



Windom, MN

Balance Sheet with Groupings

Account Summary

As Of 10/31/2019

Account	Name	Balance	
Fund: 100 - GENERAL			
Assets			
Cash & Equivalents			
100-10100	Cash	236,731.09	
100-10200	Petty Cash	-1,900.00	
100-10201	Petty Cash Police	210.00	
100-10400	Investments - Current	1,566,814.73	
	Total Cash & Equivalents:	1,801,855.82	
Other Assets			
100-10500	Taxes Receivable - Current	34,844.33	
100-11500	Accounts Receivable	8,120.84	
100-11501	Accounts Receivable - Other	52,368.56	
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	28,223.76	
	Total Other Assets:	297,848.26	
	Total Assets:	2,099,704.08	<u>2,099,704.08</u>
Liability			
Current Liabilities			
100-20190	AR Unapplied Liability	130.00	
100-20191	Unapplied Cash	6,960.88	
100-20200	Accounts Payable	5,070.10	
100-20202	Sales Tax Payable	33,373.49	
100-22200	Unavailable Revenue	39,459.96	
	Total Current Liabilities:	84,994.43	
	Total Liability:	84,994.43	
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		1,535,418.22	
Total Expense		2,153,764.43	
Revenues Over/Under Expenses		-618,346.21	
	Total Equity and Current Surplus (Deficit):	2,014,709.65	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>2,099,704.08</u>

Balance Sheet with Groupings

As Of 10/31/2019

Account	Name	Balance	
Fund: 211 - LIBRARY			
Assets			
Cash & Equivalents			
211-10100	Cash	218,078.10	
211-10200	Petty Cash	5.00	
211-10400	Investments - Current	25,898.80	
	Total Cash & Equivalents:	<u>243,981.90</u>	
	Total Assets:	<u>243,981.90</u>	<u>243,981.90</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	209,872.46	
	Total Expense	159,828.93	
	Revenues Over/Under Expenses	<u>50,043.53</u>	
	Total Equity and Current Surplus (Deficit):	<u>243,981.90</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>243,981.90</u></u>

Balance Sheet with Groupings

As Of 10/31/2019

Account	Name	Balance	
Fund: 225 - AIRPORT			
Assets			
Cash & Equivalents			
225-10100	Cash	-179,984.79	
	Total Cash & Equivalents:	<u>-179,984.79</u>	
Other Assets			
225-11500	Accounts Receivable	1,870.00	
225-11501	Accounts Receivable - Other	5,997.24	
225-11506	Accounts Receivable - Accrued	3,590.23	
225-14200	Inventory	16,523.99	
	Total Other Assets:	<u>27,981.46</u>	
	Total Assets:	<u>-152,003.33</u>	<u><u>-152,003.33</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
225-25300	Unreserved Fund Balance	182,044.15	
	Total Fund Balance:	<u>182,044.15</u>	
	Total Beginning Equity:	<u>182,044.15</u>	
Total Revenue		88,366.43	
Total Expense		422,413.91	
Revenues Over/Under Expenses		<u>-334,047.48</u>	
	Total Equity and Current Surplus (Deficit):	<u>-152,003.33</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-152,003.33</u></u>

Balance Sheet with Groupings

As Of 10/31/2019

Account	Name	Balance
Fund: 230 - POOL		
Assets		
Cash & Equivalents		
230-10100	Cash	79,075.94
	Total Cash & Equivalents:	<u>79,075.94</u>
	Total Assets:	<u>79,075.94</u> <u><u>79,075.94</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>96,164.37</u>
Revenues Over/Under Expenses		18,600.65
	Total Equity and Current Surplus (Deficit):	79,075.94
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>79,075.94</u></u>

Balance Sheet with Groupings

As Of 10/31/2019

Account	Name	Balance	
Fund: 235 - AMBULANCE			
Assets			
Cash & Equivalents			
235-10100	Cash	501,264.65	
235-10400	Investments - Current	513,585.35	
	Total Cash & Equivalents:	<u>1,014,850.00</u>	
Other Assets			
235-11500	Accounts Receivable	408,767.71	
235-11501	Accounts Receivable - Other	314.50	
	Total Other Assets:	<u>409,082.21</u>	
	Total Assets:	<u>1,423,932.21</u>	<u><u>1,423,932.21</u></u>
Liability			
Current Liabilities			
235-20200	Accounts Payable	912.18	
	Total Current Liabilities:	<u>912.18</u>	
	Total Liability:	<u>912.18</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		661,598.81	
Total Expense		474,613.95	
Revenues Over/Under Expenses		<u>186,984.86</u>	
	Total Equity and Current Surplus (Deficit):	<u>1,423,020.03</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>1,423,932.21</u></u>

Balance Sheet with Groupings

As Of 10/31/2019

Account	Name	Balance	
Fund: 250 - EDA GENERAL			
Assets			
Cash & Equivalents			
250-10100	Cash	-211,308.32	
	Total Cash & Equivalents:	-211,308.32	
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:	1,147,793.61	<u>1,147,793.61</u>
Liability			
Current Liabilities			
250-20200	Accounts Payable	166.92	
	Total Current Liabilities:	166.92	
	Total Liability:	166.92	
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		145,425.70	
Total Expense		249,107.10	
Revenues Over/Under Expenses		-103,681.40	
	Total Equity and Current Surplus (Deficit):	1,147,626.69	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,147,793.61</u>

Balance Sheet with Groupings

As Of 10/31/2019

Account	Name	Balance	
Fund: 251 - EDA SEB RLF			
Assets			
Cash & Equivalents			
251-10100	Cash	50,298.69	
251-10400	Investments - Current	19,645.00	
	Total Cash & Equivalents:	69,943.69	
Other Assets			
251-12900	Loan Receivable	56,679.59	
	Total Other Assets:	56,679.59	
	Total Assets:	126,623.28	126,623.28
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		419.43	
Total Expense		0.00	
Revenues Over/Under Expenses		419.43	
	Total Equity and Current Surplus (Deficit):	126,623.28	
	Total Liabilities, Equity and Current Surplus (Deficit):		126,623.28

Balance Sheet with Groupings

As Of 10/31/2019

Account	Name	Balance	
Fund: 252 - EDA SCDP			
Assets			
Cash & Equivalents			
252-10100	Cash	7,569.42	
	Total Cash & Equivalents:	<u>7,569.42</u>	
Other Assets			
252-12900	Loans Receivable	55,429.09	
	Total Other Assets:	<u>55,429.09</u>	
	Total Assets:	<u>62,998.51</u>	<u><u>62,998.51</u></u>
Liability			
Current Liabilities			
252-20200	Accounts Payable	4,605.70	
	Total Current Liabilities:	<u>4,605.70</u>	
	Total Liability:	<u>4,605.70</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		11,489.63	
Total Expense		<u>9,142.95</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>62,998.51</u></u>

Balance Sheet with Groupings

As Of 10/31/2019

Account	Name	Balance	
Fund: 253 - EDA RIVERBLUFF ESTATES			
Assets			
Cash & Equivalents			
253-10100	Cash	37,324.84	
	Total Cash & Equivalents:	<u>37,324.84</u>	
Capital Assets			
253-16100	Land	1,895.31	
	Total Capital Assets:	<u>1,895.31</u>	
	Total Assets:	<u>39,220.15</u>	<u><u>39,220.15</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>86.57</u>	
Revenues Over/Under Expenses		-86.57	
	Total Equity and Current Surplus (Deficit):	39,220.15	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>39,220.15</u></u>

Balance Sheet with Groupings

As Of 10/31/2019

Account	Name	Balance	
Fund: 254 - NORTH IND PARK			
Assets			
Cash & Equivalents			
254-10100	Cash	489,847.84	
	Total Cash & Equivalents:	<u>489,847.84</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>638,156.47</u>	<u><u>638,156.47</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	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		81,640.42	
Revenues Over/Under Expenses		<u>-78,459.95</u>	
	Total Equity and Current Surplus (Deficit):	<u>606,227.84</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>638,156.47</u></u>

Balance Sheet with Groupings

As Of 10/31/2019

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 10/31/2019

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 10/31/2019

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 10/31/2019

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 10/31/2019

Account	Name	Balance	
Fund: 268 - TIF 1-12 PM WINDOM/PRIME PORK			
Assets			
Cash & Equivalents			
268-10100	Cash	52,661.09	
	Total Cash & Equivalents:	<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 10/31/2019

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):	0.00	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 10/31/2019

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 10/31/2019

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 10/31/2019

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		103,184.46
	Total Equity and Current Surplus (Deficit):	53,976.55
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>103,184.46</u></u>

Balance Sheet with Groupings

As Of 10/31/2019

Account	Name	Balance	
Fund: 274 - TIF 1-19 NWIP II			
Assets			
Cash & Equivalents			
274-10100	Cash	187,166.45	
274-10400	Investments - Current	35,753.39	
	Total Cash & Equivalents:	<u>222,919.84</u>	
	Total Assets:	<u>222,919.84</u>	<u>222,919.84</u>
Liability			
	Total Liability:	<u>0.00</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	134,408.12	
	Total Expense	49,305.75	
	Revenues Over/Under Expenses	<u>85,102.37</u>	
	Total Equity and Current Surplus (Deficit):	<u>222,919.84</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>222,919.84</u>

Balance Sheet with Groupings

As Of 10/31/2019

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 10/31/2019

Account	Name	Balance	
Fund: 277 - TIF 1-22 CEMSTONE			
Assets			
Cash & Equivalents			
277-10100	Cash	-20,373.20	
	Total Cash & Equivalents:	<u>-20,373.20</u>	
Other Assets			
277-11501	Accounts Receivable - Other	6,250.00	
	Total Other Assets:	<u>6,250.00</u>	
	Total Assets:	<u>-14,123.20</u>	<u><u>-14,123.20</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
	Total Beginning Equity:	<u>0.00</u>	
Total Revenue		12,500.00	
Total Expense		<u>26,623.20</u>	
Revenues Over/Under Expenses		-14,123.20	
	Total Equity and Current Surplus (Deficit):	-14,123.20	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-14,123.20</u></u>

Balance Sheet with Groupings

As Of 10/31/2019

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 10/31/2019

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 10/31/2019

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 10/31/2019

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 10/31/2019

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 10/31/2019

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 10/31/2019

Account	Name	Balance	
Fund: 307 - 2017 STREET PROJECT			
Assets			
Cash & Equivalents			
307-10100	Cash	177,580.94	
307-10400	Investments - Current	312,666.05	
	Total Cash & Equivalents:	490,246.99	
Other Assets			
307-12100	Special Assessments Receivable- Curre	440,284.86	
	Total Other Assets:	440,284.86	
	Total Assets:	930,531.85	930,531.85
Liability			
Current Liabilities			
307-22200	Unavailable Revenue	440,284.86	
	Total Current Liabilities:	440,284.86	
	Total Liability:	440,284.86	
Equity			
Fund Balance			
307-25300	Unreserved Fund Balance	518,346.70	
	Total Fund Balance:	518,346.70	
	Total Beginning Equity:	518,346.70	
Total Revenue		63,645.29	
Total Expense		91,745.00	
Revenues Over/Under Expenses		-28,099.71	
	Total Equity and Current Surplus (Deficit):	490,246.99	
	Total Liabilities, Equity and Current Surplus (Deficit):		930,531.85

Balance Sheet with Groupings

As Of 10/31/2019

Account	Name	Balance	
Fund: 308 - 2020 STREET PROJECT			
Assets			
Cash & Equivalents			
308-10100	Cash	-30,277.73	
	Total Cash & Equivalents:	<u>-30,277.73</u>	
	Total Assets:	<u>-30,277.73</u>	<u>-30,277.73</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
	Total Beginning Equity:	<u>0.00</u>	
Total Revenue		0.00	
Total Expense		30,277.73	
Revenues Over/Under Expenses		<u>-30,277.73</u>	
	Total Equity and Current Surplus (Deficit):	<u>-30,277.73</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-30,277.73</u></u>

Balance Sheet with Groupings

As Of 10/31/2019

Account	Name	Balance	
Fund: 401 - GENERAL CAPITAL PROJECTS			
Assets			
Cash & Equivalents			
401-10100	Cash	499,561.31	
401-10400	Investments - Current	66,910.33	
	Total Cash & Equivalents:	<u>566,471.64</u>	
Other Assets			
401-11506	Accounts Receivable - Accrued	-73,231.11	
	Total Other Assets:	<u>-73,231.11</u>	
	Total Assets:	<u>493,240.53</u>	<u><u>493,240.53</u></u>
Liability			
Non-Current Liabilities			
401-23900	Note Payable - Non Current - General E	169,672.50	
	Total Non-Current Liabilities:	<u>169,672.50</u>	
	Total Liability:	<u>169,672.50</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	474,005.35	
	Total Expense	495,572.57	
	Revenues Over/Under Expenses	<u>-21,567.22</u>	
	Total Equity and Current Surplus (Deficit):	<u>323,568.03</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>493,240.53</u></u>

Balance Sheet with Groupings

As Of 10/31/2019

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 10/31/2019

Account	Name	Balance	
Fund: 406 - PIR			
Assets			
Cash & Equivalents			
406-10100	Cash	369,864.24	
406-10400	Investments - Current	0.01	
	Total Cash & Equivalents:	<u>369,864.25</u>	
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:	<u>8,696.46</u>	
	Total Assets:	<u>378,560.71</u>	<u><u>378,560.71</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		67,992.54	
Revenues Over/Under Expenses		<u>-31,824.48</u>	
	Total Equity and Current Surplus (Deficit):	<u>352,365.45</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>378,560.71</u></u>

Balance Sheet with Groupings

As Of 10/31/2019

Account	Name	Balance	
Fund: 601 - WATER			
Assets			
Cash & Equivalents			
601-10100	Cash	731,519.42	
	Total Cash & Equivalents:	731,519.42	
Capital Assets			
601-16100	Land	158,124.46	
601-16200	Buildings	3,518,347.36	
601-16210	A/D - Buildings	-3,047,442.91	
601-16300	Improvements Other Than Buildings	4,727,521.16	
601-16310	A/D - Improvements Other Than Buildings	-2,093,151.73	
601-16400	Machinery & Equipment	4,174,835.78	
601-16410	A/D - Machinery & Equipment	-1,770,079.14	
601-16420	Office Equipment	46,739.08	
601-16430	A/D Office Equipment	-38,078.20	
601-16440	Motor Vehicles	159,580.05	
601-16450	A/D - Motor Vehicles	-121,407.75	
	Total Capital Assets:	5,714,988.16	
Other Assets			
601-11500	Accounts Receivable	107,811.83	
601-12100	Special Assessment Receivable - Current	128,310.83	
601-14200	Inventory	42,175.08	
	Total Other Assets:	278,297.74	
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:	6,751,936.32	<u>6,751,936.32</u>
Liability			
Current Liabilities			
601-20200	Accounts Payable	1,908.56	
601-21500	Accrued Interest Payable	30,341.85	
	Total Current Liabilities:	32,250.41	
Non-Current Liabilities			
601-23100	Bond Payable - Noncurrent	1,340,000.00	
601-23400	Unamortized Premium	43,796.31	
601-23600	Compensated Absences Payable - Noncurrent	56,552.42	
601-23900	Notes Payable - Noncurrent	88,167.15	
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:	1,958,315.88	
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:	2,201,448.29	
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 10/31/2019

Account	Name	Balance
Total Revenue		997,293.22
Total Expense		<u>907,138.56</u>
Revenues Over/Under Expenses		90,154.66
	Total Equity and Current Surplus (Deficit):	4,550,488.03
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>6,751,936.32</u></u>

Balance Sheet with Groupings

As Of 10/31/2019

Account	Name	Balance	
Fund: 602 - SEWER			
Assets			
Cash & Equivalents			
602-10100	Cash	649,113.94	
602-10400	Investments - Current	1,011,650.18	
	Total Cash & Equivalents:	1,660,764.12	
Capital Assets			
602-16100	Land	27,925.43	
602-16200	Buildings	17,888,276.30	
602-16210	A/D - Buildings	-2,895,695.07	
602-16300	Improvements Other Than Buildings	6,464,970.39	
602-16310	A/D - Improvements Other Than Building	-2,364,554.18	
602-16400	Machinery & Equipment	906,515.43	
602-16410	A/D - Machinery & Equipment	-722,146.28	
602-16420	Office Equipment	66,162.12	
602-16430	A/D - Office Equipment	-58,501.22	
602-16440	Motor Vehicles	270,725.74	
602-16450	A/D - Motor Vehicles	-232,992.75	
602-16460	Furniture & Fixtures	412,094.09	
602-16470	A/D Furniture & Fixtures	-368,814.45	
	Total Capital Assets:	19,393,965.55	
Other Assets			
602-11500	Accounts Receivable	194,127.11	
602-11506	Accounts Receivable - Accrued	26,742.52	
602-12100	Special Assessment Receivable - Current	70,583.31	
602-12900	Loan Receivable	3,293,832.44	
602-14200	Inventory	1,588.90	
	Total Other Assets:	3,586,874.28	
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:	24,733,602.86	<u>24,733,602.86</u>
Liability			
Current Liabilities			
602-20200	Accounts Payable	9,548.65	
602-21500	Accrued Interest Payable	49,463.93	
	Total Current Liabilities:	59,012.58	
Non-Current Liabilities			
602-23100	Bond Payable - Noncurrent	1,200,000.00	
602-23400	Unamortized Premium on Bond	71,027.96	
602-23600	Compensated Absences Payable - Nonc	79,897.56	
602-23900	Notes Payable - Noncurrent	4,673,378.10	
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:	8,124,503.62	
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:	8,516,444.20	
Equity			
Fund Balance			
602-26600	Net Assets, Unrestricted	9,304,998.41	

Balance Sheet with Groupings

As Of 10/31/2019

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		6,996,382.61
Total Expense		1,178,662.78
Revenues Over/Under Expenses		5,817,719.83
	Total Equity and Current Surplus (Deficit):	16,217,158.66
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>24,733,602.86</u>

Balance Sheet with Groupings

As Of 10/31/2019

Account	Name	Balance	
Fund: 604 - ELECTRIC			
Assets			
Cash & Equivalents			
604-10100	Cash	1,178,564.43	
604-10400	Investments - Current	4,178,199.79	
	Total Cash & Equivalents:	5,356,764.22	
Capital Assets			
604-16100	Land	62,375.20	
604-16200	Buildings	669,649.56	
604-16210	A/D - Buildings	-593,947.01	
604-16300	Improvements Other Than Buildings	12,414,731.47	
604-16310	A/D - Improvements Other Than Building	-6,384,223.06	
604-16400	Machinery & Equipment	1,432,168.76	
604-16410	A/D - Machinery & Equipment	-998,204.18	
604-16420	Office Equipment	126,692.69	
604-16430	A/D - Office Equipment	-91,544.45	
604-16440	Motor Vehicles	933,640.57	
604-16450	A/D - Motor Vehicles	-588,687.93	
604-16460	Furniture & Fixtures	3,888.46	
604-16470	A/D Furniture & Fixtures	-3,888.46	
	Total Capital Assets:	6,982,651.62	
Other Assets			
604-11500	Accounts Receivable	567,578.52	
604-11501	Accounts Receivable - Other	6,187.71	
604-13614	Due From Telecom	12,300.00	
604-14200	Inventory	529,458.70	
604-14201	Inventory - Diesel Fuel	61,726.73	
	Total Other Assets:	1,177,251.66	
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:	13,584,658.50	<u>13,584,658.50</u>
Liability			
Current Liabilities			
604-20200	Accounts Payable	22,189.41	
604-20202	Sales Tax Payable	27.52	
604-22000	Prepayments	85,190.00	
	Total Current Liabilities:	107,406.93	
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:	741,596.31	
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 10/31/2019

Account	Name	Balance
Total Revenue		5,856,612.68
Total Expense		<u>4,528,086.03</u>
Revenues Over/Under Expenses		1,328,526.65
	Total Equity and Current Surplus (Deficit):	12,843,062.19
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>13,584,658.50</u>

Balance Sheet with Groupings

As Of 10/31/2019

Account	Name	Balance	
Fund: 609 - LIQUOR STORE			
Assets			
Cash & Equivalents			
609-10100	Cash	283,433.30	
609-10102	Credit Card Clearing	48.64	
609-10103	Gift Card Clearing	-678.83	
609-10200	Petty Cash	1,200.00	
609-10400	Investments - Current	249,036.99	
	Total Cash & Equivalents:	533,040.10	
Capital Assets			
609-16200	Buildings	397,347.46	
609-16210	A/D - Buildings	-302,773.56	
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	-16,949.94	
609-16460	Furniture & Fixtures	105,798.81	
609-16470	A/D Furniture & Fixtures	-42,918.64	
	Total Capital Assets:	157,863.84	
Other Assets			
609-11500	Accounts Receivable	1,359.50	
609-14200	Inventory	269,371.58	
	Total Other Assets:	270,731.08	
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:	984,877.02	<u>984,877.02</u>
Liability			
Current Liabilities			
609-20200	Accounts Payable	49,804.12	
609-20202	Sales Tax Payable	11,106.57	
	Total Current Liabilities:	60,910.69	
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:	257,913.09	
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		1,679,450.91	
Total Expense		1,679,856.85	
Revenues Over/Under Expenses		-405.94	
	Total Equity and Current Surplus (Deficit):	726,963.93	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>984,877.02</u>

Balance Sheet with Groupings

As Of 10/31/2019

Account	Name	Balance	
Fund: 614 - TELECOM			
Assets			
Cash & Equivalents			
614-10100	Cash	-1,281,823.16	
614-10400	Investments - Current	830,833.64	
	Total Cash & Equivalents:	-450,989.52	
Capital Assets			
614-16200	Buildings	644,303.40	
614-16210	A/D - Buildings	-253,660.94	
614-16300	Improvements Other Than Buildings	4,373,417.86	
614-16310	A/D - Improvements Other Than Buildings	-2,999,990.12	
614-16400	Machinery & Equipment	6,055,163.56	
614-16410	A/D - Machinery & Equipment	-5,414,172.61	
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	-77,297.05	
614-16460	Furniture & Fixtures	38,128.53	
614-16470	A/D Furniture & Fixtures	-23,682.08	
	Total Capital Assets:	2,431,967.66	
Other Assets			
614-11500	Accounts Receivable	259,943.55	
614-11501	Accounts Receivable - Other	16,887.28	
614-11502	Accounts Receivable - CABS	6,087.28	
614-14200	Inventory	40,088.35	
614-15620	Unamortized Bond Discount	25,952.93	
	Total Other Assets:	348,959.39	
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:	2,385,192.53	<u><u>2,385,192.53</u></u>
Liability			
Current Liabilities			
614-20200	Accounts Payable	183,218.48	
614-20201	Excise Tax Payable	580.31	
614-20202	Sales Tax Payable	24.10	
614-20206	911 TAP & TACIP Fees Clearing	2,381.27	
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:	467,806.70	
Non-Current Liabilities			
614-23100	Bond Payable - Noncurrent	8,950,000.00	
614-23400	Unamortized Premium on Bond	38,442.50	
614-23600	Compensated Absences Payable - Nonc	108,799.42	
	Total Non-Current Liabilities:	9,097,241.92	
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:	9,994,402.62	

Equity

Balance Sheet with Groupings

As Of 10/31/2019

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		2,375,818.75
Total Expense		2,200,119.73
Revenues Over/Under Expenses		175,699.02
	Total Equity and Current Surplus (Deficit):	-7,609,210.09
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>2,385,192.53</u>

Balance Sheet with Groupings

As Of 10/31/2019

Account	Name	Balance	
Fund: 615 - ARENA			
Assets			
Cash & Equivalents			
615-10100	Cash	-140,540.46	
615-10101	Pay Pal Clearing	720.97	
615-10200	Petty Cash	120.00	
615-10400	Investments - Current	351,404.52	
	Total Cash & Equivalents:	211,705.03	
Capital Assets			
615-16200	Buildings	1,445,790.66	
615-16210	A/D - Buildings	-860,694.43	
615-16300	Improvements Other Than Buildings	1,046,951.85	
615-16310	A/D - Improvements Other Than Building	-39,732.59	
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:	1,601,999.46	
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:	1,831,102.49	<u>1,831,102.49</u>
Liability			
Current Liabilities			
615-20200	Accounts Payable	672.60	
615-20202	Sales Tax Payable	10.77	
615-20210	Accrued Expense	44,800.00	
615-21500	Interest Payable	25,726.30	
	Total Current Liabilities:	71,209.67	
Non-Current Liabilities			
615-23100	Bond Payable - Noncurrent	1,050,000.00	
615-23400	Unamortized Bond Premium	45,448.57	
615-23600	Compensated Absences Payable - Nonc	36,659.27	
	Total Non-Current Liabilities:	1,132,107.84	
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:	1,339,233.51	
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		360,186.27	
Total Expense		469,388.69	
Revenues Over/Under Expenses		-109,202.42	
	Total Equity and Current Surplus (Deficit):	491,868.98	
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,831,102.49</u>	

Balance Sheet with Groupings

As Of 10/31/2019

Account	Name	Balance	
Fund: 617 - M/P CENTER			
Assets			
Cash & Equivalents			
617-10100	Cash	259,513.76	
617-10200	Petty Cash	2,700.00	
617-10400	Investments - Current	105,748.87	
	Total Cash & Equivalents:	367,962.63	
Capital Assets			
617-16200	Buildings	1,936,383.57	
617-16210	A/D - Buildings	-942,692.98	
617-16300	Improvements Other Than Buildings	63,651.54	
617-16310	A/D - Improvements Other Than Building	-49,276.27	
617-16400	Machinery & Equipment	280,868.13	
617-16410	A/D - Machinery & Equipment	-271,211.05	
	Total Capital Assets:	1,017,722.94	
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:	1,404,876.57	<u>1,404,876.57</u>
Liability			
Current Liabilities			
617-20200	Accounts Payable	225.36	
617-20202	Sales Tax Payable	198.70	
617-22200	Unearned Revenue	2,100.00	
	Total Current Liabilities:	2,524.06	
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:	160,981.49	
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		313,996.14	
Total Expense		278,757.47	
Revenues Over/Under Expenses		35,238.67	
	Total Equity and Current Surplus (Deficit):	1,243,895.08	
	Total Liabilities, Equity and Current Surplus (Deficit):	1,404,876.57	<u>1,404,876.57</u>

Balance Sheet with Groupings

As Of 10/31/2019

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