

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENTS AUDIT REPORT

OF

CITY OF MITCHELL

LAWRENCE COUNTY, INDIANA

January 1, 2015 to December 31, 2018



FILED
09/19/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	George James Mark A. Bryant	01-01-15 to 12-31-15 01-01-16 to 12-31-19
Mayor	Gary L. Pruett John D. England	01-01-15 to 12-31-15 01-01-16 to 12-31-19
President of the Board of Public Works	Gary L. Pruett John D. England	01-01-15 to 12-31-15 01-01-16 to 12-31-19
President Pro Tempore of the Common Council	Vickie Schlegel William Arnold Larry P. Caudell	01-01-15 to 12-31-15 01-01-16 to 12-31-16 01-01-17 to 12-31-19
Superintendent of Utilities	Tyler Duncan	01-01-15 to 12-31-19



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF MITCHELL, LAWRENCE COUNTY, INDIANA

Report on the Financial Statements

We have audited the accompanying financial statements of the City of Mitchell (City), which comprise the financial position and results of operations for the period of January 1, 2015 to December 31, 2018, and the related notes to the financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statements, the City prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City for the period of January 1, 2015 to December 31, 2018.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the City for the period of January 1, 2015 to December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the City's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

September 16, 2019

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

The financial statements and accompanying notes were approved by management of the City. The financial statements and notes are presented as intended by the City.

CITY OF MITCHELL
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-15	Receipts	Disbursements	12-31-15	Receipts	Disbursements	12-31-16		
GENERAL FUND	\$ 341,738	\$ 2,294,152	\$ 2,224,980	\$ 410,910	\$ 2,226,043	\$ 2,288,107	\$ 348,846		
MOTOR VEHICLE HIGHWAY	(4,116)	359,454	380,392	(25,054)	395,778	427,250	(56,526)		
STATE DISTRIBUTION LRS	30,964	25,399	16,460	39,903	2,080	8,185	33,798		
HEALTH INSURANCE CLAIMS	27,005	454,308	479,000	2,313	577,307	545,364	34,256		
TRANSPORTATION OPERATING	102,610	64,612	88,981	78,241	47,017	72,223	53,035		
LOCAL LAW ENF CONT ED	29,359	5,701	-	35,060	4,532	1,420	38,172		
PARK & RECREATION	41,938	95,493	91,705	45,726	106,655	139,562	12,819		
LEVY EXCESS FUND	29	-	-	29	-	-	29		
CUM CAP IMP - CIG TAX	7,424	10,926	2,565	15,785	5,226	10,003	11,008		
POLICE PENSION	203,436	46,768	46,452	203,752	48,308	47,305	204,755		
LOIT/PUBLIC SAFETY	251,972	119,320	104,302	266,990	216,416	140,719	342,687		
PARK COMM DEPOSITS	3,292	3,200	3,550	2,942	4,000	4,269	2,673		
OLD ACCT 205	6,761	-	-	6,761	-	-	6,761		
CEMETERY PERPETUAL CARE	101,187	3,481	-	104,668	2,925	-	107,593		
DONATIONS (PLAY GROUND)	1,387	-	1,177	210	1,835	-	2,045		
HAMILTON BLVD INDOT CONST	26	-	26	-	-	-	-		
IHCDA GRANT	79	-	-	79	-	18	61		
MITCHELL COMP. PLAN GRANT	-	16,000	16,000	-	-	-	-		
SAFE ROUTES TO SCHOOL	(3,696)	3,696	-	-	-	-	-		
POLICE OFFICER RESERVE	5,374	-	-	5,374	-	200	5,174		
COLONIAL	192	-	192	-	-	-	-		
SIDC/INDUSTRIAL PARK	(5)	5	-	-	-	-	-		
POLICE DARE FUNDS	4,955	-	-	4,955	-	-	4,955		
TIF REDEVELOPMENT BOND	55,744	299,725	326,349	29,120	178,461	161,500	46,081		
SEWER BOND & INTEREST	-	24,000	24,000	-	-	-	-		
PAYROLL AFLAC	(206)	1,346	1,140	-	1,094	1,094	-		
PAYROLL DEFFERRED COMPENS	-	5,517	5,517	-	4,110	4,110	-		
PAYROLL COMPDENT	(725)	725	-	-	-	-	-		
LIBERTY NATIONAL INSURANC	45	3,396	3,396	45	2,298	2,250	93		
PAYROLL NET	285	484,998	488,154	(2,871)	510,688	510,106	(2,289)		
PAYROLL BANKERS NATION	(1,304)	2,840	1,536	-	1,536	1,536	-		
PAYROLL HEALTH INS.	62,277	22,779	22,891	62,165	27,168	16,537	72,796		
PAYROLL FEDERAL WITHHOLDING	603	113,833	113,833	603	125,399	125,399	603		
PAYROLL FICA WITHHOLDING	(1,268)	120,562	120,750	(1,456)	130,272	130,250	(1,434)		
PAYROLL MEDICARE WITHHOLDING	(4,313)	34,382	34,425	(4,356)	36,057	36,051	(4,350)		
PAYROLL STATE WITHHOLDING	6,638	42,378	39,658	9,358	43,827	44,723	8,462		
PAYROLL COUNTY ADJ. GROSS	(1,708)	21,450	20,020	(278)	21,801	22,325	(802)		
PAYROLL PERF WITHHOLDING	(2,760)	24,253	24,169	(2,676)	26,368	26,356	(2,664)		
PAYROLL POLICE PENSION	(1,895)	17,581	15,571	115	14,974	14,975	114		
PAYROLL AMERICAN UNITED	(5,993)	1,825	2,358	(6,526)	816	1,249	(6,959)		
PAYROLL - VISION W/H	874	4,433	4,872	435	5,036	5,082	389		
PAYROLL - DENTAL W/H	3,571	19,023	20,960	1,634	23,582	23,599	1,617		
PAYROLL AULI/LTD	(3,568)	5,999	6,426	(3,995)	4,336	4,081	(3,740)		
PAYROLL VOL. LIFE INS.	1,752	7,352	8,424	680	5,745	5,459	966		
GARNISH - 1	-	1,350	1,350	-	1,100	1,100	-		

CITY OF MITCHELL
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
GARNISH - 2	-	1,350	1,350	-	500	500	-
GARNISH - 3	-	2,792	2,792	-	10	50	(40)
GARNISH - 4	-	950	950	-	-	-	-
GARNISH - 5	-	2,369	2,369	-	801	801	-
GARNISH - 6	-	88	88	-	1,150	1,150	-
GARNISH - 7	-	-	-	-	-	550	(550)
GARNISH - 8	100	840	840	100	260	220	140
GARNISH - 9	-	-	-	-	-	125	(125)
GARNISH - 10	-	-	-	-	1,000	1,000	-
GARNISH - 11	235	2,305	2,305	235	2,151	2,151	235
PAYROLL GARNISH - 12	-	675	675	-	235	166	69
GARNISH - 13	-	-	-	-	125	-	125
GARNISH - 14	702	592	592	702	1,150	1,150	702
UNIFORM FEE	(603)	1,102	1,136	(637)	790	329	(176)
DIRECT DEPOSIT CLEARING	-	467,431	464,275	3,156	444,434	445,016	2,574
PAYROLL - PAYBACK SOC SEC	2,868	-	2,868	-	175	-	175
SEWAGE UTILITY OPERATING	1,002,209	715,751	1,413,281	304,679	661,035	772,996	192,718
SEWAGE METER DEPOSIT	(197,415)	651,496	398,980	55,101	9,974	10,070	55,005
SEWAGE UTL DEPRECIATION	20,000	-	-	20,000	-	-	20,000
SEWAGE CAPITAL PROJECTS	(102,039)	-	-	(102,039)	-	-	(102,039)
SEWAGE RESERVE FUND	2,612	-	-	2,612	-	-	2,612
SEWER INDUST. PARK	22	-	22	-	-	-	-
WATER UTILITY OPERATING	655,837	1,995,274	2,121,035	530,076	1,885,605	2,099,717	315,964
WATER UTL METER DEPOSIT	54,293	9,549	7,830	56,012	10,782	10,235	56,559
WATER UTL DEPRECIATION	1,949	-	-	1,949	-	-	1,949
WATER DEBT SERVICE RESERV 143404	459,019	4	-	459,023	672	-	459,695
WATER BOND & INTEREST	436	436,167	436,113	490	442,380	439,962	2,908
WATER UTL CONST EDA	(18,759)	18,759	-	-	-	-	-
FIREWORKS FUND	6,484	7,630	6,415	7,699	55,649	52,540	10,808
MITCHELL MAYORS ROUNDTABLE	482	-	-	482	-	-	482
BNY SRF B&I 143403	-	19,102	9,466	9,636	16,292	17,765	8,163
BNY07 SINKING FUND 436160	-	415,141	415,141	-	314,001	314,001	-
BNY07 OPERATION&RESERVE FUND 436161	133,753	96,975	90,641	140,087	139,930	137,589	142,428
BNY2015 SRFWW B&I 579619	-	96,000	-	96,000	156,081	143,601	108,480
BNY2015 SRFWW DSR 579620	-	170,152	-	170,152	249	-	170,401
BNY2015 SRFWW REVBOND 579621	-	1,614,815	1,614,815	-	1,133,060	1,133,060	-
BNY2015 SRFWW CONSTR 579622	-	221,000	-	221,000	243	181,529	39,714
BNY REDAUTH16 COSTOFISSUE 824758	-	85,524	85,524	-	-	-	-
BNY RDA2016 ESC07 BDS 824815	-	5,539,339	5,539,339	-	-	-	-
Totals	\$ 3,282,145	\$ 17,335,434	\$ 17,360,423	\$ 3,257,156	\$ 10,081,524	\$ 10,588,680	\$ 2,750,000

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

CITY OF MITCHELL
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	
GENERAL FUND	\$ 348,846	\$ 2,240,456	\$ 2,156,504	\$ 432,798	\$ 2,253,304	\$ 2,141,556	\$ 544,546
MOTOR VEHICLE HIGHWAY	(56,526)	503,707	488,030	(40,849)	777,112	746,861	(10,598)
STATE DISTRIBUTION LRS	33,798	6,471	10,621	29,648	14,626	93,213	(48,939)
HEALTH INSURANCE CLAIMS	34,256	7,000	3,149	38,107	5	-	38,112
TRANSPORTATION OPERATING	53,035	38,918	50,549	41,404	127,765	95,052	74,117
HOUSING AUTHORITY	-	118,260	117,760	500	58,085	58,240	345
LOCAL LAW ENF CONT ED	38,172	5,190	3,114	40,248	29,621	6,588	63,281
PARK & RECREATION	12,819	102,787	103,612	11,994	149,422	89,170	72,246
LEVY EXCESS FUND	29	-	-	29	-	-	29
CUM CAP IMP - CIG TAX	11,008	10,579	-	21,587	10,169	10,492	21,264
POLICE PENSION	204,755	48,265	45,424	207,596	93,456	49,407	251,645
LOIT/PUBLIC SAFETY	342,687	84,910	151,784	275,813	137,649	172,882	240,580
PARK COMM DEPOSITS	2,673	3,775	2,850	3,598	4,400	4,050	3,948
OLD ACCT 205	6,761	-	-	6,761	-	-	6,761
CEMETERY PERPETUAL CARE	107,593	3,800	-	111,393	5,200	275	116,318
DONATIONS (PLAY GROUND)	2,045	3,100	-	5,145	-	-	5,145
IHCDA GRANT	61	-	-	61	-	-	61
INDUSTRIAL LOAN PROGRAM	-	11,760	-	11,760	-	-	11,760
POLICE OFFICER RESERVE	5,174	-	-	5,174	-	-	5,174
POLICE DARE FUNDS	4,955	-	535	4,420	-	609	3,811
TIF REDEVELOPMENT BOND	46,081	163,432	147,500	62,013	133,038	132,077	62,974
PAYROLL AFLAC	-	182	182	-	-	-	-
PAYROLL DEFFERRED COMPENS	-	4,060	4,060	-	4,060	3,748	312
LIBERTY NATIONAL INSURANC	93	2,063	1,804	352	1,131	1,215	268
PAYROLL NET	(2,289)	461,505	461,505	(2,289)	437,568	437,568	(2,289)
PAYROLL BANKERS NATION	-	128	128	-	-	-	-
PAYROLL HEALTH INS.	72,796	49,002	377	121,421	41,153	-	162,574
PAYROLL FEDERAL WITHHOLDING	603	131,880	131,880	603	124,612	124,612	603
PAYROLL FICA WITHHOLDING	(1,434)	123,295	128,822	(6,961)	126,706	119,804	(59)
PAYROLL MEDICARE WITHHOLDING	(4,350)	36,429	36,429	(4,350)	38,546	38,546	(4,350)
PAYROLL STATE WITHHOLDING	8,462	43,661	45,408	6,715	45,853	45,075	7,493
PAYROLL COUNTY ADJ. GROSS	(802)	21,952	22,811	(1,661)	23,230	22,787	(1,218)
PAYROLL PERF WITHHOLDING	(2,664)	27,097	26,779	(2,346)	27,530	29,009	(3,825)
PAYROLL POLICE PENSION	114	19,040	21,782	(2,628)	20,120	19,445	(1,953)
PAYROLL AMERICAN UNITED	(6,959)	88	139	(7,010)	-	-	(7,010)
PAYROLL - VISION W/H	389	4,059	4,039	409	3,303	2,971	741
PAYROLL - DENTAL W/H	1,617	21,734	20,942	2,409	12,393	12,347	2,455
PAYROLL AULI/LTD	(3,740)	339	1,163	(4,564)	-	489	(5,053)
PAYROLL VOL. LIFE INS.	966	7,260	7,667	559	6,496	5,811	1,244
GUARDIAN CRITICAL CARE INS	-	815	790	25	693	627	91
GUARDIAN LTD	-	2,764	2,325	439	3,016	2,118	1,337
GUARDIAN ACCIDENT INS	-	1,272	1,227	45	897	781	161
GUARDIAN CANCER INS	-	590	576	14	370	313	71

CITY OF MITCHELL
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	
GARNISH - 1	-	125	125	-	353	353	-
GARNISH - 2	-	-	-	-	3,559	3,559	-
GARNISH - 3	(40)	-	-	(40)	2,660	-	2,620
GARNISH - 4	-	3,095	3,095	-	760	2,960	(2,200)
GARNISH - 5	-	1,488	1,488	-	172	172	-
GARNISH - 6	-	1,300	1,300	-	418	418	-
GARNISH - 7	(550)	-	300	(850)	-	460	(1,310)
GARNISH - 8	140	2,134	2,134	140	2,561	2,561	140
GARNISH - 9	(125)	-	650	(775)	1,705	650	280
GARNISH - 11	235	4,560	4,560	235	4,560	4,560	235
PAYROLL GARNISH - 12	69	254	-	323	-	-	323
GARNISH - 13	125	650	-	775	650	1,705	(280)
GARNISH - 14	702	1,300	1,300	702	1,300	1,300	702
UNIFORM FEE	(176)	300	-	124	-	-	124
DIRECT DEPOSIT CLEARING	2,574	500,265	500,265	2,574	594,570	594,570	2,574
GARNISHMENT - 15	-	-	-	-	2,720	2,720	-
PAYROLL - PAYBACK SOC SEC	175	75	-	250	150	-	400
SEWAGE UTILITY OPERATING	192,718	670,346	700,255	162,809	675,106	692,118	145,797
SEWAGE METER DEPOSIT	55,005	9,314	9,079	55,240	23,224	8,810	69,654
SEWAGE UTL DEPRECIATION	20,000	-	-	20,000	-	-	20,000
SEWAGE CAPITAL PROJECTS	(102,039)	-	-	(102,039)	-	-	(102,039)
SEWAGE RESERVE FUND	2,612	-	-	2,612	-	-	2,612
SEWER INDUST. PARK	-	-	-	-	73,219	-	73,219
WATER UTILITY OPERATING	315,964	1,928,848	1,951,884	292,928	2,105,085	2,154,264	243,749
WATER UTL METER DEPOSIT	56,559	9,812	9,025	57,346	10,173	8,980	58,539
WATER UTL DEPRECIATION	1,949	-	-	1,949	-	-	1,949
WATER DEBT SERVICE RESERV 143404	459,695	2,987	-	462,682	7,367	-	470,049
WATER BOND & INTEREST	2,908	387,137	220,649	169,396	422,350	663,915	(72,169)
FIREWORKS FUND	10,808	10,240	6,200	14,848	8,715	7,100	16,463
MITCHELL MAYORS ROUNDTABLE	482	-	-	482	-	-	482
BNY SRF B&I 143403	8,163	19,073	17,765	9,471	17,834	17,765	9,540
BNY07 SINKING FUND 436160	-	435,808	435,808	-	407,887	407,798	89
BNY07 OPERATION&RESERVE FUND 436161	142,428	117,518	134,272	125,674	120,962	114,476	132,160
BNY2015 SRFWW B&I 579619	108,480	170,623	155,610	123,493	223,569	184,331	162,731
BNY2015 SRFWW DSR 579620	170,401	1,107	-	171,508	2,731	-	174,239
BNY2015 SRFWW CONSTR 579622	39,714	243	2,500	37,457	33	37,490	-
CITY OF MITCHELL INDOT	-	-	-	-	198,252	-	198,252
CITY OF MITCHELL ORDINANCE ACCOUNT	-	-	-	-	24,322	-	24,322
Totals	<u>\$ 2,750,000</u>	<u>\$ 8,590,227</u>	<u>\$ 8,360,531</u>	<u>\$ 2,979,696</u>	<u>\$ 9,648,496</u>	<u>\$ 9,380,773</u>	<u>\$ 3,247,419</u>

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

CITY OF MITCHELL
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The City was established under the laws of the State of Indiana. The City operates under a Council-Mayor form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

The accompanying financial statements present the financial information for the City.

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the City.

Licenses and permits. Amounts received from businesses, occupations, or non-businesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

CITY OF MITCHELL
NOTES TO FINANCIAL STATEMENTS
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

CITY OF MITCHELL
NOTES TO FINANCIAL STATEMENTS
(Continued)

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the City. It includes all expenditures for the reduction of the principal and interest of the City's general obligation indebtedness.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The City may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the City. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the City. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the City in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the City submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the City in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the City is issuing debt after December 1 or

CITY OF MITCHELL
NOTES TO FINANCIAL STATEMENTS
(Continued)

intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the City to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The City may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the City to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

CITY OF MITCHELL
NOTES TO FINANCIAL STATEMENTS
(Continued)

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. 1925 Police Officers' Pension Plan

Plan Description

The 1925 Police Officers' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-6). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy

The contribution requirements of plan members for the 1925 Police Officers' Pension Plan are established by state statute.

On Behalf Payments

The 1925 Police Officers' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

CITY OF MITCHELL
NOTES TO FINANCIAL STATEMENTS
(Continued)

C. 1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

The 1977 Police Officers' and Firefighters' Pension and Disability Fund is a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Retirement System (INPRS) for all police officers and firefighters hired after April 30, 1977, providing retirement, disability, and survivor benefits.

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52.

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS based on actuarial valuation. Employers may pay all or part of the member contribution for the member.

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. This is a result of expenditures in excess of revenue.

Note 8. Restatements

For the year ended December 31, 2015, certain changes have been made to some of the beginning balances of the financial statements to more appropriately reflect financial activity of the City. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2014	Prior Period Adjustment	Balance as of January 1, 2015
Mitchell Mayors Roundtable	\$ -	\$ 482	\$ 482
BNY07 Operation&Reserve Fund 436161	-	133,753	133,753
Fireworks Fund	-	6,484	6,484

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OTHER INFORMATION - UNAUDITED

The City's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the City's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the City. It is presented as intended by the City.

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	STATE DISTRIBUTION LRS	HEALTH INSURANCE CLAIMS	TRANSPORTATION OPERATING	LOCAL LAW ENF CONT ED	PARK & RECREATION	LEVY EXCESS FUND
Cash and investments - beginning	\$ 341,738	\$ (4,116)	\$ 30,964	\$ 27,005	\$ 102,610	\$ 29,359	\$ 41,938	\$ 29
Receipts:								
Taxes	909,738	192,193	-	-	-	-	60,532	-
Licenses and permits	1,557	-	-	-	-	1,800	-	-
Intergovernmental receipts	489,531	166,606	25,399	-	58,782	-	5,677	-
Charges for services	246,054	478	-	-	5,830	681	28,891	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	647,272	177	-	454,308	-	3,220	393	-
Total receipts	2,294,152	359,454	25,399	454,308	64,612	5,701	95,493	-
Disbursements:								
Personal services	1,008,080	241,832	-	-	66,689	-	36,635	-
Supplies	71,159	69,713	-	-	9,478	-	17,210	-
Other services and charges	403,170	26,744	16,460	479,000	12,814	-	35,444	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	49,546	41,737	-	-	-	-	1,594	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	693,025	366	-	-	-	-	822	-
Total disbursements	2,224,980	380,392	16,460	479,000	88,981	-	91,705	-
Excess (deficiency) of receipts over disbursements	69,172	(20,938)	8,939	(24,692)	(24,369)	5,701	3,788	-
Cash and investments - ending	\$ 410,910	\$ (25,054)	\$ 39,903	\$ 2,313	\$ 78,241	\$ 35,060	\$ 45,726	\$ 29

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	CUM CAP IMP - CIG TAX	POLICE PENSION	LOIT/PUBLIC SAFETY	PARK COMM DEPOSITS	OLD ACCT 205	CEMETERY PERPETUAL CARE	DONATIONS (PLAY GROUND)	HAMILTON BLVD INDOT CONST
Cash and investments - beginning	\$ 7,424	\$ 203,436	\$ 251,972	\$ 3,292	\$ 6,761	\$ 101,187	\$ 1,387	\$ 26
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	10,926	-	119,320	-	-	-	-	-
Charges for services	-	-	-	3,200	-	3,225	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	46,768	-	-	-	256	-	-
Total receipts	10,926	46,768	119,320	3,200	-	3,481	-	-
Disbursements:								
Personal services	-	46,452	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	3,550	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	2,565	-	104,302	-	-	-	1,177	26
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	2,565	46,452	104,302	3,550	-	-	1,177	26
Excess (deficiency) of receipts over disbursements	8,361	316	15,018	(350)	-	3,481	(1,177)	(26)
Cash and investments - ending	\$ 15,785	\$ 203,752	\$ 266,990	\$ 2,942	\$ 6,761	\$ 104,668	\$ 210	\$ -

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	IHCDA GRANT	MITCHELL COMP. PLAN GRANT	SAFE ROUTES TO SCHOOL	POLICE OFFICER RESERVE	COLONIAL	SIDC/INDUSTRIAL PARK	POLICE DARE FUNDS	TIF REDEVELOPMENT BOND
Cash and investments - beginning	\$ 79	\$ -	\$ (3,696)	\$ 5,374	\$ 192	\$ (5)	\$ 4,955	\$ 55,744
Receipts:								
Taxes	-	-	-	-	-	-	-	72,296
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	3,696	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	16,000	-	-	-	5	-	227,429
Total receipts	-	16,000	3,696	-	-	5	-	299,725
Disbursements:								
Personal services	-	-	-	-	192	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	16,000	-	-	-	-	-	326,349
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	16,000	-	-	192	-	-	326,349
Excess (deficiency) of receipts over disbursements	-	-	3,696	-	(192)	5	-	(26,624)
Cash and investments - ending	\$ 79	\$ -	\$ -	\$ 5,374	\$ -	\$ -	\$ 4,955	\$ 29,120

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	SEWER BOND & INTEREST	PAYROLL AFLAC	PAYROLL DEFERRED COMPENS	PAYROLL COMPENT	LIBERTY NATIONAL INSURANC	PAYROLL NET	PAYROLL BANKERS NATION	PAYROLL HEALTH INS.
Cash and investments - beginning	\$ -	\$ (206)	\$ -	\$ (725)	\$ 45	\$ 285	\$ (1,304)	\$ 62,277
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	24,000	1,346	5,517	725	3,396	484,998	2,840	22,779
Total receipts	24,000	1,346	5,517	725	3,396	484,998	2,840	22,779
Disbursements:								
Personal services	-	1,140	5,517	-	3,396	-	1,536	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	22,891
Debt service - principal and interest	24,000	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	488,154	-	-
Total disbursements	24,000	1,140	5,517	-	3,396	488,154	1,536	22,891
Excess (deficiency) of receipts over disbursements	-	206	-	725	-	(3,156)	1,304	(112)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 45	\$ (2,871)	\$ -	\$ 62,165

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	PAYROLL FEDERAL WITHHOLDING	PAYROLL FICA WITHHOLDING	PAYROLL MEDICARE WITHHOLDING	PAYROLL STATE WITHHOLDING	PAYROLL COUNTY ADJ. GROSS	PAYROLL PERF WITHHOLDING	PAYROLL POLICE PENSION	PAYROLL AMERICAN UNITED
Cash and investments - beginning	\$ 603	\$ (1,268)	\$ (4,313)	\$ 6,638	\$ (1,708)	\$ (2,760)	\$ (1,895)	\$ (5,993)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	113,833	120,562	34,382	42,378	21,450	24,253	17,581	1,825
Total receipts	113,833	120,562	34,382	42,378	21,450	24,253	17,581	1,825
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	113,833	120,750	34,425	39,658	20,020	24,169	15,571	2,358
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	113,833	120,750	34,425	39,658	20,020	24,169	15,571	2,358
Excess (deficiency) of receipts over disbursements	-	(188)	(43)	2,720	1,430	84	2,010	(533)
Cash and investments - ending	\$ 603	\$ (1,456)	\$ (4,356)	\$ 9,358	\$ (278)	\$ (2,676)	\$ 115	\$ (6,526)

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	PAYROLL - VISION W/H	PAYROLL - DENTAL W/H	PAYROLL AULI/LTD	PAYROLL VOL. LIFE INS.	GARNISH - 1	GARNISH - 2	GARNISH - 3	GARNISH - 4
Cash and investments - beginning	\$ 874	\$ 3,571	\$ (3,568)	\$ 1,752	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	4,433	19,023	5,999	7,352	1,350	1,350	2,792	950
Total receipts	4,433	19,023	5,999	7,352	1,350	1,350	2,792	950
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	4,872	20,960	6,426	8,424	1,350	1,350	2,792	950
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	4,872	20,960	6,426	8,424	1,350	1,350	2,792	950
Excess (deficiency) of receipts over disbursements	(439)	(1,937)	(427)	(1,072)	-	-	-	-
Cash and investments - ending	\$ 435	\$ 1,634	\$ (3,995)	\$ 680	\$ -	\$ -	\$ -	\$ -

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	GARNISH -	GARNISH -	GARNISH -	GARNISH -	GARNISH -	GARNISH -	GARNISH -	PAYROLL GARNISH -
	5	6	7	8	9	10	11	12
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ 235	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	2,369	88	-	840	-	-	2,305	675
Total receipts	2,369	88	-	840	-	-	2,305	675
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	2,369	88	-	-	-	-	2,305	675
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	840	-	-	-	-
Total disbursements	2,369	88	-	840	-	-	2,305	675
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ 235	\$ -

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	GARNISH -	GARNISH -	UNIFORM FEE	DIRECT DEPOSIT CLEARING	PAYROLL -	SEWAGE UTILITY OPERATING	SEWAGE METER DEPOSIT	SEWAGE UTL DEPRECIATION
	13	14			PAYBACK SOC SEC			
Cash and investments - beginning	\$ -	\$ 702	\$ (603)	\$ -	\$ 2,868	\$ 1,002,209	\$ (197,415)	\$ 20,000
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	628,942	651,482	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	592	1,102	467,431	-	86,809	14	-
Total receipts	-	592	1,102	467,431	-	715,751	651,496	-
Disbursements:								
Personal services	-	-	-	-	-	198,741	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	592	1,136	464,275	2,868	101,688	-	-
Debt service - principal and interest	-	-	-	-	-	120,000	-	-
Capital outlay	-	-	-	-	-	51,346	398,980	-
Utility operating expenses	-	-	-	-	-	272,991	-	-
Other disbursements	-	-	-	-	-	668,515	-	-
Total disbursements	-	592	1,136	464,275	2,868	1,413,281	398,980	-
Excess (deficiency) of receipts over disbursements	-	-	(34)	3,156	(2,868)	(697,530)	252,516	-
Cash and investments - ending	\$ -	\$ 702	\$ (637)	\$ 3,156	\$ -	\$ 304,679	\$ 55,101	\$ 20,000

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	SEWAGE CAPITAL PROJECTS	SEWAGE RESERVE FUND	SEWER INDUST. PARK	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	WATER UTL DEPRECIATION	WATER DEBT SERVICE RESERV 143404	WATER BOND & INTEREST
Cash and investments - beginning	\$ (102,039)	\$ 2,612	\$ 22	\$ 655,837	\$ 54,293	\$ 1,949	\$ 459,019	\$ 436
Receipts:								
Taxes	-	-	-	305	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	1,908,091	9,478	-	-	-
Penalties	-	-	-	7,416	-	-	-	-
Other receipts	-	-	-	79,462	71	-	4	436,167
Total receipts	-	-	-	1,995,274	9,549	-	4	436,167
Disbursements:								
Personal services	-	-	-	205,761	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	107,197	-	-	-	-
Debt service - principal and interest	-	-	-	453,879	-	-	-	436,113
Capital outlay	-	-	22	68,461	-	-	-	-
Utility operating expenses	-	-	-	253,907	-	-	-	-
Other disbursements	-	-	-	1,031,830	7,830	-	-	-
Total disbursements	-	-	22	2,121,035	7,830	-	-	436,113
Excess (deficiency) of receipts over disbursements	-	-	(22)	(125,761)	1,719	-	4	54
Cash and investments - ending	\$ (102,039)	\$ 2,612	\$ -	\$ 530,076	\$ 56,012	\$ 1,949	\$ 459,023	\$ 490

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	WATER UTL CONST EDA	FIREWORKS FUND	MITCHELL MAYORS ROUNDTABLE	BNY SRF B&I 143403	BNY07 SINKING FUND 436160	BNY07 OPERATION&RESERVE FUND 436161	BNY2015 SRFWW B&I 579619	BNY2015 SRFWW DSR 579620
Cash and investments - beginning	\$ (18,759)	\$ 6,484	\$ 482	\$ -	\$ -	\$ 133,753	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	18,759	7,630	-	19,102	415,141	96,975	96,000	170,152
Total receipts	18,759	7,630	-	19,102	415,141	96,975	96,000	170,152
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	6,415	-	9,466	415,141	90,641	-	-
Total disbursements	-	6,415	-	9,466	415,141	90,641	-	-
Excess (deficiency) of receipts over disbursements	18,759	1,215	-	9,636	-	6,334	96,000	170,152
Cash and investments - ending	\$ -	\$ 7,699	\$ 482	\$ 9,636	\$ -	\$ 140,087	\$ 96,000	\$ 170,152

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	BNY2015 SRFWW REVBOND 579621	BNY2015 SRFWW CONSTR 579622	BNY REDAUTH16 COSTOFISSUE 824758	BNY RDA2016 ESC07 BDS 824815	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 3,282,145
Receipts:					
Taxes	-	-	-	-	1,235,064
Licenses and permits	-	-	-	-	3,357
Intergovernmental receipts	-	-	-	-	879,937
Charges for services	-	-	-	-	288,359
Utility fees	-	-	-	-	3,197,993
Penalties	-	-	-	-	7,416
Other receipts	1,614,815	221,000	85,524	5,539,339	11,723,308
Total receipts	1,614,815	221,000	85,524	5,539,339	17,335,434
Disbursements:					
Personal services	-	-	-	-	1,815,971
Supplies	-	-	-	-	167,560
Other services and charges	-	-	-	-	2,101,174
Debt service - principal and interest	-	-	-	-	1,033,992
Capital outlay	-	-	-	-	1,062,105
Utility operating expenses	-	-	-	-	526,898
Other disbursements	1,614,815	-	85,524	5,539,339	10,652,723
Total disbursements	1,614,815	-	85,524	5,539,339	17,360,423
Excess (deficiency) of receipts over disbursements	-	221,000	-	-	(24,989)
Cash and investments - ending	\$ -	\$ 221,000	\$ -	\$ -	\$ 3,257,156

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	STATE DISTRIBUTION LRS	HEALTH INSURANCE CLAIMS	TRANSPORTATION OPERATING	LOCAL LAW ENF CONT ED	PARK & RECREATION	LEVY EXCESS FUND
Cash and investments - beginning	\$ 410,910	\$ (25,054)	\$ 39,903	\$ 2,313	\$ 78,241	\$ 35,060	\$ 45,726	\$ 29
Receipts:								
Taxes	1,043,556	202,502	-	-	-	-	65,736	-
Licenses and permits	2,713	-	-	-	-	3,310	-	-
Intergovernmental receipts	483,354	100,862	2,080	-	28,771	-	5,138	-
Charges for services	246,990	3,321	-	-	4,203	872	35,583	-
Fines and forfeits	1,542	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	447,888	89,093	-	577,307	14,043	350	198	-
Total receipts	<u>2,226,043</u>	<u>395,778</u>	<u>2,080</u>	<u>577,307</u>	<u>47,017</u>	<u>4,532</u>	<u>106,655</u>	<u>-</u>
Disbursements:								
Personal services	1,177,277	257,802	-	-	54,593	-	50,444	-
Supplies	80,220	109,127	-	-	4,635	-	21,769	-
Other services and charges	302,220	43,962	8,185	545,364	12,995	1,420	66,063	-
Debt service - principal and interest	49,931	-	-	-	-	-	-	-
Capital outlay	179	13,341	-	-	-	-	1,113	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	678,280	3,018	-	-	-	-	173	-
Total disbursements	<u>2,288,107</u>	<u>427,250</u>	<u>8,185</u>	<u>545,364</u>	<u>72,223</u>	<u>1,420</u>	<u>139,562</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(62,064)</u>	<u>(31,472)</u>	<u>(6,105)</u>	<u>31,943</u>	<u>(25,206)</u>	<u>3,112</u>	<u>(32,907)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 348,846</u>	<u>\$ (56,526)</u>	<u>\$ 33,798</u>	<u>\$ 34,256</u>	<u>\$ 53,035</u>	<u>\$ 38,172</u>	<u>\$ 12,819</u>	<u>\$ 29</u>

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	CUM CAP IMP - CIG TAX	POLICE PENSION	LOIT/PUBLIC SAFETY	PARK COMM DEPOSITS	OLD ACCT 205	CEMETERY PERPETUAL CARE	DONATIONS (PLAY GROUND)	HAMILTON BLVD INDOT CONST
Cash and investments - beginning	\$ 15,785	\$ 203,752	\$ 266,990	\$ 2,942	\$ 6,761	\$ 104,668	\$ 210	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	5,226	-	216,416	-	-	-	-	-
Charges for services	-	-	-	4,000	-	2,925	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	48,308	-	-	-	-	1,835	-
Total receipts	5,226	48,308	216,416	4,000	-	2,925	1,835	-
Disbursements:								
Personal services	-	47,305	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	4,269	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	10,003	-	140,719	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	10,003	47,305	140,719	4,269	-	-	-	-
Excess (deficiency) of receipts over disbursements	(4,777)	1,003	75,697	(269)	-	2,925	1,835	-
Cash and investments - ending	\$ 11,008	\$ 204,755	\$ 342,687	\$ 2,673	\$ 6,761	\$ 107,593	\$ 2,045	\$ -

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	IHCDA GRANT	MITCHELL COMP. PLAN GRANT	SAFE ROUTES TO SCHOOL	POLICE OFFICER RESERVE	COLONIAL	SIDC/INDUSTRIAL PARK	POLICE DARE FUNDS	TIF REDEVELOPMENT BOND
Cash and investments - beginning	\$ 79	\$ -	\$ -	\$ 5,374	\$ -	\$ -	\$ 4,955	\$ 29,120
Receipts:								
Taxes	-	-	-	-	-	-	-	45,961
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	132,500
Total receipts	-	-	-	-	-	-	-	178,461
Disbursements:								
Personal services	-	-	-	200	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	161,500
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	18	-	-	-	-	-	-	-
Total disbursements	18	-	-	200	-	-	-	161,500
Excess (deficiency) of receipts over disbursements	(18)	-	-	(200)	-	-	-	16,961
Cash and investments - ending	\$ 61	\$ -	\$ -	\$ 5,174	\$ -	\$ -	\$ 4,955	\$ 46,081

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	SEWER BOND & INTEREST	PAYROLL AFLAC	PAYROLL DEFERRED COMPENS	PAYROLL COMPDET	LIBERTY NATIONAL INSURANC	PAYROLL NET	PAYROLL BANKERS NATION	PAYROLL HEALTH INS.
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 45	\$ (2,871)	\$ -	\$ 62,165
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	1,094	4,110	-	2,298	510,688	1,536	27,168
Total receipts	-	1,094	4,110	-	2,298	510,688	1,536	27,168
Disbursements:								
Personal services	-	1,094	4,110	-	2,250	-	1,536	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	16,537
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	510,106	-	-
Total disbursements	-	1,094	4,110	-	2,250	510,106	1,536	16,537
Excess (deficiency) of receipts over disbursements	-	-	-	-	48	582	-	10,631
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 93	\$ (2,289)	\$ -	\$ 72,796

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	PAYROLL FEDERAL WITHHOLDING	PAYROLL FICA WITHHOLDING	PAYROLL MEDICARE WITHHOLDING	PAYROLL STATE WITHHOLDING	PAYROLL COUNTY ADJ. GROSS	PAYROLL PERF WITHHOLDING	PAYROLL POLICE PENSION	PAYROLL AMERICAN UNITED
Cash and investments - beginning	\$ 603	\$ (1,456)	\$ (4,356)	\$ 9,358	\$ (278)	\$ (2,676)	\$ 115	\$ (6,526)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	125,399	130,272	36,057	43,827	21,801	26,368	14,974	816
Total receipts	125,399	130,272	36,057	43,827	21,801	26,368	14,974	816
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	125,399	130,250	36,051	44,723	22,325	26,356	14,975	1,249
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	125,399	130,250	36,051	44,723	22,325	26,356	14,975	1,249
Excess (deficiency) of receipts over disbursements	-	22	6	(896)	(524)	12	(1)	(433)
Cash and investments - ending	\$ 603	\$ (1,434)	\$ (4,350)	\$ 8,462	\$ (802)	\$ (2,664)	\$ 114	\$ (6,959)

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	PAYROLL - VISION W/H	PAYROLL - DENTAL W/H	PAYROLL AULI/LTD	PAYROLL VOL. LIFE INS.	GARNISH - 1	GARNISH - 2	GARNISH - 3	GARNISH - 4
Cash and investments - beginning	\$ 435	\$ 1,634	\$ (3,995)	\$ 680	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	5,036	23,582	4,336	5,745	1,100	500	10	-
Total receipts	5,036	23,582	4,336	5,745	1,100	500	10	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	5,082	23,599	4,081	5,459	1,100	500	50	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	5,082	23,599	4,081	5,459	1,100	500	50	-
Excess (deficiency) of receipts over disbursements	(46)	(17)	255	286	-	-	(40)	-
Cash and investments - ending	\$ 389	\$ 1,617	\$ (3,740)	\$ 966	\$ -	\$ -	\$ (40)	\$ -

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	GARNISH 5	GARNISH 6	GARNISH 7	GARNISH 8	GARNISH 9	GARNISH 10	GARNISH 11	PAYROLL GARNISH 12
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ 235	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	801	1,150	-	260	-	1,000	2,151	235
Total receipts	801	1,150	-	260	-	1,000	2,151	235
Disbursements:								
Personal services	-	1,150	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	801	-	-	-	125	-	2,151	166
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	550	220	-	1,000	-	-
Total disbursements	801	1,150	550	220	125	1,000	2,151	166
Excess (deficiency) of receipts over disbursements	-	-	(550)	40	(125)	-	-	69
Cash and investments - ending	\$ -	\$ -	\$ (550)	\$ 140	\$ (125)	\$ -	\$ 235	\$ 69

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	GARNISH -	GARNISH -	UNIFORM FEE	DIRECT DEPOSIT CLEARING	PAYROLL - PAYBACK SOC SEC	SEWAGE UTILITY OPERATING	SEWAGE METER DEPOSIT	SEWAGE UTL DEPRECIATION
	13	14						
Cash and investments - beginning	\$ -	\$ 702	\$ (637)	\$ 3,156	\$ -	\$ 304,679	\$ 55,101	\$ 20,000
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	660,778	9,950	-
Other receipts	125	1,150	790	444,434	175	257	24	-
Total receipts	125	1,150	790	444,434	175	661,035	9,974	-
Disbursements:								
Personal services	-	-	-	-	-	193,724	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	1,150	329	445,016	-	128,244	-	-
Debt service - principal and interest	-	-	-	-	-	229,136	-	-
Capital outlay	-	-	-	-	-	62,205	10,070	-
Utility operating expenses	-	-	-	-	-	147,572	-	-
Other disbursements	-	-	-	-	-	12,115	-	-
Total disbursements	-	1,150	329	445,016	-	772,996	10,070	-
Excess (deficiency) of receipts over disbursements	125	-	461	(582)	175	(111,961)	(96)	-
Cash and investments - ending	\$ 125	\$ 702	\$ (176)	\$ 2,574	\$ 175	\$ 192,718	\$ 55,005	\$ 20,000

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	SEWAGE CAPITAL PROJECTS	SEWAGE RESERVE FUND	SEWER INDUST. PARK	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	WATER UTL DEPRECIATION	WATER DEBT SERVICE RESERV 143404	WATER BOND & INTEREST
Cash and investments - beginning	\$ (102,039)	\$ 2,612	\$ -	\$ 530,076	\$ 56,012	\$ 1,949	\$ 459,023	\$ 490
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	1,883,607	10,250	-	-	-
Other receipts	-	-	-	1,998	532	-	672	442,380
Total receipts	-	-	-	1,885,605	10,782	-	672	442,380
Disbursements:								
Personal services	-	-	-	201,965	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	138,923	-	-	-	-
Debt service - principal and interest	-	-	-	470,187	-	-	-	439,962
Capital outlay	-	-	-	129,579	-	-	-	-
Utility operating expenses	-	-	-	209,390	-	-	-	-
Other disbursements	-	-	-	949,673	10,235	-	-	-
Total disbursements	-	-	-	2,099,717	10,235	-	-	439,962
Excess (deficiency) of receipts over disbursements	-	-	-	(214,112)	547	-	672	2,418
Cash and investments - ending	\$ (102,039)	\$ 2,612	\$ -	\$ 315,964	\$ 56,559	\$ 1,949	\$ 459,695	\$ 2,908

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	WATER UTL CONST EDA	FIREWORKS FUND	MITCHELL MAYORS ROUNDTABLE	BNY SRF B&I 143403	BNY07 SINKING FUND 436160	BNY07 OPERATION&RESERVE FUND 436161	BNY2015 SRFWW B&I 579619	BNY2015 SRFWW DSR 579620
Cash and investments - beginning	\$ -	\$ 7,699	\$ 482	\$ 9,636	\$ -	\$ 140,087	\$ 96,000	\$ 170,152
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	55,649	-	16,292	314,001	139,930	156,081	249
Total receipts	-	55,649	-	16,292	314,001	139,930	156,081	249
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	52,540	-	17,765	314,001	137,589	143,601	-
Total disbursements	-	52,540	-	17,765	314,001	137,589	143,601	-
Excess (deficiency) of receipts over disbursements	-	3,109	-	(1,473)	-	2,341	12,480	249
Cash and investments - ending	\$ -	\$ 10,808	\$ 482	\$ 8,163	\$ -	\$ 142,428	\$ 108,480	\$ 170,401

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	BNY2015 SRFWW REVBOND 579621	BNY2015 SRFWW CONSTR 579622	BNY REDAUTH16 COSTOFISSUE 824758	BNY RDA2016 ESC07 BDS 824815	Totals
Cash and investments - beginning	\$ -	\$ 221,000	\$ -	\$ -	\$ 3,257,156
Receipts:					
Taxes	-	-	-	-	1,357,755
Licenses and permits	-	-	-	-	6,023
Intergovernmental receipts	-	-	-	-	841,847
Charges for services	-	-	-	-	297,894
Fines and forfeits	-	-	-	-	1,542
Utility fees	-	-	-	-	2,564,585
Other receipts	1,133,060	243	-	-	5,011,878
Total receipts	1,133,060	243	-	-	10,081,524
Disbursements:					
Personal services	-	-	-	-	1,993,450
Supplies	-	-	-	-	215,751
Other services and charges	-	-	-	-	2,159,119
Debt service - principal and interest	-	-	-	-	1,189,216
Capital outlay	-	-	-	-	528,709
Utility operating expenses	-	-	-	-	356,962
Other disbursements	1,133,060	181,529	-	-	4,145,473
Total disbursements	1,133,060	181,529	-	-	10,588,680
Excess (deficiency) of receipts over disbursements	-	(181,286)	-	-	(507,156)
Cash and investments - ending	\$ -	\$ 39,714	\$ -	\$ -	\$ 2,750,000

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	STATE DISTRIBUTION LRS	HEALTH INSURANCE CLAIMS	TRANSPORTATION OPERATING	HOUSING AUTHORITY	LOCAL LAW ENF CONT ED	PARK & RECREATION	LEVY EXCESS FUND
Cash and investments - beginning	\$ 348,846	\$ (56,526)	\$ 33,798	\$ 34,256	\$ 53,035	\$ -	\$ 38,172	\$ 12,819	\$ 29
Receipts:									
Taxes	1,341,609	283,276	-	-	-	-	-	58,335	-
Licenses and permits	2,010	-	-	-	-	-	2,870	-	-
Intergovernmental receipts	114,501	97,769	6,471	-	36,586	118,260	-	5,790	-
Charges for services	263,537	2,227	-	-	2,332	-	1,008	38,146	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	518,799	120,435	-	7,000	-	-	1,312	516	-
Total receipts	<u>2,240,456</u>	<u>503,707</u>	<u>6,471</u>	<u>7,000</u>	<u>38,918</u>	<u>118,260</u>	<u>5,190</u>	<u>102,787</u>	<u>-</u>
Disbursements:									
Personal services	927,705	288,267	-	-	32,662	-	-	32,179	-
Supplies	105,475	105,402	-	-	2,907	-	-	23,554	-
Other services and charges	330,915	47,895	10,621	3,149	14,980	-	3,114	24,122	-
Debt service - principal and interest	22,541	-	-	-	-	-	-	-	-
Capital outlay	6,882	18,153	-	-	-	-	-	6,609	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	762,986	28,313	-	-	-	117,760	-	17,148	-
Total disbursements	<u>2,156,504</u>	<u>488,030</u>	<u>10,621</u>	<u>3,149</u>	<u>50,549</u>	<u>117,760</u>	<u>3,114</u>	<u>103,612</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>83,952</u>	<u>15,677</u>	<u>(4,150)</u>	<u>3,851</u>	<u>(11,631)</u>	<u>500</u>	<u>2,076</u>	<u>(825)</u>	<u>-</u>
Cash and investments - ending	\$ <u>432,798</u>	\$ <u>(40,849)</u>	\$ <u>29,648</u>	\$ <u>38,107</u>	\$ <u>41,404</u>	\$ <u>500</u>	\$ <u>40,248</u>	\$ <u>11,994</u>	\$ <u>29</u>

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CUM CAP IMP - CIG TAX	POLICE PENSION	LOIT/PUBLIC SAFETY	PARK COMM DEPOSITS	OLD ACCT 205	CEMETERY PERPETUAL CARE	DONATIONS (PLAY GROUND)	IHCDA GRANT	INDUSTRIAL LOAN PROGRAM
Cash and investments - beginning	\$ 11,008	\$ 204,755	\$ 342,687	\$ 2,673	\$ 6,761	\$ 107,593	\$ 2,045	\$ 61	\$ -
Receipts:									
Taxes	-	-	84,910	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	10,579	-	-	-	-	-	-	-	11,760
Charges for services	-	-	-	3,775	-	3,800	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	48,265	-	-	-	-	3,100	-	-
Total receipts	10,579	48,265	84,910	3,775	-	3,800	3,100	-	11,760
Disbursements:									
Personal services	-	45,424	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	2,850	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	151,784	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	45,424	151,784	2,850	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	10,579	2,841	(66,874)	925	-	3,800	3,100	-	11,760
Cash and investments - ending	\$ 21,587	\$ 207,596	\$ 275,813	\$ 3,598	\$ 6,761	\$ 111,393	\$ 5,145	\$ 61	\$ 11,760

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	POLICE OFFICER RESERVE	POLICE DARE FUNDS	TIF REDEVELOPMENT BOND	PAYROLL AFLAC	PAYROLL DEFERRED COMPENS	LIBERTY NATIONAL INSURANC	PAYROLL NET	PAYROLL BANKERS NATION
Cash and investments - beginning	\$ 5,174	\$ 4,955	\$ 46,081	\$ -	\$ -	\$ 93	\$ (2,289)	\$ -
Receipts:								
Taxes	-	-	111,432	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	52,000	182	4,060	2,063	461,505	128
Total receipts	-	-	163,432	182	4,060	2,063	461,505	128
Disbursements:								
Personal services	-	-	-	182	4,060	1,804	-	128
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	535	147,500	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	461,505	-
Total disbursements	-	535	147,500	182	4,060	1,804	461,505	128
Excess (deficiency) of receipts over disbursements	-	(535)	15,932	-	-	259	-	-
Cash and investments - ending	\$ 5,174	\$ 4,420	\$ 62,013	\$ -	\$ -	\$ 352	\$ (2,289)	\$ -

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	PAYROLL HEALTH INS.	PAYROLL FEDERAL WITHHOLDING	PAYROLL FICA WITHHOLDING	PAYROLL MEDICARE WITHHOLDING	PAYROLL STATE WITHHOLDING	PAYROLL COUNTY ADJ. GROSS	PAYROLL PERF WITHHOLDING	PAYROLL POLICE PENSION
Cash and investments - beginning	\$ 72,796	\$ 603	\$ (1,434)	\$ (4,350)	\$ 8,462	\$ (802)	\$ (2,664)	\$ 114
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	49,002	131,880	123,295	36,429	43,661	21,952	27,097	19,040
Total receipts	49,002	131,880	123,295	36,429	43,661	21,952	27,097	19,040
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	377	131,880	128,822	36,429	45,408	22,811	26,779	21,782
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	377	131,880	128,822	36,429	45,408	22,811	26,779	21,782
Excess (deficiency) of receipts over disbursements	48,625	-	(5,527)	-	(1,747)	(859)	318	(2,742)
Cash and investments - ending	\$ 121,421	\$ 603	\$ (6,961)	\$ (4,350)	\$ 6,715	\$ (1,661)	\$ (2,346)	\$ (2,628)

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	PAYROLL AMERICAN UNITED	PAYROLL - VISION W/H	PAYROLL - DENTAL W/H	PAYROLL AULI/LTD	PAYROLL VOL. LIFE INS.	GUARDIAN CRITICAL CARE INS	GUARDIAN LTD	GUARDIAN ACCIDENT INS
Cash and investments - beginning	\$ (6,959)	\$ 389	\$ 1,617	\$ (3,740)	\$ 966	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	88	4,059	21,734	339	7,260	815	2,764	1,272
Total receipts	88	4,059	21,734	339	7,260	815	2,764	1,272
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	139	4,039	20,942	1,163	7,667	790	2,325	1,227
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	139	4,039	20,942	1,163	7,667	790	2,325	1,227
Excess (deficiency) of receipts over disbursements	(51)	20	792	(824)	(407)	25	439	45
Cash and investments - ending	\$ (7,010)	\$ 409	\$ 2,409	\$ (4,564)	\$ 559	\$ 25	\$ 439	\$ 45

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	GUARDIAN CANCER INS	GARNISH 1	GARNISH 2	GARNISH 3	GARNISH 4	GARNISH 5	GARNISH 6	GARNISH 7
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (40)	\$ -	\$ -	\$ -	\$ (550)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	590	125	-	-	3,095	1,488	1,300	-
Total receipts	590	125	-	-	3,095	1,488	1,300	-
Disbursements:								
Personal services	-	-	-	-	-	-	1,300	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	576	125	-	-	3,095	1,488	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	300
Total disbursements	576	125	-	-	3,095	1,488	1,300	300
Excess (deficiency) of receipts over disbursements	14	-	-	-	-	-	-	(300)
Cash and investments - ending	\$ 14	\$ -	\$ -	\$ (40)	\$ -	\$ -	\$ -	\$ (850)

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	GARNISH -	GARNISH -	GARNISH -	PAYROLL GARNISH -	GARNISH -	GARNISH -	UNIFORM FEE	DIRECT DEPOSIT CLEARING
	8	9	11	12	13	14		
Cash and investments - beginning	\$ 140	\$ (125)	\$ 235	\$ 69	\$ 125	\$ 702	\$ (176)	\$ 2,574
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	2,134	-	4,560	254	650	1,300	300	500,265
Total receipts	2,134	-	4,560	254	650	1,300	300	500,265
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	650	4,560	-	-	1,300	-	500,265
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	2,134	-	-	-	-	-	-	-
Total disbursements	2,134	650	4,560	-	-	1,300	-	500,265
Excess (deficiency) of receipts over disbursements	-	(650)	-	254	650	-	300	-
Cash and investments - ending	\$ 140	\$ (775)	\$ 235	\$ 323	\$ 775	\$ 702	\$ 124	\$ 2,574

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	PAYROLL							
	GARNISHMENT	PAYBACK	SEWAGE	SEWAGE	SEWAGE	SEWAGE	SEWAGE	SEWER
	-	SOC	UTILITY	METER	UTL	CAPITAL	RESERVE	INDUST.
	15	SEC	OPERATING	DEPOSIT	DEPRECIATION	PROJECTS	FUND	PARK
Cash and investments - beginning	\$ -	\$ 175	\$ 192,718	\$ 55,005	\$ 20,000	\$ (102,039)	\$ 2,612	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	-	-	668,633	9,300	-	-	-	-
Other receipts	-	75	1,713	14	-	-	-	-
Total receipts	-	75	670,346	9,314	-	-	-	-
Disbursements:								
Personal services	-	-	192,685	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	91,861	-	-	-	-	-
Debt service - principal and interest	-	-	155,980	-	-	-	-	-
Capital outlay	-	-	64,287	9,079	-	-	-	-
Utility operating expenses	-	-	135,116	-	-	-	-	-
Other disbursements	-	-	60,326	-	-	-	-	-
Total disbursements	-	-	700,255	9,079	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	75	(29,909)	235	-	-	-	-
Cash and investments - ending	\$ -	\$ 250	\$ 162,809	\$ 55,240	\$ 20,000	\$ (102,039)	\$ 2,612	\$ -

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	WATER UTL DEPRECIATION	WATER DEBT SERVICE RESERV 143404	WATER BOND & INTEREST	FIREWORKS FUND	MITCHELL MAYORS ROUNDTABLE	BNY SRF B&I 143403
Cash and investments - beginning	\$ 315,964	\$ 56,559	\$ 1,949	\$ 459,695	\$ 2,908	\$ 10,808	\$ 482	\$ 8,163
Receipts:								
Taxes	476	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Utility fees	1,926,203	9,800	-	-	-	-	-	-
Other receipts	2,169	12	-	2,987	387,137	10,240	-	19,073
Total receipts	<u>1,928,848</u>	<u>9,812</u>	<u>-</u>	<u>2,987</u>	<u>387,137</u>	<u>10,240</u>	<u>-</u>	<u>19,073</u>
Disbursements:								
Personal services	198,618	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	98,738	-	-	-	-	-	-	-
Debt service - principal and interest	368,319	-	-	-	220,649	-	-	-
Capital outlay	64,032	-	-	-	-	-	-	-
Utility operating expenses	180,995	-	-	-	-	-	-	-
Other disbursements	1,041,182	9,025	-	-	-	6,200	-	17,765
Total disbursements	<u>1,951,884</u>	<u>9,025</u>	<u>-</u>	<u>-</u>	<u>220,649</u>	<u>6,200</u>	<u>-</u>	<u>17,765</u>
Excess (deficiency) of receipts over disbursements	<u>(23,036)</u>	<u>787</u>	<u>-</u>	<u>2,987</u>	<u>166,488</u>	<u>4,040</u>	<u>-</u>	<u>1,308</u>
Cash and investments - ending	<u>\$ 292,928</u>	<u>\$ 57,346</u>	<u>\$ 1,949</u>	<u>\$ 462,682</u>	<u>\$ 169,396</u>	<u>\$ 14,848</u>	<u>\$ 482</u>	<u>\$ 9,471</u>

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	BNY07 SINKING FUND 436160	BNY07 OPERATION&RESERVE FUND 436161	BNY2015 SRFWW B&I 579619	BNY2015 SRFWW DSR 579620	BNY2015 SRFWW CONSTR 579622	CITY OF MITCHELL INDOT	CITY OF MITCHELL ORDINANCE ACCOUNT	Totals
Cash and investments - beginning	\$ -	\$ 142,428	\$ 108,480	\$ 170,401	\$ 39,714	\$ -	\$ -	\$ 2,750,000
Receipts:								
Taxes	-	-	-	-	-	-	-	1,880,038
Licenses and permits	-	-	-	-	-	-	-	4,880
Intergovernmental receipts	-	-	-	-	-	-	-	401,716
Charges for services	-	-	-	-	-	-	-	314,825
Utility fees	-	-	-	-	-	-	-	2,613,936
Other receipts	435,808	117,518	170,623	1,107	243	-	-	3,374,832
Total receipts	435,808	117,518	170,623	1,107	243	-	-	8,590,227
Disbursements:								
Personal services	-	-	-	-	-	-	-	1,725,014
Supplies	-	-	-	-	-	-	-	237,338
Other services and charges	-	-	-	-	-	-	-	1,592,884
Debt service - principal and interest	-	-	-	-	-	-	-	767,489
Capital outlay	-	-	-	-	-	-	-	468,861
Utility operating expenses	-	-	-	-	-	-	-	316,111
Other disbursements	435,808	134,272	155,610	-	2,500	-	-	3,252,834
Total disbursements	435,808	134,272	155,610	-	2,500	-	-	8,360,531
Excess (deficiency) of receipts over disbursements	-	(16,754)	15,013	1,107	(2,257)	-	-	229,696
Cash and investments - ending	\$ -	\$ 125,674	\$ 123,493	\$ 171,508	\$ 37,457	\$ -	\$ -	\$ 2,979,696

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	STATE DISTRIBUTION LRS	HEALTH INSURANCE CLAIMS	TRANSPORTATION OPERATING	HOUSING AUTHORITY	LOCAL LAW ENF CONT ED	PARK & RECREATION	LEVY EXCESS FUND
Cash and investments - beginning	\$ 432,798	\$ (40,849)	\$ 29,648	\$ 38,107	\$ 41,404	\$ 500	\$ 40,248	\$ 11,994	\$ 29
Receipts:									
Taxes	1,263,606	320,735	-	-	51,471	-	-	98,691	-
Licenses and permits	2,612	-	-	-	-	-	2,195	-	-
Intergovernmental receipts	92,308	128,510	14,626	-	74,804	58,085	-	9,548	-
Charges for services	279,390	400	-	-	1,490	-	1,240	36,278	-
Fines and forfeits	-	-	-	-	-	-	24,230	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	615,388	327,467	-	5	-	-	1,956	4,905	-
Total receipts	2,253,304	777,112	14,626	5	127,765	58,085	29,621	149,422	-
Disbursements:									
Personal services	911,280	406,119	-	-	40,551	-	-	42,215	-
Supplies	110,984	81,606	-	-	2,966	-	-	18,281	-
Other services and charges	304,622	48,286	93,213	-	51,535	-	6,588	21,445	-
Debt service - principal and interest	279,082	-	-	-	-	-	-	-	-
Capital outlay	20,498	12,811	-	-	-	-	-	6,144	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	515,090	198,039	-	-	-	58,240	-	1,085	-
Total disbursements	2,141,556	746,861	93,213	-	95,052	58,240	6,588	89,170	-
Excess (deficiency) of receipts over disbursements	111,748	30,251	(78,587)	5	32,713	(155)	23,033	60,252	-
Cash and investments - ending	\$ 544,546	\$ (10,598)	\$ (48,939)	\$ 38,112	\$ 74,117	\$ 345	\$ 63,281	\$ 72,246	\$ 29

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CUM CAP IMP - CIG TAX	POLICE PENSION	LOIT/PUBLIC SAFETY	PARK COMM DEPOSITS	OLD ACCT 205	CEMETERY PERPETUAL CARE	DONATIONS (PLAY GROUND)	IHCDA GRANT	INDUSTRIAL LOAN PROGRAM
Cash and investments - beginning	\$ 21,587	\$ 207,596	\$ 275,813	\$ 3,598	\$ 6,761	\$ 111,393	\$ 5,145	\$ 61	\$ 11,760
Receipts:									
Taxes	-	-	137,649	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	10,169	-	-	-	-	-	-	-	-
Charges for services	-	-	-	4,400	-	5,200	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	93,456	-	-	-	-	-	-	-
Total receipts	10,169	93,456	137,649	4,400	-	5,200	-	-	-
Disbursements:									
Personal services	-	49,407	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	4,050	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	10,492	-	172,882	-	-	275	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	10,492	49,407	172,882	4,050	-	275	-	-	-
Excess (deficiency) of receipts over disbursements	(323)	44,049	(35,233)	350	-	4,925	-	-	-
Cash and investments - ending	\$ 21,264	\$ 251,645	\$ 240,580	\$ 3,948	\$ 6,761	\$ 116,318	\$ 5,145	\$ 61	\$ 11,760

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	POLICE OFFICER RESERVE	POLICE DARE FUNDS	TIF REDEVELOPMENT BOND	PAYROLL AFLAC	PAYROLL DEFFERED COMPENS	LIBERTY NATIONAL INSURANC	PAYROLL NET	PAYROLL BANKERS NATION
Cash and investments - beginning	\$ 5,174	\$ 4,420	\$ 62,013	\$ -	\$ -	\$ 352	\$ (2,289)	\$ -
Receipts:								
Taxes	-	-	133,038	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	4,060	1,131	437,568	-
Total receipts	-	-	133,038	-	4,060	1,131	437,568	-
Disbursements:								
Personal services	-	-	-	-	3,748	1,215	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	609	132,077	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	437,568	-
Total disbursements	-	609	132,077	-	3,748	1,215	437,568	-
Excess (deficiency) of receipts over disbursements	-	(609)	961	-	312	(84)	-	-
Cash and investments - ending	\$ 5,174	\$ 3,811	\$ 62,974	\$ -	\$ 312	\$ 268	\$ (2,289)	\$ -

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	PAYROLL HEALTH INS.	PAYROLL FEDERAL WITHHOLDING	PAYROLL FICA WITHHOLDING	PAYROLL MEDICARE WITHHOLDING	PAYROLL STATE WITHHOLDING	PAYROLL COUNTY ADJ. GROSS	PAYROLL PERF WITHHOLDING	PAYROLL POLICE PENSION
Cash and investments - beginning	\$ 121,421	\$ 603	\$ (6,961)	\$ (4,350)	\$ 6,715	\$ (1,661)	\$ (2,346)	\$ (2,628)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	41,153	124,612	126,706	38,546	45,853	23,230	27,530	20,120
Total receipts	41,153	124,612	126,706	38,546	45,853	23,230	27,530	20,120
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	124,612	119,804	38,546	45,075	22,787	29,009	19,445
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	124,612	119,804	38,546	45,075	22,787	29,009	19,445
Excess (deficiency) of receipts over disbursements	41,153	-	6,902	-	778	443	(1,479)	675
Cash and investments - ending	\$ 162,574	\$ 603	\$ (59)	\$ (4,350)	\$ 7,493	\$ (1,218)	\$ (3,825)	\$ (1,953)

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	PAYROLL AMERICAN UNITED	PAYROLL - VISION W/H	PAYROLL - DENTAL W/H	PAYROLL AULI/LTD	PAYROLL VOL. LIFE INS.	GUARDIAN CRITICAL CARE INS	GUARDIAN LTD	GUARDIAN ACCIDENT INS
Cash and investments - beginning	\$ (7,010)	\$ 409	\$ 2,409	\$ (4,564)	\$ 559	\$ 25	\$ 439	\$ 45
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	3,303	12,393	-	6,496	693	3,016	897
Total receipts	-	3,303	12,393	-	6,496	693	3,016	897
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	2,971	12,347	489	5,811	627	2,118	781
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	2,971	12,347	489	5,811	627	2,118	781
Excess (deficiency) of receipts over disbursements	-	332	46	(489)	685	66	898	116
Cash and investments - ending	\$ (7,010)	\$ 741	\$ 2,455	\$ (5,053)	\$ 1,244	\$ 91	\$ 1,337	\$ 161

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	GUARDIAN CANCER INS	GARNISH 1	GARNISH 2	GARNISH 3	GARNISH 4	GARNISH 5	GARNISH 6	GARNISH 7
Cash and investments - beginning	\$ 14	\$ -	\$ -	\$ (40)	\$ -	\$ -	\$ -	\$ (850)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	370	353	3,559	2,660	760	172	418	-
Total receipts	370	353	3,559	2,660	760	172	418	-
Disbursements:								
Personal services	-	-	-	-	-	-	418	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	313	353	3,559	-	2,960	172	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	460
Total disbursements	313	353	3,559	-	2,960	172	418	460
Excess (deficiency) of receipts over disbursements	57	-	-	2,660	(2,200)	-	-	(460)
Cash and investments - ending	\$ 71	\$ -	\$ -	\$ 2,620	\$ (2,200)	\$ -	\$ -	\$ (1,310)

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	GARNISH -	GARNISH -	GARNISH -	PAYROLL GARNISH -	GARNISH -	GARNISH -	UNIFORM FEE	DIRECT DEPOSIT CLEARING
	8	9	11	12	13	14		
Cash and investments - beginning	\$ 140	\$ (775)	\$ 235	\$ 323	\$ 775	\$ 702	\$ 124	\$ 2,574
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	2,561	1,705	4,560	-	650	1,300	-	594,570
Total receipts	2,561	1,705	4,560	-	650	1,300	-	594,570
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	650	4,560	-	1,705	1,300	-	594,570
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	2,561	-	-	-	-	-	-	-
Total disbursements	2,561	650	4,560	-	1,705	1,300	-	594,570
Excess (deficiency) of receipts over disbursements	-	1,055	-	-	(1,055)	-	-	-
Cash and investments - ending	\$ 140	\$ 280	\$ 235	\$ 323	\$ (280)	\$ 702	\$ 124	\$ 2,574

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	PAYROLL							
	GARNISHMENT	PAYBACK	SEWAGE	SEWAGE	SEWAGE	SEWAGE	SEWAGE	SEWER
	-	SOC	UTILITY	METER	UTL	CAPITAL	RESERVE	INDUST.
	15	SEC	OPERATING	DEPOSIT	DEPRECIATION	PROJECTS	FUND	PARK
Cash and investments - beginning	\$ -	\$ 250	\$ 162,809	\$ 55,240	\$ 20,000	\$ (102,039)	\$ 2,612	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	646,003	23,210	-	-	-	-
Other receipts	2,720	150	29,103	14	-	-	-	73,219
Total receipts	2,720	150	675,106	23,224	-	-	-	73,219
Disbursements:								
Personal services	-	-	214,284	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	2,720	-	91,357	-	-	-	-	-
Debt service - principal and interest	-	-	170,160	-	-	-	-	-
Capital outlay	-	-	44,210	8,810	-	-	-	-
Utility operating expenses	-	-	159,929	-	-	-	-	-
Other disbursements	-	-	12,178	-	-	-	-	-
Total disbursements	2,720	-	692,118	8,810	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	150	(17,012)	14,414	-	-	-	73,219
Cash and investments - ending	\$ -	\$ 400	\$ 145,797	\$ 69,654	\$ 20,000	\$ (102,039)	\$ 2,612	\$ 73,219

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	WATER UTL DEPRECIATION	WATER DEBT SERVICE RESERV 143404	WATER BOND & INTEREST	FIREWORKS FUND	MITCHELL MAYORS ROUNDTABLE	BNY SRF B&I 143403
Cash and investments - beginning	\$ 292,928	\$ 57,346	\$ 1,949	\$ 462,682	\$ 169,396	\$ 14,848	\$ 482	\$ 9,471
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	2,101,360	10,050	-	-	-	-	-	-
Other receipts	3,725	123	-	7,367	422,350	8,715	-	17,834
Total receipts	2,105,085	10,173	-	7,367	422,350	8,715	-	17,834
Disbursements:								
Personal services	223,029	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	130,113	-	-	-	-	-	-	-
Debt service - principal and interest	464,334	-	-	-	663,915	-	-	-
Capital outlay	86,599	-	-	-	-	-	-	-
Utility operating expenses	224,100	-	-	-	-	-	-	-
Other disbursements	1,026,089	8,980	-	-	-	7,100	-	17,765
Total disbursements	2,154,264	8,980	-	-	663,915	7,100	-	17,765
Excess (deficiency) of receipts over disbursements	(49,179)	1,193	-	7,367	(241,565)	1,615	-	69
Cash and investments - ending	\$ 243,749	\$ 58,539	\$ 1,949	\$ 470,049	\$ (72,169)	\$ 16,463	\$ 482	\$ 9,540

CITY OF MITCHELL
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	BNY07 SINKING FUND 436160	BNY07 OPERATION&RESERVE FUND 436161	BNY2015 SRFWW B&I 579619	BNY2015 SRFWW DSR 579620	BNY2015 SRFWW CONSTR 579622	CITY OF MITCHELL INDOT	CITY OF MITCHELL ORDINANCE ACCOUNT	Totals
Cash and investments - beginning	\$ -	\$ 125,674	\$ 123,493	\$ 171,508	\$ 37,457	\$ -	\$ -	\$ 2,979,696
Receipts:								
Taxes	-	-	-	-	-	-	-	2,005,190
Licenses and permits	-	-	-	-	-	-	-	4,807
Intergovernmental receipts	-	-	-	-	-	-	-	388,050
Charges for services	-	-	-	-	-	-	-	328,398
Fines and forfeits	-	-	-	-	-	-	-	24,230
Utility fees	-	-	-	-	-	-	-	2,780,623
Other receipts	407,887	120,962	223,569	2,731	33	198,252	24,322	4,117,198
Total receipts	407,887	120,962	223,569	2,731	33	198,252	24,322	9,648,496
Disbursements:								
Personal services	-	-	-	-	-	-	-	1,892,266
Supplies	-	-	-	-	-	-	-	213,837
Other services and charges	-	-	-	-	-	-	-	1,788,493
Debt service - principal and interest	-	-	-	-	-	-	-	1,577,491
Capital outlay	-	-	-	-	-	-	-	495,407
Utility operating expenses	-	-	-	-	-	-	-	384,029
Other disbursements	407,798	114,476	184,331	-	37,490	-	-	3,029,250
Total disbursements	407,798	114,476	184,331	-	37,490	-	-	9,380,773
Excess (deficiency) of receipts over disbursements	89	6,486	39,238	2,731	(37,457)	198,252	24,322	267,723
Cash and investments - ending	\$ 89	\$ 132,160	\$ 162,731	\$ 174,239	\$ -	\$ 198,252	\$ 24,322	\$ 3,247,419

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CITY OF MITCHELL
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2018

<u>Government or Enterprise</u>	Accounts Payable	Accounts Receivable
Wastewater	\$ 13,385	\$ 105,332
Water	12,831	159,460
Governmental activities	<u>15,667</u>	<u>3,350</u>
Totals	<u>\$ 41,883</u>	<u>\$ 268,142</u>

CITY OF MITCHELL
SCHEDULE OF LEASES AND DEBT
December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Mitchell Redevelopment Authority	Road & Industrial Park Improvements	\$ 295,000	2/1/2010	2/1/2027
Water: The Donald H Cessna Testamentary Trust	Well Field/wter supply	18,874	7/1/2009	1/1/2108
Total of annual lease payments		<u>\$ 313,874</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities: Notes and loans payable	Police Department Rehab	\$ 255,377	\$ 45,082
Wastewater: Revenue bonds	Waste Water Plant Upgrade	2,480,121	170,160
Water: Revenue bonds	Storage Tank & Booster station	3,095,000	439,917
Notes and loans payable	Install 3 wells	177,132	17,766
Total Water		<u>3,272,132</u>	<u>457,683</u>
Totals		<u>\$ 6,007,630</u>	<u>\$ 672,925</u>

CITY OF MITCHELL
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 381,658
Infrastructure	5,256,143
Buildings	10,652,278
Improvements other than buildings	254,215
Machinery, equipment, and vehicles	<u>2,719,237</u>
Total governmental activities	<u>19,263,531</u>
Wastewater:	
Land	15,140
Infrastructure	1,421,415
Buildings	3,724,231
Machinery, equipment, and vehicles	<u>336,110</u>
Total Wastewater	<u>5,496,896</u>
Water:	
Land	42,600
Infrastructure	3,531,147
Buildings	4,309,776
Machinery, equipment, and vehicles	<u>476,304</u>
Total Water	<u>8,359,827</u>
Total capital assets	<u>\$ 33,120,254</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the City. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.