

**CITY OF WINDOM  
GENERAL FUND  
ANNUAL ACCOUNT ACTIVITY  
YTD MAY, 2020  
UNAUDITED**

|  |                            |                            |                            |                            |
|--|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>CASH &amp; INVESTMENT BALANCE JAN 1, 2020</b> |                            |                            | <b>2,489,526.61</b>        |                            |
|  | <b>May</b>                 | <b>2020</b>                | <b>2020</b>                |                            |
| <b>REVENUE</b>                                   | <b>PY YTD</b>              | <b>BUDGET</b>              | <b>YTD</b>                 |                            |
| 310 Taxes  | 13,934.55                  | 513,902.89                 | 111,771.83                 | 21.75%                     |
| 320 Licenses and Permits                         | 12,197.00                  | 66,920.00                  | 20,048.80                  | 29.96%                     |
| 330 Intergovernmental Revenues                   | 5,070.09                   | 1,717,209.00               | 17,179.11                  | 1.00%                      |
| 340 Charges for Services                         | 120,464.89                 | 152,835.00                 | 27,130.10                  | 17.75% PY Fire Protection  |
| 361 Special Assessments                          | -                          |                            | 7,385.55                   | -                          |
| 370 Other Revenues                               | 30,136.75                  | 37,500.00                  | 23,403.61                  | 62.41% Interest Earnings   |
| 380 Other Financing Sources                      | 190,250.00                 | 274,000.00                 | 122,500.00                 | 44.71%                     |
| Revenue Total                                    | <u><b>372,053.28</b></u>   | <u><b>2,762,366.89</b></u> | <u><b>329,419.00</b></u>   | 11.93%                     |
| <b>EXPENSE</b>                                   |                            |                            |                            |                            |
| 41110 Mayor & Council                            | 45,644.55                  | 110,822.64                 | 80,621.78                  | 72.75% Donation to Chamber |
| 41310 Administration                             | 55,593.82                  | 143,508.19                 | 61,663.54                  | 42.97%                     |
| 41410 Elections                                  | -                          | 6,800.00                   | 1,557.76                   | 22.91%                     |
| 41910 Planning & Zoning                          | 49,424.61                  | 149,635.10                 | 57,359.23                  | 38.33%                     |
| 41940 City Hall                                  | 14,693.27                  | 36,243.50                  | 12,055.87                  | 33.26%                     |
| 42120 Crime Control                              | 470,659.93                 | 1,254,641.83               | 540,387.24                 | 43.07%                     |
| 42220 Fire Fighting                              | 46,352.35                  | 177,472.36                 | 30,863.29                  | 17.39%                     |
| 42500 Civil Defense                              | 3,128.49                   | 5,886.11                   | 1,956.80                   | 33.24%                     |
| 42700 Animal Control                             | 239.00                     | 2,700.00                   | 184.80                     | 6.84%                      |
| 43100 Streets                                    | 292,819.51                 | 580,949.62                 | 261,852.51                 | 45.07%                     |
| 43210 Sanitation                                 | 8,500.46                   | 22,000.00                  | 314.50                     | 1.43%                      |
| 45120 Recreation                                 | 12,541.39                  | 39,749.58                  | 9,875.01                   | 24.84%                     |
| 45202 Park Areas                                 | 75,522.42                  | 204,316.96                 | 81,671.08                  | 39.97%                     |
|  | <u><b>1,075,119.80</b></u> | <u><b>2,734,725.89</b></u> | <u><b>1,140,363.41</b></u> | 41.70%                     |
| 49980-700 Other Financing Uses                   | 28,035.00                  | 27,641.00                  | 27,641.00                  |                            |
|  | <u><b>28,035.00</b></u>    | <u><b>27,641.00</b></u>    | <u><b>27,641.00</b></u>    |                            |
| Expense Total                                    | <u><b>1,103,154.80</b></u> | <u><b>2,762,366.89</b></u> | <u><b>1,168,004.41</b></u> | 42.28%                     |
| Surplus (Deficit)                                | <u><b>(731,101.52)</b></u> | <u><b>-</b></u>            | <u><b>(838,585.41)</b></u> |                            |
| Change In Other Asset/Liabilities                | -                          |                            | 978.13                     |                            |
| <b>CASH CHANGE</b>                               | <u><b>(731,101.52)</b></u> | <u><b>-</b></u>            | <u><b>(837,607.28)</b></u> |                            |
| <b>CASH &amp; INVESTMENT BALANCE</b>             | -                          |                            | <b>1,651,919.33</b>        |                            |

# CITY OF WINDOM LIBRARY FUND ANNUAL ACCOUNT ACTIVITY YTD MAY, 2020 UNAUDITED

| CASH & INVESTMENT BALANCE JAN 1, 2020 |                    |                   | 206,911.82        |          |
|---------------------------------------|--------------------|-------------------|-------------------|----------|
|                                       | May<br>PY YTD      | 2020<br>BUDGET    | 2020<br>YTD       | %        |
| <b>REVENUE</b>                        |                    |                   |                   |          |
| 310 Taxes                             | -                  | 191,707.24        | 191,707.00        | 100.00%  |
| 330 County Grants                     | 8,491.50           | 20,000.00         | 9,527.91          | 47.64%   |
| 340 Charges for Services              | 273.30             | 500.00            | 186.95            | 37.39%   |
| 370 Other Revenue                     | (4,495.90)         | 3,500.00          | 359.21            | 10.26%   |
| Revenue Total                         | <u>4,268.90</u>    | <u>215,707.24</u> | <u>201,781.07</u> | 93.54%   |
| <b>EXPENSE</b>                        |                    |                   |                   |          |
| 100 Personal Services                 | 44,947.18          | 139,125.49        | 50,873.69         | 36.57%   |
| 200 Supplies                          | 3,435.00           | 6,700.00          | 4,494.80          | 67.09%   |
| 300 Charges and Services              | 7,129.09           | 10,200.00         | 7,500.15          | 73.53%   |
| 360 Insurance                         | 4,239.76           | 4,451.75          | 4,760.80          | 106.94%  |
| 380 Utility Service                   | 1,548.14           | 8,500.00          | 2,825.67          | 33.24%   |
| 400 Repairs & Maint                   | 4,017.45           | 12,700.00         | 4,422.00          | 34.82%   |
| 430 Misc                              | 12,673.95          | 32,030.00         | 9,095.13          | 28.40%   |
| 500 Capital Outlay                    | 5,243.84           | 2,000.00          | 25,092.53         | 1254.63% |
| Expense Total                         | <u>83,234.41</u>   | <u>215,707.24</u> | <u>109,064.77</u> | 50.56%   |
| Surplus (Deficit)                     | <u>(78,965.51)</u> | <u>-</u>          | <u>92,716.30</u>  |          |
| Change In Other Asset/Liabilities     | -                  |                   | (2,715.77)        |          |
| <b>CASH CHANGE</b>                    | <u>(78,965.51)</u> | <u>-</u>          | <u>90,000.53</u>  |          |
| <b>CASH &amp; INVESTMENT BALANCE</b>  |                    |                   | <b>296,912.35</b> |          |

**CITY OF WINDOM  
AIRPORT FUND  
ANNUAL ACCOUNT ACTIVITY  
YTD MAY, 2020  
UNAUDITED**

|  |  |                           |                          |                            |                     |
|--|--|---------------------------|--------------------------|----------------------------|---------------------|
| <b>CASH &amp; INVESTMENT BALANCE JAN 1, 2020</b> |  |                           |                          |                            | <b>(336,348.05)</b> |
| <b>REVENUE</b>                                   |  | <b>May<br/>PY YTD</b>     | <b>2020<br/>BUDGET</b>   | <b>2020<br/>YTD</b>        | <b>%</b>            |
| 310 Taxes  |  | -                         | 10,000.00                | -                          | 0.00%               |
| 330 Intergovernmental Revenues                   |  | 8,993.83                  | 492,000.00               | 17,354.75                  | 3.53%               |
| 340 Charges and Services                         |  | 23,551.77                 | 105,750.00               | 31,929.90                  | 30.19%              |
| 370 Other Revenues                               |  | -                         |                          | -                          | -                   |
| Revenue Total                                    |  | <u><b>32,545.60</b></u>   | <u><b>607,750.00</b></u> | <u><b>49,284.65</b></u>    | 8.11%               |
| <b>EXPENSE</b>                                   |  |                           |                          |                            |                     |
| 100 Personal Services                            |  | 3,721.71                  | 10,321.36                | 4,155.52                   | 40.26%              |
| 200 Supplies                                     |  | 149.25                    | 1,900.00                 | 1,134.45                   | 59.71%              |
| 250 Merchandise Purchases                        |  | 30,399.43                 | 75,000.00                | 8,493.38                   | 11.32%              |
| 300 Charges and Services                         |  | 1,633.48                  | 400.00                   | 139.23                     | 34.81%              |
| 360 Insurance                                    |  | 14,705.01                 | 15,440.26                | 16,064.43                  | 104.04%             |
| 380 Utility Service                              |  | 2,278.28                  | 8,500.00                 | 4,962.37                   | 58.38%              |
| 400 Repairs & Maint                              |  | 3,384.53                  | 6,500.00                 | 15,661.43                  | 240.95%             |
| 430 Misc   |  | 3,290.60                  | 1,850.00                 | 1,483.05                   | 80.16%              |
| 500 Capital Outlay                               |  | 29,587.67                 | 487,038.00               | 122,020.05                 | 25.05%              |
| Expense Total                                    |  | <u><b>89,149.96</b></u>   | <u><b>606,949.62</b></u> | <u><b>174,113.91</b></u>   | 28.69%              |
| Surplus (Deficit)                                |  | <u><b>(56,604.36)</b></u> | <u><b>800.38</b></u>     | <u><b>(124,829.26)</b></u> |                     |
| Change In Other Asset/Liabilities                |  |                           |                          | 430,809.58                 | Grant Receivable    |
| <b>CASH CHANGE</b>                               |  | <u><b>(56,604.36)</b></u> | <u><b>800.38</b></u>     | <u><b>305,980.32</b></u>   |                     |
| <b>CASH &amp; INVESTMENT BALANCE</b>             |  |                           |                          |                            | <b>(30,367.73)</b>  |

# CITY OF WINDOM POOL FUND ANNUAL ACCOUNT ACTIVITY YTD MAY, 2020 UNAUDITED

| CASH & INVESTMENT BALANCE JAN 1, 2020 | May<br>PY YTD    | 2020<br>BUDGET    | 75,514.20<br>2020<br>YTD | %       |
|---------------------------------------|------------------|-------------------|--------------------------|---------|
| <b>REVENUE</b>                        |                  |                   |                          |         |
| 310 Taxes                             | -                | 76,262.59         | 76,263.00                | 100.00% |
| 340 Charges for Services              | 19,077.00        | 42,300.00         | -                        | 0.00%   |
| 370 Other Revenues                    | -                | 1,500.00          | -                        | 0.00%   |
| Revenue Total                         | <b>19,077.00</b> | <b>120,062.59</b> | <b>76,263.00</b>         | 63.52%  |
| <b>EXPENSE</b>                        |                  |                   |                          |         |
| 100 Personal Services                 | 5,099.29         | 63,162.00         | 7,592.43                 | 12.02%  |
| 200 Supplies                          | 1,122.78         | 7,850.00          | 1,740.20                 | 22.17%  |
| 250 Merchandise Purchases             | -                | 3,450.00          | -                        | 0.00%   |
| 300 Charges and Services              | 3,620.98         | 4,300.00          | 1,875.75                 | 43.62%  |
| 360 Insurance                         | 4,548.18         | 4,775.59          | 5,130.77                 | 107.44% |
| 380 Utility Service                   | 227.98           | 13,325.00         | 145.18                   | 1.09%   |
| 400 Repairs & Maint                   | -                | 20,400.00         | 1,179.96                 | 5.78%   |
| 430 Misc                              | 899.00           | 2,800.00          | 770.00                   | 27.50%  |
| 500 Capital Outlay                    | -                | -                 | -                        | -       |
| Expense Total                         | <b>15,518.21</b> | <b>120,062.59</b> | <b>18,434.29</b>         | 15.35%  |
| Surplus (Deficit)                     | <b>3,558.79</b>  | <b>-</b>          | <b>57,828.71</b>         |         |
| Change In Other Asset/Liabilities     |                  |                   | (431.00)                 |         |
| <b>CASH CHANGE</b>                    | <b>3,558.79</b>  | <b>-</b>          | <b>57,397.71</b>         |         |
| <b>CASH &amp; INVESTMENT BALANCE</b>  |                  |                   | <b>132,911.91</b>        |         |

**CITY OF WINDOM  
AMBULANCE FUND  
ANNUAL ACCOUNT ACTIVITY  
YTD MAY, 2020  
UNAUDITED**

| CASH & INVESTMENT BALANCE JAN 1, 2020 |                   |                   | 1,043,328.68        |                     |
|---------------------------------------|-------------------|-------------------|---------------------|---------------------|
|                                       | May               | 2020              | 2020                |                     |
|                                       | PY YTD            | BUDGET            | YTD                 | %                   |
| <b>REVENUE</b>                        |                   |                   |                     |                     |
| 330 Intergovernmental Revenues        | 928.86            | 5,000.00          | 1,200.00            | 24.00%              |
| 340 Charges for Services              | 352,506.67        | 682,500.00        | 414,831.94          | 60.78%              |
| 370 Other Revenues                    | 6,637.33          | 5,000.00          | 5,390.15            | 107.80% Interest    |
| 380 Other Financing Sources           | -                 |                   | -                   | -                   |
| Revenue Total                         | <b>360,072.86</b> | <b>692,500.00</b> | <b>421,422.09</b>   | 60.86%              |
| <b>EXPENSE</b>                        |                   |                   |                     |                     |
| 100 Personal Services                 | 112,615.67        | 267,785.00        | 114,401.10          | 42.72%              |
| 200 Supplies                          | 14,925.87         | 49,500.00         | 20,981.75           | 42.39%              |
| 300 Charges and Services              | 28,639.45         | 86,500.00         | 31,194.60           | 36.06%              |
| 360 Insurance                         | 12,718.61         | 13,354.54         | 14,766.27           | 110.57%             |
| 380 Utility Service                   | 3,748.01          | 7,220.00          | 2,561.22            | 35.47% ESF Building |
| 400 Repairs & Maint                   | 12,439.14         | 23,400.00         | 4,834.34            | 20.66%              |
| 430 Misc                              | 6,824.46          | 15,000.00         | 4,574.82            | 30.50%              |
| 500 Capital Outlay                    | -                 | 200,000.00        | 116,295.00          | 58.15%              |
| Expense Total                         | <b>191,911.21</b> | <b>662,759.54</b> | <b>309,609.10</b>   | 46.72%              |
| Surplus (Deficit)                     | <b>168,161.65</b> | <b>29,740.46</b>  | <b>111,812.99</b>   |                     |
| Change In Other Asset/Liabilities     |                   |                   | (16,395.32)         |                     |
| <b>CASH CHANGE</b>                    | <b>168,161.65</b> | <b>29,740.46</b>  | <b>95,417.67</b>    |                     |
| <b>CASH &amp; INVESTMENT BALANCE</b>  |                   |                   | <b>1,138,746.35</b> |                     |

**CITY OF WINDOM**  
**ECONOMIC DEVELOPMENT AUTHORITY FUND**  
**ANNUAL ACCOUNT ACTIVITY**  
**YTD MAY, 2020**  
**UNAUDITED**

|  |  |                            |                           |                           |                     |
|--|--|----------------------------|---------------------------|---------------------------|---------------------|
| <b>CASH &amp; INVESTMENT BALANCE JAN 1, 2020</b> |  |                            |                           |                           | <b>(169,705.97)</b> |
|  |  | <b>May</b>                 | <b>2020</b>               | <b>2020</b>               | <b>%</b>            |
| <b>REVENUE</b>                                   |  | <b>PY YTD</b>              | <b>BUDGET</b>             | <b>YTD</b>                |                     |
| 310 Taxes  |  | -                          | 97,953.67                 | 90,454.00                 | 92.34%              |
| 330 Intergovernmental Revenues                   |  | -                          | -                         | -                         | -                   |
| 340 Charges for Services                         |  | -                          | 40,000.00                 | -                         | 0.00%               |
| 370 Other Revenue                                |  | 40,633.35                  | 94,788.00                 | 51,017.88                 | 53.82%              |
| 380 Other Financing Sources                      |  | -                          | -                         | 3,240.00                  | -                   |
| Revenue Total                                    |  | <u><b>40,633.35</b></u>    | <u><b>232,741.67</b></u>  | <u><b>144,711.88</b></u>  | 62.18%              |
| <b>EXPENSE</b>                                   |  |                            |                           |                           |                     |
| 100 Personal Services                            |  | 42,165.19                  | 117,850.75                | 48,076.26                 | 40.79%              |
| 200 Supplies                                     |  | 429.93                     | 1,800.00                  | 752.28                    | 41.79%              |
| 300 Charges and Services                         |  | 13,089.19                  | 45,250.00                 | 14,078.00                 | 31.11%              |
| 360 Insurance                                    |  | 4,515.16                   | 4,740.92                  | 5,303.33                  | 111.86%             |
| 380 Utility Service                              |  | 307.22                     | 500.00                    | 302.05                    | 60.41%              |
| 400 Repairs & Maint                              |  | 1,289.38                   | 3,400.00                  | 947.84                    | 27.88%              |
| 430 Misc   |  | 32,128.69                  | 42,300.00                 | 15,847.61                 | 37.46%              |
| 481 Other  |  | -                          | 7,500.00                  | 129,843.75                | 1731.25% Cemstone   |
| 500 Capital Outlay                               |  | -                          | -                         | -                         | -                   |
| 600 Debt Service                                 |  | 49,100.00                  | 41,000.00                 | 16,800.00                 | 40.98%              |
| Expense Total                                    |  | <u><b>143,024.76</b></u>   | <u><b>264,341.67</b></u>  | <u><b>231,951.12</b></u>  | 87.75%              |
| Surplus (Deficit)                                |  | <u><b>(102,391.41)</b></u> | <u><b>(31,600.00)</b></u> | <u><b>(87,239.24)</b></u> |                     |
| Change In Other Asset/Liabilities                |  |                            |                           | 174,401.47                | Cemstone            |
| <b>CASH CHANGE</b>                               |  | <u><b>(102,391.41)</b></u> | <u><b>(31,600.00)</b></u> | <u><b>87,162.23</b></u>   |                     |
| <b>CASH &amp; INVESTMENT BALANCE</b>             |  |                            |                           |                           | <b>(82,543.74)</b>  |

**CITY OF WINDOM**  
**TAX INCREMENT FINANCING FUND**  
**ANNUAL ACCOUNT ACTIVITY**  
**YTD MAY, 2020**  
**UNAUDITED**

|                                     | <u>BEGINNING</u>  | <u>RECEIPTS</u>   | <u>DISBURSEMENTS</u> | <u>ENDING</u>     |
|-------------------------------------|-------------------|-------------------|----------------------|-------------------|
| 260 TIF 1-13 River Bluff Estates    | -                 | 14,366.31         |                      | 14,366.31         |
| 261 TIF 1-21 Tibodeau's Center      | -                 | 47,536.79         |                      | 47,536.79         |
| 265 TIF 1-8 Downtown Redev          | -                 | -                 |                      | -                 |
| 266 TIF 1-10 Runnings               | -                 | 23,968.28         |                      | 23,968.28         |
| 267 TIF 1-11 Quiring                | -                 | -                 |                      | -                 |
| 268 TIF 1-12 PM Windom              | 61,268.86         | 149,038.17        |                      | 210,307.03        |
| 269 TIF 1-14 Spec Bldg II           | -                 | -                 |                      | -                 |
| 270 TIF 1-16 GDF District           | -                 | 8,801.39          |                      | 8,801.39          |
| 271 TIF 1-18 AG BUILDERS GDF        | -                 | 6,812.02          |                      | 6,812.02          |
| 273 TIF 1-17 NWIP                   | 135,393.65        | -                 | -                    | 135,393.65        |
| 274 TIF 1-19 NWIP II                | 329,743.09        | 148,007.71        | (160,087.00)         | 317,663.80        |
| 275 TIF 1-15 FULDA AREA CREDIT UNIC | 108.40            | -                 |                      | 108.40            |
| 276 TIF 1-20 NEW VISION             | -                 | 18,660.90         |                      | 18,660.90         |
| 277 TIF 1-22 CEMSTONE               | (11,032.90)       | 6,250.00          | (2,901.20)           | (7,684.10)        |
| <b>TOTAL</b>                        | <b>515,481.10</b> | <b>423,441.57</b> | <b>(162,988.20)</b>  | <b>775,934.47</b> |

District is required to pay 75% of TIF on In-District obligations each year. Need more expenditures or District will need to be closed

Look at expenses funded by 254 Funds

**CITY OF WINDOM  
WATER FUND  
ANNUAL ACCOUNT ACTIVITY  
YTD MAY, 2020  
UNAUDITED**

| <b>CASH &amp; INVESTMENT BALANCE JAN 1, 2020</b> |                       |                        | <b>829,321.26</b>   |          |
|--|-----------------------|------------------------|---------------------|----------|
|  | <b>May<br/>PY YTD</b> | <b>2020<br/>BUDGET</b> | <b>2020<br/>YTD</b> | <b>%</b> |
| <b>REVENUE</b>                                   |                       |                        |                     |          |
| 330 Intergovernmental Revenues                   | -                     | 56,250.00              | -                   | 0.00%    |
| 361 Special Assessments                          | -                     | 1,815.89               | 855.03              | 47.09%   |
| 370 Other Revenues                               | -                     | -                      | 14.05               | -        |
| 371 Water Service Revenues                       | 416,697.68            | 1,202,500.00           | 509,929.41          | 42.41%   |
| 380 Other Financing Sources                      | -                     | -                      | -                   | -        |
| Revenue Total                                    | <b>416,697.68</b>     | <b>1,260,565.89</b>    | <b>510,798.49</b>   | 40.52%   |
| <b>EXPENSE</b>                                   |                       |                        |                     |          |
| 100 Personal Services                            | 105,840.72            | 309,399.00             | 132,511.02          | 42.83%   |
| 200 Supplies                                     | 14,642.00             | 56,400.00              | 23,559.36           | 41.77%   |
| 300 Charges and Services                         | 21,683.68             | 53,100.00              | 14,821.78           | 27.91%   |
| 360 Insurance                                    | 14,496.89             | 15,221.73              | 24,754.40           | 162.63%  |
| 380 Utility Service                              | 33,802.18             | 102,200.00             | 42,384.66           | 41.47%   |
| 400 Repairs & Maint                              | 11,830.28             | 64,300.00              | 26,312.67           | 40.92%   |
| 430 Misc   | 5,072.21              | 30,600.00              | 9,424.34            | 30.80%   |
|  | <b>207,367.96</b>     | <b>631,220.73</b>      | <b>273,768.23</b>   | 43.37%   |
| 410 Depreciation                                 | <b>178,000.00</b>     | <b>425,000.00</b>      | <b>178,000.00</b>   | 41.88%   |
| 600 Debt Service Interest                        | 26,476.45             | 46,808.00              | 37,630.35           | 80.39%   |
| 700 Other Financing Uses/Sources                 | 44,978.86             | 72,313.00              | 81,495.19           | 112.70%  |
|  | <b>71,455.31</b>      | <b>119,121.00</b>      | <b>119,125.54</b>   | 100.00%  |
| Expense Total                                    | <b>456,823.27</b>     | <b>1,175,341.73</b>    | <b>570,893.77</b>   | 48.57%   |
| Surplus (Deficit)                                | <b>(40,125.59)</b>    | <b>85,224.16</b>       | <b>(60,095.28)</b>  |          |
| Debt Issuance Proceeds                           | -                     | -                      | (640,000.00)        | -        |
| Principal Payments                               | -                     | 168,400.00             | 154,983.30          | 92.03%   |
|  | -                     | <b>168,400.00</b>      | <b>(485,016.70)</b> | -288.01% |
| <b>CAPITAL</b>                                   |                       |                        |                     |          |
| 500 Capital Outlay                               | -                     | 105,000.00             | -                   | 0.00%    |
|  | -                     | <b>105,000.00</b>      | -                   | 0.00%    |
| Change In Other Asset/Liabilities                |                       |                        | 45,071.17           |          |
| <b>CASH CHANGE</b>                               | <b>137,874.41</b>     | <b>236,824.16</b>      | <b>647,992.59</b>   |          |
| <b>CASH &amp; INVESTMENT BALANCE</b>             |                       |                        | <b>1,477,313.85</b> |          |



**CITY OF WINDOM  
WASTEWATER FUND  
ANNUAL ACCOUNT ACTIVITY  
YTD MAY, 2020  
UNAUDITED**

CASH & INVESTMENT BALANCE JAN 1, 2020

1,949,693.36

| REVENUE                                 | May<br>PY YTD       | 2020<br>BUDGET      | 2020<br>YTD           | %        |                          |
|---|---------------------|---------------------|-----------------------|----------|--------------------------|
| 330 Intergovernmental Revenues          | 2,043,250.72        | -                   | 681,737.70            | -        | PSIG/State Bonding       |
| 361 Special Assessments                 | -                   | 532.34              | 243.50                | 45.74%   |                          |
| 370 Other Revenues                      | 4,747.19            | 10,000.00           | 4,530.93              | 45.31%   |                          |
| 372 Sewer Service Revenues              | 793,302.10          | 1,862,990.00        | 766,739.08            | 41.16%   |                          |
| 380 Other Financing Sources             | -                   | 396,468.00          | -                     | 0.00%    |                          |
| Revenue Total                           | <b>2,841,300.01</b> | <b>2,269,990.34</b> | <b>1,453,251.21</b>   | 64.02%   |                          |
| <b>EXPENSE</b>                          |                     |                     |                       |          |                          |
| 100 Personal Services                   | 158,467.06          | 464,288.00          | 129,864.56            | 27.97%   |                          |
| 200 Supplies                            | 5,941.40            | 25,600.00           | 7,584.80              | 29.63%   |                          |
| 300 Charges and Services                | 31,906.25           | 85,900.00           | 26,336.51             | 30.66%   |                          |
| 360 Insurance                           | 19,401.78           | 20,371.87           | 18,960.14             | 93.07%   |                          |
| 380 Utility Service                     | 83,702.39           | 205,800.00          | 70,392.75             | 34.20%   |                          |
| 400 Repairs & Maint                     | 11,593.62           | 78,800.00           | (91,909.15)           | -116.64% | Insurance Proceeds-Floor |
| 430 Misc                                | 41,010.14           | 36,100.00           | 10,527.82             | 29.16%   |                          |
|   | <b>352,022.64</b>   | <b>916,859.87</b>   | <b>171,757.43</b>     | 18.73%   |                          |
| 410 Depreciation                        | <b>171,000.00</b>   | <b>407,220.00</b>   | <b>206,700.00</b>     | 50.76%   |                          |
| 600 Debt Service Interest               | 50,139.48           | 182,737.00          | 79,947.44             | 43.75%   |                          |
| 700 Other Financing Uses                | 27,788.37           | 34,370.00           | 43,448.77             | 126.41%  |                          |
|   | <b>77,927.85</b>    | <b>217,107.00</b>   | <b>123,396.21</b>     | 56.84%   |                          |
| Expense Total                           | <b>600,950.49</b>   | <b>1,541,186.87</b> | <b>501,853.64</b>     | 32.56%   |                          |
| Surplus (Deficit)                       | <b>2,240,349.52</b> | <b>728,803.47</b>   | <b>951,397.57</b>     |          |                          |
| Debt Issuance Proceeds                  | -                   | -                   | (1,706,721.13)        | -        |                          |
| Principal Payments                      | -                   | 887,600.00          | 269,600.00            | 30.37%   |                          |
|   | -                   | <b>887,600.00</b>   | <b>(1,437,121.13)</b> |          |                          |
| <b>CAPITAL</b>                          |                     |                     |                       |          |                          |
| WWTP Project                            | -                   | -                   | 1,789,860.11          | -        |                          |
| 500 Capital Outlay                      | -                   | 140,000.00          | -                     | 0.00%    |                          |
|   | -                   | <b>140,000.00</b>   | <b>1,789,860.11</b>   | 1278.47% |                          |
| 49970 Change in Other Asset/Liabilities |                     |                     | (35,028.75)           |          |                          |
| <b>CASH CHANGE</b>                      | <b>2,411,349.52</b> | <b>108,423.47</b>   | <b>770,329.84</b>     |          |                          |
| <b>CASH &amp; INVESTMENT BALANCE</b>    |                     |                     | <b>2,720,023.20</b>   |          |                          |

**CITY OF WINDOM  
ELECTRIC FUND  
ANNUAL ACCOUNT ACTIVITY  
YTD MAY, 2020  
UNAUDITED**

CASH & INVESTMENT BALANCE JAN 1, 2020

5,578,494.50

| REVENUE                              | May<br>PY YTD       | 2020<br>BUDGET      | 2020<br>YTD         | %            |
|--------------------------------------|---------------------|---------------------|---------------------|--------------|
| 330 Intergovernmental Revenues       | -                   | -                   | -                   | -            |
| 370 Other Revenues                   | 54,200.04           | 30,000.00           | 33,050.79           | 110.17%      |
| 374 Electric Service Revenues        | 2,840,205.58        | 6,607,196.00        | 2,736,895.06        | 41.42%       |
| 380 Other Financing Sources          | -                   | -                   | 20,000.00           | - Trench Box |
| <b>Total Revenue</b>                 | <b>2,894,405.62</b> | <b>6,637,196.00</b> | <b>2,789,945.85</b> | 42.04%       |
| <b>EXPENSE</b>                       |                     |                     |                     |              |
| 100 Personal Services                | 220,984.93          | 613,573.00          | 245,442.96          | 40.00%       |
| 200 Supplies                         | 9,436.53            | 48,500.00           | 14,855.19           | 30.63%       |
| 250 Merchandise Purchases            | 1,216,564.63        | 4,175,347.00        | 1,205,475.36        | 28.87%       |
| 300 Charges and Services             | 43,340.55           | 71,700.00           | 26,086.06           | 36.38%       |
| 360 Insurance                        | 119,613.13          | 125,593.78          | 121,906.20          | 97.06%       |
| 380 Utility Service                  | 4,919.60            | 9,200.00            | 4,036.96            | 43.88%       |
| 400 Repairs & Maint                  | 109,579.42          | 147,500.00          | 56,122.99           | 38.05%       |
| 430 Misc                             | 97,251.16           | 135,750.00          | 97,586.60           | 71.89%       |
| 481 Other                            | 6,000.00            | 14,400.00           | 6,000.00            | 41.67%       |
|                                      | <b>1,827,689.95</b> | <b>5,341,563.78</b> | <b>1,777,512.32</b> | 33.28%       |
| 410 Depreciation                     | <b>254,500.00</b>   | <b>650,000.00</b>   | <b>256,500.00</b>   | 39.46%       |
| 700 Other Financing Uses             | 100,000.00          | 200,000.00          | 100,000.00          | 50.00%       |
|                                      | <b>100,000.00</b>   | <b>200,000.00</b>   | <b>100,000.00</b>   | 50.00%       |
| <b>Expense Total</b>                 | <b>2,182,189.95</b> | <b>6,191,563.78</b> | <b>2,134,012.32</b> | 34.47%       |
| <b>Surplus (Deficit)</b>             | <b>712,215.67</b>   | <b>445,632.22</b>   | <b>655,933.53</b>   |              |
| <b>CAPITAL</b>                       |                     |                     |                     |              |
| Trailer                              | -                   | -                   | 7,616.00            |              |
| Circuit 7                            |                     |                     | 10,135.32           |              |
| East Hill                            |                     |                     | 54,500.77           |              |
| Ditchwitch                           |                     |                     | 51,575.00           |              |
| Mpower                               |                     |                     | 20,500.00           |              |
| MC3 Equipment                        |                     |                     | 15,660.00           |              |
| Powerhouse Roof                      |                     |                     | 53,000.00           |              |
| Generator Improvements               |                     |                     | 44,813.68           |              |
| 500 Capital Outlay                   | -                   | 560,000.00          | 15,132.33           |              |
|                                      | -                   | <b>560,000.00</b>   | <b>272,933.10</b>   | 48.74%       |
| Change in Other Asset/Liabilities    |                     | -                   | (228,419.62)        |              |
| <b>CASH CHANGE</b>                   | <b>966,715.67</b>   | <b>535,632.22</b>   | <b>411,080.81</b>   |              |
| <b>CASH &amp; INVESTMENT BALANCE</b> |                     |                     | <b>5,989,575.31</b> |              |

# CITY OF WINDOM LIQUOR FUND ANNUAL ACCOUNT ACTIVITY YTD MAY, 2020 UNAUDITED

| CASH & INVESTMENT BALANCE JAN 1, 2020 |                    |                     | 550,281.02        |        |
|---------------------------------------|--------------------|---------------------|-------------------|--------|
|                                       | May<br>PY YTD      | 2020<br>BUDGET      | 2020<br>YTD       | %      |
| <b>REVENUE</b>                        |                    |                     |                   |        |
| 370 Other Revenues                    | 3,219.18           | 6,000.00            | 2,031.80          | 33.86% |
| 378 Liquor Sales                      | 781,704.47         | 1,994,000.00        | 899,965.71        | 45.13% |
| Total Revenue                         | <b>784,923.65</b>  | <b>2,000,000.00</b> | <b>901,997.51</b> | 45.10% |
| <b>EXPENSE</b>                        |                    |                     |                   |        |
| 100 Personal Services                 | 90,864.54          | 269,914.60          | 104,134.70        | 38.58% |
| 200 Supplies                          | 3,273.08           | 5,575.00            | 2,705.67          | 48.53% |
| 250 Merchandise Purchases             | 587,914.85         | 1,457,533.20        | 655,610.33        | 44.98% |
| 300 Charges and Services              | 22,774.02          | 61,950.00           | 21,364.49         | 34.49% |
| 360 Insurance                         | 15,716.35          | 16,502.17           | 11,349.96         | 68.78% |
| 380 Utility Service                   | 7,036.21           | 14,200.00           | 6,376.21          | 44.90% |
| 400 Repairs & Maint                   | 2,118.66           | 7,500.00            | 346.53            | 4.62%  |
| 430 Misc                              | 14,565.77          | 38,200.00           | 18,085.92         | 47.35% |
|                                       | <b>744,263.48</b>  | <b>1,871,374.97</b> | <b>819,973.81</b> | 43.82% |
| 410 Depreciation                      | <b>13,000.00</b>   | <b>30,000.00</b>    | <b>13,000.00</b>  | 43.33% |
| 700 Other Financing Uses              | 50,000.00          | 100,000.00          | 50,000.00         | 50.00% |
|                                       | <b>50,000.00</b>   | <b>100,000.00</b>   | <b>50,000.00</b>  | 50.00% |
| Expense Total                         | <b>807,263.48</b>  | <b>2,001,374.97</b> | <b>882,973.81</b> | 44.12% |
| Surplus (Deficit)                     | <b>(22,339.83)</b> | <b>(1,374.97)</b>   | <b>19,023.70</b>  |        |
| <b>CAPITAL</b>                        |                    |                     |                   |        |
| 500 Capital Outlay                    | -                  | 15,000.00           | -                 |        |
|                                       | -                  | <b>15,000.00</b>    | -                 | 0.00%  |
| Change in Other Asset/Liabilities     |                    | -                   | (31,582.51)       |        |
| <b>CASH CHANGE</b>                    | <b>(9,339.83)</b>  | <b>13,625.03</b>    | <b>441.19</b>     |        |
| <b>CASH &amp; INVESTMENT BALANCE</b>  |                    |                     | <b>550,722.21</b> |        |

**CITY OF WINDOM  
TELECOM FUND  
ANNUAL ACCOUNT ACTIVITY  
YTD MAY, 2020  
UNAUDITED**

| CASH & INVESTMENT BALANCE JAN 1, 2020                  |                     |                     | (466,975.02)          |                  |
|--|---------------------|---------------------|-----------------------|------------------|
|  | May<br>PY YTD       | 2020<br>BUDGET      | 2020<br>YTD           | %                |
| <b>REVENUE</b>   |                     |                     |                       |                  |
| 370 Other Revenues                                     | 7,421.83            | 5,000.00            | 4,154.38              | 83.09%           |
| 382 Cable  | 411,390.83          | 646,284.00          | 383,392.40            | 59.32%           |
| 383 Telephone  | 273,825.14          | 677,711.00          | 277,673.95            | 40.97%           |
| 384 Internet   | 477,751.41          | 1,133,800.00        | 521,822.07            | 46.02%           |
| 380 Other Financing Sources                            | -                   | -                   | -                     | -                |
| Total Revenue  | <u>1,170,389.21</u> | <u>2,462,795.00</u> | <u>1,187,042.80</u>   | 48.20%           |
| <b>EXPENSE</b>   |                     |                     |                       |                  |
| 100 Personal Services                                  | 206,381.37          | 575,588.45          | 236,299.72            | 41.05%           |
| 200 Supplies   | 33,496.99           | 81,300.00           | 11,033.67             | 13.57%           |
| 300 Charges and Services                               | 50,360.75           | 127,700.00          | 39,005.91             | 30.54%           |
| 360 Insurance  | 25,468.86           | 26,742.30           | 28,532.55             | 106.69%          |
| 380 Utility Service                                    | 12,184.78           | 23,250.00           | 12,458.92             | 53.59%           |
| 400 Repairs & Maint                                    | 3,794.92            | 24,000.00           | 1,798.11              | 7.49%            |
| 430 Misc   | 442,276.40          | 933,500.00          | 432,402.35            | 46.32%           |
|  | <u>773,964.07</u>   | <u>1,792,080.75</u> | <u>761,531.23</u>     | 42.49%           |
|  |                     |                     |                       | Subscriber Fees  |
| 410 Depreciation                                       | <u>139,750.00</u>   | <u>352,050.00</u>   | <u>141,750.00</u>     | 40.26%           |
|  |                     |                     |                       | Internet Expense |
| 700 Other Financing Uses                               | 2,250.00            | -                   | -                     | -                |
| 600 Debt Service - Interest                            | 158,540.63          | 291,756.00          | 365,027.88            | 125.11%          |
|  | <u>160,790.63</u>   | <u>291,756.00</u>   | <u>365,027.88</u>     | 125.11%          |
| Expense Total  | <u>1,074,504.70</u> | <u>2,435,886.75</u> | <u>1,268,309.11</u>   | 52.07%           |
| Surplus (Deficit)                                      | <u>95,884.51</u>    | <u>26,908.25</u>    | <u>(81,266.31)</u>    |                  |
| Debt Issuance Proceeds                                 |                     |                     | (7,820,000.00)        |                  |
| Principal Payments                                     | -                   | 605,000.00          | 8,265,000.00          |                  |
|  | -                   | <u>605,000.00</u>   | <u>445,000.00</u>     | 73.55%           |
| <b>CAPITAL</b>   |                     |                     |                       |                  |
| Core Upgrade   | -                   | -                   | 1,828.40              |                  |
| 500 Capital Outlay                                     |                     | 12,500.00           | 2,600.40              |                  |
|  | -                   | <u>12,500.00</u>    | <u>4,428.80</u>       | 35.43%           |
| Change In Other Asset/Liabilities                      |                     |                     | (105,262.75)          |                  |
| <b>CASH CHANGE</b>                                     | <u>235,634.51</u>   | <u>(238,541.75)</u> | <u>(494,207.86)</u>   |                  |
| <b>CASH - RESTRICTED FOR BOND RESERVE/CORE UPGRADE</b> |                     |                     | 835,081.06            |                  |
| <b>CASH &amp; INVESTMENT BALANCE</b>                   |                     |                     | <b>(1,796,263.94)</b> |                  |

**CITY OF WINDOM**  
**ARENA FUND**  
**ANNUAL ACCOUNT ACTIVITY**  
**YTD MAY, 2020**  
**UNAUDITED**

|  |                            |                          |                          |                   |
|--|----------------------------|--------------------------|--------------------------|-------------------|
| <b>CASH &amp; INVESTMENT BALANCE JAN 1, 2020</b> |                            |                          | <b>148,119.59</b>        |                   |
|  | <b>May</b>                 | <b>2020</b>              | <b>2020</b>              | <b>%</b>          |
| <b>REVENUE</b>                                   | <b>PY YTD</b>              | <b>BUDGET</b>            | <b>YTD</b>               |                   |
| 310 Taxes  | -                          | 269,281.93               | 219,282.00               | 81.43%            |
| 370 Other Revenues                               | 5,464.20                   | -                        | 1,880.23                 | -                 |
| 381 Arena  | 37,594.00                  | 116,800.00               | 31,932.39                | 27.34%            |
| 380 Other Financing Sources                      | 77,614.54                  | 76,659.20                | 76,659.20                | 100.00%           |
| Total Revenue                                    | <u><b>120,672.74</b></u>   | <u><b>462,741.13</b></u> | <u><b>329,753.82</b></u> | 71.26%            |
| <b>EXPENSE</b>                                   |                            |                          |                          |                   |
| 100 Personal Services                            | 67,341.83                  | 186,542.36               | 67,699.66                | 36.29%            |
| 200 Supplies                                     | 14,654.88                  | 21,700.00                | 5,357.79                 | 24.69%            |
| 250 Merchandise Purchases                        | 383.16                     | 2,000.00                 | -                        | 0.00%             |
| 300 Charges and Services                         | 31,582.51                  | 9,700.00                 | 7,337.88                 | 75.65% Consulting |
| 360 Insurance                                    | 13,776.92                  | 14,465.76                | 14,891.52                | 102.94%           |
| 380 Utility Service                              | 54,838.04                  | 70,150.00                | 34,856.17                | 49.69%            |
| 400 Repairs & Maint                              | 15,946.39                  | 25,900.00                | 8,084.94                 | 31.22%            |
| 430 Misc   | 1,628.00                   | 9,875.00                 | 2,030.58                 | 20.56%            |
|  | <u><b>200,151.73</b></u>   | <u><b>340,333.12</b></u> | <u><b>140,258.54</b></u> | 41.21%            |
| 410 Depreciation                                 | <u><b>12,500.00</b></u>    | <u><b>80,000.00</b></u>  | <u><b>16,500.00</b></u>  | 20.63%            |
| 700 Other Financing Uses                         | 67,750.00                  | -                        | -                        | -                 |
| 600 Debt Service - Interest                      | 28,918.61                  | 32,408.00                | 16,504.38                | 50.93%            |
|  | <u><b>96,668.61</b></u>    | <u><b>32,408.00</b></u>  | <u><b>16,504.38</b></u>  | 50.93%            |
| Expense Total                                    | <u><b>309,320.34</b></u>   | <u><b>452,741.12</b></u> | <u><b>173,262.92</b></u> | 38.27%            |
| Surplus (Deficit)                                | <u><b>(188,647.60)</b></u> | <u><b>10,000.01</b></u>  | <u><b>156,490.90</b></u> |                   |
| Debt Issuance Proceeds                           |                            |                          | -                        |                   |
| Principal Payments                               | -                          | 40,000.00                | 40,000.00                |                   |
|  | <u><b>-</b></u>            | <u><b>40,000.00</b></u>  | <u><b>40,000.00</b></u>  | 100.00%           |
| <b>CAPITAL</b>                                   |                            |                          |                          |                   |
| 500 Capital Outlay                               | -                          | 50,000.00                | -                        |                   |
|  | <u><b>-</b></u>            | <u><b>50,000.00</b></u>  | <u><b>-</b></u>          | 0.00%             |
| Change in Other Asset/Liabilities                |                            |                          | 25,663.45                |                   |
| <b>CASH CHANGE</b>                               | <u><b>(176,147.60)</b></u> | <u><b>0.01</b></u>       | <u><b>158,654.35</b></u> |                   |
| <b>CASH &amp; INVESTMENT BALANCE</b>             |                            |                          | 306,773.94               |                   |
| Bond Proceeds Restricted for Project Expense     |                            |                          | 222,581.08               |                   |

**CITY OF WINDOM  
COMMUNITY CENTER FUND  
ANNUAL ACCOUNT ACTIVITY  
YTD MAY, 2020  
UNAUDITED**

| CASH & INVESTMENT BALANCE JAN 1, 2020 |                    |                   | 317,296.05        |         |
|---------------------------------------|--------------------|-------------------|-------------------|---------|
|                                       | May<br>PY YTD      | 2020<br>BUDGET    | 2020<br>YTD       | %       |
| <b>REVENUE</b>                        |                    |                   |                   |         |
| 310 Taxes                             | -                  | 313,780.66        | 258,781.00        | 82.47%  |
| 370 Other Revenues                    | 3,669.69           | 500.00            | 1,053.35          | 210.67% |
| 385 M/P Center                        | 36,411.80          | 84,070.00         | 18,850.55         | 22.42%  |
| 390 Other Financing                   | -                  | -                 | -                 | -       |
| Total Revenue                         | <b>40,081.49</b>   | <b>398,350.66</b> | <b>278,684.90</b> | 69.96%  |
| <b>EXPENSE</b>                        |                    |                   |                   |         |
| 100 Personal Services                 | 53,700.15          | 237,595.00        | 75,830.60         | 31.92%  |
| 200 Supplies                          | 4,999.78           | 9,950.00          | 3,150.09          | 31.66%  |
| 250 Merchandise Purchases             | 4,864.61           | 11,800.00         | 2,142.30          | 18.16%  |
| 300 Charges and Services              | 5,776.66           | 22,225.00         | 10,276.55         | 46.24%  |
| 360 Insurance                         | 6,933.96           | 7,280.66          | 7,230.49          | 99.31%  |
| 380 Utility Service                   | 15,137.85          | 27,900.00         | 14,212.00         | 50.94%  |
| 400 Repairs & Maint                   | 12,394.37          | 12,300.00         | 11,634.23         | 94.59%  |
| 430 Misc                              | 2,125.00           | 3,800.00          | 1,147.59          | 30.20%  |
| 481 Other                             | -                  | 10,500.00         | 1,232.40          | 11.74%  |
|                                       | <b>105,932.38</b>  | <b>343,350.66</b> | <b>126,856.25</b> | 36.95%  |
| 410 Depreciation                      | <b>22,400.00</b>   | <b>60,000.00</b>  | <b>22,400.00</b>  | 37.33%  |
| Expense Total                         | <b>128,332.38</b>  | <b>403,350.66</b> | <b>149,256.25</b> | 37.00%  |
| Surplus (Deficit)                     | <b>(88,250.89)</b> | <b>(5,000.00)</b> | <b>129,428.65</b> |         |
| <b>CAPITAL</b>                        |                    |                   |                   |         |
| 500 Capital Outlay                    | -                  | 55,000.00         | -                 |         |
|                                       | -                  | <b>55,000.00</b>  | -                 | 0.00%   |
| Change in Other Asset/Liabilities     |                    | -                 | (18,641.91)       |         |
| <b>CASH CHANGE</b>                    | <b>(65,850.89)</b> | <b>-</b>          | <b>133,186.74</b> |         |
| <b>CASH &amp; INVESTMENT BALANCE</b>  |                    |                   | <b>450,482.79</b> |         |