

**MUNICIPALITY OF MITCHELL  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
December 31, 2017**

	General Fund	Park Fund	Indoor Swimming Pool Fund	Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:</b>						
Assets:						
Cash and Cash Equivalents	7,022,697.89	347,820.41	4,101,569.58		2,456,673.57	13,928,761.45
106 Cash with Fiscal Agent						0.00
151 Investments						0.00
110 Taxes Receivable--Delinquent	56,893.42					56,893.42
115 Accounts Receivable, Net	31,992.85	70,850.66			49,218.95	152,062.46
117 Unbilled Accounts Receivable						0.00
121 Special Assessments Receivable--Current	3,113.83				6,128.87	9,242.70
122 Special Assessments Receivable--Delinquent	11,492.78				1,076.38	12,569.16
123 Special Assessments Receivable--Deferred	25,649.46				5,386.32	31,035.78
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	248,556.81					248,556.81
132 Due from Other Governments	1,506,916.90				117,434.89	1,624,351.79
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	348,681.45	39,283.17			11,018.94	398,983.56
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	1,614,030.86					1,614,030.86
107.2 Restricted Investments	775,000.00					775,000.00
<b>Total Assets</b>	<b>11,871,403.13</b>	<b>457,954.24</b>	<b>4,101,569.58</b>	<b>0.00</b>	<b>2,646,937.92</b>	<b>19,077,864.87</b>
Deferred Outflows of Resources:						
198 Other Deferred Outflows of Resources						0.00
<b>Total Deferred Outflows of Resources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>11,871,403.13</b>	<b>457,954.24</b>	<b>4,101,569.58</b>	<b>0.00</b>	<b>2,646,937.92</b>	<b>19,077,864.87</b>

**MUNICIPALITY OF MITCHELL  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
December 31, 2017**

	General Fund	Park Fund	Indoor Swimming Pool Fund	Fund	Other Governmental Funds	Total Governmental Funds
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:</b>						
Liabilities:						
201 Claims Payable	197,430.40	85,590.38	440,762.95		44,304.26	768,087.99
202 Accounts Payable		49.52				49.52
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					98,556.81	98,556.81
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
<b>Total Liabilities</b>	<b>197,430.40</b>	<b>85,639.90</b>	<b>440,762.95</b>	<b>0.00</b>	<b>142,861.07</b>	<b>866,694.32</b>

**MUNICIPALITY OF MITCHELL  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
December 31, 2017**

	<b>General Fund</b>	<b>Park Fund</b>	<b>Indoor Swimming Pool Fund</b>	<b>Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
Deferred Inflows of Resources:						
244 Unavailable Revenue--Sales and Use Taxes	1,064,254.68				59,687.58	1,123,942.26
245 Unavailable Revenue--Property Taxes	56,893.42					56,893.42
246 Unavailable Revenue--Special Assessments	40,256.07				12,591.57	52,847.64
247 Other Deferred Inflows of Resources						0.00
<b>Total Deferred Inflows of Resources</b>	<b>1,161,404.17</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>72,279.15</b>	<b>1,233,683.32</b>
Fund Balances:						
263 Nonspendable	575,058.33	39,283.17			11,018.94	625,360.44
264 Restricted	2,389,030.86	33,081.17			1,189,502.38	3,611,614.41
265 Committed						0.00
266 Assigned	2,912,100.91	299,950.00	3,660,806.63		1,231,276.38	8,104,133.92
267 Unassigned	4,636,378.46					4,636,378.46
<b>Total Fund Balances</b>	<b>10,512,568.56</b>	<b>372,314.34</b>	<b>3,660,806.63</b>	<b>0.00</b>	<b>2,431,797.70</b>	<b>16,977,487.23</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>11,871,403.13</b>	<b>457,954.24</b>	<b>4,101,569.58</b>	<b>0.00</b>	<b>2,646,937.92</b>	<b>19,077,864.87</b>

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

**MUNICIPALITY OF MITCHELL  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2017**

	<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>
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:</b>							
Assets:							
Cash and Cash Equivalents	291,668.81	228,839.56	161,792.35	764,991.92	323,355.97	77,572.72	1,848,221.33
106 Cash with Fiscal Agent							0.00
151 Investments							0.00
110 Taxes Receivable--Delinquent							0.00
115 Accounts Receivable, Net		48,505.38		285.17	428.40		49,218.95
117 Unbilled Accounts Receivable							0.00
121 Special Assessments Receivable--Current			6,128.87				6,128.87
122 Special Assessments Receivable--Delinquent			1,076.38				1,076.38
123 Special Assessments Receivable--Deferred			5,386.32				5,386.32
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	80,586.50			120.00	34,179.57		114,886.07
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				11,018.94			11,018.94
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
<b>Total Assets</b>	<b>372,255.31</b>	<b>277,344.94</b>	<b>174,383.92</b>	<b>776,416.03</b>	<b>357,963.94</b>	<b>77,572.72</b>	<b>2,035,936.86</b>
Deferred Outflows of Resources:							
198 Other Deferred Outflows of Resources							0.00
<b>Total Deferred Outflows of Resources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>372,255.31</b>	<b>277,344.94</b>	<b>174,383.92</b>	<b>776,416.03</b>	<b>357,963.94</b>	<b>77,572.72</b>	<b>2,035,936.86</b>

**MUNICIPALITY OF MITCHELL  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2017**

	<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>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:</b>							
Liabilities:							
201		13,984.07		10,887.85	11,632.34		36,504.26
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
							0.00
Total Liabilities	0.00	13,984.07	0.00	10,887.85	11,632.34	0.00	36,504.26

**MUNICIPALITY OF MITCHELL  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2017**

	<b>211 Ent Tax Fund</b>	<b>214 E-911 Fund</b>	<b>216 SA Fund</b>	<b>218 RSVP Fund</b>	<b>219 NUTR Fund</b>	<b>226 Library Fund</b>	<b>Total Nonmajor Governmental Funds</b>
Deferred Inflows of Resources:							
244 Unavailable Revenue--Sales and Use Taxes	59,687.58						59,687.58
245 Unavailable Revenue--Property Taxes							0.00
246 Unavailable Revenue--Special Assessments			12,591.57				12,591.57
247 Other Deferred Inflows of Resources							0.00
<b>Total Deferred Inflows of Resources</b>	<b>59,687.58</b>	<b>0.00</b>	<b>12,591.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>72,279.15</b>
Fund Balances:							
263 Nonspendable				11,018.94			11,018.94
264 Restricted	312,567.73	213,360.87				77,572.72	603,501.32
265 Committed							0.00
266 Assigned		50,000.00	161,792.35	754,509.24	346,331.60		1,312,633.19
267 Unassigned							0.00
<b>Total Fund Balances</b>	<b>312,567.73</b>	<b>263,360.87</b>	<b>161,792.35</b>	<b>765,528.18</b>	<b>346,331.60</b>	<b>77,572.72</b>	<b>1,927,153.45</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>372,255.31</b>	<b>277,344.94</b>	<b>174,383.92</b>	<b>776,416.03</b>	<b>357,963.94</b>	<b>77,572.72</b>	<b>2,035,936.86</b>

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**MUNICIPALITY OF MITCHELL  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2017**

	<b>302 IVERSON DEVELOP Fund</b>	<b>303 WESTWOOD DEVELOP Fund</b>	<b>304 HIGHLAND WAY Fund</b>	<b>306 MADC BUS.PARK Fund</b>	<b>309 PROBUILD Fund</b>	<b>310 INNOVATIVE Fund</b>	<b>311 WOODS ADDITION Fund</b>	<b>Total Nonmajor Governmental Funds</b>
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:</b>								
Assets:								
Cash and Cash Equivalents	8,071.29	75,381.39	176,286.86	59,202.58	1,990.60	18,169.46	103,379.22	442,481.40
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 County Government							2,548.82	2,548.82
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
<b>Total Assets</b>	<b>8,071.29</b>	<b>75,381.39</b>	<b>176,286.86</b>	<b>59,202.58</b>	<b>1,990.60</b>	<b>18,169.46</b>	<b>105,928.04</b>	<b>445,030.22</b>
Deferred Outflows of Resources:								
198 Other Deferred Outflows of Resources								0.00
<b>Total Deferred Outflows of Resources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>8,071.29</b>	<b>75,381.39</b>	<b>176,286.86</b>	<b>59,202.58</b>	<b>1,990.60</b>	<b>18,169.46</b>	<b>105,928.04</b>	<b>445,030.22</b>

**MUNICIPALITY OF MITCHELL  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2017**

	<b>302 IVERSON DEVELOP</b>	<b>303 WESTWOOD DEVELOP</b>	<b>304 HIGHLAND WAY</b>	<b>306 MADC BUS.PARK</b>	<b>309 PROBUILD</b>	<b>310 INNOVATIVE</b>	<b>311 WOODS ADDITION</b>	<b>Total Nonmajor Governmental Funds</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:</b>								
Liabilities:								
201								0.00
202								0.00
203								0.00
204								0.00
205								0.00
206								0.00
207								0.00
208			25,000.00					25,000.00
209								0.00
210								0.00
211								0.00
212								0.00
213								0.00
215								0.00
216								0.00
217								0.00
218								0.00
219								0.00
220								0.00
221								0.00
223								0.00
225								0.00
226								0.00
226								0.00
226								0.00
226								0.00
227								0.00
228								0.00
229								0.00
230								0.00
236								0.00
								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, 2017**

	<b>302 IVERSON DEVELOP</b>	<b>303 WESTWOOD DEVELOP</b>	<b>304 HIGHLAND WAY</b>	<b>306 MADC BUS.PARK</b>	<b>309 PROBUILD</b>	<b>310 INNOVATIVE</b>	<b>311 WOODS ADDITION</b>	<b>Total Nonmajor Governmental Funds</b>
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
<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances:								
263 Nonspendable								0.00
264 Restricted	8,071.29	75,381.39	151,286.86	59,202.58	1,990.60	18,169.46	105,928.04	420,030.22
265 Committed								0.00
266 Assigned								0.00
267 Unassigned								0.00
<b>Total Fund Balances</b>	8,071.29	75,381.39	151,286.86	59,202.58	1,990.60	18,169.46	105,928.04	420,030.22
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u>8,071.29</u>	<u>75,381.39</u>	<u>176,286.86</u>	<u>59,202.58</u>	<u>1,990.60</u>	<u>18,169.46</u>	<u>105,928.04</u>	<u>445,030.22</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, 2017**

<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:</b>	<b>312 STARLITE ESTATES Fund</b>	<b>313 ANTACH/MHA Fund</b>	<b>350 INDOOR SWIM POOL Fund</b>	<b>539 KUSTOM CYCLES Fund</b>	<b>Total Nonmajor Governmental Funds</b>
Assets:					
Cash and Cash Equivalents	31,163.01	12,069.38	122,738.45		165,970.84
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
<b>Total Assets</b>	<b>31,163.01</b>	<b>12,069.38</b>	<b>122,738.45</b>	<b>0.00</b>	<b>165,970.84</b>
Deferred Outflows of Resources:					
198 Other Deferred Outflows of Resources					0.00
<b>Total Deferred Outflows of Resources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>31,163.01</b>	<b>12,069.38</b>	<b>122,738.45</b>	<b>0.00</b>	<b>165,970.84</b>

**MUNICIPALITY OF MITCHELL  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2017**

	<b>312 STARLITE ESTATES</b>	<b>313 ANTACH/MHA</b>	<b>350 INDOOR SWIM POOL</b>	<b>539 KUSTOM CYCLES</b>	<b>Total Nonmajor Governmental Funds</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:</b>					
Liabilities:					
201 Claims Payable				7,800.00	7,800.00
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				73,556.81	73,556.81
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
					0.00
Total Liabilities	0.00	0.00	0.00	81,356.81	81,356.81

**MUNICIPALITY OF MITCHELL  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2017**

		<b>312 STARLITE ESTATES</b>	<b>313 ANTACH/MHA</b>	<b>350 INDOOR SWIM POOL</b>	<b>539 KUSTOM CYCLES</b>	<b>Total Nonmajor Governmental Funds</b>
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
	<b>Total Deferred Inflows of Resources</b>	0.00	0.00	0.00	0.00	0.00
Fund Balances:						
263	Nonspendable					0.00
264	Restricted	31,163.01	12,069.38	122,738.45		165,970.84
265	Committed					0.00
266	Assigned				(81,356.81)	(81,356.81)
267	Unassigned					0.00
	<b>Total Fund Balances</b>	31,163.01	12,069.38	122,738.45	(81,356.81)	84,614.03
	<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	31,163.01	12,069.38	122,738.45	0.00	165,970.84

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, 2017**

	General Fund	Park Fund	Indoor Swimming Pool Fund	Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>						
310 Taxes:						
311 General Property Taxes	4,872,985.11				996,134.81	5,869,119.92
312 Airflight Property Tax						0.00
313 General Sales and Use Taxes	11,072,077.33				1,014,258.11	12,086,335.44
314 Gross Receipts Business Taxes	203,763.18					203,763.18
315 Amusement Taxes	1,608.00					1,608.00
317 Excise Tax						0.00
318 Tax Deed Revenue						0.00
319 Penalties and Interest on Delinquent Taxes	8,583.14					8,583.14
320 Licenses and Permits	211,862.37					211,862.37
330 Intergovernmental Revenue:						
331 Federal Grants	12,889.81				690,091.69	702,981.50
332 Federal Shared Revenue						0.00
333 Federal Payments in Lieu of Taxes						0.00
334 State Grants	679,678.49	8,000.00			144,221.55	831,900.04
335 State Shared Revenue:						
335.01 Bank Franchise Tax	36,987.00					36,987.00
335.02 Prorate License Fees	13,966.24					13,966.24
335.03 Liquor Tax Reversion (25%)	94,700.14					94,700.14
335.04 Motor Vehicle Licenses	121,707.11					121,707.11
335.06 Fire Insurance Premiums Reversion	51,803.24					51,803.24
335.08 Local Government Highway and Bridge Fund	381,158.77					381,158.77
335.09 911 Remittances					264,489.62	264,489.62
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	9,966.09					9,966.09
340 Charges for Goods and Services:						
341 General Government	3,101.03					3,101.03
342 Public Safety	90,736.40				251,195.83	341,932.23
343 Highways and Streets	8,578.51					8,578.51

**MUNICIPALITY OF MITCHELL**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2017**

	General Fund	Park Fund	Indoor Swimming Pool Fund	Fund	Other Governmental Funds	Total Governmental Funds
344 Sanitation						0.00
345 Health					430,895.03	430,895.03
346 Culture and Recreation		810,701.11				810,701.11
347 Ambulance	442,733.89					442,733.89
348 Cemetery	93,723.34					93,723.34
349 Other						0.00
350 Fines and Forfeits:						
351 Court Fines and Costs	2,259.17					2,259.17
352 Animal Control Fines	5,118.37					5,118.37
353 Parking Meter Fines	9,800.37					9,800.37
354 Library					22,299.59	22,299.59
359 Other						0.00
360 Miscellaneous Revenue:						
361 Investment Earnings	130,611.97		17,774.94			148,386.91
362 Rentals	2,300.00	4,500.00				6,800.00
363 Special Assessments	14,246.15				11,525.67	25,771.82
364 Maintenance Assessments						0.00
367 Contributions and Donations from Private Sources	205,642.00	59,281.92			36,395.93	301,319.85
368 Liquor Operating Agreement Income						0.00
369 Other	46,601.50				4,642.04	51,243.54
<b>Total Revenue</b>	<b>18,829,189.72</b>	<b>882,483.03</b>	<b>17,774.94</b>	<b>0.00</b>	<b>3,866,149.87</b>	<b>23,595,597.56</b>
<b>Expenditures:</b>						
410 General Government:						
411 Legislative	142,750.94					142,750.94
412 Executive	245,660.08					245,660.08
413 Elections	7,523.09					7,523.09
414 Financial Administration	1,096,511.32					1,096,511.32
419 Other	398,473.99					398,473.99
<b>Total General Government</b>	<b>1,890,919.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,890,919.42</b>
420 Public Safety:						
421 Police	3,100,291.88					3,100,291.88
422 Fire	1,292,426.73					1,292,426.73
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, 2017**

	General Fund	Park Fund	Indoor Swimming Pool Fund	Fund	Other Governmental Funds	Total Governmental Funds
429 Other Protection					827,276.33	827,276.33
Total Public Safety	4,392,718.61	0.00	0.00	0.00	827,276.33	5,219,994.94
430 Public Works:						
431 Highways and Streets	2,554,528.65					2,554,528.65
432 Sanitation						0.00
433 Water						0.00
434 Electricity						0.00
435 Airport						0.00
436 Parking Facilities						0.00
437 Cemeteries	204,518.76					204,518.76
438 Natural Gas						0.00
439 Transit						0.00
Total Public Works	2,759,047.41	0.00	0.00	0.00	0.00	2,759,047.41
440 Health and Welfare:						
441 Health	66,500.00				1,439,749.41	1,506,249.41
442 Home Health						0.00
443 Mental Health Centers						0.00
444 Humane Society	74,289.94					74,289.94
445 Drug Education						0.00
446 Ambulance	985,740.22					985,740.22
447 Hospitals, Nursing Homes and Rest Homes						0.00
449 Other						0.00
Total Health and Welfare	1,126,530.16	0.00	0.00	0.00	1,439,749.41	2,566,279.57
450 Culture and Recreation:						
451 Recreation	134,634.19	1,684,524.26				1,819,158.45
452 Parks		954,483.87				954,483.87
455 Libraries	555,213.55				8,550.52	563,764.07
456 Auditorium						0.00
457 Historical Preservation						0.00
458 Museums						0.00
Total Culture and Recreation	689,847.74	2,639,008.13	0.00	0.00	8,550.52	3,337,406.39

**MUNICIPALITY OF MITCHELL**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2017**

	General Fund	Park Fund	Indoor Swimming Pool Fund	Fund	Other Governmental Funds	Total Governmental Funds
460 Conservation and Development:						
463 Urban Redevelopment and Housing						0.00
465 Economic Development and Assistance						0.00
466 Economic Opportunity	142,500.00				340,000.00	482,500.00
Total Conservation and Development	142,500.00	0.00	0.00	0.00	340,000.00	482,500.00
470 Debt Service	2,011,375.92				1,049,672.45	3,061,048.37
480 Intergovernmental Expenditures						0.00
485 Capital Outlay	2,522,427.82	237,931.22	4,245,357.47		264,412.96	7,270,129.47
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	15,535,367.08	2,876,939.35	4,245,357.47	0.00	3,929,661.67	26,587,325.57
Excess of Revenues Over (Under) Expenditures	3,293,822.64	(1,994,456.32)	(4,227,582.53)	0.00	(63,511.80)	(2,991,728.01)
<b>Other Financing Sources (Uses):</b>						
391.01 Transfers In		1,969,596.00	35,500.00		390,188.00	2,395,284.00
391.03 Sale of Municipal Property	15,868.91	1,914.00			1,026.50	18,809.41
391.04 Compensation for Loss or Damage to Capital Assets						0.00
391.2 Long-Term Debt Issued			2,227,000.00			2,227,000.00
511 Transfers Out	(2,975,368.00)				(340,000.00)	(3,315,368.00)
512 Discount on Bonds Issued						0.00
513 Payments to Refunded Debt Escrow Agent						0.00
Total Other Financing Sources (Uses)	(2,959,499.09)	1,971,510.00	2,262,500.00	0.00	51,214.50	1,325,725.41
361.06/(514) Special Items-Refunding Bond Payment	(652,663.20)					(652,663.20)
391.05/(515) Extraordinary Items						0.00
Net Change in Fund Balances	(318,339.65)	(22,946.32)	(1,965,082.53)	0.00	(12,297.30)	(2,318,665.80)



**MUNICIPALITY OF MITCHELL**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2017**

	<u>General Fund</u>	<u>Park Fund</u>	<u>Indoor Swimming Pool Fund</u>	<u>Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Changes in Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance - Beginning	10,830,908.21	395,260.66	5,625,889.16	0.00	2,444,095.00	19,296,153.03
Adjustments:						0.00
						0.00
Adjusted Fund Balance - Beginning	10,830,908.21	395,260.66	5,625,889.16	0.00	2,444,095.00	19,296,153.03
<b>FUND BALANCE- ENDING</b>	<b>10,512,568.56</b>	<b>372,314.34</b>	<b>3,660,806.63</b>	<b>0.00</b>	<b>2,431,797.70</b>	<b>16,977,487.23</b>

**MUNICIPALITY OF MITCHELL**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2017**

	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
<b>Revenues:</b>							
310 Taxes:							
311 General Property Taxes							0.00
312 Airflight Property Tax							0.00
313 General Sales and Use Taxes	790,107.66						790,107.66
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				508,284.21	181,807.48		690,091.69
332 Federal Shared Revenue							0.00
333 Federal Payments in Lieu of Taxes							0.00
334 State Grants				113,962.71	30,258.84		144,221.55
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		264,489.62					264,489.62
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		251,195.83					251,195.83
343 Highways and Streets							0.00
344 Sanitation							0.00
345 Health				321,130.53	109,764.50		430,895.03
346 Culture and Recreation							0.00
347 Ambulance							0.00

**MUNICIPALITY OF MITCHELL**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2017**

	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
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						22,299.59	22,299.59
359 Other							0.00
360 Miscellaneous Revenue:							
361 Investment Earnings							0.00
362 Rentals							0.00
363 Special Assessments			11,525.67				11,525.67
364 Maintenance Assessments							0.00
367 Contributions and Donations from Private Sources				25,604.33	10,791.60		36,395.93
368 Liquor Operating Agreement Income							0.00
369 Other		50.00		2,166.18	2,425.86		4,642.04
<b>Total Revenue</b>	790,107.66	515,735.45	11,525.67	971,147.96	335,048.28	22,299.59	2,645,864.61
<b>Expenditures:</b>							
410 General Government:							
411 Legislative							0.00
412 Executive							0.00
413 Elections							0.00
414 Financial Administration							0.00
419 Other							0.00
<b>Total General Government</b>	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		827,276.33					827,276.33
<b>Total Public Safety</b>	0.00	827,276.33	0.00	0.00	0.00	0.00	827,276.33
430 Public Works:							
431 Highways and Streets							0.00
432 Sanitation							0.00
433 Water							0.00
434 Electricity							0.00

**MUNICIPALITY OF MITCHELL**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2017**

	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
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				1,145,611.10	294,138.31		1,439,749.41
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	1,145,611.10	294,138.31	0.00	1,439,749.41
450 Culture and Recreation:							
451 Recreation							0.00
452 Parks							0.00
455 Libraries						8,550.52	8,550.52
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	8,550.52	8,550.52
460 Conservation and Development:							
463 Urban Redevelopment and Housing							0.00
465 Economic Development and Assistance							0.00
466 Economic Opportunity	340,000.00						340,000.00
Total Conservation and Development	340,000.00	0.00	0.00	0.00	0.00	0.00	340,000.00
470 Debt Service							0.00
480 Intergovernmental Expenditures							0.00
485 Capital Outlay		174,998.17		16,865.76	10,149.03		202,012.96
490 Miscellaneous:							
491 Judgements and Losses							0.00

**MUNICIPALITY OF MITCHELL**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2017**

	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
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	340,000.00	1,002,274.50	0.00	1,162,476.86	304,287.34	8,550.52	2,817,589.22
Excess of Revenue Over (Under) Expenditures	450,107.66	(486,539.05)	11,525.67	(191,328.90)	30,760.94	13,749.07	(171,724.61)
<b>Other Financing Sources (Uses):</b>							
391.01 Transfers In		390,188.00					390,188.00
391.03 Sale of Municipal Property				1,026.50			1,026.50
391.04 Compensation for Loss or Damage to Capital Assets							0.00
391.2 Long-Term Debt Issued							0.00
511 Transfers Out	(340,000.00)						(340,000.00)
512 Discount on Bonds Issued							0.00
513 Payments to Refunded Debt Escrow Agent							0.00
Total Other Financing Sources (Uses)	(340,000.00)	390,188.00	0.00	1,026.50	0.00	0.00	51,214.50
361.06/(514) Special Items							0.00
391.05/(515) Extraordinary Items							0.00
Net Change in Fund Balances	110,107.66	(96,351.05)	11,525.67	(190,302.40)	30,760.94	13,749.07	(120,510.11)
Changes in Nonspendable							0.00
Fund Balance - Beginning	202,460.07	359,711.92	150,266.68	955,830.58	315,570.66	63,823.65	2,047,663.56
Adjustments:							0.00
							0.00
Adjusted Fund Balance - Beginning	202,460.07	359,711.92	150,266.68	955,830.58	315,570.66	63,823.65	2,047,663.56
FUND BALANCE- ENDING	312,567.73	263,360.87	161,792.35	765,528.18	346,331.60	77,572.72	1,927,153.45

**MUNICIPALITY OF MITCHELL**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2017**

	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
<b>Revenues:</b>										
310 Taxes:										
311 General Property Taxes	55,181.92	166,142.71	106,058.36	59,672.30	134,966.00	81,673.14	52,441.20	57,817.92	1,421.95	715,375.50
312 Airflight Property Tax										0.00
313 General Sales and Use Taxes			101,412.00							101,412.00
314 Gross Receipts Business Taxes										0.00
315 Amusement Taxes										0.00
317 Excise Tax										0.00
318 Tax Deed Revenue										0.00
319 Penalties and Interest on Delinquent Taxes										0.00
320 Licenses and Permits										0.00
330 Intergovernmental Revenue:										
331 Federal Grants										
332 Federal Shared Revenue										0.00
333 Federal Payments in Lieu of Taxes										0.00
334 State Grants										0.00
335 State Shared Revenue:										
335.01 Bank Franchise Tax										0.00
335.02 Prorate License Fees										0.00
335.03 Liquor Tax Reversion (25%)										0.00
335.04 Motor Vehicle Licenses										0.00
335.06 Fire Insurance Premiums Reversion										0.00
335.08 Local Government Highway and Bridge Fund										0.00
335.09 911 Remittances										0.00
335.2 Other										0.00
336 State Payments in Lieu of Taxes										0.00
338 County Shared Revenue:										
338.01 County Road Tax (25%)										0.00
338.02 County Road and Bridge Tax (25%)										0.00
338.03 County Wheel Tax										0.00
338.99 Other										0.00
339 Other Intergovernmental Revenue										0.00
340 Charges for Goods and Services:										
341 General Government										0.00
342 Public Safety										0.00
343 Highways and Streets										0.00
344 Sanitation										0.00
345 Health										0.00
346 Culture and Recreation										0.00
347 Ambulance										0.00
348 Cemetery										0.00

**MUNICIPALITY OF MITCHELL**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2017**

	302 TID #5 IVERSON Fund	303 TID #7 WESTWOOD Fund	304 TID #8 HIGHLAND Fund	305 TID#9 VANTAGE PT Fund	306 TID#10 MADC Fund	307 TID#13 MTI Fund	308 TID #14 WIS-PAC Fund	309 TID #15 PRO BUILD Fund	310 TID #16 INNOVATIVE Fund	Total Nonmajor Governmental Funds
349 Other										0.00
350 Fines and Forfeits:										
351 Court Fines and Costs										0.00
352 Animal Control Fines										0.00
353 Parking Meter Fines										0.00
354 Library										0.00
359 Other										0.00
360 Miscellaneous Revenue:										
361 Investment Earnings										0.00
362 Rentals										0.00
363 Special Assessments										0.00
364 Street Assessments										0.00
367 Contributions and Donations from Private Sources										0.00
368 Liquor Operating Agreement Income										0.00
369 Other										0.00
Total Revenue	55,181.92	166,142.71	207,470.36	59,672.30	134,966.00	81,673.14	52,441.20	57,817.92	1,421.95	816,787.50
<b>Expenditures:</b>										
410 General Government:										
411 Legislative										0.00
412 Executive										0.00
413 Elections										0.00
414 Financial Administration										0.00
419 Other										0.00
Total General Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420 Public Safety:										
421 Police										0.00
422 Fire										0.00
423 Protective Inspection										0.00
429 Other Protection										0.00
Total Public Safety	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
430 Public Works:										
431 Highways and Streets										0.00
432 Sanitation										0.00
433 Water										0.00
434 Electricity										0.00
435 Airport										0.00

**MUNICIPALITY OF MITCHELL**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2017**

	302 TID #5 IVERSON Fund	303 TID #7 WESTWOOD Fund	304 TID #8 HIGHLAND Fund	305 TID#9 VANTAGE PT Fund	306 TID#10 MADC Fund	307 TID#13 MTI Fund	308 TID #14 WIS-PAC Fund	309 TID #15 PRO BUILD Fund	310 TID #16 INNOVATIVE Fund	Total Nonmajor Governmental Funds
436 Parking Facilities										0.00
437 Cemeteries										0.00
438 Natural Gas										0.00
439 Transit										0.00
Total Public Works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440 Health and Welfare:										
441 Health										0.00
442 Home Health										0.00
443 Mental Health Centers										0.00
444 Humane Society										0.00
445 Drug Education										0.00
446 Ambulance										0.00
447 Hospitals, Nursing Homes and Rest Homes										0.00
449 Other										0.00
Total Health and Welfare	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450 Culture and Recreation:										
451 Recreation										0.00
452 Parks										0.00
455 Libraries										0.00
456 Auditorium										0.00
457 Historical Preservation										0.00
458 Museums										0.00
Total Culture and Recreation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460 Conservation and Development:										
463 Urban Redevelopment and Housing										0.00
465 Economic Development and Assistance										0.00
466 Economic Opportunity										0.00
Total Conservation and Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470 Debt Service	66,349.58	154,346.45	232,882.85	59,672.30	172,447.67	81,673.14	54,283.26	55,827.32		877,482.57
480 Intergovernmental Expenditures										0.00
485 Capital Outlay										0.00
490 Miscellaneous:										
491 Judgements and Losses										0.00



**MUNICIPALITY OF MITCHELL**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2017**

	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
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	66,349.58	154,346.45	232,882.85	59,672.30	172,447.67	81,673.14	54,283.26	55,827.32	0.00	877,482.57
Excess of Revenue Over (Under) Expenditures	(11,167.66)	11,796.26	(25,412.49)	0.00	(37,481.67)	0.00	(1,842.06)	1,990.60	1,421.95	(60,695.07)
<b>Other Financing Sources (Uses):</b>										
391.01 Transfers In										0.00
391.03 Sale of Municipal Property										0.00
391.04 Compensation for Loss or Damage to Capital Assets										0.00
391.2 Long-Term Debt Issued										0.00
511 Transfers Out										0.00
512 Discount on Bonds Issued										0.00
513 Payments to Refunded Debt Escrow Agent										0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
361.06/(514) Special Items										0.00
391.05/(515) Extraordinary Items										0.00
Net Change in Fund Balances	(11,167.66)	11,796.26	(25,412.49)	0.00	(37,481.67)	0.00	(1,842.06)	1,990.60	1,421.95	(60,695.07)
Changes in Nonspendable										0.00
Fund Balance - Beginning	19,238.95	63,585.13	176,699.35	0.00	96,684.25	0.00	1,842.06	0.00	16,747.51	374,797.25
Adjustments:										0.00
Adjusted Fund Balance - Beginning	19,238.95	63,585.13	176,699.35	0.00	96,684.25	0.00	1,842.06	0.00	16,747.51	374,797.25
FUND BALANCE- ENDING	8,071.29	75,381.39	151,286.86	0.00	59,202.58	0.00	0.00	1,990.60	18,169.46	314,102.18

**MUNICIPALITY OF MITCHELL**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2017**

	311 TID #17 WOODS Fund	312 TID #18 STARLITE Fund	313 TID#19 ANTACH/MHA Fund	314 TID#20 MORRIS Fund	315 TID#21 HOHN ENT Fund	350 INDOOR SWIM POOL Fund	539 TID #22 KUSTOM CYCLES Fund	Total Nonmajor Governmental Funds
<b>Revenues:</b>								
310 Taxes:								
311 General Property Taxes	111,597.61	120,162.17	24,138.76	21,928.71	2,932.06			280,759.31
312 Airflight Property Tax								0.00
313 General Sales and Use Taxes						122,738.45		122,738.45
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

**MUNICIPALITY OF MITCHELL**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2017**

	311 TID #17 WOODS Fund	312 TID #18 STARLITE Fund	313 TID#19 ANTACH/MHA Fund	314 TID#20 MORRIS Fund	315 TID#21 HOHN ENT Fund	350 INDOOR SWIM POOL Fund	539 TID #22 KUSTOM CYCLES Fund	Total Nonmajor Governmental Funds
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
<b>Total Revenue</b>	<b>111,597.61</b>	<b>120,162.17</b>	<b>24,138.76</b>	<b>21,928.71</b>	<b>2,932.06</b>	<b>122,738.45</b>	<b>0.00</b>	<b>403,497.76</b>
<b>Expenditures:</b>								
410 General Government:								
411 Legislative								0.00
412 Executive								0.00
413 Elections								0.00
414 Financial Administration								0.00
419 Other								0.00
<b>Total General Government</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
420 Public Safety:								
421 Police								0.00
422 Fire								0.00
423 Protective Inspection								0.00
429 Other Protection								0.00
<b>Total Public Safety</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
430 Public Works:								
431 Highways and Streets								0.00
432 Sanitation								0.00
433 Water								0.00

**MUNICIPALITY OF MITCHELL**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2017**

	311 TID #17 WOODS Fund	312 TID #18 STARLITE Fund	313 TID#19 ANTACH/MHA Fund	314 TID#20 MORRIS Fund	315 TID#21 HOHN ENT Fund	350 INDOOR SWIM POOL Fund	539 TID #22 KUSTOM CYCLES Fund	Total Nonmajor Governmental Funds
434 Electricity								0.00
435 Airport								0.00
436 Parking Facilities								0.00
437 Cemeteries								0.00
438 Natural Gas								0.00
439 Transit								0.00
Total Public Works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
440 Health and Welfare:								
441 Health								0.00
442 Home Health								0.00
443 Mental Health Centers								0.00
444 Humane Society								0.00
445 Drug Education								0.00
446 Ambulance								0.00
447 Hospitals, Nursing Homes and Rest Homes								0.00
449 Other								0.00
Total Health and Welfare	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
450 Culture and Recreation:								
451 Recreation								0.00
452 Parks								0.00
455 Libraries								0.00
456 Auditorium								0.00
457 Historical Preservation								0.00
458 Museums								0.00
Total Culture and Recreation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460 Conservation and Development:								
463 Urban Redevelopment and Housing								0.00
465 Economic Development and Assistance								0.00
466 Economic Opportunity								0.00
Total Conservation and Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470 Debt Service	37,844.33	94,416.71	15,068.07	21,928.71	2,932.06			172,189.88
480 Intergovernmental Expenditures								0.00
485 Capital Outlay							62,400.00	62,400.00

**MUNICIPALITY OF MITCHELL**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2017**

	311 TID #17 WOODS Fund	312 TID #18 STARLITE Fund	313 TID#19 ANTACH/MHA Fund	314 TID#20 MORRIS Fund	315 TID#21 HOHN ENT Fund	350 INDOOR SWIM POOL Fund	539 TID #22 KUSTOM CYCLES Fund	Total Nonmajor Governmental Funds
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	37,844.33	94,416.71	15,068.07	21,928.71	2,932.06	0.00	62,400.00	234,589.88
Excess of Revenue Over (Under) Expenditures	73,753.28	25,745.46	9,070.69	0.00	0.00	122,738.45	(62,400.00)	168,907.88
<b>Other Financing Sources (Uses):</b>								
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
361.06/(514) Special Items								0.00
391.05/(515) Extraordinary Items								0.00
Net Change in Fund Balances	73,753.28	25,745.46	9,070.69	0.00	0.00	122,738.45	(62,400.00)	168,907.88
Changes in Nonspendable								0.00
Fund Balance - Beginning	32,174.76	5,417.55	2,998.69	0.00	0.00	0.00	(18,956.81)	21,634.19
Adjustments:								0.00
Adjusted Fund Balance - Beginning	32,174.76	5,417.55	2,998.69	0.00	0.00	0.00	(18,956.81)	21,634.19
FUND BALANCE- ENDING	105,928.04	31,163.01	12,069.38	0.00	0.00	122,738.45	(81,356.81)	190,542.07

**MUNICIPALITY OF MITCHELL  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
December 31, 2017**

	Enterprise Funds						Totals	Internal Service Funds	
	Water Fund	Sewer Fund	Airport Fund	Sanitation Fund	Corn Palace Fund	Golf Course Fund			Campground Fund
<b>ASSETS:</b>									
Current Assets:									
Cash and Cash Equivalents	1,452,074.12	1,234,854.42	97,371.69	3,165,451.24	32,139.48	15,833.16	3,451.24	6,001,175.35	953,012.66
106 Cash with Fiscal Agent								0.00	
151 Investments								0.00	
115 Accounts Receivable, Net	161,698.95	167,879.04	6,427.31	188,603.05	12,989.12	57.30	36.67	537,691.44	60.00
117 Unbilled Accounts Receivable	183,266.13	156,330.11		88,780.46				428,376.70	
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			122,118.85					122,118.85	
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	260,901.71	31,496.83	5,586.00	11,153.09	8,018.02	15,979.27		333,134.92	
142 Inventory of Stores Purchased for Resale					15,759.46			15,759.46	
155 Prepaid Expenses								0.00	
<b>Total Current Assets</b>	<b>2,057,940.91</b>	<b>1,590,560.40</b>	<b>231,503.85</b>	<b>3,453,987.84</b>	<b>68,906.08</b>	<b>31,869.73</b>	<b>3,487.91</b>	<b>7,438,256.72</b>	<b>953,072.66</b>
Noncurrent Assets:									
107.1 Restricted Cash and Cash Equivalents		80,000.00		27,940.00	248,859.01			356,799.01	
107.2 Restricted Investments				1,047,612.77				1,047,612.77	
154 Deposits								0.00	
157 Unamortized Discounts on Bonds Sold								0.00	
133 Advance to _____ Fund								0.00	
189 Net Pension Asset	1,506.24	1,412.45	283.10	2,185.32	1,569.53	603.78		7,560.42	
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	571,486.54	2,179,001.61	8,445,555.64	314,500.00		24,737,125.76	
164 Improvements Other Than Buildings	24,995,912.57	13,154,151.11	17,237,290.30	2,680,945.10	55,053.00	1,171,580.68		59,294,932.76	
166 Machinery and Equipment	3,523,974.98	6,487,623.41	729,039.45	2,440,547.69	644,896.41	619,298.27		14,445,380.21	
168 Construction Work in Progress		458,633.75			50,000.00			508,633.75	
Less: Accumulated Depreciation (Credit)	(15,302,164.74)	(7,631,298.37)	(12,005,799.15)	(3,338,233.26)	(1,927,604.17)	(1,541,660.28)		(41,746,759.97)	( )
190 Intangible Assets		2,500.00						2,500.00	
191 Accumulated Amortization (Credit)	( )	( )	( )	( )	( )	( )	( )	0.00	( )
<b>Total Noncurrent Assets</b>	<b>26,308,575.28</b>	<b>12,992,377.26</b>	<b>6,572,042.89</b>	<b>5,590,372.07</b>	<b>7,568,979.42</b>	<b>734,165.29</b>	<b>0.00</b>	<b>59,766,512.21</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>28,366,516.19</b>	<b>14,582,937.66</b>	<b>6,803,546.74</b>	<b>9,044,359.91</b>	<b>7,637,885.50</b>	<b>766,035.02</b>	<b>3,487.91</b>	<b>67,204,768.93</b>	<b>953,072.66</b>

MUNICIPALITY OF MITCHELL  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
December 31, 2017

	Enterprise Funds						Totals	Internal Service Funds
	Water Fund	Sewer Fund	Airport Fund	Sanitation Fund	Corn Palace Fund	Golf Course Fund		
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>								
196 Pension Related Deferred Outflows	174,243.57	165,925.42	32,929.47	255,178.60	199,224.95	67,289.95	894,791.96	
197 Deferred Charge on Refunding							0.00	
198 Other Deferred Outflows of Resources							0.00	
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>174,243.57</b>	<b>165,925.42</b>	<b>32,929.47</b>	<b>255,178.60</b>	<b>199,224.95</b>	<b>67,289.95</b>	<b>894,791.96</b>	<b>0.00</b>
<b>LIABILITIES:</b>								
Current Liabilities:								
201 Claims Payable	179,302.11	211,170.99	4,934.02	40,998.95	28,971.87	305.12	466,192.52	144,239.55
202 Accounts Payable							0.00	
203 Judgments Payable							0.00	
204 Annuities Payable							0.00	
205 Notes Payable							0.00	
206 Contracts Payable		61,023.20					61,023.20	
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	163,000.00
215 Accrued Interest Payable							0.00	
216 Accrued Wages Payable							0.00	
217 Accrued Taxes Payable							0.00	
218 Amount Held for Special Assessment Debt Service							0.00	
219 Amounts Held for Others							0.00	
220 Customer Deposits							0.00	
221 Due to Fiscal Agent							0.00	
223 Unearned Revenue							0.00	
225 Registered Warrants							0.00	
226 Bonds Payable Current:								
226.01 General Obligation							0.00	
226.02 Revenue	243,119.01	94,348.83		114,776.64			452,244.48	
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	6,852.93	8,488.70	1,121.93	8,875.99	3,226.07	3,797.60	32,363.22	
<b>Total Current Liabilities</b>	<b>429,274.05</b>	<b>450,031.72</b>	<b>6,055.95</b>	<b>164,651.58</b>	<b>32,197.94</b>	<b>79,102.72</b>	<b>1,161,823.42</b>	<b>307,239.55</b>

**MUNICIPALITY OF MITCHELL  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
December 31, 2017**

	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	2,333,397.39	1,464,516.12		932,877.83			4,730,791.34	
231.03 Special Assessment							0.00	
232 Special Assessment Debt with Governmental Commitment							0.00	
233 Accrued Leave Payable	20,558.77	25,466.07	3,365.77	26,627.96	9,678.18	11,392.80	97,089.55	
234 Deferred Compensation Payable--Employee							0.00	
235 Accrued Landfill Closure and Postclosure Care Costs				972,332.49			972,332.49	
236 Advance from _____ Fund							0.00	
238 Net OPEB Obligation	13,813.00	10,362.00	1,605.00	16,724.00	14,246.00	2,989.00	59,739.00	
237 Other Long-Term Liabilities		62,597.61					62,597.61	
239 Net Pension Liability	1,301.72	1,458.62	419.22	1,792.37		130.10	5,102.03	
<b>Total Noncurrent Liabilities</b>	<b>2,369,070.88</b>	<b>1,564,400.42</b>	<b>5,389.99</b>	<b>1,950,354.65</b>	<b>23,924.18</b>	<b>14,511.90</b>	<b>5,927,652.02</b>	<b>0.00</b>
<b>TOTAL LIABILITIES</b>	<b>2,798,344.93</b>	<b>2,014,432.14</b>	<b>11,445.94</b>	<b>2,115,006.23</b>	<b>56,122.12</b>	<b>93,614.62</b>	<b>7,089,475.44</b>	<b>307,239.55</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>								
247 Other Deferred Inflows of Resources							0.00	
248 Pension Related Deferred Inflows	29,093.89	27,282.29	5,468.15	42,210.91	30,316.47	11,662.39	146,034.10	
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>29,093.89</b>	<b>27,282.29</b>	<b>5,468.15</b>	<b>42,210.91</b>	<b>30,316.47</b>	<b>11,662.39</b>	<b>146,034.10</b>	<b>0.00</b>
<b>NET POSITION:</b>								
253.1 Net Investment in Capital Assets	23,730,552.64	11,352,099.86	6,571,759.79	4,512,633.98	7,318,550.88	733,561.51	54,219,158.66	
253.2 Restricted for:								
253.21 Revenue Bond Debt Service	68,665.00			27,940.00			96,605.00	
253.22 Revenue Bond Retirement							0.00	
253.23 Revenue Bond Contingency							0.00	
253.24 Special Assessment Bond Guarantee							0.00	
253.25 Special Assessment Bond Sinking							0.00	
253.26 Equipment Repair and/or Replacement		80,000.00			248,859.01		328,859.01	
253.27 Landfill Closure and Post Closure Costs				1,047,612.77			1,047,612.77	
253.28 Permanently Restricted Purposes							0.00	
253.29 Other Purposes		533,625.59					533,625.59	
253.9 Unrestricted	1,914,103.30	741,423.20	247,802.33	1,554,134.62	183,261.97	(5,513.55)	4,638,190.32	645,833.11
<b>TOTAL NET POSITION</b>	<b>25,713,320.94</b>	<b>12,707,148.65</b>	<b>6,819,562.12</b>	<b>7,142,321.37</b>	<b>7,750,671.86</b>	<b>728,047.96</b>	<b>60,864,051.35</b>	<b>645,833.11</b>

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, 2017

	Enterprise Funds							Totals	Internal Service Funds
	Water Fund	Sewer Fund	Airport Fund	Sanitation Fund	Corn Palace Fund	Golf Course Fund	Campground Fund		
<b>Operating Revenue:</b>									
370/380 Charges for Goods and Services	3,152,271.99	2,083,137.76	187,425.71	2,160,351.92	980,837.61	384,962.26	52,117.15	9,001,104.40	
Revenue Dedicated to Servicing Debt								0.00	
380.05 Lottery Sales								0.00	
367 Contributions and Donations					8,745.07			8,745.07	
369 Miscellaneous						25.00		25.00	2,847,773.94
<b>Total Operating Revenue</b>	<b>3,152,271.99</b>	<b>2,083,137.76</b>	<b>187,425.71</b>	<b>2,160,351.92</b>	<b>989,582.68</b>	<b>384,987.26</b>	<b>52,117.15</b>	<b>9,009,874.47</b>	<b>2,847,773.94</b>
<b>Operating Expenses:</b>									
410 Personal Services	434,951.17	415,189.04	78,793.25	641,499.67	664,032.92	226,055.67	20,596.33	2,481,118.05	
420 Other Current Expense	1,343,319.39	617,606.79	33,416.90	773,656.77	989,543.28	186,379.11	28,542.37	3,972,464.61	2,446,067.76
426.2 Materials (Cost of Goods Sold)	859,128.90				176,929.39			1,036,058.29	
453 Amortization								0.00	
457 Depreciation	723,589.64	394,810.98	468,194.41	296,929.04	202,804.87	68,240.71		2,154,569.65	
<b>Total Operating Expenses</b>	<b>3,360,989.10</b>	<b>1,427,606.81</b>	<b>580,404.56</b>	<b>1,712,085.48</b>	<b>2,033,310.46</b>	<b>480,675.49</b>	<b>49,138.70</b>	<b>9,644,210.60</b>	<b>2,446,067.76</b>
<b>Operating Income (Loss)</b>	<b>(208,717.11)</b>	<b>655,530.95</b>	<b>(392,978.85)</b>	<b>448,266.44</b>	<b>(1,043,727.78)</b>	<b>(95,688.23)</b>	<b>2,978.45</b>	<b>(634,336.13)</b>	<b>401,706.18</b>
<b>Nonoperating Revenue (Expense):</b>									
330 Operating Grants			126,337.70					126,337.70	
361 Investment Earnings	15,435.66	15,071.90		43,665.52				74,173.08	
362 Rental Revenue								0.00	
442 Interest Expense (Enter as Negative)	(93,388.04)	(41,950.18)		(36,488.49)				(171,826.71)	
(492)366 Gain (Loss) on Disposition of Assets		110.00			183.00			293.00	
(429)369.01 Other								0.00	
<b>Total Nonoperating Revenue (Expense)</b>	<b>(77,952.38)</b>	<b>(26,768.28)</b>	<b>126,337.70</b>	<b>7,177.03</b>	<b>183.00</b>	<b>0.00</b>	<b>0.00</b>	<b>28,977.07</b>	<b>0.00</b>

**MUNICIPALITY OF MITCHELL**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS**  
**PROPRIETARY FUNDS**  
**For the Year Ended December 31, 2017**

	Enterprise Funds							Totals	Internal Service Funds
	Water Fund	Sewer Fund	Airport Fund	Sanitation Fund	Corn Palace Fund	Golf Course Fund	Campground Fund		
Income (Loss) Before Contributions, Special Items, Extraordinary Items and Transfers	(286,669.49)	628,762.67	(266,641.15)	455,443.47	(1,043,544.78)	(95,688.23)	2,978.45	(605,359.06)	401,706.18
391.07 Capital Contributions								0.00	
391.1 Transfers In					920,584.00	35,000.00		955,584.00	
511 Transfers Out (Enter as Negative)		(35,500.00)						(35,500.00)	
391.06/(514) Special Items								0.00	
391.05/(515) Extraordinary Items								0.00	
Change in Net Position	(286,669.49)	593,262.67	(266,641.15)	455,443.47	(122,960.78)	(60,688.23)	2,978.45	314,724.94	401,706.18
Net Position - Beginning	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
Adjustments:								0.00	
								0.00	
Adjusted Net Position - Beginning	25,999,990.43	12,113,885.98	7,086,203.27	6,686,877.90	7,873,632.64	788,736.19	0.00	60,549,326.41	244,126.93
NET POSITION - ENDING	25,713,320.94	12,707,148.65	6,819,562.12	7,142,321.37	7,750,671.86	728,047.96	2,978.45	60,864,051.35	645,833.11

**MUNICIPALITY OF MITCHELL  
STATEMENT OF NET POSITION  
FIDUCIARY FUNDS  
December 31, 2017**

	<b>Private-Purpose Trust Funds</b>	<b>Agency Funds</b>
<b>ASSETS:</b>		
Cash and Cash Equivalents		936,929.61
Investments, at Fair Value		
Other Assets		128,303.77
<b>TOTAL ASSETS</b>	<b>0.00</b>	<b>1,065,233.38</b>
<b>LIABILITIES:</b>		
Accounts Payable and Other Payables		
Amounts Held for Others		1,065,233.38
Due to Other Governments		
<b>Total Liabilities</b>	<b>0.00</b>	<b>1,065,233.38</b>
<b>NET POSITION</b>		
Restricted (list by category)		
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>0.00</b>	<b>1,065,233.38</b>

**MUNICIPALITY OF MITCHELL**  
**SCHEDULE OF CHANGES IN LONG-TERM DEBT**  
**For the Year Ended December 31, 2017**

<u>Indebtedness</u>	<u>Long-Term Debt January 1, 2017</u>	<u>Add New Debt</u>	<u>Less Debt Retired</u>	<u>Long-Term Debt December 31, 2017</u>
<b>Governmental Long-Term Debt:</b>				
231.01 General Obligation Bonds				
231.02 Revenue Bonds	21,607,630.12	927,468.74	4,714,165.50	17,820,933.36
231.03 Special Assessment Bonds				
236 Advance from Other Funds				
237 Other Long-Term Liabilities	1,049,788.44		301,712.47	748,075.97
238 Net OPEB Liability	283,298.00	34,621.00		317,919.00
<b>Enterprise Long-Term Debt: (only cash basis entities need to complete the enterprise section)</b>				
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				
<b>Total</b>	<b>22,940,716.56</b>	<b>962,089.74</b>	<b>5,015,877.97</b>	<b>18,886,928.33</b>

(Do not include interest in the above figures)

**MUNICIPALITY OF MITCHELL**  
**SCHEDULE OF CHANGES IN LONG-TERM DEBT**  
For the Year Ended December 31, 2017

<u>Indebtedness</u>	<u>Long-Term Debt January 1, 2017</u>	<u>Add New Debt</u>	<u>Less Debt Retired</u>	<u>Long-Term Debt December 31, 2017</u>
<b>Governmental Long-Term Debt:</b>				
231.02 Revenue Bonds				
2005 TID #5-Iverson	64,017.51		64,017.51	0.00
2006 TID #7-Westwood Develop	1,346,476.04		76,567.91	1,269,908.13
2007 TID #9-Vantage Point	458,693.78		458,693.78	0.00
2008 TID #10-MADC BusPark	538,967.90		145,587.24	393,380.66
2009 B-Y Water	2,850,000.00		2,850,000.00	0.00
2010 TID #13-MTI	236,670.74		68,988.40	167,682.34
2010 TID #14-Pepsi	436,581.51		29,148.07	407,433.44
2011 TID #15-Pro-Build	61,960.43	300,000.00	45,713.32	316,247.11
2012 TID #16-Innovative Systems	261,829.00			261,829.00
2012 TID #17-Woods Addition	632,581.19	65,492.30	21,941.94	676,131.55
2012 TID #18-Starlite Estates	898,689.88		58,995.70	839,694.18
2012 Community Projects	10,000,000.00			10,000,000.00
2013 Community Projects	1,510,000.00		620,000.00	890,000.00
2013 TID #19-Antach Corporation	210,000.00		2,569.38	207,430.62
2013 TID # 20-Morris Equipment	200,000.00		29,502.58	170,497.42
2015 TID # 21-Hohn Enterprises	320,000.00			320,000.00
2016 TID # 22-Kustom Cycles	18,956.81	62,400.00		81,356.81
2016 TID # 8-Highland Conf Center	1,562,205.33		191,509.96	1,370,695.37
2017 TID # 9-Vantage Point	0.00	499,576.44	50,929.71	448,646.73
2017 B-Y Water	0.00	1,545,000.00		1,545,000.00
	<b>21,607,630.12</b>	<b>927,468.74</b>	<b>4,714,165.50</b>	<b>17,820,933.36</b>
237 Other Long-Term Liabilities				
2005 Hitchcock Swim Pool Lease	949,788.44		301,712.47	648,075.97
2007 TID #8-Promissory Note	100,000.00			100,000.00
	<b>1,049,788.44</b>	<b>0.00</b>	<b>301,712.47</b>	<b>748,075.97</b>
238 Net OPEB Obligation	<b>283,298.00</b>	<b>34,621.00</b>		<b>317,919.00</b>
<b>Total</b>	<b>22,940,716.56</b>	<b>962,089.74</b>	<b>5,015,877.97</b>	<b>18,886,928.33</b>

<u>Indebtedness</u>	<u>Long-Term Debt January 1, 2017</u>	<u>Add New Debt</u>	<u>Less Debt Retired</u>	<u>Long-Term Debt December 31, 2017</u>
<b>Enterprise Funds Long-Term Debt:</b>				
231.02 Revenue Bonds				
2002 B-Y Water-SRF	1,340,314.32		156,453.32	1,183,861.00
2004 Landfill Construction-SRF	709,835.67		68,331.70	641,503.97
2004 Regional Landfill Loan	203,069.84		21,310.24	181,759.60
2005 Regional Landfill Loan	245,810.89		21,419.99	224,390.90
2009 Foster Street Lift Station-SRF	1,153,898.92		70,712.80	1,083,186.12
2009 Water Tower-SRF	1,353,600.63		71,121.36	1,282,479.27
2009 NPS Gabions-SRF	117,071.13		6,895.00	110,176.13
2013 Norway Ave Lift Station -SRF	497,235.94		21,557.11	475,678.83
	<b>5,620,837.34</b>	<b>0.00</b>	<b>437,801.52</b>	<b>5,183,035.82</b>
237 Other Long-Term Liabilities				
2014 Sewer Vacuum Lease/Purchase	183,109.20		59,488.39	123,620.81
238 Net OPEB Obligation	52,097.00	7,640.00		59,737.00
<b>Total</b>	<b>5,856,043.54</b>	<b>7,640.00</b>	<b>497,289.91</b>	<b>5,366,393.63</b>
<b>Grand Total</b>	<b>28,796,760.10</b>	<b>969,729.74</b>	<b>5,513,167.88</b>	<b>24,253,321.96</b>

(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, 2017**

	<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>
<b>Revenues:</b>				
310 Taxes:				
311 General Property Taxes	4,936,465.00	4,936,465.00	4,872,985.11	(63,479.89)
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	11,072,077.33	(287,922.67)
314 Gross Receipts Business Taxes	188,000.00	188,000.00	203,763.18	15,763.18
315 Amusement Taxes	1,500.00	1,500.00	1,608.00	108.00
317 Excise Tax				0.00
318 Tax Deed Revenue				0.00
319 Penalties and Interest on Delinquent Taxes	8,000.00	8,000.00	8,583.14	583.14
320 Licenses and Permits	203,560.00	203,560.00	211,862.37	8,302.37
330 Intergovernmental Revenue:				
331 Federal Grants	30,467.00	30,467.00	12,889.81	(17,577.19)
332 Federal Shared Revenue				0.00
333 Federal Payments in Lieu of Taxes				0.00
334 State Grants			679,678.49	679,678.49
335 State Shared Revenue:				
335.01 Bank Franchise Tax	26,000.00	26,000.00	36,987.00	10,987.00
335.02 Prorate License Fees	13,500.00	13,500.00	13,966.24	466.24
335.03 Liquor Tax Reversion (25%)	96,000.00	96,000.00	94,700.14	(1,299.86)
335.04 Motor Vehicle Licenses	105,000.00	105,000.00	121,707.11	16,707.11
335.06 Fire Insurance Premiums Reversion	46,000.00	46,000.00	51,803.24	5,803.24
335.08 Local Government Highway and Bridge Fund	410,000.00	410,000.00	381,158.77	(28,841.23)
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	7,800.00	7,800.00	9,966.09	2,166.09
340 Charges for Goods and Services:				
341 General Government	2,700.00	2,700.00	3,101.03	401.03
342 Public Safety	117,015.00	117,015.00	90,736.40	(26,278.60)
343 Highways and Streets	8,000.00	8,000.00	8,578.51	578.51
344 Sanitation				0.00
345 Health				0.00
346 Culture and Recreation				0.00
347 Ambulance	672,100.00	672,100.00	442,733.89	(229,366.11)
348 Cemetery	114,000.00	114,000.00	93,723.34	(20,276.66)
349 Other				0.00
350 Fines and Forfeits:				
351 Court Fines and Costs	4,500.00	4,500.00	2,259.17	(2,240.83)
352 Animal Control Fines	6,000.00	6,000.00	5,118.37	(881.63)
353 Parking Meter Fines	12,000.00	12,000.00	9,800.37	(2,199.63)
354 Library				0.00
359 Other				0.00
360 Miscellaneous Revenue:				
361 Investment Earnings	10,000.00	10,000.00	130,611.97	120,611.97
362 Rentals			2,300.00	2,300.00
363 Special Assessments	7,000.00	7,000.00	14,246.15	7,246.15
364 Maintenance Assessments				0.00

**REQUIRED SUPPLEMENTARY INFORMATION**  
**MUNICIPALITY OF MITCHELL**  
**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS**  
**GENERAL FUND**  
**For the Year Ended December 31, 2017**

	<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>
367 Contributions and Donations from Private Sources	12,000.00	12,000.00	205,642.00	193,642.00
368 Liquor Operating Agreement Income				0.00
369 Other	111,180.00	111,180.00	46,601.50	(64,578.50)
<b>Total Revenue</b>	<b>18,508,787.00</b>	<b>18,508,787.00</b>	<b>18,829,189.72</b>	<b>320,402.72</b>
<b>Expenditures:</b>				
410 General Government:				
411 Legislative	145,846.00	151,846.00	142,750.94	9,095.06
411.5 Contingency	713,674.00	713,674.00		
Amount Transferred		(506,500.00)		207,174.00
412 Executive	228,102.00	263,102.00	245,660.08	17,441.92
413 Elections	7,000.00	7,600.00	7,523.09	76.91
414 Financial Administration	1,156,831.00	1,161,487.00	1,096,511.32	64,975.68
419 Other	386,190.00	454,190.00	398,473.99	55,716.01
<b>Total General Government</b>	<b>2,637,643.00</b>	<b>2,245,399.00</b>	<b>1,890,919.42</b>	<b>354,479.58</b>
420 Public Safety:				
421 Police	3,133,815.00	3,165,170.00	3,100,291.88	64,878.12
422 Fire	1,731,546.00	1,731,546.00	1,292,426.73	439,119.27
423 Protective Inspection				0.00
429 Other Protection				0.00
<b>Total Public Safety</b>	<b>4,865,361.00</b>	<b>4,896,716.00</b>	<b>4,392,718.61</b>	<b>503,997.39</b>
430 Public Works:				
431 Highways and Streets	3,040,126.00	3,040,126.00	2,554,528.65	485,597.35
432 Sanitation				0.00
433 Water				0.00
434 Electricity				0.00
435 Airport				0.00
436 Parking Facilities				0.00
437 Cemeteries	212,122.00	212,122.00	204,518.76	7,603.24
438 Natural Gas				0.00
439 Transit				0.00
<b>Total Public Works</b>	<b>3,252,248.00</b>	<b>3,252,248.00</b>	<b>2,759,047.41</b>	<b>493,200.59</b>
440 Health and Welfare:				
441 Health	66,500.00	66,500.00	66,500.00	0.00
442 Home Health				0.00
443 Mental Health Centers				0.00
444 Humane Society	84,464.00	84,464.00	74,289.94	10,174.06
445 Drug Education				0.00
446 Ambulance	600,612.00	1,015,562.00	985,740.22	29,821.78
447 Hospitals, Nursing Homes and Rest Homes				0.00
449 Other				0.00
<b>Total Health and Welfare</b>	<b>751,576.00</b>	<b>1,166,526.00</b>	<b>1,126,530.16</b>	<b>39,995.84</b>
450 Culture and Recreation:				
451 Recreation	157,950.00	142,950.00	134,634.19	8,315.81
452 Parks				0.00
455 Libraries	594,472.00	594,472.00	555,213.55	39,258.45
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, 2017**

	<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>
Total Culture and Recreation	752,422.00	737,422.00	689,847.74	47,574.26
460 Conservation and Development:				
463 Urban Redevelopment and Housing				0.00
465 Economic Development and Assistance				0.00
466 Economic Opportunity	107,500.00	142,500.00	142,500.00	0.00
Total Conservation and Development	107,500.00	142,500.00	142,500.00	0.00
470 Debt Service	2,011,404.00	2,011,404.00	2,011,375.92	28.08
480 Intergovernmental Expenditures				0.00
485 Capital Outlay	1,535,265.00	2,894,935.00	2,522,427.82	372,507.18
490 Miscellaneous:				
491 Judgements and Losses				0.00
492 Other Expenditures				0.00
493 Liquor Operating Agreements				0.00
Total Miscellaneous	0.00	0.00	0.00	0.00
Total Expenditures	15,913,419.00	17,347,150.00	15,535,367.08	1,811,782.92
Excess of Revenue Over (Under) Expenditures	2,595,368.00	1,161,637.00	3,293,822.64	2,132,185.64
<b>Other Financing Sources (Uses):</b>				
391.01 Transfers In				0.00
391.03 Sale of Municipal Property	5,000.00	5,000.00	15,868.91	10,868.91
391.04 Compensation for Loss or Damage to Capital Assets				0.00
391.2 Long-Term Debt Issued				0.00
511 Transfers Out	(2,600,368.00)	(2,975,368.00)	(2,975,368.00)	0.00
512 Discount on Bonds Issued				0.00
513 Payments to Refunded Debt Escrow Agent				0.00
Total Other Financing Sources (Uses)	(2,595,368.00)	(2,970,368.00)	(2,959,499.09)	10,868.91
391.06 (514) Special Items-Refunding Bond Payment			(652,663.20)	(652,663.20)
391.05 (515) Extraordinary Items				0.00
Net Change in Fund Balances	0.00	(1,808,731.00)	(318,339.65)	1,490,391.35
Changes in Nonspendable				0.00
Fund Balance - Beginning	10,830,908.21	10,830,908.21	10,830,908.21	0.00
Adjustments:				0.00
				0.00
				0.00
Adjusted Fund Balance - Beginning	10,830,908.21	10,830,908.21	10,830,908.21	0.00
FUND BALANCE - ENDING	10,830,908.21	9,022,177.21	10,512,568.56	1,490,391.35

**REQUIRED SUPPLEMENTARY INFORMATION**  
**MUNICIPALITY OF MITCHELL**  
**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS**  
**SPECIAL REVENUE FUND-PARK FUND**  
**For the Year Ended December 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
310 Taxes:				
311 General Property Taxes				0.00
312 Airflight Property Tax				0.00
313 General Sales and Use Taxes				0.00
314 Gross Receipts Business Taxes				0.00
315 Amusement Taxes				0.00
317 Excise Tax				0.00
318 Tax Deed Revenue				0.00
319 Penalties and Interest on Delinquent Taxes				0.00
320 Licenses and Permits				0.00
330 Intergovernmental Revenue:				
331 Federal Grants				0.00
332 Federal Shared Revenue				0.00
333 Federal Payments in Lieu of Taxes				0.00
334 State Grants				0.00
335 State Shared Revenue:				0.00
335.01 Bank Franchise Tax				0.00
335.02 Prorate License Fees				0.00
335.03 Liquor Tax Reversion (25%)				0.00
335.04 Motor Vehicle Licenses				0.00
335.06 Fire Insurance Premiums Reversion				0.00
335.08 Local Government Highway and Bridge Fund				0.00
335.09 911 Remittances				0.00
335.2 Other				0.00
336 State Payments in Lieu of Taxes				0.00
338 County Shared Revenue:				0.00
338.01 County Road Tax (25%)				0.00
338.02 County Road and Bridge Tax (25%)				0.00
338.03 County Wheel Tax				0.00
338.99 Other				0.00
339 Other Intergovernmental Revenues	10,000.00	10,000.00	8,000.00	(2,000.00)
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	777,000.00	777,000.00	810,701.11	33,701.11
347 Ambulance				
348 Cemetery				0.00
349 Other				0.00
350 Fines and Forfeits:				
351 Court Fines and Costs				0.00
352 Animal Control Fines				0.00
353 Parking Meter Fines				0.00
354 Library				0.00
359 Other				0.00
360 Miscellaneous Revenue:				
361 Investment Earnings				0.00
362 Rentals	6,000.00	6,000.00	4,500.00	(1,500.00)
363 Special Assessments				0.00
364 Maintenance Assessments				0.00
367 Contributions and Donations from Private Sources	68,000.00	68,000.00	65,618.09	(2,381.91)

**REQUIRED SUPPLEMENTARY INFORMATION**  
**MUNICIPALITY OF MITCHELL**  
**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS**  
**SPECIAL REVENUE FUND-PARK FUND**  
**For the Year Ended December 31, 2017**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
368 Liquor Operating Agreement Income				0.00
369 Other	2,100.00	2,100.00	(6,336.17)	(8,436.17)
<b>Total Revenue</b>	<b>863,100.00</b>	<b>863,100.00</b>	<b>882,483.03</b>	<b>19,383.03</b>
<b>Expenditures:</b>				
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
<b>Total General Government</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
420 Public Safety:				
421 Police				0.00
422 Fire				0.00
423 Protective Inspection				0.00
429 Other Protection				0.00
<b>Total Public Safety</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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
<b>Total Public Works</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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
<b>Total Health and Welfare</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
450 Culture and Recreation:				
451 Recreation	1,704,799.00	1,705,684.00	1,684,524.26	21,159.74
452 Parks	952,897.00	1,024,767.00	954,483.87	70,283.13
455 Libraries				0.00
456 Auditorium				0.00
457 Historical Preservation				0.00
458 Museums				0.00
<b>Total Culture and Recreation</b>	<b>2,657,696.00</b>	<b>2,730,451.00</b>	<b>2,639,008.13</b>	<b>91,442.87</b>

**REQUIRED SUPPLEMENTARY INFORMATION**  
**MUNICIPALITY OF MITCHELL**  
**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS**  
**SPECIAL REVENUE FUND-PARK FUND**  
**For the Year Ended December 31, 2017**

	<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>
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
485 Capital Outlay	175,000.00	302,400.00	237,931.22	64,468.78
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	2,832,696.00	3,032,851.00	2,876,939.35	155,911.65
Excess of Revenue Over (Under) Expenditures	(1,969,596.00)	(2,169,751.00)	(1,994,456.32)	175,294.68
<b>Other Financing Sources (Uses):</b>				
391.01 Transfers In	1,969,596.00	1,969,596.00	1,969,596.00	0.00
391.03 Sale of Municipal Property			1,914.00	1,914.00
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)	1,969,596.00	1,969,596.00	1,971,510.00	1,914.00
391.06 (514) Special Items				0.00
391.05 (515) Extraordinary Items				0.00
Net Change in Fund Balances	0.00	(200,155.00)	(22,946.32)	177,208.68
Changes in Nonspendable				0.00
Fund Balance - Beginning	395,260.66	395,260.66	395,260.66	0.00
Adjustments:				0.00
				0.00
				0.00
Adjusted Fund Balance - Beginning	395,260.66	395,260.66	395,260.66	0.00
FUND BALANCE - ENDING	395,260.66	195,105.66	372,314.34	177,208.68