



Windom, MN

Balance Sheet with Groupings

Account Summary

As Of 02/28/2019

Account	Name	Balance	
Fund: 100 - GENERAL			
Assets			
Cash & Equivalents			
100-10100	Cash	769,972.82	
100-10101	Pay Pal Clearing	84.75	
100-10200	Petty Cash	800.00	
100-10201	Petty Cash Police	210.00	
100-10400	Investments - Current	1,416,017.59	
	Total Cash & Equivalents:	2,187,085.16	
Other Assets			
100-10500	Taxes Receivable - Current	34,844.33	
100-11500	Accounts Receivable	12,000.05	
100-11501	Accounts Receivable - Other	33,814.66	
100-12100	Special Assessment Receivable - Current	4,615.63	
100-13100	Due From General Equip	100,807.00	
100-14200	Inventory - Central Stores	28,248.12	
	Total Other Assets:	214,329.79	
	Total Assets:	2,401,414.95	<u>2,401,414.95</u>
Liability			
Current Liabilities			
100-20191	Unapplied Cash	10,056.34	
100-20200	Accounts Payable	3,335.32	
100-20202	Sales Tax Payable	32,850.82	
100-22200	Unavailable Revenue	39,459.96	
	Total Current Liabilities:	85,702.44	
	Total Liability:	85,702.44	
Equity			
Fund Balance			
100-24902	Fund Balance - Reserved for Retirement	250,000.00	
100-25300	Unreserved Fund Balance	2,391,589.86	
	Total Fund Balance:	2,641,589.86	
	Total Beginning Equity:	2,641,589.86	
Total Revenue		111,217.71	
Total Expense		437,095.06	
Revenues Over/Under Expenses		-325,877.35	
	Total Equity and Current Surplus (Deficit):	2,315,712.51	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>2,401,414.95</u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance	
Fund: 211 - LIBRARY			
Assets			
Cash & Equivalents			
211-10100	Cash	137,404.46	
211-10200	Petty Cash	5.00	
211-10400	Investments - Current	25,581.86	
	Total Cash & Equivalents:	<u>162,991.32</u>	
	Total Assets:	<u>162,991.32</u>	<u><u>162,991.32</u></u>
Liability			
Current Liabilities			
211-20200	Accounts Payable	7.78	
	Total Current Liabilities:	<u>7.78</u>	
	Total Liability:	<u>7.78</u>	
Equity			
Fund Balance			
211-25300	Unreserved Fund Balance	194,092.37	
	Total Fund Balance:	<u>194,092.37</u>	
	Total Beginning Equity:	<u>194,092.37</u>	
Total Revenue		3,764.96	
Total Expense		<u>34,873.79</u>	
Revenues Over/Under Expenses		<u>-31,108.83</u>	
	Total Equity and Current Surplus (Deficit):	<u>162,983.54</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>162,991.32</u></u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance	
Fund: 225 - AIRPORT			
Assets			
Cash & Equivalents			
225-10100	Cash	147,370.26	
	Total Cash & Equivalents:	147,370.26	
Other Assets			
225-11500	Accounts Receivable	2,095.00	
225-11506	Accounts Receivable - Accrued	3,590.23	
225-14200	Inventory	16,523.99	
	Total Other Assets:	22,209.22	
	Total Assets:	169,579.48	169,579.48
Liability			
	Total Liability:	0.00	
Equity			
Fund Balance			
225-25300	Unreserved Fund Balance	182,044.15	
	Total Fund Balance:	182,044.15	
	Total Beginning Equity:	182,044.15	
Total Revenue		9,178.83	
Total Expense		21,643.50	
Revenues Over/Under Expenses		-12,464.67	
	Total Equity and Current Surplus (Deficit):	169,579.48	
	Total Liabilities, Equity and Current Surplus (Deficit):		169,579.48

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance
Fund: 230 - POOL		
Assets		
Cash & Equivalents		
230-10100	Cash	54,714.47
	Total Cash & Equivalents:	<u>54,714.47</u>
	Total Assets:	<u>54,714.47</u> <u><u>54,714.47</u></u>
Liability		
Current Liabilities		
230-20200	Accounts Payable	7.78
	Total Current Liabilities:	<u>7.78</u>
	Total Liability:	<u>7.78</u>
Equity		
Fund Balance		
230-25300	Unreserved Fund Balance	60,475.29
	Total Fund Balance:	<u>60,475.29</u>
	Total Beginning Equity:	<u>60,475.29</u>
Total Revenue		0.00
Total Expense		<u>5,768.60</u>
Revenues Over/Under Expenses		<u>-5,768.60</u>
	Total Equity and Current Surplus (Deficit):	<u>54,706.69</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>54,714.47</u></u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance	
Fund: 235 - AMBULANCE			
Assets			
Cash & Equivalents			
235-10100	Cash	360,384.86	
235-10400	Investments - Current	513,585.35	
	Total Cash & Equivalents:	<u>873,970.21</u>	
Other Assets			
235-11500	Accounts Receivable	408,767.71	
235-11501	Accounts Receivable - Other	2,600.17	
	Total Other Assets:	<u>411,367.88</u>	
	Total Assets:	<u>1,285,338.09</u>	<u>1,285,338.09</u>
Liability			
Current Liabilities			
235-20200	Accounts Payable	2,295.48	
	Total Current Liabilities:	<u>2,295.48</u>	
	Total Liability:	<u>2,295.48</u>	
Equity			
Fund Balance			
235-25300	Unreserved Fund Balance	1,239,131.17	
	Total Fund Balance:	<u>1,239,131.17</u>	
	Total Beginning Equity:	<u>1,239,131.17</u>	
Total Revenue		118,170.80	
Total Expense		74,259.36	
Revenues Over/Under Expenses		<u>43,911.44</u>	
	Total Equity and Current Surplus (Deficit):	<u>1,283,042.61</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,285,338.09</u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance	
Fund: 250 - EDA GENERAL			
Assets			
Cash & Equivalents			
250-10100	Cash	-120,461.66	
	Total Cash & Equivalents:	<u>-120,461.66</u>	
Capital Assets			
250-14400	Land Held for Resale	176,100.00	
250-16200	Buildings	846,784.90	
	Total Capital Assets:	<u>1,022,884.90</u>	
Other Assets			
250-13110	Due From TIF 1-10	7,222.21	
250-13113	Due From TIF 1-13	102,001.33	
250-13116	Due From TIF 1-16	6,233.93	
250-13118	Due From TIF 1-18	9,401.40	
250-13120	Due From TIF 1-20	5,658.16	
250-14200	Inventory	205,700.00	
	Total Other Assets:	<u>336,217.03</u>	
	Total Assets:	<u>1,238,640.27</u>	<u><u>1,238,640.27</u></u>
Liability			
Current Liabilities			
250-20200	Accounts Payable	19.31	
	Total Current Liabilities:	<u>19.31</u>	
	Total Liability:	<u>19.31</u>	
Equity			
Fund Balance			
250-25300	Unreserved Fund Balance	1,251,308.09	
	Total Fund Balance:	<u>1,251,308.09</u>	
	Total Beginning Equity:	<u>1,251,308.09</u>	
Total Revenue		15,773.34	
Total Expense		28,460.47	
Revenues Over/Under Expenses		<u>-12,687.13</u>	
	Total Equity and Current Surplus (Deficit):	<u>1,238,620.96</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>1,238,640.27</u></u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance	
Fund: 251 - EDA REVOLVING			
Assets			
Cash & Equivalents			
251-10100	Cash	22,729.62	
251-10400	Investments - Current	19,404.60	
	Total Cash & Equivalents:	<u>42,134.22</u>	
Other Assets			
251-12900	Loan Receivable	84,248.66	
	Total Other Assets:	<u>84,248.66</u>	
	Total Assets:	<u>126,382.88</u>	<u>126,382.88</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
251-25300	Unreserved Fund Balance	126,320.85	
	Total Fund Balance:	<u>126,320.85</u>	
	Total Beginning Equity:	<u>126,320.85</u>	
Total Revenue		62.03	
Total Expense		0.00	
Revenues Over/Under Expenses		<u>62.03</u>	
	Total Equity and Current Surplus (Deficit):	<u>126,382.88</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>126,382.88</u></u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance	
Fund: 252 - EDA SCDP			
Assets			
Cash & Equivalents			
252-10100	Cash	-3,553.76	
	Total Cash & Equivalents:	<u>-3,553.76</u>	
Other Assets			
252-12900	Loans Receivable	59,599.89	
	Total Other Assets:	<u>59,599.89</u>	
	Total Assets:	<u>56,046.13</u>	<u><u>56,046.13</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
252-25300	Unreserved Fund Balance	56,046.13	
	Total Fund Balance:	<u>56,046.13</u>	
	Total Beginning Equity:	<u>56,046.13</u>	
Total Revenue		0.00	
Total Expense		<u>0.00</u>	
Revenues Over/Under Expenses		0.00	
	Total Equity and Current Surplus (Deficit):	56,046.13	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>56,046.13</u></u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance	
Fund: 253 - EDA RIVERBLUFF ESTATES			
Assets			
Cash & Equivalents			
253-10100	Cash	37,411.41	
	Total Cash & Equivalents:	<u>37,411.41</u>	
Capital Assets			
253-16100	Land	1,895.31	
	Total Capital Assets:	<u>1,895.31</u>	
	Total Assets:	<u>39,306.72</u>	<u><u>39,306.72</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
253-25300	Unreserved Fund Balance	39,306.72	
	Total Fund Balance:	<u>39,306.72</u>	
	Total Beginning Equity:	<u>39,306.72</u>	
Total Revenue		0.00	
Total Expense		<u>0.00</u>	
Revenues Over/Under Expenses		0.00	
	Total Equity and Current Surplus (Deficit):	<u>39,306.72</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>39,306.72</u></u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance	
Fund: 254 - NORTH IND PARK			
Assets			
Cash & Equivalents			
254-10100	Cash	277,577.26	
	Total Cash & Equivalents:	<u>277,577.26</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	31,928.63	
	Total Other Assets:	<u>31,928.63</u>	
	Total Assets:	<u>425,885.89</u>	<u><u>425,885.89</u></u>
Liability			
Current Liabilities			
254-22200	Unavailable Revenue	31,928.63	
	Total Current Liabilities:	<u>31,928.63</u>	
	Total Liability:	<u>31,928.63</u>	
Equity			
Fund Balance			
254-25300	Unreserved Fund Balance	415,155.08	
	Total Fund Balance:	<u>415,155.08</u>	
	Total Beginning Equity:	<u>415,155.08</u>	
Total Revenue		0.00	
Total Expense		21,197.82	
Revenues Over/Under Expenses		<u>-21,197.82</u>	
	Total Equity and Current Surplus (Deficit):	<u>393,957.26</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>425,885.89</u></u>

Balance Sheet with Groupings

As Of 02/28/2019

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):	<u>79,739.72</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>79,739.72</u></u>

Balance Sheet with Groupings

As Of 02/28/2019

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>102,001.33</u>	
	Total Current Liabilities:	<u>102,001.33</u>	
	Total Liability:	<u>102,001.33</u>	
Equity			
Fund Balance			
260-25300	Unreserved Fund Balance	<u>-102,001.33</u>	
	Total Fund Balance:	<u>-102,001.33</u>	
	Total Beginning Equity:	<u>-102,001.33</u>	
Total Revenue		0.00	
Total Expense		<u>0.00</u>	
Revenues Over/Under Expenses		0.00	
	Total Equity and Current Surplus (Deficit):	-102,001.33	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance
Fund: 265 - TIF 1-8 DOWNTOWN		
Assets		
Cash & Equivalents		
265-10100	Cash	576.60
	Total Cash & Equivalents:	<u>576.60</u>
	Total Assets:	<u>576.60</u> <u><u>576.60</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
Fund Balance		
265-25300	Unreserved Fund Balance	576.60
	Total Fund Balance:	<u>576.60</u>
	Total Beginning Equity:	<u>576.60</u>
Total Revenue		0.00
Total Expense		<u>0.00</u>
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	576.60
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>576.60</u></u>

Balance Sheet with Groupings

As Of 02/28/2019

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>7,222.21</u>	
	Total Current Liabilities:	<u>7,222.21</u>	
	Total Liability:	<u>7,222.21</u>	
Equity			
Fund Balance			
266-25300	Unreserved Fund Balance	<u>-7,222.21</u>	
	Total Fund Balance:	<u>-7,222.21</u>	
	Total Beginning Equity:	<u>-7,222.21</u>	
Total Revenue		0.00	
Total Expense		<u>0.00</u>	
Revenues Over/Under Expenses		0.00	
	Total Equity and Current Surplus (Deficit):	-7,222.21	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance	
Fund: 268 - TIF 1-12 PM WINDOM/PRIME PORK			
Assets			
Cash & Equivalents			
268-10100	Cash	36,629.92	
	Total Cash & Equivalents:	<u>36,629.92</u>	
Other Assets			
268-13121	Due From TIF 1-21	15,762.50	
	Total Other Assets:	<u>15,762.50</u>	
	Total Assets:	<u>52,392.42</u>	<u><u>52,392.42</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
268-25300	Unreserved Fund Balance	52,392.42	
	Total Fund Balance:	<u>52,392.42</u>	
	Total Beginning Equity:	<u>52,392.42</u>	
Total Revenue		0.00	
Total Expense		<u>0.00</u>	
Revenues Over/Under Expenses		0.00	
	Total Equity and Current Surplus (Deficit):	<u>52,392.42</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>52,392.42</u></u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance	
Fund: 269 - TIF 1-14 SPEC BLDG II			
Assets			
	Total Assets:	<u>0.00</u>	<u>0.00</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
	Total Beginning Equity:	<u>0.00</u>	
Total Revenue		0.00	
Total Expense		<u>0.00</u>	
Revenues Over/Under Expenses		0.00	
	Total Equity and Current Surplus (Deficit):	0.00	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>0.00</u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance	
Fund: 270 - TIF 1-16 GDF DISTRICT			
Assets			
	Total Assets:	<u>0.00</u>	<u><u>0.00</u></u>
Liability			
Current Liabilities			
270-20702	Due to EDA Fund	<u>6,233.93</u>	
	Total Current Liabilities:	<u>6,233.93</u>	
	Total Liability:	<u>6,233.93</u>	
Equity			
Fund Balance			
270-25300	Unreserved Fund Balance	<u>-6,233.93</u>	
	Total Fund Balance:	<u>-6,233.93</u>	
	Total Beginning Equity:	<u>-6,233.93</u>	
Total Revenue		0.00	
Total Expense		<u>0.00</u>	
Revenues Over/Under Expenses		0.00	
	Total Equity and Current Surplus (Deficit):	-6,233.93	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 02/28/2019

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>9,401.40</u>	
	Total Current Liabilities:	<u>9,401.40</u>	
	Total Liability:	<u>9,401.40</u>	
Equity			
Fund Balance			
271-25300	Unreserved Fund Balance	<u>-9,401.40</u>	
	Total Fund Balance:	<u>-9,401.40</u>	
	Total Beginning Equity:	<u>-9,401.40</u>	
Total Revenue		0.00	
Total Expense		<u>0.00</u>	
Revenues Over/Under Expenses		0.00	
	Total Equity and Current Surplus (Deficit):	-9,401.40	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance	
Fund: 273 - TIF 1-17 NWIP I			
Assets			
Cash & Equivalents			
273-10100	Cash	220,324.80	
	Total Cash & Equivalents:	<u>220,324.80</u>	
	Total Assets:	<u>220,324.80</u>	<u><u>220,324.80</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
273-25300	Unreserved Fund Balance	220,324.80	
	Total Fund Balance:	<u>220,324.80</u>	
	Total Beginning Equity:	<u>220,324.80</u>	
Total Revenue		0.00	
Total Expense		<u>0.00</u>	
Revenues Over/Under Expenses		0.00	
	Total Equity and Current Surplus (Deficit):	<u>220,324.80</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>220,324.80</u></u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance	
Fund: 274 - TIF 1-19 NWIP II			
Assets			
Cash & Equivalents			
274-10100	Cash	84,221.88	
274-10400	Investments - Current	35,753.39	
	Total Cash & Equivalents:	<u>119,975.27</u>	
	Total Assets:	<u>119,975.27</u>	<u><u>119,975.27</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
274-25300	Unreserved Fund Balance	138,032.47	
	Total Fund Balance:	<u>138,032.47</u>	
	Total Beginning Equity:	<u>138,032.47</u>	
	Total Revenue	7,571.55	
	Total Expense	25,628.75	
	Revenues Over/Under Expenses	<u>-18,057.20</u>	
	Total Equity and Current Surplus (Deficit):	<u>119,975.27</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>119,975.27</u></u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance
Fund: 276 - TIF 1-20 NEW VISION		
Assets		
Cash & Equivalents		
276-10100	Cash	1,085.94
	Total Cash & Equivalents:	<u>1,085.94</u>
	Total Assets:	<u>1,085.94</u> <u><u>1,085.94</u></u>
Liability		
Current Liabilities		
276-20702	Due to EDA Fund	5,658.16
	Total Current Liabilities:	<u>5,658.16</u>
	Total Liability:	<u>5,658.16</u>
Equity		
Fund Balance		
276-25300	Unreserved Fund Balance	-4,572.22
	Total Fund Balance:	<u>-4,572.22</u>
	Total Beginning Equity:	<u>-4,572.22</u>
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		<u>0.00</u>
	Total Equity and Current Surplus (Deficit):	<u>-4,572.22</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,085.94</u></u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance
Fund: 301 - 2003 IMPROVEMENT BOND		
Assets		
Cash & Equivalents		
301-10100	Cash	-220,180.15
	Total Cash & Equivalents:	<u>-220,180.15</u>
	Total Assets:	<u>-220,180.15</u> <u><u>-220,180.15</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
Fund Balance		
301-25300	Unreserved Fund Balance	-99,070.15
	Total Fund Balance:	<u>-99,070.15</u>
	Total Beginning Equity:	<u>-99,070.15</u>
Total Revenue		0.00
Total Expense		<u>121,110.00</u>
Revenues Over/Under Expenses		-121,110.00
	Total Equity and Current Surplus (Deficit):	-220,180.15
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>-220,180.15</u></u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance	
Fund: 302 - 4TH AVENUE IMPROVEMENT			
Assets			
Cash & Equivalents			
302-10100	Cash	-87,621.08	
	Total Cash & Equivalents:	<u>-87,621.08</u>	
	Total Assets:	<u>-87,621.08</u>	<u><u>-87,621.08</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
302-25300	Unreserved Fund Balance	-59,483.83	
	Total Fund Balance:	<u>-59,483.83</u>	
	Total Beginning Equity:	<u>-59,483.83</u>	
Total Revenue		0.00	
Total Expense		<u>28,137.25</u>	
Revenues Over/Under Expenses		<u>-28,137.25</u>	
	Total Equity and Current Surplus (Deficit):	<u>-87,621.08</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-87,621.08</u></u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance
Fund: 303 - 2007 STREET IMPROVEMENT		
Assets		
Cash & Equivalents		
303-10100	Cash	-253,322.73
	Total Cash & Equivalents:	<u>-253,322.73</u>
	Total Assets:	<u>-253,322.73</u> <u><u>-253,322.73</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
Fund Balance		
303-25300	Unreserved Fund Balance	-174,747.73
	Total Fund Balance:	<u>-174,747.73</u>
	Total Beginning Equity:	<u>-174,747.73</u>
Total Revenue		0.00
Total Expense		<u>78,575.00</u>
Revenues Over/Under Expenses		-78,575.00
	Total Equity and Current Surplus (Deficit):	-253,322.73
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>-253,322.73</u></u>

Balance Sheet with Groupings

As Of 02/28/2019

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	-333,222.70
	Total Fund Balance:	<u>-333,222.70</u>
	Total Beginning Equity:	<u>-333,222.70</u>
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		<u>0.00</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 02/28/2019

Account	Name	Balance
Fund: 305 - 2009 STREET IMPROVEMENT		
Assets		
Cash & Equivalents		
305-10100	Cash	26,981.41
	Total Cash & Equivalents:	26,981.41
Other Assets		
305-12100	Special Assessment Receivable - Current	85,297.50
	Total Other Assets:	85,297.50
	Total Assets:	112,278.91
		<u>112,278.91</u>
Liability		
Current Liabilities		
305-22200	Unavailable Revenue	85,297.50
	Total Current Liabilities:	85,297.50
	Total Liability:	85,297.50
Equity		
Fund Balance		
305-25300	Unreserved Fund Balance	114,524.41
	Total Fund Balance:	114,524.41
	Total Beginning Equity:	114,524.41
Total Revenue		35,757.00
Total Expense		123,300.00
Revenues Over/Under Expenses		-87,543.00
	Total Equity and Current Surplus (Deficit):	26,981.41
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>112,278.91</u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance	
Fund: 306 - 2013 STREET IMPROVEMENT			
Assets			
Cash & Equivalents			
306-10100	Cash	299,735.03	
	Total Cash & Equivalents:	<u>299,735.03</u>	
Other Assets			
306-12100	Special Assessment Receivable - Current	574,317.81	
	Total Other Assets:	<u>574,317.81</u>	
	Total Assets:	<u>874,052.84</u>	<u><u>874,052.84</u></u>
Liability			
Current Liabilities			
306-22200	Unavailable Revenue	574,317.81	
	Total Current Liabilities:	<u>574,317.81</u>	
	Total Liability:	<u>574,317.81</u>	
Equity			
Fund Balance			
306-25300	Unreserved Fund Balance	460,466.29	
	Total Fund Balance:	<u>460,466.29</u>	
	Total Beginning Equity:	<u>460,466.29</u>	
Total Revenue		0.00	
Total Expense		160,731.26	
Revenues Over/Under Expenses		<u>-160,731.26</u>	
	Total Equity and Current Surplus (Deficit):	<u>299,735.03</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>874,052.84</u></u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance	
Fund: 307 - 2017 STREET PROJECT			
Assets			
Cash & Equivalents			
307-10100	Cash	202,199.69	
307-10400	Investments - Current	308,824.29	
	Total Cash & Equivalents:	<u>511,023.98</u>	
Other Assets			
307-12100	Special Assessments Receivable- Current	440,284.86	
	Total Other Assets:	<u>440,284.86</u>	
	Total Assets:	<u>951,308.84</u>	<u><u>951,308.84</u></u>
Liability			
Current Liabilities			
307-22200	Unavailable Revenue	440,284.86	
	Total Current Liabilities:	<u>440,284.86</u>	
	Total Liability:	<u>440,284.86</u>	
Equity			
Fund Balance			
307-25300	Unreserved Fund Balance	520,202.70	
	Total Fund Balance:	<u>520,202.70</u>	
	Total Beginning Equity:	<u>520,202.70</u>	
	Total Revenue	35,868.78	
	Total Expense	45,047.50	
	Revenues Over/Under Expenses	<u>-9,178.72</u>	
	Total Equity and Current Surplus (Deficit):	<u>511,023.98</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>951,308.84</u></u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance	
Fund: 401 - GENERAL CAPITAL PROJECTS			
Assets			
Cash & Equivalents			
401-10100	Cash	275,914.74	
401-10400	Investments - Current	76,657.39	
	Total Cash & Equivalents:	<u>352,572.13</u>	
Other Assets			
401-11506	Accounts Receivable - Accrued	130,000.00	
	Total Other Assets:	<u>130,000.00</u>	
	Total Assets:	<u>482,572.13</u>	<u>482,572.13</u>
Liability			
Current Liabilities			
401-20200	Accounts Payable	24,119.80	
401-20701	Due To Electric Fund	47,540.80	
	Total Current Liabilities:	<u>71,660.60</u>	
Non-Current Liabilities			
401-23900	Note Payable - Non Current - General Equ	100,807.00	
	Total Non-Current Liabilities:	<u>100,807.00</u>	
	Total Liability:	<u>172,467.60</u>	
Equity			
Fund Balance			
401-25300	Unreserved Fund Balance	345,596.25	
	Total Fund Balance:	<u>345,596.25</u>	
	Total Beginning Equity:	<u>345,596.25</u>	
	Total Revenue	19,225.83	
	Total Expense	54,717.55	
	Revenues Over/Under Expenses	<u>-35,491.72</u>	
	Total Equity and Current Surplus (Deficit):	<u>310,104.53</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>482,572.13</u></u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance	
Fund: 402 - CAPITAL PROJECT - ESF			
Assets			
Cash & Equivalents			
402-10100	Cash	77,467.49	
402-10400	Investments - Current	62,154.73	
	Total Cash & Equivalents:	<u>139,622.22</u>	
	Total Assets:	<u>139,622.22</u>	<u><u>139,622.22</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
402-25300	Unreserved Fund Balance	246,807.37	
	Total Fund Balance:	<u>246,807.37</u>	
	Total Beginning Equity:	<u>246,807.37</u>	
Total Revenue		198.70	
Total Expense		<u>107,383.85</u>	
Revenues Over/Under Expenses		<u>-107,185.15</u>	
	Total Equity and Current Surplus (Deficit):	<u>139,622.22</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>139,622.22</u></u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance	
Fund: 406 - PIR			
Assets			
Cash & Equivalents			
406-10100	Cash	325,983.47	
406-10400	Investments - Current	0.01	
	Total Cash & Equivalents:	<u>325,983.48</u>	
Other Assets			
406-12100	Special Assessment Receivable - Current	4,997.55	
406-12101	Special Assessment Payoff - Certified	850.00	
406-12200	Special Assessment Receivable - Deliquen	21,197.71	
	Total Other Assets:	<u>27,045.26</u>	
	Total Assets:	<u>353,028.74</u>	<u><u>353,028.74</u></u>
Liability			
Current Liabilities			
406-22200	Unavailable Revenue	26,195.26	
	Total Current Liabilities:	<u>26,195.26</u>	
	Total Liability:	<u>26,195.26</u>	
Equity			
Fund Balance			
406-25300	Unreserved Fund Balance	384,189.93	
	Total Fund Balance:	<u>384,189.93</u>	
	Total Beginning Equity:	<u>384,189.93</u>	
Total Revenue		0.00	
Total Expense		57,356.45	
Revenues Over/Under Expenses		<u>-57,356.45</u>	
	Total Equity and Current Surplus (Deficit):	<u>326,833.48</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>353,028.74</u></u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance	
Fund: 601 - WATER			
Assets			
Cash & Equivalents			
601-10100	Cash	433,768.13	
	Total Cash & Equivalents:	433,768.13	
Capital Assets			
601-16100	Land	158,124.46	
601-16200	Buildings	3,518,347.36	
601-16210	A/D - Buildings	-2,962,642.91	
601-16300	Improvements Other Than Buildings	4,727,521.16	
601-16310	A/D - Improvements Other Than Building	-2,005,151.73	
601-16400	Machinery & Equipment	4,168,498.35	
601-16410	A/D - Machinery & Equipment	-1,671,679.14	
601-16420	Office Equipment	46,739.08	
601-16430	A/D Office Equipment	-33,278.20	
601-16440	Motor Vehicles	159,580.05	
601-16450	A/D - Motor Vehicles	-112,607.75	
	Total Capital Assets:	5,993,450.73	
Other Assets			
601-11500	Accounts Receivable	94,907.28	
601-12100	Special Assessment Receivable - Current	138,969.35	
601-14200	Inventory	37,157.78	
	Total Other Assets:	271,034.41	
NOT ASSIGNED TO GROUP			
601-18000	Deferred Outflows	42,718.00	
	Total ***NOT ASSIGNED TO GROUP***:	42,718.00	
	Total Assets:	6,740,971.27	<u>6,740,971.27</u>
Liability			
Current Liabilities			
601-20200	Accounts Payable	-1,197.57	
601-21500	Accrued Interest Payable	30,341.85	
	Total Current Liabilities:	29,144.28	
Non-Current Liabilities			
601-23100	Bond Payable - Noncurrent	1,340,000.00	
601-23400	Unamortized Premium	46,870.27	
601-23600	Compensated Absences Payable - Noncur	56,552.42	
601-23900	Notes Payable - Noncurrent	103,500.43	
601-29103	Bond Payable - Noncurrent 99 Water Tow	84,000.00	
601-29107	Bond Payable - Noncurrent 11 WA/SW	310,000.00	
601-29108	Bond Payable - Noncurrent 12 Refund	119,800.00	
	Total Non-Current Liabilities:	2,060,723.12	
NOT ASSIGNED TO GROUP			
601-24000	Net Pension Liability	175,276.00	
601-24500	Deferred Inflows	39,440.00	
	Total ***NOT ASSIGNED TO GROUP***:	214,716.00	
	Total Liability:	2,304,583.40	
Equity			
Fund Balance			
601-26600	Net Assets, Unrestricted	4,472,086.37	
	Total Fund Balance:	4,472,086.37	
	Total Beginning Equity:	4,472,086.37	

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance
Total Revenue		173,936.44
Total Expense		209,634.94
Revenues Over/Under Expenses		-35,698.50
	Total Equity and Current Surplus (Deficit):	4,436,387.87
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>6,740,971.27</u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance	
Fund: 602 - SEWER			
Assets			
Cash & Equivalents			
602-10100	Cash	1,410,113.95	
	Total Cash & Equivalents:	1,410,113.95	
Capital Assets			
602-16100	Land	27,925.43	
602-16200	Buildings	8,045,647.92	
602-16210	A/D - Buildings	-2,821,295.07	
602-16300	Improvements Other Than Buildings	6,464,970.39	
602-16310	A/D - Improvements Other Than Building	-2,204,554.18	
602-16400	Machinery & Equipment	879,648.43	
602-16410	A/D - Machinery & Equipment	-703,746.28	
602-16420	Office Equipment	66,162.12	
602-16430	A/D - Office Equipment	-52,901.22	
602-16440	Motor Vehicles	270,725.74	
602-16450	A/D - Motor Vehicles	-224,992.75	
602-16460	Furniture & Fixtures	412,094.09	
602-16470	A/D Furniture & Fixtures	-361,614.45	
	Total Capital Assets:	9,798,070.17	
Other Assets			
602-11500	Accounts Receivable	197,877.96	
602-11506	Accounts Receivable - Accrued	26,742.52	
602-12100	Special Assessment Receivable - Current	75,064.98	
602-12900	Loan Receivable	3,558,144.44	
	Total Other Assets:	3,857,829.90	
NOT ASSIGNED TO GROUP			
602-18000	Deferred Outflows	67,244.00	
	Total ***NOT ASSIGNED TO GROUP***:	67,244.00	
	Total Assets:	15,133,258.02	<u>15,133,258.02</u>
Liability			
Current Liabilities			
602-20200	Accounts Payable	963.31	
602-21500	Accrued Interest Payable	49,463.93	
	Total Current Liabilities:	50,427.24	
Non-Current Liabilities			
602-23100	Bond Payable - Noncurrent	1,200,000.00	
602-23400	Unamortized Premium on Bond	77,239.83	
602-23600	Compensated Absences Payable - Noncur	79,897.56	
602-23900	Notes Payable - Noncurrent	452,775.00	
602-29105	Bond Payable - Noncurrent 11 WA/SWt	2,005,000.00	
602-29106	Bond Payable - Noncurrent 12 Refund	95,200.00	
	Total Non-Current Liabilities:	3,910,112.39	
NOT ASSIGNED TO GROUP			
602-24000	Net Pension Liability	275,910.00	
602-24500	Deferred Inflows	62,084.00	
	Total ***NOT ASSIGNED TO GROUP***:	337,994.00	
	Total Liability:	4,298,533.63	
Equity			
Fund Balance			
602-26600	Net Assets, Unrestricted	9,027,160.41	
602-26601	Net Assets, Contributed Equity	1,094,440.42	
	Total Fund Balance:	10,121,600.83	
	Total Beginning Equity:	10,121,600.83	

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance
Total Revenue		1,001,824.89
Total Expense		<u>288,701.33</u>
Revenues Over/Under Expenses		713,123.56
	Total Equity and Current Surplus (Deficit):	10,834,724.39
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>15,133,258.02</u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance	
Fund: 604 - ELECTRIC			
Assets			
Cash & Equivalents			
604-10100	Cash	483,200.92	
604-10400	Investments - Current	4,105,191.06	
	Total Cash & Equivalents:	4,588,391.98	
Capital Assets			
604-16100	Land	62,375.20	
604-16200	Buildings	627,329.97	
604-16210	A/D - Buildings	-581,947.01	
604-16300	Improvements Other Than Buildings	12,084,259.62	
604-16310	A/D - Improvements Other Than Building	-6,104,223.06	
604-16400	Machinery & Equipment	1,429,730.88	
604-16410	A/D - Machinery & Equipment	-974,555.56	
604-16420	Office Equipment	126,692.69	
604-16430	A/D - Office Equipment	-75,544.45	
604-16440	Motor Vehicles	889,090.47	
604-16450	A/D - Motor Vehicles	-532,687.93	
604-16460	Furniture & Fixtures	3,888.46	
604-16470	A/D Furniture & Fixtures	-3,888.46	
	Total Capital Assets:	6,950,520.82	
Other Assets			
604-11500	Accounts Receivable	607,212.44	
604-11501	Accounts Receivable - Other	6,575.35	
604-13401	Due From General Capital Projects	47,540.80	
604-13614	Due From Telecom	12,300.00	
604-14200	Inventory	553,131.49	
604-14201	Inventory - Diesel Fuel	61,726.73	
	Total Other Assets:	1,288,486.81	
NOT ASSIGNED TO GROUP			
604-18000	Deferred Outflows	106,714.00	
	Total ***NOT ASSIGNED TO GROUP***:	106,714.00	
	Total Assets:	12,934,113.61	<u>12,934,113.61</u>
Liability			
Current Liabilities			
604-20200	Accounts Payable	4,339.62	
604-20202	Sales Tax Payable	6.88	
604-20210	Accrued Expense	74,565.55	
604-22000	Prepayments	84,115.00	
	Total Current Liabilities:	163,027.05	
Non-Current Liabilities			
604-23600	Compensated Absences Payable - Noncur	106,325.38	
	Total Non-Current Liabilities:	106,325.38	
NOT ASSIGNED TO GROUP			
604-24000	Net Pension Liability	437,862.00	
604-24500	Deferred Inflows	98,526.00	
	Total ***NOT ASSIGNED TO GROUP***:	536,388.00	
	Total Liability:	805,740.43	
Equity			
Fund Balance			
604-26600	Net Assets, Unrestricted	12,028,008.63	
604-26601	Net Assets, Contributed Equity	-458,511.09	
	Total Fund Balance:	11,569,497.54	
	Total Beginning Equity:	11,569,497.54	

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance
Total Revenue		1,294,771.08
Total Expense		<u>735,895.44</u>
Revenues Over/Under Expenses		558,875.64
	Total Equity and Current Surplus (Deficit):	12,128,373.18
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>12,934,113.61</u></u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance	
Fund: 609 - LIQUOR STORE			
Assets			
Cash & Equivalents			
609-10100	Cash	245,667.77	
609-10102	Credit Card Clearing	5,228.99	
609-10103	Gift Card Clearing	-826.51	
609-10200	Petty Cash	1,200.00	
609-10400	Investments - Current	249,036.99	
	Total Cash & Equivalents:	500,307.24	
Capital Assets			
609-16200	Buildings	397,347.46	
609-16210	A/D - Buildings	-292,373.56	
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	-14,549.94	
609-16460	Furniture & Fixtures	105,798.81	
609-16470	A/D Furniture & Fixtures	-34,918.64	
	Total Capital Assets:	178,663.84	
Other Assets			
609-11500	Accounts Receivable	716.92	
609-14200	Inventory	269,371.58	
	Total Other Assets:	270,088.50	
NOT ASSIGNED TO GROUP			
609-18000	Deferred Outflows	43,162.00	
	Total ***NOT ASSIGNED TO GROUP***:	43,162.00	
	Total Assets:	992,221.58	992,221.58
Liability			
Current Liabilities			
609-20200	Accounts Payable	35,695.05	
609-20202	Sales Tax Payable	11,067.88	
	Total Current Liabilities:	46,762.93	
Non-Current Liabilities			
609-23600	Compensated Absences Payable - Noncur	17,031.40	
	Total Non-Current Liabilities:	17,031.40	
NOT ASSIGNED TO GROUP			
609-24000	Net Pension Liability	177,098.00	
609-24500	Deferred Inflows	39,850.00	
	Total ***NOT ASSIGNED TO GROUP***:	216,948.00	
	Total Liability:	280,742.33	
Equity			
Fund Balance			
609-26600	Net Assets, Unrestricted	711,814.87	
	Total Fund Balance:	711,814.87	
	Total Beginning Equity:	711,814.87	
Total Revenue		280,538.48	
Total Expense		280,874.10	
Revenues Over/Under Expenses		-335.62	
	Total Equity and Current Surplus (Deficit):	711,479.25	
	Total Liabilities, Equity and Current Surplus (Deficit):	992,221.58	992,221.58

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance	
Fund: 614 - TELECOM			
Assets			
Cash & Equivalents			
614-10100	Cash	-1,131,705.10	
614-10400	Investments - Current	820,746.79	
	Total Cash & Equivalents:	-310,958.31	
Capital Assets			
614-16200	Buildings	644,303.40	
614-16210	A/D - Buildings	-243,260.94	
614-16300	Improvements Other Than Buildings	4,370,417.86	
614-16310	A/D - Improvements Other Than Building	-2,848,790.12	
614-16400	Machinery & Equipment	5,965,518.26	
614-16410	A/D - Machinery & Equipment	-5,358,172.61	
614-16420	Office Equipment	6,396.05	
614-16430	A/D - Office Equipment	-5,997.94	
614-16440	Motor Vehicles	89,359.00	
614-16450	A/D - Motor Vehicles	-72,497.05	
614-16460	Furniture & Fixtures	38,128.53	
614-16470	A/D Furniture & Fixtures	-22,482.08	
	Total Capital Assets:	2,562,922.36	
Other Assets			
614-11500	Accounts Receivable	263,528.64	
614-11501	Accounts Receivable - Other	673.24	
614-11502	Accounts Receivable - CABS	3,700.83	
614-14200	Inventory	40,088.35	
614-15620	Unamortized Bond Discount	28,043.10	
	Total Other Assets:	336,034.16	
NOT ASSIGNED TO GROUP			
614-18000	Deferred Outflows	88,729.00	
	Total ***NOT ASSIGNED TO GROUP***:	88,729.00	
	Total Assets:	2,676,727.21	<u>2,676,727.21</u>
Liability			
Current Liabilities			
614-20200	Accounts Payable	-17,449.16	
614-20201	Excise Tax Payable	577.55	
614-20202	Sales Tax Payable	36.15	
614-20206	911 TAP & TACIP Fees Clearing	2,172.99	
614-20701	Due To Electric Fund	12,300.00	
614-21500	Accrued Interest Payable	46,656.47	
614-22200	Unavailable Revenue	222,646.07	
	Total Current Liabilities:	266,940.07	
Non-Current Liabilities			
614-23100	Bond Payable - Noncurrent	9,450,000.00	
614-23400	Unamortized Premium on Bond	43,869.68	
614-23600	Compensated Absences Payable - Noncur	108,799.42	
	Total Non-Current Liabilities:	9,602,669.10	
NOT ASSIGNED TO GROUP			
614-24000	Net Pension Liability	364,067.00	
614-24500	Deferred Inflows	81,921.00	
	Total ***NOT ASSIGNED TO GROUP***:	445,988.00	
	Total Liability:	10,315,597.17	
Equity			
Fund Balance			
614-26600	Net Assets, Unrestricted	-7,768,069.11	
	Total Fund Balance:	-7,768,069.11	
	Total Beginning Equity:	-7,768,069.11	

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance
Total Revenue		458,739.93
Total Expense		<u>329,540.78</u>
Revenues Over/Under Expenses		129,199.15
	Total Equity and Current Surplus (Deficit):	-7,638,869.96
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>2,676,727.21</u></u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance	
Fund: 615 - ARENA			
Assets			
Cash & Equivalents			
615-10100	Cash	-141,237.09	
615-10200	Petty Cash	120.00	
615-10400	Investments - Current	346,648.77	
	Total Cash & Equivalents:	205,531.68	
Capital Assets			
615-16200	Buildings	1,438,326.21	
615-16210	A/D - Buildings	-848,694.43	
615-16300	Improvements Other Than Buildings	1,046,914.25	
615-16310	A/D - Improvements Other Than Building	-31,732.59	
615-16400	Machinery & Equipment	359,719.03	
615-16410	A/D - Machinery & Equipment	-350,035.06	
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:	1,614,497.41	
Other Assets			
615-11501	Accounts Receivable - Other	825.00	
	Total Other Assets:	825.00	
NOT ASSIGNED TO GROUP			
615-18000	Deferred Outflows	25,723.00	
	Total ***NOT ASSIGNED TO GROUP***:	25,723.00	
	Total Assets:	1,846,577.09	<u>1,846,577.09</u>
Liability			
Current Liabilities			
615-20200	Accounts Payable	878.41	
615-20210	Accrued Expense	44,800.00	
615-21500	Interest Payable	25,726.30	
	Total Current Liabilities:	71,404.71	
Non-Current Liabilities			
615-23100	Bond Payable - Noncurrent	1,050,000.00	
615-23400	Unamortized Bond Premium	47,961.86	
615-23600	Compensated Absences Payable - Noncur	36,659.27	
	Total Non-Current Liabilities:	1,134,621.13	
NOT ASSIGNED TO GROUP			
615-24000	Net Pension Liability	105,543.00	
615-24500	Deferred Inflows	23,749.00	
	Total ***NOT ASSIGNED TO GROUP***:	129,292.00	
	Total Liability:	1,335,317.84	
Equity			
Fund Balance			
615-26600	Net Assets, Unrestricted	618,102.40	
	Total Fund Balance:	618,102.40	
	Total Beginning Equity:	618,102.40	
Total Revenue		4,498.14	
Total Expense		111,341.29	
Revenues Over/Under Expenses		-106,843.15	
	Total Equity and Current Surplus (Deficit):	511,259.25	
	Total Liabilities, Equity and Current Surplus (Deficit):	1,846,577.09	<u>1,846,577.09</u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance	
Fund: 617 - M/P CENTER			
Assets			
Cash & Equivalents			
617-10100	Cash	160,278.90	
617-10200	Petty Cash	250.00	
617-10400	Investments - Current	115,906.19	
	Total Cash & Equivalents:	<u>276,435.09</u>	
Capital Assets			
617-16200	Buildings	1,923,286.57	
617-16210	A/D - Buildings	-910,692.98	
617-16300	Improvements Other Than Buildings	63,651.54	
617-16310	A/D - Improvements Other Than Building	-47,436.27	
617-16400	Machinery & Equipment	280,868.13	
617-16410	A/D - Machinery & Equipment	-269,211.05	
	Total Capital Assets:	<u>1,040,465.94</u>	
NOT ASSIGNED TO GROUP			
617-18000	Deferred Outflows	32,513.00	
	Total ***NOT ASSIGNED TO GROUP***:	<u>32,513.00</u>	
	Total Assets:	<u>1,349,414.03</u>	<u>1,349,414.03</u>
Liability			
Current Liabilities			
617-20200	Accounts Payable	494.81	
617-20202	Sales Tax Payable	110.90	
617-22200	Unearned Revenue	2,100.00	
	Total Current Liabilities:	<u>2,705.71</u>	
Non-Current Liabilities			
617-23600	Compensated Absences Payable - Noncur	8,235.43	
	Total Non-Current Liabilities:	<u>8,235.43</u>	
NOT ASSIGNED TO GROUP			
617-24000	Net Pension Liability	133,406.00	
617-24500	Deferred Inflows	30,019.00	
	Total ***NOT ASSIGNED TO GROUP***:	<u>163,425.00</u>	
	Total Liability:	<u>174,366.14</u>	
Equity			
Fund Balance			
617-26600	Net Assets, Unrestricted	773,276.45	
617-26601	Net Assets, Contributed Equity	436,194.96	
	Total Fund Balance:	<u>1,209,471.41</u>	
	Total Beginning Equity:	<u>1,209,471.41</u>	
Total Revenue		7,757.20	
Total Expense		42,180.72	
Revenues Over/Under Expenses		<u>-34,423.52</u>	
	Total Equity and Current Surplus (Deficit):	<u>1,175,047.89</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,349,414.03</u>

Balance Sheet with Groupings

As Of 02/28/2019

Account	Name	Balance	
Fund: 651 - RIVERLBUFF TOWNHOMES			
Assets			
Cash & Equivalents			
651-10100	Cash	-39,604.68	
651-10104	Cash with Management Company	147,932.27	
	Total Cash & Equivalents:	108,327.59	
Capital Assets			
651-16200	Buildings	1,123,287.73	
651-16210	A/D Buildings	-538,060.14	
	Total Capital Assets:	585,227.59	
Other Assets			
651-11501	Accounts Receivable - Other	1,510.00	
	Total Other Assets:	1,510.00	
	Total Assets:	695,065.18	<u>695,065.18</u>
Liability			
Current Liabilities			
651-20207	Accounts Payable Management Company	1,376.17	
651-21500	Accrued Interest Payable	368.10	
651-22000	Prepayments	6,245.55	
651-22100	Note Payable - Current	19,000.00	
	Total Current Liabilities:	26,989.82	
Non-Current Liabilities			
651-23900	Notes Payable - Noncurrent	760,199.43	
	Total Non-Current Liabilities:	760,199.43	
	Total Liability:	787,189.25	
Equity			
Fund Balance			
651-26600	Net Assets, Unrestricted	44,365.31	
651-26602	Net Assets - Management Company	-136,489.38	
	Total Fund Balance:	-92,124.07	
	Total Beginning Equity:	-92,124.07	
Total Revenue		0.00	
Total Expense		0.00	
Revenues Over/Under Expenses		0.00	
	Total Equity and Current Surplus (Deficit):	-92,124.07	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>695,065.18</u>