



Windom, MN

Balance Sheet with Groupings

Account Summary

As Of 12/31/2020

Account	Name	Balance	
Fund: 100 - GENERAL			
Assets			
Cash & Equivalents			
100-10100	Cash	1,257,663.58	
100-10200	Petty Cash	800.00	
100-10201	Petty Cash Police	210.00	
100-10400	Investments - Current	1,571,952.19	
	Total Cash & Equivalents:	2,830,625.77	
Other Assets			
100-10500	Taxes Receivable - Current	68,108.07	
100-11500	Accounts Receivable	6,776.52	
100-11501	Accounts Receivable - Other	30,095.18	
100-12100	Special Assessment Receivable - Curren	23,315.72	
100-13100	Due From General Equip	107,672.50	
100-14200	Inventory - Central Stores	21,993.86	
	Total Other Assets:	257,961.85	
	Total Assets:	3,088,587.62	<u>3,088,587.62</u>
Liability			
Current Liabilities			
100-20191	Unapplied Cash	6,847.85	
100-20200	Accounts Payable	16,864.38	
100-20202	Sales Tax Payable	26,058.97	
100-22200	Unavailable Revenue	82,847.57	
	Total Current Liabilities:	132,618.77	
	Total Liability:	132,618.77	
Equity			
Fund Balance			
100-24902	Fund Balance - Reserved for Retirement	250,000.00	
100-25300	Unreserved Fund Balance	2,429,461.35	
	Total Fund Balance:	2,679,461.35	
	Total Beginning Equity:	2,679,461.35	
Total Revenue		3,034,696.64	
Total Expense		2,758,189.14	
Revenues Over/Under Expenses		276,507.50	
	Total Equity and Current Surplus (Deficit):	2,955,968.85	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>3,088,587.62</u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance	
Fund: 211 - LIBRARY			
Assets			
Cash & Equivalents			
211-10100	Cash	199,109.54	
211-10200	Petty Cash	5.00	
211-10400	Investments - Current	26,480.91	
	Total Cash & Equivalents:	<u>225,595.45</u>	
Other Assets			
211-11506	Accounts Receivable - Accrued	177.92	
	Total Other Assets:	<u>177.92</u>	
	Total Assets:	<u>225,773.37</u>	<u>225,773.37</u>
Liability			
Current Liabilities			
211-20200	Accounts Payable	1,656.66	
	Total Current Liabilities:	<u>1,656.66</u>	
	Total Liability:	<u>1,656.66</u>	
Equity			
Fund Balance			
211-25300	Unreserved Fund Balance	226,062.05	
	Total Fund Balance:	<u>226,062.05</u>	
	Total Beginning Equity:	<u>226,062.05</u>	
Total Revenue		213,522.31	
Total Expense		215,467.65	
Revenues Over/Under Expenses		<u>-1,945.34</u>	
	Total Equity and Current Surplus (Deficit):	<u>224,116.71</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>225,773.37</u></u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance
Fund: 225 - AIRPORT		
Assets		
Cash & Equivalents		
225-10100	Cash	-85,088.80
	Total Cash & Equivalents:	-85,088.80
Other Assets		
225-11500	Accounts Receivable	1,930.00
225-11501	Accounts Receivable - Other	6,820.06
225-11506	Accounts Receivable - Accrued	238,468.58
225-14200	Inventory	15,130.36
	Total Other Assets:	262,349.00
	Total Assets:	177,260.20
		<u>177,260.20</u>
Liability		
Current Liabilities		
225-20200	Accounts Payable	400.00
	Total Current Liabilities:	400.00
	Total Liability:	400.00
Equity		
Fund Balance		
225-25300	Unreserved Fund Balance	170,778.45
	Total Fund Balance:	170,778.45
	Total Beginning Equity:	170,778.45
Total Revenue		431,136.19
Total Expense		425,054.44
Revenues Over/Under Expenses		6,081.75
	Total Equity and Current Surplus (Deficit):	176,860.20
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>177,260.20</u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance
Fund: 230 - POOL		
Assets		
Cash & Equivalents		
230-10100	Cash	74,808.92
	Total Cash & Equivalents:	<u>74,808.92</u>
	Total Assets:	<u>74,808.92</u> <u><u>74,808.92</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
Fund Balance		
230-25300	Unreserved Fund Balance	75,083.20
	Total Fund Balance:	<u>75,083.20</u>
	Total Beginning Equity:	<u>75,083.20</u>
Total Revenue		115,107.50
Total Expense		<u>115,381.78</u>
Revenues Over/Under Expenses		-274.28
	Total Equity and Current Surplus (Deficit):	74,808.92
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>74,808.92</u></u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance
Fund: 235 - AMBULANCE		
Assets		
Cash & Equivalents		
235-10100	Cash	826,625.66
235-10400	Investments - Current	513,585.35
	Total Cash & Equivalents:	<u>1,340,211.01</u>
Other Assets		
235-11500	Accounts Receivable	449,425.38
235-11501	Accounts Receivable - Other	490.00
	Total Other Assets:	<u>449,915.38</u>
	Total Assets:	<u>1,790,126.39</u>
		<u><u>1,790,126.39</u></u>
Liability		
Current Liabilities		
235-20200	Accounts Payable	12,385.90
	Total Current Liabilities:	<u>12,385.90</u>
	Total Liability:	<u>12,385.90</u>
Equity		
Fund Balance		
235-25300	Unreserved Fund Balance	1,500,611.70
	Total Fund Balance:	<u>1,500,611.70</u>
	Total Beginning Equity:	<u>1,500,611.70</u>
Total Revenue		874,173.95
Total Expense		597,045.16
Revenues Over/Under Expenses		<u>277,128.79</u>
	Total Equity and Current Surplus (Deficit):	<u>1,777,740.49</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,790,126.39</u></u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance	
Fund: 250 - EDA GENERAL			
Assets			
Cash & Equivalents			
250-10100	Cash	-118,308.28	
	Total Cash & Equivalents:	<u>-118,308.28</u>	
Capital Assets			
250-16200	Buildings	846,784.90	
	Total Capital Assets:	<u>846,784.90</u>	
Other Assets			
250-11501	Accounts Receivable - Other	235.74	
250-13110	Due From TIF 1-10	2,736.87	
250-13113	Due From TIF 1-13	43,624.65	
250-13116	Due From TIF 1-16	1,874.17	
250-13118	Due From TIF 1-18	8,045.49	
250-13120	Due From TIF 1-20	27,864.57	
250-13122	Due From TIF 1-22	16,014.22	
250-14200	Inventory	205,700.00	
	Total Other Assets:	<u>306,095.71</u>	
	Total Assets:	<u>1,034,572.33</u>	<u>1,034,572.33</u>
Liability			
Current Liabilities			
250-20200	Accounts Payable	808.31	
250-22200	Unavailable Revenue	1,407.00	
	Total Current Liabilities:	<u>2,215.31</u>	
	Total Liability:	<u>2,215.31</u>	
Equity			
Fund Balance			
250-25300	Unreserved Fund Balance	1,177,133.08	
	Total Fund Balance:	<u>1,177,133.08</u>	
	Total Beginning Equity:	<u>1,177,133.08</u>	
Total Revenue		226,587.19	
Total Expense		<u>371,363.25</u>	
Revenues Over/Under Expenses		<u>-144,776.06</u>	
	Total Equity and Current Surplus (Deficit):	<u>1,032,357.02</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,034,572.33</u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance	
Fund: 251 - EDA SEB RLF			
Assets			
Cash & Equivalents			
251-10100	Cash	52,104.56	
251-10400	Investments - Current	20,086.56	
	Total Cash & Equivalents:	72,191.12	
Other Assets			
251-12900	Loan Receivable	40,250.06	
251-12992	Loans Receivable-Small Business Assis	17,530.00	
	Total Other Assets:	57,780.06	
	Total Assets:	129,971.18	129,971.18
Liability			
	Total Liability:	0.00	
Equity			
Fund Balance			
251-25300	Unreserved Fund Balance	128,538.25	
	Total Fund Balance:	128,538.25	
	Total Beginning Equity:	128,538.25	
Total Revenue		1,432.93	
Total Expense		0.00	
Revenues Over/Under Expenses		1,432.93	
	Total Equity and Current Surplus (Deficit):	129,971.18	
	Total Liabilities, Equity and Current Surplus (Deficit):		129,971.18

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance	
Fund: 252 - EDA SCDP			
Assets			
Cash & Equivalents			
252-10100	Cash	16,562.62	
	Total Cash & Equivalents:	<u>16,562.62</u>	
Other Assets			
252-12900	Loans Receivable	37,046.98	
	Total Other Assets:	<u>37,046.98</u>	
	Total Assets:	<u>53,609.60</u>	<u><u>53,609.60</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
252-25300	Unreserved Fund Balance	58,802.87	
	Total Fund Balance:	<u>58,802.87</u>	
	Total Beginning Equity:	<u>58,802.87</u>	
Total Revenue		46,539.94	
Total Expense		<u>51,733.21</u>	
Revenues Over/Under Expenses		<u>-5,193.27</u>	
	Total Equity and Current Surplus (Deficit):	<u>53,609.60</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>53,609.60</u></u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance	
Fund: 253 - EDA RIVERBLUFF ESTATES			
Assets			
Cash & Equivalents			
253-10100	Cash	36,325.44	
	Total Cash & Equivalents:	<u>36,325.44</u>	
Capital Assets			
253-16100	Land	1,895.31	
	Total Capital Assets:	<u>1,895.31</u>	
	Total Assets:	<u>38,220.75</u>	<u><u>38,220.75</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
253-25300	Unreserved Fund Balance	39,020.15	
	Total Fund Balance:	<u>39,020.15</u>	
	Total Beginning Equity:	<u>39,020.15</u>	
Total Revenue		1.00	
Total Expense		<u>800.40</u>	
Revenues Over/Under Expenses		<u>-799.40</u>	
	Total Equity and Current Surplus (Deficit):	<u>38,220.75</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>38,220.75</u></u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance	
Fund: 254 - NORTH IND PARK			
Assets			
Cash & Equivalents			
254-10100	Cash	372,907.00	
	Total Cash & Equivalents:	<u>372,907.00</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	26,765.05	
	Total Other Assets:	<u>26,765.05</u>	
	Total Assets:	<u>516,052.05</u>	<u><u>516,052.05</u></u>
Liability			
Current Liabilities			
254-22200	Unavailable Revenue	26,765.05	
	Total Current Liabilities:	<u>26,765.05</u>	
	Total Liability:	<u>26,765.05</u>	
Equity			
Fund Balance			
254-25300	Unreserved Fund Balance	499,585.60	
	Total Fund Balance:	<u>499,585.60</u>	
	Total Beginning Equity:	<u>499,585.60</u>	
Total Revenue		22,746.80	
Total Expense		<u>33,045.40</u>	
Revenues Over/Under Expenses		<u>-10,298.60</u>	
	Total Equity and Current Surplus (Deficit):	<u>489,287.00</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>516,052.05</u></u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance	
Fund: 255 - EDA GENERAL RLF			
Assets			
Cash & Equivalents			
255-10100	Cash	75,882.97	
	Total Cash & Equivalents:	<u>75,882.97</u>	
Other Assets			
255-12900	Loans Receivable	24,117.03	
	Total Other Assets:	<u>24,117.03</u>	
	Total Assets:	<u>100,000.00</u>	<u>100,000.00</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
255-25300	Unreserved Fund Balance	100,000.00	
	Total Fund Balance:	<u>100,000.00</u>	
	Total Beginning Equity:	<u>100,000.00</u>	
Total Revenue		0.00	
Total Expense		<u>0.00</u>	
Revenues Over/Under Expenses		0.00	
	Total Equity and Current Surplus (Deficit):	100,000.00	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>100,000.00</u></u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance
Fund: 256 - EDA RIVERBLUFF RLF		
Assets		
Cash & Equivalents		
256-10100	Cash	79,739.72
	Total Cash & Equivalents:	<u>79,739.72</u>
	Total Assets:	<u>79,739.72</u> <u><u>79,739.72</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
Fund Balance		
256-25300	Unreserved Fund Balance	79,739.72
	Total Fund Balance:	<u>79,739.72</u>
	Total Beginning Equity:	<u>79,739.72</u>
Total Revenue		0.00
Total Expense		<u>0.00</u>
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	79,739.72
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>79,739.72</u></u>

Balance Sheet with Groupings

As Of 12/31/2020

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>43,624.65</u>	
	Total Current Liabilities:	<u>43,624.65</u>	
	Total Liability:	<u>43,624.65</u>	
Equity			
Fund Balance			
260-25300	Unreserved Fund Balance	<u>-72,426.00</u>	
	Total Fund Balance:	<u>-72,426.00</u>	
	Total Beginning Equity:	<u>-72,426.00</u>	
Total Revenue		34,801.35	
Total Expense		<u>6,000.00</u>	
Revenues Over/Under Expenses		<u>28,801.35</u>	
	Total Equity and Current Surplus (Deficit):	<u>-43,624.65</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance
Fund: 261 - TIF 1-21 TIBODEAU'S CENTER		
Assets		
	Total Assets:	<u>0.00</u>
		<u><u>0.00</u></u>
Liability		
NOT ASSIGNED TO GROUP		
261-20704	Due to TIF 1-12	8,155.74
	Total ***NOT ASSIGNED TO GROUP***:	<u>8,155.74</u>
	Total Liability:	<u>8,155.74</u>
Equity		
Fund Balance		
261-25300	Unreserved Fund Balance	-15,797.57
	Total Fund Balance:	<u>-15,797.57</u>
	Total Beginning Equity:	<u>-15,797.57</u>
Total Revenue		94,976.16
Total Expense		<u>87,334.33</u>
Revenues Over/Under Expenses		7,641.83
	Total Equity and Current Surplus (Deficit):	-8,155.74
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 12/31/2020

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	<u>2,736.87</u>	
	Total Current Liabilities:	<u>2,736.87</u>	
	Total Liability:	<u>2,736.87</u>	
Equity			
Fund Balance			
266-25300	Unreserved Fund Balance	<u>-4,996.66</u>	
	Total Fund Balance:	<u>-4,996.66</u>	
	Total Beginning Equity:	<u>-4,996.66</u>	
Total Revenue		47,936.58	
Total Expense		<u>45,676.79</u>	
Revenues Over/Under Expenses		<u>2,259.79</u>	
	Total Equity and Current Surplus (Deficit):	<u>-2,736.87</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance
Fund: 268 - TIF 1-12 PM WINDOM/PRIME PORK		
Assets		
Cash & Equivalents		
268-10100	Cash	92,733.72
	Total Cash & Equivalents:	<u>92,733.72</u>
Other Assets		
268-13121	Due From TIF 1-21	8,155.74
	Total Other Assets:	<u>8,155.74</u>
	Total Assets:	<u>100,889.46</u>
		<u><u>100,889.46</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
Fund Balance		
268-25300	Unreserved Fund Balance	77,066.43
	Total Fund Balance:	<u>77,066.43</u>
	Total Beginning Equity:	<u>77,066.43</u>
Total Revenue		292,725.20
Total Expense		<u>268,902.17</u>
Revenues Over/Under Expenses		23,823.03
	Total Equity and Current Surplus (Deficit):	100,889.46
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>100,889.46</u></u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance	
Fund: 270 - TIF 1-16 GDF DISTRICT			
Assets			
		<u>0.00</u>	<u><u>0.00</u></u>
	Total Assets:		
Liability			
Current Liabilities			
270-20702	Due to EDA Fund	<u>1,874.17</u>	
	Total Current Liabilities:	<u>1,874.17</u>	
	Total Liability:	<u>1,874.17</u>	
Equity			
Fund Balance			
270-25300	Unreserved Fund Balance	<u>-4,132.34</u>	
	Total Fund Balance:	<u>-4,132.34</u>	
	Total Beginning Equity:	<u>-4,132.34</u>	
Total Revenue		16,533.96	
Total Expense		<u>14,275.79</u>	
Revenues Over/Under Expenses		<u>2,258.17</u>	
	Total Equity and Current Surplus (Deficit):	<u>-1,874.17</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance	
Fund: 271 - TIF 1- 18 AG BUILDERS GDF			
Assets			
		<u>Total Assets:</u>	<u>0.00</u>
			<u><u>0.00</u></u>
Liability			
Current Liabilities			
271-20702	Due To EDA Fund	<u>8,045.49</u>	
	Total Current Liabilities:	<u>8,045.49</u>	
	Total Liability:	<u>8,045.49</u>	
Equity			
Fund Balance			
271-25300	Unreserved Fund Balance	<u>-8,883.67</u>	
	Total Fund Balance:	<u>-8,883.67</u>	
	Total Beginning Equity:	<u>-8,883.67</u>	
Total Revenue		13,585.34	
Total Expense		<u>12,747.16</u>	
Revenues Over/Under Expenses		838.18	
	Total Equity and Current Surplus (Deficit):	-8,045.49	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance
Fund: 273 - TIF 1-17 NWIP I		
Assets		
Cash & Equivalents		
273-10100	Cash	117,724.03
	Total Cash & Equivalents:	<u>117,724.03</u>
	Total Assets:	<u>117,724.03</u> <u><u>117,724.03</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
Fund Balance		
273-25300	Unreserved Fund Balance	135,393.65
	Total Fund Balance:	<u>135,393.65</u>
	Total Beginning Equity:	<u>135,393.65</u>
Total Revenue		0.00
Total Expense		<u>17,669.62</u>
Revenues Over/Under Expenses		<u>-17,669.62</u>
	Total Equity and Current Surplus (Deficit):	<u>117,724.03</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>117,724.03</u></u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance	
Fund: 274 - TIF 1-19 NWIP II			
Assets			
Cash & Equivalents			
274-10100	Cash	439,845.77	
	Total Cash & Equivalents:	<u>439,845.77</u>	
	Total Assets:	439,845.77	<u><u>439,845.77</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
274-25300	Unreserved Fund Balance	329,743.09	
	Total Fund Balance:	<u>329,743.09</u>	
	Total Beginning Equity:	<u>329,743.09</u>	
Total Revenue		280,443.78	
Total Expense		<u>170,341.10</u>	
Revenues Over/Under Expenses		110,102.68	
	Total Equity and Current Surplus (Deficit):	439,845.77	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>439,845.77</u></u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance	
Fund: 276 - TIF 1-20 NEW VISION			
Assets			
		<u>Total Assets:</u>	<u>0.00</u>
			<u><u>0.00</u></u>
Liability			
Current Liabilities			
276-20702	Due to EDA Fund	<u>27,864.57</u>	
	Total Current Liabilities:	<u>27,864.57</u>	
	Total Liability:	<u>27,864.57</u>	
Equity			
Fund Balance			
276-25300	Unreserved Fund Balance	<u>-29,611.96</u>	
	Total Fund Balance:	<u>-29,611.96</u>	
	Total Beginning Equity:	<u>-29,611.96</u>	
Total Revenue		37,320.90	
Total Expense		<u>35,573.51</u>	
Revenues Over/Under Expenses		<u>1,747.39</u>	
	Total Equity and Current Surplus (Deficit):	<u>-27,864.57</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance	
Fund: 277 - TIF 1-22 CEMSTONE			
Assets			
	Total Assets:	<u>0.00</u>	<u><u>0.00</u></u>
Liability			
Current Liabilities			
277-20702	Due to EDA Fund	<u>16,014.22</u>	
	Total Current Liabilities:	<u>16,014.22</u>	
	Total Liability:	<u>16,014.22</u>	
Equity			
Fund Balance			
277-25300	Unreserved Fund Balance	<u>-5,147.90</u>	
	Total Fund Balance:	<u>-5,147.90</u>	
	Total Beginning Equity:	<u>-5,147.90</u>	
Total Revenue		<u>2,536.20</u>	
Total Expense		<u>13,402.52</u>	
Revenues Over/Under Expenses		<u>-10,866.32</u>	
	Total Equity and Current Surplus (Deficit):	<u>-16,014.22</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance
Fund: 301 - 2003 IMPROVEMENT BOND		
Assets		
Cash & Equivalents		
301-10100	Cash	-220,940.15
	Total Cash & Equivalents:	<u>-220,940.15</u>
	Total Assets:	<u>-220,940.15</u> <u><u>-220,940.15</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
Fund Balance		
301-25300	Unreserved Fund Balance	-220,560.15
	Total Fund Balance:	<u>-220,560.15</u>
	Total Beginning Equity:	<u>-220,560.15</u>
Total Revenue		0.00
Total Expense		<u>380.00</u>
Revenues Over/Under Expenses		-380.00
	Total Equity and Current Surplus (Deficit):	-220,940.15
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>-220,940.15</u></u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance
Fund: 302 - 4TH AVENUE IMPROVEMENT		
Assets		
Cash & Equivalents		
302-10100	Cash	-37,652.48
	Total Cash & Equivalents:	<u>-37,652.48</u>
	Total Assets:	<u>-37,652.48</u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
Fund Balance		
302-25300	Unreserved Fund Balance	-45,697.68
	Total Fund Balance:	<u>-45,697.68</u>
	Total Beginning Equity:	<u>-45,697.68</u>
Total Revenue		40,501.00
Total Expense		<u>32,455.80</u>
Revenues Over/Under Expenses		8,045.20
	Total Equity and Current Surplus (Deficit):	-37,652.48
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>-37,652.48</u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance
Fund: 303 - 2007 STREET IMPROVEMENT		
Assets		
Cash & Equivalents		
303-10100	Cash	-177,780.73
	Total Cash & Equivalents:	<u>-177,780.73</u>
	Total Assets:	<u>-177,780.73</u> <u><u>-177,780.73</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
Fund Balance		
303-25300	Unreserved Fund Balance	-172,057.73
	Total Fund Balance:	<u>-172,057.73</u>
	Total Beginning Equity:	<u>-172,057.73</u>
Total Revenue		79,737.00
Total Expense		<u>85,460.00</u>
Revenues Over/Under Expenses		-5,723.00
	Total Equity and Current Surplus (Deficit):	-177,780.73
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>-177,780.73</u></u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance
Fund: 305 - 2009 STREET IMPROVEMENT		
Assets		
Cash & Equivalents		
305-10100	Cash	67,080.70
	Total Cash & Equivalents:	67,080.70
Other Assets		
305-12100	Special Assessment Receivable - Current	69,270.18
	Total Other Assets:	69,270.18
	Total Assets:	136,350.88
		<u>136,350.88</u>
Liability		
Current Liabilities		
305-22200	Unavailable Revenue	69,270.18
	Total Current Liabilities:	69,270.18
	Total Liability:	69,270.18
Equity		
Fund Balance		
305-25300	Unreserved Fund Balance	93,609.65
	Total Fund Balance:	93,609.65
	Total Beginning Equity:	93,609.65
Total Revenue		104,976.05
Total Expense		131,505.00
Revenues Over/Under Expenses		-26,528.95
	Total Equity and Current Surplus (Deficit):	67,080.70
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>136,350.88</u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance
Fund: 306 - 2013 STREET IMPROVEMENT		
Assets		
Cash & Equivalents		
306-10100	Cash	433,810.80
306-10250	Cash With Fiscal Agent	1,655,026.32
	Total Cash & Equivalents:	2,088,837.12
Other Assets		
306-12100	Special Assessment Receivable - Current	518,344.55
	Total Other Assets:	518,344.55
	Total Assets:	2,607,181.67
		<u>2,607,181.67</u>
Liability		
Current Liabilities		
306-22200	Unavailable Revenue	518,344.55
	Total Current Liabilities:	518,344.55
	Total Liability:	518,344.55
Equity		
Fund Balance		
306-25300	Unreserved Fund Balance	448,241.34
	Total Fund Balance:	448,241.34
	Total Beginning Equity:	448,241.34
Total Revenue		1,852,427.30
Total Expense		211,831.52
Revenues Over/Under Expenses		1,640,595.78
	Total Equity and Current Surplus (Deficit):	2,088,837.12
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>2,607,181.67</u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance	
Fund: 307 - 2017 STREET PROJECT			
Assets			
Cash & Equivalents			
307-10100	Cash	292,544.00	
307-10400	Investments - Current	315,316.06	
	Total Cash & Equivalents:	607,860.06	
Other Assets			
307-12100	Special Assessments Receivable- Curre	399,314.24	
	Total Other Assets:	399,314.24	
	Total Assets:	1,007,174.30	<u>1,007,174.30</u>
Liability			
Current Liabilities			
307-22200	Unavailable Revenue	399,314.24	
	Total Current Liabilities:	399,314.24	
	Total Liability:	399,314.24	
Equity			
Fund Balance			
307-25300	Unreserved Fund Balance	612,885.99	
	Total Fund Balance:	612,885.99	
	Total Beginning Equity:	612,885.99	
Total Revenue		203,019.07	
Total Expense		208,045.00	
Revenues Over/Under Expenses		-5,025.93	
	Total Equity and Current Surplus (Deficit):	607,860.06	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,007,174.30</u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance	
Fund: 308 - 2020 STREET PROJECT			
Assets			
Cash & Equivalents			
308-10100	Cash	669,170.63	
308-10400	Investments	14.08	
	Total Cash & Equivalents:	<u>669,184.71</u>	
	Total Assets:	<u>669,184.71</u>	<u><u>669,184.71</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
308-25300	Unreserved Fund Balance	-121,729.53	
	Total Fund Balance:	<u>-121,729.53</u>	
	Total Beginning Equity:	<u>-121,729.53</u>	
Total Revenue		3,965,256.27	
Total Expense		<u>3,174,342.03</u>	
Revenues Over/Under Expenses		<u>790,914.24</u>	
	Total Equity and Current Surplus (Deficit):	<u>669,184.71</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>669,184.71</u></u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance
Fund: 401 - GENERAL CAPITAL PROJECTS		
Assets		
Cash & Equivalents		
401-10100	Cash	548,852.84
401-10400	Investments - Current	56,314.67
	Total Cash & Equivalents:	605,167.51
Other Assets		
401-11501	Accounts Receivable - Other	1,200.32
	Total Other Assets:	1,200.32
	Total Assets:	606,367.83
		<u>606,367.83</u>
Liability		
Non-Current Liabilities		
401-23900	Note Payable - Non Current - General E	107,672.50
	Total Non-Current Liabilities:	107,672.50
	Total Liability:	107,672.50
Equity		
Fund Balance		
401-25300	Unreserved Fund Balance	573,924.53
	Total Fund Balance:	573,924.53
	Total Beginning Equity:	573,924.53
Total Revenue		759,699.23
Total Expense		834,928.43
Revenues Over/Under Expenses		-75,229.20
	Total Equity and Current Surplus (Deficit):	498,695.33
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>606,367.83</u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance	
Fund: 402 - CAPITAL PROJECT - ESF			
Assets			
Cash & Equivalents			
402-10100	Cash	40,958.90	
402-10250	Cash With Fiscal Agent	1,717,027.30	
	Total Cash & Equivalents:	<u>1,757,986.20</u>	
	Total Assets:	<u>1,757,986.20</u>	<u>1,757,986.20</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
402-25300	Unreserved Fund Balance	55,568.23	
	Total Fund Balance:	<u>55,568.23</u>	
	Total Beginning Equity:	<u>55,568.23</u>	
Total Revenue		1,870,190.87	
Total Expense		<u>167,772.90</u>	
Revenues Over/Under Expenses		<u>1,702,417.97</u>	
	Total Equity and Current Surplus (Deficit):	<u>1,757,986.20</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,757,986.20</u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance	
Fund: 406 - PIR			
Assets			
Cash & Equivalents			
406-10100	Cash	45,030.00	
	Total Cash & Equivalents:	<u>45,030.00</u>	
Other Assets			
406-12100	Special Assessment Receivable - Curren	3,144.44	
406-12200	Special Assessment Receivable - Deliqu	25,008.91	
	Total Other Assets:	<u>28,153.35</u>	
	Total Assets:	<u>73,183.35</u>	<u><u>73,183.35</u></u>
Liability			
Current Liabilities			
406-22200	Unavailable Revenue	25,993.21	
	Total Current Liabilities:	<u>25,993.21</u>	
	Total Liability:	<u>25,993.21</u>	
Equity			
Fund Balance			
406-25300	Unreserved Fund Balance	48,619.35	
	Total Fund Balance:	<u>48,619.35</u>	
	Total Beginning Equity:	<u>48,619.35</u>	
	Total Revenue	61,610.00	
	Total Expense	63,039.21	
	Revenues Over/Under Expenses	<u>-1,429.21</u>	
	Total Equity and Current Surplus (Deficit):	<u>47,190.14</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>73,183.35</u></u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance
Fund: 407 - DILIPIDATED HOUSING PROGRAM		
Assets		
Cash & Equivalents		
407-10100	Cash	1,015.31
	Total Cash & Equivalents:	<u>1,015.31</u>
	Total Assets:	<u>1,015.31</u> <u><u>1,015.31</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
Fund Balance		
407-25300	Unreserved Fund Balance	18,311.65
	Total Fund Balance:	<u>18,311.65</u>
	Total Beginning Equity:	<u>18,311.65</u>
Total Revenue		2,000.00
Total Expense		<u>19,296.34</u>
Revenues Over/Under Expenses		-17,296.34
	Total Equity and Current Surplus (Deficit):	1,015.31
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,015.31</u></u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance	
Fund: 601 - WATER			
Assets			
Cash & Equivalents			
601-10100	Cash	1,214,314.55	
601-10250	Cash with Fiscal Agent	921,719.81	
601-10400	Investments - Current	100,000.01	
	Total Cash & Equivalents:	2,236,034.37	
Capital Assets			
601-16100	Land	158,124.46	
601-16200	Buildings	3,518,347.36	
601-16210	A/D - Buildings	-3,191,372.43	
601-16300	Improvements Other Than Buildings	5,251,372.19	
601-16310	A/D - Improvements Other Than Building	-2,241,379.57	
601-16400	Machinery & Equipment	4,174,835.78	
601-16410	A/D - Machinery & Equipment	-1,945,215.75	
601-16420	Office Equipment	46,739.08	
601-16430	A/D Office Equipment	-42,718.84	
601-16440	Motor Vehicles	194,354.95	
601-16450	A/D - Motor Vehicles	-134,183.56	
	Total Capital Assets:	5,788,903.67	
Other Assets			
601-11500	Accounts Receivable	91,002.90	
601-11501	Accounts Receivable - Other	1,400.00	
601-12100	Special Assessment Receivable - Current	98,413.70	
601-14200	Inventory	49,423.68	
	Total Other Assets:	240,240.28	
NOT ASSIGNED TO GROUP			
601-18000	Deferred Outflows	11,050.00	
601-18001	Deferred Outflows - OPEB	1,774.00	
	Total ***NOT ASSIGNED TO GROUP***:	12,824.00	
	Total Assets:	8,278,002.32	<u>8,278,002.32</u>
Liability			
Current Liabilities			
601-20200	Accounts Payable	10,800.16	
601-21500	Accrued Interest Payable	29,518.28	
	Total Current Liabilities:	40,318.44	
Non-Current Liabilities			
601-23100	Bond Payable - Noncurrent	2,804,650.00	
601-23400	Unamortized Premium	105,581.38	
601-23600	Compensated Absences Payable - Noncurrent	57,787.27	
601-23900	Notes Payable - Noncurrent	61,333.91	
601-29107	Bond Payable - Noncurrent 11 WA/SW	275,000.00	
601-29108	Bond Payable - Noncurrent 12 Refund	79,400.00	
	Total Non-Current Liabilities:	3,383,752.56	
NOT ASSIGNED TO GROUP			
601-24000	Net Pension Liability	145,804.00	
601-24001	OPEB Liability	19,341.00	
601-24500	Deferred Inflows	31,114.00	
	Total ***NOT ASSIGNED TO GROUP***:	196,259.00	
	Total Liability:	3,620,330.00	
Equity			
Fund Balance			
601-26600	Net Assets, Unrestricted	4,605,761.36	
	Total Fund Balance:	4,605,761.36	
	Total Beginning Equity:	4,605,761.36	

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance
Total Revenue		1,301,218.41
Total Expense		<u>1,249,307.45</u>
Revenues Over/Under Expenses		51,910.96
	Total Equity and Current Surplus (Deficit):	4,657,672.32
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>8,278,002.32</u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance	
Fund: 602 - SEWER			
Assets			
Cash & Equivalents			
602-10100	Cash	660,399.62	
602-10250	Cash with Fiscal Agent	2,220,666.00	
602-10400	Investments - Current	1,851,913.66	
	Total Cash & Equivalents:	4,732,979.28	
Capital Assets			
602-16100	Land	27,925.43	
602-16200	Buildings	23,562,216.61	
602-16210	A/D - Buildings	-3,025,837.23	
602-16300	Improvements Other Than Buildings	6,808,447.75	
602-16310	A/D - Improvements Other Than Building	-2,643,396.56	
602-16400	Machinery & Equipment	909,579.97	
602-16410	A/D - Machinery & Equipment	-760,493.37	
602-16420	Office Equipment	66,162.12	
602-16430	A/D - Office Equipment	-62,141.86	
602-16440	Motor Vehicles	270,725.74	
602-16450	A/D - Motor Vehicles	-242,581.88	
602-16460	Furniture & Fixtures	412,094.09	
602-16470	A/D Furniture & Fixtures	-382,290.82	
	Total Capital Assets:	24,940,409.99	
Other Assets			
602-11500	Accounts Receivable	200,986.81	
602-11506	Accounts Receivable - Accrued	7,694.00	
602-12100	Special Assessment Receivable - Current	56,047.68	
602-12900	Loan Receivable	2,896,618.32	
602-15500	Prepaid Items	83,319.00	
	Total Other Assets:	3,244,665.81	
NOT ASSIGNED TO GROUP			
602-18000	Deferred Outflows	16,628.00	
602-18001	Deferred Outflows - OPEB	2,956.00	
	Total ***NOT ASSIGNED TO GROUP***:	19,584.00	
	Total Assets:	32,937,639.08	<u>32,937,639.08</u>
Liability			
Current Liabilities			
602-20200	Accounts Payable	119,743.53	
602-21500	Accrued Interest Payable	73,599.65	
	Total Current Liabilities:	193,343.18	
Non-Current Liabilities			
602-23100	Bond Payable - Noncurrent	3,745,350.00	
602-23400	Unamortized Premium on Bond	200,365.82	
602-23600	Compensated Absences Payable - Noncurrent	59,483.92	
602-23900	Notes Payable - Noncurrent	7,414,343.01	
602-29105	Bond Payable - Noncurrent 11 WA/SWt	1,825,000.00	
602-29106	Bond Payable - Noncurrent 12 Refund	65,600.00	
	Total Non-Current Liabilities:	13,310,142.75	
NOT ASSIGNED TO GROUP			
602-24000	Net Pension Liability	219,426.00	
602-24001	OPEB Liability	32,237.00	
602-24500	Deferred Inflows	46,822.00	
	Total ***NOT ASSIGNED TO GROUP***:	298,485.00	
	Total Liability:	13,801,970.93	
Equity			
Fund Balance			
602-26600	Net Assets, Unrestricted	16,140,339.78	

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance
602-26601	Net Assets, Contributed Equity	1,094,440.42
	Total Fund Balance:	17,234,780.20
	Total Beginning Equity:	17,234,780.20
Total Revenue		3,289,379.73
Total Expense		1,388,491.78
Revenues Over/Under Expenses		1,900,887.95
	Total Equity and Current Surplus (Deficit):	19,135,668.15
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>32,937,639.08</u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance	
Fund: 604 - ELECTRIC			
Assets			
Cash & Equivalents			
604-10100	Cash	3,124,175.22	
604-10400	Investments - Current	3,997,665.77	
	Total Cash & Equivalents:	7,121,840.99	
Capital Assets			
604-16100	Land	62,375.20	
604-16200	Buildings	737,749.34	
604-16210	A/D - Buildings	-600,152.13	
604-16300	Improvements Other Than Buildings	12,774,538.89	
604-16310	A/D - Improvements Other Than Buildings	-6,920,381.91	
604-16400	Machinery & Equipment	1,466,194.86	
604-16410	A/D - Machinery & Equipment	-1,065,109.58	
604-16420	Office Equipment	160,814.34	
604-16430	A/D - Office Equipment	-117,772.24	
604-16440	Motor Vehicles	953,230.10	
604-16450	A/D - Motor Vehicles	-634,048.75	
604-16460	Furniture & Fixtures	3,888.46	
604-16470	A/D Furniture & Fixtures	-3,888.46	
	Total Capital Assets:	6,817,438.12	
Other Assets			
604-11500	Accounts Receivable	593,850.71	
604-11501	Accounts Receivable - Other	3,611.73	
604-14200	Inventory	558,068.43	
604-14201	Inventory - Diesel Fuel	50,740.43	
	Total Other Assets:	1,206,271.30	
NOT ASSIGNED TO GROUP			
604-18000	Deferred Outflows	26,196.00	
604-18001	Deferred Outflows - OPEB	4,139.00	
	Total ***NOT ASSIGNED TO GROUP***:	30,335.00	
	Total Assets:	15,175,885.41	<u>15,175,885.41</u>
Liability			
Current Liabilities			
604-20200	Accounts Payable	300,754.61	
604-22000	Prepayments	103,365.00	
	Total Current Liabilities:	404,119.61	
Non-Current Liabilities			
604-23600	Compensated Absences Payable - Nonc	127,732.50	
	Total Non-Current Liabilities:	127,732.50	
NOT ASSIGNED TO GROUP			
604-24000	Net Pension Liability	345,687.00	
604-24001	OPEB Liability	45,133.00	
604-24500	Deferred Inflows	73,765.00	
	Total ***NOT ASSIGNED TO GROUP***:	464,585.00	
	Total Liability:	996,437.11	
Equity			
Fund Balance			
604-26600	Net Assets, Unrestricted	13,249,335.87	
604-26601	Net Assets, Contributed Equity	-458,511.09	
	Total Fund Balance:	12,790,824.78	
	Total Beginning Equity:	12,790,824.78	

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance
Total Revenue		7,080,515.86
Total Expense		<u>5,691,892.34</u>
Revenues Over/Under Expenses		1,388,623.52
	Total Equity and Current Surplus (Deficit):	14,179,448.30
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>15,175,885.41</u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance	
Fund: 609 - LIQUOR STORE			
Assets			
Cash & Equivalents			
609-10100	Cash	355,441.27	
609-10102	Credit Card Clearing	24,822.84	
609-10103	Gift Card Clearing	-1,571.97	
609-10200	Petty Cash	1,200.00	
609-10400	Investments - Current	249,036.99	
	Total Cash & Equivalents:	628,929.13	
Capital Assets			
609-16200	Buildings	397,347.46	
609-16210	A/D - Buildings	-320,714.00	
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	-17,359.71	
609-16460	Furniture & Fixtures	117,448.19	
609-16470	A/D Furniture & Fixtures	-57,366.24	
	Total Capital Assets:	136,715.41	
Other Assets			
609-11500	Accounts Receivable	340.55	
609-14200	Inventory	340,317.57	
	Total Other Assets:	340,658.12	
NOT ASSIGNED TO GROUP			
609-18000	Deferred Outflows	9,548.00	
609-18001	Deferred Outflows - OPEB	1,183.00	
	Total ***NOT ASSIGNED TO GROUP***:	10,731.00	
	Total Assets:	1,117,033.66	<u><u>1,117,033.66</u></u>
Liability			
Current Liabilities			
609-20200	Accounts Payable	67,572.44	
609-20202	Sales Tax Payable	22,025.44	
	Total Current Liabilities:	89,597.88	
Non-Current Liabilities			
609-23600	Compensated Absences Payable - Nonc	26,299.80	
	Total Non-Current Liabilities:	26,299.80	
NOT ASSIGNED TO GROUP			
609-24000	Net Pension Liability	125,995.00	
609-24001	OPEB Liability	12,895.00	
609-24500	Deferred Inflows	26,886.00	
	Total ***NOT ASSIGNED TO GROUP***:	165,776.00	
	Total Liability:	281,673.68	
Equity			
Fund Balance			
609-26600	Net Assets, Unrestricted	760,776.35	
	Total Fund Balance:	760,776.35	
	Total Beginning Equity:	760,776.35	
Total Revenue		2,340,047.63	
Total Expense		2,265,464.00	
Revenues Over/Under Expenses		74,583.63	
	Total Equity and Current Surplus (Deficit):	835,359.98	
	Total Liabilities, Equity and Current Surplus (Deficit):	1,117,033.66	<u><u>1,117,033.66</u></u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance	
Fund: 614 - TELECOM			
Assets			
Cash & Equivalents			
614-10100	Cash	-1,208,000.05	
614-10400	Investments - Current	732,040.00	
	Total Cash & Equivalents:	-475,960.05	
Capital Assets			
614-16200	Buildings	644,303.40	
614-16210	A/D - Buildings	-271,889.98	
614-16300	Improvements Other Than Buildings	4,392,579.66	
614-16310	A/D - Improvements Other Than Buildings	-3,269,044.49	
614-16400	Machinery & Equipment	6,120,271.00	
614-16410	A/D - Machinery & Equipment	-5,519,379.91	
614-16420	Office Equipment	6,396.05	
614-16430	A/D - Office Equipment	-6,098.50	
614-16440	Motor Vehicles	89,359.00	
614-16450	A/D - Motor Vehicles	-84,046.57	
614-16460	Furniture & Fixtures	38,128.53	
614-16470	A/D Furniture & Fixtures	-25,862.00	
	Total Capital Assets:	2,114,716.19	
Other Assets			
614-11500	Accounts Receivable	252,577.18	
614-11501	Accounts Receivable - Other	14,910.22	
614-11502	Accounts Receivable - CABS	7,795.40	
614-14200	Inventory	52,754.62	
	Total Other Assets:	328,037.42	
NOT ASSIGNED TO GROUP			
614-18000	Deferred Outflows	22,800.00	
614-18001	Deferred Outflows - OPEB	3,548.00	
	Total ***NOT ASSIGNED TO GROUP***:	26,348.00	
	Total Assets:	1,993,141.56	<u>1,993,141.56</u>
Liability			
Current Liabilities			
614-20200	Accounts Payable	79,345.23	
614-20201	Excise Tax Payable	2,816.84	
614-20206	911 TAP & TACIP Fees Clearing	1,986.94	
614-21500	Accrued Interest Payable	21,393.61	
614-22200	Unavailable Revenue	231,976.79	
	Total Current Liabilities:	337,519.41	
Non-Current Liabilities			
614-23100	Bond Payable - Noncurrent	8,505,000.00	
614-23400	Unamortized Premium on Bond	33,015.32	
614-23600	Compensated Absences Payable - Nonc	117,336.88	
	Total Non-Current Liabilities:	8,655,352.20	
NOT ASSIGNED TO GROUP			
614-24000	Net Pension Liability	300,849.00	
614-24001	OPEB Liability	38,684.00	
614-24500	Deferred Inflows	64,198.00	
	Total ***NOT ASSIGNED TO GROUP***:	403,731.00	
	Total Liability:	9,396,602.61	
Equity			
Fund Balance			
614-26600	Net Assets, Unrestricted	-7,528,355.07	
	Total Fund Balance:	-7,528,355.07	
	Total Beginning Equity:	-7,528,355.07	

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance
Total Revenue		2,891,969.69
Total Expense		<u>2,767,075.67</u>
Revenues Over/Under Expenses		124,894.02
	Total Equity and Current Surplus (Deficit):	-7,403,461.05
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,993,141.56</u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance	
Fund: 615 - ARENA			
Assets			
Cash & Equivalents			
615-10100	Cash	-117,912.77	
615-10200	Petty Cash	120.00	
615-10400	Investments - Current	323,920.60	
	Total Cash & Equivalents:	206,127.83	
Capital Assets			
615-16200	Buildings	1,445,790.66	
615-16210	A/D - Buildings	-899,538.63	
615-16300	Improvements Other Than Buildings	1,086,108.03	
615-16310	A/D - Improvements Other Than Building	-136,656.19	
615-16400	Machinery & Equipment	290,526.70	
615-16410	A/D - Machinery & Equipment	-284,299.52	
615-16420	Office Equipment	2,635.49	
615-16430	A/D - Office Equipment	-2,635.49	
615-16440	Motor Vehicles	9,327.15	
615-16450	A/D - Motor Vehicles	-9,327.15	
615-16460	Furniture & Fixtures	27,145.88	
615-16470	A/D Furniture & Fixtures	-27,145.88	
	Total Capital Assets:	1,501,931.05	
Other Assets			
615-11501	Accounts Receivable - Other	425.00	
615-11506	Accounts Receivable - Accrued	2,370.00	
	Total Other Assets:	2,795.00	
NOT ASSIGNED TO GROUP			
615-18000	Deferred Outflows	6,136.00	
615-18001	Deferred Outflows - OPEB	1,478.00	
	Total ***NOT ASSIGNED TO GROUP***:	7,614.00	
	Total Assets:	1,718,467.88	<u>1,718,467.88</u>
Liability			
Current Liabilities			
615-20200	Accounts Payable	730.53	
615-20202	Sales Tax Payable	10.77	
615-20210	Accrued Expense	85,273.50	
615-21500	Accrued Interest Payable	13,012.67	
	Total Current Liabilities:	99,027.47	
Non-Current Liabilities			
615-23100	Bond Payable - Noncurrent	1,010,000.00	
615-23400	Unamortized Bond Premium	42,935.28	
615-23600	Compensated Absences Payable - Nonc	21,496.34	
	Total Non-Current Liabilities:	1,074,431.62	
NOT ASSIGNED TO GROUP			
615-24000	Net Pension Liability	80,960.00	
615-24001	OPEB Liability	16,119.00	
615-24500	Deferred Inflows	17,276.00	
	Total ***NOT ASSIGNED TO GROUP***:	114,355.00	
	Total Liability:	1,287,814.09	
Equity			
Fund Balance			
615-26600	Net Assets, Unrestricted	437,023.35	
	Total Fund Balance:	437,023.35	
	Total Beginning Equity:	437,023.35	

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance
Total Revenue		408,770.08
Total Expense		415,139.64
Revenues Over/Under Expenses		-6,369.56
	Total Equity and Current Surplus (Deficit):	430,653.79
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,718,467.88</u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance	
Fund: 617 - M/P CENTER			
Assets			
Cash & Equivalents			
617-10100	Cash	288,633.01	
617-10400	Investments - Current	107,694.61	
	Total Cash & Equivalents:	396,327.62	
Capital Assets			
617-16200	Buildings	1,936,383.57	
617-16210	A/D - Buildings	-1,003,530.82	
617-16300	Improvements Other Than Buildings	63,651.54	
617-16310	A/D - Improvements Other Than Buildings	-51,798.11	
617-16400	Machinery & Equipment	288,848.53	
617-16410	A/D - Machinery & Equipment	-262,780.91	
	Total Capital Assets:	970,773.80	
Other Assets			
617-11501	Accounts Receivable - Other	933.46	
	Total Other Assets:	933.46	
NOT ASSIGNED TO GROUP			
617-18000	Deferred Outflows	5,718.00	
617-18001	Deferred Outflows - OPEB	1,774.00	
	Total ***NOT ASSIGNED TO GROUP***:	7,492.00	
	Total Assets:	1,375,526.88	<u>1,375,526.88</u>
Liability			
Current Liabilities			
617-20200	Accounts Payable	5,288.04	
617-20202	Sales Tax Payable	24.75	
617-22200	Unearned Revenue	3,400.00	
	Total Current Liabilities:	8,712.79	
Non-Current Liabilities			
617-23600	Compensated Absences Payable - Nonc	11,257.97	
	Total Non-Current Liabilities:	11,257.97	
NOT ASSIGNED TO GROUP			
617-24000	Net Pension Liability	75,453.00	
617-24001	OPEB Liability	19,341.00	
617-24500	Deferred Inflows	16,101.00	
	Total ***NOT ASSIGNED TO GROUP***:	110,895.00	
	Total Liability:	130,865.76	
Equity			
Fund Balance			
617-26600	Net Assets, Unrestricted	767,342.85	
617-26601	Net Assets, Contributed Equity	436,194.96	
	Total Fund Balance:	1,203,537.81	
	Total Beginning Equity:	1,203,537.81	
Total Revenue		382,106.74	
Total Expense		340,983.43	
Revenues Over/Under Expenses		41,123.31	
	Total Equity and Current Surplus (Deficit):	1,244,661.12	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,375,526.88</u>

Balance Sheet with Groupings

As Of 12/31/2020

Account	Name	Balance	
Fund: 651 - RIVERLBUFF TOWNHOMES			
Assets			
Cash & Equivalents			
651-10100	Cash	-39,604.68	
651-10104	Cash with Management Company	193,142.07	
	Total Cash & Equivalents:	153,537.39	
Capital Assets			
651-16200	Buildings	1,123,287.73	
651-16210	A/D Buildings	-594,224.52	
	Total Capital Assets:	529,063.21	
Other Assets			
651-11501	Accounts Receivable - Other	324.50	
	Total Other Assets:	324.50	
	Total Assets:	682,925.10	682,925.10
Liability			
Current Liabilities			
651-20207	Accounts Payable Management Compar	1,912.69	
651-21500	Accrued Interest Payable	437.85	
651-22000	Prepayments	8,403.12	
651-22100	Note Payable - Current	19,000.00	
	Total Current Liabilities:	29,753.66	
Non-Current Liabilities			
651-23900	Notes Payable - Noncurrent	725,589.62	
	Total Non-Current Liabilities:	725,589.62	
	Total Liability:	755,343.28	
Equity			
Fund Balance			
651-26600	Net Assets, Unrestricted	57,590.22	
651-26602	Net Assets - Management Company	-136,489.38	
	Total Fund Balance:	-78,899.16	
	Total Beginning Equity:	-78,899.16	
Total Revenue		99,692.11	
Total Expense		93,211.13	
Revenues Over/Under Expenses		6,480.98	
	Total Equity and Current Surplus (Deficit):	-72,418.18	
	Total Liabilities, Equity and Current Surplus (Deficit):		682,925.10