

**MUNICIPALITY OF MITCHELL
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2016**

	General Fund	Park Fund	Indoor Swimming Pool Fund	Fund	Other Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:						
Assets:						
Cash and Cash Equivalents	7,434,747.32	386,917.65	5,625,889.16		2,482,539.50	15,930,093.63
106 Cash with Fiscal Agent						0.00
151 Investments						0.00
110 Taxes Receivable--Delinquent	44,621.26					44,621.26
115 Accounts Receivable, Net	38,434.71	56,857.53			4,383.15	99,675.39
117 Unbilled Accounts Receivable						0.00
121 Special Assessments Receivable--Current	1,187.50				9,426.91	10,614.41
122 Special Assessments Receivable--Delinquent	5,012.90				1,426.38	6,439.28
123 Special Assessments Receivable--Deferred	9,500.00				11,515.19	21,015.19
125 Interest Receivable--Special Assessments						0.00
126 Governmental Unit's Share of Assessment Improvement Costs						0.00
128 Notes Receivable						0.00
131 Due from Other Funds	193,956.81					193,956.81
132 Due from Other Governments	1,521,532.63				82,257.37	1,603,790.00
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	473,704.75	37,494.04			9,847.75	521,046.54
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	966,420.57					966,420.57
107.2 Restricted Investments	1,397,595.00					1,397,595.00
Total Assets	12,313,090.33	481,269.22	5,625,889.16	0.00	2,601,396.25	21,021,644.96
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	12,313,090.33	481,269.22	5,625,889.16	0.00	2,601,396.25	21,021,644.96

**MUNICIPALITY OF MITCHELL
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2016**

	General Fund	Park Fund	Indoor Swimming Pool Fund	Fund	Other Governmental Funds	Total Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:						
Liabilities:						
201 Claims Payable	445,988.01	86,008.56			32,393.67	564,390.24
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					43,956.81	43,956.81
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	445,988.01	86,008.56	0.00	0.00	76,350.48	608,347.05

**MUNICIPALITY OF MITCHELL
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2016**

	General Fund	Park Fund	Indoor Swimming Pool Fund	Fund	Other Governmental Funds	Total Governmental Funds
Deferred Inflows of Resources:						
244 Unavailable Revenue--Sales and Use Taxes	975,872.45				58,582.29	1,034,454.74
245 Unavailable Revenue--Property Taxes	44,621.26					44,621.26
246 Unavailable Revenue--Special Assessments	15,700.40				22,368.48	38,068.88
247 Other Deferred Inflows of Resources						0.00
Total Deferred Inflows of Resources	1,036,194.11	0.00	0.00	0.00	80,950.77	1,117,144.88
Fund Balances:						
263 Nonspendable	700,081.63	37,494.04			9,847.75	747,423.42
264 Restricted	2,364,015.57	357,766.62			847,427.08	3,569,209.27
265 Committed						0.00
266 Assigned	950,210.06		5,625,889.16		1,586,820.17	8,162,919.39
267 Unassigned	6,816,600.95					6,816,600.95
Total Fund Balances	10,830,908.21	395,260.66	5,625,889.16	0.00	2,444,095.00	19,296,153.03
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	12,313,090.33	481,269.22	5,625,889.16	0.00	2,601,396.25	21,021,644.96

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

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2016**

	<u>211</u> <u>Ent Tax</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:							
Cash and Cash Equivalents	186,013.60	364,091.12	150,266.68	952,038.15	325,918.05	63,823.65	2,042,151.25
106 Cash with Fiscal Agent							0.00
151 Investments							0.00
110 Taxes Receivable--Delinquent							0.00
115 Accounts Receivable, Net				4,383.15			4,383.15
117 Unbilled Accounts Receivable							0.00
121 Special Assessments Receivable--Current			9,426.91				9,426.91
122 Special Assessments Receivable--Delinquent			1,426.38				1,426.38
123 Special Assessments Receivable--Deferred			11,515.19				11,515.19
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	81,942.02				315.35		82,257.37
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				9,847.75			9,847.75
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	267,955.62	364,091.12	172,635.16	966,269.05	326,233.40	63,823.65	2,161,008.00
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	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	267,955.62	364,091.12	172,635.16	966,269.05	326,233.40	63,823.65	2,161,008.00

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2016**

	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	6,913.26	4,379.20		10,438.47	10,662.74		32,393.67
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	6,913.26	4,379.20	0.00	10,438.47	10,662.74	0.00	32,393.67

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2016**

	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	58,582.29						58,582.29
245 Unavailable Revenue--Property Taxes							0.00
246 Unavailable Revenue--Special Assessments			22,368.48				22,368.48
247 Other Deferred Inflows of Resources							0.00
							0.00
Total Deferred Inflows of Resources	58,582.29	0.00	22,368.48	0.00	0.00	0.00	80,950.77
Fund Balances:							
263 Nonspendable				9,847.75			9,847.75
264 Restricted	202,460.07	184,711.92				63,823.65	450,995.64
265 Committed							0.00
266 Assigned		175,000.00	150,266.68	945,982.83	315,570.66		1,586,820.17
267 Unassigned							0.00
							0.00
Total Fund Balances	202,460.07	359,711.92	150,266.68	955,830.58	315,570.66	63,823.65	2,047,663.56
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	267,955.62	364,091.12	172,635.16	966,269.05	326,233.40	63,823.65	2,161,008.00

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

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2016**

	302 IVERSON DEVELOP Fund	303 WESTWOOD DEVELOP Fund	304 HIGHLAND WAY Fund	306 MADC BUS.PARK Fund	308 PEPSI WIS-PAK Fund	310 INNOVATIVE Fund	311 WOODS ADDITION Fund	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:								
Assets:								
Cash and Cash Equivalents	19,238.95	63,585.13	201,699.35	96,684.25	1,842.06	16,747.51	32,174.76	431,972.01
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	19,238.95	63,585.13	201,699.35	96,684.25	1,842.06	16,747.51	32,174.76	431,972.01
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	19,238.95	63,585.13	201,699.35	96,684.25	1,842.06	16,747.51	32,174.76	431,972.01

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2016**

	302 IVERSON DEVELOP	303 WESTWOOD DEVELOP	304 HIGHLAND WAY	306 MADC BUS.PARK	308 PEPSI WIS-PAK	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, 2016**

	302 IVERSON DEVELOP	303 WESTWOOD DEVELOP	304 HIGHLAND WAY	306 MADC BUS.PARK	308 PEPSI WIS-PAK	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	19,238.95	63,585.13	176,699.35	96,684.25	1,842.06	16,747.51	32,174.76	406,972.01
265 Committed								0.00
266 Assigned								0.00
267 Unassigned								0.00
Total Fund Balances	19,238.95	63,585.13	176,699.35	96,684.25	1,842.06	16,747.51	32,174.76	406,972.01
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>19,238.95</u>	<u>63,585.13</u>	<u>201,699.35</u>	<u>96,684.25</u>	<u>1,842.06</u>	<u>16,747.51</u>	<u>32,174.76</u>	<u>431,972.01</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, 2016**

	312 STARLITE ESTATES <u>Fund</u>	313 ANTACH/MHA <u>Fund</u>	539 KUSTOM CYCLES <u>Fund</u>	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:				
Assets:				
Cash and Cash Equivalents	5,417.55	2,998.69		8,416.24
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	5,417.55	2,998.69	0.00	8,416.24
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	5,417.55	2,998.69	0.00	8,416.24

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2016**

	312 STARLITE ESTATES	313 ANTACH/MHA	539 KUSTOM CYCLES	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			18,956.81	18,956.81
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:				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	18,956.81	18,956.81

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2016**

	312 STARLITE ESTATES	313 ANTACH/MHA	539 KUSTOM CYCLES	Total Nonmajor Governmental Funds
Deferred Inflows of Resources:				
244 Unavailable Revenue--Sales and Use Taxes				0.00
245 Unavailable Revenue--Property Taxes				0.00
246 Unavailable Revenue--Special Assessments				0.00
247 Other Deferred Inflows of Resources				0.00
				0.00
Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
Fund Balances:				
263 Nonspendable				0.00
264 Restricted	5,417.55	2,998.69	(18,956.81)	(10,540.57)
265 Committed				0.00
266 Assigned				0.00
267 Unassigned				0.00
				0.00
Total Fund Balances	5,417.55	2,998.69	(18,956.81)	(10,540.57)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>5,417.55</u>	<u>2,998.69</u>	<u>0.00</u>	<u>8,416.24</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, 2016

	General Fund	Park Fund	Indoor Swimming Pool Fund	Other Governmental Funds	Total Governmental Funds
Revenues:					
310 Taxes:					
311 General Property Taxes	4,830,132.58			912,073.30	5,742,205.88
312 Airflight Property Tax					0.00
313 General Sales and Use Taxes	11,169,681.33			899,578.17	12,069,259.50
314 Gross Receipts Business Taxes	194,092.96				194,092.96
315 Amusement Taxes	1,716.00				1,716.00
317 Excise Tax					0.00
318 Tax Deed Revenue					0.00
319 Penalties and Interest on Delinquent Taxes	10,594.98				10,594.98
320 Licenses and Permits	237,200.88				237,200.88
330 Intergovernmental Revenue:					
331 Federal Grants	39,633.65			570,679.19	610,312.84
332 Federal Shared Revenue					0.00
333 Federal Payments in Lieu of Taxes					0.00
334 State Grants	492,609.21			76,739.93	569,349.14
335 State Shared Revenue:					
335.01 Bank Franchise Tax	31,548.84				31,548.84
335.02 Prorate License Fees	14,483.38				14,483.38

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	General Fund	Park Fund	Indoor Swimming Pool Fund	Other Governmental Funds	Total Governmental Funds
335.03 Liquor Tax Reversion (25%)	173,375.92				173,375.92
335.04 Motor Vehicle Licenses	119,107.82				119,107.82
335.06 Fire Insurance Premiums Reversion	51,002.32				51,002.32
335.08 Local Government Highway and Bridge Fund	337,040.38				337,040.38
335.09 911 Remittances				271,034.00	271,034.00
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 Road and Bridge Tax (25%)					0.00
338.03 County Wheel Tax	501.06				501.06
338.99 Other					0.00
339 Other Intergovernmental Revenues					0.00
340 Charges for Goods and Services:					
341 General Government	3,170.61				3,170.61
342 Public Safety	89,300.67			228,981.00	318,281.67
343 Highways and Streets	11,753.80				11,753.80
344 Sanitation					0.00
345 Health				411,974.27	411,974.27
346 Culture and Recreation		741,448.21			741,448.21
347 Ambulance	546,974.54				546,974.54
348 Cemetery	93,973.00				93,973.00
349 Other					0.00
350 Fines and Forfeits:					
351 Court Fines and Costs	2,819.20				2,819.20
352 Animal Control Fines	5,704.11				5,704.11
353 Parking Meter Fines	7,329.00				7,329.00
354 Library				32,737.95	32,737.95
359 Other					0.00

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	General Fund	Park Fund	Indoor Swimming Pool Fund	Fund	Other Governmental Funds	Total Governmental Funds
360 Miscellaneous Revenue:						
361 Investment Earnings	43,326.39		9,214.52		154.45	52,695.36
362 Rentals		6,035.00				6,035.00
363 Special Assessments	9,802.80				25,224.23	35,027.03
364 Maintenance Assessments						0.00
367 Contributions and Donations from Private Sources	140,456.06	69,185.65			42,670.55	252,312.26
368 Liquor Operating Agreement Income						0.00
369 Other	93,173.22				129,030.88	222,204.10
Total Revenue	18,750,504.71	816,668.86	9,214.52	0.00	3,600,877.92	23,177,266.01
Expenditures:						
410 General Government:						
411 Legislative	195,782.46					195,782.46
412 Executive	194,717.93					194,717.93
413 Elections						0.00
414 Financial Administration	1,148,579.18					1,148,579.18
419 Other	449,343.70					449,343.70
Total General Government	1,988,423.27	0.00	0.00	0.00	0.00	1,988,423.27

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	General Fund	Park Fund	Indoor Swimming Pool Fund	Other Governmental Funds	Total Governmental Funds
420 Public Safety:					
421 Police	2,900,320.75				2,900,320.75
422 Fire	1,541,674.19				1,541,674.19
423 Protective Inspection					0.00
429 Other Protection				840,580.44	840,580.44
Total Public Safety	4,441,994.94	0.00	0.00	840,580.44	5,282,575.38
430 Public Works:					
431 Highways and Streets	2,693,300.44				2,693,300.44
432 Sanitation					0.00
433 Water					0.00
434 Electricity					0.00
435 Airport					0.00
436 Parking Facilities					0.00
437 Cemeteries	185,499.21				185,499.21
438 Natural Gas					0.00
439 Transit					0.00
Total Public Works	2,878,799.65	0.00	0.00	0.00	2,878,799.65
440 Health and Welfare:					
441 Health	82,500.00			1,274,240.46	1,356,740.46
442 Home Health					0.00
443 Mental Health Centers					0.00
444 Humane Society	73,073.65				73,073.65
445 Drug Education					0.00
446 Ambulance	559,350.18				559,350.18
447 Hospitals, Nursing Homes and Rest Homes					0.00
449 Other					0.00
Total Health and Welfare	714,923.83	0.00	0.00	1,274,240.46	1,989,164.29

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	General Fund	Park Fund	Indoor Swimming Pool Fund	Fund	Other Governmental Funds	Total Governmental Funds
450 Culture and Recreation:						
451 Recreation	169,671.81	1,620,597.56				1,790,269.37
452 Parks		843,724.61				843,724.61
455 Libraries	543,402.85				11,778.60	555,181.45
456 Auditorium						0.00
457 Historical Preservation						0.00
458 Museums						0.00
Total Culture and Recreation	713,074.66	2,464,322.17	0.00	0.00	11,778.60	3,189,175.43
460 Conservation and Development:						
463 Urban Redevelopment and Housing						0.00
465 Economic Development and Assistance (Industrial Development)						0.00
466 Economic Opportunity	116,500.00				375,000.00	491,500.00
Total Conservation and Development	116,500.00	0.00	0.00	0.00	375,000.00	491,500.00
470 Debt Service	2,014,175.92				895,844.31	2,910,020.23
480 Intergovernmental Expenditures						0.00
485 Capital Outlay	2,739,120.52	638,918.49	442,205.36		86,822.19	3,907,066.56
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	15,607,012.79	3,103,240.66	442,205.36	0.00	3,484,266.00	22,636,724.81
Excess of Revenues Over (Under) Expenditures	3,143,491.92	(2,286,571.80)	(432,990.84)	0.00	116,611.92	540,541.20

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	General Fund	Park Fund	Indoor Swimming Pool Fund	Fund	Other Governmental Funds	Total Governmental Funds
Other Financing Sources (Uses):						
391.01 Transfers In	746,051.00	2,441,963.00	500,000.00		347,798.00	4,035,812.00
391.03 Sale of Municipal Property	7,694.07	438.00			6,860.00	14,992.07
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)	(3,389,761.00)				(377,900.00)	(3,767,661.00)
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)	(2,636,015.93)	2,442,401.00	500,000.00	0.00	(23,242.00)	283,143.07
391.06/(514) Special Items						0.00
391.05/(515) Extraordinary Items						0.00
Net Change in Fund Balances	507,475.99	155,829.20	67,009.16	0.00	93,369.92	823,684.27
Changes in Nonspendable						0.00
Fund Balance - Beginning	10,323,432.22	239,431.46	5,558,880.00		2,350,725.08	18,472,468.76
Adjustments:						0.00
						0.00
Adjusted Fund Balance - Beginning	10,323,432.22	239,431.46	5,558,880.00	0.00	2,350,725.08	18,472,468.76
FUND BALANCE- ENDING	10,830,908.21	395,260.66	5,625,889.16	0.00	2,444,095.00	19,296,153.03

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, 2016

	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	793,240.17						793,240.17
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				428,223.24	142,455.95		570,679.19
332 Federal Shared Revenue							0.00
333 Federal Payments in Lieu of Taxes							0.00
334 State Grants				53,503.33	23,236.60		76,739.93
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		271,034.00					271,034.00
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 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

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	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
420 Public Safety:							
421 Police							0.00
422 Fire							0.00
423 Protective Inspection							0.00
429 Other Protection		840,580.44					840,580.44
Total Public Safety	0.00	840,580.44	0.00	0.00	0.00	0.00	840,580.44
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				985,230.63	289,009.83		1,274,240.46
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	985,230.63	289,009.83	0.00	1,274,240.46
450 Culture and Recreation:							
451 Recreation							0.00
452 Parks							0.00
455 Libraries						11,778.60	11,778.60
456 Auditorium							0.00

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	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
457 Historical Preservation							0.00
458 Museums							0.00
Total Culture and Recreation	0.00	0.00	0.00	0.00	0.00	11,778.60	11,778.60
460 Conservation and Development:							
463 Urban Redevelopment and Housing							0.00
465 Economic Development and Assistance (Industrial Development)							0.00
466 Economic Opportunity	375,000.00						375,000.00
Total Conservation and Development	375,000.00	0.00	0.00	0.00	0.00	0.00	375,000.00
470 Debt Service							0.00
480 Intergovernmental Expenditures							0.00
485 Capital Outlay				24,427.24			24,427.24
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	375,000.00	840,580.44	0.00	1,009,657.87	289,009.83	11,778.60	2,526,026.74
Excess of Revenue Over (Under) Expenditures	418,240.17	(337,313.49)	25,224.23	(144,422.30)	17,895.82	20,959.35	583.78
Other Financing Sources (Uses):							
391.01 Transfers In		347,798.00					347,798.00
391.03 Sale of Municipal Property				1,428.00	5,432.00		6,860.00
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)	(375,000.00)		(2,900.00)				(377,900.00)

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	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
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)	(375,000.00)	347,798.00	(2,900.00)	1,428.00	5,432.00	0.00	(23,242.00)
391.06/(514) Special Items							0.00
391.05/(515) Extraordinary Items							0.00
Net Change in Fund Balances	43,240.17	10,484.51	22,324.23	(142,994.30)	23,327.82	20,959.35	(22,658.22)
Changes in Nonspendable							0.00
Fund Balance - Beginning	159,219.90	349,227.41	127,942.45	1,098,824.88	292,242.84	42,864.30	2,070,321.78
Adjustments:							0.00
							0.00
Adjusted Fund Balance - Beginning	159,219.90	349,227.41	127,942.45	1,098,824.88	292,242.84	42,864.30	2,070,321.78
FUND BALANCE- ENDING	<u>202,460.07</u>	<u>359,711.92</u>	<u>150,266.68</u>	<u>955,830.58</u>	<u>315,570.66</u>	<u>63,823.65</u>	<u>2,047,663.56</u>

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	302 TID #5 IVERSON Fund	303 TID #7 WESTWOOD Fund	304 TID #8 HIGHLAND Fund	305 TID#9 VANTAGE PT Fund	306 TID#10 MADC Fund	307 TID#13 MTI Fund	308 TID #14 WIS-PAC Fund	309 TID #15 PRO BUILD Fund	310 TID #16 INNOVATIVE Fund	Total Nonmajor Governmental Funds
Revenues:										
310 Taxes:										
311 General Property Taxes	57,289.56	142,903.93	111,829.52	63,082.24	193,368.50	76,092.74	50,032.90	56,280.56	3,006.44	753,886.39
312 Airflight Property Tax										0.00
313 General Sales and Use Taxes			106,338.00							106,338.00
314 Gross Receipts Business Taxes										0.00
315 Amusement Taxes										0.00
317 Excise Tax										0.00
318 Tax Deed Revenue										0.00
319 Penalties and Interest on Delinquent Taxes										0.00
320 Licenses and Permits										0.00
330 Intergovernmental Revenue:										
331 Federal Grants										
332 Federal Shared Revenue										0.00
333 Federal Payments in Lieu of Taxes										
334 State Grants										0.00
335 State Shared Revenue:										
335.01 Bank Franchise Tax										0.00
335.02 Prorate License Fees										0.00
335.03 Liquor Tax Reversion (25%)										0.00
335.04 Motor Vehicle Licenses										0.00
335.06 Fire Insurance Premiums Reversion										0.00
335.08 Local 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 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

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	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
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
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

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	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
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 (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	43,458.97	137,207.93	51,701.16	73,286.78	263,070.19	76,092.74	48,190.84	57,540.24		750,548.85
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	43,458.97	137,207.93	51,701.16	73,286.78	263,070.19	76,092.74	48,190.84	57,540.24	0.00	750,548.85
Excess of Revenue Over (Under) Expenditures	13,830.59	5,696.00	168,679.78	0.00	(69,701.69)	0.00	1,842.06	(1,259.68)	3,006.44	122,093.50
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

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	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
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)	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	13,830.59	5,696.00	168,679.78	0.00	(69,701.69)	0.00	1,842.06	(1,259.68)	3,006.44	122,093.50
Changes in Nonspendable										0.00
Fund Balance - Beginning	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
Adjustments:										0.00
Adjusted Fund Balance - Beginning	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
FUND BALANCE- ENDING	<u>19,238.95</u>	<u>63,585.13</u>	<u>176,699.35</u>	<u>0.00</u>	<u>96,684.25</u>	<u>0.00</u>	<u>1,842.06</u>	<u>(0.00)</u>	<u>16,747.51</u>	<u>374,797.25</u>

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	311 TID #17 WOODS Fund	312 TID #18 STARLITE Fund	313 TID#19 ANTACH/MHA Fund	314 TID#20 MORRIS Fund	535 TID #17 WOODS Fund	539 TID #22 KUSTOM CYCLES Fund	Total Nonmajor Governmental Funds
Revenues:							
310 Taxes:							
311 General Property Taxes	69,621.17	74,935.82	13,629.92				158,186.91
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 (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
335.20 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 Road and Bridge ax (25%)							0.00
338.03 County Wheel Tax							0.00
338.99 Other							0.00
339 Other Intergovernmental Revenue							0.00

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	311	312	313	314	535	539	Total
	TID #17	TID #18	TID#19	TID#20	TID #17	TID #22	Nonmajor
	WOODS	STARLITE	ANTACH/MHA	MORRIS	WOODS	KUSTOM CYCLES	Governmental
	Fund	Fund	Fund	Fund	Fund	Fund	Funds
420 Public Safety:							
421 Police							0.00
422 Fire							0.00
423 Protective Inspection							0.00
429 Other Protection							0.00
							0.00
Total Public Safety	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
							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							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
							0.00
Total Health and Welfare	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

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	311 TID #17 WOODS Fund	312 TID #18 STARLITE Fund	313 TID#19 ANTACH/MHA Fund	314 TID#20 MORRIS Fund	535 TID #17 WOODS Fund	539 TID #22 KUSTOM CYCLES Fund	Total Nonmajor Governmental Funds
457 Historical Preservation							0.00
458 Museums							0.00
							0.00
Total Culture and Recreation	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
							0.00
Total Conservation and Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470 Debt Service	55,764.51	69,518.27	12,438.81	7,573.87			145,295.46
480 Intergovernmental Expenditures							0.00
485 Capital Outlay					43,438.14	18,956.81	62,394.95
490 Miscellaneous:							
491 Judgements and Losses							0.00
492 Other Expenditures							0.00
493 Liquor Operating Agreements							0.00
							0.00
Total Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	55,764.51	69,518.27	12,438.81	7,573.87	43,438.14	18,956.81	207,690.41
Excess of Revenue Over (Under) Expenditures	13,856.66	5,417.55	1,191.11	(7,573.87)	0.00	(18,956.81)	(6,065.36)
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

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2016

	311 TID #17 WOODS Fund	312 TID #18 STARLITE Fund	313 TID#19 ANTACH/MHA Fund	314 TID#20 MORRIS Fund	535 TID #17 WOODS Fund	539 TID #22 KUSTOM CYCLES Fund	Total Nonmajor Governmental Funds
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)	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	13,856.66	5,417.55	1,191.11	(7,573.87)	0.00	(18,956.81)	(6,065.36)
Changes in Nonspendable							0.00
Fund Balance - Beginning	18,318.10	0.00	1,807.58	7,573.87	0.00	0.00	27,699.55
Adjustments:							0.00
							0.00
Adjusted Fund Balance - Beginning	18,318.10	0.00	1,807.58	7,573.87	0.00	0.00	27,699.55
FUND BALANCE- ENDING	32,174.76	5,417.55	2,998.69	0.00	0.00	(18,956.81)	21,634.19

MUNICIPALITY OF MITCHELL
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2016

	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	1,256,195.31	888,347.85	166,421.25	2,674,349.76	128,554.66	23,370.81	5,137,239.64	733,579.92
106 Cash with Fiscal Agent							0.00	
151 Investments							0.00	
115 Accounts Receivable, Net	184,251.58	172,022.65		205,267.87	9,712.02		571,254.12	1,168.21
117 Unbilled Accounts Receivable	171,278.84	148,737.28		87,799.78			407,815.90	
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			24,182.34				24,182.34	
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	293,965.42	36,147.69	4,733.34	9,581.70	3,761.47	22,779.79	370,969.41	
142 Inventory of Stores Purchased for Resale					18,705.98		18,705.98	
155 Prepaid Expenses							0.00	
Total Current Assets	1,905,691.15	1,245,255.47	195,336.93	2,976,999.11	160,734.13	46,150.60	6,530,167.39	734,748.13
Noncurrent Assets:								
107.1 Restricted Cash and Cash Equivalents		80,000.00		27,940.00	240,613.94		348,553.94	
107.2 Restricted Investments				991,945.98			991,945.98	
154 Deposits							0.00	
157 Unamortized Discounts on Bonds Sold							0.00	
133 Advance to _____ Fund							0.00	
189 Net Pension Asset							0.00	
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	2,179,001.61	8,445,555.64	314,500.00	24,710,622.22	
164 Improvements Other Than Buildings	24,911,265.96	13,123,946.11	17,237,290.30	2,680,945.10	55,053.00	1,171,580.68	59,180,081.15	
166 Machinery and Equipment	3,523,974.98	6,447,273.41	600,650.45	2,370,763.09	576,846.91	616,513.27	14,136,022.11	
168 Construction Work in Progress		32,000.00			50,000.00		82,000.00	
Less: Accumulated Depreciation (Credit)	(14,578,575.10)	(7,236,487.39)	(11,537,604.74)	(3,041,304.22)	(1,724,799.30)	(1,467,129.84)	(39,585,900.59)	()
190 Intangible Assets		2,500.00					2,500.00	
191 Accumulated Amortization (Credit)	()	()	()	()	()	()	0.00	()
Total Noncurrent Assets	26,946,012.07	12,888,587.04	6,885,061.66	5,759,664.40	7,693,920.19	805,306.95	60,978,552.31	0.00
TOTAL ASSETS	28,851,703.22	14,133,842.51	7,080,398.59	8,736,663.51	7,854,654.32	851,457.55	67,508,719.70	734,748.13

**MUNICIPALITY OF MITCHELL
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2016**

	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	136,285.35	130,330.74	25,795.26	200,106.84	158,877.70	52,074.26	703,470.15	
197 Deferred Charge on Refunding							0.00	
198 Other Deferred Outflows of Resources							0.00	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	136,285.35	130,330.74	25,795.26	200,106.84	158,877.70	52,074.26	703,470.15	0.00
LIABILITIES:								
Current Liabilities:								
201 Claims Payable	83,832.58	32,624.21	4,172.08	43,379.95	55,614.77	1,170.85	220,794.44	237,559.88
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	253,061.32
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	234,469.68	92,269.91		111,061.93			437,801.52	
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	5,899.37	7,771.51	881.73	8,071.79	3,450.71	3,393.97	29,469.08	
Total Current Liabilities	324,201.63	505,300.63	5,053.81	162,513.67	59,065.48	79,564.82	1,135,700.04	490,621.20

MUNICIPALITY OF MITCHELL
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2016

	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	2,576,516.40	1,558,864.95		1,047,654.47			5,183,035.82	
231.03 Special Assessment							0.00	
232 Special Assessment Debt with Governmental Commitment							0.00	
233 Accrued Leave Payable	17,698.10	23,314.53	2,645.16	24,215.36	10,352.12	10,181.88	88,407.15	
234 Deferred Compensation Payable--Employee							0.00	
235 Accrued Landfill Closure and Postclosure Care Costs				918,277.56			918,277.56	
236 Advance from _____ Fund							0.00	
238 Net OPEB Obligation	12,380.00	8,929.00	1,366.00	14,336.00	12,575.00	2,511.00	52,097.00	
237 Other Long-Term Liabilities							0.00	
239 Net Pension Liability	57,202.01	53,878.16	10,925.61	82,895.39	57,906.78	22,537.92	285,345.87	
Total Noncurrent Liabilities	2,663,796.51	1,644,986.64	14,936.77	2,087,378.78	80,833.90	35,230.80	6,527,163.40	0.00
TOTAL LIABILITIES	2,987,998.14	2,150,287.27	19,990.58	2,249,892.45	139,899.38	114,795.62	7,662,863.44	490,621.20
DEFERRED INFLOWS OF RESOURCES:								
247 Other Deferred Inflows of Resources							0.00	
248 Pension Related Deferred Inflows							0.00	
TOTAL DEFERRED INFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION:								
253.10 Net Investment in Capital Assets	24,135,025.99	11,154,952.18	6,885,061.66	3,581,062.02	7,453,306.25	805,306.95	54,014,715.05	
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			240,613.94		320,613.94	
253.27 Landfill Closure and Post Closure Costs				991,945.98			991,945.98	
253.28 Permanently Restricted Purposes							0.00	
253.29 Other Purposes		448,875.59					448,875.59	
253.90 Unrestricted	1,796,299.44	430,058.21	201,141.61	2,085,929.90	179,712.45	(16,570.76)	4,676,570.85	244,126.93
TOTAL NET POSITION	25,999,990.43	12,113,885.98	7,086,203.27	6,686,877.90	7,873,632.64	788,736.19	60,549,326.41	244,126.93

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, 2016

	Enterprise Funds						Internal Service Funds
	Water Fund	Sewer Fund	Airport Fund	Sanitation Fund	Corn Palace Fund	Golf Course Fund	
Operating Revenue:							
370/380 Charges for Goods and Services	3,117,049.04	2,129,780.57	175,183.51	2,321,686.90	1,168,876.23	404,362.91	9,316,939.16
Revenue Dedicated to Servicing Debt							0.00
380.05 Lottery Sales							0.00
367 Contributions and Donations					10,338.40		10,338.40
369 Miscellaneous							0.00
							2,730,431.19
Total Operating Revenue	3,117,049.04	2,129,780.57	175,183.51	2,321,686.90	1,179,214.63	404,362.91	9,327,277.56
Operating Expenses:							
410 Personal Services	486,231.13	463,886.92	89,169.79	710,443.93	700,493.89	232,827.39	2,683,053.05
420 Other Current Expense	504,846.36	571,832.16	49,244.06	861,970.68	944,935.73	180,397.03	3,113,226.02
426.2 Materials (Cost of Goods Sold)	663,384.00				120,210.96		783,594.96
453 Amortization							0.00
457 Depreciation	717,848.25	270,695.20	463,800.97	191,580.18	99,183.64	75,090.18	1,818,198.42
Total Operating Expenses	2,372,309.74	1,306,414.28	602,214.82	1,763,994.79	1,864,824.22	488,314.60	8,398,072.45
Operating Income (Loss)	744,739.30	823,366.29	(427,031.31)	557,692.11	(685,609.59)	(83,951.69)	929,205.11
Nonoperating Revenue (Expense):							
330 Operating Grants			185,656.25	11,342.40			196,998.65
361 Investment Earnings							0.00
362 Rental Revenue							0.00
442 Interest Expense (Enter as Negative)	(101,723.22)	(45,477.90)		(40,696.06)			(187,897.18)
(492)366 Gain (Loss) on Disposition of Assets						1,581.50	2,006.00
(429)369.01 Other							0.00
Total Nonoperating Revenue (Expense)	(101,723.22)	(45,477.90)	185,656.25	(29,353.66)	0.00	1,581.50	11,107.47

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Year Ended December 31, 2016

	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	643,016.08	777,888.39	(241,375.06)	528,338.45	(685,609.59)	(82,370.19)	940,312.58	(13,667.32)
391.07 Capital Contributions							0.00	
391.1 Transfers In					475,000.00		475,000.00	
511 Transfers Out (Enter as Negative)	(708,551.00)	(37,500.00)					(746,051.00)	
391.06/(514) Special Items							0.00	
391.05/(515) Extraordinary Items							0.00	
Change in Net Position	(65,534.92)	740,388.39	(241,375.06)	528,338.45	(210,609.59)	(82,370.19)	669,261.58	(13,667.32)
Net Position - Beginning	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
Adjustments:							0.00	
							0.00	
Adjusted Net Position - Beginning	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
NET POSITION - ENDING	25,999,990.43	12,113,885.98	7,086,203.27	6,686,877.90	7,873,632.64	788,736.19	60,549,750.91	244,126.93

**MUNICIPALITY OF MITCHELL
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
December 31, 2016**

	Private-Purpose Trust Funds	Agency Funds
ASSETS:		
Cash and Cash Equivalents		822,784.83
Investments, at Fair Value		
Other Assets		120,689.23
TOTAL ASSETS	0.00	943,474.06
LIABILITIES:		
Accounts Payable and Other Payables		
Amounts Held for Others		943,474.06
Due to Other Governments		
Total Liabilities	0.00	943,474.06
NET POSITION		
Restricted (list by category)		
TOTAL LIABILITIES AND NET POSITION	0.00	943,474.06

MUNICIPALITY OF MITCHELL
SCHEDULE OF CHANGES IN LONG-TERM DEBT
For the Year Ended December 31, 2016

<u>Indebtedness</u>	<u>Long-Term Debt January 1, 2016</u>	<u>Add New Debt</u>	<u>Less Debt Retired</u>	<u>Long-Term Debt December 31, 2016</u>
Governmental Long-Term Debt:				
231.01 General Obligation Bonds				
231.02 Revenue Bonds	23,233,879.27	1,714,462.14	3,586,977.86	21,361,363.55
231.03 Special Assessment Bonds				
236 Advance from Other Funds				
237 Other Long-Term Liabilities	1,337,532.31		287,743.87	1,049,788.44
238 Net OPEB Liability	258,258.00	25,040.00		283,298.00
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	24,829,669.58	1,739,502.14	3,874,721.73	22,694,449.99

(Do not include interest in the above figures)

MUNICIPALITY OF MITCHELL
SCHEDULE OF CHANGES IN LONG-TERM DEBT
For the Year Ended December 31, 2016

Indebtedness	Long-Term Debt January 1, 2016	Add New Debt	Less Debt Retired	Long-Term Debt December 31, 2016
Governmental Long-Term Debt:				
231.02 Revenue Bonds				
2005 TID #5-Iverson	103,656.04		39,638.53	64,017.51
2006 TID #7-Westwood Develop	1,385,510.82		39,034.78	1,346,476.04
2007 TID #8-Highland Conf Center	1,604,210.27		1,604,210.27	0.00
2007 TID #9-Vantage Point	497,266.06		38,572.28	458,693.78
2008 TID #10-MADC BusPark	760,285.89		221,317.99	538,967.90
2009 B-Y Water	3,510,000.00		660,000.00	2,850,000.00
2010 TID #13-MTI	296,453.09		59,782.35	236,670.74
2010 TID #14-Pepsi	458,270.61		21,689.10	436,581.51
2011 TID #15-Pro-Build	321,503.91		259,543.48	61,960.43
2012 TID #16-Innovative Systems	0.00			0.00
2012 TID #17-Woods Addition	526,070.49	133,300.00	26,789.30	632,581.19
2012 TID #18-Starlite Estates	930,652.09		16,399.78	914,252.31
2012 Community Projects	10,000,000.00			10,000,000.00
2013 Community Projects	2,110,000.00		600,000.00	1,510,000.00
2013 TID #19-Antach Corporation	210,000.00			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
2016 TID # 22-Kustom Cycles		18,956.81		18,956.81
2016 TID # 8-Highland Conf Center		1,562,205.33		1,562,205.33
	23,233,879.27	1,714,462.14	3,586,977.86	21,361,363.55
237 Other Long-Term Liabilities				
2005 Hitchcock Swim Pool Lease	1,237,532.31		287,743.87	949,788.44
2007 TID #8-Promissory Note	100,000.00			100,000.00
	1,337,532.31	0.00	287,743.87	1,049,788.44
238 Net OPEB Obligation	258,258.00	25,040.00		283,298.00
Total	24,829,669.58	1,739,502.14	3,874,721.73	22,694,449.99

<u>Indebtedness</u>	<u>Long-Term Debt January 1, 2016</u>	<u>Add New Debt</u>	<u>Less Debt Retired</u>	<u>Long-Term Debt December 31, 2016</u>
Enterprise Funds Long-Term Debt:				
231.02 Revenue Bonds				
2002 B-Y Water-SRF	1,490,662.90		150,348.58	1,340,314.32
2004 Landfill Construction-SRF	775,827.17		65,991.50	709,835.67
2004 Regional Landfill Loan	223,754.38		20,684.54	203,069.84
2005 Regional Landfill Loan	266,602.45		20,791.56	245,810.89
2009 Foster Street Lift Station-SRF	1,223,214.97		69,316.05	1,153,898.92
2009 Water Tower-SRF	1,422,627.75		69,027.12	1,353,600.63
2009 NPS Gabions-SRF	123,829.93		6,758.80	117,071.13
2013 Norway Ave Lift Station -SRF	518,158.29		20,922.35	497,235.94
	6,044,677.84	0.00	423,840.50	5,620,837.34
237 Other Long-Term Liabilities				
2014 Sewer Vacuum Lease/Purchase	241,101.39		57,992.19	183,109.20
238 Net OPEB Obligation	46,571.00	5,526.00		52,097.00
Total	6,332,350.23	5,526.00	481,832.69	5,856,043.54
Grand Total	31,162,019.81	1,745,028.14	4,356,554.42	28,550,493.53

(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, 2016

	<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	4,830,127.00	4,830,127.00	4,830,132.58	5.58
312 Airflight Property Tax	0.00	0.00	0.00	0.00
313 General Sales and Use Taxes	11,360,000.00	11,360,000.00	11,169,681.33	(190,318.67)
314 Gross Receipts Business Taxes	187,000.00	187,000.00	194,092.96	7,092.96
315 Amusement Taxes	1,500.00	1,500.00	1,716.00	216.00
317 Excise Tax				0.00
318 Tax Deed Revenue				0.00
319 Penalties and Interest on Delinquent Taxes	7,000.00	7,000.00	10,594.98	3,594.98
320 Licenses and Permits	198,000.00	198,000.00	237,200.88	39,200.88
330 Intergovernmental Revenue:				
331 Federal Grants	20,376.00	20,376.00	39,633.65	19,257.65
332 Federal Shared Revenue				0.00
333 Federal Payments in Lieu of Taxes				0.00
334 State Grants			492,609.21	492,609.21
335 State Shared Revenue:				
335.01 Bank Franchise Tax	25,500.00	25,500.00	31,548.84	6,048.84
335.02 Prorate License Fees	13,000.00	13,000.00	14,483.38	1,483.38
335.03 Liquor Tax Reversion (25%)	93,000.00	93,000.00	173,375.92	80,375.92
335.04 Motor Vehicle Licenses	95,000.00	95,000.00	119,107.82	24,107.82
335.06 Fire Insurance Premiums Reversion	45,000.00	45,000.00	51,002.32	6,002.32
335.08 Local Government Highway and Bridge Fund	400,000.00	400,000.00	337,040.38	(62,959.62)
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 Road and Bridge Tax (25%)				0.00
338.03 County Wheel Tax			501.06	501.06
338.99 Other				0.00
339 Other Intergovernmental Revenues	7,600.00	7,600.00		(7,600.00)
340 Charges for Goods and Services:				
341 General Government	8,000.00	8,000.00	3,170.61	(4,829.39)
342 Public Safety	112,422.00	112,422.00	89,300.67	(23,121.33)
343 Highways and Streets	8,000.00	8,000.00	11,753.80	3,753.80
344 Sanitation				0.00
345 Health				0.00
346 Culture and Recreation				0.00
347 Ambulance	646,261.00	646,261.00	546,974.54	(99,286.46)
348 Cemetery	109,500.00	109,500.00	93,973.00	(15,527.00)
349 Other				0.00

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
GENERAL FUND
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget -
	Original	Final		Positive (Negative)
350 Fines and Forfeits:				
351 Court Fines and Costs	18,500.00	18,500.00	10,148.20	(8,351.80)
352 Animal Control Fines	6,000.00	6,000.00	5,704.11	(295.89)
353 Parking Meter Fines				0.00
354 Library				0.00
359 Other				0.00
360 Miscellaneous Revenue:				
361 Investment Earnings	12,000.00	12,000.00	43,326.39	31,326.39
362 Rentals				0.00
363 Special Assessments	6,800.00	6,800.00	9,802.80	3,002.80
364 Maintenance Assessments				0.00
367 Contributions and Donations from Private Sources	12,000.00	12,000.00	140,456.06	128,456.06
368 Liquor Operating Agreement Income				0.00
369 Other	83,300.00	83,300.00	93,173.22	9,873.22
Total Revenue	18,305,886.00	18,305,886.00	18,750,504.71	444,618.71
Expenditures:				
410 General Government:				
411 Legislative	158,323.00	210,648.00	195,782.46	14,865.54
411.5 Contingency	462,563.00	462,563.00		
Amount Transferred (Enter as Negative)		(293,593.00)		168,970.00
412 Executive	191,281.00	194,281.00	194,717.93	(436.93)
413 Elections				0.00
414 Financial Administration	1,171,750.00	1,211,250.00	1,148,579.18	62,670.82
419 Other	495,137.00	495,137.00	449,343.70	45,793.30
Total General Government	2,479,054.00	2,280,286.00	1,988,423.27	291,862.73
420 Public Safety:				
421 Police	3,109,281.00	3,125,945.00	2,900,320.75	225,624.25
422 Fire	1,683,432.00	1,683,432.00	1,541,674.19	141,757.81
423 Protective Inspection				0.00
429 Other Protection				0.00
Total Public Safety	4,792,713.00	4,809,377.00	4,441,994.94	367,382.06
430 Public Works:				
431 Highways and Streets	3,022,084.00	3,037,409.00	2,693,300.44	344,108.56
432 Sanitation				0.00
433 Water				0.00
434 Electricity				0.00
435 Airport				0.00
436 Parking Facilities				0.00
437 Cemeteries	201,999.00	201,999.00	185,499.21	16,499.79
438 Natural Gas				0.00

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
GENERAL FUND
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget -
	Original	Final		Positive (Negative)
439 Transit				0.00
Total Public Works	3,224,083.00	3,239,408.00	2,878,799.65	360,608.35
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	85,501.00	85,501.00	73,073.65	12,427.35
445 Drug Education				0.00
446 Ambulance	589,221.00	589,221.00	559,350.18	29,870.82
447 Hospitals, Nursing Homes and Rest Homes				0.00
449 Other				0.00
Total Health and Welfare	757,222.00	757,222.00	714,923.83	42,298.17
450 Culture and Recreation:				
451 Recreation	177,000.00	184,000.00	169,671.81	14,328.19
452 Parks				0.00
455 Libraries	573,750.00	573,750.00	543,402.85	30,347.15
456 Auditorium				0.00
457 Historical Preservation				0.00
458 Museums				0.00
Total Culture and Recreation	750,750.00	757,750.00	713,074.66	44,675.34
460 Conservation and Development:				
463 Urban Redevelopment and Housing				0.00
465 Economic Development and Assistance (Industrial Development)	116,500.00	116,500.00	116,500.00	0.00
466 Economic Opportunity				0.00
Total Conservation and Development	116,500.00	116,500.00	116,500.00	0.00
470 Debt Service	2,013,259.00	2,014,180.00	2,014,175.92	4.08
480 Intergovernmental Expenditures				0.00
485 Capital Outlay	4,098,981.00	4,423,816.00	2,739,120.52	1,684,695.48
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

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
GENERAL FUND
For the Year Ended December 31, 2016

	<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 - Positive (Negative)</u>
Total Expenditures	18,232,562.00	18,398,539.00	15,607,012.79	2,791,526.21
Excess of Revenue Over (Under) Expenditures	73,324.00	(92,653.00)	3,143,491.92	3,236,144.92
Other Financing Sources (Uses):				
391.01 Transfers In	746,051.00	746,051.00	746,051.00	0.00
391.03 Sale of Municipal Property	10,000.00	10,000.00	7,694.07	(2,305.93)
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)	(2,789,761.00)	(3,389,761.00)	(3,389,761.00)	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)	(2,033,710.00)	(2,633,710.00)	(2,636,015.93)	(2,305.93)
391.06/(514) Special Items				0.00
391.05/(515) Extraordinary Items				0.00
Net Change in Fund Balances	(1,960,386.00)	(2,726,363.00)	507,475.99	3,233,838.99
Changes in Nonspendable				0.00
Fund Balance - Beginning	10,323,432.22	10,323,432.22	10,323,432.22	0.00
Adjustments:				0.00
				0.00
				0.00
Adjusted Fund Balance - Beginning	10,323,432.22	10,323,432.22	10,323,432.22	0.00
FUND BALANCE - ENDING	8,363,046.22	7,597,069.22	10,830,908.21	3,233,838.99

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUND-PARK FUND
For the Year Ended December 31, 2016

	<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	3,000.00	3,000.00		(3,000.00)
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
335.20 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 Road and Bridge Tax (25%)				0.00
338.03 County Wheel Tax				0.00
338.99 Other				0.00
339 Other Intergovernmental Revenues	10,000.00	10,000.00		(10,000.00)
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	751,500.00	751,500.00	741,448.21	(10,051.79)
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, 2016

	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	6,035.00	1,035.00
363 Special Assessments				0.00
364 Maintenance Assessments				0.00
367 Contributions and Donations from Private Sources	179,000.00	179,000.00	74,272.00	(104,728.00)
368 Liquor Operating Agreement Income				0.00
369 Other	2,100.00	2,100.00	(5,086.35)	(7,186.35)
Total Revenue	950,600.00	950,600.00	816,668.86	(133,931.14)
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

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUND-PARK FUND
For the Year Ended December 31, 2016

	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	1,726,232.00	1,726,232.00	1,620,597.56	105,634.44
452 Parks	943,331.00	943,331.00	843,724.61	99,606.39
455 Libraries				0.00
456 Auditorium				0.00
457 Historical Preservation				0.00
458 Museums				0.00
Total Culture and Recreation	2,669,563.00	2,669,563.00	2,464,322.17	205,240.83
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	723,000.00	773,000.00	638,918.49	134,081.51
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	3,392,563.00	3,442,563.00	3,103,240.66	339,322.34

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUND-PARK FUND
For the Year Ended December 31, 2016

	<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>
Excess of Revenue Over (Under)				
Expenditures	(2,441,963.00)	(2,491,963.00)	(2,286,571.80)	205,391.20
Other Financing Sources (Uses):				
391.01 Transfers In	2,441,963.00	2,441,963.00	2,441,963.00	0.00
391.03 Sale of Municipal Property			438.00	438.00
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)	2,441,963.00	2,441,963.00	2,442,401.00	438.00
391.06/(514) Special Items				0.00
391.05/(515) Extraordinary Items				0.00
Net Change in Fund Balances	0.00	(50,000.00)	155,829.20	205,829.20
Changes in Nonspendable				0.00
Fund Balance - Beginning	239,431.46	239,431.46	239,431.46	0.00
Adjustments:				0.00
				0.00
				0.00
Adjusted Fund Balance - Beginning	239,431.46	239,431.46	239,431.46	0.00
FUND BALANCE - ENDING	239,431.46	189,431.46	395,260.66	205,829.20