



Windom, MN

Balance Sheet with Groupings

Account Summary

As Of 12/31/2016

Account	Name	Balance	
Fund: 100 - GENERAL			
Assets			
Cash & Equivalents			
100-10100	Cash	989,594.95	
100-10200	Petty Cash	800.00	
100-10400	Investments - Current	1,408,279.03	
	Total Cash & Equivalents:	2,398,673.98	
Other Assets			
100-10500	Taxes Receivable - Current	33,041.27	
100-11500	Accounts Receivable	8,069.50	
100-11501	Accounts Receivable - Other	27,910.81	
100-13100	Due From General Equip	158,807.00	
100-14200	Inventory - Central Stores	31,247.19	
	Total Other Assets:	259,075.77	
	Total Assets:	2,657,749.75	<u><u>2,657,749.75</u></u>
Liability			
Current Liabilities			
100-20190	AR Unapplied Liability	75.30	
100-20191	Unapplied Cash	4,764.32	
100-20200	Accounts Payable	51,926.75	
100-20202	Sales Tax Payable	29,288.19	
100-22000	Prepayments	202.00	
100-22200	Unavailable Revenue	33,041.27	
	Total Current Liabilities:	119,297.83	
	Total Liability:	119,297.83	
Equity			
Fund Balance			
100-24901	Fund Balance - Reserved for Police For	22.54	
100-24902	Fund Balance - Reserved for Retirement	250,000.00	
100-25300	Unreserved Fund Balance	2,304,855.78	
	Total Fund Balance:	2,554,878.32	
	Total Beginning Equity:	2,554,878.32	
Total Revenue		2,746,678.81	
Total Expense		2,763,105.21	
Revenues Over/Under Expenses		-16,426.40	
	Total Equity and Current Surplus (Deficit):	2,538,451.92	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>2,657,749.75</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance	
Fund: 211 - LIBRARY			
Assets			
Cash & Equivalents			
211-10100	Cash	130,910.31	
211-10200	Petty Cash	5.00	
211-10400	Investments - Current	24,704.49	
	Total Cash & Equivalents:	<u>155,619.80</u>	
Other Assets			
211-11501	Accounts Receivable - Other	125.00	
	Total Other Assets:	<u>125.00</u>	
	Total Assets:	<u>155,744.80</u>	<u>155,744.80</u>
Liability			
Current Liabilities			
211-20200	Accounts Payable	4,086.96	
	Total Current Liabilities:	<u>4,086.96</u>	
	Total Liability:	<u>4,086.96</u>	
Equity			
Fund Balance			
211-25300	Unreserved Fund Balance	95,359.77	
	Total Fund Balance:	<u>95,359.77</u>	
	Total Beginning Equity:	<u>95,359.77</u>	
Total Revenue		223,063.79	
Total Expense		166,765.72	
Revenues Over/Under Expenses		<u>56,298.07</u>	
	Total Equity and Current Surplus (Deficit):	<u>151,657.84</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>155,744.80</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance	
Fund: 225 - AIRPORT			
Assets			
Cash & Equivalents			
225-10100	Cash	52,624.64	
	Total Cash & Equivalents:	<u>52,624.64</u>	
Other Assets			
225-11500	Accounts Receivable	2,345.00	
225-11501	Accounts Receivable - Other	144.53	
225-11505	Accounts Receivable - Grants	68,470.30	
225-11506	Accounts Receivable - Accrued	4,684.31	
225-14200	Inventory	37,759.10	
	Total Other Assets:	<u>113,403.24</u>	
	Total Assets:	<u>166,027.88</u>	<u><u>166,027.88</u></u>
Liability			
Current Liabilities			
225-20200	Accounts Payable	57,056.33	
	Total Current Liabilities:	<u>57,056.33</u>	
	Total Liability:	<u>57,056.33</u>	
Equity			
Fund Balance			
225-25300	Unreserved Fund Balance	62,524.41	
	Total Fund Balance:	<u>62,524.41</u>	
	Total Beginning Equity:	<u>62,524.41</u>	
Total Revenue		249,879.37	
Total Expense		<u>203,432.23</u>	
Revenues Over/Under Expenses		<u>46,447.14</u>	
	Total Equity and Current Surplus (Deficit):	<u>108,971.55</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>166,027.88</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance
Fund: 230 - POOL		
Assets		
Cash & Equivalents		
230-10100	Cash	47,435.05
	Total Cash & Equivalents:	<u>47,435.05</u>
	Total Assets:	<u>47,435.05</u> <u><u>47,435.05</u></u>
Liability		
Current Liabilities		
230-20200	Accounts Payable	7.36
	Total Current Liabilities:	<u>7.36</u>
	Total Liability:	<u>7.36</u>
Equity		
Fund Balance		
230-25300	Unreserved Fund Balance	35,962.08
	Total Fund Balance:	<u>35,962.08</u>
	Total Beginning Equity:	<u>35,962.08</u>
Total Revenue		114,911.95
Total Expense		<u>103,446.34</u>
Revenues Over/Under Expenses		11,465.61
	Total Equity and Current Surplus (Deficit):	47,427.69
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>47,435.05</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance	
Fund: 235 - AMBULANCE			
Assets			
Cash & Equivalents			
235-10100	Cash	197,562.16	
235-10400	Investments - Current	413,585.35	
	Total Cash & Equivalents:	611,147.51	
Other Assets			
235-11500	Accounts Receivable	274,818.42	
235-11501	Accounts Receivable - Other	1,400.00	
235-15500	Prepaid Items	55,982.40	
	Total Other Assets:	332,200.82	
	Total Assets:	943,348.33	<u>943,348.33</u>
Liability			
Current Liabilities			
235-20200	Accounts Payable	11,341.97	
235-20210	Accrued Expense	1,739.07	
	Total Current Liabilities:	13,081.04	
	Total Liability:	13,081.04	
Equity			
Fund Balance			
235-25300	Unreserved Fund Balance	1,658,518.91	
	Total Fund Balance:	1,658,518.91	
	Total Beginning Equity:	1,658,518.91	
Total Revenue		581,500.02	
Total Expense		1,309,751.64	
Revenues Over/Under Expenses		-728,251.62	
	Total Equity and Current Surplus (Deficit):	930,267.29	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>943,348.33</u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance	
Fund: 250 - EDA GENERAL			
Assets			
Cash & Equivalents			
250-10100	Cash	9,111.68	
	Total Cash & Equivalents:	<u>9,111.68</u>	
Capital Assets			
250-16200	Buildings	846,784.90	
	Total Capital Assets:	<u>846,784.90</u>	
Other Assets			
250-11501	Accounts Receivable - Other	2,077.00	
250-11506	Accounts Receivable - Accrued Invoices	2,600.00	
250-13103	Due From TIF 1-14	37,536.09	
250-13108	Due From TIF 1-8	12,469.31	
250-13110	Due From TIF 1-10	11,548.89	
250-13113	Due From TIF 1-13	99,343.56	
250-13116	Due From TIF 1-16	10,649.78	
250-13118	Due From TIF 1-18	10,480.00	
	Total Other Assets:	<u>186,704.63</u>	
	Total Assets:	<u>1,042,601.21</u>	<u>1,042,601.21</u>
Liability			
Current Liabilities			
250-20200	Accounts Payable	9,095.53	
250-20210	Accrued Expense	107.50	
250-22200	Unavailable Revenue	21,955.00	
	Total Current Liabilities:	<u>31,158.03</u>	
Non-Current Liabilities			
250-23900	Notes Payable - Noncurrent	154.91	
	Total Non-Current Liabilities:	<u>154.91</u>	
	Total Liability:	<u>31,312.94</u>	
Equity			
Fund Balance			
250-25300	Unreserved Fund Balance	1,084,231.70	
	Total Fund Balance:	<u>1,084,231.70</u>	
	Total Beginning Equity:	<u>1,084,231.70</u>	
Total Revenue		213,668.12	
Total Expense		286,611.55	
Revenues Over/Under Expenses		<u>-72,943.43</u>	
	Total Equity and Current Surplus (Deficit):	<u>1,011,288.27</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,042,601.21</u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance	
Fund: 251 - EDA REVOLVING			
Assets			
Cash & Equivalents			
251-10100	Cash	14,891.59	
251-10400	Investments - Current	18,739.13	
	Total Cash & Equivalents:	<u>33,630.72</u>	
Other Assets			
251-12900	Loan Receivable	37,670.01	
	Total Other Assets:	<u>37,670.01</u>	
	Total Assets:	<u>71,300.73</u>	<u>71,300.73</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
251-25300	Unreserved Fund Balance	70,974.46	
	Total Fund Balance:	<u>70,974.46</u>	
	Total Beginning Equity:	<u>70,974.46</u>	
Total Revenue		7,820.57	
Total Expense		<u>7,494.30</u>	
Revenues Over/Under Expenses		326.27	
	Total Equity and Current Surplus (Deficit):	71,300.73	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>71,300.73</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance	
Fund: 252 - EDA SCDP			
Assets			
Cash & Equivalents			
252-10100	Cash	50,834.83	
	Total Cash & Equivalents:	<u>50,834.83</u>	
Other Assets			
252-11506	Accounts Receivable Accrued	82,971.25	
252-12900	Loans Receivable	26,453.73	
	Total Other Assets:	<u>109,424.98</u>	
	Total Assets:	<u>160,259.81</u>	<u>160,259.81</u>
Liability			
Current Liabilities			
252-20210	Accrued Expense	82,971.25	
	Total Current Liabilities:	<u>82,971.25</u>	
	Total Liability:	<u>82,971.25</u>	
Equity			
Fund Balance			
252-25300	Unreserved Fund Balance	76,551.71	
	Total Fund Balance:	<u>76,551.71</u>	
	Total Beginning Equity:	<u>76,551.71</u>	
Total Revenue		418,735.38	
Total Expense		417,998.53	
Revenues Over/Under Expenses		<u>736.85</u>	
	Total Equity and Current Surplus (Deficit):	<u>77,288.56</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>160,259.81</u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance	
Fund: 253 - EDA RIVERBLUFF ESTATES			
Assets			
Cash & Equivalents			
253-10100	Cash	37,957.27	
	Total Cash & Equivalents:	<u>37,957.27</u>	
Capital Assets			
253-16100	Land	1,895.31	
	Total Capital Assets:	<u>1,895.31</u>	
	Total Assets:	<u>39,852.58</u>	<u><u>39,852.58</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
253-25300	Unreserved Fund Balance	19,654.23	
	Total Fund Balance:	<u>19,654.23</u>	
	Total Beginning Equity:	<u>19,654.23</u>	
Total Revenue		24,314.07	
Total Expense		<u>4,115.72</u>	
Revenues Over/Under Expenses		<u>20,198.35</u>	
	Total Equity and Current Surplus (Deficit):	<u>39,852.58</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>39,852.58</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance	
Fund: 254 - NORTH IND PARK			
Assets			
Cash & Equivalents			
254-10100	Cash	3,299.00	
	Total Cash & Equivalents:	<u>3,299.00</u>	
Capital Assets			
254-16100	Land	116,380.00	
	Total Capital Assets:	<u>116,380.00</u>	
Other Assets			
254-12100	Special Assessment Receivable - Curren	46,823.40	
254-15500	Prepaid Items	10,000.00	
	Total Other Assets:	<u>56,823.40</u>	
	Total Assets:	<u>176,502.40</u>	<u>176,502.40</u>
Liability			
Current Liabilities			
254-20200	Accounts Payable	176.34	
254-22200	Unavailable Revenue	46,823.40	
	Total Current Liabilities:	<u>46,999.74</u>	
	Total Liability:	<u>46,999.74</u>	
Equity			
Fund Balance			
254-25300	Unreserved Fund Balance	202,281.59	
	Total Fund Balance:	<u>202,281.59</u>	
	Total Beginning Equity:	<u>202,281.59</u>	
Total Revenue		6,762.10	
Total Expense		79,541.03	
Revenues Over/Under Expenses		<u>-72,778.93</u>	
	Total Equity and Current Surplus (Deficit):	<u>129,502.66</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>176,502.40</u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance	
Fund: 255 - EDA PM RLF			
Assets			
		<u>Total Assets:</u>	<u>0.00</u>
			<u><u>0.00</u></u>
Liability			
		<u>Total Liability:</u>	<u>0.00</u>
Equity			
		<u>Total Beginning Equity:</u>	<u>0.00</u>
Total Revenue			0.00
Total Expense			0.00
Revenues Over/Under Expenses		<u>0.00</u>	
	Total Equity and Current Surplus (Deficit):	0.00	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance
Fund: 256 - EDA RIVERBLUFF RLF		
Assets		
Cash & Equivalents		
256-10100	Cash	79,739.72
	Total Cash & Equivalents:	<u>79,739.72</u>
	Total Assets:	<u>79,739.72</u> <u><u>79,739.72</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
Fund Balance		
256-25300	Unreserved Fund Balance	79,739.72
	Total Fund Balance:	<u>79,739.72</u>
	Total Beginning Equity:	<u>79,739.72</u>
Total Revenue		0.00
Total Expense		<u>0.00</u>
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	79,739.72
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>79,739.72</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance
Fund: 260 - TIF 1-13 RIVER BLUFF		
Assets		
Cash & Equivalents		
260-10100	Cash	10,901.28
	Total Cash & Equivalents:	<u>10,901.28</u>
	Total Assets:	<u>10,901.28</u> <u><u>10,901.28</u></u>
Liability		
Current Liabilities		
260-20702	Due to EDA Fund	99,343.56
	Total Current Liabilities:	<u>99,343.56</u>
	Total Liability:	<u>99,343.56</u>
Equity		
Fund Balance		
260-25300	Unreserved Fund Balance	-82,975.36
	Total Fund Balance:	<u>-82,975.36</u>
	Total Beginning Equity:	<u>-82,975.36</u>
Total Revenue		24,431.33
Total Expense		<u>29,898.25</u>
Revenues Over/Under Expenses		<u>-5,466.92</u>
	Total Equity and Current Surplus (Deficit):	<u>-88,442.28</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>10,901.28</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance
Fund: 262 - TIF 1-2 PAMIDA		
Assets		
	Total Assets:	<u>0.00</u>
		<u><u>0.00</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
Fund Balance		
262-25300	Unreserved Fund Balance	420.05
	Total Fund Balance:	<u>420.05</u>
	Total Beginning Equity:	<u>420.05</u>
Total Revenue		0.00
Total Expense		<u>420.05</u>
Revenues Over/Under Expenses		-420.05
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance	
Fund: 263 - TIF 1-4 TORO			
Assets			
		<u>0.00</u>	<u>0.00</u>
	Total Assets:		
Liability			
		<u>0.00</u>	
	Total Liability:		
Equity			
		<u>0.00</u>	
	Total Beginning Equity:		
Total Revenue		0.00	
Total Expense		0.00	
Revenues Over/Under Expenses		<u>0.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>0.00</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>0.00</u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance	
Fund: 264 - TIF 1-6 RIVERBEND			
Assets			
		<u>0.00</u>	<u>0.00</u>
	Total Assets:		
Liability			
		<u>0.00</u>	
	Total Liability:		
Equity			
		<u>0.00</u>	
	Total Beginning Equity:		
Total Revenue		0.00	
Total Expense		0.00	
Revenues Over/Under Expenses		<u>0.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>0.00</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>0.00</u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance
Fund: 265 - TIF 1-8 DOWNTOWN		
Assets		
	Total Assets:	<u>0.00</u>
		<u><u>0.00</u></u>
Liability		
Current Liabilities		
265-20702	Due to EDA Fund	<u>12,469.31</u>
	Total Current Liabilities:	<u>12,469.31</u>
	Total Liability:	<u>12,469.31</u>
Equity		
Fund Balance		
265-25300	Unreserved Fund Balance	<u>-18,629.57</u>
	Total Fund Balance:	<u>-18,629.57</u>
	Total Beginning Equity:	<u>-18,629.57</u>
Total Revenue		6,160.26
Total Expense		<u>0.00</u>
Revenues Over/Under Expenses		6,160.26
	Total Equity and Current Surplus (Deficit):	-12,469.31
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance
Fund: 266 - TIF 1-10 RUNNINGS		
Assets		
Cash & Equivalents		
266-10100	Cash	3,385.26
	Total Cash & Equivalents:	<u>3,385.26</u>
	Total Assets:	<u>3,385.26</u> <u><u>3,385.26</u></u>
Liability		
Current Liabilities		
266-20702	Due to EDA	11,548.89
	Total Current Liabilities:	<u>11,548.89</u>
	Total Liability:	<u>11,548.89</u>
Equity		
Fund Balance		
266-25300	Unreserved Fund Balance	-11,548.89
	Total Fund Balance:	<u>-11,548.89</u>
	Total Beginning Equity:	<u>-11,548.89</u>
Total Revenue		33,852.42
Total Expense		<u>30,467.16</u>
Revenues Over/Under Expenses		3,385.26
	Total Equity and Current Surplus (Deficit):	-8,163.63
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>3,385.26</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance	
Fund: 267 - TIF 1-11 QUIRING			
Assets			
		<u>0.00</u>	<u>0.00</u>
	Total Assets:		
Liability			
		<u>0.00</u>	
	Total Liability:		
Equity			
		<u>0.00</u>	
	Total Beginning Equity:		
Total Expense		<u>0.00</u>	
Revenues Over/Under Expenses		<u>0.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>0.00</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>0.00</u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance
Fund: 268 - TIF 1-12 PM WINDOM		
Assets		
Cash & Equivalents		
268-10100	Cash	101,249.37
	Total Cash & Equivalents:	<u>101,249.37</u>
	Total Assets:	<u>101,249.37</u> <u><u>101,249.37</u></u>
Liability		
Current Liabilities		
268-20210	Accrued Expense	87,004.36
	Total Current Liabilities:	<u>87,004.36</u>
	Total Liability:	<u>87,004.36</u>
Equity		
Fund Balance		
268-25300	Unreserved Fund Balance	4,577.86
	Total Fund Balance:	<u>4,577.86</u>
	Total Beginning Equity:	<u>4,577.86</u>
Total Revenue		96,671.51
Total Expense		<u>87,004.36</u>
Revenues Over/Under Expenses		<u>9,667.15</u>
	Total Equity and Current Surplus (Deficit):	<u>14,245.01</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>101,249.37</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance
Fund: 269 - TIF 1-14 SPEC BLDG II		
Assets		
Cash & Equivalents		
269-10100	Cash	0.01
	Total Cash & Equivalents:	<u>0.01</u>
	Total Assets:	<u>0.01</u> <u><u>0.01</u></u>
Liability		
Current Liabilities		
269-20702	Due to EDA Fund	37,536.09
	Total Current Liabilities:	<u>37,536.09</u>
	Total Liability:	<u>37,536.09</u>
Equity		
Fund Balance		
269-25300	Unreserved Fund Balance	-48,903.43
	Total Fund Balance:	<u>-48,903.43</u>
	Total Beginning Equity:	<u>-48,903.43</u>
Total Revenue		11,367.35
Total Expense		<u>0.00</u>
Revenues Over/Under Expenses		<u>11,367.35</u>
	Total Equity and Current Surplus (Deficit):	<u>-37,536.08</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>0.01</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance
Fund: 270 - TIF 1-16 GDF DISTRICT		
Assets		
Cash & Equivalents		
270-10100	Cash	2,321.23
	Total Cash & Equivalents:	<u>2,321.23</u>
	Total Assets:	<u>2,321.23</u> <u><u>2,321.23</u></u>
Liability		
Current Liabilities		
270-20702	Due to EDA Fund	10,649.78
	Total Current Liabilities:	<u>10,649.78</u>
	Total Liability:	<u>10,649.78</u>
Equity		
Fund Balance		
270-25300	Unreserved Fund Balance	-9,216.66
	Total Fund Balance:	<u>-9,216.66</u>
	Total Beginning Equity:	<u>-9,216.66</u>
Total Revenue		6,118.87
Total Expense		<u>5,230.76</u>
Revenues Over/Under Expenses		888.11
	Total Equity and Current Surplus (Deficit):	-8,328.55
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>2,321.23</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance
Fund: 271 - TIF 1- 18 AG BUILDERS GDF		
Assets		
Cash & Equivalents		
271-10100	Cash	7,045.48
	Total Cash & Equivalents:	<u>7,045.48</u>
	Total Assets:	<u>7,045.48</u> <u><u>7,045.48</u></u>
Liability		
Current Liabilities		
271-20210	Accrued Expense	6,340.93
271-20702	Due To EDA Fund	10,480.00
	Total Current Liabilities:	<u>16,820.93</u>
	Total Liability:	<u>16,820.93</u>
Equity		
Fund Balance		
271-25300	Unreserved Fund Balance	-10,480.00
	Total Fund Balance:	<u>-10,480.00</u>
	Total Beginning Equity:	<u>-10,480.00</u>
Total Revenue		7,045.48
Total Expense		<u>6,340.93</u>
Revenues Over/Under Expenses		704.55
	Total Equity and Current Surplus (Deficit):	-9,775.45
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>7,045.48</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance
Fund: 273 - TIF 1-17 NWIP I		
Assets		
Cash & Equivalents		
273-10100	Cash	207,551.44
	Total Cash & Equivalents:	<u>207,551.44</u>
	Total Assets:	<u>207,551.44</u> <u><u>207,551.44</u></u>
 Liability		
	Total Liability:	<u>0.00</u>
 Equity		
Fund Balance		
273-25300	Unreserved Fund Balance	16,093.47
	Total Fund Balance:	<u>16,093.47</u>
	Total Beginning Equity:	<u>16,093.47</u>
Total Revenue		191,862.97
Total Expense		<u>405.00</u>
Revenues Over/Under Expenses		191,457.97
	Total Equity and Current Surplus (Deficit):	207,551.44
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>207,551.44</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance
Fund: 274 - TIF 1-19 NWIP II		
Assets		
	Total Assets:	<u>0.00</u>
		<u><u>0.00</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
	Total Beginning Equity:	<u>0.00</u>
Total Expense		<u>0.00</u>
Revenues Over/Under Expenses		<u>0.00</u>
	Total Equity and Current Surplus (Deficit):	<u>0.00</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance	
Fund: 275 - TIF 1-15 FULDA AREA CREDIT UNION			
Assets			
Cash & Equivalents			
275-10100	Cash	3.58	
	Total Cash & Equivalents:	<u>3.58</u>	
	Total Assets:	<u>3.58</u>	<u>3.58</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
	Total Beginning Equity:	<u>0.00</u>	
Total Revenue		35.87	
Total Expense		<u>32.29</u>	
Revenues Over/Under Expenses		3.58	
	Total Equity and Current Surplus (Deficit):	3.58	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>3.58</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance
Fund: 301 - 2003 IMPROVEMENT BOND		
Assets		
Cash & Equivalents		
301-10100	Cash	-16,917.40
	Total Cash & Equivalents:	<u>-16,917.40</u>
	Total Assets:	<u>-16,917.40</u> <u><u>-16,917.40</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
Fund Balance		
301-25300	Unreserved Fund Balance	26,686.60
	Total Fund Balance:	<u>26,686.60</u>
	Total Beginning Equity:	<u>26,686.60</u>
Total Revenue		78,706.00
Total Expense		<u>122,310.00</u>
Revenues Over/Under Expenses		-43,604.00
	Total Equity and Current Surplus (Deficit):	-16,917.40
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>-16,917.40</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance
Fund: 302 - 4TH AVENUE IMPROVEMENT		
Assets		
Cash & Equivalents		
302-10100	Cash	-71,703.54
	Total Cash & Equivalents:	<u>-71,703.54</u>
	Total Assets:	<u>-71,703.54</u> <u><u>-71,703.54</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
Fund Balance		
302-25300	Unreserved Fund Balance	-58,517.15
	Total Fund Balance:	<u>-58,517.15</u>
	Total Beginning Equity:	<u>-58,517.15</u>
Total Revenue		32,363.00
Total Expense		<u>45,549.39</u>
Revenues Over/Under Expenses		-13,186.39
	Total Equity and Current Surplus (Deficit):	-71,703.54
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>-71,703.54</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance	
Fund: 303 - 2007 STREET IMPROVEMENT			
Assets			
Cash & Equivalents			
303-10100	Cash	-165,145.94	
	Total Cash & Equivalents:	<u>-165,145.94</u>	
Other Assets			
303-12100	Special Assessment Receivable - Curren	69,898.35	
	Total Other Assets:	<u>69,898.35</u>	
	Total Assets:	<u>-95,247.59</u>	<u><u>-95,247.59</u></u>
Liability			
Current Liabilities			
303-22200	Unavailable Revenue	69,898.35	
	Total Current Liabilities:	<u>69,898.35</u>	
	Total Liability:	<u>69,898.35</u>	
Equity			
Fund Balance			
303-25300	Unreserved Fund Balance	-170,396.57	
	Total Fund Balance:	<u>-170,396.57</u>	
	Total Beginning Equity:	<u>-170,396.57</u>	
Total Revenue		89,369.38	
Total Expense		<u>84,118.75</u>	
Revenues Over/Under Expenses		5,250.63	
	Total Equity and Current Surplus (Deficit):	-165,145.94	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-95,247.59</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance
Fund: 304 - 2006A REFUNDING BOND		
Assets		
Cash & Equivalents		
304-10100	Cash	-298,216.93
	Total Cash & Equivalents:	-298,216.93
Other Assets		
304-12100	Special Assessment Receivable - Curren	20,387.30
	Total Other Assets:	20,387.30
	Total Assets:	-277,829.63
		<u><u>-277,829.63</u></u>
Liability		
Current Liabilities		
304-22200	Unavailable Revenue	20,387.30
	Total Current Liabilities:	20,387.30
	Total Liability:	20,387.30
Equity		
Fund Balance		
304-25300	Unreserved Fund Balance	-254,777.94
	Total Fund Balance:	-254,777.94
	Total Beginning Equity:	-254,777.94
Total Revenue		53,063.51
Total Expense		96,502.50
Revenues Over/Under Expenses		-43,438.99
	Total Equity and Current Surplus (Deficit):	-298,216.93
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>-277,829.63</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance
Fund: 305 - 2009 STREET IMPROVEMENT		
Assets		
Cash & Equivalents		
305-10100	Cash	135,980.73
	Total Cash & Equivalents:	135,980.73
Other Assets		
305-12100	Special Assessment Receivable - Curren	145,532.28
	Total Other Assets:	145,532.28
	Total Assets:	281,513.01
		<u>281,513.01</u>
Liability		
Current Liabilities		
305-22200	Unavailable Revenue	145,532.28
	Total Current Liabilities:	145,532.28
	Total Liability:	145,532.28
Equity		
Fund Balance		
305-25300	Unreserved Fund Balance	154,367.35
	Total Fund Balance:	154,367.35
	Total Beginning Equity:	154,367.35
Total Revenue		113,108.38
Total Expense		131,495.00
Revenues Over/Under Expenses		-18,386.62
	Total Equity and Current Surplus (Deficit):	135,980.73
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>281,513.01</u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance	
Fund: 306 - 2013 STREET IMPROVEMENT			
Assets			
Cash & Equivalents			
306-10100	Cash	487,407.58	
306-10400	Investments - Current	3.70	
	Total Cash & Equivalents:	<u>487,411.28</u>	
Other Assets			
306-12100	Special Assessment Receivable - Current	743,599.50	
	Total Other Assets:	<u>743,599.50</u>	
	Total Assets:	<u>1,231,010.78</u>	<u>1,231,010.78</u>
Liability			
Current Liabilities			
306-22200	Unavailable Revenue	743,599.50	
	Total Current Liabilities:	<u>743,599.50</u>	
	Total Liability:	<u>743,599.50</u>	
Equity			
Fund Balance			
306-25300	Unreserved Fund Balance	490,164.93	
	Total Fund Balance:	<u>490,164.93</u>	
	Total Beginning Equity:	<u>490,164.93</u>	
	Total Revenue	185,863.87	
	Total Expense	<u>188,617.52</u>	
	Revenues Over/Under Expenses	<u>-2,753.65</u>	
	Total Equity and Current Surplus (Deficit):	<u>487,411.28</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,231,010.78</u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance
Fund: 307 - 2017 STREET PROJECT		
Assets		
Cash & Equivalents		
307-10100	Cash	-83,746.47
	Total Cash & Equivalents:	<u>-83,746.47</u>
	Total Assets:	<u>-83,746.47</u>
Liability		
Current Liabilities		
307-20200	Accounts Payable	1,229.20
307-20210	Accrued Expense	34,775.20
	Total Current Liabilities:	<u>36,004.40</u>
	Total Liability:	<u>36,004.40</u>
Equity		
	Total Beginning Equity:	<u>0.00</u>
Total Expense		119,750.87
Revenues Over/Under Expenses		<u>-119,750.87</u>
	Total Equity and Current Surplus (Deficit):	<u>-119,750.87</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>-83,746.47</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance
Fund: 401 - GENERAL CAPITAL PROJECTS		
Assets		
Cash & Equivalents		
401-10100	Cash	88,497.17
401-10400	Investments - Current	90,193.09
	Total Cash & Equivalents:	<u>178,690.26</u>
	Total Assets:	<u>178,690.26</u> <u><u>178,690.26</u></u>
Liability		
Current Liabilities		
401-20200	Accounts Payable	2,560.42
401-20701	Due To Electric Fund	152,000.00
	Total Current Liabilities:	<u>154,560.42</u>
Non-Current Liabilities		
401-23900	Note Payable - Non Current - General E	158,807.00
	Total Non-Current Liabilities:	<u>158,807.00</u>
	Total Liability:	<u>313,367.42</u>
Equity		
Fund Balance		
401-25300	Unreserved Fund Balance	60,875.65
	Total Fund Balance:	<u>60,875.65</u>
	Total Beginning Equity:	<u>60,875.65</u>
Total Revenue		344,170.93
Total Expense		539,723.74
Revenues Over/Under Expenses		<u>-195,552.81</u>
	Total Equity and Current Surplus (Deficit):	<u>-134,677.16</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>178,690.26</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance	
Fund: 402 - CAPITAL PROJECT - ESF			
Assets			
Cash & Equivalents			
402-10100	Cash	259,809.70	
402-10400	Investments - Current	2,250,122.01	
	Total Cash & Equivalents:	<u>2,509,931.71</u>	
	Total Assets:	<u>2,509,931.71</u>	<u><u>2,509,931.71</u></u>
Liability			
Current Liabilities			
402-20200	Accounts Payable	291,859.29	
	Total Current Liabilities:	<u>291,859.29</u>	
Non-Current Liabilities			
402-23900	Note Payable - Non Current	2,034,000.00	
	Total Non-Current Liabilities:	<u>2,034,000.00</u>	
	Total Liability:	<u>2,325,859.29</u>	
Equity			
	Total Beginning Equity:	<u>0.00</u>	
	Total Revenue	1,905,722.01	
	Total Expense	1,721,649.59	
	Revenues Over/Under Expenses	<u>184,072.42</u>	
	Total Equity and Current Surplus (Deficit):	<u>184,072.42</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>2,509,931.71</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance	
Fund: 406 - PIR			
Assets			
Cash & Equivalents			
406-10100	Cash	396,421.00	
406-10400	Investments - Current	0.01	
	Total Cash & Equivalents:	<u>396,421.01</u>	
Other Assets			
406-12100	Special Assessment Receivable - Curren	24,653.83	
406-12200	Special Assessment Receivable - Deliqu	8,859.77	
	Total Other Assets:	<u>33,513.60</u>	
	Total Assets:	<u>429,934.61</u>	<u>429,934.61</u>
Liability			
Current Liabilities			
406-22200	Unavailable Revenue	33,513.60	
	Total Current Liabilities:	<u>33,513.60</u>	
	Total Liability:	<u>33,513.60</u>	
Equity			
Fund Balance			
406-25300	Unreserved Fund Balance	423,752.73	
	Total Fund Balance:	<u>423,752.73</u>	
	Total Beginning Equity:	<u>423,752.73</u>	
Total Revenue		36,410.14	
Total Expense		63,741.86	
Revenues Over/Under Expenses		<u>-27,331.72</u>	
	Total Equity and Current Surplus (Deficit):	<u>396,421.01</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>429,934.61</u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance	
Fund: 601 - WATER			
Assets			
Cash & Equivalents			
601-10100	Cash	4,307.83	
	Total Cash & Equivalents:	4,307.83	
Capital Assets			
601-16100	Land	158,124.46	
601-16200	Buildings	3,518,347.36	
601-16210	A/D - Buildings	-2,690,061.96	
601-16300	Improvements Other Than Buildings	3,994,408.81	
601-16310	A/D - Improvements Other Than Buildings	-1,745,994.66	
601-16400	Machinery & Equipment	4,155,343.10	
601-16410	A/D - Machinery & Equipment	-1,350,473.97	
601-16420	Office Equipment	46,739.08	
601-16430	A/D Office Equipment	-19,336.89	
601-16440	Motor Vehicles	159,580.05	
601-16450	A/D - Motor Vehicles	-84,513.71	
	Total Capital Assets:	6,142,161.67	
Other Assets			
601-11500	Accounts Receivable	111,515.39	
601-11501	Accounts Receivable - Other	1,068.75	
601-11506	Accounts Receivable - Accrued	5,711.17	
601-12100	Special Assessment Receivable - Current	156,318.18	
601-14200	Inventory	29,497.24	
	Total Other Assets:	304,110.73	
	Total Assets:	6,450,580.23	<u>6,450,580.23</u>
Liability			
Current Liabilities			
601-20200	Accounts Payable	21,447.89	
601-20210	Accrued Expense	45,450.00	
601-21500	Accrued Interest Payable	17,151.97	
	Total Current Liabilities:	84,049.86	
Non-Current Liabilities			
601-23100	Bond Payable - Noncurrent	890,000.00	
601-23400	Unamortized Premium	31,347.68	
601-23600	Compensated Absences Payable - Noncurrent	49,732.03	
601-23900	Notes Payable - Noncurrent	153,333.59	
601-29103	Bond Payable - Noncurrent 99 Water To	246,000.00	
601-29107	Bond Payable - Noncurrent 11 WA/SW	415,000.00	
601-29108	Bond Payable - Noncurrent 12 Refund	261,200.00	
	Total Non-Current Liabilities:	2,046,613.30	
	Total Liability:	2,130,663.16	
Equity			
Fund Balance			
601-26600	Net Assets, Unrestricted	3,941,889.71	
	Total Fund Balance:	3,941,889.71	
	Total Beginning Equity:	3,941,889.71	
Total Revenue		1,383,204.13	
Total Expense		1,005,176.77	
Revenues Over/Under Expenses		378,027.36	
	Total Equity and Current Surplus (Deficit):	4,319,917.07	
	Total Liabilities, Equity and Current Surplus (Deficit):	6,450,580.23	<u>6,450,580.23</u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance	
Fund: 602 - SEWER			
Assets			
Cash & Equivalents			
602-10100	Cash	123,069.28	
	Total Cash & Equivalents:	123,069.28	
Capital Assets			
602-16100	Land	27,925.43	
602-16200	Buildings	5,563,949.89	
602-16210	A/D - Buildings	-2,579,552.85	
602-16300	Improvements Other Than Buildings	6,237,850.18	
602-16310	A/D - Improvements Other Than Buildings	-1,709,962.35	
602-16400	Machinery & Equipment	808,067.86	
602-16410	A/D - Machinery & Equipment	-649,173.33	
602-16420	Office Equipment	66,162.12	
602-16430	A/D - Office Equipment	-38,150.28	
602-16440	Motor Vehicles	270,725.74	
602-16450	A/D - Motor Vehicles	-197,807.93	
602-16460	Furniture & Fixtures	403,002.47	
602-16470	A/D Furniture & Fixtures	-336,851.62	
	Total Capital Assets:	7,866,185.33	
Other Assets			
602-11500	Accounts Receivable	107,317.48	
602-12100	Special Assessment Receivable - Current	70,843.34	
	Total Other Assets:	178,160.82	
	Total Assets:	8,167,415.43	<u>8,167,415.43</u>
Liability			
Current Liabilities			
602-20200	Accounts Payable	58,093.90	
602-21500	Accrued Interest Payable	37,527.90	
	Total Current Liabilities:	95,621.80	
Non-Current Liabilities			
602-23100	Bond Payable - Noncurrent	770,000.00	
602-23400	Unamortized Premium on Bond	69,199.22	
602-23600	Compensated Absences Payable - Noncurrent	73,041.57	
602-29105	Bond Payable - Noncurrent 11 WA/SWT	2,525,000.00	
602-29106	Bond Payable - Noncurrent 12 Refund	198,800.00	
	Total Non-Current Liabilities:	3,636,040.79	
	Total Liability:	3,731,662.59	
Equity			
Fund Balance			
602-26600	Net Assets, Unrestricted	3,546,714.84	
602-26601	Net Assets, Contributed Equity	1,094,440.42	
	Total Fund Balance:	4,641,155.26	
	Total Beginning Equity:	4,641,155.26	
Total Revenue		1,210,141.68	
Total Expense		1,415,544.10	
Revenues Over/Under Expenses		-205,402.42	
	Total Equity and Current Surplus (Deficit):	4,435,752.84	
	Total Liabilities, Equity and Current Surplus (Deficit):	8,167,415.43	<u>8,167,415.43</u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance	
Fund: 604 - ELECTRIC			
Assets			
Cash & Equivalents			
604-10100	Cash	1,538,685.25	
604-10200	Petty Cash	240.00	
604-10400	Investments - Current	4,298,715.79	
	Total Cash & Equivalents:	5,837,641.04	
Capital Assets			
604-16100	Land	62,375.20	
604-16200	Buildings	627,329.97	
604-16210	A/D - Buildings	-543,480.46	
604-16300	Improvements Other Than Buildings	8,138,934.69	
604-16310	A/D - Improvements Other Than Building	-5,350,490.08	
604-16400	Machinery & Equipment	1,729,238.00	
604-16410	A/D - Machinery & Equipment	-1,249,153.33	
604-16420	Office Equipment	132,142.57	
604-16430	A/D - Office Equipment	-31,610.13	
604-16440	Motor Vehicles	1,021,633.31	
604-16450	A/D - Motor Vehicles	-493,023.78	
604-16460	Furniture & Fixtures	3,888.46	
604-16470	A/D Furniture & Fixtures	-3,888.46	
	Total Capital Assets:	4,043,895.96	
Other Assets			
604-11500	Accounts Receivable	479,421.60	
604-11501	Accounts Receivable - Other	33,906.10	
604-11506	Accounts Receivable - Accrued	11,376.39	
604-13102	Due From EDA	154.91	
604-13401	Due From General Capital Projects	152,000.00	
604-14200	Inventory	441,836.57	
604-14201	Inventory - Diesel Fuel	71,928.00	
	Total Other Assets:	1,190,623.57	
	Total Assets:	11,072,160.57	<u><u>11,072,160.57</u></u>
Liability			
Current Liabilities			
604-20200	Accounts Payable	24,617.17	
604-20202	Sales Tax Payable	27.52	
604-20210	Accrued Expense	270,480.47	
604-22000	Prepayments	84,560.00	
	Total Current Liabilities:	379,685.16	
Non-Current Liabilities			
604-23600	Compensated Absences Payable - Nonc	108,228.86	
	Total Non-Current Liabilities:	108,228.86	
	Total Liability:	487,914.02	
Equity			
Fund Balance			
604-26600	Net Assets, Unrestricted	10,407,959.27	
604-26601	Net Assets, Contributed Equity	-458,511.09	
	Total Fund Balance:	9,949,448.18	
	Total Beginning Equity:	9,949,448.18	
Total Revenue		5,585,578.30	
Total Expense		4,950,779.93	
Revenues Over/Under Expenses		634,798.37	
	Total Equity and Current Surplus (Deficit):	10,584,246.55	
	Total Liabilities, Equity and Current Surplus (Deficit):	11,072,160.57	<u><u>11,072,160.57</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance	
Fund: 609 - LIQUOR STORE			
Assets			
Cash & Equivalents			
609-10100	Cash	138,365.71	
609-10102	Credit Card Clearing	19,340.00	
609-10103	Gift Card Clearing	-519.07	
609-10200	Petty Cash	1,100.00	
609-10400	Investments - Current	349,036.99	
	Total Cash & Equivalents:	507,323.63	
Capital Assets			
609-16200	Buildings	382,370.02	
609-16210	A/D - Buildings	-268,143.79	
609-16300	Improvements Other Than Buildings	4,988.58	
609-16310	A/D - Improvements Other Than Building	-4,988.58	
609-16420	Office Equipment	29,158.71	
609-16430	A/D - Office Equipment	-19,256.41	
609-16460	Furniture & Fixtures	65,965.65	
609-16470	A/D Furniture & Fixtures	-17,883.27	
	Total Capital Assets:	172,210.91	
Other Assets			
609-11500	Accounts Receivable	848.06	
609-14200	Inventory	222,812.26	
	Total Other Assets:	223,660.32	
	Total Assets:	903,194.86	<u>903,194.86</u>
Liability			
Current Liabilities			
609-20200	Accounts Payable	78,180.63	
609-20202	Sales Tax Payable	18,129.00	
	Total Current Liabilities:	96,309.63	
Non-Current Liabilities			
609-23600	Compensated Absences Payable - Nonc	16,152.17	
	Total Non-Current Liabilities:	16,152.17	
	Total Liability:	112,461.80	
Equity			
Fund Balance			
609-26600	Net Assets, Unrestricted	1,214,611.38	
	Total Fund Balance:	1,214,611.38	
	Total Beginning Equity:	1,214,611.38	
Total Revenue		1,843,188.85	
Total Expense		2,267,067.17	
Revenues Over/Under Expenses		-423,878.32	
	Total Equity and Current Surplus (Deficit):	790,733.06	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>903,194.86</u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance	
Fund: 614 - TELECOM			
Assets			
Cash & Equivalents			
614-10100	Cash	-1,475,295.99	
614-10400	Investments - Current	406,521.39	
	Total Cash & Equivalents:	-1,068,774.60	
Capital Assets			
614-16200	Buildings	644,303.40	
614-16210	A/D - Buildings	-209,431.87	
614-16300	Improvements Other Than Buildings	4,350,492.56	
614-16310	A/D - Improvements Other Than Buildings	-2,389,081.34	
614-16400	Machinery & Equipment	5,588,602.07	
614-16410	A/D - Machinery & Equipment	-5,308,349.91	
614-16420	Office Equipment	7,748.04	
614-16430	A/D - Office Equipment	-6,236.00	
614-16440	Motor Vehicles	89,359.00	
614-16450	A/D - Motor Vehicles	-58,093.73	
614-16460	Furniture & Fixtures	38,128.53	
614-16470	A/D Furniture & Fixtures	-18,502.15	
	Total Capital Assets:	2,728,938.60	
Other Assets			
614-11500	Accounts Receivable	235,264.12	
614-11501	Accounts Receivable - Other	124,123.40	
614-11502	Accounts Receivable - CABS	20,437.72	
614-11506	Accounts Receivable - Accrued	119,500.12	
614-14200	Inventory	66,816.87	
614-15620	Unamortized Bond Discount	32,223.44	
	Total Other Assets:	598,365.67	
	Total Assets:	2,258,529.67	<u><u>2,258,529.67</u></u>
Liability			
Current Liabilities			
614-20200	Accounts Payable	100,432.19	
614-20201	Excise Tax Payable	438.68	
614-20202	Sales Tax Payable	112.12	
614-20206	911 TAP & TACIP Fees Clearing	1,248.39	
614-20210	Accrued Expense	46,397.58	
614-21500	Accrued Interest Payable	26,118.04	
614-22200	Unavailable Revenue	205,992.91	
	Total Current Liabilities:	380,739.91	
Non-Current Liabilities			
614-23100	Bond Payable - Noncurrent	9,645,000.00	
614-23600	Compensated Absences Payable - Nonc	91,829.90	
	Total Non-Current Liabilities:	9,736,829.90	
	Total Liability:	10,117,569.81	
Equity			
Fund Balance			
614-26600	Net Assets, Unrestricted	-8,217,214.43	
	Total Fund Balance:	-8,217,214.43	
	Total Beginning Equity:	-8,217,214.43	
Total Revenue		2,954,921.21	
Total Expense		2,596,746.92	
Revenues Over/Under Expenses		358,174.29	
	Total Equity and Current Surplus (Deficit):	-7,859,040.14	
	Total Liabilities, Equity and Current Surplus (Deficit):	2,258,529.67	<u><u>2,258,529.67</u></u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance	
Fund: 615 - ARENA			
Assets			
Cash & Equivalents			
615-10100	Cash	21,276.96	
615-10200	Petty Cash	120.00	
615-10400	Investments - Current	52,021.47	
	Total Cash & Equivalents:	<u>73,418.43</u>	
Capital Assets			
615-16200	Buildings	932,884.54	
615-16210	A/D - Buildings	-814,245.80	
615-16300	Improvements Other Than Buildings	16,873.06	
615-16310	A/D - Improvements Other Than Building	-16,873.06	
615-16400	Machinery & Equipment	348,095.03	
615-16410	A/D - Machinery & Equipment	-347,028.90	
615-16420	Office Equipment	2,635.49	
615-16430	A/D - Office Equipment	-2,635.49	
615-16440	Motor Vehicles	9,327.15	
615-16450	A/D - Motor Vehicles	-9,327.15	
615-16460	Furniture & Fixtures	27,145.88	
615-16470	A/D Furniture & Fixtures	-27,145.88	
	Total Capital Assets:	<u>119,704.87</u>	
	Total Assets:	<u>193,123.30</u>	<u>193,123.30</u>
Liability			
Current Liabilities			
615-20200	Accounts Payable	3,436.36	
615-20210	Accrued Expense	1,819.00	
	Total Current Liabilities:	<u>5,255.36</u>	
Non-Current Liabilities			
615-23600	Compensated Absences Payable - Nonc	36,472.16	
	Total Non-Current Liabilities:	<u>36,472.16</u>	
	Total Liability:	<u>41,727.52</u>	
Equity			
Fund Balance			
615-26600	Net Assets, Unrestricted	169,446.85	
	Total Fund Balance:	<u>169,446.85</u>	
	Total Beginning Equity:	<u>169,446.85</u>	
Total Revenue		321,908.29	
Total Expense		339,959.36	
Revenues Over/Under Expenses		<u>-18,051.07</u>	
	Total Equity and Current Surplus (Deficit):	<u>151,395.78</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>193,123.30</u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance	
Fund: 617 - M/P CENTER			
Assets			
Cash & Equivalents			
617-10100	Cash	99,859.70	
617-10400	Investments - Current	127,309.38	
	Total Cash & Equivalents:	227,169.08	
Capital Assets			
617-16200	Buildings	1,874,774.02	
617-16210	A/D - Buildings	-807,184.91	
617-16300	Improvements Other Than Buildings	63,651.54	
617-16310	A/D - Improvements Other Than Buildings	-41,760.19	
617-16400	Machinery & Equipment	274,626.13	
617-16410	A/D - Machinery & Equipment	-261,035.25	
	Total Capital Assets:	1,103,071.34	
Other Assets			
617-11506	Accounts Receivable - Accrued	9,685.25	
	Total Other Assets:	9,685.25	
	Total Assets:	1,339,925.67	<u>1,339,925.67</u>
Liability			
Current Liabilities			
617-20200	Accounts Payable	1,571.49	
617-20202	Sales Tax Payable	447.85	
617-20210	Accrued Expense	323.13	
617-22200	Unearned Revenue	1,450.00	
	Total Current Liabilities:	3,792.47	
Non-Current Liabilities			
617-23600	Compensated Absences Payable - Nonc	40,588.07	
	Total Non-Current Liabilities:	40,588.07	
	Total Liability:	44,380.54	
Equity			
Fund Balance			
617-26600	Net Assets, Unrestricted	855,006.42	
617-26601	Net Assets, Contributed Equity	436,194.96	
	Total Fund Balance:	1,291,201.38	
	Total Beginning Equity:	1,291,201.38	
Total Revenue		354,302.99	
Total Expense		349,959.24	
Revenues Over/Under Expenses		4,343.75	
	Total Equity and Current Surplus (Deficit):	1,295,545.13	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,339,925.67</u>

Balance Sheet with Groupings

As Of 12/31/2016

Account	Name	Balance	
Fund: 651 - RIVERLBUFF TOWNHOMES			
Assets			
Cash & Equivalents			
651-10100	Cash	-39,604.68	
651-10104	Cash with Management Company	131,133.27	
	Total Cash & Equivalents:	91,528.59	
Capital Assets			
651-16200	Buildings	1,123,287.73	
651-16210	A/D Buildings	-481,895.76	
	Total Capital Assets:	641,391.97	
Other Assets			
651-11501	Accounts Receivable - Other	1,664.57	
	Total Other Assets:	1,664.57	
	Total Assets:	734,585.13	<u>734,585.13</u>
Liability			
Current Liabilities			
651-20207	Accounts Payable Management Compar	1,597.93	
651-21500	Accrued Interest Payable	371.77	
651-22000	Prepayments	5,375.00	
651-22100	Note Payable - Current	20,107.43	
	Total Current Liabilities:	27,452.13	
Non-Current Liabilities			
651-23900	Notes Payable - Noncurrent	794,700.40	
	Total Non-Current Liabilities:	794,700.40	
	Total Liability:	822,152.53	
Equity			
Fund Balance			
651-26600	Net Assets, Unrestricted	31,158.40	
651-26602	Net Assets - Management Company	-136,489.38	
	Total Fund Balance:	-105,330.98	
	Total Beginning Equity:	-105,330.98	
Total Revenue		94,235.39	
Total Expense		76,471.81	
Revenues Over/Under Expenses		17,763.58	
	Total Equity and Current Surplus (Deficit):	-87,567.40	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>734,585.13</u>