



Windom, MN

Balance Sheet with Groupings

Account Summary

As Of 12/31/2019

Account	Name	Balance	
Fund: 100 - GENERAL			
Assets			
Cash & Equivalents			
100-10100	Cash	920,673.09	
100-10200	Petty Cash	800.00	
100-10201	Petty Cash Police	210.00	
100-10400	Investments - Current	1,568,052.52	
	Total Cash & Equivalents:	2,489,735.61	
Other Assets			
100-10500	Taxes Receivable - Current	34,844.33	
100-11500	Accounts Receivable	9,728.82	
100-11501	Accounts Receivable - Other	36,592.66	
100-11506	Accounts Receivable - Accrued	2,461.65	
100-12100	Special Assessment Receivable - Current	4,615.63	
100-13100	Due From General Equip	169,672.50	
100-14200	Inventory - Central Stores	27,473.05	
	Total Other Assets:	285,388.64	
	Total Assets:	2,775,124.25	<u>2,775,124.25</u>
Liability			
Current Liabilities			
100-20191	Unapplied Cash	3,386.69	
100-20200	Accounts Payable	27,017.02	
100-20202	Sales Tax Payable	29,842.19	
100-22200	Unavailable Revenue	39,459.96	
	Total Current Liabilities:	99,705.86	
	Total Liability:	99,705.86	
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		2,769,334.81	
Total Expense		2,726,972.28	
Revenues Over/Under Expenses		42,362.53	
	Total Equity and Current Surplus (Deficit):	2,675,418.39	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>2,775,124.25</u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 211 - LIBRARY			
Assets			
Cash & Equivalents			
211-10100	Cash	180,867.77	
211-10200	Petty Cash	5.00	
211-10400	Investments - Current	26,039.05	
	Total Cash & Equivalents:	<u>206,911.82</u>	
Other Assets			
211-11506	Accounts Receivable - Accrued	22,000.00	
	Total Other Assets:	<u>22,000.00</u>	
	Total Assets:	<u>228,911.82</u>	<u>228,911.82</u>
Liability			
Current Liabilities			
211-20200	Accounts Payable	2,439.46	
	Total Current Liabilities:	<u>2,439.46</u>	
	Total Liability:	<u>2,439.46</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		233,255.92	
Total Expense		200,721.93	
Revenues Over/Under Expenses		<u>32,533.99</u>	
	Total Equity and Current Surplus (Deficit):	<u>226,472.36</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>228,911.82</u></u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 225 - AIRPORT			
Assets			
Cash & Equivalents			
225-10100	Cash	-336,348.05	
	Total Cash & Equivalents:	<u>-336,348.05</u>	
Other Assets			
225-11500	Accounts Receivable	2,068.64	
225-11506	Accounts Receivable - Accrued	500,367.02	
225-14200	Inventory	28,076.87	
	Total Other Assets:	<u>530,512.53</u>	
	Total Assets:	<u>194,164.48</u>	<u><u>194,164.48</u></u>
Liability			
Current Liabilities			
225-20200	Accounts Payable	88.72	
	Total Current Liabilities:	<u>88.72</u>	
	Total Liability:	<u>88.72</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		617,834.79	
Total Expense		605,803.18	
Revenues Over/Under Expenses		<u>12,031.61</u>	
	Total Equity and Current Surplus (Deficit):	<u>194,075.76</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>194,164.48</u></u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 230 - POOL			
Assets			
Cash & Equivalents			
230-10100	Cash	75,514.20	
	Total Cash & Equivalents:	<u>75,514.20</u>	
	Total Assets:	<u>75,514.20</u>	<u><u>75,514.20</u></u>
Liability			
Current Liabilities			
230-20200	Accounts Payable	431.00	
	Total Current Liabilities:	<u>431.00</u>	
	Total Liability:	<u>431.00</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>100,157.11</u>	
Revenues Over/Under Expenses		14,607.91	
	Total Equity and Current Surplus (Deficit):	75,083.20	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>75,514.20</u></u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 235 - AMBULANCE			
Assets			
Cash & Equivalents			
235-10100	Cash	529,743.33	
235-10400	Investments - Current	513,585.35	
	Total Cash & Equivalents:	<u>1,043,328.68</u>	
Other Assets			
235-11500	Accounts Receivable	475,360.96	
	Total Other Assets:	<u>475,360.96</u>	
	Total Assets:	<u>1,518,689.64</u>	<u>1,518,689.64</u>
Liability			
Current Liabilities			
235-20200	Accounts Payable	16,428.04	
235-20210	Accrued Expense	1,138.00	
	Total Current Liabilities:	<u>17,566.04</u>	
	Total Liability:	<u>17,566.04</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		845,631.25	
Total Expense		<u>580,542.82</u>	
Revenues Over/Under Expenses		<u>265,088.43</u>	
	Total Equity and Current Surplus (Deficit):	<u>1,501,123.60</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>1,518,689.64</u></u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 250 - EDA GENERAL			
Assets			
Cash & Equivalents			
250-10100	Cash	-169,705.97	
	Total Cash & Equivalents:	<u>-169,705.97</u>	
Capital Assets			
250-14400	Land Held for Resale	176,100.00	
250-16200	Buildings	846,784.90	
	Total Capital Assets:	<u>1,022,884.90</u>	
Other Assets			
250-11501	Accounts Receivable - Other	46.00	
250-13110	Due From TIF 1-10	4,996.66	
250-13113	Due From TIF 1-13	72,426.00	
250-13116	Due From TIF 1-16	4,132.34	
250-13118	Due From TIF 1-18	8,883.67	
250-13120	Due From TIF 1-20	29,611.96	
250-14200	Inventory	205,700.00	
	Total Other Assets:	<u>325,796.63</u>	
	Total Assets:	<u>1,178,975.56</u>	<u>1,178,975.56</u>
Liability			
Current Liabilities			
250-20200	Accounts Payable	1,780.35	
	Total Current Liabilities:	<u>1,780.35</u>	
	Total Liability:	<u>1,780.35</u>	
Equity			
Fund Balance			
250-25300	Unreserved Fund Balance	1,251,308.09	
	Total Fund Balance:	<u>1,251,308.09</u>	
	Total Beginning Equity:	<u>1,251,308.09</u>	
Total Revenue		214,900.86	
Total Expense		289,013.74	
Revenues Over/Under Expenses		<u>-74,112.88</u>	
	Total Equity and Current Surplus (Deficit):	<u>1,177,195.21</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,178,975.56</u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 251 - EDA SEB RLF			
Assets			
Cash & Equivalents			
251-10100	Cash	56,370.35	
251-10400	Investments - Current	19,751.39	
	Total Cash & Equivalents:	<u>76,121.74</u>	
Other Assets			
251-12900	Loan Receivable	52,416.51	
	Total Other Assets:	<u>52,416.51</u>	
	Total Assets:	<u>128,538.25</u>	<u>128,538.25</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	2,334.40	
	Total Expense	0.00	
	Revenues Over/Under Expenses	<u>2,334.40</u>	
	Total Equity and Current Surplus (Deficit):	<u>128,538.25</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>128,538.25</u></u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 252 - EDA SCDP			
Assets			
Cash & Equivalents			
252-10100	Cash	10,306.42	
	Total Cash & Equivalents:	<u>10,306.42</u>	
Other Assets			
252-12900	Loans Receivable	48,496.45	
	Total Other Assets:	<u>48,496.45</u>	
	Total Assets:	<u>58,802.87</u>	<u><u>58,802.87</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		18,056.76	
Total Expense		<u>15,300.02</u>	
Revenues Over/Under Expenses		2,756.74	
	Total Equity and Current Surplus (Deficit):	<u>58,802.87</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>58,802.87</u></u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 253 - EDA RIVERBLUFF ESTATES			
Assets			
Cash & Equivalents			
253-10100	Cash	37,124.84	
	Total Cash & Equivalents:	<u>37,124.84</u>	
Capital Assets			
253-16100	Land	1,895.31	
	Total Capital Assets:	<u>1,895.31</u>	
	Total Assets:	<u>39,020.15</u>	<u><u>39,020.15</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		286.57	
Revenues Over/Under Expenses		<u>-286.57</u>	
	Total Equity and Current Surplus (Deficit):	<u>39,020.15</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>39,020.15</u></u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 254 - NORTH IND PARK			
Assets			
Cash & Equivalents			
254-10100	Cash	391,205.60	
	Total Cash & Equivalents:	<u>391,205.60</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>539,514.23</u>	<u><u>539,514.23</u></u>
Liability			
Current Liabilities			
254-20200	Accounts Payable	8,000.00	
254-22200	Unavailable Revenue	31,928.63	
	Total Current Liabilities:	<u>39,928.63</u>	
	Total Liability:	<u>39,928.63</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	21,660.00	
	Total Expense	206,762.19	
	Revenues Over/Under Expenses	<u>-185,102.19</u>	
	Total Equity and Current Surplus (Deficit):	<u>499,585.60</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>539,514.23</u></u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 255 - EDA GENERAL RLF			
Assets			
Cash & Equivalents			
255-10100	Cash	90,272.70	
	Total Cash & Equivalents:	<u>90,272.70</u>	
Other Assets			
255-12900	Loans Receivable	9,727.30	
	Total Other Assets:	<u>9,727.30</u>	
	Total Assets:	<u>100,000.00</u>	<u>100,000.00</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
	Total Beginning Equity:	<u>0.00</u>	
Total Revenue		100,000.00	
Total Expense		<u>0.00</u>	
Revenues Over/Under Expenses		100,000.00	
	Total Equity and Current Surplus (Deficit):	<u>100,000.00</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>100,000.00</u></u>

Balance Sheet with Groupings

As Of 12/31/2019

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

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 260 - TIF 1-13 RIVER BLUFF			
Assets			
	Total Assets:	<u>0.00</u>	<u><u>0.00</u></u>
Liability			
Current Liabilities			
260-20702	Due to EDA Fund	<u>72,426.00</u>	
	Total Current Liabilities:	<u>72,426.00</u>	
	Total Liability:	<u>72,426.00</u>	
Equity			
Fund Balance			
260-25300	Unreserved Fund Balance	<u>-102,001.33</u>	
	Total Fund Balance:	<u>-102,001.33</u>	
	Total Beginning Equity:	<u>-102,001.33</u>	
Total Revenue		35,575.33	
Total Expense		<u>6,000.00</u>	
Revenues Over/Under Expenses		29,575.33	
	Total Equity and Current Surplus (Deficit):	-72,426.00	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 265 - TIF 1-8 DOWNTOWN			
Assets			
	Total Assets:	<u>0.00</u>	<u>0.00</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
265-25300	Unreserved Fund Balance	576.60	
	Total Fund Balance:	<u>576.60</u>	
	Total Beginning Equity:	<u>576.60</u>	
Total Revenue		0.00	
Total Expense		576.60	
Revenues Over/Under Expenses		<u>-576.60</u>	
	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 12/31/2019

Account	Name	Balance	
Fund: 266 - TIF 1-10 RUNNINGS			
Assets			
	Total Assets:	<u>0.00</u>	<u><u>0.00</u></u>
Liability			
Current Liabilities			
266-20702	Due to EDA Fund	4,996.66	
	Total Current Liabilities:	<u>4,996.66</u>	
	Total Liability:	<u>4,996.66</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		46,674.37	
Total Expense		<u>44,448.82</u>	
Revenues Over/Under Expenses		2,225.55	
	Total Equity and Current Surplus (Deficit):	<u>-4,996.66</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 268 - TIF 1-12 PM WINDOM/PRIME PORK			
Assets			
Cash & Equivalents			
268-10100	Cash	61,268.86	
	Total Cash & Equivalents:	<u>61,268.86</u>	
Other Assets			
268-13121	Due From TIF 1-21	15,797.57	
	Total Other Assets:	<u>15,797.57</u>	
	Total Assets:	<u>77,066.43</u>	<u><u>77,066.43</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		321,235.13	
Total Expense		<u>296,561.12</u>	
Revenues Over/Under Expenses		24,674.01	
	Total Equity and Current Surplus (Deficit):	<u>77,066.43</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>77,066.43</u></u>

Balance Sheet with Groupings

As Of 12/31/2019

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 12/31/2019

Account	Name	Balance	
Fund: 270 - TIF 1-16 GDF DISTRICT			
Assets			
	Total Assets:	<u>0.00</u>	<u><u>0.00</u></u>
Liability			
Current Liabilities			
270-20702	Due to EDA Fund	<u>4,132.34</u>	
	Total Current Liabilities:	<u>4,132.34</u>	
	Total Liability:	<u>4,132.34</u>	
Equity			
Fund Balance			
270-25300	Unreserved Fund Balance	<u>-6,233.93</u>	
	Total Fund Balance:	<u>-6,233.93</u>	
	Total Beginning Equity:	<u>-6,233.93</u>	
Total Revenue		15,914.01	
Total Expense		<u>13,812.42</u>	
Revenues Over/Under Expenses		2,101.59	
	Total Equity and Current Surplus (Deficit):	-4,132.34	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance
Fund: 271 - TIF 1- 18 AG BUILDERS GDF		
Assets		
	Total Assets:	<u>0.00</u>
		<u><u>0.00</u></u>
Liability		
Current Liabilities		
271-20702	Due To EDA Fund	8,883.67
	Total Current Liabilities:	<u>8,883.67</u>
	Total Liability:	<u>8,883.67</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		11,407.97
Total Expense		<u>10,890.24</u>
Revenues Over/Under Expenses		517.73
	Total Equity and Current Surplus (Deficit):	-8,883.67
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 273 - TIF 1-17 NWIP I			
Assets			
Cash & Equivalents			
273-10100	Cash	137,361.97	
	Total Cash & Equivalents:	<u>137,361.97</u>	
	Total Assets:	<u>137,361.97</u>	<u><u>137,361.97</u></u>
Liability			
	Total Liability:	<u>0.00</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		206,368.94	
Total Expense		<u>19,799.06</u>	
Revenues Over/Under Expenses		186,569.88	
	Total Equity and Current Surplus (Deficit):	137,361.97	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>137,361.97</u></u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 274 - TIF 1-19 NWIP II			
Assets			
Cash & Equivalents			
274-10100	Cash	293,989.70	
274-10400	Investments - Current	35,753.39	
	Total Cash & Equivalents:	<u>329,743.09</u>	
	Total Assets:	<u>329,743.09</u>	<u><u>329,743.09</u></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		248,775.92	
Total Expense		56,850.30	
Revenues Over/Under Expenses		<u>191,925.62</u>	
	Total Equity and Current Surplus (Deficit):	<u>329,743.09</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>329,743.09</u></u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 276 - TIF 1-20 NEW VISION			
Assets			
	Total Assets:	<u>0.00</u>	<u><u>0.00</u></u>
Liability			
Current Liabilities			
276-20702	Due to EDA Fund	<u>29,611.96</u>	
	Total Current Liabilities:	<u>29,611.96</u>	
	Total Liability:	<u>29,611.96</u>	
Equity			
Fund Balance			
276-25300	Unreserved Fund Balance	<u>-4,572.22</u>	
	Total Fund Balance:	<u>-4,572.22</u>	
	Total Beginning Equity:	<u>-4,572.22</u>	
Total Revenue		5,050.44	
Total Expense		<u>30,090.18</u>	
Revenues Over/Under Expenses		<u>-25,039.74</u>	
	Total Equity and Current Surplus (Deficit):	<u>-29,611.96</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 277 - TIF 1-22 CEMSTONE			
Assets			
Cash & Equivalents			
277-10100	Cash	-11,032.90	
	Total Cash & Equivalents:	<u>-11,032.90</u>	
Other Assets			
277-11501	Accounts Receivable - Other	6,250.00	
	Total Other Assets:	<u>6,250.00</u>	
	Total Assets:	<u>-4,782.90</u>	<u><u>-4,782.90</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
	Total Beginning Equity:	<u>0.00</u>	
Total Revenue		29,203.40	
Total Expense		<u>33,986.30</u>	
Revenues Over/Under Expenses		<u>-4,782.90</u>	
	Total Equity and Current Surplus (Deficit):	<u>-4,782.90</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-4,782.90</u></u>

Balance Sheet with Groupings

As Of 12/31/2019

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 12/31/2019

Account	Name	Balance	
Fund: 302 - 4TH AVENUE IMPROVEMENT			
Assets			
Cash & Equivalents			
302-10100	Cash	-45,697.68	
	Total Cash & Equivalents:	<u>-45,697.68</u>	
	Total Assets:	<u>-45,697.68</u>	<u><u>-45,697.68</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		42,827.00	
Total Expense		<u>29,040.85</u>	
Revenues Over/Under Expenses		13,786.15	
	Total Equity and Current Surplus (Deficit):	<u>-45,697.68</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-45,697.68</u></u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance
Fund: 303 - 2007 STREET IMPROVEMENT		
Assets		
Cash & Equivalents		
303-10100	Cash	-172,057.73
	Total Cash & Equivalents:	<u>-172,057.73</u>
	Total Assets:	<u>-172,057.73</u>
		<u><u>-172,057.73</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		84,315.00
Total Expense		<u>81,625.00</u>
Revenues Over/Under Expenses		2,690.00
	Total Equity and Current Surplus (Deficit):	<u>-172,057.73</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>-172,057.73</u></u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 304 - 2006A REFUNDING BOND			
Assets			
		Total Assets:	0.00
			<u>0.00</u>
Liability			
		Total Liability:	0.00
Equity			
Fund Balance			
304-25300	Unreserved Fund Balance	-333,222.70	
	Total Fund Balance:	-333,222.70	
	Total Beginning Equity:	-333,222.70	
Total Revenue		333,222.70	
Total Expense		0.00	
Revenues Over/Under Expenses		333,222.70	
	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 12/31/2019

Account	Name	Balance	
Fund: 305 - 2009 STREET IMPROVEMENT			
Assets			
Cash & Equivalents			
305-10100	Cash	93,609.65	
	Total Cash & Equivalents:	<u>93,609.65</u>	
Other Assets			
305-12100	Special Assessment Receivable - Current	85,297.50	
	Total Other Assets:	<u>85,297.50</u>	
	Total Assets:	<u>178,907.15</u>	<u><u>178,907.15</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		110,390.24	
Total Expense		<u>131,305.00</u>	
Revenues Over/Under Expenses		<u>-20,914.76</u>	
	Total Equity and Current Surplus (Deficit):	<u>93,609.65</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>178,907.15</u></u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 306 - 2013 STREET IMPROVEMENT			
Assets			
Cash & Equivalents			
306-10100	Cash	446,523.93	
	Total Cash & Equivalents:	446,523.93	
Other Assets			
306-12100	Special Assessment Receivable - Current	574,317.81	
	Total Other Assets:	574,317.81	
	Total Assets:	1,020,841.74	<u>1,020,841.74</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		171,455.16	
Total Expense		185,397.52	
Revenues Over/Under Expenses		-13,942.36	
	Total Equity and Current Surplus (Deficit):	446,523.93	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,020,841.74</u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 307 - 2017 STREET PROJECT			
Assets			
Cash & Equivalents			
307-10100	Cash	298,975.62	
307-10400	Investments - Current	313,910.37	
	Total Cash & Equivalents:	<u>612,885.99</u>	
Other Assets			
307-12100	Special Assessments Receivable- Current	440,284.86	
	Total Other Assets:	<u>440,284.86</u>	
	Total Assets:	<u>1,053,170.85</u>	<u><u>1,053,170.85</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	186,284.29	
	Total Expense	91,745.00	
	Revenues Over/Under Expenses	<u>94,539.29</u>	
	Total Equity and Current Surplus (Deficit):	<u>612,885.99</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>1,053,170.85</u></u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 308 - 2020 STREET PROJECT			
Assets			
Cash & Equivalents			
308-10100	Cash	-84,185.63	
	Total Cash & Equivalents:	<u>-84,185.63</u>	
	Total Assets:	<u>-84,185.63</u>	<u><u>-84,185.63</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
	Total Beginning Equity:	<u>0.00</u>	
Total Revenue		0.00	
Total Expense		84,185.63	
Revenues Over/Under Expenses		<u>-84,185.63</u>	
	Total Equity and Current Surplus (Deficit):	<u>-84,185.63</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-84,185.63</u></u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 401 - GENERAL CAPITAL PROJECTS			
Assets			
Cash & Equivalents			
401-10100	Cash	674,447.31	
401-10400	Investments - Current	67,349.72	
	Total Cash & Equivalents:	741,797.03	
Other Assets			
401-11501	Accounts Receivable - Other	1,800.00	
	Total Other Assets:	1,800.00	
	Total Assets:	743,597.03	743,597.03
Liability			
Non-Current Liabilities			
401-23900	Note Payable - Non Current - General Equ	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	769,327.91	
	Total Expense	540,538.63	
	Revenues Over/Under Expenses	228,789.28	
	Total Equity and Current Surplus (Deficit):	573,924.53	
	Total Liabilities, Equity and Current Surplus (Deficit):	743,597.03	743,597.03

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 402 - CAPITAL PROJECT - ESF			
Assets			
Cash & Equivalents			
402-10100	Cash	55,568.23	
	Total Cash & Equivalents:	<u>55,568.23</u>	
	Total Assets:	<u>55,568.23</u>	<u><u>55,568.23</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		142,767.96	
Total Expense		<u>333,633.10</u>	
Revenues Over/Under Expenses		<u>-190,865.14</u>	
	Total Equity and Current Surplus (Deficit):	<u>55,568.23</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>55,568.23</u></u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 406 - PIR			
Assets			
Cash & Equivalents			
406-10100	Cash	48,619.34	
406-10400	Investments - Current	0.01	
	Total Cash & Equivalents:	<u>48,619.35</u>	
Other Assets			
406-12100	Special Assessment Receivable - Current	4,997.55	
406-12200	Special Assessment Receivable - Deliquen	21,197.71	
	Total Other Assets:	<u>26,195.26</u>	
	Total Assets:	<u>74,814.61</u>	<u><u>74,814.61</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		65,644.66	
Total Expense		401,215.24	
Revenues Over/Under Expenses		<u>-335,570.58</u>	
	Total Equity and Current Surplus (Deficit):	<u>48,619.35</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>74,814.61</u></u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 601 - WATER			
Assets			
Cash & Equivalents			
601-10100	Cash	828,907.60	
	Total Cash & Equivalents:	828,907.60	
Capital Assets			
601-16100	Land	158,124.46	
601-16200	Buildings	3,518,347.36	
601-16210	A/D - Buildings	-3,066,407.67	
601-16300	Improvements Other Than Buildings	4,727,521.16	
601-16310	A/D - Improvements Other Than Building	-2,111,930.63	
601-16400	Machinery & Equipment	4,174,835.78	
601-16410	A/D - Machinery & Equipment	-1,796,137.33	
601-16420	Office Equipment	46,739.08	
601-16430	A/D Office Equipment	-37,398.52	
601-16440	Motor Vehicles	159,580.05	
601-16450	A/D - Motor Vehicles	-121,197.52	
	Total Capital Assets:	5,652,076.22	
Other Assets			
601-11500	Accounts Receivable	120,121.55	
601-11501	Accounts Receivable - Other	6,272.94	
601-12100	Special Assessment Receivable - Current	119,152.32	
601-14200	Inventory	42,442.11	
	Total Other Assets:	287,988.92	
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:	6,796,103.74	<u>6,796,103.74</u>
Liability			
Current Liabilities			
601-20200	Accounts Payable	5,438.87	
601-21500	Accrued Interest Payable	20,080.13	
	Total Current Liabilities:	25,519.00	
Non-Current Liabilities			
601-23100	Bond Payable - Noncurrent	1,340,000.00	
601-23400	Unamortized Premium	43,796.31	
601-23600	Compensated Absences Payable - Noncur	58,639.83	
601-23900	Notes Payable - Noncurrent	84,333.83	
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:	1,956,569.97	
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:	2,192,970.97	
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 12/31/2019

Account	Name	Balance
Total Revenue		1,216,718.96
Total Expense		<u>1,073,919.56</u>
Revenues Over/Under Expenses		142,799.40
	Total Equity and Current Surplus (Deficit):	4,603,132.77
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>6,796,103.74</u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 602 - SEWER			
Assets			
Cash & Equivalents			
602-10100	Cash	849,913.15	
602-10400	Investments - Current	1,097,598.79	
	Total Cash & Equivalents:	<u>1,947,511.94</u>	
Capital Assets			
602-16100	Land	27,925.43	
602-16200	Buildings	20,012,554.05	
602-16210	A/D - Buildings	-2,914,266.15	
602-16300	Improvements Other Than Buildings	6,464,970.39	
602-16310	A/D - Improvements Other Than Building	-2,403,617.58	
602-16400	Machinery & Equipment	909,579.97	
602-16410	A/D - Machinery & Equipment	-728,595.26	
602-16420	Office Equipment	66,162.12	
602-16430	A/D - Office Equipment	-56,821.54	
602-16440	Motor Vehicles	270,725.74	
602-16450	A/D - Motor Vehicles	-233,427.92	
602-16460	Furniture & Fixtures	412,094.09	
602-16470	A/D Furniture & Fixtures	-371,512.33	
	Total Capital Assets:	<u>21,455,771.01</u>	
Other Assets			
602-11500	Accounts Receivable	192,627.48	
602-11501	Accounts Receivable - Other	675.00	
602-11506	Accounts Receivable - Accrued	16,224.43	
602-12100	Special Assessment Receivable - Current	66,870.96	
602-12900	Loan Receivable	3,262,137.22	
	Total Other Assets:	<u>3,538,535.09</u>	
NOT ASSIGNED TO GROUP			
602-18000	Deferred Outflows	38,739.00	
602-18001	Deferred Outflows - OPEB	4,052.00	
	Total ***NOT ASSIGNED TO GROUP***:	<u>42,791.00</u>	
	Total Assets:	<u>26,984,609.04</u>	<u><u>26,984,609.04</u></u>
Liability			
Current Liabilities			
602-20200	Accounts Payable	315,768.76	
602-21500	Accrued Interest Payable	57,537.11	
	Total Current Liabilities:	<u>373,305.87</u>	
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 - Noncur	52,593.94	
602-23900	Notes Payable - Noncurrent	5,768,323.13	
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:	<u>9,192,145.03</u>	
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***:	<u>332,928.00</u>	
	Total Liability:	<u>9,898,378.90</u>	
Equity			
Fund Balance			
602-26600	Net Assets, Unrestricted	9,304,998.41	

Balance Sheet with Groupings

As Of 12/31/2019

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		8,055,181.63
Total Expense		1,368,390.32
Revenues Over/Under Expenses		6,686,791.31
	Total Equity and Current Surplus (Deficit):	17,086,230.14
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>26,984,609.04</u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 604 - ELECTRIC			
Assets			
Cash & Equivalents			
604-10100	Cash	1,364,503.44	
604-10400	Investments - Current	4,213,991.06	
	Total Cash & Equivalents:	5,578,494.50	
Capital Assets			
604-16100	Land	62,375.20	
604-16200	Buildings	669,649.56	
604-16210	A/D - Buildings	-588,356.21	
604-16300	Improvements Other Than Buildings	12,432,875.16	
604-16310	A/D - Improvements Other Than Building	-6,440,296.68	
604-16400	Machinery & Equipment	1,429,576.51	
604-16410	A/D - Machinery & Equipment	-1,011,959.21	
604-16420	Office Equipment	126,692.69	
604-16430	A/D - Office Equipment	-92,389.17	
604-16440	Motor Vehicles	933,640.57	
604-16450	A/D - Motor Vehicles	-596,368.87	
604-16460	Furniture & Fixtures	3,888.46	
604-16470	A/D Furniture & Fixtures	-3,888.46	
	Total Capital Assets:	6,925,439.55	
Other Assets			
604-11500	Accounts Receivable	599,951.84	
604-11501	Accounts Receivable - Other	20,210.65	
604-11506	Accounts Receivable - Accrued	98,915.77	
604-14200	Inventory	494,693.72	
604-14201	Inventory - Diesel Fuel	53,954.94	
	Total Other Assets:	1,267,726.92	
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:	13,839,651.97	<u>13,839,651.97</u>
Liability			
Current Liabilities			
604-20200	Accounts Payable	357,474.21	
604-20202	Sales Tax Payable	1.72	
604-20210	Accrued Expense	44.77	
604-22000	Prepayments	83,690.00	
	Total Current Liabilities:	441,210.70	
Non-Current Liabilities			
604-23600	Compensated Absences Payable - Noncur	110,311.28	
	Total Non-Current Liabilities:	110,311.28	
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:	1,079,385.98	
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 12/31/2019

Account	Name	Balance
Total Revenue		7,117,288.79
Total Expense		<u>5,871,558.34</u>
Revenues Over/Under Expenses		1,245,730.45
	Total Equity and Current Surplus (Deficit):	12,760,265.99
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>13,839,651.97</u></u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 609 - LIQUOR STORE			
Assets			
Cash & Equivalents			
609-10100	Cash	300,044.03	
609-10102	Credit Card Clearing	14,652.36	
609-10103	Gift Card Clearing	-1,488.23	
609-10200	Petty Cash	1,200.00	
609-10400	Investments - Current	249,036.99	
	Total Cash & Equivalents:	563,445.15	
Capital Assets			
609-16200	Buildings	397,347.46	
609-16210	A/D - Buildings	-305,432.72	
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	-16,103.46	
609-16460	Furniture & Fixtures	105,798.81	
609-16470	A/D Furniture & Fixtures	-45,045.36	
	Total Capital Assets:	153,924.44	
Other Assets			
609-11500	Accounts Receivable	691.60	
609-14200	Inventory	299,704.57	
	Total Other Assets:	300,396.17	
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:	1,041,007.76	<u>1,041,007.76</u>
Liability			
Current Liabilities			
609-20200	Accounts Payable	50,785.66	
609-20202	Sales Tax Payable	19,756.00	
	Total Current Liabilities:	70,541.66	
Non-Current Liabilities			
609-23600	Compensated Absences Payable - Noncur	20,929.97	
	Total Non-Current Liabilities:	20,929.97	
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:	271,442.63	
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		2,061,472.97	
Total Expense		2,019,277.71	
Revenues Over/Under Expenses		42,195.26	
	Total Equity and Current Surplus (Deficit):	769,565.13	
	Total Liabilities, Equity and Current Surplus (Deficit):	1,041,007.76	<u>1,041,007.76</u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 614 - TELECOM			
Assets			
Cash & Equivalents			
614-10100	Cash	-1,301,053.83	
614-10400	Investments - Current	834,078.81	
	Total Cash & Equivalents:	-466,975.02	
Capital Assets			
614-16200	Buildings	644,303.40	
614-16210	A/D - Buildings	-256,275.46	
614-16300	Improvements Other Than Buildings	4,382,179.54	
614-16310	A/D - Improvements Other Than Building	-3,039,033.50	
614-16400	Machinery & Equipment	6,071,755.29	
614-16410	A/D - Machinery & Equipment	-5,432,141.63	
614-16420	Office Equipment	6,396.05	
614-16430	A/D - Office Equipment	-6,048.22	
614-16440	Motor Vehicles	89,359.00	
614-16450	A/D - Motor Vehicles	-77,671.81	
614-16460	Furniture & Fixtures	38,128.53	
614-16470	A/D Furniture & Fixtures	-24,022.04	
	Total Capital Assets:	2,396,929.15	
Other Assets			
614-11500	Accounts Receivable	256,132.65	
614-11501	Accounts Receivable - Other	1,000.00	
614-11502	Accounts Receivable - CABS	4,686.26	
614-11506	Accounts Receivable - Accrued	13,977.60	
614-14200	Inventory	48,918.75	
614-15620	Unamortized Bond Discount	25,952.93	
	Total Other Assets:	350,668.19	
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:	2,335,877.32	<u>2,335,877.32</u>
Liability			
Current Liabilities			
614-20200	Accounts Payable	78,456.16	
614-20201	Excise Tax Payable	559.09	
614-20202	Sales Tax Payable	12.05	
614-20206	911 TAP & TACIP Fees Clearing	1,325.63	
614-20210	Accrued Expense	91.39	
614-21500	Accrued Interest Payable	31,852.06	
614-22200	Unavailable Revenue	226,516.36	
	Total Current Liabilities:	338,812.74	
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 - Noncur	103,400.03	
	Total Non-Current Liabilities:	9,091,842.53	
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:	9,860,009.27	

Equity

Balance Sheet with Groupings

As Of 12/31/2019

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		2,867,483.84
Total Expense		2,606,706.68
Revenues Over/Under Expenses		260,777.16
	Total Equity and Current Surplus (Deficit):	-7,524,131.95
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>2,335,877.32</u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 615 - ARENA			
Assets			
Cash & Equivalents			
615-10100	Cash	-123,093.52	
615-10200	Petty Cash	120.00	
615-10400	Investments - Current	271,093.11	
	Total Cash & Equivalents:	<u>148,119.59</u>	
Capital Assets			
615-16200	Buildings	1,445,790.66	
615-16210	A/D - Buildings	-872,585.43	
615-16300	Improvements Other Than Buildings	1,086,108.03	
615-16310	A/D - Improvements Other Than Building	-83,194.39	
615-16400	Machinery & Equipment	359,719.03	
615-16410	A/D - Machinery & Equipment	-351,831.29	
615-16420	Office Equipment	2,635.49	
615-16430	A/D - Office Equipment	-2,635.49	
615-16440	Motor Vehicles	9,327.15	
615-16450	A/D - Motor Vehicles	-9,327.15	
615-16460	Furniture & Fixtures	27,145.88	
615-16470	A/D Furniture & Fixtures	-27,145.88	
	Total Capital Assets:	<u>1,584,006.61</u>	
Other Assets			
615-11501	Accounts Receivable - Other	31,831.49	
	Total Other Assets:	<u>31,831.49</u>	
NOT ASSIGNED TO GROUP			
615-18000	Deferred Outflows	15,372.00	
615-18001	Deferred Outflows - OPEB	2,026.00	
	Total ***NOT ASSIGNED TO GROUP***:	<u>17,398.00</u>	
	Total Assets:	<u>1,781,355.69</u>	<u>1,781,355.69</u>
Liability			
Current Liabilities			
615-20200	Accounts Payable	3,252.20	
615-20202	Sales Tax Payable	10.77	
615-20210	Accrued Expense	87,000.50	
615-21500	Accrued Interest Payable	13,487.45	
	Total Current Liabilities:	<u>103,750.92</u>	
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 - Noncur	20,012.87	
	Total Non-Current Liabilities:	<u>1,115,461.44</u>	
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***:	<u>135,916.00</u>	
	Total Liability:	<u>1,355,128.36</u>	
Equity			
Fund Balance			
615-26600	Net Assets, Unrestricted	601,071.40	
	Total Fund Balance:	<u>601,071.40</u>	
	Total Beginning Equity:	<u>601,071.40</u>	

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance
Total Revenue		402,113.60
Total Expense		<u>576,957.67</u>
Revenues Over/Under Expenses		-174,844.07
	Total Equity and Current Surplus (Deficit):	426,227.33
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,781,355.69</u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 617 - M/P CENTER			
Assets			
Cash & Equivalents			
617-10100	Cash	229,559.77	
617-10200	Petty Cash	275.00	
617-10400	Investments - Current	87,461.28	
	Total Cash & Equivalents:	<u>317,296.05</u>	
Capital Assets			
617-16200	Buildings	1,936,383.57	
617-16210	A/D - Buildings	-952,899.70	
617-16300	Improvements Other Than Buildings	63,651.54	
617-16310	A/D - Improvements Other Than Building	-49,387.19	
617-16400	Machinery & Equipment	280,868.13	
617-16410	A/D - Machinery & Equipment	-272,449.24	
	Total Capital Assets:	<u>1,006,167.11</u>	
NOT ASSIGNED TO GROUP			
617-18000	Deferred Outflows	16,760.00	
617-18001	Deferred Outflows - OPEB	2,431.00	
	Total ***NOT ASSIGNED TO GROUP***:	<u>19,191.00</u>	
	Total Assets:	<u>1,342,654.16</u>	<u>1,342,654.16</u>
Liability			
Current Liabilities			
617-20200	Accounts Payable	2,571.51	
617-20202	Sales Tax Payable	234.80	
617-20210	Accrued Expense	145.20	
617-22200	Unearned Revenue	2,200.00	
	Total Current Liabilities:	<u>5,151.51</u>	
Non-Current Liabilities			
617-23600	Compensated Absences Payable - Noncur	9,906.66	
	Total Non-Current Liabilities:	<u>9,906.66</u>	
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***:	<u>150,222.00</u>	
	Total Liability:	<u>165,280.17</u>	
Equity			
Fund Balance			
617-26600	Net Assets, Unrestricted	772,461.45	
617-26601	Net Assets, Contributed Equity	436,194.96	
	Total Fund Balance:	<u>1,208,656.41</u>	
	Total Beginning Equity:	<u>1,208,656.41</u>	
Total Revenue		330,507.28	
Total Expense		361,789.70	
Revenues Over/Under Expenses		<u>-31,282.42</u>	
	Total Equity and Current Surplus (Deficit):	<u>1,177,373.99</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,342,654.16</u>	<u>1,342,654.16</u>

Balance Sheet with Groupings

As Of 12/31/2019

Account	Name	Balance	
Fund: 651 - RIVERLBUFF TOWNHOMES			
Assets			
Cash & Equivalents			
651-10100	Cash	-39,604.68	
651-10104	Cash with Management Company	176,032.53	
	Total Cash & Equivalents:	136,427.85	
Capital Assets			
651-16200	Buildings	1,123,287.73	
651-16210	A/D Buildings	-566,142.33	
	Total Capital Assets:	557,145.40	
Other Assets			
651-11501	Accounts Receivable - Other	1,225.90	
	Total Other Assets:	1,225.90	
	Total Assets:	694,799.15	694,799.15
Liability			
Current Liabilities			
651-20207	Accounts Payable Management Company	4,620.81	
651-21500	Accrued Interest Payable	375.02	
651-22000	Prepayments	6,715.55	
651-22100	Note Payable - Current	19,000.00	
	Total Current Liabilities:	30,711.38	
Non-Current Liabilities			
651-23900	Notes Payable - Noncurrent	742,986.93	
	Total Non-Current Liabilities:	742,986.93	
	Total Liability:	773,698.31	
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		96,157.17	
Total Expense		82,932.26	
Revenues Over/Under Expenses		13,224.91	
	Total Equity and Current Surplus (Deficit):	-78,899.16	
	Total Liabilities, Equity and Current Surplus (Deficit):		694,799.15