



Windom, MN

Balance Sheet with Groupings

Account Summary

As Of 06/30/2019

Account	Name	Balance	
Fund: 100 - GENERAL			
Assets			
Cash & Equivalents			
100-10100	Cash	227,721.03	
100-10101	Pay Pal Clearing	226.80	
100-10200	Petty Cash	800.00	
100-10201	Petty Cash Police	210.00	
100-10400	Investments - Current	1,417,309.22	
	Total Cash & Equivalents:	1,646,267.05	
Other Assets			
100-10500	Taxes Receivable - Current	34,844.33	
100-11500	Accounts Receivable	11,420.68	
100-11501	Accounts Receivable - Other	58,180.06	
100-11600	Allowance for Uncollectible Accounts Rec	2.64	
100-12100	Special Assessment Receivable - Current	4,615.63	
100-13100	Due From General Equip	169,672.50	
100-14200	Inventory - Central Stores	28,248.12	
	Total Other Assets:	306,983.96	
	Total Assets:	1,953,251.01	<u>1,953,251.01</u>
Liability			
Current Liabilities			
100-20190	AR Unapplied Liability	155.05	
100-20191	Unapplied Cash	20,427.37	
100-20200	Accounts Payable	4,107.72	
100-20202	Sales Tax Payable	34,831.76	
100-22000	Prepayments	-43,000.00	
100-22200	Unavailable Revenue	39,459.96	
	Total Current Liabilities:	55,981.86	
	Total Liability:	55,981.86	
Equity			
Fund Balance			
100-24902	Fund Balance - Reserved for Retirement	250,000.00	
100-25300	Unreserved Fund Balance	2,383,055.86	
	Total Fund Balance:	2,633,055.86	
	Total Beginning Equity:	2,633,055.86	
Total Revenue		653,127.10	
Total Expense		1,388,913.81	
Revenues Over/Under Expenses		-735,786.71	
	Total Equity and Current Surplus (Deficit):	1,897,269.15	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,953,251.01</u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance	
Fund: 211 - LIBRARY			
Assets			
Cash & Equivalents			
211-10100	Cash	260,726.84	
211-10200	Petty Cash	5.00	
211-10400	Investments - Current	25,728.21	
	Total Cash & Equivalents:	<u>286,460.05</u>	
	Total Assets:	<u>286,460.05</u>	<u><u>286,460.05</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
211-25300	Unreserved Fund Balance	193,938.37	
	Total Fund Balance:	<u>193,938.37</u>	
	Total Beginning Equity:	<u>193,938.37</u>	
Total Revenue		194,627.43	
Total Expense		102,105.75	
Revenues Over/Under Expenses		<u>92,521.68</u>	
	Total Equity and Current Surplus (Deficit):	<u>286,460.05</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>286,460.05</u></u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance	
Fund: 225 - AIRPORT			
Assets			
Cash & Equivalents			
225-10100	Cash	93,222.93	
	Total Cash & Equivalents:	93,222.93	
Other Assets			
225-11500	Accounts Receivable	2,027.72	
225-11501	Accounts Receivable - Other	1,723.95	
225-11506	Accounts Receivable - Accrued	3,590.23	
225-14200	Inventory	16,523.99	
	Total Other Assets:	23,865.89	
	Total Assets:	117,088.82	<u>117,088.82</u>
Liability			
Current Liabilities			
225-20200	Accounts Payable	1,138.00	
	Total Current Liabilities:	1,138.00	
	Total Liability:	1,138.00	
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		39,635.92	
Total Expense		105,729.25	
Revenues Over/Under Expenses		-66,093.33	
	Total Equity and Current Surplus (Deficit):	115,950.82	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>117,088.82</u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance	
Fund: 230 - POOL			
Assets			
Cash & Equivalents			
230-10100	Cash	117,760.55	
230-10101	Pay Pal Clearing	2,566.97	
	Total Cash & Equivalents:	<u>120,327.52</u>	
	Total Assets:	<u>120,327.52</u>	<u><u>120,327.52</u></u>
Liability			
Current Liabilities			
230-20200	Accounts Payable	10.00	
	Total Current Liabilities:	<u>10.00</u>	
	Total Liability:	<u>10.00</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	99,094.35	
	Total Expense	<u>39,252.12</u>	
	Revenues Over/Under Expenses	<u>59,842.23</u>	
	Total Equity and Current Surplus (Deficit):	<u>120,317.52</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>120,327.52</u></u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance	
Fund: 235 - AMBULANCE			
Assets			
Cash & Equivalents			
235-10100	Cash	491,599.66	
235-10400	Investments - Current	513,585.35	
	Total Cash & Equivalents:	<u>1,005,185.01</u>	
Other Assets			
235-11500	Accounts Receivable	408,767.71	
	Total Other Assets:	<u>408,767.71</u>	
	Total Assets:	<u>1,413,952.72</u>	<u><u>1,413,952.72</u></u>
Liability			
Current Liabilities			
235-20200	Accounts Payable	208.28	
	Total Current Liabilities:	<u>208.28</u>	
	Total Liability:	<u>208.28</u>	
Equity			
Fund Balance			
235-25300	Unreserved Fund Balance	1,236,035.17	
	Total Fund Balance:	<u>1,236,035.17</u>	
	Total Beginning Equity:	<u>1,236,035.17</u>	
	Total Revenue	410,006.97	
	Total Expense	232,297.70	
	Revenues Over/Under Expenses	<u>177,709.27</u>	
	Total Equity and Current Surplus (Deficit):	<u>1,413,744.44</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>1,413,952.72</u></u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance	
Fund: 250 - EDA GENERAL			
Assets			
Cash & Equivalents			
250-10100	Cash	-161,016.20	
	Total Cash & Equivalents:	-161,016.20	
Capital Assets			
250-14400	Land Held for Resale	176,100.00	
250-16200	Buildings	846,784.90	
	Total Capital Assets:	1,022,884.90	
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:	336,217.03	
	Total Assets:	1,198,085.73	<u>1,198,085.73</u>
Liability			
Current Liabilities			
250-20200	Accounts Payable	13,227.48	
	Total Current Liabilities:	13,227.48	
	Total Liability:	13,227.48	
Equity			
Fund Balance			
250-25300	Unreserved Fund Balance	1,251,308.09	
	Total Fund Balance:	1,251,308.09	
	Total Beginning Equity:	1,251,308.09	
Total Revenue		112,679.02	
Total Expense		179,128.86	
Revenues Over/Under Expenses		-66,449.84	
	Total Equity and Current Surplus (Deficit):	1,184,858.25	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,198,085.73</u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance	
Fund: 251 - EDA REVOLVING			
Assets			
Cash & Equivalents			
251-10100	Cash	38,155.37	
251-10400	Investments - Current	19,515.60	
	Total Cash & Equivalents:	<u>57,670.97</u>	
Other Assets			
251-12900	Loan Receivable	68,822.91	
	Total Other Assets:	<u>68,822.91</u>	
	Total Assets:	<u>126,493.88</u>	<u>126,493.88</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
251-25300	Unreserved Fund Balance	126,203.85	
	Total Fund Balance:	<u>126,203.85</u>	
	Total Beginning Equity:	<u>126,203.85</u>	
	Total Revenue	290.03	
	Total Expense	0.00	
	Revenues Over/Under Expenses	<u>290.03</u>	
	Total Equity and Current Surplus (Deficit):	<u>126,493.88</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>126,493.88</u></u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance	
Fund: 252 - EDA SCDP			
Assets			
Cash & Equivalents			
252-10100	Cash	878.32	
	Total Cash & Equivalents:	<u>878.32</u>	
Other Assets			
252-12900	Loans Receivable	57,514.49	
	Total Other Assets:	<u>57,514.49</u>	
	Total Assets:	<u>58,392.81</u>	<u><u>58,392.81</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		2,346.68	
Total Expense		<u>0.00</u>	
Revenues Over/Under Expenses		2,346.68	
	Total Equity and Current Surplus (Deficit):	<u>58,392.81</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>58,392.81</u></u>

Balance Sheet with Groupings

As Of 06/30/2019

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 06/30/2019

Account	Name	Balance	
Fund: 254 - NORTH IND PARK			
Assets			
Cash & Equivalents			
254-10100	Cash	533,674.26	
	Total Cash & Equivalents:	<u>533,674.26</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>681,982.89</u>	<u><u>681,982.89</u></u>
Liability			
Current Liabilities			
254-20200	Accounts Payable	1,566.34	
254-22200	Unavailable Revenue	31,928.63	
	Total Current Liabilities:	<u>33,494.97</u>	
	Total Liability:	<u>33,494.97</u>	
Equity			
Fund Balance			
254-25300	Unreserved Fund Balance	684,687.79	
	Total Fund Balance:	<u>684,687.79</u>	
	Total Beginning Equity:	<u>684,687.79</u>	
Total Revenue		3,180.47	
Total Expense		39,380.34	
Revenues Over/Under Expenses		<u>-36,199.87</u>	
	Total Equity and Current Surplus (Deficit):	<u>648,487.92</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>681,982.89</u></u>

Balance Sheet with Groupings

As Of 06/30/2019

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

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance	
Fund: 260 - TIF 1-13 RIVER BLUFF			
Assets			
Cash & Equivalents			
260-10100	Cash	18,605.17	
	Total Cash & Equivalents:	<u>18,605.17</u>	
	Total Assets:	<u>18,605.17</u>	<u><u>18,605.17</u></u>
Liability			
Current Liabilities			
260-20702	Due to EDA Fund	102,001.33	
	Total Current Liabilities:	<u>102,001.33</u>	
	Total Liability:	<u>102,001.33</u>	
Equity			
Fund Balance			
260-25300	Unreserved Fund Balance	-102,001.33	
	Total Fund Balance:	<u>-102,001.33</u>	
	Total Beginning Equity:	<u>-102,001.33</u>	
Total Revenue		18,605.17	
Total Expense		<u>0.00</u>	
Revenues Over/Under Expenses		<u>18,605.17</u>	
	Total Equity and Current Surplus (Deficit):	<u>-83,396.16</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>18,605.17</u></u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance	
Fund: 265 - TIF 1-8 DOWNTOWN			
Assets			
Cash & Equivalents			
265-10100	Cash	16,453.22	
	Total Cash & Equivalents:	<u>16,453.22</u>	
	Total Assets:	<u>16,453.22</u>	<u><u>16,453.22</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		15,876.62	
Total Expense		<u>0.00</u>	
Revenues Over/Under Expenses		15,876.62	
	Total Equity and Current Surplus (Deficit):	16,453.22	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>16,453.22</u></u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance
Fund: 266 - TIF 1-10 RUNNINGS		
Assets		
Cash & Equivalents		
266-10100	Cash	2,333.72
	Total Cash & Equivalents:	<u>2,333.72</u>
	Total Assets:	<u>2,333.72</u> <u><u>2,333.72</u></u>
Liability		
Current Liabilities		
266-20702	Due to EDA Fund	7,222.21
	Total Current Liabilities:	<u>7,222.21</u>
	Total Liability:	<u>7,222.21</u>
Equity		
Fund Balance		
266-25300	Unreserved Fund Balance	-7,222.21
	Total Fund Balance:	<u>-7,222.21</u>
	Total Beginning Equity:	<u>-7,222.21</u>
Total Revenue		23,337.18
Total Expense		<u>21,003.46</u>
Revenues Over/Under Expenses		2,333.72
	Total Equity and Current Surplus (Deficit):	-4,888.49
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>2,333.72</u></u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance	
Fund: 268 - TIF 1-12 PM WINDOM/PRIME PORK			
Assets			
Cash & Equivalents			
268-10100	Cash	52,661.09	
	Total Cash & Equivalents:	<u>52,661.09</u>	
Other Assets			
268-13121	Due From TIF 1-21	15,762.50	
	Total Other Assets:	<u>15,762.50</u>	
	Total Assets:	<u>68,423.59</u>	<u><u>68,423.59</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		160,311.73	
Total Expense		<u>144,280.56</u>	
Revenues Over/Under Expenses		16,031.17	
	Total Equity and Current Surplus (Deficit):	<u>68,423.59</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>68,423.59</u></u>

Balance Sheet with Groupings

As Of 06/30/2019

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 06/30/2019

Account	Name	Balance
Fund: 270 - TIF 1-16 GDF DISTRICT		
Assets		
Cash & Equivalents		
270-10100	Cash	1,343.68
	Total Cash & Equivalents:	<u>1,343.68</u>
	Total Assets:	<u>1,343.68</u> <u><u>1,343.68</u></u>
Liability		
Current Liabilities		
270-20702	Due to EDA Fund	6,233.93
	Total Current Liabilities:	<u>6,233.93</u>
	Total Liability:	<u>6,233.93</u>
Equity		
Fund Balance		
270-25300	Unreserved Fund Balance	-6,233.93
	Total Fund Balance:	<u>-6,233.93</u>
	Total Beginning Equity:	<u>-6,233.93</u>
Total Revenue		8,125.21
Total Expense		<u>6,781.53</u>
Revenues Over/Under Expenses		1,343.68
	Total Equity and Current Surplus (Deficit):	-4,890.25
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,343.68</u></u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance
Fund: 271 - TIF 1- 18 AG BUILDERS GDF		
Assets		
Cash & Equivalents		
271-10100	Cash	5,716.24
	Total Cash & Equivalents:	<u>5,716.24</u>
	Total Assets:	<u>5,716.24</u>
		<u><u>5,716.24</u></u>
Liability		
Current Liabilities		
271-20702	Due To EDA Fund	9,401.40
	Total Current Liabilities:	<u>9,401.40</u>
	Total Liability:	<u>9,401.40</u>
Equity		
Fund Balance		
271-25300	Unreserved Fund Balance	-9,401.40
	Total Fund Balance:	<u>-9,401.40</u>
	Total Beginning Equity:	<u>-9,401.40</u>
Total Revenue		5,716.24
Total Expense		0.00
Revenues Over/Under Expenses		<u>5,716.24</u>
	Total Equity and Current Surplus (Deficit):	<u>-3,685.16</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>5,716.24</u></u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance	
Fund: 273 - TIF 1-17 NWIP I			
Assets			
Cash & Equivalents			
273-10100	Cash	103,184.46	
	Total Cash & Equivalents:	<u>103,184.46</u>	
	Total Assets:	<u>103,184.46</u>	<u><u>103,184.46</u></u>
Liability			
NOT ASSIGNED TO GROUP			
273-20705	Due to Sewer Fund	49,207.91	
	Total ***NOT ASSIGNED TO GROUP***:	<u>49,207.91</u>	
	Total Liability:	<u>49,207.91</u>	
Equity			
Fund Balance			
273-25300	Unreserved Fund Balance	-49,207.91	
	Total Fund Balance:	<u>-49,207.91</u>	
	Total Beginning Equity:	<u>-49,207.91</u>	
Total Revenue		103,184.46	
Total Expense		<u>0.00</u>	
Revenues Over/Under Expenses		<u>103,184.46</u>	
	Total Equity and Current Surplus (Deficit):	<u>53,976.55</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>103,184.46</u></u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance	
Fund: 274 - TIF 1-19 NWIP II			
Assets			
Cash & Equivalents			
274-10100	Cash	198,995.90	
274-10400	Investments - Current	35,753.39	
	Total Cash & Equivalents:	<u>234,749.29</u>	
	Total Assets:	<u>234,749.29</u>	<u><u>234,749.29</u></u>
Liability			
Current Liabilities			
274-20200	Accounts Payable	4,176.00	
	Total Current Liabilities:	<u>4,176.00</u>	
	Total Liability:	<u>4,176.00</u>	
Equity			
Fund Balance			
274-25300	Unreserved Fund Balance	137,817.47	
	Total Fund Balance:	<u>137,817.47</u>	
	Total Beginning Equity:	<u>137,817.47</u>	
	Total Revenue	126,836.57	
	Total Expense	<u>34,080.75</u>	
	Revenues Over/Under Expenses	<u>92,755.82</u>	
	Total Equity and Current Surplus (Deficit):	<u>230,573.29</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>234,749.29</u></u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance
Fund: 276 - TIF 1-20 NEW VISION		
Assets		
Cash & Equivalents		
276-10100	Cash	2,941.71
	Total Cash & Equivalents:	<u>2,941.71</u>
	Total Assets:	<u>2,941.71</u> <u><u>2,941.71</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		18,557.71
Total Expense		<u>16,701.94</u>
Revenues Over/Under Expenses		1,855.77
	Total Equity and Current Surplus (Deficit):	-2,716.45
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>2,941.71</u></u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance
Fund: 277 - TIF 1-22 CEMSTONE		
Assets		
Cash & Equivalents		
277-10100	Cash	-6,250.00
	Total Cash & Equivalents:	<u>-6,250.00</u>
	Total Assets:	<u>-6,250.00</u> <u><u>-6,250.00</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
	Total Beginning Equity:	<u>0.00</u>
Total Revenue		0.00
Total Expense		<u>6,250.00</u>
Revenues Over/Under Expenses		<u>-6,250.00</u>
	Total Equity and Current Surplus (Deficit):	<u>-6,250.00</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>-6,250.00</u></u>

Balance Sheet with Groupings

As Of 06/30/2019

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 06/30/2019

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 06/30/2019

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 06/30/2019

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 06/30/2019

Account	Name	Balance	
Fund: 305 - 2009 STREET IMPROVEMENT			
Assets			
Cash & Equivalents			
305-10100	Cash	36,726.12	
	Total Cash & Equivalents:	<u>36,726.12</u>	
Other Assets			
305-12100	Special Assessment Receivable - Current	85,297.50	
	Total Other Assets:	<u>85,297.50</u>	
	Total Assets:	<u>122,023.62</u>	<u><u>122,023.62</u></u>
Liability			
Current Liabilities			
305-22200	Unavailable Revenue	85,297.50	
	Total Current Liabilities:	<u>85,297.50</u>	
	Total Liability:	<u>85,297.50</u>	
Equity			
Fund Balance			
305-25300	Unreserved Fund Balance	114,524.41	
	Total Fund Balance:	<u>114,524.41</u>	
	Total Beginning Equity:	<u>114,524.41</u>	
Total Revenue		45,501.71	
Total Expense		<u>123,300.00</u>	
Revenues Over/Under Expenses		<u>-77,798.29</u>	
	Total Equity and Current Surplus (Deficit):	<u>36,726.12</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>122,023.62</u></u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance	
Fund: 306 - 2013 STREET IMPROVEMENT			
Assets			
Cash & Equivalents			
306-10100	Cash	335,987.41	
	Total Cash & Equivalents:	335,987.41	
Other Assets			
306-12100	Special Assessment Receivable - Current	574,317.81	
	Total Other Assets:	574,317.81	
	Total Assets:	910,305.22	<u>910,305.22</u>
Liability			
Current Liabilities			
306-22200	Unavailable Revenue	574,317.81	
	Total Current Liabilities:	574,317.81	
	Total Liability:	574,317.81	
Equity			
Fund Balance			
306-25300	Unreserved Fund Balance	460,466.29	
	Total Fund Balance:	460,466.29	
	Total Beginning Equity:	460,466.29	
Total Revenue		36,252.38	
Total Expense		160,731.26	
Revenues Over/Under Expenses		-124,478.88	
	Total Equity and Current Surplus (Deficit):	335,987.41	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>910,305.22</u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance	
Fund: 307 - 2017 STREET PROJECT			
Assets			
Cash & Equivalents			
307-10100	Cash	223,558.44	
307-10400	Investments - Current	311,084.22	
	Total Cash & Equivalents:	<u>534,642.66</u>	
Other Assets			
307-12100	Special Assessments Receivable- Current	440,284.86	
	Total Other Assets:	<u>440,284.86</u>	
	Total Assets:	<u>974,927.52</u>	<u><u>974,927.52</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	518,346.70	
	Total Fund Balance:	<u>518,346.70</u>	
	Total Beginning Equity:	<u>518,346.70</u>	
	Total Revenue	62,063.46	
	Total Expense	45,767.50	
	Revenues Over/Under Expenses	<u>16,295.96</u>	
	Total Equity and Current Surplus (Deficit):	<u>534,642.66</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>974,927.52</u></u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance
Fund: 308 - 2020 STREET PROJECT		
Assets		
Cash & Equivalents		
308-10100	Cash	-7,676.50
	Total Cash & Equivalents:	<u>-7,676.50</u>
	Total Assets:	<u>-7,676.50</u> <u><u>-7,676.50</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
	Total Beginning Equity:	<u>0.00</u>
Total Revenue		0.00
Total Expense		<u>7,676.50</u>
Revenues Over/Under Expenses		-7,676.50
	Total Equity and Current Surplus (Deficit):	-7,676.50
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>-7,676.50</u></u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance	
Fund: 401 - GENERAL CAPITAL PROJECTS			
Assets			
Cash & Equivalents			
401-10100	Cash	493,043.17	
401-10400	Investments - Current	77,053.63	
	Total Cash & Equivalents:	<u>570,096.80</u>	
Other Assets			
401-11506	Accounts Receivable - Accrued	19,685.17	
	Total Other Assets:	<u>19,685.17</u>	
	Total Assets:	<u>589,781.97</u>	<u>589,781.97</u>
Liability			
Current Liabilities			
401-20200	Accounts Payable	7,372.00	
	Total Current Liabilities:	<u>7,372.00</u>	
Non-Current Liabilities			
401-23900	Note Payable - Non Current - General Equ	169,672.50	
	Total Non-Current Liabilities:	<u>169,672.50</u>	
	Total Liability:	<u>177,044.50</u>	
Equity			
Fund Balance			
401-25300	Unreserved Fund Balance	345,135.25	
	Total Fund Balance:	<u>345,135.25</u>	
	Total Beginning Equity:	<u>345,135.25</u>	
	Total Revenue	470,089.07	
	Total Expense	402,486.85	
	Revenues Over/Under Expenses	<u>67,602.22</u>	
	Total Equity and Current Surplus (Deficit):	<u>412,737.47</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>589,781.97</u></u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance
Fund: 402 - CAPITAL PROJECT - ESF		
Assets		
Cash & Equivalents		
402-10100	Cash	44,317.48
	Total Cash & Equivalents:	<u>44,317.48</u>
	Total Assets:	<u>44,317.48</u> <u><u>44,317.48</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
Fund Balance		
402-25300	Unreserved Fund Balance	246,433.37
	Total Fund Balance:	<u>246,433.37</u>
	Total Beginning Equity:	<u>246,433.37</u>
Total Revenue		105,267.96
Total Expense		<u>307,383.85</u>
Revenues Over/Under Expenses		<u>-202,115.89</u>
	Total Equity and Current Surplus (Deficit):	<u>44,317.48</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>44,317.48</u></u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance	
Fund: 406 - PIR			
Assets			
Cash & Equivalents			
406-10100	Cash	356,031.88	
406-10400	Investments - Current	0.01	
	Total Cash & Equivalents:	<u>356,031.89</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>383,077.15</u>	<u><u>383,077.15</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		36,168.06	
Total Expense		63,476.10	
Revenues Over/Under Expenses		<u>-27,308.04</u>	
	Total Equity and Current Surplus (Deficit):	<u>356,881.89</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>383,077.15</u></u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance	
Fund: 601 - WATER			
Assets			
Cash & Equivalents			
601-10100	Cash	577,308.91	
	Total Cash & Equivalents:	577,308.91	
Capital Assets			
601-16100	Land	158,124.46	
601-16200	Buildings	3,518,347.36	
601-16210	A/D - Buildings	-3,005,042.91	
601-16300	Improvements Other Than Buildings	4,727,521.16	
601-16310	A/D - Improvements Other Than Building	-2,049,151.73	
601-16400	Machinery & Equipment	4,168,498.35	
601-16410	A/D - Machinery & Equipment	-1,720,879.14	
601-16420	Office Equipment	46,739.08	
601-16430	A/D Office Equipment	-35,678.20	
601-16440	Motor Vehicles	159,872.04	
601-16450	A/D - Motor Vehicles	-117,007.75	
	Total Capital Assets:	5,851,342.72	
Other Assets			
601-11500	Accounts Receivable	119,376.44	
601-12100	Special Assessment Receivable - Current	128,310.83	
601-14200	Inventory	41,303.11	
	Total Other Assets:	288,990.38	
NOT ASSIGNED TO GROUP			
601-18000	Deferred Outflows	24,700.00	
601-18001	Deferred Outflows - OPEB	2,431.00	
	Total ***NOT ASSIGNED TO GROUP***:	27,131.00	
	Total Assets:	6,744,773.01	<u>6,744,773.01</u>
Liability			
Current Liabilities			
601-20200	Accounts Payable	3,028.73	
601-21500	Accrued Interest Payable	30,341.85	
	Total Current Liabilities:	33,370.58	
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	95,833.79	
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:	2,053,056.48	
NOT ASSIGNED TO GROUP			
601-24000	Net Pension Liability	146,601.00	
601-24001	OPEB Liability	22,164.00	
601-24500	Deferred Inflows	42,117.00	
	Total ***NOT ASSIGNED TO GROUP***:	210,882.00	
	Total Liability:	2,297,309.06	
Equity			
Fund Balance			
601-26600	Net Assets, Unrestricted	4,460,333.37	
	Total Fund Balance:	4,460,333.37	
	Total Beginning Equity:	4,460,333.37	

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance
Total Revenue		525,567.33
Total Expense		538,436.75
Revenues Over/Under Expenses		-12,869.42
	Total Equity and Current Surplus (Deficit):	4,447,463.95
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>6,744,773.01</u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance	
Fund: 602 - SEWER			
Assets			
Cash & Equivalents			
602-10100	Cash	832,632.98	
602-10400	Investments - Current	1,006,531.18	
	Total Cash & Equivalents:	1,839,164.16	
Capital Assets			
602-16100	Land	27,925.43	
602-16200	Buildings	11,911,760.72	
602-16210	A/D - Buildings	-2,858,495.07	
602-16300	Improvements Other Than Buildings	6,464,970.39	
602-16310	A/D - Improvements Other Than Building	-2,284,554.18	
602-16400	Machinery & Equipment	879,648.43	
602-16410	A/D - Machinery & Equipment	-712,946.28	
602-16420	Office Equipment	66,162.12	
602-16430	A/D - Office Equipment	-55,701.22	
602-16440	Motor Vehicles	270,725.74	
602-16450	A/D - Motor Vehicles	-228,992.75	
602-16460	Furniture & Fixtures	412,094.09	
602-16470	A/D Furniture & Fixtures	-365,214.45	
	Total Capital Assets:	13,527,382.97	
Other Assets			
602-11500	Accounts Receivable	204,252.72	
602-11506	Accounts Receivable - Accrued	26,742.52	
602-12100	Special Assessment Receivable - Current	70,583.31	
602-12900	Loan Receivable	3,425,988.44	
	Total Other Assets:	3,727,566.99	
NOT ASSIGNED TO GROUP			
602-13117	Due From TIF 1-17	49,207.91	
602-18000	Deferred Outflows	38,739.00	
602-18001	Deferred Outflows - OPEB	4,052.00	
	Total ***NOT ASSIGNED TO GROUP***:	91,998.91	
	Total Assets:	19,186,113.03	<u>19,186,113.03</u>
Liability			
Current Liabilities			
602-20200	Accounts Payable	2,086.56	
602-21500	Accrued Interest Payable	49,463.93	
	Total Current Liabilities:	51,550.49	
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	1,669,166.03	
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:	5,126,503.42	
NOT ASSIGNED TO GROUP			
602-24000	Net Pension Liability	229,931.00	
602-24001	OPEB Liability	36,942.00	
602-24500	Deferred Inflows	66,055.00	
	Total ***NOT ASSIGNED TO GROUP***:	332,928.00	
	Total Liability:	5,510,981.91	
Equity			
Fund Balance			
602-26600	Net Assets, Unrestricted	9,304,998.41	

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance
602-26601	Net Assets, Contributed Equity	1,094,440.42
	Total Fund Balance:	10,399,438.83
	Total Beginning Equity:	10,399,438.83
Total Revenue		3,995,144.63
Total Expense		719,452.34
Revenues Over/Under Expenses		3,275,692.29
	Total Equity and Current Surplus (Deficit):	13,675,131.12
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>19,186,113.03</u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance	
Fund: 604 - ELECTRIC			
Assets			
Cash & Equivalents			
604-10100	Cash	639,336.03	
604-10400	Investments - Current	4,168,020.58	
	Total Cash & Equivalents:	4,807,356.61	
Capital Assets			
604-16100	Land	62,375.20	
604-16200	Buildings	640,149.56	
604-16210	A/D - Buildings	-587,947.01	
604-16300	Improvements Other Than Buildings	12,290,831.18	
604-16310	A/D - Improvements Other Than Building	-6,244,223.06	
604-16400	Machinery & Equipment	1,432,168.76	
604-16410	A/D - Machinery & Equipment	-976,604.18	
604-16420	Office Equipment	126,692.69	
604-16430	A/D - Office Equipment	-83,544.45	
604-16440	Motor Vehicles	924,923.58	
604-16450	A/D - Motor Vehicles	-560,687.93	
604-16460	Furniture & Fixtures	3,888.46	
604-16470	A/D Furniture & Fixtures	-3,888.46	
	Total Capital Assets:	7,024,134.34	
Other Assets			
604-11500	Accounts Receivable	617,617.24	
604-11501	Accounts Receivable - Other	4,756.43	
604-13614	Due From Telecom	12,300.00	
604-14200	Inventory	581,807.85	
604-14201	Inventory - Diesel Fuel	61,726.73	
	Total Other Assets:	1,278,208.25	
NOT ASSIGNED TO GROUP			
604-18000	Deferred Outflows	62,318.00	
604-18001	Deferred Outflows - OPEB	5,673.00	
	Total ***NOT ASSIGNED TO GROUP***:	67,991.00	
	Total Assets:	13,177,690.20	<u>13,177,690.20</u>
Liability			
Current Liabilities			
604-20200	Accounts Payable	666.67	
604-20202	Sales Tax Payable	48.16	
604-20210	Accrued Expense	74,565.55	
604-22000	Prepayments	85,790.00	
	Total Current Liabilities:	161,070.38	
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	369,883.00	
604-24001	OPEB Liability	51,719.00	
604-24500	Deferred Inflows	106,262.00	
	Total ***NOT ASSIGNED TO GROUP***:	527,864.00	
	Total Liability:	795,259.76	
Equity			
Fund Balance			
604-26600	Net Assets, Unrestricted	11,973,046.63	
604-26601	Net Assets, Contributed Equity	-458,511.09	
	Total Fund Balance:	11,514,535.54	
	Total Beginning Equity:	11,514,535.54	

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance
Total Revenue		3,466,668.70
Total Expense		<u>2,598,773.80</u>
Revenues Over/Under Expenses		867,894.90
	Total Equity and Current Surplus (Deficit):	12,382,430.44
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>13,177,690.20</u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance	
Fund: 609 - LIQUOR STORE			
Assets			
Cash & Equivalents			
609-10100	Cash	239,503.98	
609-10102	Credit Card Clearing	24,215.36	
609-10103	Gift Card Clearing	-676.37	
609-10200	Petty Cash	1,200.00	
609-10400	Investments - Current	249,036.99	
	Total Cash & Equivalents:	513,279.96	
Capital Assets			
609-16200	Buildings	397,347.46	
609-16210	A/D - Buildings	-297,573.56	
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	-15,749.94	
609-16460	Furniture & Fixtures	105,798.81	
609-16470	A/D Furniture & Fixtures	-38,918.64	
	Total Capital Assets:	168,263.84	
Other Assets			
609-11500	Accounts Receivable	2,318.59	
609-14200	Inventory	269,371.58	
	Total Other Assets:	271,690.17	
NOT ASSIGNED TO GROUP			
609-18000	Deferred Outflows	21,621.00	
609-18001	Deferred Outflows - OPEB	1,621.00	
	Total ***NOT ASSIGNED TO GROUP***:	23,242.00	
	Total Assets:	976,475.97	976,475.97
Liability			
Current Liabilities			
609-20200	Accounts Payable	41,381.63	
609-20202	Sales Tax Payable	15,243.15	
	Total Current Liabilities:	56,624.78	
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	128,327.00	
609-24001	OPEB Liability	14,777.00	
609-24500	Deferred Inflows	36,867.00	
	Total ***NOT ASSIGNED TO GROUP***:	179,971.00	
	Total Liability:	253,627.18	
Equity			
Fund Balance			
609-26600	Net Assets, Unrestricted	727,369.87	
	Total Fund Balance:	727,369.87	
	Total Beginning Equity:	727,369.87	
Total Revenue		978,926.01	
Total Expense		983,447.09	
Revenues Over/Under Expenses		-4,521.08	
	Total Equity and Current Surplus (Deficit):	722,848.79	
	Total Liabilities, Equity and Current Surplus (Deficit):	976,475.97	

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance	
Fund: 614 - TELECOM			
Assets			
Cash & Equivalents			
614-10100	Cash	-1,526,986.36	
614-10400	Investments - Current	826,695.82	
	Total Cash & Equivalents:	<u>-700,290.54</u>	
Capital Assets			
614-16200	Buildings	644,303.40	
614-16210	A/D - Buildings	-248,460.94	
614-16300	Improvements Other Than Buildings	4,370,417.86	
614-16310	A/D - Improvements Other Than Building	-2,924,390.12	
614-16400	Machinery & Equipment	5,974,749.88	
614-16410	A/D - Machinery & Equipment	-5,386,172.61	
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	-74,897.05	
614-16460	Furniture & Fixtures	38,128.53	
614-16470	A/D Furniture & Fixtures	-23,082.08	
	Total Capital Assets:	<u>2,460,353.98</u>	
Other Assets			
614-11500	Accounts Receivable	266,071.09	
614-11501	Accounts Receivable - Other	2,552.68	
614-11502	Accounts Receivable - CABS	6,890.21	
614-14200	Inventory	40,088.35	
614-15620	Unamortized Bond Discount	28,043.10	
	Total Other Assets:	<u>343,645.43</u>	
NOT ASSIGNED TO GROUP			
614-18000	Deferred Outflows	50,393.00	
614-18001	Deferred Outflows - OPEB	4,862.00	
	Total ***NOT ASSIGNED TO GROUP***:	<u>55,255.00</u>	
	Total Assets:	<u>2,158,963.87</u>	<u><u>2,158,963.87</u></u>
Liability			
Current Liabilities			
614-20200	Accounts Payable	1,744.50	
614-20201	Excise Tax Payable	584.51	
614-20202	Sales Tax Payable	21.69	
614-20206	911 TAP & TACIP Fees Clearing	2,302.73	
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:	<u>286,255.97</u>	
Non-Current Liabilities			
614-23100	Bond Payable - Noncurrent	8,950,000.00	
614-23400	Unamortized Premium on Bond	43,869.68	
614-23600	Compensated Absences Payable - Noncur	108,799.42	
	Total Non-Current Liabilities:	<u>9,102,669.10</u>	
NOT ASSIGNED TO GROUP			
614-24000	Net Pension Liability	299,097.00	
614-24001	OPEB Liability	44,330.00	
614-24500	Deferred Inflows	85,927.00	
	Total ***NOT ASSIGNED TO GROUP***:	<u>429,354.00</u>	
	Total Liability:	<u>9,818,279.07</u>	
Equity			

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance
Fund Balance		
614-26600	Net Assets, Unrestricted	-7,784,909.11
	Total Fund Balance:	-7,784,909.11
	Total Beginning Equity:	-7,784,909.11
Total Revenue		1,411,928.45
Total Expense		1,286,334.54
Revenues Over/Under Expenses		125,593.91
	Total Equity and Current Surplus (Deficit):	-7,659,315.20
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>2,158,963.87</u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance	
Fund: 615 - ARENA			
Assets			
Cash & Equivalents			
615-10100	Cash	-53,208.61	
615-10200	Petty Cash	120.00	
615-10400	Investments - Current	349,371.17	
	Total Cash & Equivalents:	296,282.56	
Capital Assets			
615-16200	Buildings	1,445,790.66	
615-16210	A/D - Buildings	-854,694.43	
615-16300	Improvements Other Than Buildings	1,046,914.25	
615-16310	A/D - Improvements Other Than Building	-35,732.59	
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:	1,611,961.86	
NOT ASSIGNED TO GROUP			
615-18000	Deferred Outflows	15,372.00	
615-18001	Deferred Outflows - OPEB	2,026.00	
	Total ***NOT ASSIGNED TO GROUP***:	17,398.00	
	Total Assets:	1,925,642.42	<u>1,925,642.42</u>
Liability			
Current Liabilities			
615-20200	Accounts Payable	5,422.75	
615-20210	Accrued Expense	44,800.00	
615-21500	Interest Payable	25,726.30	
	Total Current Liabilities:	75,949.05	
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	91,235.00	
615-24001	OPEB Liability	18,471.00	
615-24500	Deferred Inflows	26,210.00	
	Total ***NOT ASSIGNED TO GROUP***:	135,916.00	
	Total Liability:	1,346,486.18	
Equity			
Fund Balance			
615-26600	Net Assets, Unrestricted	601,071.40	
	Total Fund Balance:	601,071.40	
	Total Beginning Equity:	601,071.40	
Total Revenue		331,439.78	
Total Expense		353,354.94	
Revenues Over/Under Expenses		-21,915.16	
	Total Equity and Current Surplus (Deficit):	579,156.24	
	Total Liabilities, Equity and Current Surplus (Deficit):	1,925,642.42	<u>1,925,642.42</u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance	
Fund: 617 - M/P CENTER			
Assets			
Cash & Equivalents			
617-10100	Cash	323,632.15	
617-10400	Investments - Current	105,867.60	
	Total Cash & Equivalents:	429,499.75	
Capital Assets			
617-16200	Buildings	1,928,936.57	
617-16210	A/D - Buildings	-926,692.98	
617-16300	Improvements Other Than Buildings	63,651.54	
617-16310	A/D - Improvements Other Than Building	-48,356.27	
617-16400	Machinery & Equipment	280,868.13	
617-16410	A/D - Machinery & Equipment	-270,211.05	
	Total Capital Assets:	1,028,195.94	
NOT ASSIGNED TO GROUP			
617-18000	Deferred Outflows	16,760.00	
617-18001	Deferred Outflows - OPEB	2,431.00	
	Total ***NOT ASSIGNED TO GROUP***:	19,191.00	
	Total Assets:	1,476,886.69	<u>1,476,886.69</u>
Liability			
Current Liabilities			
617-20200	Accounts Payable	67.50	
617-20202	Sales Tax Payable	446.53	
617-22200	Unearned Revenue	2,100.00	
	Total Current Liabilities:	2,614.03	
Non-Current Liabilities			
617-23600	Compensated Absences Payable - Noncur	8,235.43	
	Total Non-Current Liabilities:	8,235.43	
NOT ASSIGNED TO GROUP			
617-24000	Net Pension Liability	99,479.00	
617-24001	OPEB Liability	22,164.00	
617-24500	Deferred Inflows	28,579.00	
	Total ***NOT ASSIGNED TO GROUP***:	150,222.00	
	Total Liability:	161,071.46	
Equity			
Fund Balance			
617-26600	Net Assets, Unrestricted	772,461.45	
617-26601	Net Assets, Contributed Equity	436,194.96	
	Total Fund Balance:	1,208,656.41	
	Total Beginning Equity:	1,208,656.41	
Total Revenue		272,442.88	
Total Expense		165,284.06	
Revenues Over/Under Expenses		107,158.82	
	Total Equity and Current Surplus (Deficit):	1,315,815.23	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,476,886.69</u>

Balance Sheet with Groupings

As Of 06/30/2019

Account	Name	Balance	
Fund: 651 - RIVERLBUFF TOWNHOMES			
Assets			
Cash & Equivalents			
651-10100	Cash	-40,374.68	
651-10104	Cash with Management Company	147,932.27	
	Total Cash & Equivalents:	107,557.59	
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:	694,295.18	694,295.18
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		770.00	
Revenues Over/Under Expenses		-770.00	
	Total Equity and Current Surplus (Deficit):	-92,894.07	
	Total Liabilities, Equity and Current Surplus (Deficit):		694,295.18