



Windom, MN

Balance Sheet with Groupings

Account Summary

As Of 08/31/2019

Account	Name	Balance	
Fund: 100 - GENERAL			
Assets			
Cash & Equivalents			
100-10100	Cash	384,360.94	
100-10200	Petty Cash	-1,900.00	
100-10201	Petty Cash Police	210.00	
100-10400	Investments - Current	1,566,399.27	
	Total Cash & Equivalents:	1,949,070.21	
Other Assets			
100-10500	Taxes Receivable - Current	34,844.33	
100-11500	Accounts Receivable	15,787.47	
100-11501	Accounts Receivable - Other	51,530.92	
100-11600	Allowance for Uncollectible Accounts Re	2.64	
100-12100	Special Assessment Receivable - Curren	4,615.63	
100-13100	Due From General Equip	169,672.50	
100-14200	Inventory - Central Stores	28,248.12	
	Total Other Assets:	304,701.61	
	Total Assets:	2,253,771.82	<u>2,253,771.82</u>
Liability			
Current Liabilities			
100-20190	AR Unapplied Liability	151.00	
100-20191	Unapplied Cash	6,476.37	
100-20200	Accounts Payable	175.74	
100-20202	Sales Tax Payable	36,916.58	
100-22200	Unavailable Revenue	39,459.96	
	Total Current Liabilities:	83,179.65	
	Total Liability:	83,179.65	
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		1,303,168.31	
Total Expense		1,765,632.00	
Revenues Over/Under Expenses		-462,463.69	
	Total Equity and Current Surplus (Deficit):	2,170,592.17	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>2,253,771.82</u>

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance	
Fund: 211 - LIBRARY			
Assets			
Cash & Equivalents			
211-10100	Cash	231,912.65	
211-10200	Petty Cash	5.00	
211-10400	Investments - Current	25,851.72	
	Total Cash & Equivalents:	<u>257,769.37</u>	
	Total Assets:	<u>257,769.37</u>	<u>257,769.37</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		195,246.30	
Total Expense		131,415.30	
Revenues Over/Under Expenses		<u>63,831.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>257,769.37</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>257,769.37</u>

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance
Fund: 225 - AIRPORT		
Assets		
Cash & Equivalents		
225-10100	Cash	105,271.46
	Total Cash & Equivalents:	105,271.46
Other Assets		
225-11500	Accounts Receivable	2,280.40
225-11501	Accounts Receivable - Other	104.43
225-11506	Accounts Receivable - Accrued	3,590.23
225-14200	Inventory	16,523.99
	Total Other Assets:	22,499.05
	Total Assets:	127,770.51
		<u>127,770.51</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		60,285.91
Total Expense		115,697.55
Revenues Over/Under Expenses		-55,411.64
	Total Equity and Current Surplus (Deficit):	126,632.51
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>127,770.51</u>

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance
Fund: 230 - POOL		
Assets		
Cash & Equivalents		
230-10100	Cash	83,451.00
	Total Cash & Equivalents:	<u>83,451.00</u>
	Total Assets:	<u>83,451.00</u> <u><u>83,451.00</u></u>
Liability		
	Total Liability:	<u>0.00</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		114,765.02
Total Expense		<u>91,789.31</u>
Revenues Over/Under Expenses		22,975.71
	Total Equity and Current Surplus (Deficit):	83,451.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>83,451.00</u></u>

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance	
Fund: 235 - AMBULANCE			
Assets			
Cash & Equivalents			
235-10100	Cash	439,381.57	
235-10400	Investments - Current	513,585.35	
	Total Cash & Equivalents:	<u>952,966.92</u>	
Other Assets			
235-11500	Accounts Receivable	408,767.71	
235-11501	Accounts Receivable - Other	154.00	
	Total Other Assets:	<u>408,921.71</u>	
	Total Assets:	<u>1,361,888.63</u>	<u><u>1,361,888.63</u></u>
Liability			
Current Liabilities			
235-20200	Accounts Payable	2,264.81	
	Total Current Liabilities:	<u>2,264.81</u>	
	Total Liability:	<u>2,264.81</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		514,725.02	
Total Expense		391,136.37	
Revenues Over/Under Expenses		<u>123,588.65</u>	
	Total Equity and Current Surplus (Deficit):	<u>1,359,623.82</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>1,361,888.63</u></u>

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance	
Fund: 250 - EDA GENERAL			
Assets			
Cash & Equivalents			
250-10100	Cash	-183,852.97	
	Total Cash & Equivalents:	-183,852.97	
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:	1,175,248.96	<u>1,175,248.96</u>
Liability			
Current Liabilities			
250-20200	Accounts Payable	13,163.59	
	Total Current Liabilities:	13,163.59	
	Total Liability:	13,163.59	
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		128,452.36	
Total Expense		217,675.08	
Revenues Over/Under Expenses		-89,222.72	
	Total Equity and Current Surplus (Deficit):	1,162,085.37	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,175,248.96</u>

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance	
Fund: 251 - EDA SEB RLF			
Assets			
Cash & Equivalents			
251-10100	Cash	38,379.03	
251-10400	Investments - Current	19,609.29	
	Total Cash & Equivalents:	57,988.32	
Other Assets			
251-12900	Loan Receivable	68,599.25	
	Total Other Assets:	68,599.25	
	Total Assets:	126,587.57	126,587.57
Liability			
	Total Liability:	0.00	
Equity			
Fund Balance			
251-25300	Unreserved Fund Balance	126,203.85	
	Total Fund Balance:	126,203.85	
	Total Beginning Equity:	126,203.85	
Total Revenue		383.72	
Total Expense		0.00	
Revenues Over/Under Expenses		383.72	
	Total Equity and Current Surplus (Deficit):	126,587.57	
	Total Liabilities, Equity and Current Surplus (Deficit):		126,587.57

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance	
Fund: 252 - EDA SCDP			
Assets			
Cash & Equivalents			
252-10100	Cash	1,921.02	
	Total Cash & Equivalents:	<u>1,921.02</u>	
Other Assets			
252-12900	Loans Receivable	56,471.79	
	Total Other Assets:	<u>56,471.79</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):	58,392.81	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>58,392.81</u></u>

Balance Sheet with Groupings

As Of 08/31/2019

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		
Current Liabilities		
253-20200	Accounts Payable	86.57
	Total Current Liabilities:	<u>86.57</u>
	Total Liability:	<u>86.57</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		86.57
Revenues Over/Under Expenses		<u>-86.57</u>
	Total Equity and Current Surplus (Deficit):	<u>39,220.15</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>39,306.72</u></u>

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance	
Fund: 254 - NORTH IND PARK			
Assets			
Cash & Equivalents			
254-10100	Cash	523,929.95	
	Total Cash & Equivalents:	<u>523,929.95</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>672,238.58</u>	<u><u>672,238.58</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		49,124.65	
Revenues Over/Under Expenses		<u>-45,944.18</u>	
	Total Equity and Current Surplus (Deficit):	<u>638,743.61</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>672,238.58</u></u>

Balance Sheet with Groupings

As Of 08/31/2019

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 08/31/2019

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 08/31/2019

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

Balance Sheet with Groupings

As Of 08/31/2019

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 08/31/2019

Account	Name	Balance
Fund: 268 - TIF 1-12 PM WINDOM/PRIME PORK		
Assets		
Cash & Equivalents		
268-10100	Cash	52,661.09
	Total Cash & Equivalents:	52,661.09
Other Assets		
268-13121	Due From TIF 1-21	15,762.50
	Total Other Assets:	15,762.50
	Total Assets:	68,423.59
		<u>68,423.59</u>
Liability		
	Total Liability:	0.00
Equity		
Fund Balance		
268-25300	Unreserved Fund Balance	52,392.42
	Total Fund Balance:	52,392.42
	Total Beginning Equity:	52,392.42
Total Revenue		160,311.73
Total Expense		144,280.56
Revenues Over/Under Expenses		16,031.17
	Total Equity and Current Surplus (Deficit):	68,423.59
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>68,423.59</u>

Balance Sheet with Groupings

As Of 08/31/2019

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

Balance Sheet with Groupings

As Of 08/31/2019

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		<u>1,343.68</u>
	Total Equity and Current Surplus (Deficit):	<u>-4,890.25</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,343.68</u></u>

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance
Fund: 271 - TIF 1- 18 AG BUILDERS GDF		
Assets		
Cash & Equivalents		
271-10100	Cash	571.62
	Total Cash & Equivalents:	<u>571.62</u>
	Total Assets:	<u>571.62</u> <u><u>571.62</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		<u>5,144.62</u>
Revenues Over/Under Expenses		571.62
	Total Equity and Current Surplus (Deficit):	-8,829.78
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>571.62</u></u>

Balance Sheet with Groupings

As Of 08/31/2019

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 08/31/2019

Account	Name	Balance
Fund: 274 - TIF 1-19 NWIP II		
Assets		
Cash & Equivalents		
274-10100	Cash	183,770.90
274-10400	Investments - Current	35,753.39
	Total Cash & Equivalents:	<u>219,524.29</u>
	Total Assets:	<u>219,524.29</u> <u><u>219,524.29</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		49,305.75
Revenues Over/Under Expenses		<u>77,530.82</u>
	Total Equity and Current Surplus (Deficit):	<u>215,348.29</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>219,524.29</u></u>

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance
Fund: 276 - TIF 1-20 NEW VISION		
Assets		
Cash & Equivalents		
276-10100	Cash	-29,123.28
	Total Cash & Equivalents:	<u>-29,123.28</u>
	Total Assets:	<u>-29,123.28</u> <u><u>-29,123.28</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		-13,507.28
Total Expense		<u>16,701.94</u>
Revenues Over/Under Expenses		-30,209.22
	Total Equity and Current Surplus (Deficit):	-34,781.44
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>-29,123.28</u></u>

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance
Fund: 277 - TIF 1-22 CEMSTONE		
Assets		
Cash & Equivalents		
277-10100	Cash	-1,356.40
	Total Cash & Equivalents:	<u>-1,356.40</u>
	Total Assets:	<u>-1,356.40</u> <u><u>-1,356.40</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
	Total Beginning Equity:	<u>0.00</u>
Total Revenue		6,250.00
Total Expense		<u>7,606.40</u>
Revenues Over/Under Expenses		-1,356.40
	Total Equity and Current Surplus (Deficit):	-1,356.40
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>-1,356.40</u></u>

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance
Fund: 301 - 2003 IMPROVEMENT BOND		
Assets		
Cash & Equivalents		
301-10100	Cash	-220,560.15
	Total Cash & Equivalents:	<u>-220,560.15</u>
	Total Assets:	<u>-220,560.15</u> <u><u>-220,560.15</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>121,490.00</u>
Revenues Over/Under Expenses		-121,490.00
	Total Equity and Current Surplus (Deficit):	-220,560.15
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>-220,560.15</u></u>

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance
Fund: 302 - 4TH AVENUE IMPROVEMENT		
Assets		
Cash & Equivalents		
302-10100	Cash	-88,524.68
	Total Cash & Equivalents:	<u>-88,524.68</u>
	Total Assets:	<u>-88,524.68</u> <u><u>-88,524.68</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>29,040.85</u>
Revenues Over/Under Expenses		-29,040.85
	Total Equity and Current Surplus (Deficit):	-88,524.68
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>-88,524.68</u></u>

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance
Fund: 303 - 2007 STREET IMPROVEMENT		
Assets		
Cash & Equivalents		
303-10100	Cash	-256,372.73
	Total Cash & Equivalents:	<u>-256,372.73</u>
	Total Assets:	<u>-256,372.73</u> <u><u>-256,372.73</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>81,625.00</u>
Revenues Over/Under Expenses		-81,625.00
	Total Equity and Current Surplus (Deficit):	-256,372.73
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>-256,372.73</u></u>

Balance Sheet with Groupings

As Of 08/31/2019

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		<u>0.00</u>
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	-333,222.70
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>-333,222.70</u></u>

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance
Fund: 305 - 2009 STREET IMPROVEMENT		
Assets		
Cash & Equivalents		
305-10100	Cash	30,794.62
	Total Cash & Equivalents:	30,794.62
Other Assets		
305-12100	Special Assessment Receivable - Curren	85,297.50
	Total Other Assets:	85,297.50
	Total Assets:	116,092.12
		<u>116,092.12</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		47,575.21
Total Expense		131,305.00
Revenues Over/Under Expenses		-83,729.79
	Total Equity and Current Surplus (Deficit):	30,794.62
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>116,092.12</u>

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance
Fund: 306 - 2013 STREET IMPROVEMENT		
Assets		
Cash & Equivalents		
306-10100	Cash	311,321.15
	Total Cash & Equivalents:	311,321.15
Other Assets		
306-12100	Special Assessment Receivable - Curren	574,317.81
	Total Other Assets:	574,317.81
	Total Assets:	885,638.96
		<u>885,638.96</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		185,397.52
Revenues Over/Under Expenses		-149,145.14
	Total Equity and Current Surplus (Deficit):	311,321.15
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>885,638.96</u>

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance	
Fund: 307 - 2017 STREET PROJECT			
Assets			
Cash & Equivalents			
307-10100	Cash	179,080.94	
307-10400	Investments - Current	312,176.97	
	Total Cash & Equivalents:	<u>491,257.91</u>	
Other Assets			
307-12100	Special Assessments Receivable- Curre	440,284.86	
	Total Other Assets:	<u>440,284.86</u>	
	Total Assets:	<u>931,542.77</u>	<u>931,542.77</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	63,156.21	
	Total Expense	90,245.00	
	Revenues Over/Under Expenses	<u>-27,088.79</u>	
	Total Equity and Current Surplus (Deficit):	<u>491,257.91</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>931,542.77</u>

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance	
Fund: 308 - 2020 STREET PROJECT			
Assets			
Cash & Equivalents			
308-10100	Cash	-12,859.86	
	Total Cash & Equivalents:	<u>-12,859.86</u>	
	Total Assets:	<u>-12,859.86</u>	<u>-12,859.86</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
	Total Beginning Equity:	<u>0.00</u>	
Total Revenue		0.00	
Total Expense		<u>12,859.86</u>	
Revenues Over/Under Expenses		-12,859.86	
	Total Equity and Current Surplus (Deficit):	-12,859.86	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>-12,859.86</u>

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance	
Fund: 401 - GENERAL CAPITAL PROJECTS			
Assets			
Cash & Equivalents			
401-10100	Cash	512,957.22	
401-10400	Investments - Current	68,300.60	
	Total Cash & Equivalents:	581,257.82	
Other Assets			
401-11506	Accounts Receivable - Accrued	-63,106.04	
	Total Other Assets:	-63,106.04	
	Total Assets:	518,151.78	518,151.78
Liability			
Non-Current Liabilities			
401-23900	Note Payable - Non Current - General E	169,672.50	
	Total Non-Current Liabilities:	169,672.50	
	Total Liability:	169,672.50	
Equity			
Fund Balance			
401-25300	Unreserved Fund Balance	345,135.25	
	Total Fund Balance:	345,135.25	
	Total Beginning Equity:	345,135.25	
	Total Revenue	471,423.49	
	Total Expense	468,079.46	
	Revenues Over/Under Expenses	3,344.03	
	Total Equity and Current Surplus (Deficit):	348,479.28	
	Total Liabilities, Equity and Current Surplus (Deficit):		518,151.78

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance
Fund: 402 - CAPITAL PROJECT - ESF		
Assets		
Cash & Equivalents		
402-10100	Cash	18,068.23
	Total Cash & Equivalents:	<u>18,068.23</u>
	Total Assets:	<u>18,068.23</u> <u><u>18,068.23</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>333,633.10</u>
Revenues Over/Under Expenses		<u>-228,365.14</u>
	Total Equity and Current Surplus (Deficit):	<u>18,068.23</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>18,068.23</u></u>

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance
Fund: 406 - PIR		
Assets		
Cash & Equivalents		
406-10100	Cash	369,864.24
406-10400	Investments - Current	0.01
	Total Cash & Equivalents:	369,864.25
Other Assets		
406-12100	Special Assessment Receivable - Curren	4,997.55
406-12101	Special Assessment Payoff - Certified	-17,498.80
406-12200	Special Assessment Receivable - Deliqu	21,197.71
	Total Other Assets:	8,696.46
	Total Assets:	378,560.71
		<u>378,560.71</u>
Liability		
Current Liabilities		
406-22200	Unavailable Revenue	26,195.26
	Total Current Liabilities:	26,195.26
	Total Liability:	26,195.26
Equity		
Fund Balance		
406-25300	Unreserved Fund Balance	384,189.93
	Total Fund Balance:	384,189.93
	Total Beginning Equity:	384,189.93
Total Revenue		36,168.06
Total Expense		67,992.54
Revenues Over/Under Expenses		-31,824.48
	Total Equity and Current Surplus (Deficit):	352,365.45
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>378,560.71</u>

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance	
Fund: 601 - WATER			
Assets			
Cash & Equivalents			
601-10100	Cash	596,117.21	
	Total Cash & Equivalents:	596,117.21	
Capital Assets			
601-16100	Land	158,124.46	
601-16200	Buildings	3,518,347.36	
601-16210	A/D - Buildings	-3,026,242.91	
601-16300	Improvements Other Than Buildings	4,727,521.16	
601-16310	A/D - Improvements Other Than Buildings	-2,071,151.73	
601-16400	Machinery & Equipment	4,174,835.78	
601-16410	A/D - Machinery & Equipment	-1,745,479.14	
601-16420	Office Equipment	46,739.08	
601-16430	A/D Office Equipment	-36,878.20	
601-16440	Motor Vehicles	159,580.05	
601-16450	A/D - Motor Vehicles	-119,207.75	
	Total Capital Assets:	5,786,188.16	
Other Assets			
601-11500	Accounts Receivable	132,247.77	
601-12100	Special Assessment Receivable - Current	128,310.83	
601-14200	Inventory	42,175.08	
	Total Other Assets:	302,733.68	
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:	6,712,170.05	<u><u>6,712,170.05</u></u>
Liability			
Current Liabilities			
601-20200	Accounts Payable	646.50	
601-21500	Accrued Interest Payable	30,341.85	
	Total Current Liabilities:	30,988.35	
Non-Current Liabilities			
601-23100	Bond Payable - Noncurrent	1,340,000.00	
601-23400	Unamortized Premium	46,870.27	
601-23600	Compensated Absences Payable - Noncurrent	56,552.42	
601-23900	Notes Payable - Noncurrent	92,000.47	
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:	1,965,223.16	
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:	2,207,093.51	
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 08/31/2019

Account	Name	Balance
Total Revenue		769,933.20
Total Expense		<u>725,190.03</u>
Revenues Over/Under Expenses		44,743.17
	Total Equity and Current Surplus (Deficit):	4,505,076.54
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>6,712,170.05</u>

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance	
Fund: 602 - SEWER			
Assets			
Cash & Equivalents			
602-10100	Cash	455,496.92	
602-10400	Investments - Current	1,010,067.48	
	Total Cash & Equivalents:	1,465,564.40	
Capital Assets			
602-16100	Land	27,925.43	
602-16200	Buildings	15,275,905.60	
602-16210	A/D - Buildings	-2,877,095.07	
602-16300	Improvements Other Than Buildings	6,464,970.39	
602-16310	A/D - Improvements Other Than Building	-2,324,554.18	
602-16400	Machinery & Equipment	879,648.43	
602-16410	A/D - Machinery & Equipment	-717,546.28	
602-16420	Office Equipment	66,162.12	
602-16430	A/D - Office Equipment	-57,101.22	
602-16440	Motor Vehicles	270,725.74	
602-16450	A/D - Motor Vehicles	-230,992.75	
602-16460	Furniture & Fixtures	412,094.09	
602-16470	A/D Furniture & Fixtures	-367,014.45	
	Total Capital Assets:	16,823,127.85	
Other Assets			
602-11500	Accounts Receivable	204,931.00	
602-11506	Accounts Receivable - Accrued	26,742.52	
602-12100	Special Assessment Receivable - Current	70,583.31	
602-12900	Loan Receivable	3,359,910.44	
602-14200	Inventory	1,588.90	
	Total Other Assets:	3,663,756.17	
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:	22,044,447.33	<u>22,044,447.33</u>
Liability			
Current Liabilities			
602-20200	Accounts Payable	2,070.90	
602-21500	Accrued Interest Payable	49,463.93	
	Total Current Liabilities:	51,534.83	
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 - Nonc	79,897.56	
602-23900	Notes Payable - Noncurrent	3,124,232.89	
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:	6,581,570.28	
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:	6,966,033.11	
Equity			
Fund Balance			
602-26600	Net Assets, Unrestricted	9,304,998.41	

Balance Sheet with Groupings

As Of 08/31/2019

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		5,657,127.18
Total Expense		978,151.79
Revenues Over/Under Expenses		4,678,975.39
	Total Equity and Current Surplus (Deficit):	15,078,414.22
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>22,044,447.33</u>

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance	
Fund: 604 - ELECTRIC			
Assets			
Cash & Equivalents			
604-10100	Cash	1,135,072.89	
604-10400	Investments - Current	4,179,769.11	
	Total Cash & Equivalents:	5,314,842.00	
Capital Assets			
604-16100	Land	62,375.20	
604-16200	Buildings	669,649.56	
604-16210	A/D - Buildings	-590,947.01	
604-16300	Improvements Other Than Buildings	12,371,943.33	
604-16310	A/D - Improvements Other Than Building	-6,314,223.06	
604-16400	Machinery & Equipment	1,432,168.76	
604-16410	A/D - Machinery & Equipment	-987,404.18	
604-16420	Office Equipment	126,692.69	
604-16430	A/D - Office Equipment	-87,544.45	
604-16440	Motor Vehicles	933,640.57	
604-16450	A/D - Motor Vehicles	-574,687.93	
604-16460	Furniture & Fixtures	3,888.46	
604-16470	A/D Furniture & Fixtures	-3,888.46	
	Total Capital Assets:	7,041,663.48	
Other Assets			
604-11500	Accounts Receivable	684,120.92	
604-11501	Accounts Receivable - Other	5,144.36	
604-13614	Due From Telecom	12,300.00	
604-14200	Inventory	569,261.12	
604-14201	Inventory - Diesel Fuel	61,726.73	
	Total Other Assets:	1,332,553.13	
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:	13,757,049.61	<u>13,757,049.61</u>
Liability			
Current Liabilities			
604-20200	Accounts Payable	296,327.39	
604-20202	Sales Tax Payable	32.24	
604-20210	Accrued Expense	74,565.55	
604-22000	Prepayments	85,790.00	
	Total Current Liabilities:	456,715.18	
Non-Current Liabilities			
604-23600	Compensated Absences Payable - Nonc	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:	1,090,904.56	
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 08/31/2019

Account	Name	Balance
Total Revenue		4,761,106.26
Total Expense		<u>3,609,496.75</u>
Revenues Over/Under Expenses		1,151,609.51
	Total Equity and Current Surplus (Deficit):	12,666,145.05
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>13,757,049.61</u>

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance	
Fund: 609 - LIQUOR STORE			
Assets			
Cash & Equivalents			
609-10100	Cash	263,890.15	
609-10102	Credit Card Clearing	20,169.24	
609-10103	Gift Card Clearing	-765.37	
609-10200	Petty Cash	1,200.00	
609-10400	Investments - Current	249,036.99	
	Total Cash & Equivalents:	533,531.01	
Capital Assets			
609-16200	Buildings	397,347.46	
609-16210	A/D - Buildings	-300,173.56	
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	-16,349.94	
609-16460	Furniture & Fixtures	105,798.81	
609-16470	A/D Furniture & Fixtures	-40,918.64	
	Total Capital Assets:	163,063.84	
Other Assets			
609-11500	Accounts Receivable	3,071.50	
609-14200	Inventory	269,371.58	
	Total Other Assets:	272,443.08	
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:	992,279.93	<u>992,279.93</u>
Liability			
Current Liabilities			
609-20200	Accounts Payable	30,962.03	
609-20202	Sales Tax Payable	15,120.37	
	Total Current Liabilities:	46,082.40	
Non-Current Liabilities			
609-23600	Compensated Absences Payable - Nonc	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:	243,084.80	
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		1,365,864.79	
Total Expense		1,344,039.53	
Revenues Over/Under Expenses		21,825.26	
	Total Equity and Current Surplus (Deficit):	749,195.13	
	Total Liabilities, Equity and Current Surplus (Deficit):	992,279.93	<u>992,279.93</u>

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance	
Fund: 614 - TELECOM			
Assets			
Cash & Equivalents			
614-10100	Cash	-1,364,435.06	
614-10400	Investments - Current	829,556.66	
	Total Cash & Equivalents:	-534,878.40	
Capital Assets			
614-16200	Buildings	644,303.40	
614-16210	A/D - Buildings	-251,060.94	
614-16300	Improvements Other Than Buildings	4,373,417.86	
614-16310	A/D - Improvements Other Than Buildings	-2,962,190.12	
614-16400	Machinery & Equipment	6,016,102.99	
614-16410	A/D - Machinery & Equipment	-5,400,172.61	
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	-76,097.05	
614-16460	Furniture & Fixtures	38,128.53	
614-16470	A/D Furniture & Fixtures	-23,382.08	
	Total Capital Assets:	2,448,807.09	
Other Assets			
614-11500	Accounts Receivable	256,136.35	
614-11501	Accounts Receivable - Other	16,860.59	
614-11502	Accounts Receivable - CABS	5,479.73	
614-14200	Inventory	40,088.35	
614-15620	Unamortized Bond Discount	28,043.10	
	Total Other Assets:	346,608.12	
NOT ASSIGNED TO GROUP			
614-18000	Deferred Outflows	50,393.00	
614-18001	Deferred Outflows - OPEB	4,862.00	
	Total ***NOT ASSIGNED TO GROUP***:	55,255.00	
	Total Assets:	2,315,791.81	<u>2,315,791.81</u>
Liability			
Current Liabilities			
614-20200	Accounts Payable	36,600.39	
614-20201	Excise Tax Payable	980.43	
614-20202	Sales Tax Payable	-379.59	
614-20206	911 TAP & TACIP Fees Clearing	2,403.70	
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:	321,207.47	
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 - Nonc	108,799.42	
	Total Non-Current Liabilities:	9,102,669.10	
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***:	429,354.00	
	Total Liability:	9,853,230.57	

Equity

Balance Sheet with Groupings

As Of 08/31/2019

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		1,889,801.74
Total Expense		1,642,331.39
Revenues Over/Under Expenses		247,470.35
	Total Equity and Current Surplus (Deficit):	-7,537,438.76
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>2,315,791.81</u>

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance	
Fund: 615 - ARENA			
Assets			
Cash & Equivalents			
615-10100	Cash	-113,379.48	
615-10200	Petty Cash	120.00	
615-10400	Investments - Current	350,786.49	
	Total Cash & Equivalents:	237,527.01	
Capital Assets			
615-16200	Buildings	1,445,790.66	
615-16210	A/D - Buildings	-857,694.43	
615-16300	Improvements Other Than Buildings	1,046,951.85	
615-16310	A/D - Improvements Other Than Building	-37,732.59	
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:	1,606,999.46	
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:	1,861,924.47	<u>1,861,924.47</u>
Liability			
Current Liabilities			
615-20200	Accounts Payable	60.63	
615-20202	Sales Tax Payable	8.36	
615-20210	Accrued Expense	44,800.00	
615-21500	Interest Payable	25,726.30	
	Total Current Liabilities:	70,595.29	
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 - Nonc	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:	1,341,132.42	
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		344,378.74	
Total Expense		424,658.09	
Revenues Over/Under Expenses		-80,279.35	
	Total Equity and Current Surplus (Deficit):	520,792.05	
	Total Liabilities, Equity and Current Surplus (Deficit):	1,861,924.47	<u>1,861,924.47</u>

Balance Sheet with Groupings

As Of 08/31/2019

Account	Name	Balance	
Fund: 617 - M/P CENTER			
Assets			
Cash & Equivalents			
617-10100	Cash	295,049.36	
617-10200	Petty Cash	2,700.00	
617-10400	Investments - Current	106,375.81	
	Total Cash & Equivalents:	404,125.17	
Capital Assets			
617-16200	Buildings	1,928,936.57	
617-16210	A/D - Buildings	-934,692.98	
617-16300	Improvements Other Than Buildings	63,651.54	
617-16310	A/D - Improvements Other Than Building	-48,816.27	
617-16400	Machinery & Equipment	280,868.13	
617-16410	A/D - Machinery & Equipment	-270,711.05	
	Total Capital Assets:	1,019,235.94	
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:	1,442,552.11	<u>1,442,552.11</u>
Liability			
Current Liabilities			
617-20200	Accounts Payable	1,917.64	
617-20202	Sales Tax Payable	165.63	
617-22200	Unearned Revenue	2,100.00	
	Total Current Liabilities:	4,183.27	
Non-Current Liabilities			
617-23600	Compensated Absences Payable - Nonc	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:	162,640.70	
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		291,725.23	
Total Expense		220,470.23	
Revenues Over/Under Expenses		71,255.00	
	Total Equity and Current Surplus (Deficit):	1,279,911.41	
	Total Liabilities, Equity and Current Surplus (Deficit):	1,442,552.11	<u>1,442,552.11</u>

Balance Sheet with Groupings

As Of 08/31/2019

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 Compar	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