



Windom, MN

Balance Sheet with Groupings

Account Summary

As Of 08/31/2023

Account	Name	Balance
Fund: 100 - GENERAL		
Assets		
Cash & Equivalents		
100-10100	Cash	411,868.71
100-10101	Pay Pal Clearing	0.00
100-10200	Petty Cash	800.00
100-10201	Petty Cash Police	210.00
100-10400	Investments - Current	2,170,340.00
	Total Cash & Equivalents:	2,583,218.71
Other Assets		
100-10500	Taxes Receivable - Current	33,171.58
100-11500	Accounts Receivable	45,420.53
100-11501	Accounts Receivable - Other	34,140.87
100-11506	Accounts Receivable - Accrued	-1,314.69
100-11600	Allowance for Uncollectible Accounts Rec	-4,000.00
100-12100	Special Assessment Receivable - Current	6,797.72
100-13100	Due From General Equip	0.00
100-14200	Inventory - Central Stores	32,184.25
	Total Other Assets:	146,400.26
	Total Assets:	2,729,618.97
		<u>2,729,618.97</u>
Liability		
Current Liabilities		
100-20190	AR Unapplied Liability	0.00
100-20191	Unapplied Cash	7,116.86
100-20200	Accounts Payable	1,971.44
100-20202	Sales Tax Payable	32,401.36
100-20210	Accrued Expense	0.00
100-22000	Prepayments	0.00
100-22200	Unavailable Revenue	40,069.30
	Total Current Liabilities:	81,558.96
	Total Liability:	81,558.96
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	2,943,526.88
	Total Fund Balance:	3,193,526.88
	Total Beginning Equity:	3,193,526.88
Total Revenue		1,451,002.58
Total Expense		1,996,469.45
Revenues Over/Under Expenses		-545,466.87
	Total Equity and Current Surplus (Deficit):	2,648,060.01
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>2,729,618.97</u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance	
Fund: 211 - LIBRARY			
Assets			
Cash & Equivalents			
211-10100	Cash	296,530.23	
211-10200	Petty Cash	5.00	
211-10400	Investments - Current	12,207.98	
	Total Cash & Equivalents:	<u>308,743.21</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>308,743.21</u>	<u><u>308,743.21</u></u>
Liability			
Current Liabilities			
211-20200	Accounts Payable	0.00	
211-20210	Accrued Expense	0.00	
	Total Current Liabilities:	<u>0.00</u>	
Non-Current Liabilities			
211-23999	Fixed Asset Offset	0.00	
	Total Non-Current Liabilities:	<u>0.00</u>	
	Total Liability:	<u>0.00</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		201,148.21	
Total Expense		<u>130,642.98</u>	
Revenues Over/Under Expenses		<u>70,505.23</u>	
	Total Equity and Current Surplus (Deficit):	<u>308,743.21</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>308,743.21</u></u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance	
Fund: 225 - AIRPORT			
Assets			
Cash & Equivalents			
225-10100	Cash	194,651.17	
225-10101	Pay Pal Clearing	0.00	
	Total Cash & Equivalents:	<u>194,651.17</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	2,035.00	
225-11501	Accounts Receivable - Other	1,227.82	
225-11506	Accounts Receivable - Accrued	83,586.88	
225-14200	Inventory	32,471.61	
	Total Other Assets:	<u>119,321.31</u>	
NOT ASSIGNED TO GROUP			
225-11700	Lease Receivables	7,304.00	
	Total ***NOT ASSIGNED TO GROUP***:	<u>7,304.00</u>	
	Total Assets:	<u>321,276.48</u>	<u><u>321,276.48</u></u>
Liability			
Current Liabilities			
225-20200	Accounts Payable	0.00	
225-20210	Accrued Expense	0.00	
225-22000	Prepayments	0.00	
225-22200	Unavailable Revenue	117,033.00	
	Total Current Liabilities:	<u>117,033.00</u>	
Non-Current Liabilities			
225-23999	Fixed Asset Offset	0.00	
	Total Non-Current Liabilities:	<u>0.00</u>	
NOT ASSIGNED TO GROUP			
225-22300	Deferred Inflows - Leases	6,448.00	
	Total ***NOT ASSIGNED TO GROUP***:	<u>6,448.00</u>	
	Total Liability:	<u>123,481.00</u>	
Equity			
Fund Balance			
225-25300	Unreserved Fund Balance	199,607.79	
	Total Fund Balance:	<u>199,607.79</u>	
	Total Beginning Equity:	<u>199,607.79</u>	
Total Revenue		102,400.66	
Total Expense		104,212.97	
Revenues Over/Under Expenses		<u>-1,812.31</u>	
	Total Equity and Current Surplus (Deficit):	<u>197,795.48</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>321,276.48</u></u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance	
Fund: 230 - POOL			
Assets			
Cash & Equivalents			
230-10100	Cash	81,596.55	
230-10101	Pay Pal Clearing	0.00	
	Total Cash & Equivalents:	<u>81,596.55</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>81,596.55</u>	<u><u>81,596.55</u></u>
Liability			
Current Liabilities			
230-20200	Accounts Payable	1,150.52	
230-20210	Accrued Expense	0.00	
	Total Current Liabilities:	<u>1,150.52</u>	
	Total Liability:	<u>1,150.52</u>	
Equity			
Fund Balance			
230-25300	Unreserved Fund Balance	59,348.03	
	Total Fund Balance:	<u>59,348.03</u>	
	Total Beginning Equity:	<u>59,348.03</u>	
Total Revenue		131,401.39	
Total Expense		110,303.39	
Revenues Over/Under Expenses		<u>21,098.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>80,446.03</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>81,596.55</u></u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance	
Fund: 235 - AMBULANCE			
Assets			
Cash & Equivalents			
235-10100	Cash	384,500.73	
235-10400	Investments - Current	1,247,870.20	
	Total Cash & Equivalents:	<u>1,632,370.93</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	482,499.00	
235-11501	Accounts Receivable - Other	1,625.00	
235-11506	Accounts Receivable Accrued	0.00	
235-15500	Prepaid Items	0.00	
	Total Other Assets:	<u>484,124.00</u>	
	Total Assets:	<u>2,116,494.93</u>	<u><u>2,116,494.93</u></u>
Liability			
Current Liabilities			
235-20200	Accounts Payable	3,352.18	
235-20210	Accrued Expense	0.00	
	Total Current Liabilities:	<u>3,352.18</u>	
	Total Liability:	<u>3,352.18</u>	
Equity			
Fund Balance			
235-25300	Unreserved Fund Balance	2,100,365.59	
	Total Fund Balance:	<u>2,100,365.59</u>	
	Total Beginning Equity:	<u>2,100,365.59</u>	
Total Revenue		572,621.66	
Total Expense		559,844.50	
Revenues Over/Under Expenses		<u>12,777.16</u>	
	Total Equity and Current Surplus (Deficit):	<u>2,113,142.75</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>2,116,494.93</u></u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance	
Fund: 250 - EDA GENERAL			
Assets			
Cash & Equivalents			
250-10100	Cash	121,395.70	
250-10101	Pay Pal Clearing	0.00	
250-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	121,395.70	
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	2,225.00	
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	0.00	
250-13116	Due From TIF 1-16	0.00	
250-13118	Due From TIF 1-18	6,338.66	
250-13119	Due From TIF 1-19	0.00	
250-13120	Due From TIF 1-20	23,620.12	
250-13121	Due from TIF 1-21	0.00	
250-13122	Due From TIF 1-22	22,882.72	
250-14200	Inventory	0.00	
250-15500	Prepaid Items	0.00	
	Total Other Assets:	58,066.50	
	Total Assets:	179,462.20	179,462.20
Liability			
Current Liabilities			
250-20200	Accounts Payable	0.00	
250-20210	Accrued Expense	0.00	
250-20701	Due To Electric Fund	0.00	
250-22200	Unavailable Revenue	0.00	
	Total Current Liabilities:	0.00	
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:	0.00	
Equity			
Fund Balance			
250-25000	Fund Balance - Reserve for Capital	0.00	
250-25300	Unreserved Fund Balance	88,605.36	
	Total Fund Balance:	88,605.36	
	Total Beginning Equity:	88,605.36	

Balance Sheet with Groupings**As Of 08/31/2023**

Account	Name	Balance
Total Revenue		181,154.00
Total Expense		<u>90,297.16</u>
Revenues Over/Under Expenses		90,856.84
	Total Equity and Current Surplus (Deficit):	179,462.20
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>179,462.20</u></u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance	
Fund: 251 - EDA SEB RLF			
Assets			
Cash & Equivalents			
251-10100	Cash	111,666.26	
251-10400	Investments - Current	20,841.12	
	Total Cash & Equivalents:	<u>132,507.38</u>	
Capital Assets			
251-16100	Land	0.00	
	Total Capital Assets:	<u>0.00</u>	
Other Assets			
251-11506	Accounts Receivable Accrued	0.00	
251-12900	Loan Receivable	0.00	
251-12992	Loans Receivable-Small Business Assistance	0.00	
	Total Other Assets:	<u>0.00</u>	
	Total Assets:	<u>132,507.38</u>	<u>132,507.38</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		542.10	
Total Expense		0.00	
Revenues Over/Under Expenses		<u>542.10</u>	
	Total Equity and Current Surplus (Deficit):	<u>132,507.38</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>132,507.38</u></u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance
Fund: 252 - EDA SCDP		
Assets		
Cash & Equivalents		
252-10100	Cash	33,613.89
	Total Cash & Equivalents:	33,613.89
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	11,117.53
	Total Other Assets:	11,117.53
	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 08/31/2023

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 08/31/2023

Account	Name	Balance	
Fund: 254 - NORTH IND PARK			
Assets			
Cash & Equivalents			
254-10100	Cash	153,572.04	
254-10250	Cash with Fiscal Agent	0.00	
254-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>153,572.04</u>	
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:	<u>94,975.00</u>	
Other Assets			
254-11506	Accounts Receivable - Accrued	0.00	
254-12100	Special Assessment Receivable - Current	8,830.94	
254-15500	Prepaid Items	0.00	
	Total Other Assets:	<u>8,830.94</u>	
	Total Assets:	<u>257,377.98</u>	<u><u>257,377.98</u></u>
Liability			
Current Liabilities			
254-20200	Accounts Payable	0.00	
254-20210	Accrued Expense	0.00	
254-22200	Unavailable Revenue	8,830.94	
	Total Current Liabilities:	<u>8,830.94</u>	
	Total Liability:	<u>8,830.94</u>	
Equity			
Fund Balance			
254-25000	Fund Balance - Reserved for Capital	0.00	
254-25300	Unreserved Fund Balance	275,374.93	
	Total Fund Balance:	<u>275,374.93</u>	
	Total Beginning Equity:	<u>275,374.93</u>	
Total Revenue		1,359.08	
Total Expense		28,186.97	
Revenues Over/Under Expenses		<u>-26,827.89</u>	
	Total Equity and Current Surplus (Deficit):	<u>248,547.04</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>257,377.98</u></u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance	
Fund: 255 - EDA GENERAL RLF			
Assets			
Cash & Equivalents			
255-10100	Cash	14,470.67	
255-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>14,470.67</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	63,046.57	
	Total Other Assets:	<u>63,046.57</u>	
	Total Assets:	<u>77,517.24</u>	<u>77,517.24</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		191.71	
Total Expense		1,735.00	
Revenues Over/Under Expenses		<u>-1,543.29</u>	
	Total Equity and Current Surplus (Deficit):	<u>77,517.24</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>77,517.24</u></u>

Balance Sheet with Groupings

As Of 08/31/2023

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 08/31/2023

Account	Name	Balance	
Fund: 260 - TIF 1-13 RIVER BLUFF			
Assets			
Cash & Equivalents			
260-10100	Cash	55,189.86	
	Total Cash & Equivalents:	<u>55,189.86</u>	
NOT ASSIGNED TO GROUP			
260-19999	Liability Offset	0.00	
	Total ***NOT ASSIGNED TO GROUP***:	<u>0.00</u>	
	Total Assets:	<u>55,189.86</u>	<u><u>55,189.86</u></u>
Liability			
Current Liabilities			
260-20200	Accounts Payable	0.00	
260-20702	Due to EDA Fund	0.00	
	Total Current Liabilities:	<u>0.00</u>	
Non-Current Liabilities			
260-23100	Bond Payable - Noncurrent	0.00	
	Total Non-Current Liabilities:	<u>0.00</u>	
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
260-25300	Unreserved Fund Balance	34,324.86	
	Total Fund Balance:	<u>34,324.86</u>	
	Total Beginning Equity:	<u>34,324.86</u>	
	Total Revenue	20,865.00	
	Total Expense	0.00	
	Revenues Over/Under Expenses	<u>20,865.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>55,189.86</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>55,189.86</u></u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance
Fund: 261 - TIF 1-21 TIBODEAU'S CENTER		
Assets		
Cash & Equivalents		
261-10100	Cash	14,550.86
	Total Cash & Equivalents:	<u>14,550.86</u>
	Total Assets:	<u>14,550.86</u> <u><u>14,550.86</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	8,561.07
	Total Fund Balance:	<u>8,561.07</u>
	Total Beginning Equity:	<u>8,561.07</u>
Total Revenue		47,703.14
Total Expense		<u>41,713.35</u>
Revenues Over/Under Expenses		<u>5,989.79</u>
	Total Equity and Current Surplus (Deficit):	<u>14,550.86</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>14,550.86</u></u>

Balance Sheet with Groupings

As Of 08/31/2023

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 08/31/2023

Account	Name	Balance
Fund: 266 - TIF 1-10 RUNNINGS		
Assets		
Cash & Equivalents		
266-10100	Cash	7,373.69
	Total Cash & Equivalents:	<u>7,373.69</u>
	Total Assets:	<u>7,373.69</u> <u><u>7,373.69</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	5,036.33
	Total Fund Balance:	<u>5,036.33</u>
	Total Beginning Equity:	<u>5,036.33</u>
Total Revenue		23,373.61
Total Expense		<u>21,036.25</u>
Revenues Over/Under Expenses		2,337.36
	Total Equity and Current Surplus (Deficit):	7,373.69
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>7,373.69</u></u>

Balance Sheet with Groupings

As Of 08/31/2023

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>0.00</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		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 08/31/2023

Account	Name	Balance
Fund: 268 - TIF 1-12 PM WINDOM/PRIME PORK		
Assets		
Cash & Equivalents		
268-10100	Cash	150,558.38
	Total Cash & Equivalents:	150,558.38
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:	150,558.38
		<u>150,558.38</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	150,558.38
	Total Fund Balance:	150,558.38
	Total Beginning Equity:	150,558.38
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	150,558.38
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>150,558.38</u>

Balance Sheet with Groupings

As Of 08/31/2023

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 08/31/2023

Account	Name	Balance	
Fund: 270 - TIF 1-16 GDF DISTRICT			
Assets			
Cash & Equivalents			
270-10100	Cash	3,339.88	
270-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>3,339.88</u>	
	Total Assets:	<u>3,339.88</u>	<u><u>3,339.88</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	3,339.88	
	Total Fund Balance:	<u>3,339.88</u>	
	Total Beginning Equity:	<u>3,339.88</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>3,339.88</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>3,339.88</u></u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance
Fund: 271 - TIF 1- 18 AG BUILDERS GDF		
Assets		
Cash & Equivalents		
271-10100	Cash	747.13
	Total Cash & Equivalents:	<u>747.13</u>
	Total Assets:	<u>747.13</u> <u><u>747.13</u></u>
Liability		
Current Liabilities		
271-20200	Accounts Payable	0.00
271-20210	Accrued Expense	0.00
271-20702	Due To EDA Fund	6,338.66
	Total Current Liabilities:	<u>6,338.66</u>
	Total Liability:	<u>6,338.66</u>
Equity		
Fund Balance		
271-25300	Unreserved Fund Balance	-6,338.66
	Total Fund Balance:	<u>-6,338.66</u>
	Total Beginning Equity:	<u>-6,338.66</u>
Total Revenue		7,471.35
Total Expense		<u>6,724.22</u>
Revenues Over/Under Expenses		747.13
	Total Equity and Current Surplus (Deficit):	-5,591.53
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>747.13</u></u>

Balance Sheet with Groupings

As Of 08/31/2023

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 08/31/2023

Account	Name	Balance	
Fund: 274 - TIF 1-19 NWIP II			
Assets			
Cash & Equivalents			
274-10100	Cash	19,177.73	
274-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>19,177.73</u>	
Other Assets			
274-12900	Loans Receivable	228,493.38	
	Total Other Assets:	<u>228,493.38</u>	
NOT ASSIGNED TO GROUP			
274-11700	Lease Receivables	16,165.55	
	Total ***NOT ASSIGNED TO GROUP***:	<u>16,165.55</u>	
	Total Assets:	<u>263,836.66</u>	<u>263,836.66</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>	
NOT ASSIGNED TO GROUP			
274-22300	Deferred Inflows - Leases	6,052.00	
	Total ***NOT ASSIGNED TO GROUP***:	<u>6,052.00</u>	
	Total Liability:	<u>234,545.38</u>	
Equity			
Fund Balance			
274-25300	Unreserved Fund Balance	519,462.30	
	Total Fund Balance:	<u>519,462.30</u>	
	Total Beginning Equity:	<u>519,462.30</u>	
Total Revenue		53,263.02	
Total Expense		<u>543,434.04</u>	
Revenues Over/Under Expenses		<u>-490,171.02</u>	
	Total Equity and Current Surplus (Deficit):	<u>29,291.28</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>263,836.66</u>

Balance Sheet with Groupings

As Of 08/31/2023

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 08/31/2023

Account	Name	Balance	
Fund: 276 - TIF 1-20 NEW VISION			
Assets			
Cash & Equivalents			
276-10100	Cash	1,508.05	
	Total Cash & Equivalents:	<u>1,508.05</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>1,508.05</u>	<u>1,508.05</u>
Liability			
Current Liabilities			
276-20200	Accounts Payable	0.00	
276-20702	Due to EDA Fund	23,620.12	
	Total Current Liabilities:	<u>23,620.12</u>	
	Total Liability:	<u>23,620.12</u>	
Equity			
Fund Balance			
276-25300	Unreserved Fund Balance	-23,620.12	
	Total Fund Balance:	<u>-23,620.12</u>	
	Total Beginning Equity:	<u>-23,620.12</u>	
Total Revenue		14,971.73	
Total Expense		13,463.68	
Revenues Over/Under Expenses		<u>1,508.05</u>	
	Total Equity and Current Surplus (Deficit):	<u>-22,112.07</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>1,508.05</u></u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance	
Fund: 277 - TIF 1-22 CEMSTONE			
Assets			
Cash & Equivalents			
277-10100	Cash	-147,165.00	
	Total Cash & Equivalents:	<u>-147,165.00</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>-147,165.00</u>	<u><u>-147,165.00</u></u>
Liability			
Current Liabilities			
277-20200	Accounts Payable	0.00	
277-20210	Accrued Expense	0.00	
277-20702	Due to EDA Fund	22,882.72	
	Total Current Liabilities:	<u>22,882.72</u>	
	Total Liability:	<u>22,882.72</u>	
Equity			
Fund Balance			
277-25300	Unreserved Fund Balance	-180,935.30	
	Total Fund Balance:	<u>-180,935.30</u>	
	Total Beginning Equity:	<u>-180,935.30</u>	
Total Revenue		41,332.20	
Total Expense		30,444.62	
Revenues Over/Under Expenses		<u>10,887.58</u>	
	Total Equity and Current Surplus (Deficit):	<u>-170,047.72</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-147,165.00</u></u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance	
Fund: 278 - TIF SPENDING PLAN			
Assets			
Cash & Equivalents			
278-10100	Cash	-284,391.68	
	Total Cash & Equivalents:	<u>-284,391.68</u>	
Capital Assets			
278-14400	Land Held for Resale	0.00	
	Total Capital Assets:	<u>0.00</u>	
Other Assets			
278-13102	Due From EDA	0.00	
	Total Other Assets:	<u>0.00</u>	
	Total Assets:	<u>-284,391.68</u>	<u><u>-284,391.68</u></u>
Liability			
Current Liabilities			
278-20200	Accounts Payable	0.00	
278-20210	Accrued Expense	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		380,000.00	
Total Expense		4,189.00	
Revenues Over/Under Expenses		<u>375,811.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>375,811.00</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>375,811.00</u>	
	*** FUND 278 OUT OF BALANCE ***		-660,202.68

Balance Sheet with Groupings

As Of 08/31/2023

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 08/31/2023

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:	<u>0.00</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>0.00</u> <u>0.00</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	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 08/31/2023

Account	Name	Balance	
Fund: 303 - 2007 STREET IMPROVEMENT			
Assets			
Cash & Equivalents			
303-10100	Cash	-283,631.34	
303-10250	Cash with Fiscal Agent	0.00	
303-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>-283,631.34</u>	
Other Assets			
303-11506	Accounts Receivable - Other	0.00	
303-12100	Special Assessment Receivable - Current	-477.48	
	Total Other Assets:	<u>-477.48</u>	
	Total Assets:	<u>-284,108.82</u>	<u><u>-284,108.82</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	-198,173.82	
	Total Fund Balance:	<u>-198,173.82</u>	
	Total Beginning Equity:	<u>-198,173.82</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>-284,108.82</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-284,108.82</u></u>

Balance Sheet with Groupings

As Of 08/31/2023

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 08/31/2023

Account	Name	Balance	
Fund: 305 - 2009 STREET IMPROVEMENT			
Assets			
Cash & Equivalents			
305-10100	Cash	-71,561.02	
305-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>-71,561.02</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	25,185.63	
	Total Other Assets:	<u>25,185.63</u>	
NOT ASSIGNED TO GROUP			
305-19999	Liability Offset	0.00	
	Total ***NOT ASSIGNED TO GROUP***:	<u>0.00</u>	
	Total Assets:	<u>-46,375.39</u>	<u>-46,375.39</u>
Liability			
Current Liabilities			
305-20200	Accounts Payable	0.00	
305-22200	Unavailable Revenue	25,185.63	
	Total Current Liabilities:	<u>25,185.63</u>	
Non-Current Liabilities			
305-23999	Fixed Asset Offset	0.00	
	Total Non-Current Liabilities:	<u>0.00</u>	
	Total Liability:	<u>25,185.63</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		41,251.55	
Total Expense		127,206.25	
Revenues Over/Under Expenses		<u>-85,954.70</u>	
	Total Equity and Current Surplus (Deficit):	<u>-71,561.02</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-46,375.39</u></u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance	
Fund: 306 - 2013 STREET IMPROVEMENT			
Assets			
Cash & Equivalents			
306-10100	Cash	292,548.73	
306-10250	Cash With Fiscal Agent	0.00	
306-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	292,548.73	
Other Assets			
306-11500	Accounts Receivable	0.00	
306-11506	Accounts Receivable - Accrued	0.00	
306-12100	Special Assessment Receivable - Current	346,174.96	
	Total Other Assets:	346,174.96	
	Total Assets:	638,723.69	638,723.69
Liability			
Current Liabilities			
306-20200	Accounts Payable	0.00	
306-20210	Accrued Expense	0.00	
306-22200	Unavailable Revenue	346,174.96	
	Total Current Liabilities:	346,174.96	
	Total Liability:	346,174.96	
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		32,549.04	
Total Expense		170,995.00	
Revenues Over/Under Expenses		-138,445.96	
	Total Equity and Current Surplus (Deficit):	292,548.73	
	Total Liabilities, Equity and Current Surplus (Deficit):		638,723.69

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance	
Fund: 307 - 2017 STREET PROJECT			
Assets			
Cash & Equivalents			
307-10100	Cash	413,978.53	
307-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>413,978.53</u>	
Other Assets			
307-11506	Accounts Receivable Accrued	0.00	
307-12100	Special Assessments Receivable- Current	316,545.60	
	Total Other Assets:	<u>316,545.60</u>	
	Total Assets:	<u>730,524.13</u>	<u><u>730,524.13</u></u>
Liability			
Current Liabilities			
307-20200	Accounts Payable	0.00	
307-20210	Accrued Expense	0.00	
307-22200	Unavailable Revenue	316,545.60	
	Total Current Liabilities:	<u>316,545.60</u>	
	Total Liability:	<u>316,545.60</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		21,626.58	
Total Expense		<u>210,926.25</u>	
Revenues Over/Under Expenses		<u>-189,299.67</u>	
	Total Equity and Current Surplus (Deficit):	<u>413,978.53</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>730,524.13</u></u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance	
Fund: 308 - 2020 STREET PROJECT			
Assets			
Cash & Equivalents			
308-10100	Cash	638,913.76	
308-10400	Investments	0.00	
	Total Cash & Equivalents:	<u>638,913.76</u>	
Other Assets			
308-12100	Special Assessments Receivable - Current	792,995.64	
	Total Other Assets:	<u>792,995.64</u>	
	Total Assets:	<u>1,431,909.40</u>	<u>1,431,909.40</u>
Liability			
Current Liabilities			
308-20200	Accounts Payable	0.00	
308-20210	Accrued Expense	0.00	
308-22200	Unearned Revenue	792,995.64	
	Total Current Liabilities:	<u>792,995.64</u>	
	Total Liability:	<u>792,995.64</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	47,457.49	
	Total Expense	<u>243,970.41</u>	
	Revenues Over/Under Expenses	<u>-196,512.92</u>	
	Total Equity and Current Surplus (Deficit):	<u>638,913.76</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,431,909.40</u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance	
Fund: 309 - 2024 STREET PROJECT			
Assets			
Cash & Equivalents			
309-10100	Cash	-8,834.00	
309-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>-8,834.00</u>	
Other Assets			
309-12100	Special Assessment Receivable - Current	0.00	
	Total Other Assets:	<u>0.00</u>	
	Total Assets:	<u>-8,834.00</u>	<u><u>-8,834.00</u></u>
Liability			
Current Liabilities			
309-20200	Accounts Payable	0.00	
309-20210	Accrued Expense	0.00	
309-22200	Unearned Revenue	0.00	
	Total Current Liabilities:	<u>0.00</u>	
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
309-25300	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		8,834.00	
Revenues Over/Under Expenses		<u>-8,834.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>-8,834.00</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-8,834.00</u></u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance	
Fund: 401 - GENERAL CAPITAL PROJECTS			
Assets			
Cash & Equivalents			
401-10100	Cash	16,639.36	
401-10400	Investments - Current	254,497.95	
	Total Cash & Equivalents:	<u>271,137.31</u>	
Other Assets			
401-11500	Accounts Receivable	0.00	
401-11501	Accounts Receivable - Other	5,735.00	
401-11506	Accounts Receivable - Accrued	0.00	
401-15500	Prepaid Items	0.00	
	Total Other Assets:	<u>5,735.00</u>	
	Total Assets:	<u>276,872.31</u>	<u><u>276,872.31</u></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	0.00	
	Total Non-Current Liabilities:	<u>0.00</u>	
	Total Liability:	<u>0.00</u>	
Equity			
Fund Balance			
401-24903	Fund Balance - Reserved for City Hall	0.00	
401-25300	Unreserved Fund Balance	734,653.84	
	Total Fund Balance:	<u>734,653.84</u>	
	Total Beginning Equity:	<u>734,653.84</u>	
Total Revenue		245,168.82	
Total Expense		702,950.35	
Revenues Over/Under Expenses		<u>-457,781.53</u>	
	Total Equity and Current Surplus (Deficit):	<u>276,872.31</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>276,872.31</u></u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance	
Fund: 402 - CAPITAL PROJECT - ESF			
Assets			
Cash & Equivalents			
402-10100	Cash	-35,109.41	
402-10250	Cash With Fiscal Agent	0.00	
402-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>-35,109.41</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>-35,109.41</u>	<u><u>-35,109.41</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		27,500.00	
Total Expense		<u>122,090.00</u>	
Revenues Over/Under Expenses		<u>-94,590.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>-35,109.41</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>-35,109.41</u></u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance	
Fund: 406 - PIR			
Assets			
Cash & Equivalents			
406-10100	Cash	18,783.20	
406-10250	Cash with Fiscal Agent	0.00	
406-10400	Investments - Current	0.00	
	Total Cash & Equivalents:	<u>18,783.20</u>	
Other Assets			
406-11506	Accounts Receivable - Other	0.00	
406-12100	Special Assessment Receivable - Current	-19,500.00	
406-12101	Special Assessment Payoff - Certified	-500.00	
406-12200	Special Assessment Receivable - Deliquen	19,499.15	
	Total Other Assets:	<u>-500.85</u>	
	Total Assets:	<u>18,282.35</u>	<u><u>18,282.35</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	19,499.01	
	Total Current Liabilities:	<u>19,499.01</u>	
	Total Liability:	<u>19,499.01</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		51,808.00	
Revenues Over/Under Expenses		<u>-51,808.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>-1,216.66</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>18,282.35</u></u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance	
Fund: 407 - DILIPIDATED HOUSING PROGRAM			
Assets			
Cash & Equivalents			
407-10100	Cash	38,515.31	
	Total Cash & Equivalents:	<u>38,515.31</u>	
Other Assets			
407-11501	Accounts Receivable Other	0.00	
	Total Other Assets:	<u>0.00</u>	
	Total Assets:	<u>38,515.31</u>	<u><u>38,515.31</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	18,515.31	
	Total Fund Balance:	<u>18,515.31</u>	
	Total Beginning Equity:	<u>18,515.31</u>	
Total Revenue		20,000.00	
Total Expense		<u>0.00</u>	
Revenues Over/Under Expenses		20,000.00	
	Total Equity and Current Surplus (Deficit):	<u>38,515.31</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>38,515.31</u></u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance	
Fund: 601 - WATER			
Assets			
Cash & Equivalents			
601-10100	Cash	720,995.16	
601-10101	Pay Pal Clearing	0.00	
601-10250	Cash with Fiscal Agent	0.00	
601-10400	Investments - Current	1,295,935.29	
	Total Cash & Equivalents:	2,016,930.45	
Capital Assets			
601-16100	Land	158,124.46	
601-16200	Buildings	3,518,347.36	
601-16210	A/D - Buildings	-3,452,716.33	
601-16300	Improvements Other Than Buildings	5,401,676.20	
601-16310	A/D - Improvements Other Than Building	-2,623,503.42	
601-16400	Machinery & Equipment	4,253,455.98	
601-16410	A/D - Machinery & Equipment	-2,323,427.63	
601-16420	Office Equipment	46,739.08	
601-16430	A/D Office Equipment	-46,177.89	
601-16440	Motor Vehicles	209,354.95	
601-16450	A/D - Motor Vehicles	-177,840.60	
	Total Capital Assets:	4,964,032.16	
Other Assets			
601-11500	Accounts Receivable	128,821.17	
601-11501	Accounts Receivable - Other	6,300.00	
601-11506	Accounts Receivable - Accrued	0.00	
601-12100	Special Assessment Receivable - Current	67,405.21	
601-14200	Inventory	54,314.10	
601-15500	Prepaid Items	0.00	
601-15620	Unamortized Bond Discount	0.00	
601-15630	Unamortized Bond Issue Cost	0.00	
	Total Other Assets:	256,840.48	
NOT ASSIGNED TO GROUP			
601-16480	CIP-Const in Progress	0.00	
601-18000	Deferred Outflows	82,080.00	
601-18001	Deferred Outflows - OPEB	1,488.00	
	Total ***NOT ASSIGNED TO GROUP***:	83,568.00	
	Total Assets:	7,321,371.09	<u>7,321,371.09</u>
Liability			
Current Liabilities			
601-20200	Accounts Payable	6,894.08	
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	864.78	
601-22500	Bond Payable - Current	157,783.00	
	Total Current Liabilities:	184,868.04	
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	1,917.45	
601-24000	Net Pension Liability	261,335.00	
601-24001	OPEB Liability	27,753.00	
601-24500	Deferred Inflows	18,548.00	
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 08/31/2023

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:	2,104,878.52
	Total Liability:	2,289,746.56
Equity		
Fund Balance		
601-26600	Net Assets, Unrestricted	4,840,569.13
	Total Fund Balance:	4,840,569.13
	Total Beginning Equity:	4,840,569.13
Total Revenue		914,174.03
Total Expense		723,118.63
Revenues Over/Under Expenses		191,055.40
	Total Equity and Current Surplus (Deficit):	5,031,624.53
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>7,321,371.09</u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance	
Fund: 602 - SEWER			
Assets			
Cash & Equivalents			
602-10100	Cash	387,308.05	
602-10101	Pay Pal Clearing	0.00	
602-10250	Cash with Fiscal Agent	0.00	
602-10400	Investments - Current	3,018,404.07	
	Total Cash & Equivalents:	3,405,712.12	
Capital Assets			
602-16100	Land	27,925.43	
602-16200	Buildings	20,200,234.89	
602-16210	A/D - Buildings	-4,262,016.37	
602-16300	Improvements Other Than Buildings	6,831,269.82	
602-16310	A/D - Improvements Other Than Building	-3,277,817.11	
602-16400	Machinery & Equipment	4,519,851.89	
602-16410	A/D - Machinery & Equipment	-1,391,693.22	
602-16420	Office Equipment	66,162.12	
602-16430	A/D - Office Equipment	-65,600.93	
602-16440	Motor Vehicles	416,801.06	
602-16450	A/D - Motor Vehicles	-211,946.32	
602-16460	Furniture & Fixtures	412,094.09	
602-16470	A/D Furniture & Fixtures	-402,673.51	
	Total Capital Assets:	22,862,591.84	
Other Assets			
602-11500	Accounts Receivable	285,253.93	
602-11501	Accounts Receivable - Other	0.00	
602-11506	Accounts Receivable - Accrued	0.00	
602-12100	Special Assessment Receivable - Current	38,833.46	
602-12900	Loan Receivable	1,989,332.66	
602-13117	Due From TIF 1-17	0.00	
602-14200	Inventory	19,884.41	
602-15500	Prepaid Items	0.00	
602-15620	Unamortized Bond Discount	0.00	
602-15630	Unamortized Bond Issue Cost	0.00	
	Total Other Assets:	2,333,304.46	
NOT ASSIGNED TO GROUP			
602-18000	Deferred Outflows	81,792.00	
602-18001	Deferred Outflows - OPEB	993.00	
	Total ***NOT ASSIGNED TO GROUP***:	82,785.00	
	Total Assets:	28,684,393.42	<u>28,684,393.42</u>
Liability			
Current Liabilities			
602-20200	Accounts Payable	8,317.75	
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:	938,541.56	
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	5,894,924.32	
602-24000	Net Pension Liability	260,019.00	
602-24001	OPEB Liability	18,531.00	
602-24500	Deferred Inflows	18,454.00	
602-29101	Bond Payable - Noncurrent 95 WWTP	0.00	
602-29104	Bond Payable - Noncurrent	0.00	

Balance Sheet with Groupings

As Of 08/31/2023

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:	8,068,445.32
	Total Liability:	9,006,986.88
Equity		
Fund Balance		
602-26600	Net Assets, Unrestricted	18,460,436.23
602-26601	Net Assets, Contributed Equity	1,094,440.42
	Total Fund Balance:	19,554,876.65
	Total Beginning Equity:	19,554,876.65
Total Revenue		1,460,988.46
Total Expense		1,338,458.57
Revenues Over/Under Expenses		122,529.89
	Total Equity and Current Surplus (Deficit):	19,677,406.54
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>28,684,393.42</u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance	
Fund: 604 - ELECTRIC			
Assets			
Cash & Equivalents			
604-10100	Cash	336,333.68	
604-10101	Pay Pal Clearing	0.00	
604-10200	Petty Cash	0.00	
604-10400	Investments - Current	8,072,232.47	
	Total Cash & Equivalents:	8,408,566.15	
Capital Assets			
604-16100	Land	62,375.20	
604-16200	Buildings	1,294,491.63	
604-16210	A/D - Buildings	-634,798.56	
604-16300	Improvements Other Than Buildings	13,942,368.88	
604-16310	A/D - Improvements Other Than Building	-8,150,558.14	
604-16400	Machinery & Equipment	1,647,414.62	
604-16410	A/D - Machinery & Equipment	-1,206,015.19	
604-16420	Office Equipment	160,814.35	
604-16430	A/D - Office Equipment	-149,288.02	
604-16440	Motor Vehicles	979,136.98	
604-16450	A/D - Motor Vehicles	-768,623.05	
604-16460	Furniture & Fixtures	3,888.46	
604-16470	A/D Furniture & Fixtures	-3,888.46	
	Total Capital Assets:	7,177,318.70	
Other Assets			
604-11500	Accounts Receivable	751,083.73	
604-11501	Accounts Receivable - Other	94,204.60	
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	1,084,625.34	
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:	1,961,853.05	
NOT ASSIGNED TO GROUP			
604-16480	CIP-Const in Progress	1,503,649.84	
604-18000	Deferred Outflows	171,141.00	
604-18001	Deferred Outflows - OPEB	2,481.00	
	Total ***NOT ASSIGNED TO GROUP***:	1,677,271.84	
	Total Assets:	19,225,009.74	<u>19,225,009.74</u>
Liability			
Current Liabilities			
604-20200	Accounts Payable	96,872.68	
604-20202	Sales Tax Payable	901.91	
604-20204	General Billing Clearing	0.00	
604-20210	Accrued Expense	0.00	
604-22000	Prepayments	98,915.00	
	Total Current Liabilities:	196,689.59	
Non-Current Liabilities			
604-23600	Compensated Absences Payable - Noncur	96,315.40	
604-24000	Net Pension Liability	545,407.00	
604-24001	OPEB Liability	46,284.00	
604-24500	Deferred Inflows	38,709.00	
	Total Non-Current Liabilities:	726,715.40	
	Total Liability:	923,404.99	

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance
Equity		
Fund Balance		
604-26600	Net Assets, Unrestricted	17,876,479.57
604-26601	Net Assets, Contributed Equity	-458,511.09
	Total Fund Balance:	17,417,968.48
	Total Beginning Equity:	17,417,968.48
Total Revenue		4,857,735.76
Total Expense		3,974,099.49
Revenues Over/Under Expenses		883,636.27
	Total Equity and Current Surplus (Deficit):	18,301,604.75
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>19,225,009.74</u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance	
Fund: 609 - LIQUOR STORE			
Assets			
Cash & Equivalents			
609-10100	Cash	496,580.30	
609-10102	Credit Card Clearing	10,576.22	
609-10103	Gift Card Clearing	-2,259.16	
609-10200	Petty Cash	1,200.00	
609-10400	Investments - Current	248,989.21	
	Total Cash & Equivalents:	755,086.57	
Capital Assets			
609-16200	Buildings	469,675.80	
609-16210	A/D - Buildings	-354,945.01	
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	-91,189.60	
	Total Capital Assets:	140,339.37	
Other Assets			
609-11500	Accounts Receivable	2,487.18	
609-11506	Accounts Receivable - Accrued	0.00	
609-14200	Inventory	325,971.51	
	Total Other Assets:	328,458.69	
NOT ASSIGNED TO GROUP			
609-16480	CIP-Const in Progress	0.00	
609-18000	Deferred Outflows	69,654.00	
609-18001	Deferred Outflows - OPEB	993.00	
	Total ***NOT ASSIGNED TO GROUP***:	70,647.00	
	Total Assets:	1,294,531.63	<u>1,294,531.63</u>
Liability			
Current Liabilities			
609-20200	Accounts Payable	322.39	
609-20202	Sales Tax Payable	19,010.98	
609-20210	Accrued Expense	0.00	
	Total Current Liabilities:	19,333.37	
Non-Current Liabilities			
609-23600	Compensated Absences Payable - Noncur	30,477.93	
609-24000	Net Pension Liability	219,385.00	
609-24001	OPEB Liability	18,531.00	
609-24500	Deferred Inflows	15,570.00	
	Total Non-Current Liabilities:	283,963.93	
	Total Liability:	303,297.30	
Equity			
Fund Balance			
609-26600	Net Assets, Unrestricted	881,982.90	
	Total Fund Balance:	881,982.90	
	Total Beginning Equity:	881,982.90	
Total Revenue		1,585,928.91	
Total Expense		1,476,677.48	
Revenues Over/Under Expenses		109,251.43	
	Total Equity and Current Surplus (Deficit):	991,234.33	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,294,531.63</u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance	
Fund: 614 - TELECOM			
Assets			
Cash & Equivalents			
614-10100	Cash	-934,803.60	
614-10101	Pay Pal Clearing	0.00	
614-10400	Investments - Current	690,083.87	
	Total Cash & Equivalents:	-244,719.73	
Capital Assets			
614-16200	Buildings	644,303.40	
614-16210	A/D - Buildings	-313,519.02	
614-16300	Improvements Other Than Buildings	4,403,699.76	
614-16310	A/D - Improvements Other Than Building	-3,883,880.12	
614-16400	Machinery & Equipment	6,138,446.57	
614-16410	A/D - Machinery & Equipment	-5,736,882.98	
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	-29,726.92	
	Total Capital Assets:	1,260,766.21	
Other Assets			
614-11500	Accounts Receivable	253,392.67	
614-11501	Accounts Receivable - Other	13,344.74	
614-11502	Accounts Receivable - CABS	2,419.35	
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:	345,766.57	
NOT ASSIGNED TO GROUP			
614-11700	Lease Receivables	241,689.00	
614-16445	Leased Asset - Vehicle	27,299.00	
614-16480	CIP-Const in Progress	159,888.00	
614-16545	Accum Amort-Leased Vehicle	-4,166.00	
614-18000	Deferred Outflows	132,281.00	
614-18001	Deferred Outflows - OPEB	1,984.00	
	Total ***NOT ASSIGNED TO GROUP***:	558,975.00	
	Total Assets:	1,920,788.05	<u>1,920,788.05</u>
Liability			
Current Liabilities			
614-20200	Accounts Payable	1,531.82	
614-20201	Excise Tax Payable	450.44	
614-20202	Sales Tax Payable	0.00	
614-20206	911 TAP & TACIP Fees Clearing	5,074.98	
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:	956,932.81	
Non-Current Liabilities			
614-23100	Bond Payable - Noncurrent	5,731,000.00	
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	

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance
614-24000	Net Pension Liability	423,520.00
614-24001	OPEB Liability	37,018.00
614-24500	Deferred Inflows	30,058.00
	Total Non-Current Liabilities:	6,344,991.93
NOT ASSIGNED TO GROUP		
614-22300	Deferred Inflows - Leases	222,336.00
614-23200	Lease Liability Obligation	18,583.00
614-23201	Lease Liability Obligation - Current	4,792.00
	Total ***NOT ASSIGNED TO GROUP***:	245,711.00
	Total Liability:	7,547,635.74
Equity		
Fund Balance		
614-26600	Net Assets, Unrestricted	-6,089,861.88
	Total Fund Balance:	-6,089,861.88
	Total Beginning Equity:	-6,089,861.88
Total Revenue		1,935,862.67
Total Expense		1,472,848.48
Revenues Over/Under Expenses		463,014.19
	Total Equity and Current Surplus (Deficit):	-5,626,847.69
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,920,788.05</u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance	
Fund: 615 - ARENA			
Assets			
Cash & Equivalents			
615-10100	Cash	-23,660.12	
615-10101	Pay Pal Clearing	0.00	
615-10200	Petty Cash	120.00	
615-10400	Investments - Current	92,951.71	
	Total Cash & Equivalents:	69,411.59	
Capital Assets			
615-16200	Buildings	1,710,485.66	
615-16210	A/D - Buildings	-982,014.38	
615-16300	Improvements Other Than Buildings	1,086,029.78	
615-16310	A/D - Improvements Other Than Building	-278,771.87	
615-16400	Machinery & Equipment	290,526.70	
615-16410	A/D - Machinery & Equipment	-288,586.64	
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	-9,704.49	
615-16460	Furniture & Fixtures	27,145.88	
615-16470	A/D Furniture & Fixtures	-27,145.88	
	Total Capital Assets:	1,539,791.91	
Other Assets			
615-11500	Accounts Receivable	0.00	
615-11501	Accounts Receivable - Other	500.00	
615-11506	Accounts Receivable - Accrued	0.00	
615-14200	Inventory	0.00	
615-15500	Prepaid Items	0.00	
	Total Other Assets:	500.00	
NOT ASSIGNED TO GROUP			
615-18000	Deferred Outflows	41,492.00	
615-18001	Deferred Outflows - OPEB	993.00	
	Total ***NOT ASSIGNED TO GROUP***:	42,485.00	
	Total Assets:	1,652,188.50	1,652,188.50
Liability			
Current Liabilities			
615-20200	Accounts Payable	0.00	
615-20202	Sales Tax Payable	0.00	
615-20210	Accrued Expense	0.00	
615-21500	Accrued Interest Payable	12,023.18	
615-22200	Unearned Revenue	864.78	
615-22500	Bond Payable - Current	45,000.00	
	Total Current Liabilities:	57,887.96	
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	132,387.00	
615-24001	OPEB Liability	18,531.00	
615-24500	Deferred Inflows	9,396.00	
	Total Non-Current Liabilities:	1,054,156.36	
	Total Liability:	1,112,044.32	
Equity			
Fund Balance			
615-26200	Net Assets, Restricted for Capital	0.00	

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance
615-26600	Net Assets, Unrestricted	498,664.24
	Total Fund Balance:	498,664.24
	Total Beginning Equity:	498,664.24
Total Revenue		343,926.59
Total Expense		302,446.65
Revenues Over/Under Expenses		41,479.94
	Total Equity and Current Surplus (Deficit):	540,144.18
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,652,188.50</u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance	
Fund: 617 - M/P CENTER			
Assets			
Cash & Equivalents			
617-10100	Cash	606,125.11	
617-10101	Pay Pal Clearing	0.00	
617-10200	Petty Cash	1,500.00	
617-10400	Investments - Current	58,985.57	
	Total Cash & Equivalents:	666,610.68	
Capital Assets			
617-16200	Buildings	2,039,043.43	
617-16210	A/D - Buildings	-1,145,013.82	
617-16300	Improvements Other Than Buildings	82,005.92	
617-16310	A/D - Improvements Other Than Building	-59,740.01	
617-16400	Machinery & Equipment	298,198.52	
617-16410	A/D - Machinery & Equipment	-272,743.37	
	Total Capital Assets:	941,750.67	
Other Assets			
617-11500	Accounts Receivable	0.00	
617-11501	Accounts Receivable - Other	2,061.13	
617-11506	Accounts Receivable - Accrued	0.00	
	Total Other Assets:	2,061.13	
NOT ASSIGNED TO GROUP			
617-18000	Deferred Outflows	40,904.00	
617-18001	Deferred Outflows - OPEB	1,488.00	
	Total ***NOT ASSIGNED TO GROUP***:	42,392.00	
	Total Assets:	1,652,814.48	<u>1,652,814.48</u>
Liability			
Current Liabilities			
617-20200	Accounts Payable	-66.50	
617-20202	Sales Tax Payable	0.00	
617-20210	Accrued Expense	0.00	
617-22200	Unearned Revenue	2,453.06	
	Total Current Liabilities:	2,386.56	
Non-Current Liabilities			
617-23600	Compensated Absences Payable - Noncur	4,354.60	
617-24000	Net Pension Liability	129,739.00	
617-24001	OPEB Liability	27,753.00	
617-24500	Deferred Inflows	9,208.00	
	Total Non-Current Liabilities:	171,054.60	
	Total Liability:	173,441.16	
Equity			
Fund Balance			
617-26600	Net Assets, Unrestricted	959,277.72	
617-26601	Net Assets, Contributed Equity	436,194.96	
	Total Fund Balance:	1,395,472.68	
	Total Beginning Equity:	1,395,472.68	
Total Revenue		320,294.23	
Total Expense		236,393.59	
Revenues Over/Under Expenses		83,900.64	
	Total Equity and Current Surplus (Deficit):	1,479,373.32	
	Total Liabilities, Equity and Current Surplus (Deficit):	1,652,814.48	<u>1,652,814.48</u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance	
Fund: 651 - RIVERLBUFF TOWNHOMES			
Assets			
Cash & Equivalents			
651-10100	Cash	-39,892.68	
651-10104	Cash with Management Company	245,001.99	
	Total Cash & Equivalents:	<u>205,109.31</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	0.00	
	Total Other Assets:	<u>0.00</u>	
	Total Assets:	<u>678,008.29</u>	<u>678,008.29</u>
Liability			
Current Liabilities			
651-20200	Accounts Payable	0.00	
651-20207	Accounts Payable Management Company	1,594.16	
651-21500	Accrued Interest Payable	621.90	
651-22000	Prepayments	7,406.27	
651-22100	Note Payable - Current	19,000.00	
	Total Current Liabilities:	<u>28,622.33</u>	
Non-Current Liabilities			
651-23900	Notes Payable - Noncurrent	689,692.81	
	Total Non-Current Liabilities:	<u>689,692.81</u>	
	Total Liability:	<u>718,315.14</u>	
Equity			
Fund Balance			
651-26600	Net Assets, Unrestricted	96,922.53	
651-26602	Net Assets - Management Company	-136,489.38	
	Total Fund Balance:	<u>-39,566.85</u>	
	Total Beginning Equity:	<u>-39,566.85</u>	
Total Revenue		0.00	
Total Expense		740.00	
Revenues Over/Under Expenses		<u>-740.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>-40,306.85</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>678,008.29</u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance
Fund: 700 - PAYROLL		
Assets		
Cash & Equivalents		
700-10100	Cash	36,341.39
	Total Cash & Equivalents:	<u>36,341.39</u>
	Total Assets:	<u>36,341.39</u>
		<u><u>36,341.39</u></u>
Liability		
Current Liabilities		
700-20200	Accounts Payable	0.00
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	33,429.20
700-21707	Union Dues	857.95
700-21708	PD Union Dues	236.25
700-21709	Wage Levy	0.00
700-21710	Second Deposits	0.00
700-21711	Medicare Tax Withholding	0.00
700-21712	Flex Account	1,708.89
700-21713	Other	0.00
700-21714	Individual Insurance-Colonial AT	0.00
700-21715	Individual Insurance-Aflac AT	139.50
700-21716	Individual Insurance-Aflac PT	487.32
700-21717	Individual Insurance-MBA PT	14.35
700-21718	Individual Insurance-NCPERS AT	30.65
700-21719	Individual Insurance-MBA AT	-562.70
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>36,341.39</u>
	Total Liability:	<u>36,341.39</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>36,341.39</u></u>

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance
Fund: 999 - POOLED CASH		
Assets		
Cash & Equivalents		
999-10195	Bank Midwest - Riverbend	64,564.45
999-10196	Bank Midwest-Pay Pal	29,367.16
999-10197	Bank Midwest-Airport	528.05
999-10198	Bank Midwest-Ambulance	7,644.85
999-10199	Bank Midwest	4,322,718.37
	Total Cash & Equivalents:	4,424,822.88
Other Assets		
999-13100	Due From General	1,971.44
999-13211	Due From Library	0.00
999-13212	Due From UHF TV	0.00
999-13225	Due From Airport	0.00
999-13230	Due From Pool	1,150.52
999-13235	Due From Ambulance	3,352.18
999-13236	Due From Hospital Fund	0.00
999-13250	Due From EDA General	0.00
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	6,894.08
999-13602	Due From Sewer	8,317.75
999-13604	Due From Electric	96,872.68
999-13609	Due From Liquor Store	322.39

Balance Sheet with Groupings

As Of 08/31/2023

Account	Name	Balance	
999-13614	Due From Telecom	1,531.82	
999-13615	Due From Arena	0.00	
999-13617	Due From M/P Center	-66.50	
999-13651	Due From Riverlbuff Townhomes	0.00	
999-13700	Due From Payroll	0.00	
	Total Other Assets:	<u>120,346.36</u>	
NOT ASSIGNED TO GROUP			
999-13278	Due From TIF SPENDING	0.00	
999-13309	2024 Street Project	0.00	
	Total ***NOT ASSIGNED TO GROUP***:	<u>0.00</u>	
	Total Assets:	<u>4,545,169.24</u>	<u>4,545,169.24</u>
Liability			
Current Liabilities			
999-20100	Wages Payable	0.00	
999-20200	Accounts Payable	120,346.36	
999-20799	Due to Pooled Cash	4,424,822.88	
	Total Current Liabilities:	<u>4,545,169.24</u>	
	Total Liability:	<u>4,545,169.24</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>4,545,169.24</u></u>