



CITY OF MITCHELL

***ANNUAL
FINANCIAL
STATEMENTS
FOR THE
FISCAL YEAR***

JANUARY 1-DECEMBER 31, 2015

**MUNICIPALITY OF MITCHELL
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2015**

	General Fund	Park Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:						
Assets:						
Cash and Cash Equivalents	6,206,171.11	255,636.20			7,772,872.30	14,234,679.61
106 Cash with Fiscal Agent						0.00
151 Investments						0.00
110 Taxes Receivable--Delinquent	46,273.13					46,273.13
115 Accounts Receivable, Net	33,494.23	4,988.46			7,459.18	45,941.87
117 Unbilled Accounts Receivable						0.00
121 Special Assessments Receivable--Current	8,303.29				10,049.92	18,353.21
122 Special Assessments Receivable--Delinquent	2,905.70				12,648.78	15,554.48
123 Special Assessments Receivable--Deferred	11,291.06				22,401.75	33,692.81
125 Interest Receivable--Special Assessments						0.00
126 Governmental Unit's Share of Assessment Improvement Costs						0.00
128 Notes Receivable	500,000.00					500,000.00
131 Due from Other Funds	175,000.00					175,000.00
132 Due from Other Governments	1,606,078.37				254,583.92	1,860,662.29
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	491,499.46	40,088.89			4,279.18	535,867.53
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	989,323.73					989,323.73
107.2 Restricted Investments	1,397,595.00					1,397,595.00
Total Assets	11,694,311.96	300,713.55	0.00	0.00	8,084,295.03	20,079,320.54
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	11,694,311.96	300,713.55	0.00	0.00	8,084,295.03	20,079,320.54

MUNICIPALITY OF MITCHELL
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2015

	General Fund	Park Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:						
Liabilities:						
201 Claims Payable	230,121.59	61,282.09			48,713.28	340,116.96
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:						
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	230,121.59	61,282.09	0.00	0.00	73,713.28	365,116.96

**MUNICIPALITY OF MITCHELL
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2015**

	<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	1,071,984.97				55,876.22	1,127,861.19
245 Unavailable Revenue--Property Taxes	46,273.13					46,273.13
246 Unavailable Revenue--Special Assessments	22,500.05				45,100.45	67,600.50
247 Other Deferred Inflows of Resources						0.00
Total Deferred Inflows of Resources	<u>1,140,758.15</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100,976.67</u>	<u>1,241,734.82</u>
Fund Balances:						
263 Nonspendable	717,876.34	40,088.89			4,279.18	762,244.41
264 Restricted	2,886,918.73	199,342.57			831,714.91	3,917,976.21
265 Committed						0.00
266 Assigned	3,087,021.00				7,073,610.99	10,160,631.99
267 Unassigned	3,631,616.15					3,631,616.15
Total Fund Balances	<u>10,323,432.22</u>	<u>239,431.46</u>	<u>0.00</u>	<u>0.00</u>	<u>7,909,605.08</u>	<u>18,472,468.76</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u><u>11,694,311.96</u></u>	<u><u>300,713.55</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>8,084,295.03</u></u>	<u><u>20,079,320.54</u></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, 2015**

	211 Ent Tax 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	163,966.75	334,729.88	127,942.45	937,538.64	301,546.98	42,864.30	1,908,589.00
106 Cash with Fiscal Agent							0.00
151 Investments							0.00
110 Taxes Receivable--Delinquent							0.00
115 Accounts Receivable, Net				5,832.68	1,626.50		7,459.18
117 Unbilled Accounts Receivable							0.00
121 Special Assessments Receivable--Current			10,049.92				10,049.92
122 Special Assessments Receivable--Delinquent			12,648.78				12,648.78
123 Special Assessments Receivable--Deferred			22,401.75				22,401.75
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	81,212.52	17,280.90		155,669.75	420.75		254,583.92
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				4,279.18			4,279.18
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	245,179.27	352,010.78	173,042.90	1,103,320.25	303,594.23	42,864.30	2,220,011.73
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	245,179.27	352,010.78	173,042.90	1,103,320.25	303,594.23	42,864.30	2,220,011.73

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2015**

	211 Ent Tax 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	30,083.15	2,783.37		4,495.37	11,351.39		48,713.28
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	30,083.15	2,783.37	0.00	4,495.37	11,351.39	0.00	48,713.28

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2015**

	211 Ent Tax 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	55,876.22						55,876.22
245 Unavailable Revenue--Property Taxes							0.00
246 Unavailable Revenue--Special Assessments			45,100.45				45,100.45
247 Other Deferred Inflows of Resources							0.00
Total Deferred Inflows of Resources	55,876.22	0.00	45,100.45	0.00	0.00	0.00	100,976.67
Fund Balances:							
263 Nonspendable				4,279.18			4,279.18
264 Restricted	159,219.90	349,227.41				42,864.30	551,311.61
265 Committed							0.00
266 Assigned			127,942.45	1,094,545.70	292,242.84		1,514,730.99
267 Unassigned							0.00
Total Fund Balances	159,219.90	349,227.41	127,942.45	1,098,824.88	292,242.84	42,864.30	2,070,321.78
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	245,179.27	352,010.78	173,042.90	1,103,320.25	303,594.23	42,864.30	2,220,011.73

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

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2015**

	302 IVERSON DEVELOP Fund	303 WESTWOOD DEVELOP Fund	304 HIGHLAND WAY Fund	306 MADC BUS.PARK Fund	309 PROBUILD Fund	310 INNOVATIVE Fund	311 WOODS ADDITION Fund	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:								
Assets:								
Cash and Cash Equivalents	5,408.36	57,889.13	33,019.57	166,385.94	1,259.68	13,741.07	18,318.10	296,021.85
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--Deferred								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	5,408.36	57,889.13	33,019.57	166,385.94	1,259.68	13,741.07	18,318.10	296,021.85
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	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	5,408.36	57,889.13	33,019.57	166,385.94	1,259.68	13,741.07	18,318.10	296,021.85

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2015**

	302 IVERSON DEVELOP	303 WESTWOOD DEVELOP	304 HIGHLAND WAY	306 MADC BUS.PARK	309 PROBUILD	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
226.01 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	0.00	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, 2015**

	302 IVERSON DEVELOP	303 WESTWOOD DEVELOP	304 HIGHLAND WAY	306 MADC BUS.PARK	309 PROBUILD	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
Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances:								
263 Nonspendable								0.00
264 Restricted	5,408.36	57,889.13	8,019.57	166,385.94	1,259.68	13,741.07	18,318.10	271,021.85
265 Committed								0.00
266 Assigned								0.00
267 Unassigned								0.00
Total Fund Balances	5,408.36	57,889.13	8,019.57	166,385.94	1,259.68	13,741.07	18,318.10	271,021.85
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	5,408.36	57,889.13	33,019.57	166,385.94	1,259.68	13,741.07	18,318.10	296,021.85

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

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2015**

	313 ANTACH/MHA	314 MORRIS	537 INDOOR SWIM POOL	Total Nonmajor Governmental Funds
	Fund	Fund	Fund	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:				
Assets:				
Cash and Cash Equivalents	1,807.58	7,573.87	5,558,880.00	5,568,261.45
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--Deferred				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	1,807.58	7,573.87	5,558,880.00	0.00
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
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	1,807.58	7,573.87	5,558,880.00	0.00

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2015**

	313 ANTACH/MHA	314 MORRIS	537 INDOOR SWIM POOL	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				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	0.00	0.00	0.00	0.00

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2015**

	313 ANTACH/MHA	314 MORRIS	537 INDOOR SWIM POOL	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
Fund Balances:				
263 Nonspendable				0.00
264 Restricted	1,807.58	7,573.87		9,381.45
265 Committed				0.00
266 Assigned			5,558,880.00	5,558,880.00
267 Unassigned				0.00
Total Fund Balances	1,807.58	7,573.87	5,558,880.00	5,568,261.45
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>1,807.58</u>	<u>7,573.87</u>	<u>5,558,880.00</u>	<u>5,568,261.45</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, 2015

	<u>General Fund</u>	<u>Park Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:						
310 Taxes:						
311 General Property Taxes	4,688,864.09				848,950.33	5,537,814.42
312 Airflight Property Tax						0.00
313 General Sales and Use Taxes	11,295,420.65				874,760.56	12,170,181.21
314 Gross Receipts Business Taxes	186,783.76					186,783.76
315 Amusement Taxes	1,680.00					1,680.00
317 Excise Tax						0.00
318 Tax Deed Revenue						0.00
319 Penalties and Interest on Delinquent Taxes	10,316.00					10,316.00
320 Licenses and Permits	216,633.84					216,633.84
330 Intergovernmental Revenue:						
331 Federal Grants	231,741.09				697,732.13	929,473.22
332 Federal Shared Revenue						0.00
333 Federal Payments in Lieu of Taxes						0.00
334 State Grants	732,600.83				84,979.10	817,579.93
335 State Shared Revenue:						
335.01 Bank Franchise Tax	25,635.00					25,635.00
335.02 Prorate License Fees	14,012.35					14,012.35

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	General Fund	Park Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
335.03 Liquor Tax Reversion	94,854.26					94,854.26
335.04 Motor Vehicle Licenses (5%)	112,518.05					112,518.05
335.06 Fire Insurance Premiums Reversion	48,689.59					48,689.59
335.08 Local Government Highway and Bridge Fund	429,328.43					429,328.43
335.09 911 Remittances					271,171.08	271,171.08
335.20 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 Highway and Bridge Reserve Tax (25%)						0.00
338.03 County Wheel Tax	497.95					497.95
338.99 Other						0.00
339 Other Intergovernmental Revenues	25,214.77	29,261.81				54,476.58
340 Charges for Goods and Services:						
341 General Government	7,631.28					7,631.28
342 Public Safety	85,888.52				222,312.64	308,201.16
343 Highways and Streets	5,589.73					5,589.73
344 Sanitation						0.00
345 Health					433,929.68	433,929.68
346 Culture and Recreation		808,003.57				808,003.57
347 Ambulance	721,685.64					721,685.64
348 Cemetery	98,293.38					98,293.38
349 Other						0.00
350 Fines and Forfeits:						
351 Court Fines and Costs	3,925.68					3,925.68
352 Animal Control Fines	5,336.72					5,336.72
353 Parking Meter Fines	14,519.00					14,519.00
354 Library					38,617.22	38,617.22
359 Other						0.00

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	<u>General Fund</u>	<u>Park Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
360 Miscellaneous Revenue:						
361 Investment Earnings	5,612.89				548.88	6,161.77
362 Rentals		6,000.00				6,000.00
363 Special Assessments	27,874.38				15,684.21	43,558.59
364 Maintenance Assessments						0.00
367 Contributions and Donations from Private Sources	93,274.88	33,182.41			44,003.85	170,461.14
368 Liquor Operating Agreement Income						0.00
369 Other	112,902.95				185,455.59	298,358.54
Total Revenue	19,297,325.71	876,447.79	0.00	0.00	3,718,145.27	23,891,918.77
Expenditures:						
410 General Government:						
411 Legislative	165,936.86					165,936.86
412 Executive	207,356.88					207,356.88
413 Elections	7,130.88					7,130.88
414 Financial Administration	1,023,850.31					1,023,850.31
419 Other	192,964.51					192,964.51
Total General Government	1,597,239.44	0.00	0.00	0.00	0.00	1,597,239.44

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	General Fund	Park Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
420 Public Safety:						
421 Police	2,872,968.40					2,872,968.40
422 Fire	1,536,428.86					1,536,428.86
423 Protective Inspection						0.00
429 Other Protection					806,888.60	806,888.60
Total Public Safety	4,409,397.26	0.00	0.00	0.00	806,888.60	5,216,285.86
430 Public Works:						
431 Highways and Streets	2,456,188.82					2,456,188.82
432 Sanitation						0.00
433 Water						0.00
434 Electricity						0.00
435 Airport						0.00
436 Parking Facilities						0.00
437 Cemeteries	195,014.58					195,014.58
438 Natural Gas						0.00
439 Transit						0.00
Total Public Works	2,651,203.40	0.00	0.00	0.00	0.00	2,651,203.40
440 Health and Welfare:						
441 Health	82,500.00				1,247,122.27	1,329,622.27
442 Home Health						0.00
443 Mental Health Centers						0.00
444 Humane Society	60,156.15					60,156.15
445 Drug Education						0.00
446 Ambulance	541,969.71					541,969.71
447 Hospitals, Nursing Homes and Rest Homes						0.00
449 Other						0.00
Total Health and Welfare	684,625.86	0.00	0.00	0.00	1,247,122.27	1,931,748.13

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	General Fund	Park Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
450 Culture and Recreation:						
451 Recreation	187,879.83	1,582,870.49				1,770,750.32
452 Parks		835,827.94				835,827.94
455 Libraries	543,428.16				11,803.03	555,231.19
456 Auditorium						0.00
457 Historical Preservation						0.00
458 Museums						0.00
Total Culture and Recreation	731,307.99	2,418,698.43	0.00	0.00	11,803.03	3,161,809.45
460 Conservation and Development:						
463 Urban Redevelopment and Housing						0.00
465 Economic Development and Assistance (Industrial Development)						0.00
466 Economic Opportunity	104,000.00				361,000.00	465,000.00
Total Conservation and Development	104,000.00	0.00	0.00	0.00	361,000.00	465,000.00
470 Debt Service	2,012,725.92				803,375.72	2,816,101.64
480 Intergovernmental Expenditures						0.00
485 Capital Outlay	2,008,126.22	483,449.31			150,061.00	2,641,636.53
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	14,198,626.09	2,902,147.74	0.00	0.00	3,380,250.62	20,481,024.45
Excess of Revenues Over (Under) Expenditures	5,098,699.62	(2,025,699.95)	0.00	0.00	337,894.65	3,410,894.32

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	General Fund	Park Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
Other Financing Sources (Uses):						
391.01 Transfers In	700,000.00	2,015,000.00			5,899,386.03	8,614,386.03
391.03 Sale of Municipal Property	9,599.09	2,112.00			2,416.10	14,127.19
391.04 Compensation for Loss or Damage to Capital Assets	2,984.65					2,984.65
391.20 Long-Term Debt Issued						0.00
511 Transfers Out (Enter as Negative)	(4,177,607.30)				(3,695,432.55)	(7,873,039.85)
512 Discount on Bonds Issued (Enter as Negative)						0.00
513 Payments to Refunded Debt Escrow Agent (Enter as Negative)						0.00
Total Other Financing Sources (Uses)	(3,465,023.56)	2,017,112.00	0.00	0.00	2,206,369.58	758,458.02
391.06/(514) Special Items						0.00
391.05/(515) Extraordinary Items						0.00
Net Change in Fund Balances	1,633,676.06	(8,587.95)	0.00	0.00	2,544,264.23	4,169,352.34
Changes in Nonspendable						0.00
Fund Balance - Beginning	8,689,756.16	248,019.41			5,365,340.85	14,303,116.42
Adjustments:						0.00
						0.00
Adjusted Fund Balance - Beginning	8,689,756.16	248,019.41	0.00	0.00	5,365,340.85	14,303,116.42
FUND BALANCE- ENDING	10,323,432.22	239,431.46	0.00	0.00	7,909,605.08	18,472,468.76

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

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	211 Ent Tax 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	770,673.56						770,673.56
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				580,961.43	116,770.70		697,732.13
332 Federal Shared Revenue							0.00
333 Federal Payments in Lieu of Taxes							0.00
334 State Grants				64,905.25	20,073.85		84,979.10
335 State Shared Revenue:							
335.01 Bank Franchise Tax							0.00
335.02 Prorate License Fees							0.00
335.03 Liquor Tax Reversion							0.00
335.04 Motor Vehicle Licenses (5%)							0.00
335.06 Fire Insurance Premiums Reversion							0.00
335.08 Local Government Highway and Bridge Fund							0.00
335.09 911 Remittances		271,171.08					271,171.08
335.20 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 HBR 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:							

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	211 Ent Tax Fund	214 E-911 Fund	216 Spec Assess Fund	218 RSVP Fund	219 Nutrition Fund	226 Library Fund	Total Nonmajor Governmental Funds
341 General Government							0.00
342 Public Safety		222,312.64					222,312.64
343 Highways and Streets							0.00
344 Sanitation							0.00
345 Health				283,619.03	150,310.65		433,929.68
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						38,617.22	38,617.22
359 Other							0.00
360 Miscellaneous Revenue:							
361 Investment Earnings		405.20					405.20
362 Rentals							0.00
363 Special Assessments			15,684.21				15,684.21
364 Maintenance Assessments							0.00
367 Contributions and Donations from Private Sources				17,129.25	12,869.00		29,998.25
368 Liquor Operating Agreement Income							0.00
369 Other				61,731.57	3,648.06		65,379.63
Total Revenue	770,673.56	493,888.92	15,684.21	1,008,346.53	303,672.26	38,617.22	2,630,882.70
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
420 Public Safety:							

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	211 Ent Tax Fund	214 E-911 Fund	216 Spec Assess Fund	218 RSVP Fund	219 Nutrition Fund	226 Library Fund	Total Nonmajor Governmental Funds
421 Police							0.00
422 Fire							0.00
423 Protective Inspection							0.00
429 Other Protection		806,888.60					806,888.60
Total Public Safety	0.00	806,888.60	0.00	0.00	0.00	0.00	806,888.60
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
440 Health and Welfare:							
441 Health				947,243.40	299,878.87		1,247,122.27
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	947,243.40	299,878.87	0.00	1,247,122.27
450 Culture and Recreation:							
451 Recreation							0.00
452 Parks							0.00
455 Libraries						11,803.03	11,803.03
456 Auditorium							0.00
457 Historical Preservation							0.00
458 Museums							0.00

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	211 Ent Tax Fund	214 E-911 Fund	216 Spec Assess Fund	218 RSVP Fund	219 Nutrition Fund	226 Library Fund	Total Nonmajor Governmental Funds
Total Culture and Recreation	0.00	0.00	0.00	0.00	0.00	11,803.03	11,803.03
460 Conservation and Development:							
463 Urban Redevelopment and Housing							0.00
465 Economic Development and Assistance (Industrial Development)							0.00
466 Economic Opportunity	361,000.00						361,000.00
Total Conservation and Development	361,000.00	0.00	0.00	0.00	0.00	0.00	361,000.00
470 Debt Service							0.00
480 Intergovernmental Expenditures							0.00
485 Capital Outlay		2,065.61		36,366.27	1,500.00		39,931.88
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
Total Expenditures	361,000.00	808,954.21	0.00	983,609.67	301,378.87	11,803.03	2,466,745.78
Excess of Revenue Over (Under) Expenditures	409,673.56	(315,065.29)	15,684.21	24,736.86	2,293.39	26,814.19	164,136.92
Other Financing Sources (Uses):							
391.01 Transfers In		300,106.03		60,000.00			360,106.03
391.03 Sale of Municipal Property				2,416.10			2,416.10
391.04 Compensation for Loss or Damage to Capital Assets							0.00
391.20 Long-Term Debt Issued							0.00
511 Transfers Out (Enter as Negative)	(385,336.82)		(2,500.00)				(387,836.82)
512 Discount on Bonds Issued (Enter as Negative)							0.00
513 Payments to Refunded Debt Escrow Agent (Enter as Negative)							0.00

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	211 Ent Tax 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)	(385,336.82)	300,106.03	(2,500.00)	62,416.10	0.00	0.00	(25,314.69)
391.06/(514) Special Items							0.00
391.05/(515) Extraordinary Items							0.00
Net Change in Fund Balances	24,336.74	(14,959.26)	13,184.21	87,152.96	2,293.39	26,814.19	138,822.23
Changes in Nonspendable							0.00
Fund Balance - Beginning	134,883.16	364,186.67	114,758.24	1,011,671.92	289,949.45	16,050.11	1,931,499.55
Adjustments:							0.00
							0.00
Adjusted Fund Balance - Beginning	134,883.16	364,186.67	114,758.24	1,011,671.92	289,949.45	16,050.11	1,931,499.55
FUND BALANCE- ENDING	<u>159,219.90</u>	<u>349,227.41</u>	<u>127,942.45</u>	<u>1,098,824.88</u>	<u>292,242.84</u>	<u>42,864.30</u>	<u>2,070,321.78</u>

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	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
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
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

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	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
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 (Industrial Development)										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	56,744.14	89,731.31	207,944.48	73,286.78	85,048.71	132,205.24	47,623.40	43,674.58		736,258.64
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	56,744.14	89,731.31	207,944.48	73,286.78	85,048.71	132,205.24	47,623.40	43,674.58	0.00	736,258.64
Excess of Revenue Over (Under) Expenditures	(49.66)	29,770.50	11,897.86	0.00	112,177.83	(21,299.80)	0.00	1,259.68	3,120.01	136,876.42
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
391.20 Long-Term Debt Issued										0.00
511 Transfers Out (Enter as Negative)										0.00
512 Discount on Bonds Issued (Enter as Negative)										0.00
513 Payments to Refunded Debt Escrow Agent (Enter as Negative)										0.00

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	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
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
391.06/(514) Special Items										0.00
391.05/(515) Extraordinary Items										0.00
Net Change in Fund Balances	(49.66)	29,770.50	11,897.86	0.00	112,177.83	(21,299.80)	0.00	1,259.68	3,120.01	136,876.42
Changes in Nonspendable										0.00
Fund Balance - Beginning	5,458.02	28,118.63	(3,878.29)	0.00	54,208.11	21,299.80	0.00	0.00	10,621.06	115,827.33
Adjustments:										0.00
Adjusted Fund Balance - Beginning	5,458.02	28,118.63	(3,878.29)	0.00	54,208.11	21,299.80	0.00	0.00	10,621.06	115,827.33
FUND BALANCE- ENDING	5,408.36	57,889.13	8,019.57	0.00	166,385.94	0.00	0.00	1,259.68	13,741.07	252,703.75

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	311 TID #17 WOODS Fund	312 TID #18 STARLITE Fund	313 TID#19 ANTACH/MHA Fund	314 TID#20 MORRIS Fund	Total Nonmajor Governmental Funds
Revenues:					
310 Taxes:					
311 General Property Taxes	53,023.78	32,300.28	1,807.58	7,573.87	94,705.51
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					
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					0.00
335.04 Motor Vehicle Licenses (5%)					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
335.20 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 HBR 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:					

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	311 TID #17 WOODS Fund	312 TID #18 STARLITE Fund	313 TID#19 ANTACH/MHA Fund	314 TID#20 MORRIS Fund				Total Nonmajor Governmental Funds
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
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								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
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

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	311 TID #17 WOODS Fund	312 TID #18 STARLITE Fund	313 TID#19 ANTACH/MHA Fund	314 TID#20 MORRIS Fund				Total Nonmajor Governmental Funds
Total Culture and Recreation	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 (Industrial Development)								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
470 Debt Service	34,799.14	32,317.94						67,117.08
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
Total Expenditures	34,799.14	32,317.94	0.00	0.00	0.00	0.00	0.00	67,117.08
Excess of Revenue Over (Under) Expenditures	18,224.64	(17.66)	1,807.58	7,573.87	0.00	0.00	0.00	27,588.43
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
391.20 Long-Term Debt Issued								0.00
511 Transfers Out (Enter as Negative)								0.00
512 Discount on Bonds Issued (Enter as Negative)								0.00
513 Payments to Refunded Debt Escrow Agent (Enter as Negative)								0.00
								0.00

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	311 TID #17 WOODS Fund	312 TID #18 STARLITE Fund	313 TID#19 ANTACH/MHA Fund	314 TID#20 MORRIS Fund				Total Nonmajor Governmental Funds
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
391.06/(514) Special Items								0.00
391.05/(515) Extraordinary Items								0.00
Net Change in Fund Balances	18,224.64	(17.66)	1,807.58	7,573.87	0.00	0.00	0.00	27,588.43
Changes in Nonspendable								0.00
Fund Balance - Beginning	93.46	17.66	0.00	0.00	0.00	0.00		111.12
Adjustments:								0.00
								0.00
Adjusted Fund Balance - Beginning	93.46	17.66	0.00	0.00	0.00	0.00	0.00	111.12
FUND BALANCE- ENDING	18,318.10	0.00	1,807.58	7,573.87	0.00	0.00	0.00	27,699.55

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	525	532	533	534	535	536	537	Total
	CITY	LIBRARY	MAC	TID #18	TID #17	TID #19	INDOOR	Nonmajor
	HALL	RENOV	ADDITION	STARLITE EST	WOODS	ANTACH/MHA	SWIM POOL	Governmental
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Funds
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:								
335.01 Bank Franchise Tax								0.00
335.02 Prorate License Fees								0.00
335.03 Liquor Tax Reversion								0.00
335.04 Motor Vehicle Licenses (5%)								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
335.20 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 HBR 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:								

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	525 CITY HALL Fund	532 LIBRARY RENOV Fund	533 MAC ADDITION Fund	534 TID #18 STARLITE EST Fund	535 TID #17 WOODS Fund	536 TID #19 ANTACH/MHA Fund	537 INDOOR SWIM POOL Fund	Total Nonmajor Governmental Funds
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
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								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
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

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2015

	525 CITY HALL Fund	532 LIBRARY RENOV Fund	533 MAC ADDITION Fund	534 TID #18 STARLITE EST Fund	535 TID #17 WOODS Fund	536 TID #19 ANTACH/MHA Fund	537 INDOOR SWIM POOL Fund	Total Nonmajor Governmental Funds
Escrow Agent (Enter as Negative)								0.00
Total Other Financing Sources (Uses)	(3,180,274.34)	(13,027.12)	(114,294.27)	0.00	0.00	0.00	5,539,280.00	2,231,684.27
391.06/(514) Special Items								0.00
391.05/(515) Extraordinary Items								0.00
Net Change in Fund Balances	(3,180,132.60)	(84,830.31)	(114,294.27)	0.00	0.00	80,954.33	5,539,280.00	2,240,977.15
Changes in Nonspendable								0.00
Fund Balance - Beginning	3,180,132.60	84,830.31	114,294.27	0.00	0.00	(80,954.33)	19,600.00	3,317,902.85
Adjustments:								0.00
								0.00
Adjusted Fund Balance - Beginning	3,180,132.60	84,830.31	114,294.27	0.00	0.00	(80,954.33)	19,600.00	3,317,902.85
FUND BALANCE- ENDING	0.00	0.00	0.00	0.00	0.00	0.00	5,558,880.00	5,558,880.00

MUNICIPALITY OF MITCHELL
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2015

	Enterprise Funds						Totals	Internal Service Funds
	Water Fund	Sewer Fund	Airport Fund	Sanitation Fund	Corn Palace Fund	Golf Course Fund		
ASSETS:								
Current Assets:								
Cash and Cash Equivalents	1,256,384.22	1,055,111.20	165,083.85	2,232,680.12	405,765.13	39,633.50	5,154,658.02	528,232.85
106 Cash with Fiscal Agent							0.00	
151 Investments							0.00	
115 Accounts Receivable, Net	173,070.40	163,949.02		218,773.10	1,138.43		556,930.95	53,518.19
117 Unbilled Accounts Receivable	187,092.42	160,789.87		86,533.98			434,416.27	
121 Special Assessments Receivable--Current							0.00	
122 Special Assessments Receivable--Delinquent							0.00	
123 Special Assessments Receivable--Deferred							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	385,214.75	28,269.33	5,357.84	19,114.73	10,709.68	20,131.03	468,797.36	
142 Inventory of Stores Purchased for Resale					22,109.76		22,109.76	
155 Prepaid Expenses							0.00	
Total Current Assets	2,001,761.79	1,408,119.42	170,441.69	2,557,101.93	439,723.00	59,764.53	6,636,912.36	581,751.04
Noncurrent Assets:								
107.1 Restricted Cash and Cash Equivalents		80,000.00		27,940.00	287,691.54		395,631.54	
107.2 Restricted Investments				929,760.61			929,760.61	
154 Deposits							0.00	
157 Unamortized Discounts on Bonds Sold							0.00	
133 Advance to _____ Fund							0.00	
189 Net Pension Asset	71,966.49	68,913.22	13,610.47	105,659.42	84,866.52	27,422.93	372,439.05	
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	12,935,319.04	291,262.93	544,983.00	1,114,475.36	3,658,185.25	314,500.00	18,858,725.58	
164 Improvements Other Than Buildings	24,453,672.41	11,637,362.74	17,038,359.84	2,680,945.10	55,053.00	1,171,580.68	57,036,973.77	
166 Machinery and Equipment	3,467,620.68	6,490,456.96	600,650.45	2,038,613.09	398,918.91	604,852.27	13,601,112.36	
168 Construction Work in Progress		406,913.15		1,199,456.04	4,772,044.73		6,378,413.92	
Less: Accumulated Depreciation (Credit)	(13,860,726.85)	(6,965,792.19)	(11,073,803.77)	(2,849,724.04)	(1,625,615.66)	(1,392,039.66)	(37,767,702.17)	()
190 Intangible Assets		2,500.00					2,500.00	
191 Accumulated Amortization (Credit)	()	()	()	()	()	()	0.00	()
Total Noncurrent Assets	27,221,878.96	12,159,708.79	7,163,542.64	5,797,498.42	7,681,794.29	896,159.06	60,920,582.16	0.00
TOTAL ASSETS	29,223,640.75	13,567,828.21	7,333,984.33	8,354,600.35	8,121,517.29	955,923.59	67,557,494.52	581,751.04

**MUNICIPALITY OF MITCHELL
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2015**

	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	125,281.32	119,966.11	23,693.49	183,934.93	147,738.08	47,738.61	648,352.54	
197 Deferred Charge on Refunding							0.00	
198 Other Deferred Outflows of Resources							0.00	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	125,281.32	119,966.11	23,693.49	183,934.93	147,738.08	47,738.61	648,352.54	0.00
LIABILITIES:								
Current Liabilities:								
201 Claims Payable	104,964.82	50,781.55	5,844.91	39,923.68	32,226.91	632.45	234,374.32	113,187.13
202 Accounts Payable							0.00	
203 Judgments Payable							0.00	
204 Annuities Payable							0.00	
205 Notes Payable							0.00	
206 Contracts Payable		297,635.00					297,635.00	
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	210,769.66
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	226,134.50	90,238.40		107,468.10			423,841.00	
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	5,972.69	8,007.60	750.05	8,098.97	4,082.41	3,584.21	30,495.93	
Total Current Liabilities	337,072.01	521,662.55	6,594.96	155,490.75	36,309.32	79,216.66	1,136,346.25	323,956.79

MUNICIPALITY OF MITCHELL
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2015

	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	2,810,986.08	1,651,134.86		1,158,716.40			5,620,837.34	
231.03 Special Assessment							0.00	
232 Special Assessment Debt with Governmental Commitment							0.00	
233 Accrued Leave Payable	17,918.26	32,030.38	2,250.12	24,296.89	12,247.20	10,752.62	99,495.47	
234 Deferred Compensation Payable--Employee							0.00	
235 Accrued Landfill Closure and Postclosure Care Costs				873,144.10			873,144.10	
236 Advance from _____ Fund							0.00	
238 Net OPEB Obligation	11,344.00	7,893.00	1,193.00	12,609.00	11,366.00	2,166.00	46,571.00	
237 Other Long-Term Liabilities							0.00	
Total Noncurrent Liabilities	2,840,248.34	1,691,058.24	3,443.12	2,068,766.39	23,613.20	12,918.62	6,640,047.91	0.00
TOTAL LIABILITIES	3,177,320.35	2,212,720.79	10,038.08	2,224,257.14	59,922.52	92,135.28	7,776,394.16	323,956.79
DEFERRED INFLOWS OF RESOURCES:								
247 Other Deferred Inflows of Resources							0.00	
248 Pension Related Deferred Inflows	106,076.37	101,575.94	20,061.41	155,738.69	125,090.62	40,420.54	548,963.57	
TOTAL DEFERRED INFLOWS OF RESOURCES	106,076.37	101,575.94	20,061.41	155,738.69	125,090.62	40,420.54	548,963.57	0.00
NET POSITION:								
253.10 Net Investment in Capital Assets	24,112,791.89	10,269,422.31	7,149,932.17	3,467,953.89	7,309,236.23	868,736.13	53,178,072.62	
253.20 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			287,691.54		367,691.54	
253.27 Landfill Closure and Post Closure Costs				929,760.61			929,760.61	
253.28 Permanently Restricted Purposes							0.00	
253.29 Other Purposes		324,321.59					324,321.59	
253.90 Unrestricted	1,884,068.46	699,753.69	177,646.16	1,732,884.95	487,314.46	2,370.25	4,984,037.97	257,794.25
TOTAL NET POSITION	26,065,525.35	11,373,497.59	7,327,578.33	6,158,539.45	8,084,242.23	871,106.38	59,880,489.33	257,794.25

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, 2015

	Enterprise Funds						Internal Service Funds	
	Water Fund	Sewer Fund	Airport Fund	Sanitation Fund	Corn Palace Fund	Golf Course Fund		Totals
Operating Revenue:								
370/380 Charges for Goods and Services	2,940,769.32	2,128,051.92	181,897.12	2,068,013.77	913,397.04	418,491.57	8,650,620.74	
Revenue Dedicated to Servicing Debt							0.00	
380.05 Lottery Sales							0.00	
367 Contributions and Donations					12,530.69	430.00	12,960.69	
369 Miscellaneous							0.00	2,634,223.45
Total Operating Revenue	2,940,769.32	2,128,051.92	181,897.12	2,068,013.77	925,927.73	418,921.57	8,663,581.43	2,634,223.45
Operating Expenses:								
410 Personal Services	447,016.97	419,882.32	76,983.80	626,633.84	750,601.90	215,433.42	2,536,552.25	
420 Other Current Expense	527,408.27	345,259.03	93,334.94	786,607.44	664,204.14	195,551.03	2,612,364.85	2,580,466.41
426.2 Materials (Cost of Goods Sold)	604,358.50				112,778.49		717,136.99	
453 Amortization							0.00	
457 Depreciation	703,474.99	369,234.60	464,427.24	228,733.88	89,712.47	73,207.83	1,928,791.01	
Total Operating Expenses	2,282,258.73	1,134,375.95	634,745.98	1,641,975.16	1,617,297.00	484,192.28	7,794,845.10	2,580,466.41
Operating Income (Loss)	658,510.59	993,675.97	(452,848.86)	426,038.61	(691,369.27)	(65,270.71)	868,736.33	53,757.04
Nonoperating Revenue (Expense):								
330 Operating Grants			14,509.65				14,509.65	
361 Investment Earnings					155.96		155.96	
362 Rental Revenue							0.00	
442 Interest Expense (Enter as Negative)	(109,755.83)	(48,921.71)		(44,172.97)			(202,850.51)	
(492)366 Gain (Loss) on Disposition of Assets					311.50	758.00	1,494.00	
(429)369.01 Other							0.00	
Total Nonoperating Revenue (Expense)	(109,755.83)	(48,921.71)	14,509.65	(44,172.97)	467.46	758.00	(186,690.90)	0.00

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Year Ended December 31, 2015

	Enterprise Funds						Internal Service Funds	
	Water Fund	Sewer Fund	Airport Fund	Sanitation Fund	Corn Palace Fund	Golf Course Fund		Totals
Income (Loss) Before Contributions, Special Items, Extraordinary Items and Transfers	548,754.76	944,754.26	(438,339.21)	381,865.64	(690,901.81)	(64,512.71)	682,045.43	53,757.04
391.07 Capital Contributions		569,368.44					569,368.44	
391.1 Transfers In					785,336.82		785,336.82	200,000.00
511 Transfers Out (Enter as Negative)	(300,000.00)	(300,000.00)		(100,000.00)	(1,029,183.00)		(1,729,183.00)	
391.06/(514) Special Items							0.00	
391.05/(515) Extraordinary Items							0.00	
Change in Net Position	248,754.76	1,214,122.70	(438,339.21)	281,865.64	(934,747.99)	(64,512.71)	307,567.69	253,757.04
Net Position - Beginning	25,736,491.63	10,082,501.85	7,750,735.00	5,758,810.22	8,924,321.21	905,028.69	59,157,888.60	4,037.21
Adjustments:							0.00	
GASB 68	80,278.96	76,873.04	15,182.54	117,863.59	94,669.01	30,590.40	415,457.54	
Adjusted Net Position - Beginning	25,816,770.59	10,159,374.89	7,765,917.54	5,876,673.81	9,018,990.22	935,619.09	59,573,346.14	4,037.21
NET POSITION - ENDING	26,065,525.35	11,373,497.59	7,327,578.33	6,158,539.45	8,084,242.23	871,106.38	59,880,913.83	257,794.25

**MUNICIPALITY OF MITCHELL
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
December 31, 2015**

	Private-Purpose Trust Funds	Agency Funds
ASSETS:		
Cash and Cash Equivalents		789,494.89
Investments, at Fair Value		
Other Assets		140,585.09
TOTAL ASSETS	0.00	930,079.98
LIABILITIES:		
Accounts Payable and Other Payables		23,455.80
Amounts Held for Others		906,624.18
Due to Other Governments		
Total Liabilities	0.00	930,079.98
NET POSITION		
Restricted (list by category)		
TOTAL LIABILITIES AND NET POSITION	0.00	930,079.98

**MUNICIPALITY OF MITCHELL
SCHEDULE OF CHANGES IN LONG-TERM DEBT
For the Year Ended December 31, 2015**

<u>Indebtedness</u>	<u>Long-Term Debt January 1, 2015</u>	<u>Add New Debt</u>	<u>Less Debt Retired</u>	<u>Long-Term Debt December 31, 2015</u>
Governmental Long-Term Debt:				
231.01 General Obligation Bonds				
231.02 Revenue Bonds	23,586,074.70	1,202,768.89	1,607,100.67	23,181,742.92
231.03 Special Assessment Bonds				
236 Advance from Other Funds				
237 Other Long-Term Liabilities	1,611,954.29		274,421.98	1,337,532.31
238 Net OPEB Liability	233,736.00	24,522.00		258,258.00
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	25,431,764.99	1,227,290.89	1,881,522.65	24,777,533.23

(Do not include interest in the above figures)

MUNICIPALITY OF MITCHELL
SCHEDULE OF CHANGES IN LONG-TERM DEBT
For the Year Ended December 31, 2015

<u>Indebtedness</u>	<u>Long-Term Debt January 1, 2015</u>	<u>Add New Debt</u>	<u>Less Debt Retired</u>	<u>Long-Term Debt December 31, 2015</u>
Governmental Long-Term Debt:				
231.02 Revenue Bonds				
2005 TID #5-Iverson	154,794.11		51,138.07	103,656.04
2006 TID #7-Westwood Develop	1,409,799.60		24,288.78	1,385,510.82
2007 TID #8-Highland Conf Center	1,604,210.27		93,129.65	1,511,080.62
2007 TID #9-Vantage Point	533,333.28		36,067.22	497,266.06
2008 TID #10-MADC BusPark	801,279.19			801,279.19
2009 B-Y Water	4,150,000.00		640,000.00	3,510,000.00
2010 TID #13-MTI	408,202.01		111,748.92	296,453.09
2010 TID #14-Pepsi	479,452.75		21,182.14	458,270.61
2011 TID #15-Pro-Build	321,503.91			321,503.91
2012 TID #16-Innovative Systems	0.00			0.00
2012 TID #17-Woods Addition	62,655.81	484,853.20	21,438.52	526,070.49
2012 TID #18-Starlite Estates	869,889.44	73,870.02	13,107.37	930,652.09
2012 Community Projects	10,000,000.00			10,000,000.00
2013 Community Projects	2,705,000.00		595,000.00	2,110,000.00
2013 TID #19-Antach Corporation	85,954.33	124,045.67		210,000.00
2013 TID # 20-Morris Equipment		200,000.00		200,000.00
2015 TID # 21-Hohn Enterprises		320,000.00		320,000.00
	23,586,074.70	1,202,768.89	1,607,100.67	23,181,742.92
237 Other Long-Term Liabilities				
2005 Hitchcock Swim Pool Lease	1,511,954.29		274,421.98	1,237,532.31
2007 TID #8-Promissory Note	100,000.00			100,000.00
	1,611,954.29	0.00	274,421.98	1,337,532.31
238 Net OPEB Obligation	233,736.00	24,522.00		258,258.00
Total	25,431,764.99	1,227,290.89	1,881,522.65	24,777,533.23

<u>Indebtedness</u>	<u>Long-Term Debt January 1, 2015</u>	<u>Add New Debt</u>	<u>Less Debt Retired</u>	<u>Long-Term Debt December 31, 2015</u>
Enterprise Funds Long-Term Debt:				
231.02 Revenue Bonds				
2002 B-Y Water-SRF	1,635,144.92		144,482.02	1,490,662.90
2004 Landfill Construction-SRF	839,558.62		63,731.45	775,827.17
2004 Regional Landfill Loan	243,833.05		20,078.67	223,754.38
2005 Regional Landfill Loan	286,784.02		20,181.57	266,602.45
2009 Foster Street Lift Station-SRF	1,291,161.86		67,946.89	1,223,214.97
2009 Water Tower-SRF	1,489,622.32		66,994.57	1,422,627.75
2009 NPS Gabions-SRF	130,455.23		6,625.30	123,829.93
2013 Norway Ave Lift Station -SRF	538,464.56		20,306.27	518,158.29
	6,455,024.58	0.00	410,346.74	6,044,677.84
237 Other Long-Term Liabilities				
2014 Sewer Vacuum Lease/Purchase	297,635.00		56,533.61	241,101.39
238 Net OPEB Obligation	40,526.00	6,044.00		46,570.00
Total	6,793,185.58	6,044.00	466,880.35	6,332,349.23
Grand Total	32,224,950.57	1,233,334.89	2,348,403.00	31,109,882.46

(Interest not included in the above figures)

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
GENERAL FUND
For the Year Ended December 31, 2015

	<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	4,664,051.00	4,664,051.00	4,688,864.09	24,813.09
312 Airflight Property Tax	0.00	0.00	0.00	0.00
313 General Sales and Use Taxes	10,920,000.00	10,920,000.00	11,295,420.65	375,420.65
314 Gross Receipts Business Taxes	190,000.00	190,000.00	186,783.76	(3,216.24)
315 Amusement Taxes	2,000.00	2,000.00	1,680.00	(320.00)
317 Excise Tax				0.00
318 Tax Deed Revenue				0.00
319 Penalties and Interest on Delinquent Taxes	8,000.00	8,000.00	10,316.00	2,316.00
320 Licenses and Permits	194,000.00	194,000.00	216,633.84	22,633.84
330 Intergovernmental Revenue:				
331 Federal Grants	39,103.00	249,912.00	248,900.35	(1,011.65)
332 Federal Shared Revenue				0.00
333 Federal Payments in Lieu of Taxes				0.00
334 State Grants		732,601.00	732,600.83	(0.17)
335 State Shared Revenue:				
335.01 Bank Franchise Tax	25,000.00	25,000.00	25,635.00	635.00
335.02 Prorate License Fees	15,000.00	15,000.00	14,012.35	(987.65)
335.03 Liquor Tax Reversion	96,000.00	96,000.00	94,854.26	(1,145.74)
335.04 Motor Vehicle Licenses (5%)	90,000.00	90,000.00	112,518.05	22,518.05
335.06 Fire Insurance Premiums Reversion	45,000.00	45,000.00	48,689.59	3,689.59
335.08 Local Government Highway and Bridge Fund	380,000.00	380,000.00	429,328.43	49,328.43
335.09 911 Remittances				
335.20 Other				
336 State Payments in Lieu of Taxes				0.00
338 County Shared Revenue:				
338.01 County Road Tax (25%)				0.00
338.02 County HBR Tax (25%)				0.00
338.03 County Wheel Tax	500.00	500.00	497.95	(2.05)
338.99 Other				0.00
339 Other Intergovernmental Revenues	7,800.00	7,800.00	8,055.51	255.51
340 Charges for Goods and Services:				
341 General Government	8,200.00	8,200.00	7,631.28	(568.72)
342 Public Safety	98,999.00	98,999.00	85,888.52	(13,110.48)
343 Highways and Streets	8,000.00	8,000.00	5,589.73	(2,410.27)
344 Sanitation				0.00
345 Health				0.00
346 Culture and Recreation				0.00
347 Ambulance	645,100.00	645,100.00	721,685.64	76,585.64
348 Cemetery	102,000.00	102,000.00	98,293.38	(3,706.62)
349 Other				0.00
350 Fines and Forfeits:				

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
GENERAL FUND
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget -
	Original	Final		Positive (Negative)
351 Court Fines and Costs	18,500.00	18,500.00	18,444.68	(55.32)
352 Animal Control Fines	4,000.00	4,000.00	5,336.72	1,336.72
353 Parking Meter Fines				0.00
354 Library				0.00
359 Other				0.00
360 Miscellaneous Revenue:				
361 Investment Earnings	12,500.00	12,500.00	5,612.89	(6,887.11)
362 Rentals				0.00
363 Special Assessments	7,500.00	7,500.00	27,874.38	20,374.38
364 Maintenance Assessments				0.00
367 Contributions and Donations from Private Sources	110,000.00	110,000.00	93,274.88	(16,725.12)
368 Liquor Operating Agreement Income				0.00
369 Other	82,100.00	82,100.00	112,902.95	30,802.95
Total Revenue	17,773,353.00	18,716,763.00	19,297,325.71	580,562.71
Expenditures:				
410 General Government:				
411 Legislative	162,899.00	194,724.00	165,936.86	28,787.14
411.5 Contingency	515,000.00	515,000.00		
Amount Transferred (Enter as Negative)		(344,481.00)		170,519.00
412 Executive	177,538.00	217,038.00	207,356.88	9,681.12
413 Elections	7,000.00	12,000.00	7,130.88	4,869.12
414 Financial Administration	1,058,020.00	1,065,020.00	1,023,850.31	41,169.69
419 Other	187,863.00	231,649.00	192,964.51	38,684.49
Total General Government	2,108,320.00	1,890,950.00	1,597,239.44	293,710.56
420 Public Safety:				
421 Police	3,038,770.00	3,046,104.00	2,872,968.40	173,135.60
422 Fire	1,693,953.00	1,693,953.00	1,536,428.86	157,524.14
423 Protective Inspection				0.00
429 Other Protection				0.00
Total Public Safety	4,732,723.00	4,740,057.00	4,409,397.26	330,659.74
430 Public Works:				
431 Highways and Streets	3,141,471.00	3,154,971.00	2,456,188.82	698,782.18
432 Sanitation				0.00
433 Water				0.00
434 Electricity				0.00
435 Airport				0.00
436 Parking Facilities				0.00
437 Cemeteries	210,981.00	215,981.00	195,014.58	20,966.42
438 Natural Gas				0.00
439 Transit				0.00

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
GENERAL FUND
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
Total Public Works	3,352,452.00	3,370,952.00	2,651,203.40	719,748.60
440 Health and Welfare:				
441 Health	82,500.00	82,500.00	82,500.00	0.00
442 Home Health				0.00
443 Mental Health Centers				0.00
444 Humane Society	92,758.00	92,758.00	60,156.15	32,601.85
445 Drug Education				0.00
446 Ambulance	590,835.00	590,835.00	541,969.71	48,865.29
447 Hospitals, Nursing Homes and Rest Homes				0.00
449 Other				0.00
Total Health and Welfare	766,093.00	766,093.00	684,625.86	81,467.14
450 Culture and Recreation:				
451 Recreation	170,700.00	192,700.00	187,879.83	4,820.17
452 Parks				0.00
455 Libraries	637,157.00	637,157.00	543,428.16	93,728.84
456 Auditorium				0.00
457 Historical Preservation				0.00
458 Museums				0.00
Total Culture and Recreation	807,857.00	829,857.00	731,307.99	98,549.01
460 Conservation and Development:				
463 Urban Redevelopment and Housing				0.00
465 Economic Development and Assistance (Industrial Development)	104,000.00	104,000.00	104,000.00	0.00
466 Economic Opportunity				0.00
Total Conservation and Development	104,000.00	104,000.00	104,000.00	0.00
470 Debt Service	2,004,287.00	2,005,737.00	2,012,725.92	(6,988.92)
480 Intergovernmental Expenditures				0.00
485 Capital Outlay	1,934,176.00	2,797,450.00	2,008,126.22	789,323.78
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	15,809,908.00	16,505,096.00	14,198,626.09	2,306,469.91

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
GENERAL FUND
For the Year Ended December 31, 2015

	<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>		
Excess of Revenue Over (Under)				
Expenditures	1,963,445.00	2,211,667.00	5,098,699.62	2,887,032.62
Other Financing Sources (Uses):				
391.01 Transfers In	700,000.00	700,000.00	700,000.00	0.00
391.03 Sale of Municipal Property	15,000.00	15,000.00	9,599.09	(5,400.91)
391.04 Compensation for Loss or Damage to Capital Assets			2,984.65	2,984.65
391.20 Long-Term Debt Issued				0.00
511 Transfers Out (Enter as negative)	(2,781,449.00)	(2,981,449.00)	(4,177,607.30)	(1,196,158.30)
512 Discount on Bonds Issued (Enter as negative)				0.00
513 Payments to Refunded Debt Escrow Agent (Enter as negative)				0.00
Total Other Financing Sources (Uses)	(2,066,449.00)	(2,266,449.00)	(3,465,023.56)	(1,198,574.56)
391.06/(514) Special Items				0.00
391.05/(515) Extraordinary Items				0.00
Net Change in Fund Balances	(103,004.00)	(54,782.00)	1,633,676.06	1,688,458.06
Changes in Nonspendable				0.00
Fund Balance - Beginning	8,689,756.16	8,689,756.16	8,689,756.16	0.00
Adjustments:				0.00
				0.00
				0.00
Adjusted Fund Balance - Beginning	8,689,756.16	8,689,756.16	8,689,756.16	0.00
FUND BALANCE - ENDING	8,586,752.16	8,634,974.16	10,323,432.22	1,688,458.06

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUND-PARK FUND
For the Year Ended December 31, 2015

	<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 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	20,000.00	29,262.00	9,261.81	(20,000.19)
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				0.00
335.04 Motor Vehicle Licenses (5%)				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
335.20 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 HBR Tax (25%)				0.00
338.03 County Wheel Tax				0.00
338.99 Other				0.00
339 Other Intergovernmental Revenues		20,000.00	20,000.00	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	773,250.00	773,250.00	808,503.57	35,253.57
347 Ambulance				0.00
348 Cemetery				0.00
349 Other				0.00
350 Fines and Forfeits:				

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUND-PARK FUND
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget -
	Original	Final		Positive (Negative)
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	5,000.00	5,000.00	6,000.00	1,000.00
363 Special Assessments				0.00
364 Maintenance Assessments				0.00
367 Contributions and Donations from Private Sources	69,000.00	69,000.00	36,478.71	(32,521.29)
368 Liquor Operating Agreement Income				0.00
369 Other	2,000.00	2,000.00	(3,796.30)	(5,796.30)
Total Revenue	869,250.00	898,512.00	876,447.79	(22,064.21)
Expenditures:				
410 General Government:				
411 Legislative				0.00
411.5 Contingency				0.00
Amount Transferred (Enter as Negative)				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
				0.00

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUND-PARK FUND
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget -
	Original	Final		Positive (Negative)
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	1,684,342.00	1,716,925.00	1,582,870.49	134,054.51
452 Parks	867,711.00	900,211.00	835,827.94	64,383.06
455 Libraries				0.00
456 Auditorium				0.00
457 Historical Preservation				0.00
458 Museums				0.00
Total Culture and Recreation	2,552,053.00	2,617,136.00	2,418,698.43	198,437.57
460 Conservation and Development:				
463 Urban Redevelopment and Housing				0.00
465 Economic Development and Assistance (Industrial Development)				
466 Economic Opportunity				
Total Conservation and Development	0.00	0.00	0.00	0.00
470 Debt Service				
480 Intergovernmental Expenditures				0.00
485 Capital Outlay	522,300.00	616,109.00	483,449.31	132,659.69
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	3,074,353.00	3,233,245.00	2,902,147.74	331,097.26

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUND-PARK FUND
For the Year Ended December 31, 2015

	<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>		
Excess of Revenue Over (Under)				
Expenditures	(2,205,103.00)	(2,334,733.00)	(2,025,699.95)	309,033.05
Other Financing Sources (Uses):				
391.01 Transfers In	2,015,000.00	2,015,000.00	2,015,000.00	0.00
391.03 Sale of Municipal Property			2,112.00	2,112.00
391.04 Compensation for Loss or Damage to Capital Assets				0.00
391.20 Long-Term Debt Issued				0.00
511 Transfers Out (Enter as negative)				0.00
512 Discount on Bonds Issued (Enter as negative)				0.00
513 Payments to Refunded Debt Escrow Agent (Enter as negative)				0.00
Total Other Financing Sources (Uses)	2,015,000.00	2,015,000.00	2,017,112.00	2,112.00
391.06/(514) Special Items				0.00
391.05/(515) Extraordinary Items				0.00
Net Change in Fund Balances	(190,103.00)	(319,733.00)	(8,587.95)	311,145.05
Changes in Nonspendable				0.00
Fund Balance - Beginning	248,019.41	248,019.41	248,019.41	0.00
Adjustments:				0.00
				0.00
				0.00
Adjusted Fund Balance - Beginning	248,019.41	248,019.41	248,019.41	0.00
FUND BALANCE - ENDING	57,916.41	(71,713.59)	239,431.46	311,145.05