



Windom, MN

Balance Sheet with Groupings

Account Summary

As Of 12/31/2017

Account	Name	Balance	
Fund: 100 - GENERAL			
Assets			
Cash & Equivalents			
100-10100	Cash	1,164,432.27	
100-10200	Petty Cash	800.00	
100-10400	Investments - Current	1,411,210.34	
	Total Cash & Equivalents:	2,576,442.61	
Other Assets			
100-10500	Taxes Receivable - Current	28,409.26	
100-11500	Accounts Receivable	7,491.18	
100-11501	Accounts Receivable - Other	27,728.29	
100-13100	Due From General Equip	129,807.00	
100-14200	Inventory - Central Stores	31,405.50	
	Total Other Assets:	224,841.23	
	Total Assets:	2,801,283.84	<u>2,801,283.84</u>
Liability			
Current Liabilities			
100-20190	AR Unapplied Liability	347.73	
100-20191	Unapplied Cash	6,837.37	
100-20200	Accounts Payable	101,297.57	
100-20202	Sales Tax Payable	24,497.30	
100-20210	Accrued Expense	370.77	
100-22200	Unavailable Revenue	28,409.26	
	Total Current Liabilities:	161,760.00	
	Total Liability:	161,760.00	
Equity			
Fund Balance			
100-24902	Fund Balance - Reserved for Retirement	250,000.00	
100-25300	Unreserved Fund Balance	2,303,970.92	
	Total Fund Balance:	2,553,970.92	
	Total Beginning Equity:	2,553,970.92	
Total Revenue		2,618,084.54	
Total Expense		2,532,531.62	
Revenues Over/Under Expenses		85,552.92	
	Total Equity and Current Surplus (Deficit):	2,639,523.84	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>2,801,283.84</u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 211 - LIBRARY			
Assets			
Cash & Equivalents			
211-10100	Cash	137,256.42	
211-10200	Petty Cash	5.00	
211-10400	Investments - Current	65,225.57	
	Total Cash & Equivalents:	<u>202,486.99</u>	
	Total Assets:	<u>202,486.99</u>	<u><u>202,486.99</u></u>
Liability			
Current Liabilities			
211-20200	Accounts Payable	3,263.39	
	Total Current Liabilities:	<u>3,263.39</u>	
	Total Liability:	<u>3,263.39</u>	
Equity			
Fund Balance			
211-25300	Unreserved Fund Balance	151,646.84	
	Total Fund Balance:	<u>151,646.84</u>	
	Total Beginning Equity:	<u>151,646.84</u>	
	Total Revenue	240,532.40	
	Total Expense	<u>192,955.64</u>	
	Revenues Over/Under Expenses	<u>47,576.76</u>	
	Total Equity and Current Surplus (Deficit):	<u>199,223.60</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>202,486.99</u></u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 225 - AIRPORT			
Assets			
Cash & Equivalents			
225-10100	Cash	109,741.59	
	Total Cash & Equivalents:	109,741.59	
Other Assets			
225-11500	Accounts Receivable	2,035.00	
225-11501	Accounts Receivable - Other	3,849.21	
225-11506	Accounts Receivable - Accrued	6,622.83	
225-14200	Inventory	21,018.10	
	Total Other Assets:	33,525.14	
	Total Assets:	143,266.73	143,266.73
Liability			
Current Liabilities			
225-20200	Accounts Payable	8,395.56	
	Total Current Liabilities:	8,395.56	
	Total Liability:	8,395.56	
Equity			
Fund Balance			
225-25300	Unreserved Fund Balance	108,971.55	
	Total Fund Balance:	108,971.55	
	Total Beginning Equity:	108,971.55	
Total Revenue		189,225.63	
Total Expense		163,326.01	
Revenues Over/Under Expenses		25,899.62	
	Total Equity and Current Surplus (Deficit):	134,871.17	
	Total Liabilities, Equity and Current Surplus (Deficit):		143,266.73

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 230 - POOL			
Assets			
Cash & Equivalents			
230-10100	Cash	57,676.67	
	Total Cash & Equivalents:	<u>57,676.67</u>	
	Total Assets:	<u>57,676.67</u>	<u><u>57,676.67</u></u>
Liability			
Current Liabilities			
230-20200	Accounts Payable	368.00	
	Total Current Liabilities:	<u>368.00</u>	
	Total Liability:	<u>368.00</u>	
Equity			
Fund Balance			
230-25300	Unreserved Fund Balance	47,427.69	
	Total Fund Balance:	<u>47,427.69</u>	
	Total Beginning Equity:	<u>47,427.69</u>	
Total Revenue		120,475.45	
Total Expense		<u>110,594.47</u>	
Revenues Over/Under Expenses		9,880.98	
	Total Equity and Current Surplus (Deficit):	57,308.67	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>57,676.67</u></u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 235 - AMBULANCE			
Assets			
Cash & Equivalents			
235-10100	Cash	197,664.82	
235-10400	Investments - Current	413,585.35	
	Total Cash & Equivalents:	611,250.17	
Other Assets			
235-11500	Accounts Receivable	324,028.70	
235-11501	Accounts Receivable - Other	1,400.00	
	Total Other Assets:	325,428.70	
	Total Assets:	936,678.87	936,678.87
Liability			
Current Liabilities			
235-20200	Accounts Payable	9,537.90	
235-20210	Accrued Expense	1,966.13	
	Total Current Liabilities:	11,504.03	
	Total Liability:	11,504.03	
Equity			
Fund Balance			
235-25300	Unreserved Fund Balance	929,981.33	
	Total Fund Balance:	929,981.33	
	Total Beginning Equity:	929,981.33	
Total Revenue		717,167.99	
Total Expense		721,974.48	
Revenues Over/Under Expenses		-4,806.49	
	Total Equity and Current Surplus (Deficit):	925,174.84	
	Total Liabilities, Equity and Current Surplus (Deficit):		936,678.87

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 250 - EDA GENERAL			
Assets			
Cash & Equivalents			
250-10100	Cash	2,149.77	
	Total Cash & Equivalents:	<u>2,149.77</u>	
Capital Assets			
250-16200	Buildings	846,784.90	
	Total Capital Assets:	<u>846,784.90</u>	
Other Assets			
250-11501	Accounts Receivable - Other	217.00	
250-13103	Due From TIF 1-14	29,566.71	
250-13108	Due From TIF 1-8	5,761.97	
250-13110	Due From TIF 1-10	9,013.95	
250-13113	Due From TIF 1-13	128,087.05	
250-13116	Due From TIF 1-16	7,942.88	
250-13118	Due From TIF 1-18	9,990.80	
250-13120	Due From TIF 1-20	6,057.64	
250-15500	Prepaid Items	2,500.00	
	Total Other Assets:	<u>199,138.00</u>	
	Total Assets:	<u>1,048,072.67</u>	<u><u>1,048,072.67</u></u>
Liability			
Current Liabilities			
250-20200	Accounts Payable	1,132.56	
	Total Current Liabilities:	<u>1,132.56</u>	
	Total Liability:	<u>1,132.56</u>	
Equity			
Fund Balance			
250-25300	Unreserved Fund Balance	1,044,010.33	
	Total Fund Balance:	<u>1,044,010.33</u>	
	Total Beginning Equity:	<u>1,044,010.33</u>	
Total Revenue		479,139.71	
Total Expense		476,209.93	
Revenues Over/Under Expenses		<u>2,929.78</u>	
	Total Equity and Current Surplus (Deficit):	<u>1,046,940.11</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>1,048,072.67</u></u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 251 - EDA REVOLVING			
Assets			
Cash & Equivalents			
251-10100	Cash	11,892.98	
251-10400	Investments - Current	18,991.46	
	Total Cash & Equivalents:	<u>30,884.44</u>	
Other Assets			
251-12900	Loan Receivable	92,633.91	
	Total Other Assets:	<u>92,633.91</u>	
	Total Assets:	<u>123,518.35</u>	<u><u>123,518.35</u></u>
Liability			
Current Liabilities			
251-20200	Accounts Payable	198.00	
	Total Current Liabilities:	<u>198.00</u>	
	Total Liability:	<u>198.00</u>	
Equity			
Fund Balance			
251-25300	Unreserved Fund Balance	71,292.73	
	Total Fund Balance:	<u>71,292.73</u>	
	Total Beginning Equity:	<u>71,292.73</u>	
	Total Revenue	54,208.05	
	Total Expense	2,180.43	
	Revenues Over/Under Expenses	<u>52,027.62</u>	
	Total Equity and Current Surplus (Deficit):	<u>123,320.35</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>123,518.35</u></u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 252 - EDA SCDP			
Assets			
Cash & Equivalents			
252-10100	Cash	16,143.34	
	Total Cash & Equivalents:	<u>16,143.34</u>	
Other Assets			
252-12900	Loans Receivable	57,334.79	
	Total Other Assets:	<u>57,334.79</u>	
	Total Assets:	<u>73,478.13</u>	<u><u>73,478.13</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
252-25300	Unreserved Fund Balance	77,288.56	
	Total Fund Balance:	<u>77,288.56</u>	
	Total Beginning Equity:	<u>77,288.56</u>	
Total Revenue		204,733.62	
Total Expense		<u>208,544.05</u>	
Revenues Over/Under Expenses		-3,810.43	
	Total Equity and Current Surplus (Deficit):	73,478.13	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>73,478.13</u></u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 253 - EDA RIVERBLUFF ESTATES			
Assets			
Cash & Equivalents			
253-10100	Cash	37,611.41	
	Total Cash & Equivalents:	<u>37,611.41</u>	
Capital Assets			
253-16100	Land	1,895.31	
	Total Capital Assets:	<u>1,895.31</u>	
	Total Assets:	<u>39,506.72</u>	<u><u>39,506.72</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
253-25300	Unreserved Fund Balance	39,852.58	
	Total Fund Balance:	<u>39,852.58</u>	
	Total Beginning Equity:	<u>39,852.58</u>	
Total Revenue		0.00	
Total Expense		345.86	
Revenues Over/Under Expenses		<u>-345.86</u>	
	Total Equity and Current Surplus (Deficit):	<u>39,506.72</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>39,506.72</u></u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 254 - NORTH IND PARK			
Assets			
Cash & Equivalents			
254-10100	Cash	26,722.96	
	Total Cash & Equivalents:	<u>26,722.96</u>	
Capital Assets			
254-16100	Land	116,380.00	
	Total Capital Assets:	<u>116,380.00</u>	
Other Assets			
254-12100	Special Assessment Receivable - Current	43,662.85	
254-15500	Prepaid Items	10,000.00	
	Total Other Assets:	<u>53,662.85</u>	
	Total Assets:	<u>196,765.81</u>	<u><u>196,765.81</u></u>
Liability			
Current Liabilities			
254-20200	Accounts Payable	223.49	
254-22200	Unavailable Revenue	43,662.85	
	Total Current Liabilities:	<u>43,886.34</u>	
	Total Liability:	<u>43,886.34</u>	
Equity			
Fund Balance			
254-25300	Unreserved Fund Balance	160,440.56	
	Total Fund Balance:	<u>160,440.56</u>	
	Total Beginning Equity:	<u>160,440.56</u>	
Total Revenue		22,060.00	
Total Expense		29,621.09	
Revenues Over/Under Expenses		<u>-7,561.09</u>	
	Total Equity and Current Surplus (Deficit):	<u>152,879.47</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>196,765.81</u></u>

Balance Sheet with Groupings

As Of 12/31/2017

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 12/31/2017

Account	Name	Balance	
Fund: 260 - TIF 1-13 RIVER BLUFF			
Assets			
	Total Assets:	<u>0.00</u>	<u><u>0.00</u></u>
Liability			
Current Liabilities			
260-20702	Due to EDA Fund	<u>128,087.05</u>	
	Total Current Liabilities:	<u>128,087.05</u>	
	Total Liability:	<u>128,087.05</u>	
Equity			
Fund Balance			
260-25300	Unreserved Fund Balance	<u>-93,442.28</u>	
	Total Fund Balance:	<u>-93,442.28</u>	
	Total Beginning Equity:	<u>-93,442.28</u>	
Total Revenue		29,811.79	
Total Expense		<u>64,456.56</u>	
Revenues Over/Under Expenses		<u>-34,644.77</u>	
	Total Equity and Current Surplus (Deficit):	<u>-128,087.05</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 12/31/2017

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>5,761.97</u>	
	Total Current Liabilities:	<u>5,761.97</u>	
	Total Liability:	<u>5,761.97</u>	
Equity			
Fund Balance			
265-25300	Unreserved Fund Balance	<u>-11,442.49</u>	
	Total Fund Balance:	<u>-11,442.49</u>	
	Total Beginning Equity:	<u>-11,442.49</u>	
Total Revenue		6,138.22	
Total Expense		<u>457.70</u>	
Revenues Over/Under Expenses		<u>5,680.52</u>	
	Total Equity and Current Surplus (Deficit):	<u>-5,761.97</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 266 - TIF 1-10 RUNNINGS			
Assets			
	Total Assets:	<u>0.00</u>	<u><u>0.00</u></u>
Liability			
Current Liabilities			
266-20702	Due to EDA Fund	<u>9,013.95</u>	
	Total Current Liabilities:	<u>9,013.95</u>	
	Total Liability:	<u>9,013.95</u>	
Equity			
Fund Balance			
266-25300	Unreserved Fund Balance	<u>-10,397.59</u>	
	Total Fund Balance:	<u>-10,397.59</u>	
	Total Beginning Equity:	<u>-10,397.59</u>	
Total Revenue		35,990.86	
Total Expense		<u>34,607.22</u>	
Revenues Over/Under Expenses		<u>1,383.64</u>	
	Total Equity and Current Surplus (Deficit):	<u>-9,013.95</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 268 - TIF 1-12 PM WINDOM/PRIME PORK			
Assets			
Cash & Equivalents			
268-10100	Cash	12,652.77	
	Total Cash & Equivalents:	<u>12,652.77</u>	
NOT ASSIGNED TO GROUP			
268-13121	Due From TIF 1-21	11,770.00	
	Total ***NOT ASSIGNED TO GROUP***:	<u>11,770.00</u>	
	Total Assets:	<u>24,422.77</u>	<u><u>24,422.77</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
268-25300	Unreserved Fund Balance	10,245.01	
	Total Fund Balance:	<u>10,245.01</u>	
	Total Beginning Equity:	<u>10,245.01</u>	
Total Revenue		141,777.66	
Total Expense		<u>127,599.90</u>	
Revenues Over/Under Expenses		14,177.76	
	Total Equity and Current Surplus (Deficit):	<u>24,422.77</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>24,422.77</u></u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance
Fund: 269 - TIF 1-14 SPEC BLDG II		
Assets		
Cash & Equivalents		
269-10100	Cash	0.02
	Total Cash & Equivalents:	<u>0.02</u>
	Total Assets:	<u>0.02</u>
		<u><u>0.02</u></u>
Liability		
Current Liabilities		
269-20702	Due to EDA Fund	29,566.71
	Total Current Liabilities:	<u>29,566.71</u>
	Total Liability:	<u>29,566.71</u>
Equity		
Fund Balance		
269-25300	Unreserved Fund Balance	-39,492.22
	Total Fund Balance:	<u>-39,492.22</u>
	Total Beginning Equity:	<u>-39,492.22</u>
Total Revenue		11,505.22
Total Expense		<u>1,579.69</u>
Revenues Over/Under Expenses		9,925.53
	Total Equity and Current Surplus (Deficit):	-29,566.69
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>0.02</u></u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 270 - TIF 1-16 GDF DISTRICT			
Assets			
Cash & Equivalents			
270-10100	Cash	958.10	
	Total Cash & Equivalents:	<u>958.10</u>	
	Total Assets:	<u>958.10</u>	<u>958.10</u>
Liability			
Current Liabilities			
270-20200	Accounts Payable	958.10	
270-20702	Due to EDA Fund	7,942.88	
	Total Current Liabilities:	<u>8,900.98</u>	
	Total Liability:	<u>8,900.98</u>	
Equity			
Fund Balance			
270-25300	Unreserved Fund Balance	-8,754.54	
	Total Fund Balance:	<u>-8,754.54</u>	
	Total Beginning Equity:	<u>-8,754.54</u>	
	Total Revenue	7,126.96	
	Total Expense	<u>6,315.30</u>	
	Revenues Over/Under Expenses	811.66	
	Total Equity and Current Surplus (Deficit):	-7,942.88	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>958.10</u></u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 271 - TIF 1- 18 AG BUILDERS GDF			
Assets			
	Total Assets:	<u>0.00</u>	<u><u>0.00</u></u>
Liability			
Current Liabilities			
271-20702	Due To EDA Fund	<u>9,990.80</u>	
	Total Current Liabilities:	<u>9,990.80</u>	
	Total Liability:	<u>9,990.80</u>	
Equity			
Fund Balance			
271-25300	Unreserved Fund Balance	<u>-10,316.45</u>	
	Total Fund Balance:	<u>-10,316.45</u>	
	Total Beginning Equity:	<u>-10,316.45</u>	
Total Revenue		9,070.65	
Total Expense		<u>8,745.00</u>	
Revenues Over/Under Expenses		325.65	
	Total Equity and Current Surplus (Deficit):	-9,990.80	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 273 - TIF 1-17 NWIP I			
Assets			
Cash & Equivalents			
273-10100	Cash	347,209.40	
	Total Cash & Equivalents:	<u>347,209.40</u>	
	Total Assets:	<u>347,209.40</u>	<u><u>347,209.40</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
273-25300	Unreserved Fund Balance	187,923.84	
	Total Fund Balance:	<u>187,923.84</u>	
	Total Beginning Equity:	<u>187,923.84</u>	
Total Revenue		183,663.74	
Total Expense		<u>24,378.18</u>	
Revenues Over/Under Expenses		<u>159,285.56</u>	
	Total Equity and Current Surplus (Deficit):	<u>347,209.40</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>347,209.40</u></u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance
Fund: 274 - TIF 1-19 NWIP II		
Assets		
Cash & Equivalents		
274-10100	Cash	122,349.27
	Total Cash & Equivalents:	<u>122,349.27</u>
	Total Assets:	<u>122,349.27</u>
		<u><u>122,349.27</u></u>
Liability		
Current Liabilities		
274-20200	Accounts Payable	116,830.82
	Total Current Liabilities:	<u>116,830.82</u>
	Total Liability:	<u>116,830.82</u>
Equity		
Fund Balance		
274-25300	Unreserved Fund Balance	-16,600.95
	Total Fund Balance:	<u>-16,600.95</u>
	Total Beginning Equity:	<u>-16,600.95</u>
Total Revenue		197,680.80
Total Expense		<u>175,561.40</u>
Revenues Over/Under Expenses		22,119.40
	Total Equity and Current Surplus (Deficit):	5,518.45
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>122,349.27</u></u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 276 - TIF 1-20 NEW VISION			
Assets			
	Total Assets:	<u>0.00</u>	<u><u>0.00</u></u>
Liability			
Current Liabilities			
276-20702	Due to EDA Fund	<u>6,057.64</u>	
	Total Current Liabilities:	<u>6,057.64</u>	
	Total Liability:	<u>6,057.64</u>	
Equity			
Fund Balance			
276-25300	Unreserved Fund Balance	<u>-3,901.56</u>	
	Total Fund Balance:	<u>-3,901.56</u>	
	Total Beginning Equity:	<u>-3,901.56</u>	
Total Revenue		0.00	
Total Expense		<u>2,156.08</u>	
Revenues Over/Under Expenses		<u>-2,156.08</u>	
	Total Equity and Current Surplus (Deficit):	<u>-6,057.64</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 301 - 2003 IMPROVEMENT BOND			
Assets			
Cash & Equivalents			
301-10100	Cash	-55,492.65	
	Total Cash & Equivalents:	<u>-55,492.65</u>	
	Total Assets:	<u>-55,492.65</u>	<u><u>-55,492.65</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
301-25300	Unreserved Fund Balance	-16,917.40	
	Total Fund Balance:	<u>-16,917.40</u>	
	Total Beginning Equity:	<u>-16,917.40</u>	
Total Revenue		82,326.00	
Total Expense		<u>120,901.25</u>	
Revenues Over/Under Expenses		-38,575.25	
	Total Equity and Current Surplus (Deficit):	-55,492.65	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-55,492.65</u></u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 302 - 4TH AVENUE IMPROVEMENT			
Assets			
Cash & Equivalents			
302-10100	Cash	-75,319.55	
	Total Cash & Equivalents:	<u>-75,319.55</u>	
	Total Assets:	<u>-75,319.55</u>	<u><u>-75,319.55</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
302-25300	Unreserved Fund Balance	-71,703.54	
	Total Fund Balance:	<u>-71,703.54</u>	
	Total Beginning Equity:	<u>-71,703.54</u>	
Total Revenue		33,880.14	
Total Expense		<u>37,496.15</u>	
Revenues Over/Under Expenses		<u>-3,616.01</u>	
	Total Equity and Current Surplus (Deficit):	<u>-75,319.55</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-75,319.55</u></u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 303 - 2007 STREET IMPROVEMENT			
Assets			
Cash & Equivalents			
303-10100	Cash	-172,015.26	
	Total Cash & Equivalents:	<u>-172,015.26</u>	
Other Assets			
303-12100	Special Assessment Receivable - Current	33,659.36	
	Total Other Assets:	<u>33,659.36</u>	
	Total Assets:	<u>-138,355.90</u>	<u><u>-138,355.90</u></u>
Liability			
Current Liabilities			
303-22200	Unavailable Revenue	33,659.36	
	Total Current Liabilities:	<u>33,659.36</u>	
	Total Liability:	<u>33,659.36</u>	
Equity			
Fund Balance			
303-25300	Unreserved Fund Balance	-165,145.94	
	Total Fund Balance:	<u>-165,145.94</u>	
	Total Beginning Equity:	<u>-165,145.94</u>	
Total Revenue		76,555.68	
Total Expense		83,425.00	
Revenues Over/Under Expenses		<u>-6,869.32</u>	
	Total Equity and Current Surplus (Deficit):	<u>-172,015.26</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-138,355.90</u></u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance
Fund: 304 - 2006A REFUNDING BOND		
Assets		
Cash & Equivalents		
304-10100	Cash	-333,222.70
	Total Cash & Equivalents:	<u>-333,222.70</u>
	Total Assets:	<u>-333,222.70</u>
		<u><u>-333,222.70</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
Fund Balance		
304-25300	Unreserved Fund Balance	-298,216.93
	Total Fund Balance:	<u>-298,216.93</u>
	Total Beginning Equity:	<u>-298,216.93</u>
Total Revenue		58,456.56
Total Expense		<u>93,462.33</u>
Revenues Over/Under Expenses		<u>-35,005.77</u>
	Total Equity and Current Surplus (Deficit):	<u>-333,222.70</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>-333,222.70</u></u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 305 - 2009 STREET IMPROVEMENT			
Assets			
Cash & Equivalents			
305-10100	Cash	126,014.23	
305-10400	Investments - Current	805,903.66	
	Total Cash & Equivalents:	<u>931,917.89</u>	
Other Assets			
305-12100	Special Assessment Receivable - Current	135,233.54	
	Total Other Assets:	<u>135,233.54</u>	
	Total Assets:	<u>1,067,151.43</u>	<u><u>1,067,151.43</u></u>
Liability			
Current Liabilities			
305-20200	Accounts Payable	41.86	
305-22200	Unavailable Revenue	135,233.54	
	Total Current Liabilities:	<u>135,275.40</u>	
	Total Liability:	<u>135,275.40</u>	
Equity			
Fund Balance			
305-25300	Unreserved Fund Balance	135,980.73	
	Total Fund Balance:	<u>135,980.73</u>	
	Total Beginning Equity:	<u>135,980.73</u>	
Total Revenue		960,647.41	
Total Expense		164,752.11	
Revenues Over/Under Expenses		<u>795,895.30</u>	
	Total Equity and Current Surplus (Deficit):	<u>931,876.03</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>1,067,151.43</u></u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 306 - 2013 STREET IMPROVEMENT			
Assets			
Cash & Equivalents			
306-10100	Cash	482,123.00	
	Total Cash & Equivalents:	482,123.00	
Other Assets			
306-12100	Special Assessment Receivable - Current	715,341.29	
	Total Other Assets:	715,341.29	
	Total Assets:	1,197,464.29	<u>1,197,464.29</u>
Liability			
Current Liabilities			
306-22200	Unavailable Revenue	715,341.29	
	Total Current Liabilities:	715,341.29	
	Total Liability:	715,341.29	
Equity			
Fund Balance			
306-25300	Unreserved Fund Balance	487,411.28	
	Total Fund Balance:	487,411.28	
	Total Beginning Equity:	487,411.28	
Total Revenue		184,624.24	
Total Expense		189,912.52	
Revenues Over/Under Expenses		-5,288.28	
	Total Equity and Current Surplus (Deficit):	482,123.00	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,197,464.29</u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 307 - 2017 STREET PROJECT			
Assets			
Cash & Equivalents			
307-10100	Cash	200,599.19	
307-10400	Investments - Current	467,181.35	
	Total Cash & Equivalents:	<u>667,780.54</u>	
	Total Assets:	<u>667,780.54</u>	<u><u>667,780.54</u></u>
Liability			
Current Liabilities			
307-20200	Accounts Payable	108,245.70	
307-20210	Accrued Expense	748.35	
	Total Current Liabilities:	<u>108,994.05</u>	
	Total Liability:	<u>108,994.05</u>	
Equity			
Fund Balance			
307-25300	Unreserved Fund Balance	-119,750.87	
	Total Fund Balance:	<u>-119,750.87</u>	
	Total Beginning Equity:	<u>-119,750.87</u>	
Total Revenue		3,271,867.00	
Total Expense		<u>2,593,329.64</u>	
Revenues Over/Under Expenses		<u>678,537.36</u>	
	Total Equity and Current Surplus (Deficit):	<u>558,786.49</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>667,780.54</u></u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance
Fund: 401 - GENERAL CAPITAL PROJECTS		
Assets		
Cash & Equivalents		
401-10100	Cash	205,281.21
401-10400	Investments - Current	66,996.39
	Total Cash & Equivalents:	<u>272,277.60</u>
	Total Assets:	<u>272,277.60</u> <u><u>272,277.60</u></u>
Liability		
Current Liabilities		
401-20200	Accounts Payable	556.10
401-20701	Due To Electric Fund	125,040.00
	Total Current Liabilities:	<u>125,596.10</u>
Non-Current Liabilities		
401-23900	Note Payable - Non Current - General Equ	129,807.00
	Total Non-Current Liabilities:	<u>129,807.00</u>
	Total Liability:	<u>255,403.10</u>
Equity		
Fund Balance		
401-25300	Unreserved Fund Balance	-134,717.16
	Total Fund Balance:	<u>-134,717.16</u>
	Total Beginning Equity:	<u>-134,717.16</u>
Total Revenue		340,838.97
Total Expense		189,247.31
Revenues Over/Under Expenses		<u>151,591.66</u>
	Total Equity and Current Surplus (Deficit):	<u>16,874.50</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>272,277.60</u></u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 402 - CAPITAL PROJECT - ESF			
Assets			
Cash & Equivalents			
402-10100	Cash	55,371.65	
402-10400	Investments - Current	210,701.94	
	Total Cash & Equivalents:	<u>266,073.59</u>	
	Total Assets:	<u>266,073.59</u>	<u>266,073.59</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
402-25300	Unreserved Fund Balance	2,217,075.42	
	Total Fund Balance:	<u>2,217,075.42</u>	
	Total Beginning Equity:	<u>2,217,075.42</u>	
Total Revenue		53,322.43	
Total Expense		<u>2,004,324.26</u>	
Revenues Over/Under Expenses		<u>-1,951,001.83</u>	
	Total Equity and Current Surplus (Deficit):	<u>266,073.59</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>266,073.59</u></u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 406 - PIR			
Assets			
Cash & Equivalents			
406-10100	Cash	391,301.85	
406-10400	Investments - Current	0.01	
	Total Cash & Equivalents:	<u>391,301.86</u>	
Other Assets			
406-11506	Accounts Receivable - Other	2,084.00	
406-12100	Special Assessment Receivable - Current	16,744.01	
406-12200	Special Assessment Receivable - Deliquen	5,435.32	
	Total Other Assets:	<u>24,263.33</u>	
	Total Assets:	<u>415,565.19</u>	<u><u>415,565.19</u></u>
Liability			
Current Liabilities			
406-22200	Unavailable Revenue	24,801.06	
	Total Current Liabilities:	<u>24,801.06</u>	
	Total Liability:	<u>24,801.06</u>	
Equity			
Fund Balance			
406-25300	Unreserved Fund Balance	396,421.01	
	Total Fund Balance:	<u>396,421.01</u>	
	Total Beginning Equity:	<u>396,421.01</u>	
	Total Revenue	55,264.47	
	Total Expense	60,921.35	
	Revenues Over/Under Expenses	<u>-5,656.88</u>	
	Total Equity and Current Surplus (Deficit):	<u>390,764.13</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>415,565.19</u></u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 601 - WATER			
Assets			
Cash & Equivalents			
601-10100	Cash	354,440.59	
	Total Cash & Equivalents:	354,440.59	
Capital Assets			
601-16100	Land	158,124.46	
601-16200	Buildings	3,518,347.36	
601-16210	A/D - Buildings	-2,816,478.15	
601-16300	Improvements Other Than Buildings	4,727,521.16	
601-16310	A/D - Improvements Other Than Building	-1,851,580.76	
601-16400	Machinery & Equipment	4,162,827.10	
601-16410	A/D - Machinery & Equipment	-1,498,542.86	
601-16420	Office Equipment	46,739.08	
601-16430	A/D Office Equipment	-26,589.75	
601-16440	Motor Vehicles	159,580.05	
601-16450	A/D - Motor Vehicles	-97,460.71	
	Total Capital Assets:	6,482,486.98	
Other Assets			
601-11500	Accounts Receivable	114,066.77	
601-11506	Accounts Receivable - Accrued	5,031.23	
601-12100	Special Assessment Receivable - Current	156,957.91	
601-14200	Inventory	40,503.48	
	Total Other Assets:	316,559.39	
	Total Assets:	7,153,486.96	<u>7,153,486.96</u>
Liability			
Current Liabilities			
601-20200	Accounts Payable	13,802.85	
601-20210	Accrued Expense	99,549.33	
601-21500	Accrued Interest Payable	25,583.60	
	Total Current Liabilities:	138,935.78	
Non-Current Liabilities			
601-23100	Bond Payable - Noncurrent	1,445,000.00	
601-23400	Unamortized Premium	49,944.23	
601-23600	Compensated Absences Payable - Noncur	52,438.18	
601-23900	Notes Payable - Noncurrent	130,333.67	
601-29103	Bond Payable - Noncurrent 99 Water Tow	166,000.00	
601-29107	Bond Payable - Noncurrent 11 WA/SW	380,000.00	
601-29108	Bond Payable - Noncurrent 12 Refund	202,700.00	
	Total Non-Current Liabilities:	2,426,416.08	
	Total Liability:	2,565,351.86	
Equity			
Fund Balance			
601-26600	Net Assets, Unrestricted	4,355,315.46	
	Total Fund Balance:	4,355,315.46	
	Total Beginning Equity:	4,355,315.46	
Total Revenue		1,328,946.33	
Total Expense		1,096,126.69	
Revenues Over/Under Expenses		232,819.64	
	Total Equity and Current Surplus (Deficit):	4,588,135.10	
	Total Liabilities, Equity and Current Surplus (Deficit):	7,153,486.96	<u>7,153,486.96</u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 602 - SEWER			
Assets			
Cash & Equivalents			
602-10100	Cash	660,094.43	
	Total Cash & Equivalents:	660,094.43	
Capital Assets			
602-16100	Land	27,925.43	
602-16200	Buildings	5,563,949.89	
602-16210	A/D - Buildings	-2,691,123.99	
602-16300	Improvements Other Than Buildings	6,727,470.39	
602-16310	A/D - Improvements Other Than Building	-1,925,490.78	
602-16400	Machinery & Equipment	823,971.76	
602-16410	A/D - Machinery & Equipment	-672,176.13	
602-16420	Office Equipment	66,162.12	
602-16430	A/D - Office Equipment	-46,012.76	
602-16440	Motor Vehicles	270,725.74	
602-16450	A/D - Motor Vehicles	-210,400.31	
602-16460	Furniture & Fixtures	412,094.09	
602-16470	A/D Furniture & Fixtures	-348,029.97	
	Total Capital Assets:	7,999,065.48	
Other Assets			
602-11500	Accounts Receivable	161,958.02	
602-11506	Accounts Receivable - Accrued	35,656.09	
602-12100	Special Assessment Receivable - Current	86,865.50	
	Total Other Assets:	284,479.61	
	Total Assets:	8,943,639.52	<u>8,943,639.52</u>
Liability			
Current Liabilities			
602-20200	Accounts Payable	3,984.77	
602-20210	Accrued Expense	249.23	
602-21500	Accrued Interest Payable	45,338.02	
	Total Current Liabilities:	49,572.02	
Non-Current Liabilities			
602-23100	Bond Payable - Noncurrent	1,290,000.00	
602-23400	Unamortized Premium on Bond	83,451.70	
602-23600	Compensated Absences Payable - Noncur	77,196.83	
602-29105	Bond Payable - Noncurrent 11 WA/SWt	2,355,000.00	
602-29106	Bond Payable - Noncurrent 12 Refund	157,300.00	
	Total Non-Current Liabilities:	3,962,948.53	
	Total Liability:	4,012,520.55	
Equity			
Fund Balance			
602-26600	Net Assets, Unrestricted	3,365,713.41	
602-26601	Net Assets, Contributed Equity	1,094,440.42	
	Total Fund Balance:	4,460,153.83	
	Total Beginning Equity:	4,460,153.83	
Total Revenue		1,827,357.52	
Total Expense		1,356,392.38	
Revenues Over/Under Expenses		470,965.14	
	Total Equity and Current Surplus (Deficit):	4,931,118.97	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>8,943,639.52</u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 604 - ELECTRIC			
Assets			
Cash & Equivalents			
604-10100	Cash	1,476,989.95	
604-10200	Petty Cash	240.00	
604-10400	Investments - Current	3,416,071.09	
	Total Cash & Equivalents:	4,893,301.04	
Capital Assets			
604-16100	Land	62,375.20	
604-16200	Buildings	627,329.97	
604-16210	A/D - Buildings	-561,631.63	
604-16300	Improvements Other Than Buildings	10,573,139.81	
604-16310	A/D - Improvements Other Than Building	-5,681,007.23	
604-16400	Machinery & Equipment	1,421,716.55	
604-16410	A/D - Machinery & Equipment	-923,422.35	
604-16420	Office Equipment	128,945.67	
604-16430	A/D - Office Equipment	-52,264.94	
604-16440	Motor Vehicles	955,690.97	
604-16450	A/D - Motor Vehicles	-511,763.58	
604-16460	Furniture & Fixtures	3,888.46	
604-16470	A/D Furniture & Fixtures	-3,888.46	
	Total Capital Assets:	6,039,108.44	
Other Assets			
604-11500	Accounts Receivable	603,960.01	
604-11501	Accounts Receivable - Other	2,330.68	
604-13401	Due From General Capital Projects	125,040.00	
604-14200	Inventory	561,180.29	
604-14201	Inventory - Diesel Fuel	67,111.88	
	Total Other Assets:	1,359,622.86	
	Total Assets:	12,292,032.34	<u>12,292,032.34</u>
Liability			
Current Liabilities			
604-20200	Accounts Payable	874,664.64	
604-20202	Sales Tax Payable	17.20	
604-20210	Accrued Expense	15,456.18	
604-22000	Prepayments	90,240.00	
	Total Current Liabilities:	980,378.02	
Non-Current Liabilities			
604-23600	Compensated Absences Payable - Noncur	103,239.08	
	Total Non-Current Liabilities:	103,239.08	
	Total Liability:	1,083,617.10	
Equity			
Fund Balance			
604-26600	Net Assets, Unrestricted	11,047,275.33	
604-26601	Net Assets, Contributed Equity	-458,511.09	
	Total Fund Balance:	10,588,764.24	
	Total Beginning Equity:	10,588,764.24	
Total Revenue		6,223,451.51	
Total Expense		5,603,800.51	
Revenues Over/Under Expenses		619,651.00	
	Total Equity and Current Surplus (Deficit):	11,208,415.24	
	Total Liabilities, Equity and Current Surplus (Deficit):	12,292,032.34	<u>12,292,032.34</u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 609 - LIQUOR STORE			
Assets			
Cash & Equivalents			
609-10100	Cash	102,982.77	
609-10102	Credit Card Clearing	22,573.29	
609-10103	Gift Card Clearing	-1,392.81	
609-10200	Petty Cash	1,100.00	
609-10400	Investments - Current	349,036.99	
	Total Cash & Equivalents:	474,300.24	
Capital Assets			
609-16200	Buildings	397,347.46	
609-16210	A/D - Buildings	-274,114.40	
609-16300	Improvements Other Than Buildings	4,988.58	
609-16310	A/D - Improvements Other Than Building	-4,988.58	
609-16420	Office Equipment	17,359.71	
609-16430	A/D - Office Equipment	-10,790.96	
609-16460	Furniture & Fixtures	109,100.58	
609-16470	A/D Furniture & Fixtures	-24,093.69	
	Total Capital Assets:	214,808.70	
Other Assets			
609-11500	Accounts Receivable	1,891.08	
609-14200	Inventory	266,970.53	
	Total Other Assets:	268,861.61	
	Total Assets:	957,970.55	<u>957,970.55</u>
Liability			
Current Liabilities			
609-20200	Accounts Payable	69,724.61	
609-20202	Sales Tax Payable	18,293.32	
	Total Current Liabilities:	88,017.93	
Non-Current Liabilities			
609-23600	Compensated Absences Payable - Noncur	19,601.46	
	Total Non-Current Liabilities:	19,601.46	
	Total Liability:	107,619.39	
Equity			
Fund Balance			
609-26600	Net Assets, Unrestricted	790,348.06	
	Total Fund Balance:	790,348.06	
	Total Beginning Equity:	790,348.06	
Total Revenue		1,911,824.08	
Total Expense		1,851,820.98	
Revenues Over/Under Expenses		60,003.10	
	Total Equity and Current Surplus (Deficit):	850,351.16	
	Total Liabilities, Equity and Current Surplus (Deficit):	957,970.55	<u>957,970.55</u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 614 - TELECOM			
Assets			
Cash & Equivalents			
614-10100	Cash	-1,285,018.90	
614-10400	Investments - Current	1,052,730.70	
	Total Cash & Equivalents:	-232,288.20	
Capital Assets			
614-16200	Buildings	644,303.40	
614-16210	A/D - Buildings	-225,046.42	
614-16300	Improvements Other Than Buildings	4,350,492.56	
614-16310	A/D - Improvements Other Than Building	-2,614,989.80	
614-16400	Machinery & Equipment	5,708,897.15	
614-16410	A/D - Machinery & Equipment	-5,266,064.26	
614-16420	Office Equipment	6,396.05	
614-16430	A/D - Office Equipment	-5,672.56	
614-16440	Motor Vehicles	89,359.00	
614-16450	A/D - Motor Vehicles	-64,922.29	
614-16460	Furniture & Fixtures	38,128.53	
614-16470	A/D Furniture & Fixtures	-20,342.12	
	Total Capital Assets:	2,640,539.24	
Other Assets			
614-11500	Accounts Receivable	258,494.54	
614-11501	Accounts Receivable - Other	22,726.50	
614-11502	Accounts Receivable - CABS	7,389.96	
614-11506	Accounts Receivable - Accrued	244,941.44	
614-14200	Inventory	45,683.54	
614-15620	Unamortized Bond Discount	30,133.27	
	Total Other Assets:	609,369.25	
	Total Assets:	3,017,620.29	<u>3,017,620.29</u>
Liability			
Current Liabilities			
614-20200	Accounts Payable	148,838.13	
614-20201	Excise Tax Payable	168.07	
614-20202	Sales Tax Payable	36.15	
614-20206	911 TAP & TACIP Fees Clearing	342.63	
614-20210	Accrued Expense	13,548.83	
614-21500	Accrued Interest Payable	38,535.88	
614-22200	Unavailable Revenue	215,678.49	
	Total Current Liabilities:	417,148.18	
Non-Current Liabilities			
614-23100	Bond Payable - Noncurrent	10,025,000.00	
614-23400	Unamortized Premium on Bond	49,296.86	
614-23600	Compensated Absences Payable - Noncur	99,389.27	
	Total Non-Current Liabilities:	10,173,686.13	
	Total Liability:	10,590,834.31	
Equity			
Fund Balance			
614-26600	Net Assets, Unrestricted	-7,859,179.14	
	Total Fund Balance:	-7,859,179.14	
	Total Beginning Equity:	-7,859,179.14	
Total Revenue		3,005,299.81	
Total Expense		2,719,334.69	
Revenues Over/Under Expenses		285,965.12	
	Total Equity and Current Surplus (Deficit):	-7,573,214.02	
	Total Liabilities, Equity and Current Surplus (Deficit):	3,017,620.29	<u>3,017,620.29</u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 615 - ARENA			
Assets			
Cash & Equivalents			
615-10100	Cash	37,563.71	
615-10200	Petty Cash	120.00	
615-10400	Investments - Current	52,721.98	
	Total Cash & Equivalents:	<u>90,405.69</u>	
Capital Assets			
615-16200	Buildings	932,884.54	
615-16210	A/D - Buildings	-829,130.60	
615-16300	Improvements Other Than Buildings	75,920.57	
615-16310	A/D - Improvements Other Than Building	-16,873.06	
615-16400	Machinery & Equipment	359,719.03	
615-16410	A/D - Machinery & Equipment	-348,048.82	
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>174,471.66</u>	
	Total Assets:	<u>264,877.35</u>	<u>264,877.35</u>
Liability			
Current Liabilities			
615-20200	Accounts Payable	2,256.54	
615-20210	Accrued Expense	1,774.88	
	Total Current Liabilities:	<u>4,031.42</u>	
Non-Current Liabilities			
615-23600	Compensated Absences Payable - Noncur	36,883.68	
	Total Non-Current Liabilities:	<u>36,883.68</u>	
	Total Liability:	<u>40,915.10</u>	
Equity			
Fund Balance			
615-26600	Net Assets, Unrestricted	165,615.19	
	Total Fund Balance:	<u>165,615.19</u>	
	Total Beginning Equity:	<u>165,615.19</u>	
Total Revenue		388,874.27	
Total Expense		330,527.21	
Revenues Over/Under Expenses		<u>58,347.06</u>	
	Total Equity and Current Surplus (Deficit):	<u>223,962.25</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>264,877.35</u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 617 - M/P CENTER			
Assets			
Cash & Equivalents			
617-10100	Cash	121,551.14	
617-10200	Petty Cash	300.00	
617-10400	Investments - Current	136,721.67	
	Total Cash & Equivalents:	<u>258,572.81</u>	
Capital Assets			
617-16200	Buildings	1,883,973.32	
617-16210	A/D - Buildings	-854,588.69	
617-16300	Improvements Other Than Buildings	63,651.54	
617-16310	A/D - Improvements Other Than Building	-44,509.00	
617-16400	Machinery & Equipment	280,868.13	
617-16410	A/D - Machinery & Equipment	-264,761.73	
	Total Capital Assets:	<u>1,064,633.57</u>	
Other Assets			
617-11506	Accounts Receivable - Accrued	2,470.00	
	Total Other Assets:	<u>2,470.00</u>	
	Total Assets:	<u>1,325,676.38</u>	<u>1,325,676.38</u>
Liability			
Current Liabilities			
617-20200	Accounts Payable	3,610.65	
617-20202	Sales Tax Payable	303.40	
617-20210	Accrued Expense	834.60	
617-22200	Unearned Revenue	900.00	
	Total Current Liabilities:	<u>5,648.65</u>	
Non-Current Liabilities			
617-23600	Compensated Absences Payable - Noncur	36,474.00	
	Total Non-Current Liabilities:	<u>36,474.00</u>	
	Total Liability:	<u>42,122.65</u>	
Equity			
Fund Balance			
617-26600	Net Assets, Unrestricted	858,900.18	
617-26601	Net Assets, Contributed Equity	436,194.96	
	Total Fund Balance:	<u>1,295,095.14</u>	
	Total Beginning Equity:	<u>1,295,095.14</u>	
Total Revenue		341,933.44	
Total Expense		353,474.85	
Revenues Over/Under Expenses		<u>-11,541.41</u>	
	Total Equity and Current Surplus (Deficit):	<u>1,283,553.73</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,325,676.38</u>

Balance Sheet with Groupings

As Of 12/31/2017

Account	Name	Balance	
Fund: 651 - RIVERLBUFF TOWNHOMES			
Assets			
Cash & Equivalents			
651-10100	Cash	-39,604.68	
651-10104	Cash with Management Company	145,589.81	
	Total Cash & Equivalents:	105,985.13	
Capital Assets			
651-16200	Buildings	1,123,287.73	
651-16210	A/D Buildings	-509,977.95	
	Total Capital Assets:	613,309.78	
Other Assets			
651-11501	Accounts Receivable - Other	825.00	
	Total Other Assets:	825.00	
	Total Assets:	720,119.91	<u>720,119.91</u>
Liability			
Current Liabilities			
651-20207	Accounts Payable Management Company	1,219.88	
651-21500	Accrued Interest Payable	370.10	
651-22000	Prepayments	4,916.55	
651-22100	Note Payable - Current	20,107.43	
	Total Current Liabilities:	26,613.96	
Non-Current Liabilities			
651-23900	Notes Payable - Noncurrent	778,171.93	
	Total Non-Current Liabilities:	778,171.93	
	Total Liability:	804,785.89	
Equity			
Fund Balance			
651-26600	Net Assets, Unrestricted	48,908.73	
651-26602	Net Assets - Management Company	-136,489.38	
	Total Fund Balance:	-87,580.65	
	Total Beginning Equity:	-87,580.65	
Total Revenue		92,659.23	
Total Expense		89,744.56	
Revenues Over/Under Expenses		2,914.67	
	Total Equity and Current Surplus (Deficit):	-84,665.98	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>720,119.91</u>