

**MUNICIPALITY OF MITCHELL
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2020**

	General Fund	Park Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:						
Assets:						
	10,710,152.63	294,507.22			3,024,539.81	14,029,199.66
106 Cash and Cash Equivalents						0.00
151 Cash with Fiscal Agent						0.00
110 Investments	84,975.59					84,975.59
115 Taxes Receivable--Delinquent	10,914.35	490.08			10,888.48	22,292.91
117 Accounts Receivable, Net						0.00
121 Unbilled Accounts Receivable	21,249.98					21,249.98
122 Special Assessments Receivable--Current	7,230.00					7,230.00
123 Special Assessments Receivable--Delinquent	16,307.97					16,307.97
125 Special Assessments Receivable--Noncurrent						0.00
126 Interest Receivable--Special Assessments						0.00
126 Governmental Unit's Share of Assessment Improvement Costs						0.00
128 Notes Receivable						0.00
131 Due from Other Funds	175,000.00					175,000.00
132 Due from Other Governments	2,826,906.64	1,880.00			271,143.35	3,099,929.99
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	491,640.52	45,841.31			2,585.28	540,067.11
142 Inventory of Stores Purchased for Resale						0.00
154 Deposits	622,209.89					622,209.89
155 Prepaid Expenses						0.00
157 Unamortized Discounts on Bonds Sold						0.00
133 Advance to _____ Fund						0.00
107.1 Restricted Cash and Cash Equivalents	2,504,086.96					2,504,086.96
107.2 Restricted Investments						0.00
Total Assets	17,470,674.53	342,718.61	0.00	0.00	3,309,156.92	21,122,550.06
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	17,470,674.53	342,718.61	0.00	0.00	3,309,156.92	21,122,550.06

MUNICIPALITY OF MITCHELL
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2020

	General Fund	Park Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:						
Liabilities:						
201 Claims Payable	304,938.92	52,352.55			17,962.08	375,253.55
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	304,938.92	52,352.55	0.00	0.00	42,962.08	400,253.55

**MUNICIPALITY OF MITCHELL
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2020**

	<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	1,057,691.91				58,030.64	1,115,722.55
245 Unavailable Revenue--Property Taxes	84,975.59					84,975.59
246 Unavailable Revenue--Special Assessments	44,787.95					44,787.95
247 Other Deferred Inflows of Resources						0.00
Total Deferred Inflows of Resources	1,187,455.45	0.00	0.00	0.00	58,030.64	1,245,486.09
Fund Balances:						
263 Nonspendable	1,113,850.41	45,841.31			2,585.28	1,162,277.00
264 Restricted	2,504,086.96	193,744.69			2,125,873.49	4,823,705.14
265 Committed		39,662.06				39,662.06
266 Assigned	508,909.34	11,118.00			1,079,705.43	1,599,732.77
267 Unassigned	11,851,433.45					11,851,433.45
Total Fund Balances	15,978,280.16	290,366.06	0.00	0.00	3,208,164.20	19,476,810.42
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	17,470,674.53	342,718.61	0.00	0.00	3,309,156.92	21,122,550.06

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

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2020**

	<u>211</u> <u>Ent Tax</u> <u>Fund</u>	<u>213</u> <u>BID #3</u> <u>Fund</u>	<u>214</u> <u>E-911</u> <u>Fund</u>	<u>216</u> <u>SA</u> <u>Fund</u>	<u>218</u> <u>Comm Serv</u> <u>Fund</u>	<u>219</u> <u>Nutrition</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:									
	300,880.00	67,986.09	728,437.66	176,200.03	267,215.44	392,741.86	100,098.73	2,033,559.81	
106	Cash and Cash Equivalents							0.00	
151	Cash with Fiscal Agent							0.00	
110	Investments							0.00	
115	Taxes Receivable--Delinquent							0.00	
121	Accounts Receivable, Net				10,680.74	207.74		10,888.48	
122	Unbilled Accounts Receivable							0.00	
123	Special Assessments Receivable--Current							0.00	
125	Special Assessments Receivable--Delinquent							0.00	
126	Special Assessments Receivable--Noncurrent							0.00	
128	Interest Receivable--Special Assessments							0.00	
131	Governmental Unit's Share of Assessment Improvement Costs							0.00	
132	Notes Receivable							0.00	
133	Due from _____ Fund							0.00	
136	Due from Other Governments	81,315.90		171,579.16	743.95	15,121.66		268,760.67	
137	Due from Component Unit							0.00	
141	Interest Receivable							0.00	
142	Accrued Interest on Investments Purchased							0.00	
144	Dividend Receivable							0.00	
145	Inventory of Supplies				2,585.28			2,585.28	
146	Inventory of Stores Purchased for Resale							0.00	
147	Deposits							0.00	
148	Prepaid Expenses							0.00	
149	Unamortized Discounts on Bonds Sold							0.00	
150	Advance to _____ Fund							0.00	
107.1	Restricted Cash and Cash Equivalents							0.00	
107.2	Restricted Investments							0.00	
	Total Assets	382,195.90	67,986.09	900,016.82	176,200.03	281,225.41	408,071.26	100,098.73	2,315,794.24
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	0.00	0.00	0.00	0.00
	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	382,195.90	67,986.09	900,016.82	176,200.03	281,225.41	408,071.26	100,098.73	2,315,794.24

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2020**

	<u>211</u> <u>Ent Tax</u> <u>Fund</u>	<u>213</u> <u>BID #3</u> <u>Fund</u>	<u>214</u> <u>E-911</u> <u>Fund</u>	<u>216</u> <u>SA</u> <u>Fund</u>	<u>218</u> <u>Comm Serv</u> <u>Fund</u>	<u>219</u> <u>Nutrition</u> <u>Fund</u>	<u>226</u> <u>Library</u> <u>Fund</u>	<u>Total</u> <u>Nonmajor</u> <u>Governmental</u> <u>Funds</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:								
Liabilities:								
201			4,195.09		4,772.00	8,994.99		17,962.08
202								0.00
203								0.00
204								0.00
205								0.00
206								0.00
207								0.00
208								0.00
209								0.00
210								0.00
211								0.00
212								0.00
213								0.00
215								0.00
216								0.00
217								0.00
218								0.00
219								0.00
220								0.00
221								0.00
223								0.00
225								0.00
226								0.00
226.01								0.00
226.02								0.00
226.03								0.00
227								0.00
228								0.00
229								0.00
230								0.00
236								0.00
Total Liabilities	0.00	0.00	4,195.09	0.00	4,772.00	8,994.99	0.00	17,962.08

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2020**

	<u>211</u> <u>Ent Tax</u> <u>Fund</u>	<u>213</u> <u>BID #3</u> <u>Fund</u>	<u>214</u> <u>E-911</u> <u>Fund</u>	<u>216</u> <u>SA</u> <u>Fund</u>	<u>218</u> <u>Comm Serv</u> <u>Fund</u>	<u>219</u> <u>Nutrition</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>
Deferred Inflows of Resources:								
244 Unavailable Revenue--Sales and Use Taxes	58,030.64							58,030.64
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	58,030.64	0.00	0.00	0.00	0.00	0.00	0.00	58,030.64
Fund Balances:								
263 Nonspendable					2,585.28			2,585.28
264 Restricted	324,165.26	67,986.09	665,260.73				100,098.73	1,157,510.81
265 Committed								0.00
266 Assigned			230,561.00	176,200.03	273,868.13	399,076.27		1,079,705.43
267 Unassigned								0.00
Total Fund Balances	324,165.26	67,986.09	895,821.73	176,200.03	276,453.41	399,076.27	100,098.73	2,239,801.52
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	382,195.90	67,986.09	900,016.82	176,200.03	281,225.41	408,071.26	100,098.73	2,315,794.24

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

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2020**

	303 WESTWOOD DEVELOP Fund	304 HIGHLAND WAY Fund	309 PROBUILD Fund	310 INNOVATIVE Fund	311 WOODS ADDITION Fund	312 STARLITE ESTATES Fund	313 ANTACH/MHA Fund	350 INDOOR SWIM POOL Fund	537 INDOOR SWIM POOL Fund	Total Nonmajor Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:										
Assets:										
Cash and Cash Equivalents	130,205.11	109,554.47	8,331.98	18,169.46	104,930.23	150,984.72	15,278.76	439,150.84	14,374.43	990,980.00
106 Cash with Fiscal Agent										0.00
151 Investments										0.00
110 Taxes Receivable--Delinquent										0.00
115 Accounts Receivable, Net										0.00
117 Unbilled Accounts Receivable										0.00
121 Special Assessments Receivable--Current										0.00
122 Special Assessments Receivable--Delinquent										0.00
123 Special Assessments Receivable--Noncurrent										0.00
125 Interest Receivable--Special Assessments										0.00
126 Governmental Unit's Share of Assessment Improvement Costs										0.00
128 Notes Receivable										0.00
131 Due from _____ Fund										0.00
132 Due from County Government	156.02				2,226.66					2,382.68
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	130,361.13	109,554.47	8,331.98	18,169.46	107,156.89	150,984.72	15,278.76	439,150.84	14,374.43	993,362.68
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	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	130,361.13	109,554.47	8,331.98	18,169.46	107,156.89	150,984.72	15,278.76	439,150.84	14,374.43	993,362.68

**MUNICIPALITY OF MITCHELL
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2020**

	303 WESTWOOD DEVELOP	304 HIGHLAND WAY	309 PROBUILD	310 INNOVATIVE	311 WOODS ADDITION	312 STARLITE ESTATES	313 ANTACH/MHA	350 INDOOR SWIM POOL	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	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances:										
263 Nonspendable										0.00
264 Restricted	130,361.13	84,554.47	8,331.98	18,169.46	107,156.89	150,984.72	15,278.76	439,150.84	14,374.43	968,362.68
265 Committed										0.00
266 Assigned										0.00
267 Unassigned										0.00
Total Fund Balances	130,361.13	84,554.47	8,331.98	18,169.46	107,156.89	150,984.72	15,278.76	439,150.84	14,374.43	968,362.68
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>130,361.13</u>	<u>109,554.47</u>	<u>8,331.98</u>	<u>18,169.46</u>	<u>107,156.89</u>	<u>150,984.72</u>	<u>15,278.76</u>	<u>439,150.84</u>	<u>14,374.43</u>	<u>993,362.68</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, 2020

	General Fund	Park Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
Revenues:						
310 Taxes:						
311 General Property Taxes	5,440,473.68				1,188,827.30	6,629,300.98
312 Airflight Property Tax						0.00
313 General Sales and Use Taxes	11,300,877.62				977,561.53	12,278,439.15
314 Gross Receipts Business Taxes	195,654.65					195,654.65
315 Amusement Taxes	1,188.00					1,188.00
317 Excise Tax						0.00
318 Tax Deed Revenue						0.00
319 Penalties and Interest on Delinquent Taxes	10,635.20					10,635.20
320 Licenses and Permits	197,453.95					197,453.95
330 Intergovernmental Revenue:						
331 Federal Grants	3,327,169.58	52,492.05			1,636,276.03	5,015,937.66
332 Federal Shared Revenue						0.00
333 Federal Payments in Lieu of Taxes						0.00
334 State Grants	1,239,432.36	21,769.25			62,310.83	1,323,512.44
335 State Shared Revenue:						
335.01 Bank Franchise Tax	51,742.81					51,742.81
335.02 Prorate License Fees	14,833.47					14,833.47
335.03 Liquor Tax Reversion (25%)	78,776.96					78,776.96
335.04 Motor Vehicle Licenses	125,404.10					125,404.10
335.06 Fire Insurance Premiums Reversion	63,036.50					63,036.50
335.08 Local Government Highway and Bridge Fund	421,922.63					421,922.63
335.09 911 Remittances					259,028.35	259,028.35
335.2 Other						0.00
336 State Payments in Lieu of Taxes						0.00
338 County Shared Revenue:						
338.01 County Road Tax (25%)						0.00
338.02 County Road and Bridge Tax (25%)						0.00
338.03 County Wheel Tax	1.00					1.00
338.99 Other						0.00
339 Other Intergovernmental Revenues						0.00
340 Charges for Goods and Services:						
341 General Government	2,563.53					2,563.53
342 Public Safety	122,131.85				306,491.20	428,623.05
343 Highways and Streets	14,997.50					14,997.50

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

	General Fund	Park Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
344 Sanitation						0.00
345 Health					299,421.70	299,421.70
346 Culture and Recreation		699,169.22				699,169.22
347 Ambulance						0.00
348 Cemetery	127,594.88					127,594.88
349 Other						0.00
350 Fines and Forfeits:						
351 Court Fines and Costs	3,952.32					3,952.32
352 Animal Control Fines	9,021.00					9,021.00
353 Parking Meter Fines	13,352.50					13,352.50
354 Library					15,624.24	15,624.24
359 Other						0.00
360 Miscellaneous Revenue:						
361 Investment Earnings	113,433.13					113,433.13
362 Rentals	75.00					75.00
363 Special Assessments	5,923.68				40,538.02	46,461.70
364 Maintenance Assessments						0.00
367 Contributions and Donations from Private Sources	5,590.00	67,475.00			392,315.65	465,380.65
368 Liquor Operating Agreement Income						0.00
369 Other	53,086.98	1,532.70			9,747.48	64,367.16
Total Revenue	22,940,324.88	842,438.22	0.00	0.00	5,188,142.33	28,970,905.43
Expenditures:						
410 General Government:						
411 Legislative	148,341.38					148,341.38
412 Executive	233,003.38					233,003.38
413 Elections	66.43					66.43
414 Financial Administration	1,244,289.86					1,244,289.86
419 Other	475,242.84					475,242.84
Total General Government	2,100,943.89	0.00	0.00	0.00	0.00	2,100,943.89
420 Public Safety:						
421 Police	3,516,578.67					3,516,578.67
422 Fire	1,401,963.87					1,401,963.87
423 Protective Inspection						0.00

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

	General Fund	Park Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
429 Other Protection					951,533.81	951,533.81
Total Public Safety	4,918,542.54	0.00	0.00	0.00	951,533.81	5,870,076.35
430 Public Works:						
431 Highways and Streets	3,309,339.87					3,309,339.87
432 Sanitation						0.00
433 Water						0.00
434 Electricity						0.00
435 Airport						0.00
436 Parking Facilities						0.00
437 Cemeteries	293,469.05					293,469.05
438 Natural Gas						0.00
439 Transit						0.00
Total Public Works	3,602,808.92	0.00	0.00	0.00	0.00	3,602,808.92
440 Health and Welfare:						
441 Health	48,500.00				1,505,265.19	1,553,765.19
442 Home Health						0.00
443 Mental Health Centers						0.00
444 Humane Society	60,117.66					60,117.66
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	108,617.66	0.00	0.00	0.00	1,505,265.19	1,613,882.85
450 Culture and Recreation:						
451 Recreation	74,650.00	2,009,821.80				2,084,471.80
452 Parks		1,038,710.19				1,038,710.19
455 Libraries	648,000.51				7,674.85	655,675.36
456 Auditorium						0.00
457 Historical Preservation						0.00
458 Museums						0.00
Total Culture and Recreation	722,650.51	3,048,531.99	0.00	0.00	7,674.85	3,778,857.35

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

	General Fund	Park Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
460 Conservation and Development:						
463 Urban Redevelopment and Housing					19,648.88	19,648.88
465 Economic Development and Assistance						0.00
466 Economic Opportunity	232,000.00				872,512.03	1,104,512.03
Total Conservation and Development	232,000.00	0.00	0.00	0.00	892,160.91	1,124,160.91
470 Debt Service	946,638.17				1,508,915.22	2,455,553.39
480 Intergovernmental Expenditures						0.00
485 Capital Outlay	5,897,585.64	264,770.60			103,401.69	6,265,757.93
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	18,529,787.33	3,313,302.59	0.00	0.00	4,968,951.67	26,812,041.59
Excess of Revenues Over (Under) Expenditures	4,410,537.55	(2,470,864.37)	0.00	0.00	219,190.66	2,158,863.84
Other Financing Sources (Uses):						
391.01 Transfers In	95,000.00	2,647,385.00			563,743.00	3,306,128.00
391.03 Sale of Municipal Property	3,371.19	1,150.00			25.00	4,546.19
391.04 Compensation for Loss or Damage to Capital Assets	3,986.88	1,159.38			5,853.75	11,000.01
391.2 Long-Term Debt Issued	4,851,838.00					4,851,838.00
511 Transfers Out	(4,380,123.00)				(340,000.00)	(4,720,123.00)
512 Discount on Bonds Issued						0.00
513 Payments to Refunded Debt Escrow Agent						0.00
Total Other Financing Sources (Uses)	574,073.07	2,649,694.38	0.00	0.00	229,621.75	3,453,389.20
361.06/(514) Special Items-Refunding Bond Payment						0.00
391.05/(515) Extraordinary Items	(96,956.81)				96,956.81	0.00
Dissolve TIF-due to Gen Fund						
Net Change in Fund Balances	4,887,653.81	178,830.01	0.00	0.00	545,769.22	5,612,253.04

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

	<u>General Fund</u>	<u>Park Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Changes in Nonspendable	(50,182.99)					(50,182.99)
Fund Balance - Beginning	11,140,809.34	111,536.05			2,662,394.98	13,914,740.37
Adjustments:						
Dissolve TIF 22-due to 101/from 539						0.00
						0.00
Adjusted Fund Balance - Beginning	11,140,809.34	111,536.05	0.00	0.00	2,662,394.98	13,914,740.37
FUND BALANCE- ENDING	<u>15,978,280.16</u>	<u>290,366.06</u>	<u>0.00</u>	<u>0.00</u>	<u>3,208,164.20</u>	<u>19,476,810.42</u>

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

	211 Ent Tax Fund	213 BID #3 Fund	214 E-911 Fund	216 Spec Assess Fund	218 Comm Serv 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	755,428.66							755,428.66
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			671,787.22		765,249.66	199,239.15		1,636,276.03
332 Federal Shared Revenue								0.00
333 Federal Payments in Lieu of Taxes								0.00
334 State Grants					31,803.33	30,507.50		62,310.83
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			259,028.35					259,028.35
335.2 Other								0.00
336 State Payments in Lieu of Taxes								0.00
338 County Shared Revenue:								
338.01 County Road Tax (25%)								0.00
338.02 County Road and Bridge Tax (25%)								0.00
338.03 County Wheel Tax								0.00
338.99 Other								0.00
339 Other Intergovernmental Revenue								0.00
340 Charges for Goods and Services:								
341 General Government								0.00
342 Public Safety			306,491.20					306,491.20
343 Highways and Streets								0.00
344 Sanitation								0.00
345 Health					194,942.65	104,479.05		299,421.70
346 Culture and Recreation								0.00
347 Ambulance								0.00
348 Cemetery								0.00
349 Other								0.00
350 Fines and Forfeits:								
351 Court Fines and Costs								0.00
352 Animal Control Fines								0.00

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

	211 Ent Tax Fund	213 BID #3 Fund	214 E-911 Fund	216 Spec Assess Fund	218 Comm Serv Fund	219 Nutrition Fund	226 Library Fund	Total Nonmajor Governmental Funds
353 Parking Meter Fines								0.00
354 Library							15,624.24	15,624.24
359 Other								0.00
360 Miscellaneous Revenue:								
361 Investment Earnings								0.00
362 Rentals								0.00
363 Special Assessments		37,295.80		3,242.22				40,538.02
364 Maintenance Assessments								0.00
367 Contributions and Donations from Private Sources	139,347.73				16,778.84	19,689.08		175,815.65
368 Liquor Operating Agreement Income								0.00
369 Other	708.00		8,462.90		737.11	(160.53)		9,747.48
Total Revenue	895,484.39	37,295.80	1,245,769.67	3,242.22	1,009,511.59	353,754.25	15,624.24	3,560,682.16
Expenditures:								
410 General Government:								
411 Legislative								0.00
412 Executive								0.00
413 Elections								0.00
414 Financial Administration								0.00
419 Other								0.00
Total General Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420 Public Safety:								
421 Police								0.00
422 Fire								0.00
423 Protective Inspection								0.00
429 Other Protection			951,533.81					951,533.81
Total Public Safety	0.00	0.00	951,533.81	0.00	0.00	0.00	0.00	951,533.81
430 Public Works:								
431 Highways and Streets								0.00
432 Sanitation								0.00
433 Water								0.00
434 Electricity								0.00
435 Airport								0.00
436 Parking Facilities								0.00
437 Cemeteries								0.00
438 Natural Gas								0.00
439 Transit								0.00
Total Public Works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440 Health and Welfare:								
441 Health					1,183,910.55	321,354.64		1,505,265.19
442 Home Health								0.00
443 Mental Health Centers								0.00

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

	211 Ent Tax Fund	213 BID #3 Fund	214 E-911 Fund	216 Spec Assess Fund	218 Comm Serv Fund	219 Nutrition Fund	226 Library Fund	Total Nonmajor Governmental Funds
444 Humane Society								0.00
445 Drug Education								0.00
446 Ambulance								0.00
447 Hospitals, Nursing Homes and Rest Homes								0.00
449 Other								0.00
Total Health and Welfare	0.00	0.00	0.00	0.00	1,183,910.55	321,354.64	0.00	1,505,265.19
450 Culture and Recreation:								
451 Recreation								0.00
452 Parks								0.00
455 Libraries							7,674.85	7,674.85
456 Auditorium								0.00
457 Historical Preservation								0.00
458 Museums								0.00
Total Culture and Recreation	0.00	0.00	0.00	0.00	0.00	0.00	7,674.85	7,674.85
460 Conservation and Development:								
463 Urban Redevelopment and Housing		19,648.88						19,648.88
465 Economic Development and Assistance								0.00
466 Economic Opportunity	872,512.03							872,512.03
Total Conservation and Development	872,512.03	19,648.88	0.00	0.00	0.00	0.00	0.00	892,160.91
470 Debt Service								0.00
480 Intergovernmental Expenditures								0.00
485 Capital Outlay			92,736.65		9,910.04	755.00		103,401.69
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	872,512.03	19,648.88	1,044,270.46	0.00	1,193,820.59	322,109.64	7,674.85	3,460,036.45
Excess of Revenue Over (Under) Expenditures	22,972.36	17,646.92	201,499.21	3,242.22	(184,309.00)	31,644.61	7,949.39	100,645.71
Other Financing Sources (Uses):								
391.01 Transfers In			421,762.00		141,981.00			563,743.00
391.03 Sale of Municipal Property					25.00			25.00
391.04 Compensation for Loss or Damage to Capital Assets					5,853.75			5,853.75
391.2 Long-Term Debt Issued								0.00
511 Transfers Out	(340,000.00)							(340,000.00)
512 Discount on Bonds Issued								0.00
513 Payments to Refunded Debt Escrow Agent								0.00

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

	211 Ent Tax Fund	213 BID #3 Fund	214 E-911 Fund	216 Spec Assess Fund	218 Comm Serv Fund	219 Nutrition Fund	226 Library Fund	Total Nonmajor Governmental Funds
Total Other Financing Sources (Uses)	(340,000.00)	0.00	421,762.00	0.00	147,859.75	0.00	0.00	229,621.75
361.06/(514) Special Items								0.00
391.05/(515) Extraordinary Items								0.00
Net Change in Fund Balances	(317,027.64)	17,646.92	623,261.21	3,242.22	(36,449.25)	31,644.61	7,949.39	330,267.46
Changes in Nonspendable								0.00
Fund Balance - Beginning	641,192.90	50,339.17	272,560.52	172,957.81	312,902.66	367,431.66	92,149.34	1,909,534.06
Adjustments:								0.00
								0.00
Adjusted Fund Balance - Beginning	641,192.90	50,339.17	272,560.52	172,957.81	312,902.66	367,431.66	92,149.34	1,909,534.06
FUND BALANCE- ENDING	324,165.26	67,986.09	895,821.73	176,200.03	276,453.41	399,076.27	100,098.73	2,239,801.52

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

	303 TID #7 WESTWOOD Fund	304 TID #8 HIGHLAND Fund	305 TID#9 VANTAGE PT Fund	308 TID #14 WIS-PAC Fund	309 TID #15 PRO BUILD Fund	310 TID #16 INNOVATIVE Fund	311 TID #17 WOODS Fund	312 TID #18 STARLITE Fund	Total Nonmajor Governmental Funds
Revenues:									
310 Taxes:									
311 General Property Taxes	280,240.19	99,912.94	89,092.68	49,355.08	101,855.28		216,722.38	276,678.96	1,113,857.51
312 Airflight Property Tax									0.00
313 General Sales and Use Taxes		83,370.00							83,370.00
314 Gross Receipts Business Taxes									0.00
315 Amusement Taxes									0.00
317 Excise Tax									0.00
318 Tax Deed Revenue									0.00
319 Penalties and Interest on Delinquent Taxes									0.00
320 Licenses and Permits									0.00
330 Intergovernmental Revenue:									
331 Federal Grants									0.00
332 Federal Shared Revenue									0.00
333 Federal Payments in Lieu of Taxes									0.00
334 State Grants									0.00
335 State Shared Revenue:									
335.01 Bank Franchise Tax									0.00
335.02 Prorate License Fees									0.00
335.03 Liquor Tax Reversion (25%)									0.00
335.04 Motor Vehicle Licenses									0.00
335.06 Fire Insurance Premiums Reversion									0.00
335.08 Local Government Highway and Bridge Fund									0.00
335.09 911 Remittances									0.00
335.2 Other									0.00
336 State Payments in Lieu of Taxes									0.00
338 County Shared Revenue:									
338.01 County Road Tax (25%)									0.00
338.02 County Road and Bridge Tax (25%)									0.00
338.03 County Wheel Tax									0.00
338.99 Other									0.00
339 Other Intergovernmental Revenue									0.00
340 Charges for Goods and Services:									
341 General Government									0.00
342 Public Safety									0.00
343 Highways and Streets									0.00
344 Sanitation									0.00
345 Health									0.00
346 Culture and Recreation									0.00

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

	303 TID #7 WESTWOOD Fund	304 TID #8 HIGHLAND Fund	305 TID#9 VANTAGE PT Fund	308 TID #14 WIS-PAC Fund	309 TID #15 PRO BUILD Fund	310 TID #16 INNOVATIVE Fund	311 TID #17 WOODS Fund	312 TID #18 STARLITE Fund	Total Nonmajor Governmental Funds
347 Ambulance									0.00
348 Cemetery									0.00
349 Other									0.00
350 Fines and Forfeits:									
351 Court Fines and Costs									0.00
352 Animal Control Fines									0.00
353 Parking Meter Fines									0.00
354 Library									0.00
359 Other									0.00
360 Miscellaneous Revenue:									
361 Investment Earnings									0.00
362 Rentals									0.00
363 Special Assessments									0.00
364 Street Assessments									0.00
367 Contributions and Donations from Private Sources									0.00
368 Liquor Operating Agreement Income									0.00
369 Other									0.00
Total Revenue	280,240.19	183,282.94	89,092.68	49,355.08	101,855.28	0.00	216,722.38	276,678.96	1,197,227.51
Expenditures:									
410 General Government:									
411 Legislative									0.00
412 Executive									0.00
413 Elections									0.00
414 Financial Administration									0.00
419 Other									0.00
Total General Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420 Public Safety:									
421 Police									0.00
422 Fire									0.00
423 Protective Inspection									0.00
429 Other Protection									0.00
Total Public Safety	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430 Public Works:									
431 Highways and Streets									0.00

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

	303 TID #7 WESTWOOD Fund	304 TID #8 HIGHLAND Fund	305 TID#9 VANTAGE PT Fund	308 TID #14 WIS-PAC Fund	309 TID #15 PRO BUILD Fund	310 TID #16 INNOVATIVE Fund	311 TID #17 WOODS Fund	312 TID #18 STARLITE Fund	Total Nonmajor Governmental Funds
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
440 Health and Welfare:									
441 Health									0.00
442 Home Health									0.00
443 Mental Health Centers									0.00
444 Humane Society									0.00
445 Drug Education									0.00
446 Ambulance									0.00
447 Hospitals, Nursing Homes and Rest Homes									0.00
449 Other									0.00
Total Health and Welfare	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450 Culture and Recreation:									
451 Recreation									0.00
452 Parks									0.00
455 Libraries									0.00
456 Auditorium									0.00
457 Historical Preservation									0.00
458 Museums									0.00
Total Culture and Recreation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460 Conservation and Development:									
463 Urban Redevelopment and Housing									0.00
465 Economic Development and Assistance									0.00
466 Economic Opportunity									0.00
Total Conservation and Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470 Debt Service	266,725.17	215,663.31	89,092.68	49,355.08	93,523.30		200,604.71	237,258.80	1,152,223.05

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

	303 TID #7 WESTWOOD Fund	304 TID #8 HIGHLAND Fund	305 TID#9 VANTAGE PT Fund	308 TID #14 WIS-PAC Fund	309 TID #15 PRO BUILD Fund	310 TID #16 INNOVATIVE Fund	311 TID #17 WOODS Fund	312 TID #18 STARLITE Fund	Total Nonmajor Governmental Funds
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
Total Expenditures	266,725.17	215,663.31	89,092.68	49,355.08	93,523.30	0.00	200,604.71	237,258.80	1,152,223.05
Excess of Revenue Over (Under) Expenditures	13,515.02	(32,380.37)	0.00	0.00	8,331.98	0.00	16,117.67	39,420.16	45,004.46
Other Financing Sources (Uses):									
391.01 Transfers In									0.00
391.03 Sale of Municipal Property									0.00
391.04 Compensation for Loss or Damage to Capital Assets									0.00
391.2 Long-Term Debt Issued									0.00
511 Transfers Out									0.00
512 Discount on Bonds Issued									0.00
513 Payments to Refunded Debt Escrow Agent									0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
361.06/(514) Special Items									0.00
391.05/(515) Extraordinary Items									0.00
Net Change in Fund Balances	13,515.02	(32,380.37)	0.00	0.00	8,331.98	0.00	16,117.67	39,420.16	45,004.46
Changes in Nonspendable									0.00
Fund Balance - Beginning	116,846.11	116,934.84	0.00	0.00	0.00	18,169.46	91,039.22	111,564.56	454,554.19
Adjustments:									0.00
Adjusted Fund Balance - Beginning	116,846.11	116,934.84	0.00	0.00	0.00	18,169.46	91,039.22	111,564.56	454,554.19
FUND BALANCE- ENDING	130,361.13	84,554.47	0.00	0.00	8,331.98	18,169.46	107,156.89	150,984.72	499,558.65

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

	313 TID#19 ANTACH/MHA Fund	314 TID#20 MORRIS Fund	315 TID#21 HOHN ENT Fund	316 TID#22 KUSTOM CYC Fund	318 TID#24 PERFORM PET Fund	350 INDOOR SWIM POOL Fund	537 INDOOR SWIM POOL Fund	539 TID #22 KUSTOM CYCLES Fund	Total Nonmajor Governmental Funds
Revenues:									
310 Taxes:									
311 General Property Taxes	30,557.52	14,730.16	14,563.16	4,793.79	10,325.16				74,969.79
312 Airlight Property Tax									0.00
313 General Sales and Use Taxes						138,762.87			138,762.87
314 Gross Receipts Business Taxes									0.00
315 Amusement Taxes									0.00
317 Excise Tax									0.00
318 Tax Deed Revenue									0.00
319 Penalties and Interest on Delinquent Taxes									0.00
320 Licenses and Permits									0.00
330 Intergovernmental Revenue:									
331 Federal Grants									0.00
332 Federal Shared Revenue									0.00
333 Federal Payments in Lieu of Taxes									0.00
334 State Grants									0.00
335 State Shared Revenue:									
335.01 Bank Franchise Tax									0.00
335.02 Prorate License Fees									0.00
335.03 Liquor Tax Reversion (25%)									0.00
335.04 Motor Vehicle Licenses									0.00
335.06 Fire Insurance Premiums Reversion									0.00
335.08 Local Governemnt Highway and Bridge Fund									0.00
335.09 911 Remittances									0.00
335.2 Other									0.00
336 State Payments in Lieu of Taxes									0.00
338 County Shared Revenue:									
338.01 County Road Tax (25%)									0.00
338.02 County Road and Bridge Tax (25%)									0.00
338.03 County Wheel Tax									0.00
338.99 Other									0.00
339 Other Intergovernmental Revenue									0.00
340 Charges for Goods and Services:									
341 General Government									0.00
342 Public Safety									0.00
343 Highways and Streets									0.00
344 Sanitation									0.00
345 Health									0.00
346 Culture and Recreation									0.00
347 Ambulance									0.00
348 Cemetery									0.00
349 Other									0.00
350 Fines and Forfeits:									
351 Court Fines and Costs									0.00
352 Animal Control Fines									0.00

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

	313 TID#19 ANTACH/MHA Fund	314 TID#20 MORRIS Fund	315 TID#21 HOHN ENT Fund	316 TID#22 KUSTOM CYC Fund	318 TID#24 PERFORM PET Fund	350 INDOOR SWIM POOL Fund	537 INDOOR SWIM POOL Fund	539 TID #22 KUSTOM CYCLES Fund	Total Nonmajor Governmental Funds
353 Parking Meter Fines									0.00
354 Library									0.00
359 Other									0.00
360 Miscellaneous Revenue:									
361 Investment Earnings									0.00
362 Rentals									0.00
363 Special Assessments									0.00
364 Street Assessments									0.00
367 Contributions and Donations from Private Sources						216,500.00			216,500.00
368 Liquor Operating Agreement Income									0.00
369 Other									0.00
Total Revenue	30,557.52	14,730.16	14,563.16	4,793.79	10,325.16	355,262.87	0.00	0.00	430,232.66
Expenditures:									
410 General Government:									
411 Legislative									0.00
412 Executive									0.00
413 Elections									0.00
414 Financial Administration									0.00
419 Other									0.00
Total General Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420 Public Safety:									
421 Police									0.00
422 Fire									0.00
423 Protective Inspection									0.00
429 Other Protection									0.00
Total Public Safety	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430 Public Works:									
431 Highways and Streets									0.00
432 Sanitation									0.00
433 Water									0.00
434 Electricity									0.00
435 Airport									0.00
436 Parking Facilities									0.00
437 Cemeteries									0.00
438 Natural Gas									0.00
439 Transit									0.00
Total Public Works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440 Health and Welfare:									
441 Health									0.00
442 Home Health									0.00

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

	313 TID#19 ANTACH/MHA Fund	314 TID#20 MORRIS Fund	315 TID#21 HOHN ENT Fund	316 TID#22 KUSTOM CYC Fund	318 TID#24 PERFORM PET Fund	350 INDOOR SWIM POOL Fund	537 INDOOR SWIM POOL Fund	539 TID #22 KUSTOM CYCLES Fund	Total Nonmajor Governmental Funds
443 Mental Health Centers									0.00
444 Humane Society									0.00
445 Drug Education									0.00
446 Ambulance									0.00
447 Hospitals, Nursing Homes and Rest Homes									0.00
449 Other									0.00
Total Health and Welfare	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450 Culture and Recreation:									0.00
451 Recreation									0.00
452 Parks									0.00
455 Libraries									0.00
456 Auditorium									0.00
457 Historical Preservation									0.00
458 Museums									0.00
Total Culture and Recreation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460 Conservation and Development:									0.00
463 Urban Redevelopment and Housing									0.00
465 Economic Development and Assistance									0.00
466 Economic Opportunity									0.00
Total Conservation and Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470 Debt Service	32,749.42	20,083.94	14,563.16	16,342.47	11,007.24	261,945.94			356,692.17
480 Intergovernmental Expenditures									0.00
485 Capital Outlay									0.00
490 Miscellaneous:									0.00
491 Judgements and Losses									0.00
492 Other Expenditures									0.00
493 Liquor Operating Agreements									0.00
Total Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	32,749.42	20,083.94	14,563.16	16,342.47	11,007.24	261,945.94	0.00	0.00	356,692.17
Excess of Revenue Over (Under) Expenditures	(2,191.90)	(5,353.78)	0.00	(11,548.68)	(682.08)	93,316.93	0.00	0.00	73,540.49
Other Financing Sources (Uses):									
391.01 Transfers In									0.00
391.03 Sale of Municipal Property									0.00
391.04 Compensation for Loss or Damage to Capital Assets									0.00
391.2 Long-Term Debt Issued									0.00
511 Transfers Out									0.00

MUNICIPALITY OF MITCHELL
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2020

	313 TID#19 ANTACH/MHA Fund	314 TID#20 MORRIS Fund	315 TID#21 HOHN ENT Fund	316 TID#22 KUSTOM CYC Fund	318 TID#24 PERFORM PET Fund	350 INDOOR SWIM POOL Fund	537 INDOOR SWIM POOL Fund	539 TID #22 KUSTOM CYCLES Fund	Total Nonmajor Governmental Funds
512 Discount on Bonds Issued									0.00
513 Payments to Refunded Debt Escrow Agent									0.00
									0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
361.06/(514) Special Items									0.00
391.05/(515) Extraordinary Items								96,956.81	96,956.81
Dissolve TIF-due to Gen Fund									
Net Change in Fund Balances	(2,191.90)	(5,353.78)	0.00	(11,548.68)	(682.08)	93,316.93	0.00	96,956.81	170,497.30
Changes in Nonspendable									0.00
Fund Balance - Beginning	17,470.66	5,353.78	0.00	11,548.68	682.08	345,833.91	14,374.43	(96,956.81)	298,306.73
Adjustments:									0.00
									0.00
Adjusted Fund Balance - Beginning	17,470.66	5,353.78	0.00	11,548.68	682.08	345,833.91	14,374.43	(96,956.81)	298,306.73
FUND BALANCE- ENDING	15,278.76	0.00	0.00	0.00	0.00	439,150.84	14,374.43	0.00	468,804.03

MUNICIPALITY OF MITCHELL
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2020

	Enterprise Funds							Totals	Internal Service Funds	
	Water Fund	Sewer Fund	Airport Fund	Sanitation Fund	Corn Palace Fund	Golf Course Fund	Campground Fund			EMS Fund
ASSETS:										
Current Assets:										
Cash and Cash Equivalents	2,331,074.09	1,712,685.39	76,868.45	2,788,814.94	74,662.60	50,968.82	74,981.22	541,632.82	7,651,688.33	4,067,369.40
106 Cash with Fiscal Agent									0.00	
151 Investments									0.00	
115 Accounts Receivable, Net	186,036.97	187,268.48		257,791.82	130.88		(50.25)	5,755.84	636,933.74	
117 Unbilled Accounts Receivable	232,008.03	200,946.99		82,102.86					515,057.88	
121 Special Assessments Receivable--Current									0.00	
122 Special Assessments Receivable--Delinquent									0.00	
123 Special Assessments Receivable--Noncurrent									0.00	
125 Interest Receivable--Special Assessments									0.00	
126 Governmental Unit's Share of Assessment Improvement Costs									0.00	
128 Notes Receivable									0.00	
131 Due from _____ Fund									0.00	
132 Due from Other Government								174,941.41	174,941.41	
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	319,738.97	32,141.54	4,570.94	21,696.13	7,764.04	18,275.63		12,343.16	416,530.41	
142 Inventory of Stores Purchased for Resale					11,178.03				11,178.03	
155 Prepaid Expenses									0.00	
Total Current Assets	3,068,858.06	2,133,042.40	81,439.39	3,150,405.75	93,735.55	69,244.45	74,930.97	734,673.23	9,406,329.80	4,067,369.40
Noncurrent Assets:										
107.1 Restricted Cash and Cash Equivalents				27,940.00					27,940.00	
107.2 Restricted Investments				1,304,587.08					1,304,587.08	
154 Deposits									0.00	
157 Unamortized Discounts on Bonds Sold									0.00	
133 Advance to _____ Fund									0.00	
189 Net Pension Asset	843.51	713.24	140.16	1,170.97	735.00	365.61		1,951.79	5,920.28	
Capital Assets:										
160 Land	1,780,599.94	163,091.98	39,742.65	550,372.84	50,650.00	169,842.84			2,754,300.25	
162 Buildings	15,435,619.04	291,262.93	571,486.54	2,179,001.61	8,445,555.64	314,500.00			27,237,425.76	
164 Improvements Other Than Buildings	27,644,866.68	15,487,584.79	17,237,290.30	2,680,945.10	894,969.68	1,171,580.68			65,117,237.23	
166 Furnishings and Equipment	3,808,021.18	6,605,188.79	729,039.45	3,545,132.94	783,227.25	631,298.27			16,101,907.88	
168 Construction/Development in Progress	342,336.85	467,028.15			644,145.83				1,453,510.83	
Less: Accumulated Depreciation (Credit)	(17,192,495.20)	(8,724,975.02)	(13,444,377.10)	(3,835,234.84)	(2,633,220.72)	(1,752,820.56)			(47,583,123.44)	()
171 Intangible Assets		2,500.00							2,500.00	
172 Accumulated Amortization (Credit)	()	()	()	()	()	()	()	()	0.00	()
Total Noncurrent Assets	31,819,792.00	14,292,394.86	5,133,322.00	6,453,915.70	8,186,062.68	534,766.84	0.00	1,951.79	66,422,205.87	0.00
TOTAL ASSETS	34,888,650.06	16,425,437.26	5,214,761.39	9,604,321.45	8,279,798.23	604,011.29	74,930.97	736,625.02	75,828,535.67	4,067,369.40

MUNICIPALITY OF MITCHELL
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2020

	Enterprise Funds							Totals	Internal Service Funds
	Water Fund	Sewer Fund	Airport Fund	Sanitation Fund	Corn Palace Fund	Golf Course Fund	Campground Fund		
DEFERRED OUTFLOWS OF RESOURCES:									
196 Pension Related Deferred Outflows	133,641.74	127,396.90	22,397.98	189,403.94	151,982.91	53,717.26		283,600.84	962,141.57
197 Deferred Charge on Refunding									0.00
198 Other Deferred Outflows of Resources									0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	133,641.74	127,396.90	22,397.98	189,403.94	151,982.91	53,717.26	0.00	283,600.84	962,141.57
LIABILITIES:									
Current Liabilities:									
201 Claims Payable	71,065.31	31,767.13	14,269.00	24,443.30	17,909.85	635.29	966.96	22,029.92	183,086.76
202 Accounts Payable									0.00
203 Judgments Payable									0.00
204 Annuities Payable									0.00
205 Notes Payable									0.00
206 Contracts Payable									0.00
207 Contracts Payable--Retained Percentage									0.00
208 Due to General Fund		75,000.00				75,000.00			150,000.00
209 Due to _____ Government									0.00
210 Due to Resigned Employees									0.00
211 Matured Bonds Payable									0.00
212 Matured Interest Payable									0.00
213 Incurred but Not Reported Claims									0.00
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	431,074.82	100,881.69		126,687.60					658,644.11
226.03 Special Assessment									0.00
227 Unamortized Premiums on Bonds Sold									0.00
228 Payable from Restricted Assets									0.00
229 Due to Component Unit									0.00
230 Compensated Absences Payable -- Current	6,626.83	9,108.95	857.51	8,417.10	4,661.04	762.65		5,290.64	35,724.72
Total Current Liabilities	508,766.96	216,757.77	15,126.51	159,548.00	22,570.89	76,397.94	966.96	27,320.56	1,027,455.59

MUNICIPALITY OF MITCHELL
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2020

	Enterprise Funds							Totals	Internal Service Funds
	Water Fund	Sewer Fund	Airport Fund	Sanitation Fund	Corn Palace Fund	Golf Course Fund	Campground Fund		
Noncurrent Liabilities:									
231 Bonds Payable:									
231.01 General Obligation								0.00	
231.02 Revenue	6,299,167.20	12,408,796.60		564,988.77				19,272,952.57	
231.03 Special Assessment								0.00	
232 Special Assessment Debt with Governmental Commitment								0.00	
233 Accrued Leave Payable	19,880.47	27,326.82	2,572.50	25,251.30	13,983.10	2,287.92	15,871.92	107,174.03	
234 Accrued Leave Payable								0.00	
235 Accrued Landfill Closure and Postclosure Care Costs				1,090,353.77				1,090,353.77	
236 Advance from _____ Fund								0.00	
238 Net OPEB Obligation	30,665.00	30,665.00	5,575.00	55,754.00	33,452.00	8,363.00	66,905.00	231,379.00	
237 Other Long-Term Liabilities								0.00	
239 Net Pension Liability	1,301.72	1,458.62	419.22	1,792.37		130.10		5,102.03	
Total Noncurrent Liabilities	6,351,014.39	12,468,247.04	8,566.72	1,738,140.21	47,435.10	10,781.02	82,776.92	20,706,961.40	0.00
TOTAL LIABILITIES	6,859,781.35	12,685,004.81	23,693.23	1,897,688.21	70,005.99	87,178.96	966.96	21,734,416.99	313,285.32
DEFERRED INFLOWS OF RESOURCES:									
247 Other Deferred Inflows of Resources								0.00	
248 Pension Related Deferred Inflows	91,460.40	88,486.58	19,533.36	142,667.82	93,929.54	28,639.50	258,095.06	722,812.26	
TOTAL DEFERRED INFLOWS OF RESOURCES	91,460.40	88,486.58	19,533.36	142,667.82	93,929.54	28,639.50	0.00	722,812.26	0.00
NET POSITION:									
253.1 Net Investment in Capital Assets	25,088,706.47	1,779,503.33	5,133,181.84	4,428,541.28	8,185,327.68	534,401.23		45,149,661.83	
253.2 Restricted for:									
253.21 Revenue Bond Debt Service	68,665.00			27,940.00				96,605.00	
253.22 Revenue Bond Retirement								0.00	
253.23 Revenue Bond Contingency								0.00	
253.24 Special Assessment Bond Guarantee								0.00	
253.25 Special Assessment Bond Sinking								0.00	
253.26 Equipment Repair and/or Replacement								0.00	
253.27 Landfill Closure and Post Closure Costs				1,304,587.08				1,304,587.08	
253.28 Permanently Restricted Purposes								0.00	
253.29 Other Purposes		571,593.59						571,593.59	
253.9 Unrestricted	2,913,678.58	1,428,245.85	60,750.94	1,992,301.00	82,517.93	7,508.86	73,964.01	7,211,000.49	3,754,084.08
TOTAL NET POSITION	28,071,050.05	3,779,342.77	5,193,932.78	7,753,369.36	8,267,845.61	541,910.09	73,964.01	54,333,447.99	3,754,084.08

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, 2020

		Enterprise Funds									
		Water Fund	Sewer Fund	Airport Fund	Sanitation Fund	Corn Palace Fund	Golf Course Fund	Campground Fund	EMS Fund	Totals	Internal Service Funds
Operating Revenue:											
371	Surcharge as Security for Debt	124,874.12	797,660.50							922,534.62	
372-389	Charges for Goods and Services	3,734,710.10	1,745,490.45	153,169.14	2,394,243.99	567,574.74	417,534.80	92,585.77	564,670.37	9,669,979.36	
380.05	Lottery Sales									0.00	
367	Contributions and Donations					18,991.50	4,500.00			23,491.50	
369	Miscellaneous									0.00	4,578,080.90
Total Operating Revenue		3,859,584.22	2,543,150.95	153,169.14	2,394,243.99	586,566.24	422,034.80	92,585.77	564,670.37	10,616,005.48	4,578,080.90
Operating Expenses:											
410	Personal Services	593,089.83	581,997.32	117,430.96	895,358.92	653,040.42	219,038.37	14,773.70	1,478,941.17	4,553,670.69	
420	Other Current Expense	1,252,144.68	1,216,474.93	263,155.93	634,265.79	485,483.24	177,838.25	37,739.62	157,553.10	4,224,655.54	3,217,654.32
426.2	Materials (Cost of Goods Sold)	896,031.09				115,895.78				1,011,926.87	
453	Amortization									0.00	
457	Depreciation	753,782.16	436,797.70	470,709.46	399,960.53	220,671.46	66,372.94			2,348,294.25	
Total Operating Expenses		3,495,047.76	2,235,269.95	851,296.35	1,929,585.24	1,475,090.90	463,249.56	52,513.32	1,636,494.27	12,138,547.35	3,217,654.32
Operating Income (Loss)		364,536.46	307,881.00	(698,127.21)	464,658.75	(888,524.66)	(41,214.76)	40,072.45	(1,071,823.90)	(1,522,541.87)	1,360,426.58
Nonoperating Revenue (Expense):											
330	Operating Grants		22,262.44	166,311.99	118,000.00				785,842.91	1,092,417.34	
361	Investment Earnings	13,007.44	8,227.65		16,132.61					37,367.70	
362	Rental Revenue									0.00	
442	Interest Expense (Enter as Negative)	(269,122.85)	(30,842.32)		(25,579.00)					(325,544.17)	
(492)366	Gain (Loss) on Disposition of Assets	25.00				2,120.00	545.00	1,168.39	2,622.47	6,480.86	
(429)369.01	Other									0.00	
Total Nonoperating Revenue (Expense)		(256,090.41)	(352.23)	166,311.99	108,553.61	2,120.00	545.00	1,168.39	788,465.38	810,721.73	0.00

MUNICIPALITY OF MITCHELL
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For the Year Ended December 31, 2020

		Enterprise Funds									
		Water Fund	Sewer Fund	Airport Fund	Sanitation Fund	Corn Palace Fund	Golf Course Fund	Campground Fund	EMS Fund	Totals	Internal Service Funds
Income (Loss) Before Contributions, Special Items, Extraordinary Items and Transfers		108,446.05	307,528.77	(531,815.22)	573,212.36	(886,404.66)	(40,669.76)	41,240.84	(283,358.52)	(711,820.14)	1,360,426.58
391.07	Capital Contributions	419,857.00	(4,000,776.00)			644,145.83				(2,936,773.17)	
391.1	Transfers In	85,000.00				605,109.00			818,886.00	1,508,995.00	
511	Transfers Out (Enter as Negative)	(95,000.00)								(95,000.00)	
391.06/(514)	Special Items									0.00	
391.05/(515)	Extraordinary Items									0.00	
Change in Net Position		518,303.05	(3,693,247.23)	(531,815.22)	573,212.36	362,850.17	(40,669.76)	41,240.84	535,527.48	(2,234,598.31)	1,360,426.58
Net Position - Beginning		27,552,747.00	7,472,590.00	5,725,748.00	7,180,157.00	7,904,995.44	582,579.85	32,723.17	0.00	56,451,540.46	2,393,657.50
Adjustments:											
GASB 68-Pensions adj									116,505.84	116,505.84	
									0.00		
Adjusted Net Position - Beginning		27,552,747.00	7,472,590.00	5,725,748.00	7,180,157.00	7,904,995.44	582,579.85	32,723.17	116,505.84	56,568,046.30	2,393,657.50
NET POSITION - ENDING		28,071,050.05	3,779,342.77	5,193,932.78	7,753,369.36	8,267,845.61	541,910.09	73,964.01	652,033.32	54,333,447.99	3,754,084.08

MUNICIPALITY OF MITCHELL
STATEMENT OF FIDUCIARY NET POSITION
December 31, 2020

	Private-Purpose Trust Funds	Custodial Funds
ASSETS:		
Cash and Cash Equivalents	_____	916,101.54
Investments, at Fair Value	_____	_____
Other Assets	_____	97,006.81
TOTAL ASSETS	0.00	1,013,108.35
LIABILITIES:		
Accounts Payable and Other Payables	_____	_____
Amounts Held for Others	_____	1,013,108.35
Due to Other Governments	_____	_____
Total Liabilities	0.00	1,013,108.35
NET POSITION		
Restricted (list by category)	_____	_____
TOTAL NET POSITION	0.00	1,013,108.35

MUNICIPALITY OF MITCHELL
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For the Year Ended December 31, 2020

	Private-Purpose Trust Funds	Custodial Funds
ADDITIONS:		
Contributions and Donations		\$ 500,355.50
Investment Earnings:		
Net Increase in Fair Value of Investments		
Interest and Dividends		
Other Investments Earnings		
Total Investment Earnings	0.00	0.00
Less Investment Costs:		
Investment Activity Costs		
Other Investment Costs		
Net Investment Earnings	0.00	0.00
Property Tax Collections for Other Governments		
State Shared Revenue Collections for Other Governments		
Other Additions		
Total Additions	0.00	500,355.50
DEDUCTIONS:		
Trust Deductions for _____		
Payments of Property Tax to Other Governments		
Payments of State Shared Revenue to Other Governments		
Other Deductions		524,611.14
Total Deductions	0.00	524,611.14
Change in Net Position	0.00	(24,255.64)
Net Position - Beginning		1,037,363.99
NET POSITION - ENDING	\$ -	\$ 1,013,108.35

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

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
GENERAL FUND
For the Year Ended December 31, 2020

	<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>		
Revenues:				
310 Taxes:				
311 General Property Taxes	5,412,514.00	5,412,514.00	5,440,473.68	27,959.68
312 Airflight Property Tax				0.00
313 General Sales and Use Taxes	10,836,665.00	10,836,665.00	11,300,877.62	464,212.62
314 Gross Receipts Business Taxes	192,000.00	192,000.00	195,654.65	3,654.65
315 Amusement Taxes	1,600.00	1,600.00	1,188.00	(412.00)
317 Excise Tax				0.00
318 Tax Deed Revenue				0.00
319 Penalties and Interest on Delinquent Taxes	9,000.00	9,000.00	10,635.20	1,635.20
320 Licenses and Permits	213,000.00	213,000.00	197,453.95	(15,546.05)
330 Intergovernmental Revenue:				
331 Federal Grants	15,004.00	15,004.00	3,327,169.58	3,312,165.58
332 Federal Shared Revenue				0.00
333 Federal Payments in Lieu of Taxes				0.00
334 State Grants	517,865.00	517,865.00	1,239,432.36	721,567.36
335 State Shared Revenue:				
335.01 Bank Franchise Tax	40,000.00	40,000.00	51,742.81	11,742.81
335.02 Prorate License Fees	14,000.00	14,000.00	14,833.47	833.47
335.03 Liquor Tax Reversion (25%)	121,000.00	121,000.00	78,776.96	(42,223.04)
335.04 Motor Vehicle Licenses	120,000.00	120,000.00	125,404.10	5,404.10
335.06 Fire Insurance Premiums Reversion	52,000.00	52,000.00	63,036.50	11,036.50
335.08 Local Government Highway and Bridge Fund	400,000.00	400,000.00	421,922.63	21,922.63
335.09 911 Remittances				
335.2 Other				
336 State Payments in Lieu of Taxes				0.00
338 County Shared Revenue:				0.00
338.01 County Road Tax (25%)				0.00
338.02 County Road and Bridge Tax (25%)				0.00
338.03 County Wheel Tax			1.00	1.00
338.99 Other				0.00
339 Other Intergovernmental Revenues				0.00
340 Charges for Goods and Services:				
341 General Government	2,900.00	2,900.00	2,563.53	(336.47)
342 Public Safety	129,300.00	129,300.00	122,131.85	(7,168.15)
343 Highways and Streets	12,500.00	12,500.00	14,997.50	2,497.50
344 Sanitation				0.00
345 Health				0.00
346 Culture and Recreation				0.00
347 Ambulance				0.00
348 Cemetery	121,500.00	121,500.00	127,594.88	6,094.88
349 Other				0.00
350 Fines and Forfeits:				
351 Court Fines and Costs	3,000.00	3,000.00	3,952.32	952.32
352 Animal Control Fines	7,500.00	7,500.00	9,021.00	1,521.00
353 Parking Meter Fines	13,000.00	13,000.00	13,352.50	352.50
354 Library				0.00
359 Other				0.00
360 Miscellaneous Revenue:				
361 Investment Earnings	161,500.00	161,500.00	113,433.13	(48,066.87)
362 Rentals			75.00	75.00
363 Special Assessments	11,600.00	11,600.00	5,923.68	(5,676.32)
364 Maintenance Assessments				0.00

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

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
367 Contributions and Donations from Private Sources			5,590.00	5,590.00
368 Liquor Operating Agreement Income				0.00
369 Other	67,210.00	67,210.00	53,086.98	(14,123.02)
Total Revenue	18,474,658.00	18,474,658.00	22,940,324.88	4,465,666.88
Expenditures:				
410 General Government:				
411 Legislative	153,562.00	163,562.00	148,341.38	15,220.62
411.5 Contingency	882,686.00	882,686.00		
Amount Transferred		(453,675.00)		429,011.00
412 Executive	242,990.00	247,550.00	237,564.30	9,985.70
413 Elections	7,500.00	7,500.00	66.43	7,433.57
414 Financial Administration	1,277,994.00	1,332,747.00	1,252,017.21	80,729.79
419 Other	501,545.00	851,545.00	668,035.32	183,509.68
Total General Government	3,066,277.00	3,031,915.00	2,306,024.64	725,890.36
420 Public Safety:				
421 Police	3,858,691.00	3,921,691.00	3,724,076.19	197,614.81
422 Fire	1,447,134.00	1,720,634.00	1,494,789.74	225,844.26
423 Protective Inspection				0.00
429 Other Protection				0.00
Total Public Safety	5,305,825.00	5,642,325.00	5,218,865.93	423,459.07
430 Public Works:				
431 Highways and Streets	10,327,498.00	12,599,602.00	8,572,159.50	4,027,442.50
432 Sanitation				0.00
433 Water				0.00
434 Electricity				0.00
435 Airport				0.00
436 Parking Facilities				0.00
437 Cemeteries	314,634.00	414,634.00	356,243.79	58,390.21
438 Natural Gas				0.00
439 Transit				0.00
Total Public Works	10,642,132.00	13,014,236.00	8,928,403.29	4,085,832.71
440 Health and Welfare:				
441 Health	48,500.00	48,500.00	48,500.00	0.00
442 Home Health				0.00
443 Mental Health Centers				0.00
444 Humane Society	100,699.00	100,699.00	60,117.66	40,581.34
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	149,199.00	149,199.00	108,617.66	40,581.34
450 Culture and Recreation:				
451 Recreation	118,250.00	118,250.00	74,650.00	43,600.00
452 Parks				0.00
455 Libraries	709,388.00	729,388.00	714,587.64	14,800.36
456 Auditorium				0.00
457 Historical Preservation				0.00
458 Museums				0.00

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

For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
Total Culture and Recreation	827,638.00	847,638.00	789,237.64	58,400.36
460 Conservation and Development:				
463 Urban Redevelopment and Housing				0.00
465 Economic Development and Assistance				0.00
466 Economic Opportunity	232,000.00	232,000.00	232,000.00	0.00
Total Conservation and Development	232,000.00	232,000.00	232,000.00	0.00
470 Debt Service	982,576.00	982,576.00	946,638.17	35,937.83
480 Intergovernmental Expenditures				0.00
490 Miscellaneous:				
491 Judgements and Losses				0.00
492 Other Expenditures				0.00
493 Liquor Operating Agreements				0.00
Total Miscellaneous	0.00	0.00	0.00	0.00
Total Expenditures	21,205,647.00	23,899,889.00	18,529,787.33	5,370,101.67
Excess of Revenue Over (Under) Expenditures	(2,730,989.00)	(5,425,231.00)	4,410,537.55	9,835,768.55
Other Financing Sources (Uses):				
391.01 Transfers In	95,000.00	95,000.00	95,000.00	0.00
391.03 Sale of Municipal Property	5,000.00	5,000.00	3,371.19	(1,628.81)
391.04 Compensation for Loss or Damage to Capital Assets			3,986.88	3,986.88
391.2 Long-Term Debt Issued	5,525,125.00	5,525,125.00	4,851,838.00	(673,287.00)
511 Transfers Out	(4,282,123.00)	(4,985,123.00)	(4,380,123.00)	605,000.00
512 Discount on Bonds Issued				0.00
513 Payments to Refunded Debt Escrow Agent				0.00
Total Other Financing Sources (Uses)	1,343,002.00	640,002.00	574,073.07	(65,928.93)
391.06 (514) Special Items-Refunding Bond Payment				0.00
391.05 (515) Extraordinary Items			(96,956.81)	0.00
Dissolve TIF-due to Gen Fund				
Net Change in Fund Balances	(1,387,987.00)	(4,785,229.00)	4,887,653.81	9,769,839.62
Changes in Nonspendable			(50,182.99)	(50,182.99)
Fund Balance - Beginning	11,140,809.34	11,140,809.34	11,140,809.34	0.00
Adjustments:				0.00
				0.00
				0.00
Adjusted Fund Balance - Beginning	11,140,809.34	11,140,809.34	11,140,809.34	0.00
FUND BALANCE - ENDING	9,752,822.34	6,355,580.34	15,978,280.16	9,719,656.63

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUND-PARK FUND
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget -</u> <u>Positive (Negative)</u>
Revenues:				
310	Taxes:			
311	General Property Taxes			0.00
312	Airlight Property Tax			0.00
313	General Sales and Use Taxes			0.00
314	Gross Receipts Business Taxes			0.00
315	Amusement Taxes			0.00
317	Excise Tax			0.00
318	Tax Deed Revenue			0.00
319	Penalties and Interest on Delinquent Taxes			0.00
320	Licenses and Permits			0.00
330	Intergovernmental Revenue:			
331	Federal Grants			52,492.05
332	Federal Shared Revenue			0.00
333	Federal Payments in Lieu of Taxes			0.00
334	State Grants			21,769.25
335	State Shared Revenue:			0.00
335.01	Bank Franchise Tax			0.00
335.02	Prorate License Fees			0.00
335.03	Liquor Tax Reversion (25%)			0.00
335.04	Motor Vehicle Licenses			0.00
335.06	Fire Insurance Premiums Reversion			0.00
335.08	Local Government Highway and Bridge Fund			0.00
335.09	911 Remittances			0.00
335.2	Other			0.00
336	State Payments in Lieu of Taxes			0.00
338	County Shared Revenue:			0.00
338.01	County Road Tax (25%)			0.00
338.02	County Road and Bridge Tax (25%)			0.00
338.03	County Wheel Tax			0.00
338.99	Other			0.00
339	Other Intergovernmental Revenues			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	974,754.00	974,754.00	699,169.22	(275,584.78)
347	Ambulance			0.00
348	Cemetery			0.00
349	Other			0.00
350	Fines and Forfeits:			
351	Court Fines and Costs			0.00
352	Animal Control Fines			0.00
353	Parking Meter Fines			0.00
354	Library			0.00
359	Other			0.00
360	Miscellaneous Revenue:			
361	Investment Earnings			0.00
362	Rentals			0.00
363	Special Assessments			0.00
364	Maintenance Assessments			0.00
367	28,500.00	28,500.00	67,475.00	38,975.00

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUND-PARK FUND
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget - Positive (Negative)
368 Liquor Operating Agreement Income				0.00
369 Other	1,876.00	1,876.00	1,532.70	(343.30)
Total Revenue	1,005,130.00	1,005,130.00	842,438.22	(184,461.03)
Expenditures:				
410 General Government:				
411 Legislative				0.00
411.5 Contingency				
Amount Transferred				0.00
412 Executive				0.00
413 Elections				0.00
414 Financial Administration				0.00
419 Other				0.00
Total General Government	0.00	0.00	0.00	0.00
420 Public Safety:				
421 Police				0.00
422 Fire				0.00
423 Protective Inspection				0.00
429 Other Protection				0.00
Total Public Safety	0.00	0.00	0.00	0.00
430 Public Works:				
431 Highways and Streets				0.00
432 Sanitation				0.00
433 Water				0.00
434 Electricity				0.00
435 Airport				0.00
436 Parking Facilities				0.00
437 Cemeteries				0.00
438 Natural Gas				0.00
439 Transit				0.00
Total Public Works	0.00	0.00	0.00	0.00
440 Health and Welfare:				
441 Health				0.00
442 Home Health				0.00
443 Mental Health Centers				0.00
444 Humane Society				0.00
445 Drug Education				0.00
446 Ambulance				0.00
447 Hospitals, Nursing Homes and Rest Homes				0.00
449 Other				0.00
Total Health and Welfare	0.00	0.00	0.00	0.00
450 Culture and Recreation:				
451 Recreation	2,527,290.00	2,776,333.00	2,255,888.90	520,444.10
452 Parks	1,122,492.00	1,162,293.00	1,057,413.69	104,879.31
455 Libraries				0.00
456 Auditorium				0.00
457 Historical Preservation				0.00
458 Museums				0.00
Total Culture and Recreation	3,649,782.00	3,938,626.00	3,313,302.59	625,323.41

REQUIRED SUPPLEMENTARY INFORMATION
MUNICIPALITY OF MITCHELL
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
SPECIAL REVENUE FUND-PARK FUND
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget -</u> <u>Positive (Negative)</u>
460 Conservation and Development:				
463 Urban Redevelopment and Housing				0.00
465 Economic Development and Assistance				
466 Economic Opportunity				
Total Conservation and Development	0.00	0.00	0.00	0.00
470 Debt Service				
480 Intergovernmental Expenditures				0.00
490 Miscellaneous:				
491 Judgements and Losses				0.00
492 Other Expenditures				0.00
493 Liquor Operating Agreements				0.00
Total Miscellaneous				0.00
Total Expenditures	3,649,782.00	3,938,626.00	3,313,302.59	625,323.41
Excess of Revenue Over (Under)				
Expenditures	(2,644,652.00)	(2,933,496.00)	(2,470,864.37)	462,631.63
Other Financing Sources (Uses):				
391.01 Transfers In	2,647,385.00	2,647,385.00	2,647,385.00	0.00
391.03 Sale of Municipal Property			1,150.00	1,150.00
391.04 Compensation for Loss or Damage to Capital Assets			1,159.38	1,159.38
391.2 Long-Term Debt Issued				0.00
511 Transfers Out				0.00
512 Discount on Bonds Issued				0.00
513 Payments to Refunded Debt Escrow Agent				0.00
Total Other Financing Sources (Uses)	2,647,385.00	2,647,385.00	2,649,694.38	2,309.38
391.06 (514) Special Items				0.00
391.05 (515) Extraordinary Items				0.00
Net Change in Fund Balances	2,733.00	(286,111.00)	178,830.01	464,941.01
Changes in Nonspendable				0.00
Fund Balance - Beginning	111,536.05	111,536.05	111,536.05	0.00
Adjustments:				0.00
				0.00
				0.00
Adjusted Fund Balance - Beginning	111,536.05	111,536.05	111,536.05	0.00
FUND BALANCE - ENDING	114,269.05	(174,574.95)	290,366.06	464,941.01

MUNICIPALITY OF MITCHELL
SCHEDULE OF CHANGES IN LONG-TERM DEBT
For the Year Ended December 31, 2020

<u>Indebtedness</u>	<u>Long-Term Debt January 1, 2020</u>	<u>Add New Debt</u>	<u>Less Debt Retired</u>	<u>Long-Term Debt December 31, 2020</u>
Governmental Long-Term Debt:				
231.01 General Obligation Bonds				
231.02 Revenue Bonds	13,751,138.67		1,777,162.35	11,973,976.32
231.03 Special Assessment Bonds				
236 Advance from Other Funds				
237 Other Long-Term Liabilities	1,954,570.74		208,786.31	1,745,784.43
238 Net OPEB Liability	461,862.00	271,304.00		733,166.00
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	16,167,571.41	271,304.00	1,985,948.66	14,452,926.75

(Do not include interest in the above figures)

MUNICIPALITY OF MITCHELL
SCHEDULE OF CHANGES IN LONG-TERM DEBT
For the Year Ended December 31, 2020

Indebtedness	Long-Term Debt January 1, 2020	Add New Debt	Less Debt Retired	Long-Term Debt December 31, 2020
Governmental Long-Term Debt:				
231.02 Revenue Bonds				
2006 TID #7-Westwood Develop	990,801.75		219,147.22	771,654.53
2010 TID #14-Pepsi	351,680.63		29,115.43	322,565.20
2011 TID #15-Pro-Build	188,230.00		85,491.30	102,738.70
2012 TID #16-Innovative Systems	261,829.00			261,829.00
2012 TID #17-Woods Addition	388,614.38		184,579.43	204,034.95
2012 TID #18-Starlite Estates	585,645.34		215,354.11	370,291.23
2013 TID #19-Antach Corporation	185,566.82		21,784.27	163,782.55
2013 TID # 20-Morris Equipment	148,469.02		15,885.41	132,583.61
2015 TID # 21-Hohn Enterprises	305,183.61		12,987.05	292,196.56
2016 TID # 22-Kustom Cycles	96,956.81		96,956.81	0.00
2016 TID # 8-Highland Conf Center	990,676.33		190,620.28	800,056.05
2017 TID # 9-Vantage Point	357,484.98		50,241.04	307,243.94
2017 B-Y Water	95,000.00		95,000.00	0.00
2019 Community Projects (2012)	8,805,000.00		560,000.00	8,245,000.00
	13,751,138.67	0.00	1,777,162.35	11,973,976.32
237 Other Long-Term Liabilities				
2007 TID #8-Promissory Note	100,000.00			100,000.00
2017 Indoor Pool-Cert of Participation	1,854,570.74		208,786.31	1,645,784.43
	1,954,570.74	0.00	208,786.31	1,745,784.43
238 Net OPEB Obligation	461,862.00	271,304.00		733,166.00
Total	16,167,571.41	271,304.00	1,985,948.66	14,452,926.75

<u>Indebtedness</u>	Long-Term Debt January 1, 2020	Add New Debt	Less Debt Retired	Long-Term Debt December 31, 2020
Enterprise Funds Long-Term Debt:				
231.02 Revenue Bonds				
2002 B-Y Water-SRF	851,638.50		176,295.52	675,342.98
2004 Landfill Construction-SRF	497,485.10		75,862.08	421,623.02
2004 Regional Landfill Loan	137,187.34		23,301.54	113,885.80
2005 Regional Landfill Loan	179,589.09		23,421.54	156,167.55
2009 Foster Street Lift Station-SRF	937,457.10		75,074.21	862,382.89
2009 Water Tower-SRF	1,133,697.80		77,793.02	1,055,904.78
2009 NPS Gabions-SRF	95,966.53		7,320.27	88,646.26
2013 Norway Ave Lift Station -SRF	430,582.71		23,579.31	407,003.40
2019 Near Lake Property	4,065,000.00		90,000.00	3,975,000.00
2019 Sanborn Ph II & III-SRF (DW-03)	1,028,000.00			1,028,000.00
2019 E Central Drain-SRF (DW-04)	690,000.00			690,000.00
2019 Sanborn Ph II & III-SRF (CW-05)	8,612,750.00			8,612,750.00
2019 E Central Drain-SRF (CW-06)	3,931,000.00			3,931,000.00
	22,590,354.17	0.00	572,647.49	22,017,706.68
237 Other Long-Term Liabilities				
238 Net OPEB Obligation	90,121.00	141,259.00		231,380.00
Total	22,680,475.17	141,259.00	572,647.49	22,249,086.68
Grand Total	38,848,046.58	412,563.00	2,558,596.15	36,702,013.43

(Interest not included in the above figures)