



Windom, MN

Balance Sheet with Groupings

Account Summary

As Of 05/31/2021

Account	Name	Balance	
Fund: 100 - GENERAL			
Assets			
Cash & Equivalents			
100-10100	Cash	356,224.11	
100-10101	Pay Pal Clearing	7,940.00	
100-10200	Petty Cash	800.00	
100-10201	Petty Cash Police	210.00	
100-10400	Investments - Current	1,572,871.40	
	Total Cash & Equivalents:	1,938,045.51	
Other Assets			
100-10500	Taxes Receivable - Current	82,435.01	
100-11500	Accounts Receivable	7,794.51	
100-11501	Accounts Receivable - Other	36,493.91	
100-11506	Accounts Receivable - Accrued	0.00	
100-11600	Allowance for Uncollectible Accounts Rec	0.00	
100-12100	Special Assessment Receivable - Current	7,492.38	
100-13100	Due From General Equip	107,672.50	
100-14200	Inventory - Central Stores	21,993.86	
	Total Other Assets:	263,882.17	
	Total Assets:	2,201,927.68	<u>2,201,927.68</u>
Liability			
Current Liabilities			
100-20190	AR Unapplied Liability	0.00	
100-20191	Unapplied Cash	4,722.68	
100-20200	Accounts Payable	4,902.22	
100-20202	Sales Tax Payable	21,692.44	
100-20210	Accrued Expense	0.00	
100-22000	Prepayments	0.00	
100-22200	Unavailable Revenue	89,927.39	
	Total Current Liabilities:	121,244.73	
	Total Liability:	121,244.73	
Equity			
Fund Balance			
100-24901	Fund Balance - Reserved for Police Forfeit	0.00	
100-24902	Fund Balance - Reserved for Retirement	250,000.00	
100-25300	Unreserved Fund Balance	2,719,302.00	
	Total Fund Balance:	2,969,302.00	
	Total Beginning Equity:	2,969,302.00	
Total Revenue		214,373.56	
Total Expense		1,102,992.61	
Revenues Over/Under Expenses		-888,619.05	
	Total Equity and Current Surplus (Deficit):	2,080,682.95	
	Total Liabilities, Equity and Current Surplus (Deficit):	2,201,927.68	<u>2,201,927.68</u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 211 - LIBRARY			
Assets			
Cash & Equivalents			
211-10100	Cash	116,085.68	
211-10200	Petty Cash	5.00	
211-10400	Investments - Current	26,585.06	
	Total Cash & Equivalents:	<u>142,675.74</u>	
Capital Assets			
211-16400	Machinery & Equipment	0.00	
211-16460	Furniture & Fixtures	0.00	
	Total Capital Assets:	<u>0.00</u>	
Other Assets			
211-11500	Accounts Receivable	0.00	
211-11501	Accounts Receivable - Other	0.00	
211-11506	Accounts Receivable - Accrued	0.00	
	Total Other Assets:	<u>0.00</u>	
NOT ASSIGNED TO GROUP			
211-19999	Liability Offset	0.00	
	Total ***NOT ASSIGNED TO GROUP***:	<u>0.00</u>	
	Total Assets:	<u>142,675.74</u>	<u><u>142,675.74</u></u>
Liability			
Current Liabilities			
211-20200	Accounts Payable	424.83	
211-20210	Accrued Expense	0.00	
	Total Current Liabilities:	<u>424.83</u>	
Non-Current Liabilities			
211-23999	Fixed Asset Offset	0.00	
	Total Non-Current Liabilities:	<u>0.00</u>	
	Total Liability:	<u>424.83</u>	
Equity			
Fund Balance			
211-25300	Unreserved Fund Balance	222,440.75	
	Total Fund Balance:	<u>222,440.75</u>	
	Total Beginning Equity:	<u>222,440.75</u>	
Total Revenue		10,675.91	
Total Expense		90,865.75	
Revenues Over/Under Expenses		<u>-80,189.84</u>	
	Total Equity and Current Surplus (Deficit):	<u>142,250.91</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>142,675.74</u></u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 225 - AIRPORT			
Assets			
Cash & Equivalents			
225-10100	Cash	76,812.30	
225-10101	Pay Pal Clearing	0.00	
	Total Cash & Equivalents:	<u>76,812.30</u>	
Capital Assets			
225-16200	Buildings	0.00	
225-16400	Machinery & Equipment	0.00	
	Total Capital Assets:	<u>0.00</u>	
Other Assets			
225-11500	Accounts Receivable	1,930.00	
225-11501	Accounts Receivable - Other	900.00	
225-11506	Accounts Receivable - Accrued	38,881.58	
225-14200	Inventory	15,130.36	
	Total Other Assets:	<u>56,841.94</u>	
	Total Assets:	<u>133,654.24</u>	<u><u>133,654.24</u></u>
Liability			
Current Liabilities			
225-20200	Accounts Payable	0.00	
225-20210	Accrued Expense	0.00	
225-22000	Prepayments	0.00	
	Total Current Liabilities:	<u>0.00</u>	
Non-Current Liabilities			
225-23999	Fixed Asset Offset	0.00	
	Total Non-Current Liabilities:	<u>0.00</u>	
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
225-25300	Unreserved Fund Balance	177,287.13	
	Total Fund Balance:	<u>177,287.13</u>	
	Total Beginning Equity:	<u>177,287.13</u>	
Total Revenue		33,335.39	
Total Expense		76,968.28	
Revenues Over/Under Expenses		<u>-43,632.89</u>	
	Total Equity and Current Surplus (Deficit):	<u>133,654.24</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>133,654.24</u></u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 230 - POOL			
Assets			
Cash & Equivalents			
230-10100	Cash	60,073.97	
230-10101	Pay Pal Clearing	15,976.44	
	Total Cash & Equivalents:	<u>76,050.41</u>	
Capital Assets			
230-16400	Machinery & Equipment	0.00	
	Total Capital Assets:	<u>0.00</u>	
Other Assets			
230-11501	Accounts Receivable - Other	0.00	
	Total Other Assets:	<u>0.00</u>	
	Total Assets:	<u>76,050.41</u>	<u>76,050.41</u>
Liability			
Current Liabilities			
230-20200	Accounts Payable	163.00	
	Total Current Liabilities:	<u>163.00</u>	
	Total Liability:	<u>163.00</u>	
Equity			
Fund Balance			
230-25300	Unreserved Fund Balance	74,760.83	
	Total Fund Balance:	<u>74,760.83</u>	
	Total Beginning Equity:	<u>74,760.83</u>	
	Total Revenue	17,060.00	
	Total Expense	15,933.42	
	Revenues Over/Under Expenses	<u>1,126.58</u>	
	Total Equity and Current Surplus (Deficit):	<u>75,887.41</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>76,050.41</u></u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 235 - AMBULANCE			
Assets			
Cash & Equivalents			
235-10100	Cash	964,946.32	
235-10400	Investments - Current	513,585.35	
	Total Cash & Equivalents:	<u>1,478,531.67</u>	
Capital Assets			
235-16400	Machinery & Equipment	0.00	
235-16440	Motor Vehicles	0.00	
	Total Capital Assets:	<u>0.00</u>	
Other Assets			
235-11500	Accounts Receivable	449,425.38	
235-11501	Accounts Receivable - Other	903.00	
235-15500	Prepaid Items	0.00	
	Total Other Assets:	<u>450,328.38</u>	
	Total Assets:	<u>1,928,860.05</u>	<u>1,928,860.05</u>
Liability			
Current Liabilities			
235-20200	Accounts Payable	492.58	
235-20210	Accrued Expense	0.00	
	Total Current Liabilities:	<u>492.58</u>	
	Total Liability:	<u>492.58</u>	
Equity			
Fund Balance			
235-25300	Unreserved Fund Balance	1,772,601.86	
	Total Fund Balance:	<u>1,772,601.86</u>	
	Total Beginning Equity:	<u>1,772,601.86</u>	
Total Revenue		380,611.16	
Total Expense		<u>224,845.55</u>	
Revenues Over/Under Expenses		<u>155,765.61</u>	
	Total Equity and Current Surplus (Deficit):	<u>1,928,367.47</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,928,860.05</u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 250 - EDA GENERAL			
Assets			
Cash & Equivalents			
250-10100	Cash	-217,359.36	
250-10101	Pay Pal Clearing	0.00	
250-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	-217,359.36	
Capital Assets			
250-14400	Land Held for Resale	0.00	
250-16200	Buildings	846,784.90	
250-16400	Machinery & Equipment	0.00	
	Total Capital Assets:	846,784.90	
Other Assets			
250-11501	Accounts Receivable - Other	0.00	
250-11506	Accounts Receivable - Accrued Invoices	0.00	
250-13103	Due From TIF 1-14	0.00	
250-13104	Due From TIF 1-12	0.00	
250-13105	Due From Riverbluff Estates	0.00	
250-13106	Due From TIF 1-6	0.00	
250-13108	Due From TIF 1-8	0.00	
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	
250-13119	Due From TIF 1-19	0.00	
250-13120	Due From TIF 1-20	27,873.61	
250-13121	Due from TIF 1-21	0.00	
250-13122	Due From TIF 1-22	16,014.22	
250-14200	Inventory	205,700.00	
250-15500	Prepaid Items	0.00	
	Total Other Assets:	305,869.01	
	Total Assets:	935,294.55	<u><u>935,294.55</u></u>
Liability			
Current Liabilities			
250-20200	Accounts Payable	518.28	
250-20210	Accrued Expense	0.00	
250-20701	Due To Electric Fund	0.00	
250-22200	Unavailable Revenue	1,407.00	
	Total Current Liabilities:	1,925.28	
Non-Current Liabilities			
250-23900	Notes Payable - Noncurrent	0.00	
	Total Non-Current Liabilities:	0.00	
NOT ASSIGNED TO GROUP			
250-73900	Notes Payable - Noncurrent	0.00	
	Total ***NOT ASSIGNED TO GROUP***:	0.00	
	Total Liability:	1,925.28	
Equity			
Fund Balance			
250-25000	Fund Balance - Reserve for Capital	0.00	
250-25300	Unreserved Fund Balance	1,031,531.18	
	Total Fund Balance:	1,031,531.18	
	Total Beginning Equity:	1,031,531.18	

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance
Total Revenue		193,102.61
Total Expense		<u>291,264.52</u>
Revenues Over/Under Expenses		-98,161.91
	Total Equity and Current Surplus (Deficit):	933,369.27
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>935,294.55</u></u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 251 - EDA SEB RLF			
Assets			
Cash & Equivalents			
251-10100	Cash	67,304.06	
251-10400	Investments - Current	20,165.56	
	Total Cash & Equivalents:	<u>87,469.62</u>	
Capital Assets			
251-16100	Land	0.00	
	Total Capital Assets:	<u>0.00</u>	
Other Assets			
251-12900	Loan Receivable	33,427.50	
251-12992	Loans Receivable-Small Business Assistanc	9,153.06	
	Total Other Assets:	<u>42,580.56</u>	
	Total Assets:	<u>130,050.18</u>	<u><u>130,050.18</u></u>
Liability			
Current Liabilities			
251-20200	Accounts Payable	0.00	
	Total Current Liabilities:	<u>0.00</u>	
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
251-25300	Unreserved Fund Balance	129,971.18	
	Total Fund Balance:	<u>129,971.18</u>	
	Total Beginning Equity:	<u>129,971.18</u>	
Total Revenue		79.00	
Total Expense		0.00	
Revenues Over/Under Expenses		<u>79.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>130,050.18</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>130,050.18</u></u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance
Fund: 252 - EDA SCDP		
Assets		
Cash & Equivalents		
252-10100	Cash	19,169.37
	Total Cash & Equivalents:	<u>19,169.37</u>
Other Assets		
252-11501	Accounts Receivable - Other	0.00
252-11505	Accounts Receivable - Grants	0.00
252-11506	Accounts Receivable Accrued	0.00
252-12900	Loans Receivable	34,440.23
	Total Other Assets:	<u>34,440.23</u>
	Total Assets:	<u>53,609.60</u>
		<u><u>53,609.60</u></u>
Liability		
Current Liabilities		
252-20200	Accounts Payable	0.00
252-20210	Accrued Expense	0.00
252-22000	Prepayments	0.00
	Total Current Liabilities:	<u>0.00</u>
Non-Current Liabilities		
252-23900	Notes Payable - Noncurrent	0.00
	Total Non-Current Liabilities:	<u>0.00</u>
	Total Liability:	<u>0.00</u>
Equity		
Fund Balance		
252-25300	Unreserved Fund Balance	53,609.60
	Total Fund Balance:	<u>53,609.60</u>
	Total Beginning Equity:	<u>53,609.60</u>
Total Revenue		2,634.90
Total Expense		<u>2,634.90</u>
Revenues Over/Under Expenses		<u>0.00</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 05/31/2021

Account	Name	Balance
Fund: 253 - EDA RIVERBLUFF ESTATES		
Assets		
Cash & Equivalents		
253-10100	Cash	36,325.44
	Total Cash & Equivalents:	36,325.44
Capital Assets		
253-16100	Land	0.00
253-16200	Buildings	0.00
	Total Capital Assets:	0.00
Other Assets		
253-11501	Accounts Receivable - Other	0.00
	Total Other Assets:	0.00
	Total Assets:	36,325.44
		<u>36,325.44</u>
Liability		
Current Liabilities		
253-20200	Accounts Payable	0.00
253-20702	Due to EDA Fund	0.00
	Total Current Liabilities:	0.00
Non-Current Liabilities		
253-23900	Notes Payable - Noncurrent	0.00
	Total Non-Current Liabilities:	0.00
	Total Liability:	0.00
Equity		
Fund Balance		
253-25300	Unreserved Fund Balance	36,325.44
	Total Fund Balance:	36,325.44
	Total Beginning Equity:	36,325.44
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	36,325.44
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>36,325.44</u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 254 - NORTH IND PARK			
Assets			
Cash & Equivalents			
254-10100	Cash	159,453.90	
254-10250	Cash with Fiscal Agent	0.00	
254-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>159,453.90</u>	
Capital Assets			
254-16100	Land	116,380.00	
254-16300	Improvements Other Than Buildings	0.00	
254-16301	Improvement - NWIP Development	0.00	
	Total Capital Assets:	<u>116,380.00</u>	
Other Assets			
254-11506	Accounts Receivable - Accrued	0.00	
254-12100	Special Assessment Receivable - Current	20,194.75	
254-15500	Prepaid Items	0.00	
	Total Other Assets:	<u>20,194.75</u>	
	Total Assets:	<u>296,028.65</u>	<u>296,028.65</u>
Liability			
Current Liabilities			
254-20200	Accounts Payable	0.00	
254-20210	Accrued Expense	0.00	
254-22200	Unavailable Revenue	20,194.75	
	Total Current Liabilities:	<u>20,194.75</u>	
	Total Liability:	<u>20,194.75</u>	
Equity			
Fund Balance			
254-25000	Fund Balance - Reserved for Capital	0.00	
254-25300	Unreserved Fund Balance	489,144.55	
	Total Fund Balance:	<u>489,144.55</u>	
	Total Beginning Equity:	<u>489,144.55</u>	
Total Revenue		0.00	
Total Expense		213,310.65	
Revenues Over/Under Expenses		<u>-213,310.65</u>	
	Total Equity and Current Surplus (Deficit):	<u>275,833.90</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>296,028.65</u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 255 - EDA GENERAL RLF			
Assets			
Cash & Equivalents			
255-10100	Cash	48,796.68	
255-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>48,796.68</u>	
Capital Assets			
255-16100	Land	0.00	
	Total Capital Assets:	<u>0.00</u>	
Other Assets			
255-11501	Accounts Receivable - Other	0.00	
255-12900	Loans Receivable	50,355.71	
	Total Other Assets:	<u>50,355.71</u>	
	Total Assets:	<u>99,152.39</u>	<u>99,152.39</u>
Liability			
Current Liabilities			
255-20200	Accounts Payable	0.00	
	Total Current Liabilities:	<u>0.00</u>	
Non-Current Liabilities			
255-23900	Notes Payable - Noncurrent	0.00	
	Total Non-Current Liabilities:	<u>0.00</u>	
	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		44.05	
Total Expense		891.66	
Revenues Over/Under Expenses		<u>-847.61</u>	
	Total Equity and Current Surplus (Deficit):	<u>99,152.39</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>99,152.39</u></u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 256 - EDA RIVERBLUFF RLF			
Assets			
Cash & Equivalents			
256-10100	Cash	79,739.72	
256-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>79,739.72</u>	
	Total Assets:	<u>79,739.72</u>	<u><u>79,739.72</u></u>
Liability			
Current Liabilities			
256-20200	Accounts Payable	0.00	
	Total Current Liabilities:	<u>0.00</u>	
	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	<u>0.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>79,739.72</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>79,739.72</u></u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance
Fund: 260 - TIF 1-13 RIVER BLUFF		
Assets		
Cash & Equivalents		
260-10100	Cash	0.00
	Total Cash & Equivalents:	0.00
NOT ASSIGNED TO GROUP		
260-19999	Liability Offset	0.00
	Total ***NOT ASSIGNED TO GROUP***:	0.00
	Total Assets:	0.00
		<u>0.00</u>
Liability		
Current Liabilities		
260-20200	Accounts Payable	0.00
260-20702	Due to EDA Fund	43,624.65
	Total Current Liabilities:	43,624.65
Non-Current Liabilities		
260-23100	Bond Payable - Noncurrent	0.00
	Total Non-Current Liabilities:	0.00
	Total Liability:	43,624.65
Equity		
Fund Balance		
260-25300	Unreserved Fund Balance	-43,624.65
	Total Fund Balance:	-43,624.65
	Total Beginning Equity:	-43,624.65
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	-43,624.65
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>0.00</u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance
Fund: 261 - TIF 1-21 TIBODEAU'S CENTER		
Assets		
Cash & Equivalents		
261-10100	Cash	0.00
	Total Cash & Equivalents:	<u>0.00</u>
	Total Assets:	<u>0.00</u>
		<u><u>0.00</u></u>
Liability		
Current Liabilities		
261-20200	Accounts Payable	0.00
261-20702	Due to EDA Fund	0.00
261-20704	Due to TIF 1-12	8,155.74
	Total Current Liabilities:	<u>8,155.74</u>
	Total Liability:	<u>8,155.74</u>
Equity		
Fund Balance		
261-25300	Unreserved Fund Balance	-8,155.74
	Total Fund Balance:	<u>-8,155.74</u>
	Total Beginning Equity:	<u>-8,155.74</u>
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		<u>0.00</u>
	Total Equity and Current Surplus (Deficit):	<u>-8,155.74</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance
Fund: 265 - TIF 1-8 DOWNTOWN		
Assets		
Cash & Equivalents		
265-10100	Cash	0.00
	Total Cash & Equivalents:	0.00
Other Assets		
265-11500	Accounts Receivable	0.00
	Total Other Assets:	0.00
	Total Assets:	0.00
		0.00
Liability		
Current Liabilities		
265-20200	Accounts Payable	0.00
265-20210	Accrued Expense	0.00
265-20702	Due to EDA Fund	0.00
	Total Current Liabilities:	0.00
	Total Liability:	0.00
Equity		
Fund Balance		
265-25300	Unreserved Fund Balance	0.00
	Total Fund Balance:	0.00
	Total Beginning Equity:	0.00
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	0.00

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance
Fund: 266 - TIF 1-10 RUNNINGS		
Assets		
Cash & Equivalents		
266-10100	Cash	0.00
	Total Cash & Equivalents:	<u>0.00</u>
	Total Assets:	<u>0.00</u> <u><u>0.00</u></u>
Liability		
Current Liabilities		
266-20200	Accounts Payable	0.00
266-20210	Accrued Expense	0.00
266-20702	Due to EDA Fund	2,736.87
	Total Current Liabilities:	<u>2,736.87</u>
	Total Liability:	<u>2,736.87</u>
Equity		
Fund Balance		
266-25300	Unreserved Fund Balance	-2,736.87
	Total Fund Balance:	<u>-2,736.87</u>
	Total Beginning Equity:	<u>-2,736.87</u>
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		<u>0.00</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 05/31/2021

Account	Name	Balance
Fund: 267 - TIF 1-11 QUIRING		
Assets		
Cash & Equivalents		
267-10100	Cash	0.00
	Total Cash & Equivalents:	<u>0.00</u>
	Total Assets:	<u>0.00</u>
		<u><u>0.00</u></u>
Liability		
Current Liabilities		
267-20200	Accounts Payable	0.00
	Total Current Liabilities:	<u>0.00</u>
	Total Liability:	<u>0.00</u>
Equity		
Fund Balance		
267-25300	Unreserved Fund Balance	0.00
	Total Fund Balance:	<u>0.00</u>
	Total Beginning Equity:	<u>0.00</u>
Total Expense		<u>0.00</u>
Revenues Over/Under Expenses		<u>0.00</u>
	Total Equity and Current Surplus (Deficit):	<u>0.00</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 05/31/2021

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		
268-11506	Accounts Receivable - Accrued Invoices	0.00
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		
Current Liabilities		
268-20200	Accounts Payable	0.00
268-20210	Accrued Expense	0.00
268-20702	Due to EDA Fund	0.00
	Total Current Liabilities:	<u>0.00</u>
Non-Current Liabilities		
268-23900	Notes Payable - Noncurrent	0.00
	Total Non-Current Liabilities:	<u>0.00</u>
	Total Liability:	<u>0.00</u>
Equity		
Fund Balance		
268-25300	Unreserved Fund Balance	100,889.46
	Total Fund Balance:	<u>100,889.46</u>
	Total Beginning Equity:	<u>100,889.46</u>
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		<u>0.00</u>
	Total Equity and Current Surplus (Deficit):	<u>100,889.46</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>100,889.46</u></u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance
Fund: 269 - TIF 1-14 SPEC BLDG II		
Assets		
Cash & Equivalents		
269-10100	Cash	0.00
	Total Cash & Equivalents:	<u>0.00</u>
	Total Assets:	<u>0.00</u> <u><u>0.00</u></u>
Liability		
Current Liabilities		
269-20200	Accounts Payable	0.00
269-20702	Due to EDA Fund	0.00
	Total Current Liabilities:	<u>0.00</u>
	Total Liability:	<u>0.00</u>
Equity		
Fund Balance		
269-25300	Unreserved Fund Balance	0.00
	Total Fund Balance:	<u>0.00</u>
	Total Beginning Equity:	<u>0.00</u>
	Total Revenue	0.00
	Total Expense	0.00
	Revenues Over/Under Expenses	<u>0.00</u>
	Total Equity and Current Surplus (Deficit):	<u>0.00</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 270 - TIF 1-16 GDF DISTRICT			
Assets			
Cash & Equivalents			
270-10100	Cash	0.00	
270-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>0.00</u>	
	Total Assets:	<u>0.00</u>	<u>0.00</u>
Liability			
Current Liabilities			
270-20200	Accounts Payable	0.00	
270-20702	Due to EDA Fund	1,874.17	
	Total Current Liabilities:	<u>1,874.17</u>	
	Total Liability:	<u>1,874.17</u>	
Equity			
Fund Balance			
270-25300	Unreserved Fund Balance	-1,874.17	
	Total Fund Balance:	<u>-1,874.17</u>	
	Total Beginning Equity:	<u>-1,874.17</u>	
Total Revenue		0.00	
Total Expense		0.00	
Revenues Over/Under Expenses		<u>0.00</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 05/31/2021

Account	Name	Balance
Fund: 271 - TIF 1- 18 AG BUILDERS GDF		
Assets		
Cash & Equivalents		
271-10100	Cash	0.00
	Total Cash & Equivalents:	<u>0.00</u>
	Total Assets:	<u>0.00</u>
		<u><u>0.00</u></u>
Liability		
Current Liabilities		
271-20200	Accounts Payable	0.00
271-20210	Accrued Expense	0.00
271-20702	Due To EDA Fund	8,045.49
	Total Current Liabilities:	<u>8,045.49</u>
	Total Liability:	<u>8,045.49</u>
Equity		
Fund Balance		
271-25300	Unreserved Fund Balance	-8,045.49
	Total Fund Balance:	<u>-8,045.49</u>
	Total Beginning Equity:	<u>-8,045.49</u>
Total Revenue		0.00
Total Expense		<u>0.00</u>
Revenues Over/Under Expenses		0.00
	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 05/31/2021

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>	
Other Assets			
273-13119	Due From TIF 1-19	0.00	
	Total Other Assets:	<u>0.00</u>	
	Total Assets:	<u>117,724.03</u>	<u><u>117,724.03</u></u>
Liability			
Current Liabilities			
273-20200	Accounts Payable	0.00	
273-20705	Due to Sewer Fund	0.00	
	Total Current Liabilities:	<u>0.00</u>	
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
273-25300	Unreserved Fund Balance	117,724.03	
	Total Fund Balance:	<u>117,724.03</u>	
	Total Beginning Equity:	<u>117,724.03</u>	
	Total Revenue	0.00	
	Total Expense	0.00	
	Revenues Over/Under Expenses	<u>0.00</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 05/31/2021

Account	Name	Balance	
Fund: 274 - TIF 1-19 NWIP II			
Assets			
Cash & Equivalents			
274-10100	Cash	518,982.03	
274-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>518,982.03</u>	
	Total Assets:	<u>518,982.03</u>	<u>518,982.03</u>
Liability			
Current Liabilities			
274-20200	Accounts Payable	0.00	
274-20702	Due to EDA Fund	0.00	
274-20703	Due to TIF 1-17	0.00	
	Total Current Liabilities:	<u>0.00</u>	
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
274-25300	Unreserved Fund Balance	439,845.77	
	Total Fund Balance:	<u>439,845.77</u>	
	Total Beginning Equity:	<u>439,845.77</u>	
	Total Revenue	230,029.53	
	Total Expense	<u>150,893.27</u>	
	Revenues Over/Under Expenses	<u>79,136.26</u>	
	Total Equity and Current Surplus (Deficit):	<u>518,982.03</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>518,982.03</u></u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance
Fund: 275 - TIF 1-15 FULDA AREA CREDIT UNION		
Assets		
Cash & Equivalents		
275-10100	Cash	0.00
	Total Cash & Equivalents:	<u>0.00</u>
	Total Assets:	<u>0.00</u> <u><u>0.00</u></u>
Liability		
Current Liabilities		
275-20200	Accounts Payable	0.00
	Total Current Liabilities:	<u>0.00</u>
	Total Liability:	<u>0.00</u>
Equity		
Fund Balance		
275-25300	Unreserved Fund Balance	0.00
	Total Fund Balance:	<u>0.00</u>
	Total Beginning Equity:	<u>0.00</u>
Total Revenue		0.00
Total Expense		<u>0.00</u>
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>0.00</u></u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 276 - TIF 1-20 NEW VISION			
Assets			
Cash & Equivalents			
276-10100	Cash	0.00	
	Total Cash & Equivalents:	<u>0.00</u>	
Other Assets			
276-11501	Accounts Receivable-Other	0.00	
276-11506	Accounts Receivable - Accrued	0.00	
	Total Other Assets:	<u>0.00</u>	
	Total Assets:	<u>0.00</u>	<u>0.00</u>
Liability			
Current Liabilities			
276-20200	Accounts Payable	0.00	
276-20702	Due to EDA Fund	27,873.61	
	Total Current Liabilities:	<u>27,873.61</u>	
	Total Liability:	<u>27,873.61</u>	
Equity			
Fund Balance			
276-25300	Unreserved Fund Balance	-27,873.61	
	Total Fund Balance:	<u>-27,873.61</u>	
	Total Beginning Equity:	<u>-27,873.61</u>	
Total Revenue		0.00	
Total Expense		0.00	
Revenues Over/Under Expenses		<u>0.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>-27,873.61</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>0.00</u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance
Fund: 277 - TIF 1-22 CEMSTONE		
Assets		
Cash & Equivalents		
277-10100	Cash	0.00
	Total Cash & Equivalents:	0.00
Other Assets		
277-11501	Accounts Receivable - Other	0.00
	Total Other Assets:	0.00
	Total Assets:	0.00
		0.00
Liability		
Current Liabilities		
277-20200	Accounts Payable	0.00
277-20210	Accrued Expense	0.00
277-20702	Due to EDA Fund	16,014.22
	Total Current Liabilities:	16,014.22
	Total Liability:	16,014.22
Equity		
Fund Balance		
277-25300	Unreserved Fund Balance	-16,014.22
	Total Fund Balance:	-16,014.22
	Total Beginning Equity:	-16,014.22
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	-16,014.22
	Total Liabilities, Equity and Current Surplus (Deficit):	0.00

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 301 - 2003 IMPROVEMENT BOND			
Assets			
Cash & Equivalents			
301-10100	Cash	-220,940.15	
301-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>-220,940.15</u>	
Other Assets			
301-11506	Accounts Receivable - Other	0.00	
301-12100	Special Assessment Receivable - Current	0.00	
	Total Other Assets:	<u>0.00</u>	
	Total Assets:	<u>-220,940.15</u>	<u>-220,940.15</u>
Liability			
Current Liabilities			
301-20200	Accounts Payable	0.00	
301-22200	Unavailable Revenue	0.00	
	Total Current Liabilities:	<u>0.00</u>	
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
301-25300	Unreserved Fund Balance	-220,940.15	
	Total Fund Balance:	<u>-220,940.15</u>	
	Total Beginning Equity:	<u>-220,940.15</u>	
	Total Revenue	0.00	
	Total Expense	0.00	
	Revenues Over/Under Expenses	<u>0.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>-220,940.15</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-220,940.15</u></u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 302 - 4TH AVENUE IMPROVEMENT			
Assets			
Cash & Equivalents			
302-10100	Cash	-69,204.68	
302-10250	Cash with Fiscal Agent	0.00	
302-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>-69,204.68</u>	
Capital Assets			
302-16300	Improvements Other Than Buildings	0.00	
	Total Capital Assets:	<u>0.00</u>	
Other Assets			
302-11506	Accounts Receivable - Other	0.00	
302-12100	Special Assessment Receivable - Current	0.00	
	Total Other Assets:	<u>0.00</u>	
	Total Assets:	<u>-69,204.68</u>	<u><u>-69,204.68</u></u>
Liability			
Current Liabilities			
302-20200	Accounts Payable	0.00	
302-22200	Unavailable Revenue	0.00	
	Total Current Liabilities:	<u>0.00</u>	
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
302-25300	Unreserved Fund Balance	-37,652.48	
	Total Fund Balance:	<u>-37,652.48</u>	
	Total Beginning Equity:	<u>-37,652.48</u>	
Total Revenue		0.00	
Total Expense		31,552.20	
Revenues Over/Under Expenses		<u>-31,552.20</u>	
	Total Equity and Current Surplus (Deficit):	<u>-69,204.68</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-69,204.68</u></u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 303 - 2007 STREET IMPROVEMENT			
Assets			
Cash & Equivalents			
303-10100	Cash	-255,190.73	
303-10250	Cash with Fiscal Agent	0.00	
303-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>-255,190.73</u>	
Other Assets			
303-11506	Accounts Receivable - Other	0.00	
303-12100	Special Assessment Receivable - Current	0.00	
	Total Other Assets:	<u>0.00</u>	
	Total Assets:	<u>-255,190.73</u>	<u><u>-255,190.73</u></u>
Liability			
Current Liabilities			
303-20200	Accounts Payable	0.00	
303-22200	Unavailable Revenue	0.00	
	Total Current Liabilities:	<u>0.00</u>	
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
303-25300	Unreserved Fund Balance	-177,780.73	
	Total Fund Balance:	<u>-177,780.73</u>	
	Total Beginning Equity:	<u>-177,780.73</u>	
Total Revenue		0.00	
Total Expense		77,410.00	
Revenues Over/Under Expenses		<u>-77,410.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>-255,190.73</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-255,190.73</u></u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance
Fund: 304 - 2006A REFUNDING BOND		
Assets		
Cash & Equivalents		
304-10100	Cash	0.00
304-10250	Cash with Fiscal Agent	0.00
	Total Cash & Equivalents:	<u>0.00</u>
Other Assets		
304-12100	Special Assessment Receivable - Current	0.00
	Total Other Assets:	<u>0.00</u>
	Total Assets:	<u>0.00</u> <u>0.00</u>
Liability		
Current Liabilities		
304-20200	Accounts Payable	0.00
304-22200	Unavailable Revenue	0.00
	Total Current Liabilities:	<u>0.00</u>
Non-Current Liabilities		
304-29106	Bond Payable - Noncurrent Equipment	0.00
	Total Non-Current Liabilities:	<u>0.00</u>
	Total Liability:	<u>0.00</u>
Equity		
Fund Balance		
304-25300	Unreserved Fund Balance	0.00
	Total Fund Balance:	<u>0.00</u>
	Total Beginning Equity:	<u>0.00</u>
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		<u>0.00</u>
	Total Equity and Current Surplus (Deficit):	<u>0.00</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>0.00</u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 305 - 2009 STREET IMPROVEMENT			
Assets			
Cash & Equivalents			
305-10100	Cash	-18,829.30	
305-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>-18,829.30</u>	
Capital Assets			
305-16300	Improvements Other Than Buildings	0.00	
	Total Capital Assets:	<u>0.00</u>	
Other Assets			
305-12100	Special Assessment Receivable - Current	55,419.04	
	Total Other Assets:	<u>55,419.04</u>	
NOT ASSIGNED TO GROUP			
305-19999	Liability Offset	0.00	
	Total ***NOT ASSIGNED TO GROUP***:	<u>0.00</u>	
	Total Assets:	<u>36,589.74</u>	<u>36,589.74</u>
Liability			
Current Liabilities			
305-20200	Accounts Payable	0.00	
305-22200	Unavailable Revenue	55,419.04	
	Total Current Liabilities:	<u>55,419.04</u>	
Non-Current Liabilities			
305-23999	Fixed Asset Offset	0.00	
	Total Non-Current Liabilities:	<u>0.00</u>	
	Total Liability:	<u>55,419.04</u>	
Equity			
Fund Balance			
305-25300	Unreserved Fund Balance	67,080.70	
	Total Fund Balance:	<u>67,080.70</u>	
	Total Beginning Equity:	<u>67,080.70</u>	
Total Revenue		35,090.00	
Total Expense		121,000.00	
Revenues Over/Under Expenses		<u>-85,910.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>-18,829.30</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>36,589.74</u></u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 306 - 2013 STREET IMPROVEMENT			
Assets			
Cash & Equivalents			
306-10100	Cash	267,905.86	
306-10250	Cash With Fiscal Agent	0.00	
306-10400	Investments - Current	24.38	
	Total Cash & Equivalents:	<u>267,930.24</u>	
Other Assets			
306-11500	Accounts Receivable	0.00	
306-11506	Accounts Receivable - Accrued	0.00	
306-12100	Special Assessment Receivable - Current	468,517.74	
	Total Other Assets:	<u>468,517.74</u>	
	Total Assets:	<u>736,447.98</u>	<u><u>736,447.98</u></u>
Liability			
Current Liabilities			
306-20200	Accounts Payable	0.00	
306-20210	Accrued Expense	0.00	
306-22200	Unavailable Revenue	468,517.74	
	Total Current Liabilities:	<u>468,517.74</u>	
	Total Liability:	<u>468,517.74</u>	
Equity			
Fund Balance			
306-25300	Unreserved Fund Balance	2,088,837.12	
	Total Fund Balance:	<u>2,088,837.12</u>	
	Total Beginning Equity:	<u>2,088,837.12</u>	
Total Revenue		24.38	
Total Expense		1,820,931.26	
Revenues Over/Under Expenses		<u>-1,820,906.88</u>	
	Total Equity and Current Surplus (Deficit):	<u>267,930.24</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>736,447.98</u></u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 307 - 2017 STREET PROJECT			
Assets			
Cash & Equivalents			
307-10100	Cash	194,291.96	
307-10400	Investments - Current	315,369.87	
	Total Cash & Equivalents:	<u>509,661.83</u>	
Other Assets			
307-12100	Special Assessments Receivable- Current	371,126.49	
	Total Other Assets:	<u>371,126.49</u>	
	Total Assets:	<u>880,788.32</u>	<u><u>880,788.32</u></u>
Liability			
Current Liabilities			
307-20200	Accounts Payable	0.00	
307-20210	Accrued Expense	0.00	
307-22200	Unavailable Revenue	371,126.49	
	Total Current Liabilities:	<u>371,126.49</u>	
	Total Liability:	<u>371,126.49</u>	
Equity			
Fund Balance			
307-25300	Unreserved Fund Balance	607,860.06	
	Total Fund Balance:	<u>607,860.06</u>	
	Total Beginning Equity:	<u>607,860.06</u>	
Total Revenue		69,574.27	
Total Expense		<u>167,772.50</u>	
Revenues Over/Under Expenses		<u>-98,198.23</u>	
	Total Equity and Current Surplus (Deficit):	<u>509,661.83</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>880,788.32</u></u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 308 - 2020 STREET PROJECT			
Assets			
Cash & Equivalents			
308-10100	Cash	621,955.96	
308-10400	Investments	14.08	
	Total Cash & Equivalents:	<u>621,970.04</u>	
Other Assets			
308-12100	Special Assessments Receivable - Current	1,038,649.90	
	Total Other Assets:	<u>1,038,649.90</u>	
	Total Assets:	<u>1,660,619.94</u>	<u>1,660,619.94</u>
Liability			
Current Liabilities			
308-20200	Accounts Payable	0.00	
308-20210	Accrued Expense	0.00	
308-22200	Unearned Revenue	1,038,649.90	
	Total Current Liabilities:	<u>1,038,649.90</u>	
	Total Liability:	<u>1,038,649.90</u>	
Equity			
Fund Balance			
308-25300	Unreserved Fund Balance	666,895.71	
	Total Fund Balance:	<u>666,895.71</u>	
	Total Beginning Equity:	<u>666,895.71</u>	
Total Revenue		20,460.41	
Total Expense		<u>65,386.08</u>	
Revenues Over/Under Expenses		<u>-44,925.67</u>	
	Total Equity and Current Surplus (Deficit):	<u>621,970.04</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,660,619.94</u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 401 - GENERAL CAPITAL PROJECTS			
Assets			
Cash & Equivalents			
401-10100	Cash	503,998.23	
401-10400	Investments - Current	56,506.51	
	Total Cash & Equivalents:	<u>560,504.74</u>	
Other Assets			
401-11500	Accounts Receivable	0.00	
401-11501	Accounts Receivable - Other	1,200.32	
401-11506	Accounts Receivable - Accrued	0.00	
401-15500	Prepaid Items	0.00	
	Total Other Assets:	<u>1,200.32</u>	
	Total Assets:	<u>561,705.06</u>	<u>561,705.06</u>
Liability			
Current Liabilities			
401-20200	Accounts Payable	0.00	
401-20210	Accrued Expense	0.00	
401-20701	Due To Electric Fund	0.00	
	Total Current Liabilities:	<u>0.00</u>	
Non-Current Liabilities			
401-23900	Note Payable - Non Current - General Equ	107,672.50	
	Total Non-Current Liabilities:	<u>107,672.50</u>	
	Total Liability:	<u>107,672.50</u>	
Equity			
Fund Balance			
401-24903	Fund Balance - Reserved for City Hall	0.00	
401-25300	Unreserved Fund Balance	498,695.33	
	Total Fund Balance:	<u>498,695.33</u>	
	Total Beginning Equity:	<u>498,695.33</u>	
Total Revenue		5,704.99	
Total Expense		50,367.76	
Revenues Over/Under Expenses		<u>-44,662.77</u>	
	Total Equity and Current Surplus (Deficit):	<u>454,032.56</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>561,705.06</u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 402 - CAPITAL PROJECT - ESF			
Assets			
Cash & Equivalents			
402-10100	Cash	-64,616.97	
402-10250	Cash With Fiscal Agent	0.00	
402-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>-64,616.97</u>	
Capital Assets			
402-16300	Improvements Other Than Buildings	0.00	
	Total Capital Assets:	<u>0.00</u>	
Other Assets			
402-11500	Accounts Receivable	0.00	
	Total Other Assets:	<u>0.00</u>	
	Total Assets:	<u>-64,616.97</u>	<u><u>-64,616.97</u></u>
Liability			
Current Liabilities			
402-20200	Accounts Payable	0.00	
	Total Current Liabilities:	<u>0.00</u>	
Non-Current Liabilities			
402-23900	Note Payable - Non Current	0.00	
402-23999	Fixed Asset Offset	0.00	
	Total Non-Current Liabilities:	<u>0.00</u>	
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
402-25300	Unreserved Fund Balance	1,757,986.20	
	Total Fund Balance:	<u>1,757,986.20</u>	
	Total Beginning Equity:	<u>1,757,986.20</u>	
Total Revenue		0.00	
Total Expense		1,822,603.17	
Revenues Over/Under Expenses		<u>-1,822,603.17</u>	
	Total Equity and Current Surplus (Deficit):	<u>-64,616.97</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-64,616.97</u></u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 406 - PIR			
Assets			
Cash & Equivalents			
406-10100	Cash	-17,367.14	
406-10250	Cash with Fiscal Agent	0.00	
406-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>-17,367.14</u>	
Other Assets			
406-11506	Accounts Receivable - Other	0.00	
406-12100	Special Assessment Receivable - Current	-1,160.14	
406-12101	Special Assessment Payoff - Certified	-20,841.24	
406-12200	Special Assessment Receivable - Deliquen	38,583.55	
	Total Other Assets:	<u>16,582.17</u>	
	Total Assets:	<u>-784.97</u>	<u><u>-784.97</u></u>
Liability			
Current Liabilities			
406-20200	Accounts Payable	0.00	
406-20210	Accrued Expense	0.00	
406-21500	Accrued Interest Payable	0.00	
406-22200	Unavailable Revenue	36,239.38	
	Total Current Liabilities:	<u>36,239.38</u>	
	Total Liability:	<u>36,239.38</u>	
Equity			
Fund Balance			
406-25300	Unreserved Fund Balance	24,058.45	
	Total Fund Balance:	<u>24,058.45</u>	
	Total Beginning Equity:	<u>24,058.45</u>	
Total Revenue		0.00	
Total Expense		61,082.80	
Revenues Over/Under Expenses		<u>-61,082.80</u>	
	Total Equity and Current Surplus (Deficit):	<u>-37,024.35</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-784.97</u></u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance
Fund: 407 - DILIPIDATED HOUSING PROGRAM		
Assets		
Cash & Equivalents		
407-10100	Cash	196.72
	Total Cash & Equivalents:	<u>196.72</u>
Other Assets		
407-11501	Accounts Receivable Other	0.00
	Total Other Assets:	<u>0.00</u>
	Total Assets:	<u>196.72</u> <u><u>196.72</u></u>
Liability		
Current Liabilities		
407-20200	Accounts Payable	0.00
	Total Current Liabilities:	<u>0.00</u>
	Total Liability:	<u>0.00</u>
Equity		
Fund Balance		
407-25300	Unreserved Fund Balance	1,015.31
	Total Fund Balance:	<u>1,015.31</u>
	Total Beginning Equity:	<u>1,015.31</u>
Total Revenue		0.00
Total Expense		818.59
Revenues Over/Under Expenses		<u>-818.59</u>
	Total Equity and Current Surplus (Deficit):	<u>196.72</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>196.72</u></u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 601 - WATER			
Assets			
Cash & Equivalents			
601-10100	Cash	1,034,157.24	
601-10101	Pay Pal Clearing	0.00	
601-10250	Cash with Fiscal Agent	0.00	
601-10400	Investments - Current	100,000.01	
	Total Cash & Equivalents:	1,134,157.25	
Capital Assets			
601-16100	Land	158,124.46	
601-16200	Buildings	3,518,347.36	
601-16210	A/D - Buildings	-3,244,372.43	
601-16300	Improvements Other Than Buildings	5,327,094.59	
601-16310	A/D - Improvements Other Than Building	-2,296,379.57	
601-16400	Machinery & Equipment	4,174,835.78	
601-16410	A/D - Machinery & Equipment	-2,006,715.75	
601-16420	Office Equipment	46,739.08	
601-16430	A/D Office Equipment	-45,718.84	
601-16440	Motor Vehicles	194,354.95	
601-16450	A/D - Motor Vehicles	-139,683.56	
	Total Capital Assets:	5,686,626.07	
Other Assets			
601-11500	Accounts Receivable	115,497.36	
601-11501	Accounts Receivable - Other	1,530.00	
601-11506	Accounts Receivable - Accrued	0.00	
601-12100	Special Assessment Receivable - Current	107,159.99	
601-14200	Inventory	57,457.37	
601-15500	Prepaid Items	0.00	
601-15620	Unamortized Bond Discount	0.00	
601-15630	Unamortized Bond Issue Cost	0.00	
	Total Other Assets:	281,644.72	
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:	7,115,252.04	<u>7,115,252.04</u>
Liability			
Current Liabilities			
601-20200	Accounts Payable	4,858.40	
601-20202	Sales Tax Payable	0.00	
601-20210	Accrued Expense	0.00	
601-21500	Accrued Interest Payable	29,518.28	
601-22200	Unavailable Revenue	0.00	
601-22500	Bond Payable - Current	0.00	
	Total Current Liabilities:	34,376.68	
Non-Current Liabilities			
601-23100	Bond Payable - Noncurrent	2,059,650.00	
601-23400	Unamortized Premium	105,581.38	
601-23600	Compensated Absences Payable - Noncur	57,787.27	
601-23900	Notes Payable - Noncurrent	51,750.61	
601-24000	Net Pension Liability	145,804.00	
601-24001	OPEB Liability	19,341.00	
601-24500	Deferred Inflows	31,114.00	
601-29102	Bond Payable - Noncurrent Filter Plant	0.00	
601-29103	Bond Payable - Noncurrent 99 Water Tow	0.00	
601-29107	Bond Payable - Noncurrent 11 WA/SW	0.00	
601-29108	Bond Payable - Noncurrent 12 Refund	36,400.00	
601-29110	Bond Payable - Noncurrent 07B	0.00	

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance
601-29111	Bond Payable - Noncurrent 06A	0.00
601-29501	Accrued Interest Payable 97	0.00
601-29502	Accrued Interest Payable Filter Plant	0.00
601-29504	Accrued Interest Payable 99 Tower	0.00
601-29505	Accrued Interest Payable 05 Imp	0.00
601-29506	Accrued Interest Payable 11 WA/SW	0.00
601-29507	Accrued Interest Payable	0.00
601-29508	Accrued Interest Payable 06	0.00
601-29509	Accrued Interest Payable 07B	0.00
	Total Non-Current Liabilities:	2,507,428.26
	Total Liability:	2,541,804.94
Equity		
Fund Balance		
601-26600	Net Assets, Unrestricted	4,670,577.74
	Total Fund Balance:	4,670,577.74
	Total Beginning Equity:	4,670,577.74
Total Revenue		465,302.30
Total Expense		562,432.94
Revenues Over/Under Expenses		-97,130.64
	Total Equity and Current Surplus (Deficit):	4,573,447.10
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>7,115,252.04</u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 602 - SEWER			
Assets			
Cash & Equivalents			
602-10100	Cash	778,364.87	
602-10101	Pay Pal Clearing	0.00	
602-10250	Cash with Fiscal Agent	0.00	
602-10400	Investments - Current	1,852,182.48	
	Total Cash & Equivalents:	2,630,547.35	
Capital Assets			
602-16100	Land	27,925.43	
602-16200	Buildings	23,635,724.11	
602-16210	A/D - Buildings	-3,258,337.23	
602-16300	Improvements Other Than Buildings	6,808,447.75	
602-16310	A/D - Improvements Other Than Building	-2,743,396.56	
602-16400	Machinery & Equipment	909,579.97	
602-16410	A/D - Machinery & Equipment	-771,993.37	
602-16420	Office Equipment	66,162.12	
602-16430	A/D - Office Equipment	-65,641.86	
602-16440	Motor Vehicles	392,823.48	
602-16450	A/D - Motor Vehicles	-247,581.88	
602-16460	Furniture & Fixtures	412,094.09	
602-16470	A/D Furniture & Fixtures	-386,790.82	
	Total Capital Assets:	24,779,015.23	
Other Assets			
602-11500	Accounts Receivable	219,294.99	
602-11501	Accounts Receivable - Other	0.00	
602-11506	Accounts Receivable - Accrued	7,694.00	
602-12100	Special Assessment Receivable - Current	58,482.63	
602-12900	Loan Receivable	2,731,423.32	
602-13117	Due From TIF 1-17	0.00	
602-14200	Inventory	0.00	
602-15500	Prepaid Items	83,319.00	
602-15620	Unamortized Bond Discount	0.00	
602-15630	Unamortized Bond Issue Cost	0.00	
	Total Other Assets:	3,100,213.94	
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:	30,529,360.52	<u>30,529,360.52</u>
Liability			
Current Liabilities			
602-20200	Accounts Payable	24,315.13	
602-20202	Sales Tax Payable	0.00	
602-20210	Accrued Expense	0.00	
602-21500	Accrued Interest Payable	73,599.65	
602-22500	Bond Payable - Current	0.00	
	Total Current Liabilities:	97,914.78	
Non-Current Liabilities			
602-23100	Bond Payable - Noncurrent	3,100,350.00	
602-23400	Unamortized Premium on Bond	200,365.82	
602-23600	Compensated Absences Payable - Noncur	59,483.92	
602-23900	Notes Payable - Noncurrent	7,523,367.16	
602-24000	Net Pension Liability	219,426.00	
602-24001	OPEB Liability	32,237.00	
602-24500	Deferred Inflows	46,822.00	
602-29101	Bond Payable - Noncurrent 95 WWTP	0.00	
602-29104	Bond Payable - Noncurrent	0.00	

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance
602-29105	Bond Payable - Noncurrent 11 WA/SWt	0.00
602-29106	Bond Payable - Noncurrent 12 Refund	33,600.00
602-29111	Bond Payable - Noncurrent 12 6th/RR	0.00
602-29113	Bond Payable - Noncurrent 07B	0.00
602-29501	Accrued Interest Payable 95 WWTP	0.00
602-29503	Accrued Interest Payable 05 Imp	0.00
602-29504	Accrued Interest Payable 11 WA/SW	0.00
602-29505	Accrued Interest Payable 07B	0.00
602-29506	Accrued Interest Payable 2012A	0.00
	Total Non-Current Liabilities:	11,215,651.90
	Total Liability:	11,313,566.68
Equity		
Fund Balance		
602-26600	Net Assets, Unrestricted	18,040,908.50
602-26601	Net Assets, Contributed Equity	1,094,440.42
	Total Fund Balance:	19,135,348.92
	Total Beginning Equity:	19,135,348.92
Total Revenue		907,073.58
Total Expense		826,628.66
Revenues Over/Under Expenses		80,444.92
	Total Equity and Current Surplus (Deficit):	19,215,793.84
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>30,529,360.52</u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 604 - ELECTRIC			
Assets			
Cash & Equivalents			
604-10100	Cash	4,377,273.77	
604-10101	Pay Pal Clearing	0.00	
604-10200	Petty Cash	0.00	
604-10400	Investments - Current	3,213,628.50	
	Total Cash & Equivalents:	7,590,902.27	
Capital Assets			
604-16100	Land	62,375.20	
604-16200	Buildings	737,749.34	
604-16210	A/D - Buildings	-607,652.13	
604-16300	Improvements Other Than Buildings	12,964,815.80	
604-16310	A/D - Improvements Other Than Building	-7,110,381.91	
604-16400	Machinery & Equipment	1,461,864.66	
604-16410	A/D - Machinery & Equipment	-1,083,859.58	
604-16420	Office Equipment	160,814.34	
604-16430	A/D - Office Equipment	-127,772.24	
604-16440	Motor Vehicles	953,230.10	
604-16450	A/D - Motor Vehicles	-664,048.75	
604-16460	Furniture & Fixtures	3,888.46	
604-16470	A/D Furniture & Fixtures	-3,888.46	
	Total Capital Assets:	6,747,134.83	
Other Assets			
604-11500	Accounts Receivable	589,490.68	
604-11501	Accounts Receivable - Other	5,080.50	
604-11506	Accounts Receivable - Accrued	0.00	
604-13102	Due From EDA	0.00	
604-13401	Due From General Capital Projects	0.00	
604-13614	Due From Telecom	0.00	
604-14200	Inventory	677,713.86	
604-14201	Inventory - Diesel Fuel	50,740.43	
604-15500	Prepaid Items	0.00	
604-15620	Unamortized Bond Discount	0.00	
604-15630	Unamortized Bond Issue Cost	0.00	
	Total Other Assets:	1,323,025.47	
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:	15,691,397.57	<u>15,691,397.57</u>
Liability			
Current Liabilities			
604-20200	Accounts Payable	3,058.05	
604-20202	Sales Tax Payable	0.00	
604-20204	General Billing Clearing	0.00	
604-20210	Accrued Expense	0.00	
604-22000	Prepayments	106,365.00	
	Total Current Liabilities:	109,423.05	
Non-Current Liabilities			
604-23600	Compensated Absences Payable - Noncur	127,732.50	
604-24000	Net Pension Liability	345,687.00	
604-24001	OPEB Liability	45,133.00	
604-24500	Deferred Inflows	73,765.00	
	Total Non-Current Liabilities:	592,317.50	
	Total Liability:	701,740.55	
Equity			

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance
Fund Balance		
604-26600	Net Assets, Unrestricted	14,757,538.53
604-26601	Net Assets, Contributed Equity	-458,511.09
	Total Fund Balance:	14,299,027.44
	Total Beginning Equity:	14,299,027.44
Total Revenue		2,797,814.39
Total Expense		2,107,184.81
Revenues Over/Under Expenses		690,629.58
	Total Equity and Current Surplus (Deficit):	14,989,657.02
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>15,691,397.57</u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 609 - LIQUOR STORE			
Assets			
Cash & Equivalents			
609-10100	Cash	383,651.93	
609-10102	Credit Card Clearing	30,250.19	
609-10103	Gift Card Clearing	-1,263.46	
609-10200	Petty Cash	1,200.00	
609-10400	Investments - Current	249,036.99	
	Total Cash & Equivalents:	662,875.65	
Capital Assets			
609-16200	Buildings	397,347.46	
609-16210	A/D - Buildings	-327,214.00	
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	-18,259.71	
609-16460	Furniture & Fixtures	117,448.19	
609-16470	A/D Furniture & Fixtures	-62,366.24	
	Total Capital Assets:	124,315.41	
Other Assets			
609-11500	Accounts Receivable	1,273.07	
609-11506	Accounts Receivable - Accrued	0.00	
609-14200	Inventory	340,317.57	
	Total Other Assets:	341,590.64	
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:	1,139,512.70	<u>1,139,512.70</u>
Liability			
Current Liabilities			
609-20200	Accounts Payable	23,935.41	
609-20202	Sales Tax Payable	18,372.62	
609-20210	Accrued Expense	0.00	
	Total Current Liabilities:	42,308.03	
Non-Current Liabilities			
609-23600	Compensated Absences Payable - Noncur	26,299.80	
609-24000	Net Pension Liability	125,995.00	
609-24001	OPEB Liability	12,895.00	
609-24500	Deferred Inflows	26,886.00	
	Total Non-Current Liabilities:	192,075.80	
	Total Liability:	234,383.83	
Equity			
Fund Balance			
609-26600	Net Assets, Unrestricted	835,225.34	
	Total Fund Balance:	835,225.34	
	Total Beginning Equity:	835,225.34	
Total Revenue		855,659.92	
Total Expense		785,756.39	
Revenues Over/Under Expenses		69,903.53	
	Total Equity and Current Surplus (Deficit):	905,128.87	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,139,512.70</u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 614 - TELECOM			
Assets			
Cash & Equivalents			
614-10100	Cash	-1,590,951.09	
614-10101	Pay Pal Clearing	0.00	
614-10400	Investments - Current	732,133.15	
	Total Cash & Equivalents:	-858,817.94	
Capital Assets			
614-16200	Buildings	644,303.40	
614-16210	A/D - Buildings	-278,389.98	
614-16300	Improvements Other Than Buildings	4,398,023.50	
614-16310	A/D - Improvements Other Than Building	-3,363,544.49	
614-16400	Machinery & Equipment	6,157,678.45	
614-16410	A/D - Machinery & Equipment	-5,555,169.63	
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	-87,046.57	
614-16460	Furniture & Fixtures	38,128.53	
614-16470	A/D Furniture & Fixtures	-26,612.00	
	Total Capital Assets:	2,017,027.76	
Other Assets			
614-11500	Accounts Receivable	273,424.37	
614-11501	Accounts Receivable - Other	14,762.43	
614-11502	Accounts Receivable - CABS	5,053.37	
614-11506	Accounts Receivable - Accrued	0.00	
614-14200	Inventory	52,754.62	
614-15500	Prepaid Items	0.00	
614-15620	Unamortized Bond Discount	0.00	
614-15630	Unamortized Bond Issue Cost	0.00	
	Total Other Assets:	345,994.79	
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:	1,530,552.61	<u>1,530,552.61</u>
Liability			
Current Liabilities			
614-20200	Accounts Payable	5,054.74	
614-20201	Excise Tax Payable	3,199.42	
614-20202	Sales Tax Payable	0.00	
614-20206	911 TAP & TACIP Fees Clearing	2,272.25	
614-20210	Accrued Expense	0.00	
614-20701	Due To Electric Fund	0.00	
614-21500	Accrued Interest Payable	21,393.61	
614-22000	Prepayments	0.00	
614-22200	Unavailable Revenue	231,976.79	
614-22500	Bond Payable - Current	0.00	
	Total Current Liabilities:	263,896.81	
Non-Current Liabilities			
614-23100	Bond Payable - Noncurrent	7,844,000.00	
614-23400	Unamortized Premium on Bond	33,015.32	
614-23600	Compensated Absences Payable - Noncur	117,336.88	
614-23900	Notes Payable - Noncurrent	0.00	
614-24000	Net Pension Liability	300,849.00	
614-24001	OPEB Liability	38,684.00	

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance
614-24500	Deferred Inflows	64,198.00
	Total Non-Current Liabilities:	8,398,083.20
	Total Liability:	8,661,980.01
Equity		
Fund Balance		
614-26600	Net Assets, Unrestricted	-7,407,258.61
	Total Fund Balance:	-7,407,258.61
	Total Beginning Equity:	-7,407,258.61
Total Revenue		1,212,333.02
Total Expense		936,501.81
Revenues Over/Under Expenses		275,831.21
	Total Equity and Current Surplus (Deficit):	-7,131,427.40
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,530,552.61</u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 615 - ARENA			
Assets			
Cash & Equivalents			
615-10100	Cash	-113,763.08	
615-10101	Pay Pal Clearing	0.00	
615-10200	Petty Cash	120.00	
615-10400	Investments - Current	324,352.52	
	Total Cash & Equivalents:	210,709.44	
Capital Assets			
615-16200	Buildings	1,445,790.66	
615-16210	A/D - Buildings	-910,788.63	
615-16300	Improvements Other Than Buildings	1,086,108.03	
615-16310	A/D - Improvements Other Than Building	-158,656.19	
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:	1,468,681.05	
Other Assets			
615-11500	Accounts Receivable	0.00	
615-11501	Accounts Receivable - Other	0.00	
615-11506	Accounts Receivable - Accrued	0.00	
615-14200	Inventory	0.00	
	Total Other Assets:	0.00	
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:	1,687,004.49	1,687,004.49
Liability			
Current Liabilities			
615-20200	Accounts Payable	3,612.52	
615-20202	Sales Tax Payable	0.00	
615-20210	Accrued Expense	85,273.50	
615-21500	Accrued Interest Payable	13,012.67	
	Total Current Liabilities:	101,898.69	
Non-Current Liabilities			
615-23100	Bond Payable - Noncurrent	965,000.00	
615-23400	Unamortized Bond Premium	42,935.28	
615-23600	Compensated Absences Payable - Noncur	21,496.34	
615-24000	Net Pension Liability	80,960.00	
615-24001	OPEB Liability	16,119.00	
615-24500	Deferred Inflows	17,276.00	
	Total Non-Current Liabilities:	1,143,786.62	
	Total Liability:	1,245,685.31	
Equity			
Fund Balance			
615-26200	Net Assets, Restricted for Capital	0.00	
615-26600	Net Assets, Unrestricted	426,605.23	
	Total Fund Balance:	426,605.23	
	Total Beginning Equity:	426,605.23	

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance
Total Revenue		263,935.14
Total Expense		<u>249,221.19</u>
Revenues Over/Under Expenses		14,713.95
	Total Equity and Current Surplus (Deficit):	441,319.18
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,687,004.49</u></u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
Fund: 617 - M/P CENTER			
Assets			
Cash & Equivalents			
617-10100	Cash	210,016.23	
617-10101	Pay Pal Clearing	0.00	
617-10200	Petty Cash	0.00	
617-10400	Investments - Current	139,946.56	
	Total Cash & Equivalents:	349,962.79	
Capital Assets			
617-16200	Buildings	1,936,383.57	
617-16210	A/D - Buildings	-1,025,030.82	
617-16300	Improvements Other Than Buildings	65,526.54	
617-16310	A/D - Improvements Other Than Building	-52,948.11	
617-16400	Machinery & Equipment	288,848.53	
617-16410	A/D - Machinery & Equipment	-264,030.91	
	Total Capital Assets:	948,748.80	
Other Assets			
617-11500	Accounts Receivable	0.00	
617-11501	Accounts Receivable - Other	933.46	
617-11506	Accounts Receivable - Accrued	0.00	
	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:	1,307,137.05	<u><u>1,307,137.05</u></u>
Liability			
Current Liabilities			
617-20200	Accounts Payable	2,098.30	
617-20202	Sales Tax Payable	423.87	
617-20210	Accrued Expense	0.00	
617-22200	Unearned Revenue	3,400.00	
	Total Current Liabilities:	5,922.17	
Non-Current Liabilities			
617-23600	Compensated Absences Payable - Noncur	11,257.97	
617-24000	Net Pension Liability	75,453.00	
617-24001	OPEB Liability	19,341.00	
617-24500	Deferred Inflows	16,101.00	
	Total Non-Current Liabilities:	122,152.97	
	Total Liability:	128,075.14	
Equity			
Fund Balance			
617-26600	Net Assets, Unrestricted	838,641.16	
617-26601	Net Assets, Contributed Equity	436,194.96	
	Total Fund Balance:	1,274,836.12	
	Total Beginning Equity:	1,274,836.12	
Total Revenue		46,139.24	
Total Expense		141,913.45	
Revenues Over/Under Expenses		-95,774.21	
	Total Equity and Current Surplus (Deficit):	1,179,061.91	
	Total Liabilities, Equity and Current Surplus (Deficit):	1,307,137.05	<u><u>1,307,137.05</u></u>

Balance Sheet with Groupings

As Of 05/31/2021

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:	<u>153,537.39</u>	
Capital Assets			
651-16200	Buildings	1,123,287.73	
651-16210	A/D Buildings	-594,224.52	
	Total Capital Assets:	<u>529,063.21</u>	
Other Assets			
651-11501	Accounts Receivable - Other	324.50	
	Total Other Assets:	<u>324.50</u>	
	Total Assets:	<u>682,925.10</u>	<u>682,925.10</u>
Liability			
Current Liabilities			
651-20200	Accounts Payable	0.00	
651-20207	Accounts Payable Management Company	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:	<u>29,753.66</u>	
Non-Current Liabilities			
651-23900	Notes Payable - Noncurrent	725,589.62	
	Total Non-Current Liabilities:	<u>725,589.62</u>	
	Total Liability:	<u>755,343.28</u>	
Equity			
Fund Balance			
651-26600	Net Assets, Unrestricted	64,071.20	
651-26602	Net Assets - Management Company	-136,489.38	
	Total Fund Balance:	<u>-72,418.18</u>	
	Total Beginning Equity:	<u>-72,418.18</u>	
Total Revenue		0.00	
Total Expense		0.00	
Revenues Over/Under Expenses		<u>0.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>-72,418.18</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>682,925.10</u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance
Fund: 700 - PAYROLL		
Assets		
Cash & Equivalents		
700-10100	Cash	49,481.78
	Total Cash & Equivalents:	49,481.78
	Total Assets:	49,481.78
		<u>49,481.78</u>
Liability		
Current Liabilities		
700-20200	Accounts Payable	0.00
700-21701	Federal Withholding	10,030.35
700-21702	State Withholding	4,831.32
700-21703	FICA Tax Withholding	13,312.12
700-21704	PERA Contributions	22,428.75
700-21705	Retirement	8,377.32
700-21706	Medical Insurance	-17,067.71
700-21707	Union Dues	722.11
700-21708	PD Union Dues	265.76
700-21709	Wage Levy	195.66
700-21710	Second Deposits	0.00
700-21711	Medicare Tax Withholding	3,775.76
700-21712	Flex Account	1,580.11
700-21713	Other	0.00
700-21714	Individual Insurance-Colonial AT	-0.70
700-21715	Individual Insurance-Aflac AT	81.25
700-21716	Individual Insurance-Aflac PT	527.72
700-21717	Individual Insurance-MBA PT	15.29
700-21718	Individual Insurance-NCPERS AT	3.04
700-21719	Individual Insurance-MBA AT	-18.71
700-21720	VEBA Contributions	-0.01
700-21721	Life Insurance	0.00
700-21722	HSA Contribution	0.00
700-21723	HSA Employee Contribution	422.35
	Total Current Liabilities:	49,481.78
	Total Liability:	49,481.78
Equity		
Fund Balance		
700-25300	Unreserved Fund Balance	0.00
	Total Fund Balance:	0.00
	Total Beginning Equity:	0.00
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>49,481.78</u>

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance
Fund: 999 - POOLED CASH		
Assets		
Cash & Equivalents		
999-10195	Bank Midwest - Riverbend	66,981.01
999-10196	Bank Midwest-Pay Pal	21,702.27
999-10197	Bank Midwest-Airport	1,166.76
999-10198	Bank Midwest-Ambulance	24,051.07
999-10199	Bank Midwest	8,500,938.60
	Total Cash & Equivalents:	8,614,839.71
Other Assets		
999-13100	Due From General	4,902.22
999-13211	Due From Library	424.83
999-13212	Due From UHF TV	0.00
999-13225	Due From Airport	0.00
999-13230	Due From Pool	163.00
999-13235	Due From Ambulance	492.58
999-13236	Due From Hospital Fund	0.00
999-13250	Due From EDA General	518.28
999-13251	Due From EDA Revolving	0.00
999-13252	Due From EDA SCDP	0.00
999-13253	Due From EDA Riverbluff Estates	0.00
999-13254	Due From North Ind Park	0.00
999-13255	Due From EDA PM RLF	0.00
999-13256	Due From EDA Riverbluff RLF	0.00
999-13260	Due From Tif 1-13 River Bluff	0.00
999-13261	Due From Tif 1-1 Harwin	0.00
999-13262	Due From Tif 1-2 Pamida	0.00
999-13263	Due From Tif 1-4 Toro	0.00
999-13264	Due From Tif 1-6 Riverbend	0.00
999-13265	Due From Tif 1-8 Downtown	0.00
999-13266	Due From Tif 1-10 Runnings	0.00
999-13267	Due From Tif 1-11 Quiring	0.00
999-13268	Due From Tif 1-12 PM Windom	0.00
999-13269	Due From Tif 1-14 Spec Bldg II	0.00
999-13270	Due From Tif 1-16 GDF District	0.00
999-13271	Due From Tif 1-18 Ag Builders	0.00
999-13272	Due From TIF 1-3	0.00
999-13273	Due From TIF 1-17	0.00
999-13274	Due From TIF 1-19	0.00
999-13275	Due From TIF 1-15 Fulda Area Credit	0.00
999-13276	Due from TIF 1-20	0.00
999-13277	Due From TIF 1-22	0.00
999-13290	Due From Hospital	0.00
999-13291	Due From TIF 1-3 Spec Bldg	0.00
999-13301	Due From 2003 Improvement Bond	0.00
999-13302	Due From 4th Avenue Improvement	0.00
999-13303	Due From 2007 Street Improvement	0.00
999-13304	Due From 2006A Refunding Bond	0.00
999-13305	Due From 2009 Street Improvement	0.00
999-13306	Due From 2013 Street Improvement	0.00
999-13307	Due From 2017 Street Project	0.00
999-13308	Due From 2020 Street Project	0.00
999-13401	Due From General Capital Projects	0.00
999-13402	Due From Capital Project	0.00
999-13406	Due From PIR	0.00
999-13407	Due from Dilapitated Housing	0.00
999-13601	Due From Water	4,858.40
999-13602	Due From Sewer	24,315.13
999-13604	Due From Electric	3,058.05
999-13609	Due From Liquor Store	23,935.41

Balance Sheet with Groupings

As Of 05/31/2021

Account	Name	Balance	
999-13614	Due From Telecom	5,054.74	
999-13615	Due From Arena	3,612.52	
999-13617	Due From M/P Center	2,098.30	
999-13651	Due From Riverluff Townhomes	0.00	
999-13700	Due From Payroll	0.00	
	Total Other Assets:	<u>73,433.46</u>	
	Total Assets:	8,688,273.17	<u><u>8,688,273.17</u></u>
Liability			
Current Liabilities			
999-20100	Wages Payable	87,001.01	
999-20200	Accounts Payable	73,433.46	
999-20799	Due to Pooled Cash	8,527,838.70	
	Total Current Liabilities:	<u>8,688,273.17</u>	
	Total Liability:	8,688,273.17	
Equity			
Fund Balance			
999-25300	Unreserved Fund Balance	0.00	
	Total Fund Balance:	<u>0.00</u>	
	Total Beginning Equity:	0.00	
	Total Equity and Current Surplus (Deficit):	0.00	
	Total Liabilities, Equity and Current Surplus (Deficit):	8,688,273.17	<u><u>8,688,273.17</u></u>