

**MUNICIPALITY OF MITCHELL
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2019**

	General Fund	Park Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:						
Assets:						
	7,687,425.08	62,418.88			2,665,540.18	10,415,384.14
106 Cash and Cash Equivalents						0.00
151 Cash with Fiscal Agent						0.00
110 Investments	71,578.25					71,578.25
115 Taxes Receivable--Delinquent	52,276.00	76,746.80			2,892.70	131,915.50
117 Accounts Receivable, Net						0.00
121 Unbilled Accounts Receivable	5,974.83				2,441.24	8,416.07
122 Special Assessments Receivable--Current	5,075.00				486.31	5,561.31
123 Special Assessments Receivable--Delinquent	19,421.80					19,421.80
125 Special Assessments Receivable--Noncurrent						0.00
126 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	1,455,193.53				247,903.52	1,703,097.05
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	261,241.84	40,657.51			6,484.08	308,383.43
142 Inventory of Stores Purchased for Resale						0.00
154 Deposits	583,209.88					583,209.88
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	2,532,547.43					2,532,547.43
107.2 Restricted Investments						0.00
Total Assets	12,945,900.45	179,823.19	0.00	0.00	2,925,748.03	16,051,471.67
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	12,945,900.45	179,823.19	0.00	0.00	2,925,748.03	16,051,471.67

MUNICIPALITY OF MITCHELL
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2019

	General Fund	Park Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:						
Liabilities:						
201 Claims Payable	719,401.17	68,287.14			71,556.14	859,244.45
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 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	719,401.17	68,287.14	0.00	0.00	193,512.95	981,201.26

**MUNICIPALITY OF MITCHELL
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2019**

	<u>General Fund</u>	<u>Park Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Deferred Inflows of Resources:						
244 Unavailable Revenue--Sales and Use Taxes	1,072,823.06				66,912.55	1,139,735.61
245 Unavailable Revenue--Property Taxes	71,578.25					71,578.25
246 Unavailable Revenue--Special Assessments	30,471.63				2,927.55	33,399.18
247 Other Deferred Inflows of Resources						0.00
Total Deferred Inflows of Resources	1,174,872.94	0.00	0.00	0.00	69,840.10	1,244,713.04
Fund Balances:						
263 Nonspendable	844,451.72	40,657.51			6,484.08	891,593.31
264 Restricted	2,532,547.43	59,759.92			1,856,914.66	4,449,222.01
265 Committed		11,118.62				11,118.62
266 Assigned	2,345,717.26				798,996.24	3,144,713.50
267 Unassigned	5,328,909.93					5,328,909.93
Total Fund Balances	11,051,626.34	111,536.05	0.00	0.00	2,662,394.98	13,825,557.37
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	12,945,900.45	179,823.19	0.00	0.00	2,925,748.03	16,051,471.67

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

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2019**

	<u>211</u> <u>Ent Tax</u> <u>Fund</u>	<u>213</u> <u>BID #3</u> <u>Fund</u>	<u>214</u> <u>E-911</u> <u>Fund</u>	<u>216</u> <u>SA</u> <u>Fund</u>	<u>218</u> <u>RSVP</u> <u>Fund</u>	<u>219</u> <u>NUTR</u> <u>Fund</u>	<u>226</u> <u>Library</u> <u>Fund</u>	<u>Total</u> <u>Nonmajor</u> <u>Governmental</u> <u>Funds</u>	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:									
Assets:									
	629,476.88	50,339.17	262,875.84	172,957.81	239,439.93	344,573.56	92,149.34	1,791,812.53	
106	Cash and Cash Equivalents							0.00	
151	Cash with Fiscal Agent							0.00	
110	Investments							0.00	
115	Taxes Receivable--Delinquent							0.00	
121	Accounts Receivable, Net				2,904.52	(11.82)		2,892.70	
122	Unbilled Accounts Receivable							0.00	
123	Special Assessments Receivable--Current			2,441.24				2,441.24	
125	Special Assessments Receivable--Delinquent			486.31				486.31	
126	Special Assessments Receivable--Noncurrent							0.00	
128	Interest Receivable--Special Assessments							0.00	
131	Governmental Unit's Share of Assessment Improvement Costs							0.00	
132	Notes Receivable							0.00	
133	Due from _____ Fund							0.00	
136	Due from Other Governments	87,756.92	16,349.34		110,001.62	32,705.56		246,813.44	
137	Due from Component Unit							0.00	
141	Interest Receivable							0.00	
142	Accrued Interest on Investments Purchased							0.00	
144	Dividend Receivable							0.00	
145	Inventory of Supplies				6,484.08			6,484.08	
146	Inventory of Stores Purchased for Resale							0.00	
147	Deposits							0.00	
148	Prepaid Expenses							0.00	
149	Unamortized Discounts on Bonds Sold							0.00	
150	Advance to _____ Fund							0.00	
107.1	Restricted Cash and Cash Equivalents							0.00	
107.2	Restricted Investments							0.00	
	Total Assets	717,233.80	50,339.17	279,225.18	175,885.36	358,830.15	377,267.30	92,149.34	2,050,930.30
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	717,233.80	50,339.17	279,225.18	175,885.36	358,830.15	377,267.30	92,149.34	2,050,930.30

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2019**

	<u>211</u> <u>Ent Tax</u> <u>Fund</u>	<u>213</u> <u>BID #3</u> <u>Fund</u>	<u>214</u> <u>E-911</u> <u>Fund</u>	<u>216</u> <u>SA</u> <u>Fund</u>	<u>218</u> <u>RSVP</u> <u>Fund</u>	<u>219</u> <u>NUTR</u> <u>Fund</u>	<u>226</u> <u>Library</u> <u>Fund</u>	<u>Total</u> <u>Nonmajor</u> <u>Governmental</u> <u>Funds</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:								
Liabilities:								
201	Claims Payable	9,128.35	6,664.66		45,927.49	9,835.64		71,556.14
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	9,128.35	0.00	6,664.66	0.00	45,927.49	9,835.64	0.00
								71,556.14

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2019**

	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	66,912.55							66,912.55
245 Unavailable Revenue--Property Taxes								0.00
246 Unavailable Revenue--Special Assessments				2,927.55				2,927.55
247 Other Deferred Inflows of Resources								0.00
								0.00
Total Deferred Inflows of Resources	66,912.55	0.00	0.00	2,927.55	0.00	0.00	0.00	69,840.10
Fund Balances:								
263 Nonspendable					6,484.08			6,484.08
264 Restricted	641,192.90	50,339.17	223,415.52				92,149.34	1,007,096.93
265 Committed								0.00
266 Assigned			49,145.00	172,957.81	306,418.58	367,431.66		895,953.05
267 Unassigned								0.00
								0.00
Total Fund Balances	641,192.90	50,339.17	272,560.52	172,957.81	312,902.66	367,431.66	92,149.34	1,909,534.06
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	717,233.80	50,339.17	279,225.18	175,885.36	358,830.15	377,267.30	92,149.34	2,050,930.30

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

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2019**

	303 WESTWOOD DEVELOP Fund	304 HIGHLAND WAY Fund	310 INNOVATIVE Fund	311 WOODS ADDITION Fund	312 STARLITE ESTATES Fund	313 ANTACH/MHA Fund	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:							
Assets:							
Cash and Cash Equivalents	116,846.11	141,934.84	18,169.46	89,949.14	111,564.56	17,470.66	495,934.77
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				1,090.08			1,090.08
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	116,846.11	141,934.84	18,169.46	91,039.22	111,564.56	17,470.66	497,024.85
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
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	116,846.11	141,934.84	18,169.46	91,039.22	111,564.56	17,470.66	497,024.85

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2019**

	303 WESTWOOD DEVELOP	304 HIGHLAND WAY	310 INNOVATIVE	311 WOODS ADDITION	312 STARLITE ESTATES	313 ANTACH/MHA	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		25,000.00					25,000.00
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							0.00
226							0.00
226							0.00
227							0.00
228							0.00
229							0.00
230							0.00
236							0.00
Total Liabilities	0.00	25,000.00	0.00	0.00	0.00	0.00	25,000.00

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2019**

	303 WESTWOOD DEVELOP	304 HIGHLAND WAY	310 INNOVATIVE	311 WOODS ADDITION	312 STARLITE ESTATES	313 ANTACH/MHA	Total Nonmajor Governmental Funds
Deferred Inflows of Resources:							
244							0.00
245							0.00
246							0.00
247							0.00
Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances:							
263							0.00
264	116,846.11	116,934.84	18,169.46	91,039.22	111,564.56	17,470.66	472,024.85
265							0.00
266							0.00
267							0.00
Total Fund Balances	116,846.11	116,934.84	18,169.46	91,039.22	111,564.56	17,470.66	472,024.85
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>116,846.11</u>	<u>141,934.84</u>	<u>18,169.46</u>	<u>91,039.22</u>	<u>111,564.56</u>	<u>17,470.66</u>	<u>497,024.85</u>

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

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2019**

	314 MORRIS	316 KUSTOM CYCLES	318 PERFORM PET	350 INDOOR SWIM POOL	537 INDOOR SWIM POOL	539 KUSTOM CYCLES	Total Nonmajor Governmental Funds
	Fund	Fund	Fund	Fund	Fund	Fund	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:							
Assets:							
Cash and Cash Equivalents	5,353.78	11,548.68	682.08	345,833.91	14,374.43		377,792.88
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	5,353.78	11,548.68	682.08	345,833.91	14,374.43	0.00	377,792.88
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
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	5,353.78	11,548.68	682.08	345,833.91	14,374.43	0.00	377,792.88

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2019**

	314 MORRIS	316 KUSTOM CYCLES	318 PERFORM PET	350 INDOOR SWIM POOL	537 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	0.00	96,956.81	96,956.81

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2019**

	314 MORRIS	316 KUSTOM CYCLES	318 PERFORM PET	350 INDOOR SWIM POOL	537 INDOOR SWIM POOL	539 KUSTOM CYCLES	Total Nonmajor Governmental Funds
Deferred Inflows of Resources:							
244							0.00
245							0.00
246							0.00
247							0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances:							
263							0.00
264	5,353.78	11,548.68	682.08	345,833.91	14,374.43		377,792.88
265							0.00
266						(96,956.81)	(96,956.81)
267							0.00
Total	5,353.78	11,548.68	682.08	345,833.91	14,374.43	(96,956.81)	280,836.07
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
	<u>5,353.78</u>	<u>11,548.68</u>	<u>682.08</u>	<u>345,833.91</u>	<u>14,374.43</u>	<u>0.00</u>	<u>377,792.88</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, 2019

	General Fund	Park Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
Revenues:						
310 Taxes:						
311 General Property Taxes	5,186,667.08				1,351,991.74	6,538,658.82
312 Airflight Property Tax	787.95					787.95
313 General Sales and Use Taxes	11,370,199.00				1,088,886.46	12,459,085.46
314 Gross Receipts Business Taxes	191,654.58					191,654.58
315 Amusement Taxes	1,320.00					1,320.00
317 Excise Tax						0.00
318 Tax Deed Revenue						0.00
319 Penalties and Interest on Delinquent Taxes	8,678.13					8,678.13
320 Licenses and Permits	163,707.30					163,707.30
330 Intergovernmental Revenue:						
331 Federal Grants	21,819.90				632,745.40	654,565.30
332 Federal Shared Revenue						0.00
333 Federal Payments in Lieu of Taxes						0.00
334 State Grants	587,883.25	13,888.00			151,795.62	753,566.87
335 State Shared Revenue:						
335.01 Bank Franchise Tax	40,752.82					40,752.82
335.02 Prorate License Fees	14,534.63					14,534.63
335.03 Liquor Tax Reversion (25%)	126,219.13					126,219.13
335.04 Motor Vehicle Licenses	123,229.79					123,229.79
335.06 Fire Insurance Premiums Reversion	57,166.33					57,166.33
335.08 Local Government Highway and Bridge Fund	408,557.94					408,557.94
335.09 911 Remittances					260,044.24	260,044.24
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						0.00
340 Charges for Goods and Services:						
341 General Government	3,275.15					3,275.15
342 Public Safety	133,676.97				283,787.96	417,464.93
343 Highways and Streets	7,324.48					7,324.48

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2019

	General Fund	Park Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
344 Sanitation						0.00
345 Health					415,939.28	415,939.28
346 Culture and Recreation		940,274.29				940,274.29
347 Ambulance	691,691.51					691,691.51
348 Cemetery	139,583.15					139,583.15
349 Other						0.00
350 Fines and Forfeits:						
351 Court Fines and Costs	1,622.77					1,622.77
352 Animal Control Fines	8,017.00					8,017.00
353 Parking Meter Fines	25,365.00					25,365.00
354 Library					18,922.89	18,922.89
359 Other						0.00
360 Miscellaneous Revenue:						
361 Investment Earnings	281,499.80					281,499.80
362 Rentals	825.00					825.00
363 Special Assessments	7,181.97				42,891.85	50,073.82
364 Maintenance Assessments						0.00
367 Contributions and Donations from Private Sources	3,056.34	54,953.62			250,633.96	308,643.92
368 Liquor Operating Agreement Income						0.00
369 Other	102,742.60	1,876.00			86,051.43	190,670.03
Total Revenue	19,709,040.57	1,010,991.91	0.00	0.00	4,583,690.83	25,303,723.31
Expenditures:						
410 General Government:						
411 Legislative	264,019.25					264,019.25
412 Executive	218,703.44					218,703.44
413 Elections						0.00
414 Financial Administration	1,165,349.22					1,165,349.22
419 Other	458,180.35					458,180.35
Total General Government	2,106,252.26	0.00	0.00	0.00	0.00	2,106,252.26
420 Public Safety:						
421 Police	3,341,430.28					3,341,430.28
422 Fire	1,244,571.51					1,244,571.51
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, 2019

	General Fund	Park Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
429 Other Protection					933,800.55	933,800.55
Total Public Safety	4,586,001.79	0.00	0.00	0.00	933,800.55	5,519,802.34
430 Public Works:						
431 Highways and Streets	3,156,211.93					3,156,211.93
432 Sanitation						0.00
433 Water						0.00
434 Electricity						0.00
435 Airport						0.00
436 Parking Facilities						0.00
437 Cemeteries	292,100.59					292,100.59
438 Natural Gas						0.00
439 Transit						0.00
Total Public Works	3,448,312.52	0.00	0.00	0.00	0.00	3,448,312.52
440 Health and Welfare:						
441 Health	53,500.00				1,542,366.16	1,595,866.16
442 Home Health						0.00
443 Mental Health Centers						0.00
444 Humane Society	61,489.44					61,489.44
445 Drug Education						0.00
446 Ambulance	1,291,695.29					1,291,695.29
447 Hospitals, Nursing Homes and Rest Homes						0.00
449 Other						0.00
Total Health and Welfare	1,406,684.73	0.00	0.00	0.00	1,542,366.16	2,949,050.89
450 Culture and Recreation:						
451 Recreation	151,549.15	2,032,531.66				2,184,080.81
452 Parks		999,965.61				999,965.61
455 Libraries	623,209.85				8,538.67	631,748.52
456 Auditorium						0.00
457 Historical Preservation						0.00
458 Museums						0.00
Total Culture and Recreation	774,759.00	3,032,497.27	0.00	0.00	8,538.67	3,815,794.94

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2019

	General Fund	Park Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
460 Conservation and Development:						
463 Urban Redevelopment and Housing					1,067.40	1,067.40
465 Economic Development and Assistance						0.00
466 Economic Opportunity	277,958.64				321,532.92	599,491.56
Total Conservation and Development	277,958.64	0.00	0.00	0.00	322,600.32	600,558.96
470 Debt Service	1,498,303.11				1,686,524.40	3,184,827.51
480 Intergovernmental Expenditures						0.00
485 Capital Outlay	8,024,874.38	351,474.98			191,370.03	8,567,719.39
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	22,123,146.43	3,383,972.25	0.00	0.00	4,685,200.13	30,192,318.81
Excess of Revenues Over (Under) Expenditures	(2,414,105.86)	(2,372,980.34)	0.00	0.00	(101,509.30)	(4,888,595.50)
Other Financing Sources (Uses):						
391.01 Transfers In	1,020,000.00	2,406,327.00			421,762.00	3,848,089.00
391.03 Sale of Municipal Property	3,323.55	3,917.00				7,240.55
391.04 Compensation for Loss or Damage to Capital Assets		2,942.84			6,618.08	9,560.92
391.2 Long-Term Debt Issued	14,799,339.75					14,799,339.75
511 Transfers Out	(3,328,456.00)				(360,000.00)	(3,688,456.00)
512 Discount on Bonds Issued	(79,245.00)					(79,245.00)
513 Payments to Refunded Debt Escrow Agent	(15,025.00)					(15,025.00)
Total Other Financing Sources (Uses)	12,399,937.30	2,413,186.84	0.00	0.00	68,380.08	14,881,504.22
361.06/(514) Special Items-Refunding Bond Payment	(10,122,968.75)					(10,122,968.75)
391.05/(515) Extraordinary Items						0.00
Net Change in Fund Balances	(137,137.31)	40,206.50	0.00	0.00	(33,129.22)	(130,060.03)

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2019

	<u>General Fund</u>	<u>Park Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Changes in Nonspendable	356,833.00					356,833.00
Fund Balance - Beginning	10,831,930.65	71,329.55			2,695,524.20	13,598,784.40
Adjustments:						0.00
						0.00
Adjusted Fund Balance - Beginning	10,831,930.65	71,329.55	0.00	0.00	2,695,524.20	13,598,784.40
FUND BALANCE- ENDING	<u>11,051,626.34</u>	<u>111,536.05</u>	<u>0.00</u>	<u>0.00</u>	<u>2,662,394.98</u>	<u>13,825,557.37</u>

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2019

	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	833,576.12							833,576.12
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					441,686.43	191,058.97		632,745.40
332 Federal Shared Revenue								0.00
333 Federal Payments in Lieu of Taxes								0.00
334 State Grants					123,401.02	28,394.60		151,795.62
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			260,044.24					260,044.24
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			283,787.96					283,787.96
343 Highways and Streets								0.00
344 Sanitation								0.00
345 Health					305,017.17	110,922.11		415,939.28
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, 2019

	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							18,922.89	18,922.89
359 Other								0.00
360 Miscellaneous Revenue:								
361 Investment Earnings								0.00
362 Rentals								0.00
363 Special Assessments		39,443.51		3,448.34				42,891.85
364 Maintenance Assessments								0.00
367 Contributions and Donations from Private Sources					22,017.66	12,116.30		34,133.96
368 Liquor Operating Agreement Income								0.00
369 Other			334.20		76,746.17	(4.00)		77,076.37
Total Revenue	833,576.12	39,443.51	544,166.40	3,448.34	968,868.45	342,487.98	18,922.89	2,750,913.69
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			933,800.55					933,800.55
Total Public Safety	0.00	0.00	933,800.55	0.00	0.00	0.00	0.00	933,800.55
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					1,227,036.43	315,329.73		1,542,366.16
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, 2019

	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	1,227,036.43	315,329.73	0.00	1,542,366.16
450 Culture and Recreation:								
451 Recreation								0.00
452 Parks								0.00
455 Libraries							8,538.67	8,538.67
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	8,538.67	8,538.67
460 Conservation and Development:								
463 Urban Redevelopment and Housing		1,067.40						1,067.40
465 Economic Development and Assistance								0.00
466 Economic Opportunity	321,532.92							321,532.92
Total Conservation and Development	321,532.92	1,067.40	0.00	0.00	0.00	0.00	0.00	322,600.32
470 Debt Service								0.00
480 Intergovernmental Expenditures								0.00
485 Capital Outlay			4,800.28		65,968.87	30,109.50		100,878.65
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	321,532.92	1,067.40	938,600.83	0.00	1,293,005.30	345,439.23	8,538.67	2,908,184.35
Excess of Revenue Over (Under) Expenditures	512,043.20	38,376.11	(394,434.43)	3,448.34	(324,136.85)	(2,951.25)	10,384.22	(157,270.66)
Other Financing Sources (Uses):								
391.01 Transfers In			421,762.00					421,762.00
391.03 Sale of Municipal Property								0.00
391.04 Compensation for Loss or Damage to Capital Assets					6,618.08			6,618.08
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, 2019

	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	6,618.08	0.00	0.00	88,380.08
361.06/(514) Special Items								0.00
391.05/(515) Extraordinary Items								0.00
Net Change in Fund Balances	172,043.20	38,376.11	27,327.57	3,448.34	(317,518.77)	(2,951.25)	10,384.22	(68,890.58)
Changes in Nonspendable								0.00
Fund Balance - Beginning	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
Adjustments:								0.00
								0.00
Adjusted Fund Balance - Beginning	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
FUND BALANCE- ENDING	641,192.90	50,339.17	272,560.52	172,957.81	312,902.66	367,431.66	92,149.34	1,909,534.06

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2019

	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	311 TID #17 WOODS Fund	Total Nonmajor Governmental Funds
Revenues:										
310 Taxes:										
311 General Property Taxes	245,153.60	102,666.45	63,969.76	219,236.66	97,565.66	50,627.86	86,569.97		187,542.35	1,053,332.31
312 Airflight Property Tax										0.00
313 General Sales and Use Taxes		102,054.00								102,054.00
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:										
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
349 Other										0.00

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2019

	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	311 TID #17 WOODS Fund	Total Nonmajor Governmental Funds
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				23.06						23.06
Total Revenue	245,153.60	204,720.45	63,969.76	219,259.72	97,565.66	50,627.86	86,569.97	0.00	187,542.35	1,155,409.37
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
436 Parking Facilities										0.00
437 Cemeteries										0.00
438 Natural Gas										0.00
439 Transit										0.00

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2019

	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	311 TID #17 WOODS Fund	Total Nonmajor Governmental Funds
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	215,045.13	186,487.24	63,969.76	318,202.56	97,565.66	50,627.86	86,569.97		166,844.09	1,185,312.27
480 Intergovernmental Expenditures										0.00
485 Capital Outlay										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	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	215,045.13	186,487.24	63,969.76	318,202.56	97,565.66	50,627.86	86,569.97	0.00	166,844.09	1,185,312.27

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2019

	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	311 TID #17 WOODS Fund	Total Nonmajor Governmental Funds
Excess of Revenue Over (Under) Expenditures	30,108.47	18,233.21	0.00	(98,942.84)	0.00	0.00	0.00	0.00	20,698.26	(29,902.90)
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	30,108.47	18,233.21	0.00	(98,942.84)	0.00	0.00	0.00	0.00	20,698.26	(29,902.90)
Changes in Nonspendable										0.00
Fund Balance - Beginning	86,737.64	98,701.63	0.00	98,942.84	0.00	0.00	0.00	18,169.46	70,340.96	372,892.53
Adjustments:										0.00
Adjusted Fund Balance - Beginning	86,737.64	98,701.63	0.00	98,942.84	0.00	0.00	0.00	18,169.46	70,340.96	372,892.53
FUND BALANCE- ENDING	116,846.11	116,934.84	0.00	0.00	0.00	0.00	0.00	18,169.46	91,039.22	342,989.63

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2019

	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	318 TID#24 PERFORM PET Fund	350 INDOOR SWIM POOL Fund	537 INDOOR SWIM POOL Fund	539 TID #22 KUSTOM CYCLES Fund	Total Nonmajor Governmental Funds
Revenues:										
310 Taxes:										
311 General Property Taxes	227,647.34	34,941.32	14,954.90	11,947.18	8,486.61	682.08				298,659.43
312 Airflight Property Tax										0.00
313 General Sales and Use Taxes							153,256.34			153,256.34
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
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

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2019

	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	318 TID#24 PERFORM PET Fund	350 INDOOR SWIM POOL Fund	537 INDOOR SWIM POOL Fund	539 TID #22 KUSTOM CYCLES Fund	Total Nonmajor Governmental Funds
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:										0.00
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:										0.00
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	191,685.70	26,032.19	9,601.12	11,947.18			261,945.94			501,212.13
480 Intergovernmental Expenditures										0.00
485 Capital Outlay							90,491.38			90,491.38
490 Miscellaneous:										0.00
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	0.00	0.00
Total Expenditures	191,685.70	26,032.19	9,601.12	11,947.18	0.00	0.00	261,945.94	90,491.38	0.00	591,703.51
Excess of Revenue Over (Under) Expenditures	35,961.64	8,909.13	5,353.78	0.00	8,486.61	682.08	107,810.40	(81,539.38)	0.00	85,664.26
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							(20,000.00)			(20,000.00)
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	(20,000.00)	0.00	0.00	(20,000.00)
361.06/(514) Special Items										0.00
391.05/(515) Extraordinary Items										0.00
Net Change in Fund Balances	35,961.64	8,909.13	5,353.78	0.00	8,486.61	682.08	87,810.40	(81,539.38)	0.00	65,664.26

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2019

	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	318 TID#24 PERFORM PET Fund	350 INDOOR SWIM POOL Fund	537 INDOOR SWIM POOL Fund	539 TID #22 KUSTOM CYCLES Fund	Total Nonmajor Governmental Funds
Changes in Nonspendable										0.00
Fund Balance - Beginning	75,602.92	8,561.53	0.00	0.00	3,062.07	0.00	258,023.51	95,913.81	(96,956.81)	344,207.03
Adjustments:										0.00
Adjusted Fund Balance - Beginning	75,602.92	8,561.53	0.00	0.00	3,062.07	0.00	258,023.51	95,913.81	(96,956.81)	344,207.03
FUND BALANCE- ENDING	<u>111,564.56</u>	<u>17,470.66</u>	<u>5,353.78</u>	<u>0.00</u>	<u>11,548.68</u>	<u>682.08</u>	<u>345,833.91</u>	<u>14,374.43</u>	<u>(96,956.81)</u>	<u>409,871.29</u>

MUNICIPALITY OF MITCHELL
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2019

	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	1,403,830.98	1,073,542.63	128,685.04	3,493,908.61	174,077.66	32,766.48	33,140.65	6,339,952.05	2,766,661.42
106 Cash with Fiscal Agent								0.00	
151 Investments								0.00	
115 Accounts Receivable, Net	181,746.77	186,786.11		266,472.26	4,285.17		(47.76)	639,242.55	
117 Unbilled Accounts Receivable	217,621.46	186,407.07		92,664.28				496,692.81	
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	296,864.50	31,807.40	5,494.94	7,773.27	7,489.00	19,776.57		369,205.68	
142 Inventory of Stores Purchased for Resale					12,200.07			12,200.07	
155 Prepaid Expenses								0.00	
Total Current Assets	2,100,063.71	1,478,543.21	134,179.98	3,860,818.42	198,051.90	52,543.05	33,092.89	7,857,293.16	2,766,661.42
Noncurrent Assets:									
107.1 Restricted Cash and Cash Equivalents		80,000.00		27,940.00				107,940.00	
107.2 Restricted Investments				1,200,443.33				1,200,443.33	
154 Deposits								0.00	
157 Unamortized Discounts on Bonds Sold								0.00	
133 Advance to _____ Fund								0.00	
189 Net Pension Asset	1,812.85	1,667.15	355.56	2,731.98	1,708.17	622.87		8,898.58	
Capital Assets:									
160 Land	4,256,055.94	148,091.98	39,742.65	550,372.84	50,650.00	169,842.84		5,214,756.25	
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	26,612,292.74	14,321,424.24	17,237,290.30	2,680,945.10	894,969.68	1,171,580.68		62,918,502.74	
166 Machinery and Equipment	3,820,021.18	6,718,278.79	729,039.45	2,794,687.94	637,761.41	631,298.27		15,331,087.04	
168 Construction/Development in Progress	942,569.93	1,051,165.97						1,993,735.90	
Less: Accumulated Depreciation (Credit)	(16,625,122.97)	(8,430,146.26)	(12,972,640.15)	(3,920,974.65)	(2,343,512.63)	(1,686,177.21)		(45,978,573.87)	()
190 Intangible Assets		2,500.00						2,500.00	
191 Accumulated Amortization (Credit)	()	()	()	()	()	()	()	0.00	()
Total Noncurrent Assets	32,239,277.37	14,184,244.80	5,605,274.35	5,515,148.15	7,687,132.27	601,667.45	0.00	65,832,744.39	0.00
TOTAL ASSETS	34,339,341.08	15,662,788.01	5,739,454.33	9,375,966.57	7,885,184.17	654,210.50	33,092.89	73,690,037.55	2,766,661.42

MUNICIPALITY OF MITCHELL
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2019

		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	109,741.51	103,876.99	17,087.12	150,915.21	127,988.19	47,374.22	556,983.24	
197	Deferred Charge on Refunding							0.00	
198	Other Deferred Outflows of Resources							0.00	
TOTAL DEFERRED OUTFLOWS OF RESOURCES		109,741.51	103,876.99	17,087.12	150,915.21	127,988.19	47,374.22	556,983.24	0.00
LIABILITIES:									
Current Liabilities:									
201	Claims Payable	149,304.29	127,707.38	16,363.34	377,471.23	27,522.76	9,511.48	708,250.20	130,003.92
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		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	243,000.00
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	261,408.81	98,653.52		122,585.16			482,647.49	
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	6,696.68	8,628.52	947.19	6,057.51	4,830.22	3,866.74	31,026.86	
Total Current Liabilities		417,409.78	309,989.42	17,310.53	506,113.90	32,352.98	88,378.22	1,371,924.55	373,003.92

MUNICIPALITY OF MITCHELL
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2019

	Enterprise Funds							Totals	Internal Service Funds
	Water Fund	Sewer Fund	Airport Fund	Sanitation Fund	Corn Palace Fund	Golf Course Fund	Campground Fund		
Noncurrent Liabilities:									
231 Bonds Payable:									
231.01 General Obligation								0.00	
231.02 Revenue	1,819,894.02	1,269,386.29		691,676.37				3,780,956.68	
231.03 Special Assessment								0.00	
232 Special Assessment Debt with Governmental Commitment								0.00	
233 Accrued Leave Payable	20,090.01	25,885.53	2,841.56	18,172.52	14,490.64	11,600.20		93,080.46	
234 Deferred Compensation Payable--Employee								0.00	
235 Accrued Landfill Closure and Postclosure Care Costs				1,045,936.61				1,045,936.61	
236 Advance from _____ Fund								0.00	
238 Net OPEB Obligation	19,292.00	15,841.00	2,601.00	26,686.00	21,219.00	4,483.00		90,122.00	
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	1,860,577.75	1,312,571.44	5,861.78	1,784,263.87	35,709.64	16,213.30	0.00	5,015,197.78	0.00
TOTAL LIABILITIES	2,277,987.53	1,622,560.86	23,172.31	2,290,377.77	68,062.62	104,591.52	369.72	6,387,122.33	373,003.92
DEFERRED INFLOWS OF RESOURCES:									
247 Other Deferred Inflows of Resources								0.00	
248 Pension Related Deferred Inflows	37,857.07	35,736.22	7,622.17	56,345.46	40,114.30	14,413.35		192,088.57	
TOTAL DEFERRED INFLOWS OF RESOURCES	37,857.07	35,736.22	7,622.17	56,345.46	40,114.30	14,413.35	0.00	192,088.57	0.00
NET POSITION:									
253.1 Net Investment in Capital Assets	30,156,161.69	12,734,537.84	5,604,918.79	3,469,771.31	7,685,424.10	601,044.58		60,251,858.31	
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				1,200,443.33				1,200,443.33	
253.28 Permanently Restricted Purposes								0.00	
253.29 Other Purposes		571,593.59						571,593.59	
253.9 Unrestricted	1,908,411.30	722,236.49	120,828.18	2,482,003.91	219,571.34	(18,464.73)	32,723.17	5,467,309.66	2,393,657.50
TOTAL NET POSITION	32,133,237.99	14,108,367.92	5,725,746.97	7,180,158.55	7,904,995.44	582,579.85	32,723.17	67,667,809.89	2,393,657.50

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, 2019

	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	124,352.58	646,748.75						771,101.33	
372-389 Charges for Goods and Services	3,220,615.50	1,711,710.42	153,985.37	2,316,059.86	1,111,742.54	419,342.34	61,233.96	8,994,689.99	
380.05 Lottery Sales								0.00	
367 Contributions and Donations					59,017.50	4,500.00		63,517.50	
369 Miscellaneous								0.00	4,232,360.27
Total Operating Revenue	3,344,968.08	2,358,459.17	153,985.37	2,316,059.86	1,170,760.04	423,842.34	61,233.96	9,829,308.82	4,232,360.27
Operating Expenses:									
410 Personal Services	575,179.20	544,023.73	124,270.60	900,904.05	769,979.99	216,134.37	24,608.66	3,155,100.60	
420 Other Current Expense	651,690.49	586,241.58	131,352.88	1,321,855.80	1,043,857.55	208,007.41	23,340.40	3,966,346.11	3,024,378.67
426.2 Materials (Cost of Goods Sold)	640,537.76				189,622.43			830,160.19	
453 Amortization								0.00	
457 Depreciation	669,506.44	397,921.93	483,420.48	291,594.27	210,747.37	71,600.18		2,124,790.67	
Total Operating Expenses	2,536,913.89	1,528,187.24	739,043.96	2,514,354.12	2,214,207.34	495,741.96	47,949.06	10,076,397.57	3,024,378.67
Operating Income (Loss)	808,054.19	830,271.93	(585,058.59)	(198,294.26)	(1,043,447.30)	(71,899.62)	13,284.90	(247,088.75)	1,207,981.60
Nonoperating Revenue (Expense):									
330 Operating Grants				53,514.24	15,642.00			69,156.24	
361 Investment Earnings	24,041.54	14,209.56		81,092.32				119,343.42	
362 Rental Revenue								0.00	
442 Interest Expense (Enter as Negative)	(75,763.16)	(34,634.56)		(29,547.86)				(139,945.58)	
(492)366 Gain (Loss) on Disposition of Assets		1,050.00	18,285.00	6,784.83	112.00	351.00		26,582.83	
(429)369.01 Other								0.00	
Total Nonoperating Revenue (Expense)	(51,721.62)	(19,375.00)	18,285.00	111,843.53	15,754.00	351.00	0.00	75,136.91	0.00

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Year Ended December 31, 2019

	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	756,332.57	810,896.93	(566,773.59)	(86,450.73)	(1,027,693.30)	(71,548.62)	13,284.90	(171,951.84)	1,207,981.60
391.07 Capital Contributions	4,677,803.35							4,677,803.35	
391.1 Transfers In					860,367.00			860,367.00	
511 Transfers Out (Enter as Negative)	(735,000.00)	(120,000.00)		(165,000.00)				(1,020,000.00)	
391.06/(514) Special Items								0.00	
391.05/(515) Extraordinary Items								0.00	
Change in Net Position	4,699,135.92	690,896.93	(566,773.59)	(251,450.73)	(167,326.30)	(71,548.62)	13,284.90	4,346,218.51	1,207,981.60
Net Position - Beginning	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
Adjustments:								0.00	
								0.00	
Adjusted Net Position - Beginning	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
NET POSITION - ENDING	32,133,237.99	14,108,367.92	5,725,746.97	7,180,158.55	7,904,995.44	582,579.85	32,723.17	67,667,809.89	2,393,657.50

MUNICIPALITY OF MITCHELL
STATEMENT OF FIDUCIARY NET POSITION
December 31, 2019

	Private-Purpose Trust Funds	Custodial Funds
ASSETS:		
Cash and Cash Equivalents	_____	941,097.76
Investments, at Fair Value	_____	_____
Other Assets	_____	99,874.23
TOTAL ASSETS	0.00	1,040,971.99
LIABILITIES:		
Accounts Payable and Other Payables	_____	3,608.00
Amounts Held for Others	_____	1,037,363.99
Due to Other Governments	_____	_____
Total Liabilities	0.00	1,040,971.99
NET POSITION		
Restricted (list by category)	_____	_____
TOTAL NET POSITION	0.00	1,040,971.99

MUNICIPALITY OF MITCHELL
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended December 31, 2019

	Private-Purpose Trust Funds	Custodial Funds
ADDITIONS:		
Contributions and Donations		\$ 563,248.09
Investment Earnings:		
Net Increase in Fair Value of Investments		
Interest and Dividends		
Other Investments Earnings		
Total Investment Earnings	0.00	0.00
Less Investment Costs:		
Investment Activity Costs		
Other Investment Costs		
Net Investment Earnings	0.00	0.00
Property Tax Collections for Other Governments		
State Shared Revenue Collections for Other Governments		
Other Additions		
Total Additions	0.00	563,248.09
DEDUCTIONS:		
Trust Deductions for _____		
Payments of Property Tax to Other Governments		
Payments of State Shared Revenue to Other Governments		
Other Deductions		598,370.70
Total Deductions	0.00	598,370.70
Change in Net Position	0.00	(35,122.61)
Net Position - Beginning		1,072,486.60
NET POSITION - ENDING	\$ -	\$ 1,037,363.99

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

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
GENERAL FUND

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
310 Taxes:				
311 General Property Taxes	5,147,569.00	5,147,569.00	5,186,667.08	39,098.08
312 Airflight Property Tax	0.00	0.00	787.95	787.95
313 General Sales and Use Taxes	11,118,600.00	11,118,600.00	11,370,199.00	251,599.00
314 Gross Receipts Business Taxes	200,000.00	200,000.00	191,654.58	(8,345.42)
315 Amusement Taxes	1,600.00	1,600.00	1,320.00	(280.00)
317 Excise Tax				0.00
318 Tax Deed Revenue				0.00
319 Penalties and Interest on Delinquent Taxes	9,000.00	9,000.00	8,678.13	(321.87)
320 Licenses and Permits	224,000.00	224,000.00	163,707.30	(60,292.70)
330 Intergovernmental Revenue:				
331 Federal Grants	19,160.00	19,160.00	21,819.90	2,659.90
332 Federal Shared Revenue				0.00
333 Federal Payments in Lieu of Taxes				0.00
334 State Grants	1,309,737.00	1,309,737.00	587,883.25	(721,853.75)
335 State Shared Revenue:				
335.01 Bank Franchise Tax	37,000.00	37,000.00	40,752.82	3,752.82
335.02 Prorate License Fees	14,000.00	14,000.00	14,534.63	534.63
335.03 Liquor Tax Reversion (25%)	121,000.00	121,000.00	126,219.13	5,219.13
335.04 Motor Vehicle Licenses	120,000.00	120,000.00	123,229.79	3,229.79
335.06 Fire Insurance Premiums Reversion	50,000.00	50,000.00	57,166.33	7,166.33
335.08 Local Government Highway and Bridge Fund	383,000.00	383,000.00	408,557.94	25,557.94
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				0.00
340 Charges for Goods and Services:				
341 General Government	2,880.00	2,880.00	3,275.15	395.15
342 Public Safety	130,752.00	130,752.00	133,676.97	2,924.97
343 Highways and Streets	10,500.00	10,500.00	7,324.48	(3,175.52)
344 Sanitation				0.00
345 Health				0.00
346 Culture and Recreation				0.00
347 Ambulance	458,200.00	458,200.00	691,691.51	233,491.51
348 Cemetery	109,250.00	109,250.00	139,583.15	30,333.15
349 Other				0.00
350 Fines and Forfeits:				
351 Court Fines and Costs	3,000.00	3,000.00	1,622.77	(1,377.23)
352 Animal Control Fines	6,000.00	6,000.00	8,017.00	2,017.00
353 Parking Meter Fines	11,000.00	11,000.00	25,365.00	14,365.00
354 Library				0.00
359 Other				0.00
360 Miscellaneous Revenue:				
361 Investment Earnings	141,400.00	141,400.00	281,499.80	140,099.80
362 Rentals			825.00	825.00
363 Special Assessments	10,100.00	10,100.00	7,181.97	(2,918.03)
364 Maintenance Assessments				0.00

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
GENERAL FUND

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
367 Contributions and Donations from Private Sources			3,056.34	3,056.34
368 Liquor Operating Agreement Income				0.00
369 Other	80,780.00	80,780.00	102,742.60	21,962.60
Total Revenue	19,718,528.00	19,718,528.00	19,709,040.57	(9,487.43)
Expenditures:				
410 General Government:				
411 Legislative	196,354.00	265,254.00	264,019.25	1,234.75
411.5 Contingency	853,394.00	853,394.00		
Amount Transferred		(706,300.00)		147,094.00
412 Executive	225,068.00	227,596.00	219,931.12	7,664.88
413 Elections				0.00
414 Financial Administration	1,279,360.00	1,284,285.00	1,165,349.22	118,935.78
419 Other	480,316.00	945,316.00	856,862.05	88,453.95
Total General Government	3,034,492.00	2,869,545.00	2,506,161.64	363,383.36
420 Public Safety:				
421 Police	3,576,672.00	3,632,474.00	3,440,079.56	192,394.44
422 Fire	1,332,641.00	1,332,641.00	1,302,724.19	29,916.81
423 Protective Inspection				0.00
429 Other Protection				0.00
Total Public Safety	4,909,313.00	4,965,115.00	4,742,803.75	222,311.25
430 Public Works:				
431 Highways and Streets	10,970,914.00	12,402,511.00	10,477,987.92	1,924,523.08
432 Sanitation				0.00
433 Water				0.00
434 Electricity				0.00
435 Airport				0.00
436 Parking Facilities				0.00
437 Cemeteries	442,102.00	471,102.00	375,861.87	95,240.13
438 Natural Gas				0.00
439 Transit				0.00
Total Public Works	11,413,016.00	12,873,613.00	10,853,849.79	2,019,763.21
440 Health and Welfare:				
441 Health	53,500.00	53,500.00	53,500.00	0.00
442 Home Health				0.00
443 Mental Health Centers				0.00
444 Humane Society	77,904.00	77,904.00	61,489.44	16,414.56
445 Drug Education				0.00
446 Ambulance	1,347,161.00	1,347,161.00	1,291,695.29	55,465.71
447 Hospitals, Nursing Homes and Rest Homes				0.00
449 Other				0.00
Total Health and Welfare	1,478,565.00	1,478,565.00	1,406,684.73	71,880.27
450 Culture and Recreation:				
451 Recreation	114,750.00	174,750.00	151,549.15	23,200.85
452 Parks				0.00
455 Libraries	698,873.00	698,873.00	685,835.62	13,037.38
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, 2019

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
Total Culture and Recreation	813,623.00	873,623.00	837,384.77	36,238.23
460 Conservation and Development:				
463 Urban Redevelopment and Housing				0.00
465 Economic Development and Assistance				0.00
466 Economic Opportunity	208,000.00	283,000.00	277,958.64	5,041.36
Total Conservation and Development	208,000.00	283,000.00	277,958.64	5,041.36
470 Debt Service	1,979,188.00	1,979,188.00	1,498,303.11	480,884.89
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	23,836,197.00	25,322,649.00	22,123,146.43	3,199,502.57
Excess of Revenue Over (Under) Expenditures	(4,117,669.00)	(5,604,121.00)	(2,414,105.86)	3,190,015.14
Other Financing Sources (Uses):				
391.01 Transfers In	900,000.00	900,000.00	1,020,000.00	120,000.00
391.03 Sale of Municipal Property	5,000.00	5,000.00	3,323.55	(1,676.45)
391.04 Compensation for Loss or Damage to Capital Assets				0.00
391.2 Long-Term Debt Issued	5,962,825.00	5,962,825.00	14,799,339.75	8,836,514.75
511 Transfers Out	(2,750,156.00)	(3,328,456.00)	(3,328,456.00)	0.00
512 Discount on Bonds Issued		(79,245.00)	(79,245.00)	0.00
513 Payments to Refunded Debt Escrow Agent		(15,025.00)	(15,025.00)	0.00
Total Other Financing Sources (Uses)	4,117,669.00	3,445,099.00	12,399,937.30	8,954,838.30
391.06 (514) Special Items-Refunding Bond Payment		(10,122,969.00)	(10,122,968.75)	0.25
391.05 (515) Extraordinary Items				0.00
Net Change in Fund Balances	0.00	(12,281,991.00)	(137,137.31)	12,144,853.69
Changes in Nonspendable			356,833.00	356,833.00
Fund Balance - Beginning Adjustments:	10,831,930.65	10,831,930.65	10,831,930.65	0.00
				0.00
				0.00
Adjusted Fund Balance - Beginning	10,831,930.65	10,831,930.65	10,831,930.65	0.00
FUND BALANCE - ENDING	10,831,930.65	(1,450,060.35)	11,051,626.34	12,501,686.69

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUND-PARK FUND
For the Year Ended December 31, 2019

	<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				0.00
312 Airlight 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			13,888.00	13,888.00
				0.00
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	1,064,872.00	1,064,872.00	940,274.29	(124,597.71)
347 Ambulance				
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				0.00
363 Special Assessments				0.00
364 Maintenance Assessments				0.00
367 Contributions and Donations from Private Sources	40,700.00	40,700.00	54,953.62	14,253.62

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUND-PARK FUND
For the Year Ended December 31, 2019

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget -
	Original	Final		Positive (Negative)
368 Liquor Operating Agreement Income				0.00
369 Other	1,876.00	1,876.00	1,876.00	0.00
Total Revenue	1,107,448.00	1,107,448.00	1,010,991.91	(96,456.09)
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	2,293,507.00	2,354,807.00	2,232,651.90	122,155.10
452 Parks	1,088,268.00	1,237,660.00	1,151,320.35	86,339.65
455 Libraries				0.00
456 Auditorium				0.00
457 Historical Preservation				0.00
458 Museums				0.00
Total Culture and Recreation	3,381,775.00	3,592,467.00	3,383,972.25	208,494.75

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUND-PARK FUND
For the Year Ended December 31, 2019

	<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>
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	3,381,775.00	3,592,467.00	3,383,972.25	208,494.75
Excess of Revenue Over (Under)				
Expenditures	(2,274,327.00)	(2,485,019.00)	(2,372,980.34)	112,038.66
Other Financing Sources (Uses):				
391.01 Transfers In	2,274,327.00	2,274,327.00	2,406,327.00	132,000.00
391.03 Sale of Municipal Property			3,917.00	3,917.00
391.04 Compensation for Loss or Damage to Capital Assets			2,942.84	2,942.84
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)	2,274,327.00	2,274,327.00	2,413,186.84	138,859.84
391.06 (514) Special Items				0.00
391.05 (515) Extraordinary Items				0.00
Net Change in Fund Balances	0.00	(210,692.00)	40,206.50	250,898.50
Changes in Nonspendable				0.00
Fund Balance - Beginning	71,329.55	71,329.55	71,329.55	0.00
Adjustments:				0.00
				0.00
				0.00
Adjusted Fund Balance - Beginning	71,329.55	71,329.55	71,329.55	0.00
FUND BALANCE - ENDING	71,329.55	(139,362.45)	111,536.05	250,898.50

MUNICIPALITY OF MITCHELL
SCHEDULE OF CHANGES IN LONG-TERM DEBT
For the Year Ended December 31, 2019

<u>Indebtedness</u>	<u>Long-Term Debt January 1, 2019</u>	<u>Add New Debt</u>	<u>Less Debt Retired</u>	<u>Long-Term Debt December 31, 2019</u>
Governmental Long-Term Debt:				
231.01 General Obligation Bonds				
231.02 Revenue Bonds	17,074,956.72	8,805,000.00	12,128,218.48	13,751,738.24
231.03 Special Assessment Bonds				
236 Advance from Other Funds				
237 Other Long-Term Liabilities	2,489,037.68		534,466.94	1,954,570.74
238 Net OPEB Liability	346,364.00	115,498.00		461,862.00
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	19,910,358.40	8,920,498.00	12,662,685.42	16,168,170.98

(Do not include interest in the above figures)

MUNICIPALITY OF MITCHELL
SCHEDULE OF CHANGES IN LONG-TERM DEBT
For the Year Ended December 31, 2019

Indebtedness	Long-Term Debt January 1, 2019	Add New Debt	Less Debt Retired	Long-Term Debt December 31, 2019
Governmental Long-Term Debt:				
231.02 Revenue Bonds				
2006 TID #7-Westwood Develop	1,149,583.29		158,781.54	990,801.75
2008 TID #10-MADC BusPark	235,883.97		235,883.97	0.00
2010 TID #13-MTI	88,276.99		88,276.99	0.00
2010 TID #14-Pepsi	380,435.58		28,754.95	351,680.63
2011 TID #15-Pro-Build	262,017.54		73,187.97	188,829.57
2012 TID #16-Innovative Systems	261,829.00			261,829.00
2012 TID #17-Woods Addition	532,269.35		143,654.97	388,614.38
2012 TID #18-Starlite Estates	740,658.41		155,013.07	585,645.34
2012 Community Projects	10,000,000.00		10,000,000.00	0.00
2013 Community Projects	265,000.00		265,000.00	0.00
2013 TID #19-Antach Corporation	199,567.96		14,001.14	185,566.82
2013 TID # 20-Morris Equipment	162,578.11		14,109.09	148,469.02
2015 TID # 21-Hohn Enterprises	313,824.61		8,641.00	305,183.61
2016 TID # 22-Kustom Cycles	96,956.81			96,956.81
2016 TID # 8-Highland Conf Center	1,148,452.26		157,775.93	990,676.33
2017 TID # 9-Vantage Point	407,622.84		50,137.86	357,484.98
2017 B-Y Water	830,000.00		735,000.00	95,000.00
2019 Community Projects (2012)		8,805,000.00		8,805,000.00
	17,074,956.72	8,805,000.00	12,128,218.48	13,751,738.24
237 Other Long-Term Liabilities				
2005 Hitchcock Swim Pool Lease	331,716.77		331,716.77	0.00
2007 TID #8-Promissory Note	100,000.00			100,000.00
2017 Indoor Pool-Cert of Participation	2,057,320.91		202,750.17	1,854,570.74
	2,489,037.68	0.00	534,466.94	1,954,570.74
238 Net OPEB Obligation	346,364.00	115,498.00		461,862.00
Total	19,910,358.40	8,920,498.00	12,662,685.42	16,168,170.98

<u>Indebtedness</u>	Long-Term Debt January 1, 2019	Add New Debt	Less Debt Retired	Long-Term Debt December 31, 2019
Enterprise Funds Long-Term Debt:				
231.02 Revenue Bonds				
2002 B-Y Water-SRF	1,021,055.04		169,416.54	851,638.50
2004 Landfill Construction-SRF	570,749.09		73,263.99	497,485.10
2004 Regional Landfill Loan	159,805.25		22,617.91	137,187.34
2005 Regional Landfill Loan	202,323.49		22,734.40	179,589.09
2009 Foster Street Lift Station-SRF	1,011,048.41		73,591.31	937,457.10
2009 Water Tower-SRF	1,209,200.15		75,502.35	1,133,697.80
2009 NPS Gabions-SRF	103,142.20		7,175.67	95,966.53
2013 Norway Ave Lift Station -SRF	453,467.71		22,885.00	430,582.71
2019 Near Lake Property		4,065,000.00		4,065,000.00
2019 Sanborn Ph II & III-SRF (DW-03)		1,028,000.00		1,028,000.00
2019 E Central Drain-SRF (DW-04)		690,000.00		690,000.00
2019 Sanborn Ph II & III-SRF (CW-05)		8,612,750.00		8,612,750.00
2019 E Central Drain-SRF (CW-06)		3,931,000.00		3,931,000.00
	4,730,791.34	18,326,750.00	467,187.17	22,590,354.17
237 Other Long-Term Liabilities				
2014 Sewer Vacuum Lease/Purchase	62,597.61		62,597.61	0.00
238 Net OPEB Obligation	65,742.00	24,379.00		90,121.00
Total	4,859,130.95	18,351,129.00	529,784.78	22,680,475.17
Grand Total	24,769,489.35	27,271,627.00	13,192,470.20	38,848,646.15

(Interest not included in the above figures)