 Contributions and Donations from Private Sources										0.00
368 Liquor Operating Agreement Income										0.00
369 Other										0.00
Total Revenue	0.00	203,972.52	204,411.26	57,458.72	217,213.24	87,977.20	50,495.86	68,496.24	0.00	890,025.04
Expenditures:										
410 General Government:										
411 Legislative										0.00
412 Executive										0.00
413 Elections										0.00
414 Financial Administration										0.00
419 Other										0.00
Total General Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420 Public Safety:										
421 Police										0.00
422 Fire										0.00
423 Protective Inspection										0.00
429 Other Protection										0.00
Total Public Safety	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430 Public Works:										
431 Highways and Streets										0.00
432 Sanitation										0.00
433 Water										0.00
434 Electricity										0.00
435 Airport										0.00

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018

	302 TID #5 IVERSON Fund	303 TID #7 WESTWOOD Fund	304 TID #8 HIGHLAND Fund	305 TID#9 VANTAGE PT Fund	306 TID#10 MADC Fund	307 TID#13 MTI Fund	308 TID #14 WIS-PAC Fund	309 TID #15 PRO BUILD Fund	310 TID #16 INNOVATIVE Fund	Total Nonmajor Governmental Funds
436 Parking Facilities										0.00
437 Cemeteries										0.00
438 Natural Gas										0.00
439 Transit										0.00
Total Public Works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440 Health and Welfare:										
441 Health										0.00
442 Home Health										0.00
443 Mental Health Centers										0.00
444 Humane Society										0.00
445 Drug Education										0.00
446 Ambulance										0.00
447 Hospitals, Nursing Homes and Rest Homes										0.00
449 Other										0.00
Total Health and Welfare	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450 Culture and Recreation:										
451 Recreation										0.00
452 Parks										0.00
455 Libraries										0.00
456 Auditorium										0.00
457 Historical Preservation										0.00
458 Museums										0.00
Total Culture and Recreation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460 Conservation and Development:										
463 Urban Redevelopment and Housing										0.00
465 Economic Development and Assistance										0.00
466 Economic Opportunity										0.00
Total Conservation and Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470 Debt Service	8,071.29	192,616.27	256,996.49	57,458.72	177,472.98	87,977.20	50,495.86	70,486.84		901,575.65
480 Intergovernmental Expenditures										0.00
485 Capital Outlay										0.00
490 Miscellaneous:										
491 Judgements and Losses										0.00

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018

	302	303	304	305	306	307	308	309	310	Total
	TID #5	TID #7	TID #8	TID#9	TID#10	TID#13	TID #14	TID #15	TID #16	Nonmajor
	IVERSON	WESTWOOD	HIGHLAND	VANTAGE PT	MADC	MTI	WIS-PAC	PRO BUILD	INNOVATIVE	Governmental
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Funds
492 Other Expenditures										0.00
493 Liquor Operating Agreements										0.00
Total Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	8,071.29	192,616.27	256,996.49	57,458.72	177,472.98	87,977.20	50,495.86	70,486.84	0.00	901,575.65
Excess of Revenue Over (Under) Expenditures	(8,071.29)	11,356.25	(52,585.23)	0.00	39,740.26	0.00	0.00	(1,990.60)	0.00	(11,550.61)
Other Financing Sources (Uses):										
391.01 Transfers In										0.00
391.03 Sale of Municipal Property										0.00
391.04 Compensation for Loss or Damage to Capital Assets										0.00
391.2 Long-Term Debt Issued										0.00
511 Transfers Out										0.00
512 Discount on Bonds Issued										0.00
513 Payments to Refunded Debt Escrow Agent										0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
361.06/(514) Special Items										0.00
391.05/(515) Extraordinary Items										0.00
Net Change in Fund Balances	(8,071.29)	11,356.25	(52,585.23)	0.00	39,740.26	0.00	0.00	(1,990.60)	0.00	(11,550.61)
Changes in Nonspendable										0.00
Fund Balance - Beginning	8,071.29	75,381.39	151,286.86	0.00	59,202.58	0.00	0.00	1,990.60	18,169.46	314,102.18
Adjustments:										0.00
Adjusted Fund Balance - Beginning	8,071.29	75,381.39	151,286.86	0.00	59,202.58	0.00	0.00	1,990.60	18,169.46	314,102.18
FUND BALANCE- ENDING	0.00	86,737.64	98,701.63	0.00	98,942.84	0.00	0.00	0.00	18,169.46	302,551.57

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018

	311 TID #17 WOODS Fund	312 TID #18 STARLITE Fund	313 TID#19 ANTACH/MHA Fund	314 TID#20 MORRIS Fund	315 TID#21 HOHN ENT Fund	316 TID#22 KUSTOM CYC Fund	350 INDOOR SWIM POOL Fund	539 TID #22 KUSTOM CYCLES Fund	Total Nonmajor Governmental Funds
Revenues:									
310 Taxes:									
311 General Property Taxes	142,933.09	160,215.42	17,123.06	12,427.28	8,932.30	3,062.07			344,693.22
312 Airflight Property Tax									0.00
313 General Sales and Use Taxes							158,731.00		158,731.00
314 Gross Receipts Business Taxes									0.00
315 Amusement Taxes									0.00
317 Excise Tax									0.00
318 Tax Deed Revenue									0.00
319 Penalties and Interest on Delinquent Taxes									0.00
320 Licenses and Permits									0.00
330 Intergovernmental Revenue:									
331 Federal Grants									
332 Federal Shared Revenue									0.00
333 Federal Payments in Lieu of Taxes									
334 State Grants									0.00
335 State Shared Revenue:									
335.01 Bank Franchise Tax									0.00
335.02 Prorate License Fees									0.00
335.03 Liquor Tax Reversion (25%)									0.00
335.04 Motor Vehicle Licenses									0.00
335.06 Fire Insurance Premiums Reversion									0.00
335.08 Local Governemnt Highway and Bridge Fund									0.00
335.09 911 Remittances									0.00
335.2 Other									0.00
336 State Payments in Lieu of Taxes									0.00
338 County Shared Revenue:									
338.01 County Road Tax (25%)									0.00
338.02 County Road and Bridge Tax (25%)									0.00
338.03 County Wheel Tax									0.00
338.99 Other									0.00
339 Other Intergovernmental Revenue									0.00
340 Charges for Goods and Services:									
341 General Government									0.00
342 Public Safety									0.00
343 Highways and Streets									0.00
344 Sanitation									0.00
345 Health									0.00
346 Culture and Recreation									0.00
347 Ambulance									0.00
348 Cemetery									0.00

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018

	311 TID #17 WOODS Fund	312 TID #18 STARLITE Fund	313 TID#19 ANTACH/MHA Fund	314 TID#20 MORRIS Fund	315 TID#21 HOHN ENT Fund	316 TID#22 KUSTOM CYC Fund	350 INDOOR SWIM POOL Fund	539 TID #22 KUSTOM CYCLES Fund	Total Nonmajor Governmental Funds
349 Other									0.00
350 Fines and Forfeits:									
351 Court Fines and Costs									0.00
352 Animal Control Fines									0.00
353 Parking Meter Fines									0.00
354 Library									0.00
359 Other									0.00
360 Miscellaneous Revenue:									
361 Investment Earnings									0.00
362 Rentals									0.00
363 Special Assessments									0.00
364 Street Assessments									0.00
367 Contributions and Donations from Private Sources							238,500.00		238,500.00
368 Liquor Operating Agreement Income									0.00
369 Other									0.00
Total Revenue	142,933.09	160,215.42	17,123.06	12,427.28	8,932.30	3,062.07	397,231.00	0.00	741,924.22
Expenditures:									
410 General Government:									
411 Legislative									0.00
412 Executive									0.00
413 Elections									0.00
414 Financial Administration									0.00
419 Other									0.00
Total General Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420 Public Safety:									
421 Police									0.00
422 Fire									0.00
423 Protective Inspection									0.00
429 Other Protection									0.00
Total Public Safety	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430 Public Works:									
431 Highways and Streets									0.00
432 Sanitation									0.00
433 Water									0.00
434 Electricity									0.00
435 Airport									0.00

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018

	311 TID #17 WOODS Fund	312 TID #18 STARLITE Fund	313 TID#19 ANTACH/MHA Fund	314 TID#20 MORRIS Fund	315 TID#21 HOHN ENT Fund	316 TID#22 KUSTOM CYC Fund	350 INDOOR SWIM POOL Fund	539 TID #22 KUSTOM CYCLES Fund	Total Nonmajor Governmental Funds
436 Parking Facilities									0.00
437 Cemeteries									0.00
438 Natural Gas									0.00
439 Transit									0.00
Total Public Works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440 Health and Welfare:									
441 Health									0.00
442 Home Health									0.00
443 Mental Health Centers									0.00
444 Humane Society									0.00
445 Drug Education									0.00
446 Ambulance									0.00
447 Hospitals, Nursing Homes and Rest Homes									0.00
449 Other									0.00
Total Health and Welfare	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450 Culture and Recreation:									
451 Recreation									0.00
452 Parks									0.00
455 Libraries									0.00
456 Auditorium									0.00
457 Historical Preservation									0.00
458 Museums									0.00
Total Culture and Recreation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460 Conservation and Development:									
463 Urban Redevelopment and Housing									0.00
465 Economic Development and Assistance									0.00
466 Economic Opportunity									0.00
Total Conservation and Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470 Debt Service	178,520.17	115,775.51	20,630.91	12,427.28	8,932.30		261,945.94		598,232.11
480 Intergovernmental Expenditures									0.00
485 Capital Outlay								15,600.00	15,600.00
490 Miscellaneous:									
491 Judgements and Losses									0.00

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2018

	311 TID #17 WOODS Fund	312 TID #18 STARLITE Fund	313 TID#19 ANTACH/MHA Fund	314 TID#20 MORRIS Fund	315 TID#21 HOHN ENT Fund	316 TID#22 KUSTOM CYC Fund	350 INDOOR SWIM POOL Fund	539 TID #22 KUSTOM CYCLES Fund	Total Nonmajor Governmental Funds
492 Other Expenditures									0.00
493 Liquor Operating Agreements									0.00
Total Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	178,520.17	115,775.51	20,630.91	12,427.28	8,932.30	0.00	261,945.94	15,600.00	613,832.11
Excess of Revenue Over (Under) Expenditures	(35,587.08)	44,439.91	(3,507.85)	0.00	0.00	3,062.07	135,285.06	(15,600.00)	128,092.11
Other Financing Sources (Uses):									
391.01 Transfers In									0.00
391.03 Sale of Municipal Property									0.00
391.04 Compensation for Loss or Damage to Capital Assets									0.00
391.2 Long-Term Debt Issued									0.00
511 Transfers Out									0.00
512 Discount on Bonds Issued									0.00
513 Payments to Refunded Debt Escrow Agent									0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
361.06/(514) Special Items									0.00
391.05/(515) Extraordinary Items									0.00
Net Change in Fund Balances	(35,587.08)	44,439.91	(3,507.85)	0.00	0.00	3,062.07	135,285.06	(15,600.00)	128,092.11
Changes in Nonspendable									0.00
Fund Balance - Beginning	105,928.04	31,163.01	12,069.38	0.00	0.00	0.00	122,738.45	(81,356.81)	190,542.07
Adjustments:									0.00
Adjusted Fund Balance - Beginning	105,928.04	31,163.01	12,069.38	0.00	0.00	0.00	122,738.45	(81,356.81)	190,542.07
FUND BALANCE- ENDING	70,340.96	75,602.92	8,561.53	0.00	0.00	3,062.07	258,023.51	(96,956.81)	318,634.18

**MUNICIPALITY OF MITCHELL
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2018**

	Enterprise Funds						Totals	Internal Service Funds	
	Water Fund	Sewer Fund	Airport Fund	Sanitation Fund	Corn Palace Fund	Golf Course Fund			Campground Fund
ASSETS:									
Current Assets:									
Cash and Cash Equivalents	1,642,637.26	1,262,453.81	190,667.49	3,339,951.88	71,206.26	18,705.36	21,396.43	6,547,018.49	1,495,389.64
106 Cash with Fiscal Agent								0.00	
151 Investments								0.00	
115 Accounts Receivable, Net	168,205.98	154,004.58	160.02	229,463.61	291.27		(40.08)	552,085.38	
117 Unbilled Accounts Receivable	206,647.84	146,929.59		94,219.63				447,797.06	
121 Special Assessments Receivable--Current								0.00	
122 Special Assessments Receivable--Delinquent								0.00	
123 Special Assessments Receivable--Noncurrent								0.00	
125 Interest Receivable--Special Assessments								0.00	
126 Governmental Unit's Share of Assessment Improvement Costs								0.00	
128 Notes Receivable								0.00	
131 Due from _____ Fund								0.00	
132 Due from Other Government								0.00	
129 Due from Component Unit								0.00	
135 Interest Receivable								0.00	
136 Accrued Interest on Investments Purchased								0.00	
137 Dividend Receivable								0.00	
141 Inventory of Supplies	305,731.49	33,778.70	4,924.00	9,247.44	13,263.36	17,654.65		384,599.64	
142 Inventory of Stores Purchased for Resale					15,311.64			15,311.64	
155 Prepaid Expenses								0.00	
Total Current Assets	2,323,222.57	1,597,166.68	195,751.51	3,672,882.56	100,072.53	36,360.01	21,356.35	7,946,812.21	1,495,389.64
Noncurrent Assets:									
107.1 Restricted Cash and Cash Equivalents		80,000.00		27,940.00				107,940.00	
107.2 Restricted Investments				1,069,994.58				1,069,994.58	
154 Deposits								0.00	
157 Unamortized Discounts on Bonds Sold								0.00	
133 Advance to _____ Fund								0.00	
189 Net Pension Asset	536.70	455.77	43.27	648.59	379.41	259.32		2,323.06	
Capital Assets:									
160 Land	154,027.19	148,091.98	39,742.65	550,372.84	50,650.00	169,842.84		1,112,727.50	
162 Buildings	13,231,647.70	291,262.93	571,486.54	2,179,001.61	8,445,555.64	314,500.00		25,033,454.42	
164 Improvements Other Than Buildings	26,479,743.64	13,454,127.51	17,237,290.30	2,680,945.10	894,969.68	1,171,580.68		61,918,656.91	
166 Machinery and Equipment	3,613,678.98	6,556,985.79	729,039.45	2,794,687.94	644,896.41	631,298.27		14,970,586.84	
168 Construction/Development in Progress		914,740.58						914,740.58	
Less: Accumulated Depreciation (Credit)	(15,955,616.53)	(8,032,224.33)	(12,489,219.67)	(3,629,380.38)	(2,132,765.26)	(1,614,577.03)		(43,853,783.20)	()
190 Intangible Assets		2,500.00						2,500.00	
191 Accumulated Amortization (Credit)	()	()	()	()	()	()	()	0.00	()
Total Noncurrent Assets	27,524,017.68	13,415,940.23	6,088,382.54	5,674,210.28	7,903,685.88	672,904.08	0.00	61,279,140.69	0.00
TOTAL ASSETS	29,847,240.25	15,013,106.91	6,284,134.05	9,347,092.84	8,003,758.41	709,264.09	21,356.35	69,225,952.90	1,495,389.64

**MUNICIPALITY OF MITCHELL
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2018**

	Enterprise Funds						Totals	Internal Service Funds
	Water Fund	Sewer Fund	Airport Fund	Sanitation Fund	Corn Palace Fund	Golf Course Fund		
DEFERRED OUTFLOWS OF RESOURCES:								
196 Pension Related Deferred Outflows	152,366.23	144,338.32	27,517.88	220,502.93	172,370.38	59,517.25	776,612.99	
197 Deferred Charge on Refunding							0.00	
198 Other Deferred Outflows of Resources							0.00	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	152,366.23	144,338.32	27,517.88	220,502.93	172,370.38	59,517.25	776,612.99	0.00
LIABILITIES:								
Current Liabilities:								
201 Claims Payable	159,640.20	62,005.22	5,553.29	113,245.87	36,079.51	8,062.94	386,505.11	142,713.74
202 Accounts Payable							0.00	
203 Judgments Payable							0.00	
204 Annuities Payable							0.00	
205 Notes Payable							0.00	
206 Contracts Payable		62,597.61					62,597.61	
207 Contracts Payable--Retained Percentage							0.00	
208 Due to General Fund		75,000.00				75,000.00	150,000.00	
209 Due to _____ Government							0.00	
210 Due to Resigned Employees							0.00	
211 Matured Bonds Payable							0.00	
212 Matured Interest Payable							0.00	
213 Incurred but Not Reported Claims							0.00	167,000.00
215 Accrued Interest Payable							0.00	
216 Accrued Wages Payable							0.00	
217 Accrued Taxes Payable							0.00	
218 Amount Held for Special Assessment Debt Service							0.00	
219 Amounts Held for Others							0.00	
220 Customer Deposits							0.00	
221 Due to Fiscal Agent							0.00	
223 Unearned Revenue							0.00	
225 Registered Warrants							0.00	
226 Bonds Payable Current:								
226.01 General Obligation							0.00	
226.02 Revenue	252,094.56	96,476.31		118,616.30			467,187.17	
226.03 Special Assessment							0.00	
227 Unamortized Premiums on Bonds Sold							0.00	
228 Payable from Restricted Assets							0.00	
229 Due to Component Unit							0.00	
230 Compensated Absences Payable -- Current	5,890.12	8,025.65	1,248.63	6,299.50	4,337.49	3,807.30	29,608.69	
Total Current Liabilities	417,624.88	304,104.79	6,801.92	238,161.67	40,417.00	86,870.24	1,095,898.58	309,713.74

**MUNICIPALITY OF MITCHELL
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2018**

	Enterprise Funds						Totals	Internal Service Funds
	Water Fund	Sewer Fund	Airport Fund	Sanitation Fund	Corn Palace Fund	Golf Course Fund		
Noncurrent Liabilities:								
231 Bonds Payable:								
231.01 General Obligation							0.00	
231.02 Revenue	2,081,302.83	1,368,039.81		814,261.53			4,263,604.17	
231.03 Special Assessment							0.00	
232 Special Assessment Debt with Governmental Commitment							0.00	
233 Accrued Leave Payable	17,670.34	24,076.94	3,745.94	18,898.50	13,012.46	11,421.88	88,826.06	
234 Deferred Compensation Payable--Employee							0.00	
235 Accrued Landfill Closure and Postclosure Care Costs				996,239.13			996,239.13	
236 Advance from _____ Fund							0.00	
238 Net OPEB Obligation	14,896.00	11,445.00	1,802.00	18,693.00	15,624.00	3,284.00	65,744.00	
237 Other Long-Term Liabilities							0.00	
239 Net Pension Liability	1,301.72	1,458.62	419.22	1,792.37		130.10	5,102.03	
Total Noncurrent Liabilities	2,115,170.89	1,405,020.37	5,967.16	1,849,884.53	28,636.46	14,835.98	5,419,515.39	0.00
TOTAL LIABILITIES	2,532,795.77	1,709,125.16	12,769.08	2,088,046.20	69,053.46	101,706.22	6,515,413.97	309,713.74
DEFERRED INFLOWS OF RESOURCES:								
247 Other Deferred Inflows of Resources							0.00	
248 Pension Related Deferred Inflows	32,708.64	30,849.08	6,362.29	47,940.29	34,753.59	12,946.65	165,560.54	
TOTAL DEFERRED INFLOWS OF RESOURCES	32,708.64	30,849.08	6,362.29	47,940.29	34,753.59	12,946.65	165,560.54	0.00
NET POSITION:								
253.1 Net Investment in Capital Assets	25,190,083.59	11,870,968.34	6,088,339.27	3,642,749.28	7,903,306.47	672,644.76	55,368,091.71	
253.2 Restricted for:								
253.21 Revenue Bond Debt Service	68,665.00			27,940.00			96,605.00	
253.22 Revenue Bond Retirement							0.00	
253.23 Revenue Bond Contingency							0.00	
253.24 Special Assessment Bond Guarantee							0.00	
253.25 Special Assessment Bond Sinking							0.00	
253.26 Equipment Repair and/or Replacement		80,000.00					80,000.00	
253.27 Landfill Closure and Post Closure Costs				1,069,994.58			1,069,994.58	
253.28 Permanently Restricted Purposes							0.00	
253.29 Other Purposes		660,383.59					660,383.59	
253.9 Unrestricted	2,175,353.48	806,119.06	204,181.29	2,690,925.42	169,015.27	(18,516.29)	6,046,516.50	1,185,675.90
TOTAL NET POSITION	27,434,102.07	13,417,470.99	6,292,520.56	7,431,609.28	8,072,321.74	654,128.47	63,321,591.38	1,185,675.90

The notes to the financial statements are an integral part of this statement.

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Year Ended December 31, 2018

	Enterprise Funds							Totals	Internal Service Funds
	Water Fund	Sewer Fund	Airport Fund	Sanitation Fund	Corn Palace Fund	Golf Course Fund	Campground Fund		
Operating Revenue:									
371 Surcharge as Security for Debt	123,439.44							123,439.44	
372-389 Charges for Goods and Services	3,524,656.15	2,116,381.51	152,017.27	2,241,932.45	1,008,757.84	393,182.39	65,861.69	9,502,789.30	
380.05 Lottery Sales								0.00	
367 Contributions and Donations					9,630.41			9,630.41	
369 Miscellaneous								0.00	3,383,671.39
Total Operating Revenue	3,648,095.59	2,116,381.51	152,017.27	2,241,932.45	1,018,388.25	393,182.39	65,861.69	9,635,859.15	3,383,671.39
Operating Expenses:									
410 Personal Services	519,043.73	458,310.83	110,801.45	784,732.81	789,025.84	213,334.87	20,603.52	2,895,853.05	
420 Other Current Expense	587,973.33	529,195.26	88,036.86	946,067.32	948,948.79	192,377.76	33,843.92	3,326,443.24	2,843,828.60
426.2 Materials (Cost of Goods Sold)	749,743.38				161,961.33			911,704.71	
453 Amortization								0.00	
457 Depreciation	653,451.79	400,925.96	483,420.52	291,147.12	205,161.09	72,916.75		2,107,023.23	
Total Operating Expenses	2,510,212.23	1,388,432.05	682,258.83	2,021,947.25	2,105,097.05	478,629.38	54,447.44	9,241,024.23	2,843,828.60
Operating Income (Loss)	1,137,883.36	727,949.46	(530,241.56)	219,985.20	(1,086,708.80)	(85,446.99)	11,414.25	394,834.92	539,842.79
Nonoperating Revenue (Expense):									
330 Operating Grants								0.00	
361 Investment Earnings	22,641.94	20,171.00		84,732.23				127,545.17	
362 Rental Revenue								0.00	
442 Interest Expense (Enter as Negative)	(84,196.56)	(38,498.12)		(33,387.52)				(156,082.20)	
(492)366 Gain (Loss) on Disposition of Assets	3,425.10	700.00	3,200.00	17,958.00	285.00	1,527.50	5,045.57	32,141.17	
(429)369.01 Other								0.00	
Total Nonoperating Revenue (Expense)	(58,129.52)	(17,627.12)	3,200.00	69,302.71	285.00	1,527.50	5,045.57	3,604.14	0.00

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Year Ended December 31, 2018

	Enterprise Funds							Totals	Internal Service Funds
	Water Fund	Sewer Fund	Airport Fund	Sanitation Fund	Corn Palace Fund	Golf Course Fund	Campground Fund		
Income (Loss) Before Contributions, Special Items, Extraordinary Items and Transfers	1,079,753.84	710,322.34	(527,041.56)	289,287.91	(1,086,423.80)	(83,919.49)	16,459.82	398,439.06	539,842.79
391.07 Capital Contributions	641,027.29				839,916.68			1,480,943.97	
391.1 Transfers In					568,157.00	10,000.00		578,157.00	
511 Transfers Out (Enter as Negative)								0.00	
391.06/(514) Special Items								0.00	
391.05/(515) Extraordinary Items								0.00	
Change in Net Position	1,720,781.13	710,322.34	(527,041.56)	289,287.91	321,649.88	(73,919.49)	16,459.82	2,457,540.03	539,842.79
Net Position - Beginning	25,713,320.94	12,707,148.65	6,819,562.12	7,142,321.37	7,750,671.86	728,047.96	2,978.45	60,864,051.35	645,833.11
Adjustments:								0.00	
								0.00	
Adjusted Net Position - Beginning	25,713,320.94	12,707,148.65	6,819,562.12	7,142,321.37	7,750,671.86	728,047.96	2,978.45	60,864,051.35	645,833.11
NET POSITION - ENDING	27,434,102.07	13,417,470.99	6,292,520.56	7,431,609.28	8,072,321.74	654,128.47	19,438.27	63,321,591.38	1,185,675.90

**MUNICIPALITY OF MITCHELL
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
December 31, 2018**

	Private-Purpose Trust Funds	Agency Funds
ASSETS:		
Cash and Cash Equivalents		996,465.19
Investments, at Fair Value		
Other Assets		76,021.41
TOTAL ASSETS	0.00	1,072,486.60
LIABILITIES:		
Accounts Payable and Other Payables		
Amounts Held for Others		1,072,486.60
Due to Other Governments		
Total Liabilities	0.00	1,072,486.60
NET POSITION		
Restricted (list by category)		
TOTAL LIABILITIES AND NET POSITION	0.00	1,072,486.60

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
GENERAL FUND
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget -</u> <u>Positive (Negative)</u>
Revenues:				
310 Taxes:				
311 General Property Taxes	4,982,761.00	4,982,761.00	5,013,207.38	30,446.38
312 Airflight Property Tax	0.00	0.00	0.00	0.00
313 General Sales and Use Taxes	11,168,600.00	11,168,600.00	11,528,922.24	360,322.24
314 Gross Receipts Business Taxes	202,000.00	202,000.00	200,377.81	(1,622.19)
315 Amusement Taxes	1,600.00	1,600.00	1,692.00	92.00
317 Excise Tax				0.00
318 Tax Deed Revenue				0.00
319 Penalties and Interest on Delinquent Taxes	9,000.00	9,000.00	8,849.99	(150.01)
320 Licenses and Permits	222,000.00	222,000.00	188,412.27	(33,587.73)
330 Intergovernmental Revenue:				
331 Federal Grants	20,777.00	20,777.00	25,343.27	4,566.27
332 Federal Shared Revenue				0.00
333 Federal Payments in Lieu of Taxes				0.00
334 State Grants	492,609.00	492,609.00	547,621.86	55,012.86
335 State Shared Revenue:				
335.01 Bank Franchise Tax	36,000.00	36,000.00	44,601.05	8,601.05
335.02 Prorate License Fees	14,000.00	14,000.00	14,530.90	530.90
335.03 Liquor Tax Reversion (25%)	123,000.00	123,000.00	95,941.87	(27,058.13)
335.04 Motor Vehicle Licenses	110,000.00	110,000.00	121,363.17	11,363.17
335.06 Fire Insurance Premiums Reversion	48,000.00	48,000.00	53,547.68	5,547.68
335.08 Local Government Highway and Bridge Fund	395,000.00	395,000.00	404,875.14	9,875.14
335.09 911 Remittances				
335.2 Other				
336 State Payments in Lieu of Taxes				0.00
338 County Shared Revenue:				0.00
338.01 County Road Tax (25%)				0.00
338.02 County Road and Bridge Tax (25%)				0.00
338.03 County Wheel Tax			1.00	1.00
338.99 Other				0.00
339 Other Intergovernmental Revenues			2,622.87	2,622.87
340 Charges for Goods and Services:				
341 General Government	2,800.00	2,800.00	3,015.58	215.58
342 Public Safety	121,131.00	121,131.00	128,443.85	7,312.85
343 Highways and Streets	10,000.00	10,000.00	14,996.50	4,996.50
344 Sanitation				0.00
345 Health				0.00
346 Culture and Recreation				0.00
347 Ambulance	457,000.00	457,000.00	662,061.86	205,061.86
348 Cemetery	106,000.00	106,000.00	114,227.66	8,227.66
349 Other				0.00
350 Fines and Forfeits:				
351 Court Fines and Costs	3,000.00	3,000.00	2,634.34	(365.66)
352 Animal Control Fines	5,000.00	5,000.00	8,227.81	3,227.81
353 Parking Meter Fines	11,000.00	11,000.00	22,170.07	11,170.07
354 Library				0.00
359 Other				0.00
360 Miscellaneous Revenue:				
361 Investment Earnings	100,000.00	100,000.00	219,452.04	119,452.04
362 Rentals			13,800.00	13,800.00
363 Special Assessments	7,100.00	7,100.00	16,354.35	9,254.35
364 Maintenance Assessments				0.00

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
GENERAL FUND
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
367 Contributions and Donations from Private Sources			31,337.16	31,337.16
368 Liquor Operating Agreement Income				0.00
369 Other	91,180.00	91,180.00	65,782.74	(25,397.26)
Total Revenue	18,739,558.00	18,739,558.00	19,554,414.46	814,856.46
Expenditures:				
410 General Government:				
411 Legislative	205,638.00	205,638.00	168,205.33	37,432.67
411.5 Contingency	691,788.00	691,788.00		
Amount Transferred		(272,750.00)		419,038.00
412 Executive	201,265.00	213,351.00	210,718.09	2,632.91
413 Elections	7,000.00	7,000.00		7,000.00
414 Financial Administration	1,183,688.00	1,222,188.00	1,154,417.64	67,770.36
419 Other	525,304.00	639,185.00	530,204.96	108,980.04
Total General Government	2,814,683.00	2,706,400.00	2,063,546.02	642,853.98
420 Public Safety:				
421 Police	3,446,113.00	3,501,908.00	3,315,917.35	185,990.65
422 Fire	1,259,894.00	1,305,029.00	1,304,860.61	168.39
423 Protective Inspection				0.00
429 Other Protection				0.00
Total Public Safety	4,706,007.00	4,806,937.00	4,620,777.96	186,159.04
430 Public Works:				
431 Highways and Streets	5,863,570.00	6,243,126.00	5,011,642.26	1,231,483.74
432 Sanitation				0.00
433 Water				0.00
434 Electricity				0.00
435 Airport				0.00
436 Parking Facilities				0.00
437 Cemeteries	339,334.00	339,334.00	305,660.94	33,673.06
438 Natural Gas				0.00
439 Transit				0.00
Total Public Works	6,202,904.00	6,582,460.00	5,317,303.20	1,265,156.80
440 Health and Welfare:				
441 Health	65,250.00	63,500.00	63,500.00	0.00
442 Home Health				0.00
443 Mental Health Centers				0.00
444 Humane Society	91,421.00	91,421.00	81,093.92	10,327.08
445 Drug Education				0.00
446 Ambulance	1,391,660.00	1,501,660.00	1,490,694.25	10,965.75
447 Hospitals, Nursing Homes and Rest Homes				0.00
449 Other				0.00
Total Health and Welfare	1,548,331.00	1,656,581.00	1,635,288.17	21,292.83
450 Culture and Recreation:				
451 Recreation	121,250.00	121,250.00	111,534.13	9,715.87
452 Parks				0.00
455 Libraries	668,134.00	668,134.00	649,991.30	18,142.70
456 Auditorium				0.00
457 Historical Preservation				0.00
458 Museums				0.00

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
GENERAL FUND
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Total Culture and Recreation	789,384.00	789,384.00	761,525.43	27,858.57
460 Conservation and Development:				
463 Urban Redevelopment and Housing				0.00
465 Economic Development and Assistance				0.00
466 Economic Opportunity	208,000.00	208,000.00	208,000.00	0.00
Total Conservation and Development	208,000.00	208,000.00	208,000.00	0.00
470 Debt Service	1,977,001.00	1,977,001.00	1,976,069.15	931.85
480 Intergovernmental Expenditures				0.00
490 Miscellaneous:				
491 Judgements and Losses				0.00
492 Other Expenditures				0.00
493 Liquor Operating Agreements				0.00
Total Miscellaneous	0.00	0.00	0.00	0.00
Total Expenditures	18,246,310.00	18,726,763.00	16,582,509.93	2,144,253.07
Excess of Revenue Over (Under) Expenditures	493,248.00	12,795.00	2,971,904.53	2,959,109.53
Other Financing Sources (Uses):				
391.01 Transfers In				0.00
391.03 Sale of Municipal Property	5,000.00	5,000.00	10,705.56	5,705.56
391.04 Compensation for Loss or Damage to Capital Assets				0.00
391.2 Long-Term Debt Issued				0.00
511 Transfers Out	(2,498,248.00)	(2,663,248.00)	(2,663,248.00)	0.00
512 Discount on Bonds Issued				0.00
513 Payments to Refunded Debt Escrow Agent				0.00
Total Other Financing Sources (Uses)	(2,493,248.00)	(2,658,248.00)	(2,652,542.44)	5,705.56
391.06 (514) Special Items-Refunding Bond Payment				0.00
391.05 (515) Extraordinary Items				0.00
Net Change in Fund Balances	(2,000,000.00)	(2,645,453.00)	319,362.09	2,964,815.09
Changes in Nonspendable				0.00
Fund Balance - Beginning	10,512,568.56	10,512,568.56	10,512,568.56	0.00
Adjustments:				0.00
				0.00
				0.00
Adjusted Fund Balance - Beginning	10,512,568.56	10,512,568.56	10,512,568.56	0.00
FUND BALANCE - ENDING	8,512,568.56	7,867,115.56	10,831,930.65	2,964,815.09

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUND-PARK FUND
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
310 Taxes:				
311 General Property Taxes				0.00
312 Airflight Property Tax				0.00
313 General Sales and Use Taxes				0.00
314 Gross Receipts Business Taxes				0.00
315 Amusement Taxes				0.00
317 Excise Tax				0.00
318 Tax Deed Revenue				0.00
319 Penalties and Interest on Delinquent Taxes				0.00
320 Licenses and Permits				0.00
330 Intergovernmental Revenue:				
331 Federal Grants				0.00
332 Federal Shared Revenue				0.00
333 Federal Payments in Lieu of Taxes				0.00
334 State Grants				0.00
335 State Shared Revenue:				0.00
335.01 Bank Franchise Tax				0.00
335.02 Prorate License Fees				0.00
335.03 Liquor Tax Reversion (25%)				0.00
335.04 Motor Vehicle Licenses				0.00
335.06 Fire Insurance Premiums Reversion				0.00
335.08 Local Government Highway and Bridge Fund				0.00
335.09 911 Remittances				0.00
335.2 Other				0.00
336 State Payments in Lieu of Taxes				0.00
338 County Shared Revenue:				0.00
338.01 County Road Tax (25%)				0.00
338.02 County Road and Bridge Tax (25%)				0.00
338.03 County Wheel Tax				0.00
338.99 Other				0.00
339 Other Intergovernmental Revenues			15,433.00	15,433.00
340 Charges for Goods and Services:				0.00
341 General Government				0.00
342 Public Safety				0.00
343 Highways and Streets				0.00
344 Sanitation				0.00
345 Health				0.00
346 Culture and Recreation	939,431.00	939,431.00	801,574.85	(137,856.15)
347 Ambulance				0.00
348 Cemetery				0.00
349 Other				0.00
350 Fines and Forfeits:				
351 Court Fines and Costs				0.00
352 Animal Control Fines				0.00
353 Parking Meter Fines				0.00
354 Library				0.00
359 Other				0.00
360 Miscellaneous Revenue:				
361 Investment Earnings				0.00
362 Rentals	6,000.00	6,000.00		(6,000.00)
363 Special Assessments				0.00
364 Maintenance Assessments				0.00
367 Contributions and Donations from Private Sources	63,200.00	63,200.00	50,202.50	(12,997.50)

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUND-PARK FUND
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
368 Liquor Operating Agreement Income				0.00
369 Other	1,876.00	1,876.00	1,876.00	0.00
Total Revenue	1,010,507.00	1,010,507.00	869,086.35	(141,420.65)
Expenditures:				
410 General Government:				
411 Legislative				0.00
411.5 Contingency				
Amount Transferred				0.00
412 Executive				0.00
413 Elections				0.00
414 Financial Administration				0.00
419 Other				0.00
Total General Government	0.00	0.00	0.00	0.00
420 Public Safety:				
421 Police				0.00
422 Fire				0.00
423 Protective Inspection				0.00
429 Other Protection				0.00
Total Public Safety	0.00	0.00	0.00	0.00
430 Public Works:				
431 Highways and Streets				0.00
432 Sanitation				0.00
433 Water				0.00
434 Electricity				0.00
435 Airport				0.00
436 Parking Facilities				0.00
437 Cemeteries				0.00
438 Natural Gas				0.00
439 Transit				0.00
Total Public Works	0.00	0.00	0.00	0.00
440 Health and Welfare:				
441 Health				0.00
442 Home Health				0.00
443 Mental Health Centers				0.00
444 Humane Society				0.00
445 Drug Education				0.00
446 Ambulance				0.00
447 Hospitals, Nursing Homes and Rest Homes				0.00
449 Other				0.00
Total Health and Welfare	0.00	0.00	0.00	0.00
450 Culture and Recreation:				
451 Recreation	2,161,525.00	2,182,990.00	2,098,128.58	84,861.42
452 Parks	1,122,311.00	1,163,225.00	1,075,583.06	87,641.94
455 Libraries				0.00
456 Auditorium				0.00
457 Historical Preservation				0.00
458 Museums				0.00
Total Culture and Recreation	3,283,836.00	3,346,215.00	3,173,711.64	172,503.36

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUND-PARK FUND
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	<u>Variance with</u> <u>Final Budget -</u> <u>Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
460 Conservation and Development:				
463 Urban Redevelopment and Housing				0.00
465 Economic Development and Assistance				
466 Economic Opportunity				
Total Conservation and Development	0.00	0.00	0.00	0.00
470 Debt Service				
480 Intergovernmental Expenditures				0.00
490 Miscellaneous:				
491 Judgements and Losses				0.00
492 Other Expenditures				0.00
493 Liquor Operating Agreements				0.00
Total Miscellaneous				0.00
Total Expenditures	3,283,836.00	3,346,215.00	3,173,711.64	172,503.36
Excess of Revenue Over (Under) Expenditures	(2,273,329.00)	(2,335,708.00)	(2,304,625.29)	31,082.71
Other Financing Sources (Uses):				
391.01 Transfers In	1,973,379.00	1,973,379.00	2,003,329.00	29,950.00
391.03 Sale of Municipal Property			311.50	311.50
391.04 Compensation for Loss or Damage to Capital Assets				0.00
391.2 Long-Term Debt Issued				0.00
511 Transfers Out				0.00
512 Discount on Bonds Issued				0.00
513 Payments to Refunded Debt Escrow Agent				0.00
Total Other Financing Sources (Uses)	1,973,379.00	1,973,379.00	2,003,640.50	30,261.50
391.06 (514) Special Items				0.00
391.05 (515) Extraordinary Items				0.00
Net Change in Fund Balances	(299,950.00)	(362,329.00)	(300,984.79)	61,344.21
Changes in Nonspendable				0.00
Fund Balance - Beginning	372,314.34	372,314.34	372,314.34	0.00
Adjustments:				0.00
				0.00
				0.00
Adjusted Fund Balance - Beginning	372,314.34	372,314.34	372,314.34	0.00
FUND BALANCE - ENDING	72,364.34	9,985.34	71,329.55	61,344.21

MUNICIPALITY OF MITCHELL
SCHEDULE OF CHANGES IN LONG-TERM DEBT
For the Year Ended December 31, 2018

<u>Indebtedness</u>	<u>Long-Term Debt January 1, 2018</u>	<u>Add New Debt</u>	<u>Less Debt Retired</u>	<u>Long-Term Debt December 31, 2018</u>
Governmental Long-Term Debt:				
231.01 General Obligation Bonds				
231.02 Revenue Bonds	19,365,933.36	15,600.00	2,307,176.94	17,074,356.42
231.03 Special Assessment Bonds				
236 Advance from Other Funds				
237 Other Long-Term Liabilities	2,998,075.97		509,038.29	2,489,037.68
238 Net OPEB Liability	317,919.00	28,445.00		346,364.00
Enterprise Long-Term Debt: (only cash basis entities need to complete the enterprise section)				
231.01 General Obligation Bonds				
231.02 Revenue Bonds				
231.03 Special Assessment Bonds				
235 Accrued Landfill Closure and Postclosure Care Costs				
236 Advance from Other Funds				
237 Other Long-Term Liabilities				
238 Net OPEB Liability				
Total	22,681,928.33	44,045.00	2,816,215.23	19,909,758.10

(Do not include interest in the above figures)

MUNICIPALITY OF MITCHELL
SCHEDULE OF CHANGES IN LONG-TERM DEBT
For the Year Ended December 31, 2018

<u>Indebtedness</u>	<u>Long-Term Debt January 1, 2018</u>	<u>Add New Debt</u>	<u>Less Debt Retired</u>	<u>Long-Term Debt December 31, 2018</u>
Governmental Long-Term Debt:				
231.02 Revenue Bonds				
2006 TID #7-Westwood Develop	1,269,908.13		120,324.84	1,149,583.29
2008 TID #10-MADC BusPark	393,380.66		157,496.69	235,883.97
2010 TID #13-MTI	167,682.34		79,405.35	88,276.99
2010 TID #14-Pepsi	407,433.44		26,997.86	380,435.58
2011 TID #15-Pro-Build	316,247.11		54,829.87	261,417.24
2012 TID #16-Innovative Systems	261,829.00			261,829.00
2012 TID #17-Woods Addition	676,131.55		143,862.20	532,269.35
2012 TID #18-Starlite Estates	839,694.18		99,035.77	740,658.41
2012 Community Projects	10,000,000.00			10,000,000.00
2013 Community Projects	890,000.00		625,000.00	265,000.00
2013 TID #19-Antach Corporation	207,430.62		7,862.66	199,567.96
2013 TID # 20-Morris Equipment	170,497.42		7,919.31	162,578.11
2015 TID # 21-Hohn Enterprises	320,000.00		6,175.39	313,824.61
2016 TID # 22-Kustom Cycles	81,356.81	15,600.00		96,956.81
2016 TID # 8-Highland Conf Center	1,370,695.37		222,243.11	1,148,452.26
2017 TID # 9-Vantage Point	448,646.73		41,023.89	407,622.84
2017 B-Y Water	1,545,000.00		715,000.00	830,000.00
	19,365,933.36	15,600.00	2,307,176.94	17,074,356.42
237 Other Long-Term Liabilities				
2005 Hitchcock Swim Pool Lease	648,075.97		316,359.20	331,716.77
2007 TID #8-Promissory Note	100,000.00			100,000.00
2017 Indoor Pool-Cert of Participation	2,250,000.00		192,679.09	2,057,320.91
	2,998,075.97	0.00	509,038.29	2,489,037.68
238 Net OPEB Obligation	317,919.00	28,445.00		346,364.00
Total	22,681,928.33	44,045.00	2,816,215.23	19,909,758.10

Indebtedness	Long-Term Debt January 1, 2018	Add New Debt	Less Debt Retired	Long-Term Debt December 31, 2018
Enterprise Funds Long-Term Debt:				
231.02 Revenue Bonds				
2002 B-Y Water-SRF	1,183,861.00		162,805.96	1,021,055.04
2004 Landfill Construction-SRF	641,503.97		70,754.88	570,749.09
2004 Regional Landfill Loan	181,759.60		21,954.35	159,805.25
2005 Regional Landfill Loan	224,390.90		22,067.41	202,323.49
2009 Foster Street Lift Station-SRF	1,083,186.12		72,137.71	1,011,048.41
2009 Water Tower-SRF	1,282,479.27		73,279.12	1,209,200.15
2009 NPS Gabions-SRF	110,176.13		7,033.93	103,142.20
2013 Norway Ave Lift Station -SRF	475,678.83		22,211.12	453,467.71
	5,183,035.82	0.00	452,244.48	4,730,791.34
237 Other Long-Term Liabilities				
2014 Sewer Vacuum Lease/Purchase	123,620.81		61,023.20	62,597.61
238 Net OPEB Obligation	59,737.00	6,005.00		65,742.00
Total	5,366,393.63	6,005.00	513,267.68	4,859,130.95
Grand Total	28,048,321.96	50,050.00	3,329,482.91	24,768,889.05

(Interest not included in the above figures)