



Windom, MN

Balance Sheet with Groupings

Account Summary

As Of 02/28/2023

Account	Name	Balance
Fund: 100 - GENERAL		
Assets		
Cash & Equivalents		
100-10100	Cash	192,657.29
100-10101	Pay Pal Clearing	0.00
100-10200	Petty Cash	800.00
100-10201	Petty Cash Police	210.00
100-10400	Investments - Current	2,663,504.80
	Total Cash & Equivalents:	2,857,172.09
Other Assets		
100-10500	Taxes Receivable - Current	33,194.61
100-11500	Accounts Receivable	8,637.03
100-11501	Accounts Receivable - Other	51,514.52
100-11506	Accounts Receivable - Accrued	16,984.49
100-11600	Allowance for Uncollectible Accounts Rec	-4,000.00
100-12100	Special Assessment Receivable - Current	17,069.43
100-13100	Due From General Equip	0.00
100-14200	Inventory - Central Stores	32,184.25
	Total Other Assets:	155,584.33
	Total Assets:	3,012,756.42
		<u>3,012,756.42</u>
Liability		
Current Liabilities		
100-20190	AR Unapplied Liability	0.00
100-20191	Unapplied Cash	9,577.70
100-20200	Accounts Payable	91,357.83
100-20202	Sales Tax Payable	24,624.97
100-20210	Accrued Expense	0.00
100-22000	Prepayments	0.00
100-22200	Unavailable Revenue	53,737.22
	Total Current Liabilities:	179,297.72
	Total Liability:	179,297.72
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	2,933,562.23
	Total Fund Balance:	3,183,562.23
	Total Beginning Equity:	3,183,562.23
Total Revenue		95,143.45
Total Expense		445,246.98
Revenues Over/Under Expenses		-350,103.53
	Total Equity and Current Surplus (Deficit):	2,833,458.70
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>3,012,756.42</u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance	
Fund: 211 - LIBRARY			
Assets			
Cash & Equivalents			
211-10100	Cash	202,935.44	
211-10200	Petty Cash	5.00	
211-10400	Investments - Current	11,983.41	
	Total Cash & Equivalents:	<u>214,923.85</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	51.77	
	Total Other Assets:	<u>51.77</u>	
NOT ASSIGNED TO GROUP			
211-19999	Liability Offset	0.00	
	Total ***NOT ASSIGNED TO GROUP***:	<u>0.00</u>	
	Total Assets:	<u>214,975.62</u>	<u><u>214,975.62</u></u>
Liability			
Current Liabilities			
211-20200	Accounts Payable	6,346.08	
211-20210	Accrued Expense	0.00	
	Total Current Liabilities:	<u>6,346.08</u>	
Non-Current Liabilities			
211-23999	Fixed Asset Offset	0.00	
	Total Non-Current Liabilities:	<u>0.00</u>	
	Total Liability:	<u>6,346.08</u>	
Equity			
Fund Balance			
211-25300	Unreserved Fund Balance	238,237.98	
	Total Fund Balance:	<u>238,237.98</u>	
	Total Beginning Equity:	<u>238,237.98</u>	
Total Revenue		10,070.48	
Total Expense		39,678.92	
Revenues Over/Under Expenses		<u>-29,608.44</u>	
	Total Equity and Current Surplus (Deficit):	<u>208,629.54</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>214,975.62</u></u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance	
Fund: 225 - AIRPORT			
Assets			
Cash & Equivalents			
225-10100	Cash	157,716.17	
225-10101	Pay Pal Clearing	0.00	
	Total Cash & Equivalents:	<u>157,716.17</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	2,233.54	
225-11501	Accounts Receivable - Other	3,032.49	
225-11506	Accounts Receivable - Accrued	78,000.00	
225-14200	Inventory	32,471.61	
	Total Other Assets:	<u>115,737.64</u>	
	Total Assets:	<u>273,453.81</u>	<u><u>273,453.81</u></u>
Liability			
Current Liabilities			
225-20200	Accounts Payable	11,156.12	
225-20210	Accrued Expense	0.00	
225-22000	Prepayments	0.00	
	Total Current Liabilities:	<u>11,156.12</u>	
Non-Current Liabilities			
225-23999	Fixed Asset Offset	0.00	
	Total Non-Current Liabilities:	<u>0.00</u>	
	Total Liability:	<u>11,156.12</u>	
Equity			
Fund Balance			
225-25300	Unreserved Fund Balance	278,270.75	
	Total Fund Balance:	<u>278,270.75</u>	
	Total Beginning Equity:	<u>278,270.75</u>	
Total Revenue		10,661.72	
Total Expense		26,634.78	
Revenues Over/Under Expenses		<u>-15,973.06</u>	
	Total Equity and Current Surplus (Deficit):	<u>262,297.69</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>273,453.81</u></u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance	
Fund: 230 - POOL			
Assets			
Cash & Equivalents			
230-10100	Cash	59,140.95	
230-10101	Pay Pal Clearing	0.00	
	Total Cash & Equivalents:	<u>59,140.95</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>59,140.95</u>	<u><u>59,140.95</u></u>
Liability			
Current Liabilities			
230-20200	Accounts Payable	3,891.00	
230-20210	Accrued Expense	0.00	
	Total Current Liabilities:	<u>3,891.00</u>	
	Total Liability:	<u>3,891.00</u>	
Equity			
Fund Balance			
230-25300	Unreserved Fund Balance	61,173.87	
	Total Fund Balance:	<u>61,173.87</u>	
	Total Beginning Equity:	<u>61,173.87</u>	
Total Revenue		0.00	
Total Expense		5,923.92	
Revenues Over/Under Expenses		<u>-5,923.92</u>	
	Total Equity and Current Surplus (Deficit):	<u>55,249.95</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>59,140.95</u></u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance	
Fund: 235 - AMBULANCE			
Assets			
Cash & Equivalents			
235-10100	Cash	658,288.46	
235-10400	Investments - Current	1,003,870.20	
	Total Cash & Equivalents:	<u>1,662,158.66</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	732,781.75	
235-11501	Accounts Receivable - Other	1,105.00	
235-11506	Accounts Receivable Accrued	4,343.05	
235-15500	Prepaid Items	0.00	
	Total Other Assets:	<u>738,229.80</u>	
	Total Assets:	<u>2,400,388.46</u>	<u><u>2,400,388.46</u></u>
Liability			
Current Liabilities			
235-20200	Accounts Payable	86,559.20	
235-20210	Accrued Expense	0.00	
	Total Current Liabilities:	<u>86,559.20</u>	
	Total Liability:	<u>86,559.20</u>	
Equity			
Fund Balance			
235-25300	Unreserved Fund Balance	2,350,648.34	
	Total Fund Balance:	<u>2,350,648.34</u>	
	Total Beginning Equity:	<u>2,350,648.34</u>	
Total Revenue		109,544.87	
Total Expense		146,363.95	
Revenues Over/Under Expenses		<u>-36,819.08</u>	
	Total Equity and Current Surplus (Deficit):	<u>2,313,829.26</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>2,400,388.46</u></u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance	
Fund: 250 - EDA GENERAL			
Assets			
Cash & Equivalents			
250-10100	Cash	2,988.73	
250-10101	Pay Pal Clearing	0.00	
250-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	2,988.73	
Capital Assets			
250-14400	Land Held for Resale	0.00	
250-16200	Buildings	0.00	
250-16400	Machinery & Equipment	0.00	
	Total Capital Assets:	0.00	
Other Assets			
250-11501	Accounts Receivable - Other	0.00	
250-11506	Accounts Receivable - Accrued Invoices	3,000.00	
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	0.00	
250-13113	Due From TIF 1-13	4,405.20	
250-13116	Due From TIF 1-16	0.00	
250-13118	Due From TIF 1-18	7,152.91	
250-13119	Due From TIF 1-19	0.00	
250-13120	Due From TIF 1-20	25,146.93	
250-13121	Due from TIF 1-21	0.00	
250-13122	Due From TIF 1-22	22,002.62	
250-14200	Inventory	0.00	
250-15500	Prepaid Items	0.00	
	Total Other Assets:	61,707.66	
	Total Assets:	64,696.39	64,696.39
Liability			
Current Liabilities			
250-20200	Accounts Payable	1,768.56	
250-20210	Accrued Expense	0.00	
250-20701	Due To Electric Fund	0.00	
250-22200	Unavailable Revenue	0.00	
	Total Current Liabilities:	1,768.56	
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:	1,768.56	
Equity			
Fund Balance			
250-25000	Fund Balance - Reserve for Capital	0.00	
250-25300	Unreserved Fund Balance	70,491.79	
	Total Fund Balance:	70,491.79	
	Total Beginning Equity:	70,491.79	

Balance Sheet with Groupings**As Of 02/28/2023**

Account	Name	Balance
Total Revenue		0.00
Total Expense		7,563.96
Revenues Over/Under Expenses		-7,563.96
	Total Equity and Current Surplus (Deficit):	62,927.83
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>64,696.39</u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance	
Fund: 251 - EDA SEB RLF			
Assets			
Cash & Equivalents			
251-10100	Cash	111,666.26	
251-10400	Investments - Current	20,457.78	
	Total Cash & Equivalents:	<u>132,124.04</u>	
Capital Assets			
251-16100	Land	0.00	
	Total Capital Assets:	<u>0.00</u>	
Other Assets			
251-11506	Accounts Receivable Accrued	88.38	
251-12900	Loan Receivable	0.00	
251-12992	Loans Receivable-Small Business Assistance	0.00	
	Total Other Assets:	<u>88.38</u>	
	Total Assets:	<u>132,212.42</u>	<u>132,212.42</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	131,965.28	
	Total Fund Balance:	<u>131,965.28</u>	
	Total Beginning Equity:	<u>131,965.28</u>	
	Total Revenue	247.14	
	Total Expense	0.00	
	Revenues Over/Under Expenses	<u>247.14</u>	
	Total Equity and Current Surplus (Deficit):	<u>132,212.42</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>132,212.42</u></u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance
Fund: 252 - EDA SCDP		
Assets		
Cash & Equivalents		
252-10100	Cash	32,113.41
	Total Cash & Equivalents:	32,113.41
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	12,618.01
	Total Other Assets:	12,618.01
	Total Assets:	44,731.42
		<u>44,731.42</u>
Liability		
Current Liabilities		
252-20200	Accounts Payable	0.00
252-20210	Accrued Expense	0.00
252-22000	Prepayments	0.00
	Total Current Liabilities:	0.00
Non-Current Liabilities		
252-23900	Notes Payable - Noncurrent	0.00
	Total Non-Current Liabilities:	0.00
	Total Liability:	0.00
Equity		
Fund Balance		
252-25300	Unreserved Fund Balance	44,731.42
	Total Fund Balance:	44,731.42
	Total Beginning Equity:	44,731.42
Total Revenue		27,267.64
Total Expense		27,267.64
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	44,731.42
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>44,731.42</u>

Balance Sheet with Groupings

As Of 02/28/2023

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	0.00	
253-16200	Buildings	0.00	
	Total Capital Assets:	<u>0.00</u>	
Other Assets			
253-11501	Accounts Receivable - Other	0.00	
	Total Other Assets:	<u>0.00</u>	
	Total Assets:	<u>36,325.44</u>	<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:	<u>0.00</u>	
Non-Current Liabilities			
253-23900	Notes Payable - Noncurrent	0.00	
	Total Non-Current Liabilities:	<u>0.00</u>	
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
253-25300	Unreserved Fund Balance	36,325.44	
	Total Fund Balance:	<u>36,325.44</u>	
	Total Beginning Equity:	<u>36,325.44</u>	
Total Revenue		0.00	
Total Expense		0.00	
Revenues Over/Under Expenses		<u>0.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>36,325.44</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>36,325.44</u></u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance	
Fund: 254 - NORTH IND PARK			
Assets			
Cash & Equivalents			
254-10100	Cash	155,162.43	
254-10250	Cash with Fiscal Agent	0.00	
254-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	155,162.43	
Capital Assets			
254-16100	Land	94,975.00	
254-16300	Improvements Other Than Buildings	0.00	
254-16301	Improvement - NWIP Development	0.00	
	Total Capital Assets:	94,975.00	
Other Assets			
254-11506	Accounts Receivable - Accrued	0.00	
254-12100	Special Assessment Receivable - Current	15,245.79	
254-15500	Prepaid Items	0.00	
	Total Other Assets:	15,245.79	
	Total Assets:	265,383.22	265,383.22
Liability			
Current Liabilities			
254-20200	Accounts Payable	0.00	
254-20210	Accrued Expense	0.00	
254-22200	Unavailable Revenue	15,245.79	
	Total Current Liabilities:	15,245.79	
	Total Liability:	15,245.79	
Equity			
Fund Balance			
254-25000	Fund Balance - Reserved for Capital	0.00	
254-25300	Unreserved Fund Balance	275,374.93	
	Total Fund Balance:	275,374.93	
	Total Beginning Equity:	275,374.93	
Total Revenue		0.00	
Total Expense		25,237.50	
Revenues Over/Under Expenses		-25,237.50	
	Total Equity and Current Surplus (Deficit):	250,137.43	
	Total Liabilities, Equity and Current Surplus (Deficit):		265,383.22

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance	
Fund: 255 - EDA GENERAL RLF			
Assets			
Cash & Equivalents			
255-10100	Cash	7,209.88	
255-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>7,209.88</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	71,850.65	
	Total Other Assets:	<u>71,850.65</u>	
	Total Assets:	<u>79,060.53</u>	<u>79,060.53</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	79,060.53	
	Total Fund Balance:	<u>79,060.53</u>	
	Total Beginning Equity:	<u>79,060.53</u>	
	Total Revenue	0.00	
	Total Expense	0.00	
	Revenues Over/Under Expenses	<u>0.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>79,060.53</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>79,060.53</u></u>

Balance Sheet with Groupings

As Of 02/28/2023

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 02/28/2023

Account	Name	Balance	
Fund: 260 - TIF 1-13 RIVER BLUFF			
Assets			
Cash & Equivalents			
260-10100	Cash	39,439.06	
	Total Cash & Equivalents:	<u>39,439.06</u>	
NOT ASSIGNED TO GROUP			
260-19999	Liability Offset	0.00	
	Total ***NOT ASSIGNED TO GROUP***:	<u>0.00</u>	
	Total Assets:	<u>39,439.06</u>	<u><u>39,439.06</u></u>
Liability			
Current Liabilities			
260-20200	Accounts Payable	0.00	
260-20702	Due to EDA Fund	4,405.20	
	Total Current Liabilities:	<u>4,405.20</u>	
Non-Current Liabilities			
260-23100	Bond Payable - Noncurrent	0.00	
	Total Non-Current Liabilities:	<u>0.00</u>	
	Total Liability:	<u>4,405.20</u>	
Equity			
Fund Balance			
260-25300	Unreserved Fund Balance	35,033.86	
	Total Fund Balance:	<u>35,033.86</u>	
	Total Beginning Equity:	<u>35,033.86</u>	
	Total Revenue	0.00	
	Total Expense	0.00	
	Revenues Over/Under Expenses	<u>0.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>35,033.86</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>39,439.06</u></u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance
Fund: 261 - TIF 1-21 TIBODEAU'S CENTER		
Assets		
Cash & Equivalents		
261-10100	Cash	10,456.54
	Total Cash & Equivalents:	<u>10,456.54</u>
	Total Assets:	<u>10,456.54</u> <u><u>10,456.54</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	0.00
	Total Current Liabilities:	<u>0.00</u>
	Total Liability:	<u>0.00</u>
Equity		
Fund Balance		
261-25300	Unreserved Fund Balance	10,456.54
	Total Fund Balance:	<u>10,456.54</u>
	Total Beginning Equity:	<u>10,456.54</u>
Total Revenue		0.00
Total Expense		<u>0.00</u>
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	10,456.54
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>10,456.54</u></u>

Balance Sheet with Groupings

As Of 02/28/2023

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 02/28/2023

Account	Name	Balance
Fund: 266 - TIF 1-10 RUNNINGS		
Assets		
Cash & Equivalents		
266-10100	Cash	5,899.33
	Total Cash & Equivalents:	<u>5,899.33</u>
	Total Assets:	<u>5,899.33</u> <u><u>5,899.33</u></u>
Liability		
Current Liabilities		
266-20200	Accounts Payable	0.00
266-20210	Accrued Expense	0.00
266-20702	Due to EDA Fund	0.00
	Total Current Liabilities:	<u>0.00</u>
	Total Liability:	<u>0.00</u>
Equity		
Fund Balance		
266-25300	Unreserved Fund Balance	5,899.33
	Total Fund Balance:	<u>5,899.33</u>
	Total Beginning Equity:	<u>5,899.33</u>
Total Revenue		0.00
Total Expense		<u>0.00</u>
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	5,899.33
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>5,899.33</u></u>

Balance Sheet with Groupings

As Of 02/28/2023

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 02/28/2023

Account	Name	Balance
Fund: 268 - TIF 1-12 PM WINDOM/PRIME PORK		
Assets		
Cash & Equivalents		
268-10100	Cash	155,690.38
	Total Cash & Equivalents:	155,690.38
Other Assets		
268-11506	Accounts Receivable - Accrued Invoices	0.00
268-13121	Due From TIF 1-21	0.00
	Total Other Assets:	0.00
	Total Assets:	155,690.38
		<u>155,690.38</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:	0.00
Non-Current Liabilities		
268-23900	Notes Payable - Noncurrent	0.00
	Total Non-Current Liabilities:	0.00
	Total Liability:	0.00
Equity		
Fund Balance		
268-25300	Unreserved Fund Balance	155,690.38
	Total Fund Balance:	155,690.38
	Total Beginning Equity:	155,690.38
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	155,690.38
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>155,690.38</u>

Balance Sheet with Groupings

As Of 02/28/2023

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 02/28/2023

Account	Name	Balance	
Fund: 270 - TIF 1-16 GDF DISTRICT			
Assets			
Cash & Equivalents			
270-10100	Cash	3,892.88	
270-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>3,892.88</u>	
	Total Assets:	<u>3,892.88</u>	<u><u>3,892.88</u></u>
Liability			
Current Liabilities			
270-20200	Accounts Payable	0.00	
270-20702	Due to EDA Fund	0.00	
	Total Current Liabilities:	<u>0.00</u>	
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
270-25300	Unreserved Fund Balance	3,892.88	
	Total Fund Balance:	<u>3,892.88</u>	
	Total Beginning Equity:	<u>3,892.88</u>	
Total Revenue		0.00	
Total Expense		0.00	
Revenues Over/Under Expenses		<u>0.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>3,892.88</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>3,892.88</u></u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance
Fund: 271 - TIF 1- 18 AG BUILDERS GDF		
Assets		
Cash & Equivalents		
271-10100	Cash	1,342.37
	Total Cash & Equivalents:	<u>1,342.37</u>
	Total Assets:	<u>1,342.37</u> <u><u>1,342.37</u></u>
Liability		
Current Liabilities		
271-20200	Accounts Payable	0.00
271-20210	Accrued Expense	0.00
271-20702	Due To EDA Fund	7,152.91
	Total Current Liabilities:	<u>7,152.91</u>
	Total Liability:	<u>7,152.91</u>
Equity		
Fund Balance		
271-25300	Unreserved Fund Balance	-5,810.54
	Total Fund Balance:	<u>-5,810.54</u>
	Total Beginning Equity:	<u>-5,810.54</u>
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		<u>0.00</u>
	Total Equity and Current Surplus (Deficit):	<u>-5,810.54</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,342.37</u></u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance	
Fund: 273 - TIF 1-17 NWIP I			
Assets			
Cash & Equivalents			
273-10100	Cash	78,432.46	
	Total Cash & Equivalents:	<u>78,432.46</u>	
Other Assets			
273-13119	Due From TIF 1-19	0.00	
	Total Other Assets:	<u>0.00</u>	
	Total Assets:	<u>78,432.46</u>	<u><u>78,432.46</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	78,432.46	
	Total Fund Balance:	<u>78,432.46</u>	
	Total Beginning Equity:	<u>78,432.46</u>	
Total Revenue		0.00	
Total Expense		0.00	
Revenues Over/Under Expenses		<u>0.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>78,432.46</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>78,432.46</u></u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance	
Fund: 274 - TIF 1-19 NWIP II			
Assets			
Cash & Equivalents			
274-10100	Cash	369,450.30	
274-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>369,450.30</u>	
Other Assets			
274-12900	Loans Receivable	228,493.38	
	Total Other Assets:	<u>228,493.38</u>	
	Total Assets:	<u>597,943.68</u>	<u>597,943.68</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	
274-22200	Unavailable Revenue	228,493.38	
	Total Current Liabilities:	<u>228,493.38</u>	
	Total Liability:	<u>228,493.38</u>	
Equity			
Fund Balance			
274-25300	Unreserved Fund Balance	523,600.30	
	Total Fund Balance:	<u>523,600.30</u>	
	Total Beginning Equity:	<u>523,600.30</u>	
Total Revenue		0.00	
Total Expense		154,150.00	
Revenues Over/Under Expenses		<u>-154,150.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>369,450.30</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>597,943.68</u></u>

Balance Sheet with Groupings

As Of 02/28/2023

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 02/28/2023

Account	Name	Balance
Fund: 276 - TIF 1-20 NEW VISION		
Assets		
Cash & Equivalents		
276-10100	Cash	3,404.69
	Total Cash & Equivalents:	<u>3,404.69</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>3,404.69</u>
		<u><u>3,404.69</u></u>
Liability		
Current Liabilities		
276-20200	Accounts Payable	0.00
276-20702	Due to EDA Fund	25,146.93
	Total Current Liabilities:	<u>25,146.93</u>
	Total Liability:	<u>25,146.93</u>
Equity		
Fund Balance		
276-25300	Unreserved Fund Balance	-21,742.24
	Total Fund Balance:	<u>-21,742.24</u>
	Total Beginning Equity:	<u>-21,742.24</u>
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		<u>0.00</u>
	Total Equity and Current Surplus (Deficit):	<u>-21,742.24</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>3,404.69</u></u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance	
Fund: 277 - TIF 1-22 CEMSTONE			
Assets			
Cash & Equivalents			
277-10100	Cash	-156,722.58	
	Total Cash & Equivalents:	<u>-156,722.58</u>	
Capital Assets			
277-16100	Land	0.00	
	Total Capital Assets:	<u>0.00</u>	
Other Assets			
277-11501	Accounts Receivable - Other	0.00	
	Total Other Assets:	<u>0.00</u>	
	Total Assets:	<u>-156,722.58</u>	<u><u>-156,722.58</u></u>
Liability			
Current Liabilities			
277-20200	Accounts Payable	0.00	
277-20210	Accrued Expense	0.00	
277-20702	Due to EDA Fund	22,002.62	
	Total Current Liabilities:	<u>22,002.62</u>	
	Total Liability:	<u>22,002.62</u>	
Equity			
Fund Balance			
277-25300	Unreserved Fund Balance	-178,725.20	
	Total Fund Balance:	<u>-178,725.20</u>	
	Total Beginning Equity:	<u>-178,725.20</u>	
Total Revenue		0.00	
Total Expense		0.00	
Revenues Over/Under Expenses		<u>0.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>-178,725.20</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-156,722.58</u></u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance	
Fund: 278 - TIF SPENDING PLAN			
Assets			
Cash & Equivalents			
278-10100	Cash	-103,391.68	
	Total Cash & Equivalents:	<u>-103,391.68</u>	
Capital Assets			
278-14400	Land Held for Resale	600,000.00	
	Total Capital Assets:	<u>600,000.00</u>	
Other Assets			
278-13102	Due From EDA	0.00	
	Total Other Assets:	<u>0.00</u>	
	Total Assets:	<u>496,608.32</u>	<u><u>496,608.32</u></u>
Liability			
Current Liabilities			
278-20200	Accounts Payable	0.00	
278-20702	Due to EDA	0.00	
	Total Current Liabilities:	<u>0.00</u>	
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
278-25300	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>	<u><u>0.00</u></u>
	*** FUND 278 OUT OF BALANCE ***		496,608.32

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance
Fund: 301 - 2003 IMPROVEMENT BOND		
Assets		
Cash & Equivalents		
301-10100	Cash	0.00
301-10400	Investments - Current	0.00
	Total Cash & Equivalents:	<u>0.00</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>0.00</u> <u><u>0.00</u></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	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 02/28/2023

Account	Name	Balance	
Fund: 302 - 4TH AVENUE IMPROVEMENT			
Assets			
Cash & Equivalents			
302-10100	Cash	0.00	
302-10250	Cash with Fiscal Agent	0.00	
302-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	0.00	
Capital Assets			
302-16300	Improvements Other Than Buildings	0.00	
	Total Capital Assets:	0.00	
Other Assets			
302-11506	Accounts Receivable - Other	0.00	
302-12100	Special Assessment Receivable - Current	0.00	
	Total Other Assets:	0.00	
	Total Assets:	0.00	0.00
Liability			
Current Liabilities			
302-20200	Accounts Payable	0.00	
302-22200	Unavailable Revenue	0.00	
	Total Current Liabilities:	0.00	
	Total Liability:	0.00	
Equity			
Fund Balance			
302-25300	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 02/28/2023

Account	Name	Balance	
Fund: 303 - 2007 STREET IMPROVEMENT			
Assets			
Cash & Equivalents			
303-10100	Cash	-284,108.82	
303-10250	Cash with Fiscal Agent	0.00	
303-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>-284,108.82</u>	
Other Assets			
303-11506	Accounts Receivable - Other	0.00	
303-12100	Special Assessment Receivable - Current	-589.64	
	Total Other Assets:	<u>-589.64</u>	
	Total Assets:	<u>-284,698.46</u>	<u><u>-284,698.46</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	-198,763.46	
	Total Fund Balance:	<u>-198,763.46</u>	
	Total Beginning Equity:	<u>-198,763.46</u>	
Total Revenue		0.00	
Total Expense		85,935.00	
Revenues Over/Under Expenses		<u>-85,935.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>-284,698.46</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-284,698.46</u></u>

Balance Sheet with Groupings

As Of 02/28/2023

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 02/28/2023

Account	Name	Balance	
Fund: 305 - 2009 STREET IMPROVEMENT			
Assets			
Cash & Equivalents			
305-10100	Cash	-73,433.32	
305-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>-73,433.32</u>	
Capital Assets			
305-16300	Improvements Other Than Buildings	0.00	
	Total Capital Assets:	<u>0.00</u>	
Other Assets			
305-11506	Accounts Receivable Accrued	0.00	
305-12100	Special Assessment Receivable - Current	38,818.14	
	Total Other Assets:	<u>38,818.14</u>	
NOT ASSIGNED TO GROUP			
305-19999	Liability Offset	0.00	
	Total ***NOT ASSIGNED TO GROUP***:	<u>0.00</u>	
	Total Assets:	<u>-34,615.18</u>	<u>-34,615.18</u>
Liability			
Current Liabilities			
305-20200	Accounts Payable	0.00	
305-22200	Unavailable Revenue	38,818.14	
	Total Current Liabilities:	<u>38,818.14</u>	
Non-Current Liabilities			
305-23999	Fixed Asset Offset	0.00	
	Total Non-Current Liabilities:	<u>0.00</u>	
	Total Liability:	<u>38,818.14</u>	
Equity			
Fund Balance			
305-25300	Unreserved Fund Balance	14,393.68	
	Total Fund Balance:	<u>14,393.68</u>	
	Total Beginning Equity:	<u>14,393.68</u>	
Total Revenue		35,873.00	
Total Expense		<u>123,700.00</u>	
Revenues Over/Under Expenses		<u>-87,827.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>-73,433.32</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-34,615.18</u></u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance	
Fund: 306 - 2013 STREET IMPROVEMENT			
Assets			
Cash & Equivalents			
306-10100	Cash	272,509.69	
306-10250	Cash With Fiscal Agent	0.00	
306-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	272,509.69	
Other Assets			
306-11500	Accounts Receivable	0.00	
306-11506	Accounts Receivable - Accrued	0.00	
306-12100	Special Assessment Receivable - Current	409,172.90	
	Total Other Assets:	409,172.90	
	Total Assets:	681,682.59	681,682.59
Liability			
Current Liabilities			
306-20200	Accounts Payable	0.00	
306-20210	Accrued Expense	0.00	
306-22200	Unavailable Revenue	409,172.90	
	Total Current Liabilities:	409,172.90	
	Total Liability:	409,172.90	
Equity			
Fund Balance			
306-25300	Unreserved Fund Balance	430,994.69	
	Total Fund Balance:	430,994.69	
	Total Beginning Equity:	430,994.69	
Total Revenue		0.00	
Total Expense		158,485.00	
Revenues Over/Under Expenses		-158,485.00	
	Total Equity and Current Surplus (Deficit):	272,509.69	
	Total Liabilities, Equity and Current Surplus (Deficit):		681,682.59

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance	
Fund: 307 - 2017 STREET PROJECT			
Assets			
Cash & Equivalents			
307-10100	Cash	109,220.83	
307-10400	Investments - Current	322,364.40	
	Total Cash & Equivalents:	<u>431,585.23</u>	
Other Assets			
307-11506	Accounts Receivable Accrued	0.00	
307-12100	Special Assessments Receivable- Current	340,649.54	
	Total Other Assets:	<u>340,649.54</u>	
	Total Assets:	<u>772,234.77</u>	<u><u>772,234.77</u></u>
Liability			
Current Liabilities			
307-20200	Accounts Payable	0.00	
307-20210	Accrued Expense	0.00	
307-22200	Unavailable Revenue	340,649.54	
	Total Current Liabilities:	<u>340,649.54</u>	
	Total Liability:	<u>340,649.54</u>	
Equity			
Fund Balance			
307-25300	Unreserved Fund Balance	603,278.20	
	Total Fund Balance:	<u>603,278.20</u>	
	Total Beginning Equity:	<u>603,278.20</u>	
Total Revenue		2,254.53	
Total Expense		<u>173,947.50</u>	
Revenues Over/Under Expenses		<u>-171,692.97</u>	
	Total Equity and Current Surplus (Deficit):	<u>431,585.23</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>772,234.77</u></u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance
Fund: 308 - 2020 STREET PROJECT		
Assets		
Cash & Equivalents		
308-10100	Cash	635,989.18
308-10400	Investments	0.00
	Total Cash & Equivalents:	<u>635,989.18</u>
Other Assets		
308-12100	Special Assessments Receivable - Current	922,796.58
	Total Other Assets:	<u>922,796.58</u>
	Total Assets:	<u>1,558,785.76</u> <u>1,558,785.76</u>
Liability		
Current Liabilities		
308-20200	Accounts Payable	0.00
308-20210	Accrued Expense	0.00
308-22200	Unearned Revenue	922,796.58
	Total Current Liabilities:	<u>922,796.58</u>
	Total Liability:	<u>922,796.58</u>
Equity		
Fund Balance		
308-25300	Unreserved Fund Balance	835,426.68
	Total Fund Balance:	<u>835,426.68</u>
	Total Beginning Equity:	<u>835,426.68</u>
Total Revenue		0.00
Total Expense		199,437.50
Revenues Over/Under Expenses		<u>-199,437.50</u>
	Total Equity and Current Surplus (Deficit):	<u>635,989.18</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,558,785.76</u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance	
Fund: 401 - GENERAL CAPITAL PROJECTS			
Assets			
Cash & Equivalents			
401-10100	Cash	154,424.81	
401-10400	Investments - Current	539,074.32	
	Total Cash & Equivalents:	693,499.13	
Other Assets			
401-11500	Accounts Receivable	0.00	
401-11501	Accounts Receivable - Other	5,735.00	
401-11506	Accounts Receivable - Accrued	2,668.21	
401-15500	Prepaid Items	0.00	
	Total Other Assets:	8,403.21	
	Total Assets:	701,902.34	701,902.34
Liability			
Current Liabilities			
401-20200	Accounts Payable	13,372.98	
401-20210	Accrued Expense	0.00	
401-20701	Due To Electric Fund	0.00	
	Total Current Liabilities:	13,372.98	
Non-Current Liabilities			
401-23900	Note Payable - Non Current - General Equ	0.00	
	Total Non-Current Liabilities:	0.00	
	Total Liability:	13,372.98	
Equity			
Fund Balance			
401-24903	Fund Balance - Reserved for City Hall	0.00	
401-25300	Unreserved Fund Balance	753,242.04	
	Total Fund Balance:	753,242.04	
	Total Beginning Equity:	753,242.04	
Total Revenue		7,985.83	
Total Expense		72,698.51	
Revenues Over/Under Expenses		-64,712.68	
	Total Equity and Current Surplus (Deficit):	688,529.36	
	Total Liabilities, Equity and Current Surplus (Deficit):		701,902.34

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance	
Fund: 402 - CAPITAL PROJECT - ESF			
Assets			
Cash & Equivalents			
402-10100	Cash	-49,539.41	
402-10250	Cash With Fiscal Agent	0.00	
402-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>-49,539.41</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>-49,539.41</u>	<u><u>-49,539.41</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	59,480.59	
	Total Fund Balance:	<u>59,480.59</u>	
	Total Beginning Equity:	<u>59,480.59</u>	
Total Revenue		0.00	
Total Expense		<u>109,020.00</u>	
Revenues Over/Under Expenses		<u>-109,020.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>-49,539.41</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-49,539.41</u></u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance	
Fund: 406 - PIR			
Assets			
Cash & Equivalents			
406-10100	Cash	116.20	
406-10250	Cash with Fiscal Agent	0.00	
406-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>116.20</u>	
Other Assets			
406-11506	Accounts Receivable - Other	0.00	
406-12100	Special Assessment Receivable - Current	0.00	
406-12101	Special Assessment Payoff - Certified	0.00	
406-12200	Special Assessment Receivable - Deliquen	35,143.05	
	Total Other Assets:	<u>35,143.05</u>	
	Total Assets:	<u>35,259.25</u>	<u><u>35,259.25</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	35,142.91	
	Total Current Liabilities:	<u>35,142.91</u>	
	Total Liability:	<u>35,142.91</u>	
Equity			
Fund Balance			
406-25300	Unreserved Fund Balance	50,591.34	
	Total Fund Balance:	<u>50,591.34</u>	
	Total Beginning Equity:	<u>50,591.34</u>	
Total Revenue		0.00	
Total Expense		50,475.00	
Revenues Over/Under Expenses		<u>-50,475.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>116.34</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>35,259.25</u></u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance	
Fund: 407 - DILIPIDATED HOUSING PROGRAM			
Assets			
Cash & Equivalents			
407-10100	Cash	18,515.31	
	Total Cash & Equivalents:	18,515.31	
Other Assets			
407-11501	Accounts Receivable Other	0.00	
	Total Other Assets:	0.00	
	Total Assets:	18,515.31	<u>18,515.31</u>
Liability			
Current Liabilities			
407-20200	Accounts Payable	0.00	
	Total Current Liabilities:	0.00	
	Total Liability:	0.00	
Equity			
Fund Balance			
407-25300	Unreserved Fund Balance	18,515.31	
	Total Fund Balance:	18,515.31	
	Total Beginning Equity:	18,515.31	
Total Revenue		0.00	
Total Expense		0.00	
Revenues Over/Under Expenses		0.00	
	Total Equity and Current Surplus (Deficit):	18,515.31	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>18,515.31</u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance	
Fund: 601 - WATER			
Assets			
Cash & Equivalents			
601-10100	Cash	667,304.07	
601-10101	Pay Pal Clearing	0.00	
601-10250	Cash with Fiscal Agent	0.00	
601-10400	Investments - Current	1,044,000.00	
	Total Cash & Equivalents:	1,711,304.07	
Capital Assets			
601-16100	Land	158,124.46	
601-16200	Buildings	3,518,347.36	
601-16210	A/D - Buildings	-3,451,768.33	
601-16300	Improvements Other Than Buildings	5,401,676.20	
601-16310	A/D - Improvements Other Than Building	-2,551,761.42	
601-16400	Machinery & Equipment	4,253,456.04	
601-16410	A/D - Machinery & Equipment	-2,254,241.63	
601-16420	Office Equipment	46,739.02	
601-16430	A/D Office Equipment	-46,093.89	
601-16440	Motor Vehicles	209,354.95	
601-16450	A/D - Motor Vehicles	-170,460.60	
	Total Capital Assets:	5,113,372.16	
Other Assets			
601-11500	Accounts Receivable	97,559.15	
601-11501	Accounts Receivable - Other	15.00	
601-11506	Accounts Receivable - Accrued	3,645.18	
601-12100	Special Assessment Receivable - Current	72,792.14	
601-14200	Inventory	52,107.70	
601-15500	Prepaid Items	-864.78	
601-15620	Unamortized Bond Discount	0.00	
601-15630	Unamortized Bond Issue Cost	0.00	
	Total Other Assets:	225,254.39	
NOT ASSIGNED TO GROUP			
601-16480	CIP-Const in Progress	0.00	
601-18000	Deferred Outflows	115,016.00	
601-18001	Deferred Outflows - OPEB	2,985.00	
	Total ***NOT ASSIGNED TO GROUP***:	118,001.00	
	Total Assets:	7,167,931.62	<u><u>7,167,931.62</u></u>
Liability			
Current Liabilities			
601-20200	Accounts Payable	21,415.25	
601-20202	Sales Tax Payable	0.00	
601-20210	Accrued Expense	0.00	
601-21500	Accrued Interest Payable	19,326.18	
601-22200	Unavailable Revenue	0.00	
601-22500	Bond Payable - Current	157,783.00	
	Total Current Liabilities:	198,524.43	
Non-Current Liabilities			
601-23100	Bond Payable - Noncurrent	1,654,667.00	
601-23400	Unamortized Premium	89,629.40	
601-23600	Compensated Absences Payable - Noncur	51,028.67	
601-23900	Notes Payable - Noncurrent	11,500.75	
601-24000	Net Pension Liability	156,230.00	
601-24001	OPEB Liability	40,471.00	
601-24500	Deferred Inflows	145,205.00	
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	0.00	

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance
601-29110	Bond Payable - Noncurrent 07B	0.00
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:	<u>2,148,731.82</u>
	Total Liability:	<u>2,347,256.25</u>
 Equity		
Fund Balance		
601-26600	Net Assets, Unrestricted	4,840,175.92
	Total Fund Balance:	<u>4,840,175.92</u>
	Total Beginning Equity:	<u>4,840,175.92</u>
Total Revenue		191,642.01
Total Expense		211,142.56
Revenues Over/Under Expenses		<u>-19,500.55</u>
	Total Equity and Current Surplus (Deficit):	<u>4,820,675.37</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>7,167,931.62</u></u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance	
Fund: 602 - SEWER			
Assets			
Cash & Equivalents			
602-10100	Cash	977,779.05	
602-10101	Pay Pal Clearing	0.00	
602-10250	Cash with Fiscal Agent	0.00	
602-10400	Investments - Current	2,397,264.78	
	Total Cash & Equivalents:	3,375,043.83	
Capital Assets			
602-16100	Land	27,925.43	
602-16200	Buildings	20,200,234.89	
602-16210	A/D - Buildings	-4,028,946.37	
602-16300	Improvements Other Than Buildings	6,808,447.75	
602-16310	A/D - Improvements Other Than Building	-3,160,427.11	
602-16400	Machinery & Equipment	4,519,851.89	
602-16410	A/D - Machinery & Equipment	-1,270,073.22	
602-16420	Office Equipment	66,162.12	
602-16430	A/D - Office Equipment	-65,516.93	
602-16440	Motor Vehicles	416,801.06	
602-16450	A/D - Motor Vehicles	-195,746.32	
602-16460	Furniture & Fixtures	412,094.09	
602-16470	A/D Furniture & Fixtures	-401,293.51	
	Total Capital Assets:	23,329,513.77	
Other Assets			
602-11500	Accounts Receivable	216,550.68	
602-11501	Accounts Receivable - Other	0.00	
602-11506	Accounts Receivable - Accrued	0.00	
602-12100	Special Assessment Receivable - Current	42,692.62	
602-12900	Loan Receivable	2,088,449.66	
602-13117	Due From TIF 1-17	0.00	
602-14200	Inventory	18,620.00	
602-15500	Prepaid Items	0.00	
602-15620	Unamortized Bond Discount	0.00	
602-15630	Unamortized Bond Issue Cost	0.00	
	Total Other Assets:	2,366,312.96	
NOT ASSIGNED TO GROUP			
602-18000	Deferred Outflows	115,919.00	
602-18001	Deferred Outflows - OPEB	995.00	
	Total ***NOT ASSIGNED TO GROUP***:	116,914.00	
	Total Assets:	29,187,784.56	<u>29,187,784.56</u>
Liability			
Current Liabilities			
602-20200	Accounts Payable	31,687.14	
602-20202	Sales Tax Payable	0.00	
602-20210	Accrued Expense	0.00	
602-21500	Accrued Interest Payable	49,673.81	
602-22500	Bond Payable - Current	880,550.00	
	Total Current Liabilities:	961,910.95	
Non-Current Liabilities			
602-23100	Bond Payable - Noncurrent	1,667,000.00	
602-23400	Unamortized Premium on Bond	159,288.39	
602-23600	Compensated Absences Payable - Noncur	50,228.61	
602-23900	Notes Payable - Noncurrent	6,477,924.32	
602-24000	Net Pension Liability	157,769.00	
602-24001	OPEB Liability	13,490.00	
602-24500	Deferred Inflows	146,635.00	
602-29101	Bond Payable - Noncurrent 95 WWTP	0.00	
602-29104	Bond Payable - Noncurrent	0.00	

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance
602-29105	Bond Payable - Noncurrent 11 WA/SWt	0.00
602-29106	Bond Payable - Noncurrent 12 Refund	0.00
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:	8,672,335.32
	Total Liability:	9,634,246.27
Equity		
Fund Balance		
602-26600	Net Assets, Unrestricted	18,472,135.40
602-26601	Net Assets, Contributed Equity	1,094,440.42
	Total Fund Balance:	19,566,575.82
	Total Beginning Equity:	19,566,575.82
Total Revenue		358,939.10
Total Expense		371,976.63
Revenues Over/Under Expenses		-13,037.53
	Total Equity and Current Surplus (Deficit):	19,553,538.29
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>29,187,784.56</u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance	
Fund: 604 - ELECTRIC			
Assets			
Cash & Equivalents			
604-10100	Cash	1,150,946.65	
604-10101	Pay Pal Clearing	0.00	
604-10200	Petty Cash	0.00	
604-10400	Investments - Current	8,452,395.21	
	Total Cash & Equivalents:	9,603,341.86	
Capital Assets			
604-16100	Land	62,375.20	
604-16200	Buildings	737,749.34	
604-16210	A/D - Buildings	-628,978.56	
604-16300	Improvements Other Than Buildings	13,819,359.63	
604-16310	A/D - Improvements Other Than Building	-7,910,558.14	
604-16400	Machinery & Equipment	1,549,959.02	
604-16410	A/D - Machinery & Equipment	-1,169,415.19	
604-16420	Office Equipment	160,814.34	
604-16430	A/D - Office Equipment	-145,688.02	
604-16440	Motor Vehicles	964,636.98	
604-16450	A/D - Motor Vehicles	-732,623.05	
604-16460	Furniture & Fixtures	3,888.46	
604-16470	A/D Furniture & Fixtures	-3,888.46	
	Total Capital Assets:	6,707,631.55	
Other Assets			
604-11500	Accounts Receivable	599,767.32	
604-11501	Accounts Receivable - Other	75,064.66	
604-11506	Accounts Receivable - Accrued	30,672.96	
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	934,195.79	
604-14201	Inventory - Diesel Fuel	31,939.38	
604-15500	Prepaid Items	0.00	
604-15620	Unamortized Bond Discount	0.00	
604-15630	Unamortized Bond Issue Cost	0.00	
	Total Other Assets:	1,671,640.11	
NOT ASSIGNED TO GROUP			
604-16480	CIP-Const in Progress	791,131.46	
604-18000	Deferred Outflows	250,771.00	
604-18001	Deferred Outflows - OPEB	2,985.00	
	Total ***NOT ASSIGNED TO GROUP***:	1,044,887.46	
	Total Assets:	19,027,500.98	<u>19,027,500.98</u>
Liability			
Current Liabilities			
604-20200	Accounts Payable	135,169.07	
604-20202	Sales Tax Payable	4,156.35	
604-20204	General Billing Clearing	0.00	
604-20210	Accrued Expense	15,626.26	
604-22000	Prepayments	101,615.00	
	Total Current Liabilities:	256,566.68	
Non-Current Liabilities			
604-23600	Compensated Absences Payable - Noncur	96,315.40	
604-24000	Net Pension Liability	341,387.00	
604-24001	OPEB Liability	40,471.00	
604-24500	Deferred Inflows	317,295.00	
	Total Non-Current Liabilities:	795,468.40	
	Total Liability:	1,052,035.08	

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance
Equity		
Fund Balance		
604-26600	Net Assets, Unrestricted	17,887,860.60
604-26601	Net Assets, Contributed Equity	-458,511.09
	Total Fund Balance:	17,429,349.51
	Total Beginning Equity:	17,429,349.51
Total Revenue		1,268,719.06
Total Expense		722,602.67
Revenues Over/Under Expenses		546,116.39
	Total Equity and Current Surplus (Deficit):	17,975,465.90
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>19,027,500.98</u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance	
Fund: 609 - LIQUOR STORE			
Assets			
Cash & Equivalents			
609-10100	Cash	546,330.90	
609-10102	Credit Card Clearing	5,867.66	
609-10103	Gift Card Clearing	-2,736.78	
609-10200	Petty Cash	1,200.00	
609-10400	Investments - Current	248,989.21	
	Total Cash & Equivalents:	799,650.99	
Capital Assets			
609-16200	Buildings	397,375.94	
609-16210	A/D - Buildings	-349,723.49	
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	116,798.18	
609-16470	A/D Furniture & Fixtures	-85,369.60	
	Total Capital Assets:	79,081.03	
Other Assets			
609-11500	Accounts Receivable	564.45	
609-11506	Accounts Receivable - Accrued	1,077.20	
609-14200	Inventory	325,971.51	
	Total Other Assets:	327,613.16	
NOT ASSIGNED TO GROUP			
609-18000	Deferred Outflows	89,073.00	
609-18001	Deferred Outflows - OPEB	1,990.00	
	Total ***NOT ASSIGNED TO GROUP***:	91,063.00	
	Total Assets:	1,297,408.18	<u>1,297,408.18</u>
Liability			
Current Liabilities			
609-20200	Accounts Payable	62,532.27	
609-20202	Sales Tax Payable	15,007.49	
609-20210	Accrued Expense	0.00	
	Total Current Liabilities:	77,539.76	
Non-Current Liabilities			
609-23600	Compensated Absences Payable - Noncur	30,477.93	
609-24000	Net Pension Liability	119,648.00	
609-24001	OPEB Liability	26,981.00	
609-24500	Deferred Inflows	111,204.00	
	Total Non-Current Liabilities:	288,310.93	
	Total Liability:	365,850.69	
Equity			
Fund Balance			
609-26600	Net Assets, Unrestricted	897,995.80	
	Total Fund Balance:	897,995.80	
	Total Beginning Equity:	897,995.80	
Total Revenue		324,085.05	
Total Expense		290,523.36	
Revenues Over/Under Expenses		33,561.69	
	Total Equity and Current Surplus (Deficit):	931,557.49	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,297,408.18</u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance	
Fund: 614 - TELECOM			
Assets			
Cash & Equivalents			
614-10100	Cash	-760,124.73	
614-10101	Pay Pal Clearing	0.00	
614-10400	Investments - Current	748,261.67	
	Total Cash & Equivalents:	<u>-11,863.06</u>	
Capital Assets			
614-16200	Buildings	644,303.40	
614-16210	A/D - Buildings	-305,719.02	
614-16300	Improvements Other Than Buildings	4,395,749.76	
614-16310	A/D - Improvements Other Than Building	-3,768,680.12	
614-16400	Machinery & Equipment	6,129,244.56	
614-16410	A/D - Machinery & Equipment	-5,696,982.98	
614-16420	Office Equipment	6,396.05	
614-16430	A/D - Office Equipment	-6,199.06	
614-16440	Motor Vehicles	59,098.70	
614-16450	A/D - Motor Vehicles	-59,098.70	
614-16460	Furniture & Fixtures	38,128.53	
614-16470	A/D Furniture & Fixtures	-29,696.92	
	Total Capital Assets:	<u>1,406,544.20</u>	
Other Assets			
614-11500	Accounts Receivable	259,046.52	
614-11501	Accounts Receivable - Other	13,842.36	
614-11502	Accounts Receivable - CABS	2,607.79	
614-11506	Accounts Receivable - Accrued	0.00	
614-14200	Inventory	56,926.98	
614-15500	Prepaid Items	0.00	
614-15620	Unamortized Bond Discount	19,682.83	
614-15630	Unamortized Bond Issue Cost	0.00	
	Total Other Assets:	<u>352,106.48</u>	
NOT ASSIGNED TO GROUP			
614-16480	CIP-Const in Progress	159,888.00	
614-18000	Deferred Outflows	188,810.00	
614-18001	Deferred Outflows - OPEB	4,976.00	
	Total ***NOT ASSIGNED TO GROUP***:	<u>353,674.00</u>	
	Total Assets:	<u>2,100,461.62</u>	<u><u>2,100,461.62</u></u>
Liability			
Current Liabilities			
614-20200	Accounts Payable	26,369.82	
614-20201	Excise Tax Payable	467.89	
614-20202	Sales Tax Payable	0.00	
614-20206	911 TAP & TACIP Fees Clearing	4,669.96	
614-20210	Accrued Expense	0.00	
614-20701	Due To Electric Fund	0.00	
614-21500	Accrued Interest Payable	16,947.05	
614-22000	Prepayments	0.00	
614-22200	Unavailable Revenue	221,928.52	
614-22500	Bond Payable - Current	711,000.00	
	Total Current Liabilities:	<u>981,383.24</u>	
Non-Current Liabilities			
614-23100	Bond Payable - Noncurrent	6,342,000.00	
614-23400	Unamortized Premium on Bond	22,160.97	
614-23600	Compensated Absences Payable - Noncur	101,234.96	
614-23900	Notes Payable - Noncurrent	0.00	
614-24000	Net Pension Liability	256,060.00	
614-24001	OPEB Liability	67,452.00	

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance
614-24500	Deferred Inflows	237,989.00
	Total Non-Current Liabilities:	<u>7,026,896.93</u>
	Total Liability:	8,008,280.17
Equity		
Fund Balance		
614-26600	Net Assets, Unrestricted	-6,103,810.88
	Total Fund Balance:	<u>-6,103,810.88</u>
	Total Beginning Equity:	<u>-6,103,810.88</u>
Total Revenue		476,216.03
Total Expense		280,223.70
Revenues Over/Under Expenses		<u>195,992.33</u>
	Total Equity and Current Surplus (Deficit):	-5,907,818.55
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>2,100,461.62</u></u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance	
Fund: 615 - ARENA			
Assets			
Cash & Equivalents			
615-10100	Cash	-398,456.55	
615-10101	Pay Pal Clearing	0.00	
615-10200	Petty Cash	120.00	
615-10400	Investments - Current	319,639.15	
	Total Cash & Equivalents:	-78,697.40	
Capital Assets			
615-16200	Buildings	1,710,485.66	
615-16210	A/D - Buildings	-966,060.38	
615-16300	Improvements Other Than Buildings	1,086,029.78	
615-16310	A/D - Improvements Other Than Building	-252,371.87	
615-16400	Machinery & Equipment	290,526.70	
615-16410	A/D - Machinery & Equipment	-287,758.64	
615-16420	Office Equipment	2,635.49	
615-16430	A/D - Office Equipment	-2,635.49	
615-16440	Motor Vehicles	11,827.15	
615-16450	A/D - Motor Vehicles	-9,452.49	
615-16460	Furniture & Fixtures	27,145.88	
615-16470	A/D Furniture & Fixtures	-27,145.88	
	Total Capital Assets:	1,583,225.91	
Other Assets			
615-11500	Accounts Receivable	0.00	
615-11501	Accounts Receivable - Other	350.00	
615-11506	Accounts Receivable - Accrued	394.19	
615-14200	Inventory	0.00	
615-15500	Prepaid Items	-864.78	
	Total Other Assets:	-120.59	
NOT ASSIGNED TO GROUP			
615-18000	Deferred Outflows	53,202.00	
615-18001	Deferred Outflows - OPEB	1,990.00	
	Total ***NOT ASSIGNED TO GROUP***:	55,192.00	
	Total Assets:	1,559,599.92	<u><u>1,559,599.92</u></u>
Liability			
Current Liabilities			
615-20200	Accounts Payable	18,313.97	
615-20202	Sales Tax Payable	0.00	
615-20210	Accrued Expense	0.00	
615-21500	Accrued Interest Payable	12,023.18	
615-22500	Bond Payable - Current	45,000.00	
	Total Current Liabilities:	75,337.15	
Non-Current Liabilities			
615-23100	Bond Payable - Noncurrent	830,000.00	
615-23400	Unamortized Bond Premium	37,908.70	
615-23600	Compensated Absences Payable - Noncur	25,933.66	
615-24000	Net Pension Liability	71,665.00	
615-24001	OPEB Liability	26,981.00	
615-24500	Deferred Inflows	66,607.00	
	Total Non-Current Liabilities:	1,059,095.36	
	Total Liability:	1,134,432.51	
Equity			
Fund Balance			
615-26200	Net Assets, Restricted for Capital	0.00	
615-26600	Net Assets, Unrestricted	508,258.07	
	Total Fund Balance:	508,258.07	
	Total Beginning Equity:	508,258.07	

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance
Total Revenue		7,103.71
Total Expense		90,194.37
Revenues Over/Under Expenses		-83,090.66
	Total Equity and Current Surplus (Deficit):	425,167.41
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,559,599.92</u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance	
Fund: 617 - M/P CENTER			
Assets			
Cash & Equivalents			
617-10100	Cash	492,243.03	
617-10101	Pay Pal Clearing	0.00	
617-10200	Petty Cash	1,500.00	
617-10400	Investments - Current	57,900.60	
	Total Cash & Equivalents:	551,643.63	
Capital Assets			
617-16200	Buildings	2,008,793.43	
617-16210	A/D - Buildings	-1,118,163.82	
617-16300	Improvements Other Than Buildings	82,005.92	
617-16310	A/D - Improvements Other Than Building	-58,180.01	
617-16400	Machinery & Equipment	298,198.52	
617-16410	A/D - Machinery & Equipment	-270,745.37	
	Total Capital Assets:	941,908.67	
Other Assets			
617-11500	Accounts Receivable	0.00	
617-11501	Accounts Receivable - Other	2,061.13	
617-11506	Accounts Receivable - Accrued	250.14	
	Total Other Assets:	2,311.27	
NOT ASSIGNED TO GROUP			
617-18000	Deferred Outflows	48,458.00	
617-18001	Deferred Outflows - OPEB	1,990.00	
	Total ***NOT ASSIGNED TO GROUP***:	50,448.00	
	Total Assets:	1,546,311.57	<u><u>1,546,311.57</u></u>
Liability			
Current Liabilities			
617-20200	Accounts Payable	12,778.39	
617-20202	Sales Tax Payable	141.63	
617-20210	Accrued Expense	0.00	
617-22200	Unearned Revenue	2,453.06	
	Total Current Liabilities:	15,373.08	
Non-Current Liabilities			
617-23600	Compensated Absences Payable - Noncur	4,354.60	
617-24000	Net Pension Liability	64,873.00	
617-24001	OPEB Liability	26,981.00	
617-24500	Deferred Inflows	60,295.00	
	Total Non-Current Liabilities:	156,503.60	
	Total Liability:	171,876.68	
Equity			
Fund Balance			
617-26600	Net Assets, Unrestricted	981,884.72	
617-26601	Net Assets, Contributed Equity	436,194.96	
	Total Fund Balance:	1,418,079.68	
	Total Beginning Equity:	1,418,079.68	
Total Revenue		15,843.47	
Total Expense		59,488.26	
Revenues Over/Under Expenses		-43,644.79	
	Total Equity and Current Surplus (Deficit):	1,374,434.89	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>1,546,311.57</u></u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance	
Fund: 651 - RIVERLBUFF TOWNHOMES			
Assets			
Cash & Equivalents			
651-10100	Cash	-39,152.68	
651-10104	Cash with Management Company	220,812.90	
	Total Cash & Equivalents:	<u>181,660.22</u>	
Capital Assets			
651-16200	Buildings	1,123,287.73	
651-16210	A/D Buildings	-650,388.75	
	Total Capital Assets:	<u>472,898.98</u>	
Other Assets			
651-11501	Accounts Receivable - Other	340.00	
	Total Other Assets:	<u>340.00</u>	
	Total Assets:	<u>654,899.20</u>	<u>654,899.20</u>
Liability			
Current Liabilities			
651-20200	Accounts Payable	6,774.00	
651-20207	Accounts Payable Management Company	1,488.61	
651-21500	Accrued Interest Payable	664.07	
651-22000	Prepayments	7,945.55	
651-22100	Note Payable - Current	19,000.00	
	Total Current Liabilities:	<u>35,872.23</u>	
Non-Current Liabilities			
651-23900	Notes Payable - Noncurrent	707,807.20	
	Total Non-Current Liabilities:	<u>707,807.20</u>	
	Total Liability:	<u>743,679.43</u>	
Equity			
Fund Balance			
651-26600	Net Assets, Unrestricted	54,483.15	
651-26602	Net Assets - Management Company	-136,489.38	
	Total Fund Balance:	<u>-82,006.23</u>	
	Total Beginning Equity:	<u>-82,006.23</u>	
Total Revenue		0.00	
Total Expense		6,774.00	
Revenues Over/Under Expenses		<u>-6,774.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>-88,780.23</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>654,899.20</u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance
Fund: 700 - PAYROLL		
Assets		
Cash & Equivalents		
700-10100	Cash	37,999.50
	Total Cash & Equivalents:	<u>37,999.50</u>
	Total Assets:	<u>37,999.50</u>
		<u><u>37,999.50</u></u>
Liability		
Current Liabilities		
700-20200	Accounts Payable	74,923.91
700-21701	Federal Withholding	0.00
700-21702	State Withholding	0.00
700-21703	FICA Tax Withholding	0.00
700-21704	PERA Contributions	0.00
700-21705	Retirement	0.00
700-21706	Medical Insurance	-34,061.53
700-21707	Union Dues	0.00
700-21708	PD Union Dues	0.00
700-21709	Wage Levy	0.00
700-21710	Second Deposits	0.00
700-21711	Medicare Tax Withholding	0.00
700-21712	Flex Account	-3,432.39
700-21713	Other	0.00
700-21714	Individual Insurance-Colonial AT	0.00
700-21715	Individual Insurance-Aflac AT	139.55
700-21716	Individual Insurance-Aflac PT	479.00
700-21717	Individual Insurance-MBA PT	14.29
700-21718	Individual Insurance-NCPERS AT	60.14
700-21719	Individual Insurance-MBA AT	-123.45
700-21720	VEBA Contributions	-0.02
700-21721	Life Insurance	0.00
700-21722	HSA Contribution	0.00
700-21723	HSA Employee Contribution	0.00
	Total Current Liabilities:	<u>37,999.50</u>
	Total Liability:	<u>37,999.50</u>
Equity		
Fund Balance		
700-25300	Unreserved Fund Balance	0.00
	Total Fund Balance:	<u>0.00</u>
	Total Beginning Equity:	<u>0.00</u>
	Total Equity and Current Surplus (Deficit):	<u>0.00</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>37,999.50</u></u>

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance
Fund: 999 - POOLED CASH		
Assets		
Cash & Equivalents		
999-10195	Bank Midwest - Riverbend	55,294.28
999-10196	Bank Midwest-Pay Pal	30,591.86
999-10197	Bank Midwest-Airport	446.42
999-10198	Bank Midwest-Ambulance	570.01
999-10199	Bank Midwest	5,475,499.07
	Total Cash & Equivalents:	5,562,401.64
Other Assets		
999-13100	Due From General	91,357.83
999-13211	Due From Library	6,346.08
999-13212	Due From UHF TV	0.00
999-13225	Due From Airport	11,156.12
999-13230	Due From Pool	3,891.00
999-13235	Due From Ambulance	86,559.20
999-13236	Due From Hospital Fund	0.00
999-13250	Due From EDA General	1,768.56
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	13,372.98
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	21,415.25
999-13602	Due From Sewer	31,687.14
999-13604	Due From Electric	135,169.07
999-13609	Due From Liquor Store	62,532.27

Balance Sheet with Groupings

As Of 02/28/2023

Account	Name	Balance	
999-13614	Due From Telecom	26,369.82	
999-13615	Due From Arena	18,313.97	
999-13617	Due From M/P Center	12,778.39	
999-13651	Due From Riverlbuff Townhomes	6,774.00	
999-13700	Due From Payroll	74,923.91	
	Total Other Assets:	<u>604,415.59</u>	
NOT ASSIGNED TO GROUP			
999-13278	Due From TIF SPENDING	0.00	
	Total ***NOT ASSIGNED TO GROUP***:	<u>0.00</u>	
	Total Assets:	<u>6,166,817.23</u>	<u>6,166,817.23</u>
Liability			
Current Liabilities			
999-20100	Wages Payable	0.00	
999-20200	Accounts Payable	604,415.59	
999-20799	Due to Pooled Cash	5,562,401.64	
	Total Current Liabilities:	<u>6,166,817.23</u>	
	Total Liability:	<u>6,166,817.23</u>	
Equity			
Fund Balance			
999-25300	Unreserved Fund Balance	0.00	
	Total Fund Balance:	<u>0.00</u>	
	Total Beginning Equity:	<u>0.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>0.00</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>6,166,817.23</u></u>