



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 101 GENERAL FUND						
General Ledger						
Asset						
G	101-1005	1005 Petty Cash	\$500.00	\$45.00	\$45.00	\$500.00
G	101-1008	1008 Cash - Till	\$330.00	\$0.00	\$80.00	\$250.00
G	101-1010	1010 Cash	-\$6,834,086.61	\$11,008,417.91	\$11,159,068.84	-\$6,984,737.54
G	101-1022	1022 Cash-Property Room Evi	\$742.96	\$0.00	\$0.00	\$742.96
G	101-1040	1040 Investments	\$10,115,073.47	\$6,009,918.88	\$5,399,995.00	\$10,724,997.35
G	101-1045	1045 Interest Rcvbl on Investm	\$12,445.60	\$0.00	\$12,445.60	\$0.00
G	101-1050	1050 Taxes Receivable-Current	\$0.00	\$0.00	\$0.00	\$0.00
G	101-1070	1070 Taxes Receivable-Delinq	\$134,340.04	\$3,371.53	\$0.00	\$137,711.57
G	101-1150	1150 Accounts Receivable	\$98,530.50	\$40,017.36	\$135,739.13	\$2,808.73
G	101-1152	1152 Account Receivable - Str	\$13,835.85	\$158,904.12	\$156,414.31	\$16,325.66
G	101-1158	1158 Cobra Insurance Receivea	\$1,768.41	\$27,641.90	\$24,502.05	\$4,908.26
G	101-1210	1210 Special Assessments Rc	\$0.00	\$0.00	\$0.00	\$0.00
G	101-1220	1220 Special Assessments Rc	\$1,845.98	\$0.00	\$0.00	\$1,845.98
G	101-1230	1230 Special Assessments Rc	\$2,611.06	\$2,611.68	\$0.00	\$5,222.74
G	101-1310	1310 Due From Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
G	101-1320	1320 Due From Other Govern	\$102,104.69	\$118,097.29	\$217,191.63	\$3,010.35
G	101-1550	1550 Prepaid Insurance	\$72,748.55	\$69,901.82	\$72,988.55	\$69,661.82
G	101-1555	1555 Prepaid Other	\$15,751.82	\$53,869.00	\$50,991.09	\$18,629.73
G	101-1605	1605 Land Held For Resale	\$0.00	\$0.00	\$0.00	\$0.00
G	101-1610	1610 Land	\$0.00	\$0.00	\$0.00	\$0.00
G	101-1620	1620 Buildings	\$0.00	\$0.00	\$0.00	\$0.00
G	101-1621	1621 Accumulated Depreciatio	\$0.00	\$0.00	\$0.00	\$0.00
G	101-1640	1640 Machinery and Equipmen	\$0.00	\$0.00	\$0.00	\$0.00
G	101-1651	1651 Accumulated Deprec - lea	\$0.00	\$0.00	\$0.00	\$0.00
Total Asset			\$3,738,542.32	\$17,492,796.49	\$17,229,461.20	\$4,001,877.61
Liability						
G	101-2020	2020 Accounts Payable	-\$61,887.33	\$101,640.90	\$40,573.78	-\$820.21
G	101-2022	2022 Accts Payable-Property R	\$0.00	\$0.00	\$0.00	\$0.00
G	101-2023	2023 Cable Franchise Fee Pas	\$0.00	\$0.00	\$0.00	\$0.00
G	101-2040	2040 Accrued Salaries Payable	-\$36,479.01	\$36,479.01	\$0.00	\$0.00
G	101-2041	2041 Accrued FICA	-\$1,744.35	\$1,744.35	\$0.00	\$0.00
G	101-2042	2042 Unemployment Benefits	\$0.00	\$0.00	\$0.00	\$0.00
G	101-2043	2043 Accrued PERA	-\$4,187.40	\$4,187.40	\$0.00	\$0.00
G	101-2044	2044 WC Benefits Payable	\$0.00	\$0.00	\$0.00	\$0.00
G	101-2054	2054 TIF/Tax Abatement Escro	-\$3,792.50	\$6,492.20	\$2,699.70	\$0.00
G	101-2055	2055 Escrow Payable	-\$104,101.31	\$97,213.41	\$118,030.83	-\$124,918.73
G	101-2058	2058 Peddler Escrow	\$0.00	\$0.00	\$315.00	-\$315.00
G	101-2060	2060 Contracts Payable	\$0.00	\$0.00	\$0.00	\$0.00
G	101-2070	2070 Due To Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
G	101-2071	2071 Due to other Funds - Curr	-\$28,510.14	\$28,510.14	\$0.00	\$0.00
G	101-2075	2075 Due to Other Govt Units	-\$70,859.12	\$70,910.76	\$51.64	\$0.00
G	101-2170	2170 Accrued Payroll Dedct Pa	\$0.00	\$0.00	\$0.00	\$0.00



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G	101-2171	2171 Federal Withholding Paya	-\$10,650.82	\$264,324.45	\$253,673.63	\$0.00
G	101-2172	2172 State Withholding Payabl	-\$4,640.14	\$131,234.58	\$126,594.44	\$0.00
G	101-2173	2173 FICA Tax Withholding Pa	-\$13,111.30	\$370,675.46	\$357,564.16	\$0.00
G	101-2174	2174 PERA Withholding Payab	\$0.00	\$304,550.35	\$304,550.35	\$0.00
G	101-2175	2175 Other Withholding	\$0.00	\$14,945.42	\$14,854.68	\$90.74
G	101-2176	2176 Sales Tax Payable	-\$6.36	\$6,767.62	\$6,760.44	\$0.82
G	101-2177	2177 ICMA - RC Withholding P	\$0.00	\$52,706.00	\$52,706.00	\$0.00
G	101-2178	2178 P.E.R.A. - Police/Fire Pay	\$0.00	\$257,972.23	\$257,972.23	\$0.00
G	101-2179	2179 Medicare Tax Deducted	\$0.00	\$0.00	\$0.00	\$0.00
G	101-2180	2180 PERA Life Insurance Pay	\$0.00	\$768.00	\$768.00	\$0.00
G	101-2182	2182 Health-Dental-Life Ins Pa	-\$101.62	\$367,915.95	\$366,445.69	\$1,368.64
G	101-2183	2183 Other Pre-Tax Insurance	-\$307.71	\$15,802.14	\$15,766.60	-\$272.17
G	101-2184	2184 HSA Contribution payable	\$0.00	\$91,029.91	\$91,029.91	\$0.00
G	101-2185	2185 Union Health Insurance -	\$0.00	\$161,200.00	\$147,680.00	\$13,520.00
G	101-2200	2200 Deposits	-\$1,163.90	\$575.00	\$425.00	-\$1,013.90
G	101-2220	2220 Deferred Revenues	-\$168,113.82	\$28,918.32	\$30,129.02	-\$169,324.52
G	101-2230	2230 Tax Anticipation Certs Pa	\$0.00	\$0.00	\$0.00	\$0.00
G	101-2390	2390 Other Long-Term Liabilitie	\$0.00	\$0.00	\$0.00	\$0.00
Total Liability			-\$509,656.83	\$2,416,563.60	\$2,188,591.10	(\$281,684.33)
Equity						
G	101-2530	2530 Unreserved Fund Balanc	-\$3,078,873.78	\$4,867,042.13	\$5,346,849.92	-\$3,558,681.57
G	101-2535	2535 Reserved Fund Balance	\$0.00	\$1,675.00	\$13,175.00	-\$11,500.00
G	101-2545	2545 Reserve for Encumbranc	\$0.00	\$0.00	\$0.00	\$0.00
G	101-2550	2550 Reserve Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00
G	101-2720	2720 Unreserved Retained Ear	\$0.00	\$0.00	\$0.00	\$0.00
G	101-2920	2920 Assigned Fund Bal - Adm	-\$7,604.63	\$0.00	\$0.00	-\$7,604.63
G	101-2921	2921 Assigned Fund Bal - Fire	-\$12,984.63	\$0.00	\$0.00	-\$12,984.63
G	101-2922	2922 Assigned Fund Bal - Polc	-\$42,674.42	\$0.00	\$0.00	-\$42,674.42
G	101-2923	2923 Assigned Fund Bal - Stre	\$0.00	\$0.00	\$0.00	\$0.00
G	101-2924	2924 Assigned Fund Bal - Park	-\$56,945.58	\$0.00	\$0.00	-\$56,945.58
G	101-2938	2938 Assigned Fund Bal - Well	-\$1,857.51	\$0.00	\$0.00	-\$1,857.51
G	101-2939	2939 Assigned Fund Bal - ECF	-\$25,096.28	\$0.00	\$0.00	-\$25,096.28
G	101-2940	2940 Assigned Fund Bal - Movi	-\$2,848.66	\$0.00	\$0.00	-\$2,848.66
Total Equity			-\$3,228,885.49	\$4,868,717.13	\$5,360,024.92	(\$3,720,193.28)
FUND 101 GENERAL FUND			\$0.00	\$24,778,077.22	\$24,778,077.22	\$0.00
Revenue						
R	101-010-3125	3125 Land Use Revenue	\$0.00	\$0.00	\$22,297.50	-\$22,297.50
R	101-010-3372	3372 Recording Fee	\$0.00	\$0.00	\$0.00	\$0.00
R	101-010-3418	3418 Administrative Charges	\$0.00	\$0.00	\$100.00	-\$100.00
R	101-011-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$0.00	\$0.00
R	101-015-3101	3101 RE & PP Taxes-Current	\$0.00	\$0.00	\$2,839,844.72	-\$2,839,844.72
R	101-015-3102	3102 RE & PP Taxes-Delinque	\$0.00	\$0.00	\$24,142.23	-\$24,142.23
R	101-015-3103	3103 Special Levies/Debt Servi	\$0.00	\$0.00	\$3.58	-\$3.58
R	101-015-3104	3104 RE & PP Tax - Abatemen	\$0.00	\$0.00	\$0.00	\$0.00



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R	101-015-3105	3105 Local Govt Aid	\$0.00	\$0.00	\$0.00	\$0.00
R	101-015-3106	3106 P.E.R.A. Aid	\$0.00	\$0.00	\$1,553.00	-\$1,553.00
R	101-015-3107	3107 Property Tax -Township S	\$0.00	\$59,012.26	\$0.00	\$59,012.26
R	101-015-3109	3109 Penalty & Interest- Taxes	\$0.00	\$0.00	\$11,707.91	-\$11,707.91
R	101-015-3110	3110 Market Value Homestead	\$0.00	\$0.00	\$54.75	-\$54.75
R	101-015-3151	3151 TIF Application Fee	\$0.00	\$0.00	\$0.00	\$0.00
R	101-015-3152	3152 Tax Abatement Applicatio	\$0.00	\$0.00	\$0.00	\$0.00
R	101-015-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$375,000.00	-\$375,000.00
R	101-015-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	101-015-3161	3161 Clean up/Score Grant	\$0.00	\$0.00	\$6,543.05	-\$6,543.05
R	101-015-3180	3180 Franchise Fees -Utilities	\$0.00	\$0.00	\$315,690.09	-\$315,690.09
R	101-015-3181	3181 Franchise Fee - Cable	\$0.00	\$0.00	\$0.00	\$0.00
R	101-015-3195	3195 Sanitation License	\$0.00	\$0.00	\$900.00	-\$900.00
R	101-015-3198	3198 Dock Permits	\$0.00	\$0.00	\$3,500.00	-\$3,500.00
R	101-015-3200	3200 Vendor License	\$0.00	\$0.00	\$0.00	\$0.00
R	101-015-3201	3201 Peddler License/Permit	\$0.00	\$0.00	\$740.00	-\$740.00
R	101-015-3202	3202 Firework Permits	\$0.00	\$0.00	\$100.00	-\$100.00
R	101-015-3205	3205 License Investigation Fee	\$0.00	\$0.00	\$1,000.00	-\$1,000.00
R	101-015-3210	3210 Massage License	\$0.00	\$0.00	\$550.00	-\$550.00
R	101-015-3211	3211 Liquor License	\$0.00	\$0.00	\$30,150.00	-\$30,150.00
R	101-015-3212	3212 Liquor Violations	\$0.00	\$0.00	\$1,500.00	-\$1,500.00
R	101-015-3213	3213 Non-Intox/Off-Sale Licens	\$0.00	\$0.00	\$325.00	-\$325.00
R	101-015-3218	3218 Tobacco License	\$0.00	\$0.00	\$1,200.00	-\$1,200.00
R	101-015-3224	3224 Animal License	\$0.00	\$0.00	\$1,756.00	-\$1,756.00
R	101-015-3230	3230 Donations from Organizat	\$0.00	\$0.00	\$0.00	\$0.00
R	101-015-3355	3355 Yard Sign Sales	\$0.00	\$0.00	\$74.88	-\$74.88
R	101-015-3360	3360 NSF Check or Bad Debt	\$0.00	\$0.00	\$0.00	\$0.00
R	101-015-3370	3370 Discounts/Credits Revenu	\$0.00	\$0.00	\$0.00	\$0.00
R	101-015-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$25.00	-\$25.00
R	101-015-3376	3376 Insurance Proceeds & Di	\$0.00	\$0.00	\$0.00	\$0.00
R	101-015-3385	3385 Cash Over/Short	\$0.00	\$0.00	\$90.14	-\$90.14
R	101-015-3411	3411 Copies	\$0.00	\$0.00	\$120.90	-\$120.90
R	101-015-3417	3417 Assessment Searches	\$0.00	\$0.00	\$1,725.00	-\$1,725.00
R	101-015-3418	3418 Administrative Charges	\$0.00	\$0.00	\$0.00	\$0.00
R	101-015-3513	3513 Other Fines/Fees	\$0.00	\$0.00	\$51.85	-\$51.85
R	101-015-3610	3610 Prop Tx Paid Special Ass	\$0.00	\$0.00	\$1,995.46	-\$1,995.46
R	101-015-3613	3613 Pre Paid Special Assess	\$0.00	\$0.00	\$0.00	\$0.00
R	101-015-3910	3910 Sale of Assets/Equipment	\$0.00	\$0.00	\$0.00	\$0.00
R	101-015-3940	3940 Lease/Rental/CAM Incom	\$0.00	\$0.00	\$59,535.57	-\$59,535.57
R	101-015-3995	3995 Unrealized Gain	\$0.00	\$0.00	\$0.00	\$0.00
R	101-015-3999	3999 Interest Earned	\$0.00	\$0.00	\$64,408.24	-\$64,408.24
R	101-015-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$1,234.22	-\$1,234.22
R	101-015-4152	4152 Resitution/Damage Paym	\$0.00	\$0.00	\$25.00	-\$25.00
R	101-015-4154	4154 Reimbursements-BL Tow	\$0.00	\$0.00	\$0.00	\$0.00
R	101-015-4155	4155 Reimbursement - Wellne	\$0.00	\$0.00	\$1,112.56	-\$1,112.56



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R	101-015-4200	4200 Other Grant Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
R	101-020-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	101-020-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$10,000.00	-\$10,000.00
R	101-020-3940	3940 Lease/Rental/CAM Incom	\$0.00	\$0.00	\$0.00	\$0.00
R	101-020-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$390.95	-\$390.95
R	101-025-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	101-025-3230	3230 Donations from Organizat	\$0.00	\$0.00	\$500.00	-\$500.00
R	101-025-4200	4200 Other Grant Proceeds	\$0.00	\$0.00	\$442.46	-\$442.46
R	101-030-3221	3221 Building Permits	\$0.00	\$0.00	\$383,158.63	-\$383,158.63
R	101-030-3222	3222 State Surcharge on Bldg	\$0.00	\$0.00	\$10,932.47	-\$10,932.47
R	101-030-3229	3229 Seed/Sod Escrow Fee	\$0.00	\$0.00	\$4,900.00	-\$4,900.00
R	101-030-3250	3250 Rental Inspection-- MF	\$0.00	\$0.00	\$14,469.00	-\$14,469.00
R	101-030-3251	3251 Rental License - SF/Dupl	\$0.00	\$0.00	\$10,750.00	-\$10,750.00
R	101-030-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$1,131.00	-\$1,131.00
R	101-030-3411	3411 Copies	\$0.00	\$0.00	\$0.00	\$0.00
R	101-030-3418	3418 Administrative Charges	\$0.00	\$0.00	\$25.00	-\$25.00
R	101-030-3513	3513 Other Fines/Fees	\$0.00	\$0.00	\$5,452.20	-\$5,452.20
R	101-050-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	101-050-3161	3161 Clean up/Score Grant	\$0.00	\$0.00	\$15,711.46	-\$15,711.46
R	101-050-3197	3197 Compost Access Permits	\$0.00	\$0.00	\$810.00	-\$810.00
R	101-050-3220	3220 R-O-W Permit Fees	\$0.00	\$0.00	\$600.00	-\$600.00
R	101-050-3230	3230 Donations from Organizat	\$0.00	\$0.00	\$0.00	\$0.00
R	101-050-3365	3365 State Aid - Street Mainten	\$0.00	\$0.00	\$122,359.94	-\$122,359.94
R	101-050-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	101-050-3376	3376 Insurance Proceeds & Di	\$0.00	\$0.00	\$3.99	-\$3.99
R	101-050-3412	3412 City Maint Services	\$0.00	\$0.00	\$3,320.53	-\$3,320.53
R	101-050-3418	3418 Administrative Charges	\$0.00	\$0.00	\$0.00	\$0.00
R	101-050-3450	3450 Strt Light Utility System F	\$0.00	\$0.00	\$158,063.95	-\$158,063.95
R	101-050-3910	3910 Sale of Assets/Equipment	\$0.00	\$0.00	\$0.00	\$0.00
R	101-050-3940	3940 Lease/Rental/CAM Incom	\$0.00	\$0.00	\$0.00	\$0.00
R	101-050-4150	4150 Contractor Reimburseme	\$0.00	\$0.00	\$92.35	-\$92.35
R	101-050-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$3,090.51	-\$3,090.51
R	101-050-4152	4152 Resitution/Damage Paym	\$0.00	\$0.00	\$0.00	\$0.00
R	101-050-4154	4154 Reimbursements-BL Tow	\$0.00	\$0.00	\$0.00	\$0.00
R	101-055-3102	3102 RE & PP Taxes-Delinque	\$0.00	\$0.00	\$0.00	\$0.00
R	101-055-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$10,000.00	-\$10,000.00
R	101-055-3163	3163 SHIP Grant	\$0.00	\$0.00	\$0.00	\$0.00
R	101-055-3196	3196 Garden Plot Fees	\$0.00	\$0.00	\$300.00	-\$300.00
R	101-055-3200	3200 Vendor License	\$0.00	\$0.00	\$0.00	\$0.00
R	101-055-3225	3225 Park Permits-Seasonal R	\$0.00	\$0.00	\$9,725.32	-\$9,725.32
R	101-055-3226	3226 Park Permits-Daily	\$0.00	\$0.00	\$46,396.46	-\$46,396.46
R	101-055-3227	3227 Park-Miscellaneous	\$0.00	\$0.00	\$1,132.16	-\$1,132.16
R	101-055-3230	3230 Donations from Organizat	\$0.00	\$0.00	\$12,648.10	-\$12,648.10
R	101-055-3231	3231 Park Permits Seasonal-N	\$0.00	\$0.00	\$10,039.34	-\$10,039.34
R	101-055-3232	3232 Park Event Fee	\$0.00	\$0.00	\$175.00	-\$175.00



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R	101-055-3376	3376 Insurance Proceeds & Di	\$0.00	\$0.00	\$3.24	-\$3.24
R	101-055-3412	3412 City Maint Services	\$0.00	\$0.00	\$0.00	\$0.00
R	101-055-3418	3418 Administrative Charges	\$0.00	\$0.00	\$0.00	\$0.00
R	101-055-3419	3419 Weeds/Trees	\$0.00	\$0.00	\$0.00	\$0.00
R	101-055-3910	3910 Sale of Assets/Equipment	\$0.00	\$0.00	\$0.00	\$0.00
R	101-055-3940	3940 Lease/Rental/CAM Incom	\$0.00	\$0.00	\$1,080.00	-\$1,080.00
R	101-055-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$260.61	-\$260.61
R	101-055-4152	4152 Resitution/Damage Paym	\$0.00	\$0.00	\$0.00	\$0.00
R	101-055-4200	4200 Other Grant Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
R	101-055-4201	4201 Other Grants - Music in P	\$0.00	\$0.00	\$0.00	\$0.00
R	101-055-4203	4203 Other Grants - Blandin Fo	\$0.00	\$0.00	\$0.00	\$0.00
R	101-055-4210	4210 Federal Grant Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
R	101-056-3230	3230 Donations from Organizat	\$0.00	\$0.00	\$0.00	\$0.00
R	101-056-3233	3233 Donations - Movie in the	\$0.00	\$0.00	\$5,000.00	-\$5,000.00
R	101-056-4200	4200 Other Grant Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
R	101-072-3230	3230 Donations from Organizat	\$0.00	\$0.00	\$14,764.41	-\$14,764.41
R	101-075-3116	3116 Federal Aid - Police	\$0.00	\$0.00	\$0.00	\$0.00
R	101-075-3117	3117 State Aid - Police	\$0.00	\$0.00	\$98,601.09	-\$98,601.09
R	101-075-3131	3131 Capital Lease Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
R	101-075-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$28,225.03	-\$28,225.03
R	101-075-3230	3230 Donations from Organizat	\$0.00	\$0.00	\$11,500.00	-\$11,500.00
R	101-075-3239	3239 K-9 Unit Donations	\$0.00	\$0.00	\$5,100.00	-\$5,100.00
R	101-075-3240	3240 K-9 Unit Sales	\$0.00	\$0.00	\$0.00	\$0.00
R	101-075-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$341.00	-\$341.00
R	101-075-3376	3376 Insurance Proceeds & Di	\$0.00	\$0.00	\$26.35	-\$26.35
R	101-075-3411	3411 Copies	\$0.00	\$0.00	\$63.41	-\$63.41
R	101-075-3511	3511 Court Fines	\$0.00	\$0.00	\$31,797.41	-\$31,797.41
R	101-075-3512	3512 Parking Fines	\$0.00	\$0.00	\$4,620.00	-\$4,620.00
R	101-075-3513	3513 Other Fines/Fees	\$0.00	\$0.00	\$5,760.00	-\$5,760.00
R	101-075-3910	3910 Sale of Assets/Equipment	\$0.00	\$0.00	\$6,984.76	-\$6,984.76
R	101-075-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$519.95	-\$519.95
R	101-075-4152	4152 Resitution/Damage Paym	\$0.00	\$0.00	\$0.00	\$0.00
R	101-075-4200	4200 Other Grant Proceeds	\$0.00	\$0.00	\$2,000.00	-\$2,000.00
R	101-075-4209	4209 Other Grants - K-9 Unit	\$0.00	\$0.00	\$0.00	\$0.00
R	101-075-4210	4210 Federal Grant Proceeds	\$0.00	\$0.00	\$2,822.22	-\$2,822.22
R	101-075-4211	4211 Toward Zero Deaths Gra	\$0.00	\$0.00	\$6,585.75	-\$6,585.75
R	101-085-3118	3118 State Aid - Fire	\$0.00	\$0.00	\$99,393.08	-\$99,393.08
R	101-085-3119	3119 State Fire Relief Aid	\$0.00	\$0.00	\$3,000.00	-\$3,000.00
R	101-085-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	101-085-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	101-085-3230	3230 Donations from Organizat	\$0.00	\$0.00	\$0.00	\$0.00
R	101-085-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	101-085-3376	3376 Insurance Proceeds & Di	\$0.00	\$0.00	\$0.00	\$0.00
R	101-085-3422	3422 Fire Protection Service	\$0.00	\$0.00	\$0.00	\$0.00
R	101-085-3910	3910 Sale of Assets/Equipment	\$0.00	\$0.00	\$0.00	\$0.00



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Type	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
R	101-085-3940	3940 Lease/Rental/CAM Incom	\$0.00	\$0.00	\$0.00	\$0.00
R	101-085-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$24.99	-\$24.99
R	101-085-4200	4200 Other Grant Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
R	101-085-4210	4210 Federal Grant Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue			\$0.00	\$59,012.26	\$4,934,150.77	(\$4,875,138.51)

Expenditures

E	101-100-05-05-400	4002 Wages	\$0.00	\$25,200.00	\$0.00	\$25,200.00
E	101-100-05-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$1,927.80	\$0.00	\$1,927.80
E	101-100-05-05-401	4012 P.E.R.A. (er)	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-05-05-401	4016 WC Insurance	\$0.00	\$63.00	\$0.00	\$63.00
E	101-100-05-05-401	4017 Unemployment Benefits	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-05-20-417	4170 Legal	\$0.00	\$609.00	\$0.00	\$609.00
E	101-100-05-20-418	4180 Other Consultants	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-05-25-413	4130 Computers/Software	\$0.00	\$133.08	\$0.00	\$133.08
E	101-100-05-25-413	4133 Computer Maintenance	\$0.00	\$375.00	\$0.00	\$375.00
E	101-100-05-25-420	4200 Printing - Newsletter etc	\$0.00	\$590.64	\$0.00	\$590.64
E	101-100-05-25-420	4208 Copies	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-05-25-421	4210 Operating Supplies	\$0.00	\$602.67	\$0.00	\$602.67
E	101-100-05-25-421	4212 Other Operations Expens	\$0.00	\$485.88	\$0.00	\$485.88
E	101-100-05-25-421	4215 Uniforms/Clothing	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-05-25-422	4220 Advertising	\$0.00	\$241.15	\$0.00	\$241.15
E	101-100-05-25-423	4235 Postage	\$0.00	\$47.89	\$0.00	\$47.89
E	101-100-05-25-423	4238 Training/Schools	\$0.00	\$1,391.55	\$0.00	\$1,391.55
E	101-100-05-25-424	4240 Travel/Mileage	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-05-25-424	4243 Meals	\$0.00	\$147.40	\$0.00	\$147.40
E	101-100-05-25-425	4250 Liability Insurance	\$0.00	\$669.26	\$0.00	\$669.26
E	101-100-05-25-425	4257 Contractors Hired	\$0.00	\$1,725.00	\$0.00	\$1,725.00
E	101-100-05-25-426	4260 Subscriptions/Dues	\$0.00	\$30.00	\$0.00	\$30.00
E	101-100-05-25-441	4413 Equipment/Accessories	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-05-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-10-05-400	4002 Wages	\$0.00	\$96,098.31	\$0.00	\$96,098.31
E	101-100-10-05-400	4008 Insurance Benefits (er)	\$0.00	\$9,404.37	\$0.00	\$9,404.37
E	101-100-10-05-400	4009 HSA Accounts	\$0.00	\$2,156.26	\$0.00	\$2,156.26
E	101-100-10-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$7,215.79	\$0.00	\$7,215.79
E	101-100-10-05-401	4012 P.E.R.A. (er)	\$0.00	\$6,287.79	\$0.00	\$6,287.79
E	101-100-10-05-401	4016 WC Insurance	\$0.00	\$568.00	\$0.00	\$568.00
E	101-100-10-05-401	4017 Unemployment Benefits	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-10-05-401	4019 Wellness Program	\$0.00	\$34.57	\$0.00	\$34.57
E	101-100-10-20-414	4140 Audit	\$0.00	\$320.00	\$0.00	\$320.00
E	101-100-10-20-415	4150 Engineering	\$0.00	\$520.00	\$0.00	\$520.00
E	101-100-10-20-417	4170 Legal	\$0.00	\$11,433.37	\$0.00	\$11,433.37
E	101-100-10-20-418	4180 Other Consultants	\$0.00	\$1,349.50	\$0.00	\$1,349.50
E	101-100-10-25-413	4130 Computers/Software	\$0.00	\$555.34	\$0.00	\$555.34
E	101-100-10-25-413	4133 Computer Maintenance	\$0.00	\$975.00	\$0.00	\$975.00



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Type	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	101-100-10-25-420	4200 Printing - Newsletter etc	\$0.00	\$590.64	\$0.00	\$590.64
E	101-100-10-25-420	4208 Copies	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-10-25-420	4209 Recording Fees/Settleme	\$0.00	\$46.00	\$0.00	\$46.00
E	101-100-10-25-421	4210 Operating Supplies	\$0.00	\$881.66	\$0.00	\$881.66
E	101-100-10-25-421	4212 Other Operations Expens	\$0.00	\$112.62	\$0.00	\$112.62
E	101-100-10-25-421	4215 Uniforms/Clothing	\$0.00	\$71.46	\$0.00	\$71.46
E	101-100-10-25-422	4220 Advertising	\$0.00	\$1,802.10	\$0.00	\$1,802.10
E	101-100-10-25-423	4230 Telephone/Internet	\$0.00	\$1,458.26	\$0.00	\$1,458.26
E	101-100-10-25-423	4235 Postage	\$0.00	\$366.25	\$0.00	\$366.25
E	101-100-10-25-423	4238 Training/Schools	\$0.00	\$1,437.60	\$0.00	\$1,437.60
E	101-100-10-25-424	4240 Travel/Mileage	\$0.00	\$559.25	\$0.00	\$559.25
E	101-100-10-25-424	4243 Meals	\$0.00	\$266.38	\$0.00	\$266.38
E	101-100-10-25-425	4250 Liability Insurance	\$0.00	\$932.06	\$0.00	\$932.06
E	101-100-10-25-426	4260 Subscriptions/Dues	\$0.00	\$95.00	\$0.00	\$95.00
E	101-100-10-25-430	4300 Awards - Employee LOS	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-10-25-440	4405 Motor Fuel	\$0.00	\$553.58	\$0.00	\$553.58
E	101-100-10-25-441	4413 Equipment/Accessories	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-10-25-443	4430 Vehicle Maintenance	\$0.00	\$2,539.65	\$0.00	\$2,539.65
E	101-100-10-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-11-10-400	4007 Election Judges Pay	\$0.00	\$10,773.13	\$0.00	\$10,773.13
E	101-100-11-10-421	4210 Operating Supplies	\$0.00	\$440.29	\$0.00	\$440.29
E	101-100-11-10-421	4212 Other Operations Expens	\$0.00	\$80.14	\$0.00	\$80.14
E	101-100-11-10-422	4220 Advertising	\$0.00	\$895.89	\$0.00	\$895.89
E	101-100-11-10-423	4238 Training/Schools	\$0.00	\$1,132.48	\$0.00	\$1,132.48
E	101-100-11-10-424	4240 Travel/Mileage	\$0.00	\$363.56	\$0.00	\$363.56
E	101-100-11-10-424	4243 Meals	\$0.00	\$1,867.60	\$0.00	\$1,867.60
E	101-100-11-10-424	4245 Printing	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-11-10-425	4255 Rent/Lease	\$0.00	\$150.00	\$0.00	\$150.00
E	101-100-11-10-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-11-71-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-15-05-400	4002 Wages	\$0.00	\$218,665.56	\$0.00	\$218,665.56
E	101-100-15-05-400	4008 Insurance Benefits (er)	\$0.00	\$38,930.63	\$0.00	\$38,930.63
E	101-100-15-05-400	4009 HSA Accounts	\$0.00	\$1,581.35	\$0.00	\$1,581.35
E	101-100-15-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$15,483.62	\$0.00	\$15,483.62
E	101-100-15-05-401	4012 P.E.R.A. (er)	\$0.00	\$16,141.68	\$0.00	\$16,141.68
E	101-100-15-05-401	4016 WC Insurance	\$0.00	\$3,622.20	\$0.00	\$3,622.20
E	101-100-15-05-401	4017 Unemployment Benefits	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-15-05-401	4019 Wellness Program	\$0.00	\$1,358.42	\$0.00	\$1,358.42
E	101-100-15-20-414	4140 Audit	\$0.00	\$3,200.00	\$0.00	\$3,200.00
E	101-100-15-20-415	4150 Engineering	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-15-20-417	4170 Legal	\$0.00	\$9,446.41	\$0.00	\$9,446.41
E	101-100-15-20-417	4175 Assessing	\$0.00	\$25,432.00	\$0.00	\$25,432.00
E	101-100-15-20-418	4180 Other Consultants	\$0.00	\$5,389.50	\$0.00	\$5,389.50
E	101-100-15-25-411	4110 Bank or Collection Charg	\$0.00	\$27,181.28	\$0.00	\$27,181.28
E	101-100-15-25-412	4120 Real Estate Taxes	\$0.00	\$3,572.00	\$0.00	\$3,572.00



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	101-100-15-25-412	4121 Special Assessments	\$0.00	\$3,284.42	\$0.00	\$3,284.42
E	101-100-15-25-413	4130 Computers/Software	\$0.00	\$5,698.18	\$0.00	\$5,698.18
E	101-100-15-25-413	4133 Computer Maintenance	\$0.00	\$10,502.08	\$0.00	\$10,502.08
E	101-100-15-25-413	4134 Website	\$0.00	\$5,725.00	\$0.00	\$5,725.00
E	101-100-15-25-420	4200 Printing - Newsletter etc	\$0.00	\$590.51	\$0.00	\$590.51
E	101-100-15-25-420	4208 Copies	\$0.00	\$11,306.69	\$0.00	\$11,306.69
E	101-100-15-25-420	4209 Recording Fees/Settleme	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-15-25-421	4210 Operating Supplies	\$0.00	\$6,888.73	\$0.00	\$6,888.73
E	101-100-15-25-421	4212 Other Operations Expens	\$0.00	\$3,902.82	\$0.00	\$3,902.82
E	101-100-15-25-421	4215 Uniforms/Clothing	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-15-25-421	4217 Cleaning Services	\$0.00	\$10,295.00	\$0.00	\$10,295.00
E	101-100-15-25-422	4220 Advertising	\$0.00	\$845.21	\$0.00	\$845.21
E	101-100-15-25-422	4225 Sanitation/Garbage Remo	\$0.00	\$1,080.47	\$0.00	\$1,080.47
E	101-100-15-25-423	4230 Telephone/Internet	\$0.00	\$11,632.03	\$0.00	\$11,632.03
E	101-100-15-25-423	4235 Postage	\$0.00	\$2,579.02	\$0.00	\$2,579.02
E	101-100-15-25-423	4238 Training/Schools	\$0.00	\$5,027.62	\$0.00	\$5,027.62
E	101-100-15-25-424	4240 Travel/Mileage	\$0.00	\$2,069.99	\$0.00	\$2,069.99
E	101-100-15-25-424	4243 Meals	\$0.00	\$547.98	\$0.00	\$547.98
E	101-100-15-25-424	4245 Printing	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-15-25-425	4250 Liability Insurance	\$0.00	\$7,062.60	\$0.00	\$7,062.60
E	101-100-15-25-425	4255 Rent/Lease	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-15-25-425	4257 Contractors Hired	\$0.00	\$37.70	\$0.00	\$37.70
E	101-100-15-25-426	4260 Subscriptions/Dues	\$0.00	\$11,445.00	\$0.00	\$11,445.00
E	101-100-15-25-430	4300 Awards - Employee LOS	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-15-25-437	4375 Snow Removal	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-15-25-439	4395 Signs/Banners	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-15-25-441	4413 Equipment/Accessories	\$0.00	\$2,160.96	\$0.00	\$2,160.96
E	101-100-15-25-454	4540 Repair/Maintenance Build	\$0.00	\$5,320.93	\$0.00	\$5,320.93
E	101-100-15-25-454	4545 Repair/Maintenance Equi	\$0.00	\$164.71	\$0.00	\$164.71
E	101-100-15-25-457	4570 Electricity	\$0.00	\$12,356.59	\$0.00	\$12,356.59
E	101-100-15-25-458	4580 Natural Gas	\$0.00	\$4,008.61	\$0.00	\$4,008.61
E	101-100-15-25-458	4582 Solar	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-15-25-459	4590 Water/Sewer Utilities	\$0.00	\$1,354.91	\$0.00	\$1,354.91
E	101-100-15-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-15-70-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-15-71-461	4612 Transfers Out	\$0.00	\$205,000.00	\$0.00	\$205,000.00
E	101-100-15-85-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-20-05-400	4002 Wages	\$0.00	\$7,381.34	\$0.00	\$7,381.34
E	101-100-20-05-400	4008 Insurance Benefits (er)	\$0.00	\$635.44	\$0.00	\$635.44
E	101-100-20-05-400	4009 HSA Accounts	\$0.00	\$20.09	\$0.00	\$20.09
E	101-100-20-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$404.03	\$0.00	\$404.03
E	101-100-20-05-401	4012 P.E.R.A. (er)	\$0.00	\$387.47	\$0.00	\$387.47
E	101-100-20-05-401	4013 P.E.R.A. - Police/Fire (er)	\$0.00	\$344.17	\$0.00	\$344.17
E	101-100-20-20-417	4170 Legal	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-20-25-412	4120 Real Estate Taxes	\$0.00	\$0.00	\$0.00	\$0.00



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	101-100-20-25-412	4121 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-20-25-421	4210 Operating Supplies	\$0.00	\$1,890.88	\$0.00	\$1,890.88
E	101-100-20-25-421	4212 Other Operations Expens	\$0.00	\$251.40	\$0.00	\$251.40
E	101-100-20-25-421	4217 Cleaning Services	\$0.00	\$12,394.91	\$0.00	\$12,394.91
E	101-100-20-25-422	4225 Sanitation/Garbage Remo	\$0.00	\$1,462.04	\$0.00	\$1,462.04
E	101-100-20-25-425	4250 Liability Insurance	\$0.00	\$4,567.26	\$0.00	\$4,567.26
E	101-100-20-25-425	4255 Rent/Lease	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-20-25-425	4257 Contractors Hired	\$0.00	\$582.45	\$0.00	\$582.45
E	101-100-20-25-437	4370 Grounds Maintenance	\$0.00	\$656.96	\$0.00	\$656.96
E	101-100-20-25-437	4375 Snow Removal	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-20-25-441	4413 Equipment/Accessories	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-20-25-454	4540 Repair/Maintenance Build	\$0.00	\$9,321.48	\$0.00	\$9,321.48
E	101-100-20-25-454	4545 Repair/Maintenance Equi	\$0.00	\$256.81	\$0.00	\$256.81
E	101-100-20-25-457	4570 Electricity	\$0.00	\$9,196.48	\$0.00	\$9,196.48
E	101-100-20-25-458	4580 Natural Gas	\$0.00	\$4,275.46	\$0.00	\$4,275.46
E	101-100-20-25-458	4582 Solar	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-20-25-459	4590 Water/Sewer Utilities	\$0.00	\$1,284.15	\$0.00	\$1,284.15
E	101-100-20-25-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-20-70-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-20-71-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-25-05-400	4002 Wages	\$0.00	\$116,393.71	\$0.00	\$116,393.71
E	101-100-25-05-400	4008 Insurance Benefits (er)	\$0.00	\$11,061.91	\$0.00	\$11,061.91
E	101-100-25-05-400	4009 HSA Accounts	\$0.00	\$2,156.24	\$0.00	\$2,156.24
E	101-100-25-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$8,790.05	\$0.00	\$8,790.05
E	101-100-25-05-401	4012 P.E.R.A. (er)	\$0.00	\$8,489.51	\$0.00	\$8,489.51
E	101-100-25-05-401	4016 WC Insurance	\$0.00	\$1,906.00	\$0.00	\$1,906.00
E	101-100-25-05-401	4017 Unemployment Benefits	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-25-05-401	4019 Wellness Program	\$0.00	\$34.67	\$0.00	\$34.67
E	101-100-25-20-414	4140 Audit	\$0.00	\$640.00	\$0.00	\$640.00
E	101-100-25-20-415	4150 Engineering	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-25-20-417	4170 Legal	\$0.00	\$1,130.88	\$0.00	\$1,130.88
E	101-100-25-20-418	4180 Other Consultants	\$0.00	\$300.00	\$0.00	\$300.00
E	101-100-25-25-413	4130 Computers/Software	\$0.00	\$766.12	\$0.00	\$766.12
E	101-100-25-25-413	4133 Computer Maintenance	\$0.00	\$718.75	\$0.00	\$718.75
E	101-100-25-25-420	4200 Printing - Newsletter etc	\$0.00	\$590.64	\$0.00	\$590.64
E	101-100-25-25-420	4201 Annexation	\$0.00	\$25.00	\$0.00	\$25.00
E	101-100-25-25-420	4208 Copies	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-25-25-420	4209 Recording Fees/Settleme	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-25-25-421	4210 Operating Supplies	\$0.00	\$932.70	\$0.00	\$932.70
E	101-100-25-25-421	4212 Other Operations Expens	\$0.00	\$334.86	\$0.00	\$334.86
E	101-100-25-25-421	4215 Uniforms/Clothing	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-25-25-421	4217 Cleaning Services	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-25-25-422	4220 Advertising	\$0.00	\$54.00	\$0.00	\$54.00
E	101-100-25-25-423	4230 Telephone/Internet	\$0.00	\$550.00	\$0.00	\$550.00
E	101-100-25-25-423	4235 Postage	\$0.00	\$69.78	\$0.00	\$69.78



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Type	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	101-100-25-25-423	4238 Training/Schools	\$0.00	\$1,660.96	\$0.00	\$1,660.96
E	101-100-25-25-424	4240 Travel/Mileage	\$0.00	\$37.50	\$0.00	\$37.50
E	101-100-25-25-424	4243 Meals	\$0.00	\$808.20	\$0.00	\$808.20
E	101-100-25-25-425	4250 Liability Insurance	\$0.00	\$544.06	\$0.00	\$544.06
E	101-100-25-25-425	4255 Rent/Lease	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-25-25-425	4257 Contractors Hired	\$0.00	\$135.00	\$0.00	\$135.00
E	101-100-25-25-426	4260 Subscriptions/Dues	\$0.00	\$920.00	\$0.00	\$920.00
E	101-100-25-25-430	4300 Awards - Employee LOS	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-25-25-441	4413 Equipment/Accessories	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-25-26-422	4221 Marketing - Research	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-25-26-422	4222 Marketing -Communicatio	\$0.00	\$2,753.92	\$0.00	\$2,753.92
E	101-100-25-26-422	4223 Marketing-Networking	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-25-26-422	4224 Marketing-Events	\$0.00	\$1,156.60	\$0.00	\$1,156.60
E	101-100-25-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-25-71-461	4612 Transfers Out	\$0.00	\$2,000.00	\$0.00	\$2,000.00
E	101-100-30-05-400	4002 Wages	\$0.00	\$110,157.48	\$0.00	\$110,157.48
E	101-100-30-05-400	4003 Wages - WC Supplement	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-30-05-400	4008 Insurance Benefits (er)	\$0.00	\$14,806.25	\$0.00	\$14,806.25
E	101-100-30-05-400	4009 HSA Accounts	\$0.00	\$1,756.31	\$0.00	\$1,756.31
E	101-100-30-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$8,308.08	\$0.00	\$8,308.08
E	101-100-30-05-401	4012 P.E.R.A. (er)	\$0.00	\$8,261.80	\$0.00	\$8,261.80
E	101-100-30-05-401	4016 WC Insurance	\$0.00	\$965.00	\$0.00	\$965.00
E	101-100-30-05-401	4019 Wellness Program	\$0.00	\$34.67	\$0.00	\$34.67
E	101-100-30-20-414	4140 Audit	\$0.00	\$640.00	\$0.00	\$640.00
E	101-100-30-20-415	4150 Engineering	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-30-20-417	4170 Legal	\$0.00	\$372.00	\$0.00	\$372.00
E	101-100-30-20-418	4180 Other Consultants	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-30-25-413	4130 Computers/Software	\$0.00	\$3,218.08	\$0.00	\$3,218.08
E	101-100-30-25-413	4133 Computer Maintenance	\$0.00	\$400.00	\$0.00	\$400.00
E	101-100-30-25-420	4200 Printing - Newsletter etc	\$0.00	\$590.64	\$0.00	\$590.64
E	101-100-30-25-420	4208 Copies	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-30-25-421	4210 Operating Supplies	\$0.00	\$1,172.23	\$0.00	\$1,172.23
E	101-100-30-25-421	4212 Other Operations Expens	\$0.00	\$297.01	\$0.00	\$297.01
E	101-100-30-25-421	4215 Uniforms/Clothing	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-30-25-422	4220 Advertising	\$0.00	\$39.80	\$0.00	\$39.80
E	101-100-30-25-423	4230 Telephone/Internet	\$0.00	\$1,713.72	\$0.00	\$1,713.72
E	101-100-30-25-423	4235 Postage	\$0.00	\$509.29	\$0.00	\$509.29
E	101-100-30-25-423	4238 Training/Schools	\$0.00	\$1,519.74	\$0.00	\$1,519.74
E	101-100-30-25-424	4240 Travel/Mileage	\$0.00	\$369.28	\$0.00	\$369.28
E	101-100-30-25-424	4243 Meals	\$0.00	\$20.15	\$0.00	\$20.15
E	101-100-30-25-425	4250 Liability Insurance	\$0.00	\$510.83	\$0.00	\$510.83
E	101-100-30-25-425	4255 Rent/Lease	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-30-25-425	4257 Contractors Hired	\$0.00	\$9,965.60	\$0.00	\$9,965.60
E	101-100-30-25-426	4260 Subscriptions/Dues	\$0.00	\$430.00	\$0.00	\$430.00
E	101-100-30-25-430	4300 Awards - Employee LOS	\$0.00	\$29.90	\$0.00	\$29.90



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	101-100-30-25-440	4405 Motor Fuel	\$0.00	\$728.37	\$0.00	\$728.37
E	101-100-30-25-441	4412 State SurCharge Bldg.Per	\$0.00	\$8,909.41	\$0.00	\$8,909.41
E	101-100-30-25-441	4413 Equipment/Accessories	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-30-25-443	4430 Vehicle Maintenance	\$0.00	\$436.66	\$0.00	\$436.66
E	101-100-30-25-454	4540 Repair/Maintenance Build	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-30-25-454	4545 Repair/Maintenance Equi	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-30-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-30-71-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
E	101-105-15-25-413	4130 Computers/Software	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-40-05-400	4002 Wages	\$0.00	\$36,067.27	\$0.00	\$36,067.27
E	101-200-40-05-400	4008 Insurance Benefits (er)	\$0.00	\$5,161.24	\$0.00	\$5,161.24
E	101-200-40-05-400	4009 HSA Accounts	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-40-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$2,614.28	\$0.00	\$2,614.28
E	101-200-40-05-401	4012 P.E.R.A. (er)	\$0.00	\$2,502.93	\$0.00	\$2,502.93
E	101-200-40-05-401	4016 WC Insurance	\$0.00	\$562.00	\$0.00	\$562.00
E	101-200-40-05-401	4019 Wellness Program	\$0.00	\$34.67	\$0.00	\$34.67
E	101-200-40-20-414	4140 Audit	\$0.00	\$320.00	\$0.00	\$320.00
E	101-200-40-20-415	4150 Engineering	\$0.00	\$334.00	\$0.00	\$334.00
E	101-200-40-20-417	4170 Legal	\$0.00	\$391.50	\$0.00	\$391.50
E	101-200-40-25-413	4130 Computers/Software	\$0.00	\$429.85	\$0.00	\$429.85
E	101-200-40-25-413	4133 Computer Maintenance	\$0.00	\$356.25	\$0.00	\$356.25
E	101-200-40-25-420	4200 Printing - Newsletter etc	\$0.00	\$590.64	\$0.00	\$590.64
E	101-200-40-25-420	4208 Copies	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-40-25-421	4210 Operating Supplies	\$0.00	\$1,222.99	\$0.00	\$1,222.99
E	101-200-40-25-421	4212 Other Operations Expens	\$0.00	\$20.27	\$0.00	\$20.27
E	101-200-40-25-421	4215 Uniforms/Clothing	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-40-25-422	4220 Advertising	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-40-25-423	4230 Telephone/Internet	\$0.00	\$600.00	\$0.00	\$600.00
E	101-200-40-25-423	4235 Postage	\$0.00	\$7.90	\$0.00	\$7.90
E	101-200-40-25-423	4238 Training/Schools	\$0.00	\$615.00	\$0.00	\$615.00
E	101-200-40-25-424	4240 Travel/Mileage	\$0.00	\$764.41	\$0.00	\$764.41
E	101-200-40-25-424	4243 Meals	\$0.00	\$10.37	\$0.00	\$10.37
E	101-200-40-25-425	4250 Liability Insurance	\$0.00	\$276.30	\$0.00	\$276.30
E	101-200-40-25-426	4260 Subscriptions/Dues	\$0.00	\$182.50	\$0.00	\$182.50
E	101-200-40-25-440	4405 Motor Fuel	\$0.00	\$753.90	\$0.00	\$753.90
E	101-200-40-25-441	4413 Equipment/Accessories	\$0.00	\$687.48	\$0.00	\$687.48
E	101-200-40-25-443	4430 Vehicle Maintenance	\$0.00	\$559.52	\$0.00	\$559.52
E	101-200-40-25-454	4545 Repair/Maintenance Equi	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-40-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-50-05-400	4002 Wages	\$0.00	\$145,796.70	\$0.00	\$145,796.70
E	101-200-50-05-400	4003 Wages - WC Supplement	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-50-05-400	4004 Overtime Wages	\$0.00	\$421.51	\$0.00	\$421.51
E	101-200-50-05-400	4006 On-Call pay	\$0.00	\$9,774.92	\$0.00	\$9,774.92
E	101-200-50-05-400	4008 Insurance Benefits (er)	\$0.00	\$12,914.40	\$0.00	\$12,914.40
E	101-200-50-05-400	4009 HSA Accounts	\$0.00	\$744.04	\$0.00	\$744.04



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	101-200-50-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$11,214.23	\$0.00	\$11,214.23
E	101-200-50-05-401	4012 P.E.R.A. (er)	\$0.00	\$11,656.75	\$0.00	\$11,656.75
E	101-200-50-05-401	4016 WC Insurance	\$0.00	\$24,231.00	\$0.00	\$24,231.00
E	101-200-50-05-401	4017 Unemployment Benefits	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-50-05-401	4019 Wellness Program	\$0.00	\$104.02	\$0.00	\$104.02
E	101-200-50-05-402	4020 Union Insurance	\$0.00	\$19,805.65	\$0.00	\$19,805.65
E	101-200-50-20-414	4140 Audit	\$0.00	\$2,880.00	\$0.00	\$2,880.00
E	101-200-50-20-415	4150 Engineering	\$0.00	\$4,197.50	\$0.00	\$4,197.50
E	101-200-50-20-417	4170 Legal	\$0.00	\$311.75	\$0.00	\$311.75
E	101-200-50-20-418	4180 Other Consultants	\$0.00	\$150.15	\$0.00	\$150.15
E	101-200-50-20-418	4185 Medical Exams	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-50-25-413	4130 Computers/Software	\$0.00	\$533.85	\$0.00	\$533.85
E	101-200-50-25-413	4133 Computer Maintenance	\$0.00	\$895.83	\$0.00	\$895.83
E	101-200-50-25-420	4200 Printing - Newsletter etc	\$0.00	\$590.64	\$0.00	\$590.64
E	101-200-50-25-420	4208 Copies	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-50-25-421	4210 Operating Supplies	\$0.00	\$6,854.19	\$0.00	\$6,854.19
E	101-200-50-25-421	4212 Other Operations Expens	\$0.00	\$214.45	\$0.00	\$214.45
E	101-200-50-25-421	4215 Uniforms/Clothing	\$0.00	\$2,305.75	\$0.00	\$2,305.75
E	101-200-50-25-422	4220 Advertising	\$0.00	\$361.60	\$0.00	\$361.60
E	101-200-50-25-422	4225 Sanitation/Garbage Remo	\$0.00	\$1,519.73	\$0.00	\$1,519.73
E	101-200-50-25-423	4230 Telephone/Internet	\$0.00	\$3,274.33	\$0.00	\$3,274.33
E	101-200-50-25-423	4235 Postage	\$0.00	\$298.64	\$0.00	\$298.64
E	101-200-50-25-423	4238 Training/Schools	\$0.00	\$679.00	\$0.00	\$679.00
E	101-200-50-25-424	4240 Travel/Mileage	\$0.00	\$48.14	\$0.00	\$48.14
E	101-200-50-25-424	4243 Meals	\$0.00	\$10.37	\$0.00	\$10.37
E	101-200-50-25-425	4250 Liability Insurance	\$0.00	\$11,420.26	\$0.00	\$11,420.26
E	101-200-50-25-425	4255 Rent/Lease	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-50-25-425	4257 Contractors Hired	\$0.00	\$1,613.63	\$0.00	\$1,613.63
E	101-200-50-25-426	4260 Subscriptions/Dues	\$0.00	\$61.66	\$0.00	\$61.66
E	101-200-50-25-430	4300 Awards - Employee LOS	\$0.00	\$25.00	\$0.00	\$25.00
E	101-200-50-25-431	4315 Compost/Woodchipper	\$0.00	\$8,365.40	\$0.00	\$8,365.40
E	101-200-50-25-432	4320 Sand/Salt	\$0.00	\$46,414.64	\$0.00	\$46,414.64
E	101-200-50-25-432	4325 Class 5	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-50-25-433	4330 Rock	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-50-25-433	4335 Striping	\$0.00	\$2,179.57	\$0.00	\$2,179.57
E	101-200-50-25-434	4340 Hot Mix	\$0.00	\$14,873.13	\$0.00	\$14,873.13
E	101-200-50-25-436	4360 Sealcoat/Crackfill	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-50-25-438	4385 Shop Materials	\$0.00	\$1,385.25	\$0.00	\$1,385.25
E	101-200-50-25-439	4395 Signs/Banners	\$0.00	\$4,342.51	\$0.00	\$4,342.51
E	101-200-50-25-440	4405 Motor Fuel	\$0.00	\$8,836.47	\$0.00	\$8,836.47
E	101-200-50-25-441	4410 Tires	\$0.00	\$7,387.60	\$0.00	\$7,387.60
E	101-200-50-25-441	4413 Equipment/Accessories	\$0.00	\$290.59	\$0.00	\$290.59
E	101-200-50-25-443	4430 Vehicle Maintenance	\$0.00	\$5,474.35	\$0.00	\$5,474.35
E	101-200-50-25-454	4540 Repair/Maintenance Build	\$0.00	\$6,861.69	\$0.00	\$6,861.69
E	101-200-50-25-454	4545 Repair/Maintenance Equi	\$0.00	\$25,756.21	\$0.00	\$25,756.21



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Type	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	101-200-50-25-457	4570 Electricity	\$0.00	\$6,243.02	\$0.00	\$6,243.02
E	101-200-50-25-457	4575 Electricity (Street Lights)	\$0.00	\$75,592.75	\$0.00	\$75,592.75
E	101-200-50-25-458	4580 Natural Gas	\$0.00	\$4,256.66	\$0.00	\$4,256.66
E	101-200-50-25-458	4582 Solar	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-50-25-459	4590 Water/Sewer Utilities	\$0.00	\$1,401.29	\$0.00	\$1,401.29
E	101-200-50-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-50-71-461	4612 Transfers Out	\$0.00	\$30,000.00	\$0.00	\$30,000.00
E	101-200-55-05-400	4002 Wages	\$0.00	\$202,003.91	\$0.00	\$202,003.91
E	101-200-55-05-400	4003 Wages - WC Supplement	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-55-05-400	4004 Overtime Wages	\$0.00	\$421.53	\$0.00	\$421.53
E	101-200-55-05-400	4006 On-Call pay	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-55-05-400	4008 Insurance Benefits (er)	\$0.00	\$13,126.68	\$0.00	\$13,126.68
E	101-200-55-05-400	4009 HSA Accounts	\$0.00	\$638.27	\$0.00	\$638.27
E	101-200-55-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$14,748.78	\$0.00	\$14,748.78
E	101-200-55-05-401	4012 P.E.R.A. (er)	\$0.00	\$12,567.81	\$0.00	\$12,567.81
E	101-200-55-05-401	4016 WC Insurance	\$0.00	\$14,157.00	\$0.00	\$14,157.00
E	101-200-55-05-401	4017 Unemployment Benefits	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-55-05-401	4019 Wellness Program	\$0.00	\$104.02	\$0.00	\$104.02
E	101-200-55-05-402	4020 Union Insurance	\$0.00	\$20,784.36	\$0.00	\$20,784.36
E	101-200-55-20-414	4140 Audit	\$0.00	\$2,240.00	\$0.00	\$2,240.00
E	101-200-55-20-415	4150 Engineering	\$0.00	\$3,996.50	\$0.00	\$3,996.50
E	101-200-55-20-417	4170 Legal	\$0.00	\$1,196.25	\$0.00	\$1,196.25
E	101-200-55-20-418	4180 Other Consultants	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-55-20-418	4185 Medical Exams	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-55-25-402	4022 Bad Debt Expenditures/e	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-55-25-413	4130 Computers/Software	\$0.00	\$767.89	\$0.00	\$767.89
E	101-200-55-25-413	4133 Computer Maintenance	\$0.00	\$942.50	\$0.00	\$942.50
E	101-200-55-25-420	4200 Printing - Newsletter etc	\$0.00	\$590.64	\$0.00	\$590.64
E	101-200-55-25-420	4208 Copies	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-55-25-420	4209 Recording Fees/Settleme	\$0.00	\$47.65	\$0.00	\$47.65
E	101-200-55-25-421	4210 Operating Supplies	\$0.00	\$19,816.86	\$0.00	\$19,816.86
E	101-200-55-25-421	4212 Other Operations Expens	\$0.00	\$710.70	\$0.00	\$710.70
E	101-200-55-25-421	4215 Uniforms/Clothing	\$0.00	\$1,956.34	\$0.00	\$1,956.34
E	101-200-55-25-422	4220 Advertising	\$0.00	\$252.15	\$0.00	\$252.15
E	101-200-55-25-422	4225 Sanitation/Garbage Remo	\$0.00	\$5,972.65	\$0.00	\$5,972.65
E	101-200-55-25-423	4230 Telephone/Internet	\$0.00	\$4,635.07	\$0.00	\$4,635.07
E	101-200-55-25-423	4235 Postage	\$0.00	\$90.34	\$0.00	\$90.34
E	101-200-55-25-423	4238 Training/Schools	\$0.00	\$579.00	\$0.00	\$579.00
E	101-200-55-25-424	4240 Travel/Mileage	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-55-25-424	4243 Meals	\$0.00	\$147.39	\$0.00	\$147.39
E	101-200-55-25-425	4250 Liability Insurance	\$0.00	\$26,500.52	\$0.00	\$26,500.52
E	101-200-55-25-425	4255 Rent/Lease	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-55-25-425	4257 Contractors Hired	\$0.00	\$7,271.48	\$0.00	\$7,271.48
E	101-200-55-25-426	4260 Subscriptions/Dues	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-55-25-430	4300 Awards - Employee LOS	\$0.00	\$25.00	\$0.00	\$25.00



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	101-200-55-25-431	4311 Cash Shortage	\$0.00	\$0.00	\$40.22	-\$40.22
E	101-200-55-25-432	4320 Sand/Salt	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-55-25-432	4321 Beach Sand	\$0.00	\$1,226.61	\$0.00	\$1,226.61
E	101-200-55-25-439	4395 Signs/Banners	\$0.00	\$255.38	\$0.00	\$255.38
E	101-200-55-25-440	4405 Motor Fuel	\$0.00	\$13,946.73	\$0.00	\$13,946.73
E	101-200-55-25-441	4413 Equipment/Accessories	\$0.00	\$2,850.01	\$0.00	\$2,850.01
E	101-200-55-25-443	4430 Vehicle Maintenance	\$0.00	\$1,057.95	\$0.00	\$1,057.95
E	101-200-55-25-453	4530 Lake Maintenance	\$0.00	\$14,477.09	\$0.00	\$14,477.09
E	101-200-55-25-453	4535 Playground Maintenance	\$0.00	\$609.48	\$0.00	\$609.48
E	101-200-55-25-454	4540 Repair/Maintenance Build	\$0.00	\$11,569.28	\$0.00	\$11,569.28
E	101-200-55-25-454	4545 Repair/Maintenance Equi	\$0.00	\$14,499.77	\$0.00	\$14,499.77
E	101-200-55-25-457	4570 Electricity	\$0.00	\$6,364.75	\$0.00	\$6,364.75
E	101-200-55-25-458	4580 Natural Gas	\$0.00	\$3,819.42	\$0.00	\$3,819.42
E	101-200-55-25-458	4582 Solar	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-55-25-459	4590 Water/Sewer Utilities	\$0.00	\$46,768.76	\$0.00	\$46,768.76
E	101-200-55-70-431	4316 Capital Purchases/Improv	\$0.00	\$22,650.00	\$0.00	\$22,650.00
E	101-200-55-71-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-75-05-400	4002 Wages	\$0.00	\$995,204.30	\$0.00	\$995,204.30
E	101-300-75-05-400	4003 Wages - WC Supplement	\$0.00	\$81.36	\$0.00	\$81.36
E	101-300-75-05-400	4004 Overtime Wages	\$0.00	\$46,996.69	\$0.00	\$46,996.69
E	101-300-75-05-400	4005 Overtime - Grant Related	\$0.00	\$7,100.47	\$0.00	\$7,100.47
E	101-300-75-05-400	4008 Insurance Benefits (er)	\$0.00	\$124,430.35	\$0.00	\$124,430.35
E	101-300-75-05-400	4009 HSA Accounts	\$0.00	\$12,381.49	\$0.00	\$12,381.49
E	101-300-75-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$21,103.68	\$0.00	\$21,103.68
E	101-300-75-05-401	4011 F.I.C.A./Mcare - Grant Re	\$0.00	\$102.94	\$0.00	\$102.94
E	101-300-75-05-401	4012 P.E.R.A. (er)	\$0.00	\$7,975.42	\$0.00	\$7,975.42
E	101-300-75-05-401	4013 P.E.R.A. - Police/Fire (er)	\$0.00	\$150,555.16	\$0.00	\$150,555.16
E	101-300-75-05-401	4014 P.E.R.A. - Grant Related	\$0.00	\$1,150.29	\$0.00	\$1,150.29
E	101-300-75-05-401	4016 WC Insurance	\$0.00	\$42,358.00	\$0.00	\$42,358.00
E	101-300-75-05-401	4017 Unemployment Benefits	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-75-05-401	4019 Wellness Program	\$0.00	\$718.19	\$0.00	\$718.19
E	101-300-75-20-414	4140 Audit	\$0.00	\$3,200.00	\$0.00	\$3,200.00
E	101-300-75-20-417	4170 Legal	\$0.00	\$739.50	\$0.00	\$739.50
E	101-300-75-20-418	4180 Other Consultants	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-75-20-418	4181 Court Fines	\$0.00	\$14,291.15	\$0.00	\$14,291.15
E	101-300-75-25-411	4110 Bank or Collection Charg	\$0.00	\$17.00	\$0.00	\$17.00
E	101-300-75-25-413	4130 Computers/Software	\$0.00	\$3,231.14	\$0.00	\$3,231.14
E	101-300-75-25-413	4132 Electronic Data	\$0.00	\$14,181.00	\$0.00	\$14,181.00
E	101-300-75-25-413	4133 Computer Maintenance	\$0.00	\$1,762.86	\$0.00	\$1,762.86
E	101-300-75-25-419	4196 Crime Prevention	\$0.00	\$258.95	\$0.00	\$258.95
E	101-300-75-25-420	4200 Printing - Newsletter etc	\$0.00	\$590.64	\$0.00	\$590.64
E	101-300-75-25-420	4208 Copies	\$0.00	\$1,679.20	\$0.00	\$1,679.20
E	101-300-75-25-421	4210 Operating Supplies	\$0.00	\$5,235.46	\$0.00	\$5,235.46
E	101-300-75-25-421	4211 Medical Supplies	\$0.00	\$488.83	\$0.00	\$488.83
E	101-300-75-25-421	4212 Other Operations Expens	\$0.00	\$8,855.59	\$0.00	\$8,855.59



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	101-300-75-25-421	4215 Uniforms/Clothing	\$0.00	\$19,675.16	\$0.00	\$19,675.16
E	101-300-75-25-421	4216 Fire Arms	\$0.00	\$4,884.80	\$0.00	\$4,884.80
E	101-300-75-25-422	4220 Advertising	\$0.00	\$526.95	\$0.00	\$526.95
E	101-300-75-25-423	4230 Telephone/Internet	\$0.00	\$18,753.15	\$0.00	\$18,753.15
E	101-300-75-25-423	4235 Postage	\$0.00	\$552.99	\$0.00	\$552.99
E	101-300-75-25-423	4238 Training/Schools	\$0.00	\$14,648.41	\$0.00	\$14,648.41
E	101-300-75-25-424	4240 Travel/Mileage	\$0.00	\$451.25	\$0.00	\$451.25
E	101-300-75-25-424	4243 Meals	\$0.00	\$565.42	\$0.00	\$565.42
E	101-300-75-25-425	4250 Liability Insurance	\$0.00	\$33,266.54	\$0.00	\$33,266.54
E	101-300-75-25-425	4251 Emergency Management	\$0.00	\$795.62	\$0.00	\$795.62
E	101-300-75-25-425	4252 Police Reserves Expendit	\$0.00	\$3,603.39	\$0.00	\$3,603.39
E	101-300-75-25-425	4253 Police K-9 Expenditures	\$0.00	\$10,320.37	\$0.00	\$10,320.37
E	101-300-75-25-425	4254 Spud Fest	\$0.00	\$264.51	\$0.00	\$264.51
E	101-300-75-25-425	4255 Rent/Lease	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-75-25-425	4257 Contractors Hired	\$0.00	\$965.00	\$0.00	\$965.00
E	101-300-75-25-426	4260 Subscriptions/Dues	\$0.00	\$17,107.60	\$0.00	\$17,107.60
E	101-300-75-25-430	4300 Awards - Employee LOS	\$0.00	\$50.00	\$0.00	\$50.00
E	101-300-75-25-439	4395 Signs/Banners	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-75-25-440	4405 Motor Fuel	\$0.00	\$33,634.69	\$0.00	\$33,634.69
E	101-300-75-25-441	4410 Tires	\$0.00	\$2,128.32	\$0.00	\$2,128.32
E	101-300-75-25-441	4413 Equipment/Accessories	\$0.00	\$18,111.24	\$0.00	\$18,111.24
E	101-300-75-25-443	4430 Vehicle Maintenance	\$0.00	\$17,656.96	\$0.00	\$17,656.96
E	101-300-75-25-454	4545 Repair/Maintenance Equi	\$0.00	\$3,058.98	\$0.00	\$3,058.98
E	101-300-75-25-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-75-25-490	4902 Donations/Sponsorship	\$0.00	\$300.00	\$0.00	\$300.00
E	101-300-75-45-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-75-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-75-71-461	4612 Transfers Out	\$0.00	\$9,000.00	\$0.00	\$9,000.00
E	101-300-75-85-460	4603 Debt Service Principal	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-75-85-461	4610 Debt Service Interest	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-75-85-461	4611 Debt Service Fees	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-80-25-420	4207 Animal Control	\$0.00	\$554.00	\$0.00	\$554.00
E	101-300-80-25-420	4209 Recording Fees/Settleme	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-85-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$1,412.35	\$0.00	\$1,412.35
E	101-300-85-05-401	4016 WC Insurance	\$0.00	\$0.00	\$19.00	-\$19.00
E	101-300-85-20-414	4140 Audit	\$0.00	\$2,560.00	\$0.00	\$2,560.00
E	101-300-85-25-413	4130 Computers/Software	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-85-25-420	4200 Printing - Newsletter etc	\$0.00	\$590.64	\$0.00	\$590.64
E	101-300-85-25-420	4208 Copies	\$0.00	\$202.84	\$0.00	\$202.84
E	101-300-85-25-423	4235 Postage	\$0.00	\$1.40	\$0.00	\$1.40
E	101-300-85-25-425	4250 Liability Insurance	\$0.00	\$1,949.71	\$0.00	\$1,949.71
E	101-300-85-25-425	4257 Contractors Hired	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-85-25-425	4258 Fire Protection Services -	\$0.00	\$183,416.88	\$0.00	\$183,416.88
E	101-300-85-45-401	4015 Fire Department Relief As	\$0.00	\$102,393.08	\$0.00	\$102,393.08
E	101-300-85-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	101-300-85-85-462	4625 Interfund Loans Interest	\$0.00	\$1,140.41	\$0.00	\$1,140.41
E	101-400-56-05-400	4002 Wages	\$0.00	\$20,407.59	\$0.00	\$20,407.59
E	101-400-56-05-400	4004 Overtime Wages	\$0.00	\$0.00	\$0.00	\$0.00
E	101-400-56-05-400	4008 Insurance Benefits (er)	\$0.00	\$0.00	\$0.00	\$0.00
E	101-400-56-05-400	4009 HSA Accounts	\$0.00	\$0.00	\$0.00	\$0.00
E	101-400-56-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$1,561.13	\$0.00	\$1,561.13
E	101-400-56-05-401	4012 P.E.R.A. (er)	\$0.00	\$1,530.55	\$0.00	\$1,530.55
E	101-400-56-05-401	4016 WC Insurance	\$0.00	\$0.00	\$0.00	\$0.00
E	101-400-56-05-401	4019 Wellness Program	\$0.00	\$0.00	\$0.00	\$0.00
E	101-400-56-20-414	4140 Audit	\$0.00	\$0.00	\$0.00	\$0.00
E	101-400-56-20-415	4150 Engineering	\$0.00	\$0.00	\$0.00	\$0.00
E	101-400-56-20-417	4170 Legal	\$0.00	\$174.00	\$0.00	\$174.00
E	101-400-56-20-418	4180 Other Consultants	\$0.00	\$0.00	\$0.00	\$0.00
E	101-400-56-25-413	4130 Computers/Software	\$0.00	\$1,388.89	\$0.00	\$1,388.89
E	101-400-56-25-413	4133 Computer Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
E	101-400-56-25-413	4134 Website	\$0.00	\$0.00	\$0.00	\$0.00
E	101-400-56-25-420	4200 Printing - Newsletter etc	\$0.00	\$0.00	\$0.00	\$0.00
E	101-400-56-25-421	4210 Operating Supplies	\$0.00	\$95.08	\$0.00	\$95.08
E	101-400-56-25-421	4212 Other Operations Expens	\$0.00	\$20.27	\$0.00	\$20.27
E	101-400-56-25-422	4220 Advertising	\$0.00	\$73.60	\$0.00	\$73.60
E	101-400-56-25-423	4230 Telephone/Internet	\$0.00	\$509.66	\$0.00	\$509.66
E	101-400-56-25-423	4235 Postage	\$0.00	\$0.00	\$0.00	\$0.00
E	101-400-56-25-423	4238 Training/Schools	\$0.00	\$0.00	\$0.00	\$0.00
E	101-400-56-25-424	4240 Travel/Mileage	\$0.00	\$0.00	\$0.00	\$0.00
E	101-400-56-25-424	4243 Meals	\$0.00	\$26.98	\$0.00	\$26.98
E	101-400-56-25-425	4250 Liability Insurance	\$0.00	\$0.00	\$0.00	\$0.00
E	101-400-56-25-425	4257 Contractors Hired	\$0.00	\$0.00	\$0.00	\$0.00
E	101-400-56-25-425	4259 ECFE - contract expendit	\$0.00	\$5,664.37	\$0.00	\$5,664.37
E	101-400-56-25-426	4260 Subscriptions/Dues	\$0.00	\$30.00	\$0.00	\$30.00
E	101-400-56-25-430	4300 Awards - Employee LOS	\$0.00	\$0.00	\$0.00	\$0.00
E	101-400-56-25-439	4395 Signs/Banners	\$0.00	\$0.00	\$0.00	\$0.00
E	101-400-56-25-441	4413 Equipment/Accessories	\$0.00	\$199.99	\$0.00	\$199.99
E	101-400-56-25-490	4903 Movie In the Park	\$0.00	\$3,900.81	\$0.00	\$3,900.81
E	101-400-56-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
E	101-400-70-25-440	4400 Recycling	\$0.00	\$6,050.28	\$0.00	\$6,050.28
E	101-400-95-25-490	4902 Donations/Sponsorship	\$0.00	\$1,100.00	\$0.00	\$1,100.00
Total Expenditures			\$0.00	\$4,383,889.94	\$59.22	\$4,383,830.72
(Excess) / Loss						(\$491,307.79)



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 116 2009 NSP GRANT						
General Ledger						
Asset						
G	116-1010	1010 Cash	\$0.00	\$5,842.18	\$5,842.18	\$0.00
G	116-1150	1150 Accounts Receivable	\$887.63	\$0.00	\$887.63	\$0.00
G	116-1160	1160 Notes Receivable	\$0.00	\$0.00	\$0.00	\$0.00
G	116-1320	1320 Due From Other Govern	\$0.00	\$0.00	\$0.00	\$0.00
G	116-1550	1550 Prepaid Insurance	\$0.00	\$0.00	\$0.00	\$0.00
G	116-1605	1605 Land Held For Resale	\$0.00	\$0.00	\$0.00	\$0.00
Total Asset			\$887.63	\$5,842.18	\$6,729.81	\$0.00
Liability						
G	116-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
G	116-2050	2050 Notes Payable	\$0.00	\$0.00	\$0.00	\$0.00
G	116-2070	2070 Due To Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
G	116-2075	2075 Due to Other Govt Units	-\$887.63	\$887.63	\$0.00	\$0.00
G	116-2176	2176 Sales Tax Payable	\$0.00	\$0.00	\$0.00	\$0.00
Total Liability			-\$887.63	\$887.63	\$0.00	\$0.00
Equity						
G	116-2530	2530 Unreserved Fund Balanc	\$0.00	\$4,954.55	\$4,954.55	\$0.00
Total Equity			\$0.00	\$4,954.55	\$4,954.55	\$0.00
FUND 116 2009 NSP GRANT			\$0.00	\$11,684.36	\$11,684.36	\$0.00
Revenue						
R	116-000-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	116-000-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	116-000-3950	3950 Property Sales	\$0.00	\$0.00	\$2,291.66	-\$2,291.66
R	116-000-3995	3995 Unrealized Gain	\$0.00	\$0.00	\$0.00	\$0.00
R	116-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$0.00	\$0.00
R	116-000-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$0.00	\$0.00
R	116-000-4200	4200 Other Grant Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
R	116-000-4205	4205 Program Income	\$0.00	\$0.00	\$0.00	\$0.00
R	116-000-4206	4206 Program Income - Habitat	\$0.00	\$0.00	\$2,662.89	-\$2,662.89
R	116-000-4210	4210 Federal Grant Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue			\$0.00	\$0.00	\$4,954.55	(\$4,954.55)
Expenditures						
E	116-000-00-20-417	4170 Legal	\$0.00	\$0.00	\$0.00	\$0.00
E	116-000-00-25-421	4212 Other Operations Expens	\$0.00	\$4,954.55	\$0.00	\$4,954.55
E	116-000-00-25-425	4257 Contractors Hired	\$0.00	\$0.00	\$0.00	\$0.00
E	116-000-00-25-459	4590 Water/Sewer Utilities	\$0.00	\$0.00	\$0.00	\$0.00
E	116-000-00-70-442	4425 Loss on Sale of Assets	\$0.00	\$0.00	\$0.00	\$0.00
E	116-000-00-85-462	4625 Interfund Loans Interest	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures			\$0.00	\$4,954.55	\$0.00	\$4,954.55
(Excess) / Loss						\$0.00



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 118 SMALL CITIES DEVELOP PROGRAM						
General Ledger						
Asset						
I G	118-1010	1010 Cash	\$0.00	\$72,584.14	\$72,584.14	\$0.00
I G	118-1320	1320 Due From Other Govern	\$0.00	\$0.00	\$0.00	\$0.00
Total Asset			\$0.00	\$72,584.14	\$72,584.14	\$0.00
Liability						
I G	118-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
I G	118-2065	2065 Retainage Payable	\$0.00	\$604.14	\$604.14	\$0.00
I G	118-2075	2075 Due to Other Govt Units	\$0.00	\$0.00	\$0.00	\$0.00
Total Liability			\$0.00	\$604.14	\$604.14	\$0.00
Equity						
I G	118-2530	2530 Unreserved Fund Balanc	\$0.00	\$71,980.00	\$71,980.00	\$0.00
I G	118-2535	2535 Reserved Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00
Total Equity			\$0.00	\$71,980.00	\$71,980.00	\$0.00
FUND 118 SMALL CITIES DEVELOP PROGRAM			\$0.00	\$145,168.28	\$145,168.28	\$0.00
Revenue						
I R	118-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$0.00	\$0.00
I R	118-000-4210	4210 Federal Grant Proceeds	\$0.00	\$0.00	\$71,980.00	-\$71,980.00
Total Revenue			\$0.00	\$0.00	\$71,980.00	(\$71,980.00)
Expenditures						
I E	118-000-00-20-418	4180 Other Consultants	\$0.00	\$8,500.00	\$0.00	\$8,500.00
I E	118-000-00-25-425	4257 Contractors Hired	\$0.00	\$63,480.00	\$0.00	\$63,480.00
Total Expenditures			\$0.00	\$71,980.00	\$0.00	\$71,980.00
(Excess) / Loss						\$0.00



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 120 PARK DEVELOPMENT						
General Ledger						
Asset						
J G	120-1010	1010 Cash	\$137,094.66	\$38,789.59	\$30,918.06	\$144,966.19
J G	120-1043	1043 Unrealized Gain/Loss	\$0.00	\$0.00	\$0.00	\$0.00
J G	120-1150	1150 Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00
J G	120-1610	1610 Land	\$0.00	\$0.00	\$0.00	\$0.00
Total Asset			\$137,094.66	\$38,789.59	\$30,918.06	\$144,966.19
Liability						
J G	120-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
J G	120-2060	2060 Contracts Payable	\$0.00	\$0.00	\$0.00	\$0.00
J G	120-2065	2065 Retainage Payable	\$0.00	\$0.00	\$2,451.20	-\$2,451.20
Total Liability			\$0.00	\$0.00	\$2,451.20	(\$2,451.20)
Equity						
J G	120-2530	2530 Unreserved Fund Balanc	-\$137,094.66	\$30,918.06	\$36,338.39	-\$142,514.99
J G	120-2545	2545 Reserve for Encumbranc	\$0.00	\$0.00	\$0.00	\$0.00
Total Equity			-\$137,094.66	\$30,918.06	\$36,338.39	(\$142,514.99)
FUND 120 PARK DEVELOPMENT			\$0.00	\$69,707.65	\$69,707.65	\$0.00
Revenue						
J R	120-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
J R	120-000-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$0.00	\$0.00
J R	120-000-3228	3228 Park Dedication Fees	\$0.00	\$0.00	\$33,979.40	-\$33,979.40
J R	120-000-3230	3230 Donations from Organizat	\$0.00	\$0.00	\$0.00	\$0.00
J R	120-000-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
J R	120-000-3995	3995 Unrealized Gain	\$0.00	\$0.00	\$0.00	\$0.00
J R	120-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$2,150.51	-\$2,150.51
J R	120-000-4200	4200 Other Grant Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue			\$0.00	\$0.00	\$36,129.91	(\$36,129.91)
Expenditures						
J E	120-000-00-20-415	4150 Engineering	\$0.00	\$0.00	\$0.00	\$0.00
J E	120-000-00-20-417	4170 Legal	\$0.00	\$0.00	\$0.00	\$0.00
J E	120-000-00-20-418	4180 Other Consultants	\$0.00	\$0.00	\$0.00	\$0.00
J E	120-000-00-25-420	4209 Recording Fees/Settleme	\$0.00	\$0.00	\$0.00	\$0.00
J E	120-000-00-25-421	4210 Operating Supplies	\$0.00	\$448.14	\$0.00	\$448.14
J E	120-000-00-25-421	4212 Other Operations Expens	\$0.00	\$4,839.37	\$0.00	\$4,839.37
J E	120-000-00-25-425	4257 Contractors Hired	\$0.00	\$25,422.07	\$0.00	\$25,422.07
J E	120-000-00-25-441	4413 Equipment/Accessories	\$0.00	\$0.00	\$0.00	\$0.00
J E	120-000-00-25-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
J E	120-000-00-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures			\$0.00	\$30,709.58	\$0.00	\$30,709.58
(Excess) / Loss						(\$5,420.33)



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 141 IND PK EXP LAND PURCH						
General Ledger						
Asset						
G	141-1010	1010 Cash	-\$0.23	\$48,502.67	\$93,180.82	-\$44,678.38
G	141-1320	1320 Due From Other Govern	\$2,112.00	\$0.00	\$2,112.00	\$0.00
G	141-1605	1605 Land Held For Resale	\$682,000.00	\$0.00	\$0.00	\$682,000.00
Total Asset			\$684,111.77	\$48,502.67	\$95,292.82	\$637,321.62
Liability						
G	141-2070	2070 Due To Other Funds	-\$580,453.37	\$0.00	\$0.00	-\$580,453.37
G	141-2075	2075 Due to Other Govt Units	-\$132,768.50	\$0.00	\$0.00	-\$132,768.50
G	141-2220	2220 Deferred Revenues	\$0.00	\$0.00	\$0.00	\$0.00
Total Liability			-\$713,221.87	\$0.00	\$0.00	(\$713,221.87)
Equity						
G	141-2530	2530 Unreserved Fund Balanc	\$29,110.10	\$93,180.82	\$46,390.67	\$75,900.25
Total Equity			\$29,110.10	\$93,180.82	\$46,390.67	\$75,900.25
FUND 141 IND PK EXP LAND PURCH			\$0.00	\$141,683.49	\$141,683.49	\$0.00
Revenue						
R	141-000-3130	3130 Bond Insurrance	\$0.00	\$0.00	\$0.00	\$0.00
R	141-000-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$46,360.59	-\$46,360.59
R	141-000-3995	3995 Unrealized Gain	\$0.00	\$0.00	\$0.00	\$0.00
R	141-000-3999	3999 Interest Earned	\$0.00	\$429.60	\$0.00	\$429.60
R	141-000-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue			\$0.00	\$429.60	\$46,360.59	(\$45,930.99)
Expenditures						
E	141-000-00-20-415	4150 Engineering	\$0.00	\$0.00	\$0.00	\$0.00
E	141-000-00-20-417	4170 Legal	\$0.00	\$0.00	\$0.00	\$0.00
E	141-000-00-25-412	4121 Special Assessments	\$0.00	\$92,721.14	\$0.00	\$92,721.14
E	141-000-00-25-420	4209 Recording Fees/Settleme	\$0.00	\$0.00	\$0.00	\$0.00
E	141-000-00-25-421	4212 Other Operations Expens	\$0.00	\$0.00	\$0.00	\$0.00
E	141-000-00-25-422	4220 Advertising	\$0.00	\$0.00	\$0.00	\$0.00
E	141-000-00-25-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
E	141-000-00-70-442	4427 Unrealized Loss on Land	\$0.00	\$0.00	\$0.00	\$0.00
E	141-000-00-85-461	4610 Debt Service Interest	\$0.00	\$0.00	\$0.00	\$0.00
E	141-000-00-85-462	4625 Interfund Loans Interest	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures			\$0.00	\$92,721.14	\$0.00	\$92,721.14
(Excess) / Loss						\$46,790.15



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 150 CAPITAL PROJECT/LOCAL DEVELOPM						
General Ledger						
Asset						
J G	150-1010	1010 Cash	\$442,840.59	\$32,308.04	\$49,867.42	\$425,281.21
J G	150-1012	1012 CASH-KLEIN BANK SAV	\$20,032.28	\$5.02	\$0.00	\$20,037.30
J G	150-1150	1150 Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00
J G	150-1220	1220 Special Assessments Rc	\$0.00	\$0.00	\$0.00	\$0.00
J G	150-1230	1230 Special Assessments Rc	\$1,884.81	\$0.00	\$0.00	\$1,884.81
J G	150-1320	1320 Due From Other Govern	\$0.00	\$0.00	\$0.00	\$0.00
J G	150-1605	1605 Land Held For Resale	\$0.00	\$0.00	\$0.00	\$0.00
Total Asset			\$464,757.68	\$32,313.06	\$49,867.42	\$447,203.32
Liability						
J G	150-2020	2020 Accounts Payable	-\$45.00	\$45.00	\$0.00	\$0.00
J G	150-2055	2055 Escrow Payable	-\$321,926.14	\$49,249.13	\$25,500.00	-\$298,177.01
J G	150-2060	2060 Contracts Payable	\$0.00	\$0.00	\$0.00	\$0.00
J G	150-2065	2065 Retainage Payable	-\$15,800.42	\$0.00	\$0.00	-\$15,800.42
J G	150-2070	2070 Due To Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
J G	150-2075	2075 Due to Other Govt Units	\$0.00	\$0.00	\$0.00	\$0.00
J G	150-2220	2220 Deferred Revenues	-\$1,884.81	\$0.00	\$0.00	-\$1,884.81
Total Liability			-\$339,656.37	\$49,294.13	\$25,500.00	(\$315,862.24)
Equity						
J G	150-2530	2530 Unreserved Fund Balanc	\$0.00	\$573.29	\$6,813.06	-\$6,239.77
J G	150-2545	2545 Reserve for Encumbranc	\$0.00	\$0.00	\$0.00	\$0.00
J G	150-2550	2550 Reserve Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00
J G	150-2927	2927 Assigned Fund Bal - Loca	-\$125,101.31	\$0.00	\$0.00	-\$125,101.31
Total Equity			-\$125,101.31	\$573.29	\$6,813.06	(\$131,341.08)
FUND 150 CAPITAL PROJECT/LOCAL DEVELOPM			\$0.00	\$82,180.48	\$82,180.48	\$0.00
Revenue						
J R	150-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
J R	150-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$6,239.77	-\$6,239.77
Total Revenue			\$0.00	\$0.00	\$6,239.77	(\$6,239.77)
Expenditures						
J E	150-000-00-00-415	4150 Engineering	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures			\$0.00	\$0.00	\$0.00	\$0.00
(Excess) / Loss						(\$6,239.77)



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 165 LAKE STREET REDEV/TIF 1-3						
General Ledger						
Asset						
i G	165-1010	1010 Cash	\$6,935.11	\$37,832.03	\$34,944.14	\$9,823.00
i G	165-1320	1320 Due From Other Govern	\$948.77	\$0.00	\$948.77	\$0.00
Total Asset			\$7,883.88	\$37,832.03	\$35,892.91	\$9,823.00
Liability						
i G	165-2070	2070 Due To Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
Total Liability			\$0.00	\$0.00	\$0.00	\$0.00
Equity						
i G	165-2530	2530 Unreserved Fund Balanc	-\$7,883.88	\$34,944.14	\$36,883.26	-\$9,823.00
Total Equity			-\$7,883.88	\$34,944.14	\$36,883.26	(\$9,823.00)
FUND 165 LAKE STREET REDEV/TIF 1-3			\$0.00	\$72,776.17	\$72,776.17	\$0.00
Revenue						
i R	165-000-3150	3150 Tax Increments	\$0.00	\$0.00	\$36,765.59	-\$36,765.59
i R	165-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
i R	165-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$106.44	-\$106.44
Total Revenue			\$0.00	\$0.00	\$36,872.03	(\$36,872.03)
Expenditures						
i E	165-000-00-20-418	4180 Other Consultants	\$0.00	\$990.00	\$0.00	\$990.00
i E	165-000-00-71-461	4612 Transfers Out	\$0.00	\$33,942.91	\$0.00	\$33,942.91
Total Expenditures			\$0.00	\$34,932.91	\$0.00	\$34,932.91
(Excess) / Loss						(\$1,939.12)



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 167 CAPITAL PROJ/IND PK TIF 2-6						
General Ledger						
Asset						
' G	167-1010	1010 Cash	\$0.00	\$0.00	\$0.00	\$0.00
' G	167-1320	1320 Due From Other Govern	\$0.00	\$0.00	\$0.00	\$0.00
Total Asset			\$0.00	\$0.00	\$0.00	\$0.00
Liability						
' G	167-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
' G	167-2054	2054 TIF/Tax Abatement Escro	\$0.00	\$0.00	\$0.00	\$0.00
' G	167-2070	2070 Due To Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
' G	167-2075	2075 Due to Other Govt Units	\$0.00	\$0.00	\$0.00	\$0.00
Total Liability			\$0.00	\$0.00	\$0.00	\$0.00
Equity						
' G	167-2530	2530 Unreserved Fund Balanc	\$0.00	\$0.00	\$0.00	\$0.00
Total Equity			\$0.00	\$0.00	\$0.00	\$0.00
FUND 167 CAPITAL PROJ/IND PK TIF 2-6			\$0.00	\$0.00	\$0.00	\$0.00
Revenue						
' R	167-000-3150	3150 Tax Increments	\$0.00	\$0.00	\$0.00	\$0.00
' R	167-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue			\$0.00	\$0.00	\$0.00	\$0.00
Expenditures						
' E	167-000-00-20-418	4180 Other Consultants	\$0.00	\$0.00	\$0.00	\$0.00
' E	167-000-00-25-422	4220 Advertising	\$0.00	\$0.00	\$0.00	\$0.00
' E	167-000-00-25-427	4270 TIF-Site Prep	\$0.00	\$0.00	\$0.00	\$0.00
' E	167-000-00-25-461	4615 Acquisition	\$0.00	\$0.00	\$0.00	\$0.00
' E	167-000-00-25-462	4620 TIF-Note Interest	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures			\$0.00	\$0.00	\$0.00	\$0.00
(Excess) / Loss						\$0.00



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 170 CAPITAL PROJECT/TIF 1-4						
General Ledger						
Asset						
J G	170-1010	1010 Cash	\$2,750.05	\$39,129.45	\$36,166.64	\$5,712.86
J G	170-1150	1150 Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00
J G	170-1320	1320 Due From Other Govern	\$0.00	\$0.00	\$0.00	\$0.00
J G	170-1605	1605 Land Held For Resale	\$95,160.00	\$0.00	\$0.00	\$95,160.00
Total Asset			\$97,910.05	\$39,129.45	\$36,166.64	\$100,872.86
Liability						
J G	170-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
J G	170-2070	2070 Due To Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
Total Liability			\$0.00	\$0.00	\$0.00	\$0.00
Equity						
J G	170-2530	2530 Unreserved Fund Balanc	-\$97,910.05	\$36,166.64	\$39,129.45	-\$100,872.86
Total Equity			-\$97,910.05	\$36,166.64	\$39,129.45	(\$100,872.86)
FUND 170 CAPITAL PROJECT/TIF 1-4			\$0.00	\$75,296.09	\$75,296.09	\$0.00
Revenue						
J R	170-000-3150	3150 Tax Increments	\$0.00	\$0.00	\$39,078.93	-\$39,078.93
J R	170-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
J R	170-000-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
J R	170-000-3995	3995 Unrealized Gain	\$0.00	\$0.00	\$0.00	\$0.00
J R	170-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$44.91	-\$44.91
Total Revenue			\$0.00	\$0.00	\$39,123.84	(\$39,123.84)
Expenditures						
J E	170-000-00-00-461	4610 Debt Service Interest	\$0.00	\$0.00	\$0.00	\$0.00
J E	170-000-00-20-415	4150 Engineering	\$0.00	\$0.00	\$0.00	\$0.00
J E	170-000-00-20-417	4170 Legal	\$0.00	\$0.00	\$0.00	\$0.00
J E	170-000-00-20-418	4180 Other Consultants	\$0.00	\$990.00	\$0.00	\$990.00
J E	170-000-00-25-420	4209 Recording Fees/Settleme	\$0.00	\$0.00	\$0.00	\$0.00
J E	170-000-00-25-421	4212 Other Operations Expens	\$0.00	\$0.00	\$0.00	\$0.00
J E	170-000-00-25-422	4220 Advertising	\$0.00	\$0.00	\$0.00	\$0.00
J E	170-000-00-25-425	4257 Contractors Hired	\$0.00	\$0.00	\$0.00	\$0.00
J E	170-000-00-25-461	4615 Acquisition	\$0.00	\$0.00	\$0.00	\$0.00
J E	170-000-00-70-442	4425 Loss on Sale of Assets	\$0.00	\$0.00	\$0.00	\$0.00
J E	170-000-00-70-442	4427 Unrealized Loss on Land	\$0.00	\$0.00	\$0.00	\$0.00
J E	170-000-00-71-400	4009 HSA Accounts	\$0.00	\$0.00	\$0.00	\$0.00
J E	170-000-00-71-461	4612 Transfers Out	\$0.00	\$35,171.03	\$0.00	\$35,171.03
J E	170-000-00-85-460	4603 Debt Service Principal	\$0.00	\$0.00	\$0.00	\$0.00
J E	170-000-00-85-461	4610 Debt Service Interest	\$0.00	\$0.00	\$0.00	\$0.00
J E	170-000-00-85-461	4611 Debt Service Fees	\$0.00	\$0.00	\$0.00	\$0.00
J E	170-000-00-85-462	4625 Interfund Loans Interest	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures			\$0.00	\$36,161.03	\$0.00	\$36,161.03
(Excess) / Loss						(\$2,962.81)



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 171 CAPITAL PROJECT/TIF 1-5						
General Ledger						
Asset						
G	171-1010	1010 Cash	\$7,113.48	\$19,420.88	\$19,587.68	\$6,946.68
G	171-1150	1150 Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00
Total Asset			\$7,113.48	\$19,420.88	\$19,587.68	\$6,946.68
Liability						
G	171-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
G	171-2070	2070 Due To Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
Total Liability			\$0.00	\$0.00	\$0.00	\$0.00
Equity						
G	171-2530	2530 Unreserved Fund Balanc	-\$7,113.48	\$19,587.68	\$19,420.88	-\$6,946.68
Total Equity			-\$7,113.48	\$19,587.68	\$19,420.88	(\$6,946.68)
FUND 171 CAPITAL PROJECT/TIF 1-5			\$0.00	\$39,008.56	\$39,008.56	\$0.00
Revenue						
R	171-000-3150	3150 Tax Increments	\$0.00	\$0.00	\$13,047.54	-\$13,047.54
R	171-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	171-000-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	171-000-3995	3995 Unrealized Gain	\$0.00	\$0.00	\$0.00	\$0.00
R	171-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$9.33	-\$9.33
Total Revenue			\$0.00	\$0.00	\$13,056.87	(\$13,056.87)
Expenditures						
E	171-000-00-20-415	4150 Engineering	\$0.00	\$0.00	\$0.00	\$0.00
E	171-000-00-20-417	4170 Legal	\$0.00	\$0.00	\$0.00	\$0.00
E	171-000-00-20-418	4180 Other Consultants	\$0.00	\$990.00	\$0.00	\$990.00
E	171-000-00-25-421	4212 Other Operations Expens	\$0.00	\$0.00	\$0.00	\$0.00
E	171-000-00-25-422	4220 Advertising	\$0.00	\$0.00	\$0.00	\$0.00
E	171-000-00-25-425	4257 Contractors Hired	\$0.00	\$0.00	\$0.00	\$0.00
E	171-000-00-25-427	4270 TIF-Site Prep	\$0.00	\$0.00	\$0.00	\$0.00
E	171-000-00-25-460	4603 Debt Service Principal	\$0.00	\$0.00	\$0.00	\$0.00
E	171-000-00-25-461	4610 Debt Service Interest	\$0.00	\$0.00	\$0.00	\$0.00
E	171-000-00-25-461	4611 Debt Service Fees	\$0.00	\$0.00	\$0.00	\$0.00
E	171-000-00-25-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
E	171-000-00-25-462	4620 TIF-Note Interest	\$0.00	\$12,233.67	\$0.00	\$12,233.67
E	171-000-00-85-462	4625 Interfund Loans Interest	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures			\$0.00	\$13,223.67	\$0.00	\$13,223.67
(Excess) / Loss						\$166.80



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 172 CAP PROJ-TIF 1-6 - CHERRYWOOD						
General Ledger						
Asset						
! G	172-1010	1010 Cash	\$16,961.13	\$31,556.22	\$14,255.26	\$34,262.09
! G	172-1180	1180 Uncollected Taxes	\$0.00	\$0.00	\$0.00	\$0.00
! G	172-1310	1310 Due From Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
! G	172-1320	1320 Due From Other Govern	\$0.00	\$0.00	\$0.00	\$0.00
! G	172-1600	1600 Construction WIP	\$0.00	\$0.00	\$0.00	\$0.00
Total Asset			\$16,961.13	\$31,556.22	\$14,255.26	\$34,262.09
Liability						
! G	172-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
! G	172-2040	2040 Accrued Salaries Payable	\$0.00	\$0.00	\$0.00	\$0.00
! G	172-2050	2050 Notes Payable	\$0.00	\$0.00	\$0.00	\$0.00
! G	172-2060	2060 Contracts Payable	\$0.00	\$0.00	\$0.00	\$0.00
! G	172-2065	2065 Retainage Payable	\$0.00	\$0.00	\$0.00	\$0.00
! G	172-2070	2070 Due To Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
! G	172-2075	2075 Due to Other Govt Units	\$0.00	\$0.00	\$0.00	\$0.00
Total Liability			\$0.00	\$0.00	\$0.00	\$0.00
Equity						
! G	172-2530	2530 Unreserved Fund Balanc	-\$16,961.13	\$14,255.26	\$31,556.22	-\$34,262.09
! G	172-2545	2545 Reserve for Encumbranc	\$0.00	\$0.00	\$0.00	\$0.00
Total Equity			-\$16,961.13	\$14,255.26	\$31,556.22	(\$34,262.09)
FUND 172 CAP PROJ-TIF 1-6 - CHERRYWOOD			\$0.00	\$45,811.48	\$45,811.48	\$0.00
Revenue						
! R	172-000-3150	3150 Tax Increments	\$0.00	\$0.00	\$31,505.43	-\$31,505.43
! R	172-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
! R	172-000-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$0.00	\$0.00
! R	172-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$46.21	-\$46.21
Total Revenue			\$0.00	\$0.00	\$31,551.64	(\$31,551.64)
Expenditures						
! E	172-000-00-20-400	4002 Wages	\$0.00	\$0.00	\$0.00	\$0.00
! E	172-000-00-20-415	4150 Engineering	\$0.00	\$0.00	\$0.00	\$0.00
! E	172-000-00-20-417	4170 Legal	\$0.00	\$0.00	\$0.00	\$0.00
! E	172-000-00-20-418	4180 Other Consultants	\$0.00	\$990.00	\$0.00	\$990.00
! E	172-000-00-20-424	4245 Printing	\$0.00	\$0.00	\$0.00	\$0.00
! E	172-000-00-25-427	4270 TIF-Site Prep	\$0.00	\$0.00	\$0.00	\$0.00
! E	172-000-00-25-427	4275 TIF-Public Improvements	\$0.00	\$13,260.68	\$0.00	\$13,260.68
! E	172-000-00-85-462	4625 Interfund Loans Interest	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures			\$0.00	\$14,250.68	\$0.00	\$14,250.68
(Excess) / Loss						(\$17,300.96)



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 173 CAP PROJ-TIF 1-7 -NORTHSTAR						
General Ledger						
Asset						
I G	173-1010	1010 Cash	\$26,150.32	\$68,663.00	\$53,811.80	\$41,001.52
I G	173-1043	1043 Unrealized Gain/Loss	\$0.00	\$0.00	\$0.00	\$0.00
I G	173-1150	1150 Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00
I G	173-1160	1160 Notes Receivable	\$0.00	\$0.00	\$0.00	\$0.00
I G	173-1310	1310 Due From Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
I G	173-1320	1320 Due From Other Govern	\$0.00	\$0.00	\$0.00	\$0.00
I G	173-1600	1600 Construction WIP	\$0.00	\$0.00	\$0.00	\$0.00
Total Asset			\$26,150.32	\$68,663.00	\$53,811.80	\$41,001.52
Liability						
I G	173-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
I G	173-2050	2050 Notes Payable	\$0.00	\$0.00	\$0.00	\$0.00
I G	173-2060	2060 Contracts Payable	\$0.00	\$0.00	\$0.00	\$0.00
I G	173-2065	2065 Retainage Payable	\$0.00	\$0.00	\$0.00	\$0.00
I G	173-2070	2070 Due To Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
I G	173-2075	2075 Due to Other Govt Units	\$0.00	\$0.00	\$0.00	\$0.00
Total Liability			\$0.00	\$0.00	\$0.00	\$0.00
Equity						
I G	173-2530	2530 Unreserved Fund Balanc	-\$26,150.32	\$75,764.28	\$90,615.48	-\$41,001.52
Total Equity			-\$26,150.32	\$75,764.28	\$90,615.48	(\$41,001.52)
FUND 173 CAP PROJ-TIF 1-7 -NORTHSTAR			\$0.00	\$144,427.28	\$144,427.28	\$0.00
Revenue						
I R	173-000-3150	3150 Tax Increments	\$0.00	\$0.00	\$68,577.58	-\$68,577.58
I R	173-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
I R	173-000-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$0.00	\$0.00
I R	173-000-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
I R	173-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$76.01	-\$76.01
I R	173-000-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue			\$0.00	\$0.00	\$68,653.59	(\$68,653.59)
Expenditures						
I E	173-000-00-00-461	4610 Debt Service Interest	\$0.00	\$0.00	\$0.00	\$0.00
I E	173-000-00-20-415	4150 Engineering	\$0.00	\$0.00	\$0.00	\$0.00
I E	173-000-00-20-417	4170 Legal	\$0.00	\$0.00	\$0.00	\$0.00
I E	173-000-00-20-418	4180 Other Consultants	\$0.00	\$990.00	\$0.00	\$990.00
I E	173-000-00-20-424	4245 Printing	\$0.00	\$0.00	\$0.00	\$0.00
I E	173-000-00-25-427	4270 TIF-Site Prep	\$0.00	\$29,910.28	\$0.00	\$29,910.28
I E	173-000-00-25-462	4620 TIF-Note Interest	\$0.00	\$22,902.11	\$0.00	\$22,902.11
I E	173-000-00-85-462	4625 Interfund Loans Interest	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures			\$0.00	\$53,802.39	\$0.00	\$53,802.39
(Excess) / Loss						(\$14,851.20)



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 175 CAPITAL PROJECT/STREET IMPROVE						
General Ledger						
Asset						
i G	175-1010	1010 Cash	\$134.14	\$2,856,057.94	\$2,959,391.01	-\$103,198.93
i G	175-1035	1035 Cash- GO Bonds with 4M	\$0.00	\$2,321,520.82	\$2,050,381.26	\$271,139.56
i G	175-1050	1050 Taxes Receivable-Current	\$0.00	\$0.00	\$0.00	\$0.00
i G	175-1150	1150 Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00
i G	175-1210	1210 Special Assessments Rc	\$0.00	\$0.00	\$0.00	\$0.00
i G	175-1220	1220 Special Assessments Rc	\$3,179.55	\$0.00	\$0.00	\$3,179.55
i G	175-1230	1230 Special Assessments Rc	\$0.00	\$0.00	\$0.00	\$0.00
i G	175-1320	1320 Due From Other Govern	\$0.00	\$0.00	\$0.00	\$0.00
i G	175-1605	1605 Land Held For Resale	\$0.00	\$0.00	\$0.00	\$0.00
Total Asset			\$3,313.69	\$5,177,578.76	\$5,009,772.27	\$171,120.18
Liability						
i G	175-2020	2020 Accounts Payable	-\$37,161.75	\$84,161.75	\$47,000.00	\$0.00
i G	175-2055	2055 Escrow Payable	-\$10,000.00	\$0.00	\$0.00	-\$10,000.00
i G	175-2060	2060 Contracts Payable	\$0.00	\$0.00	\$0.00	\$0.00
i G	175-2065	2065 Retainage Payable	\$0.00	\$44,616.10	\$116,382.67	-\$71,766.57
i G	175-2070	2070 Due To Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
i G	175-2075	2075 Due to Other Govt Units	\$0.00	\$0.00	\$0.00	\$0.00
i G	175-2080	2080 Warranty Reserve	-\$41,129.59	\$0.00	\$0.00	-\$41,129.59
i G	175-2200	2200 Deposits	\$0.00	\$0.00	\$0.00	\$0.00
i G	175-2220	2220 Deferred Revenues	-\$3,179.55	\$0.00	\$0.00	-\$3,179.55
Total Liability			-\$91,470.89	\$128,777.85	\$163,382.67	(\$126,075.71)
Equity						
i G	175-2530	2530 Unreserved Fund Balanc	\$88,157.20	\$2,830,613.16	\$2,963,814.83	-\$45,044.47
i G	175-2545	2545 Reserve for Encumbranc	\$0.00	\$0.00	\$0.00	\$0.00
Total Equity			\$88,157.20	\$2,830,613.16	\$2,963,814.83	(\$45,044.47)
FUND 175 CAPITAL PROJECT/STREET IMPROVE			\$0.00	\$8,136,969.77	\$8,136,969.77	\$0.00
Revenue						
i R	175-000-3115	3115 Other Aids - Misc	\$0.00	\$0.00	\$0.00	\$0.00
i R	175-000-3130	3130 Bond Insurrance	\$0.00	\$0.00	\$2,274,520.82	-\$2,274,520.82
i R	175-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$343,305.40	-\$343,305.40
i R	175-000-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$0.00	\$0.00
i R	175-000-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
i R	175-000-3610	3610 Prop Tx Paid Special Ass	\$0.00	\$0.00	\$0.00	\$0.00
i R	175-000-3613	3613 Pre Paid Special Assess	\$0.00	\$0.00	\$0.00	\$0.00
i R	175-000-3995	3995 Unrealized Gain	\$0.00	\$0.00	\$0.00	\$0.00
i R	175-000-3999	3999 Interest Earned	\$0.00	\$302.07	\$0.00	\$302.07
i R	175-000-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$0.00	\$0.00
i R	175-000-4210	4210 Federal Grant Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue			\$0.00	\$302.07	\$2,617,826.22	(\$2,617,524.15)
Expenditures						



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
i E	175-000-00-20-415	4150 Engineering	\$0.00	\$338,169.50	\$0.00	\$338,169.50
i E	175-000-00-20-416	4160 Testing	\$0.00	\$22,389.94	\$0.00	\$22,389.94
i E	175-000-00-20-417	4170 Legal	\$0.00	\$0.00	\$0.00	\$0.00
i E	175-000-00-20-418	4180 Other Consultants	\$0.00	\$0.00	\$0.00	\$0.00
i E	175-000-00-25-412	4120 Real Estate Taxes	\$0.00	\$0.00	\$0.00	\$0.00
i E	175-000-00-25-421	4212 Other Operations Expens	\$0.00	\$124.44	\$0.00	\$124.44
i E	175-000-00-25-422	4220 Advertising	\$0.00	\$383.05	\$0.00	\$383.05
i E	175-000-00-25-425	4257 Contractors Hired	\$0.00	\$2,095,255.55	\$0.00	\$2,095,255.55
i E	175-000-00-25-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
i E	175-000-00-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
i E	175-000-00-71-461	4612 Transfers Out	\$0.00	\$28,000.00	\$0.00	\$28,000.00
i E	175-000-00-85-462	4625 Interfund Loans Interest	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures			\$0.00	\$2,484,322.48	\$0.00	\$2,484,322.48
				(Excess) / Loss		(\$133,201.67)



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance	
FUND 198 INFRASTRUCTURE IMPRMNT FUND							
General Ledger							
Asset							
I	G	198-1010	1010 Cash	\$1,386,816.76	\$1,469,409.90	\$460,951.46	\$2,395,275.20
I	G	198-1021	1021 Cash-Sidewalk deposits	\$0.00	\$6,510.00	\$0.00	\$6,510.00
I	G	198-1150	1150 Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00
I	G	198-1220	1220 Special Assessments Rc	\$2,626.22	\$0.00	\$0.00	\$2,626.22
I	G	198-1310	1310 Due From Other Funds	\$19,099.15	\$0.00	\$0.00	\$19,099.15
I	G	198-1311	1311 Due from other Funds - C	\$0.00	\$0.00	\$0.00	\$0.00
I	G	198-1320	1320 Due From Other Govern	\$0.00	\$2,873,326.85	\$2,873,326.85	\$0.00
Total Asset				\$1,408,542.13	\$4,349,246.75	\$3,334,278.31	\$2,423,510.57
Liability							
I	G	198-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
I	G	198-2065	2065 Retainage Payable	\$0.00	\$0.00	\$0.00	\$0.00
I	G	198-2075	2075 Due to Other Govt Units	\$0.00	\$0.00	\$0.00	\$0.00
I	G	198-2200	2200 Deposits	-\$3,900.00	\$28,463.92	\$31,073.92	-\$6,510.00
I	G	198-2220	2220 Deferred Revenues	-\$64,992.27	\$1,668,941.10	\$2,413,722.20	-\$809,773.37
Total Liability				-\$68,892.27	\$1,697,405.02	\$2,444,796.12	(\$816,283.37)
Equity							
I	G	198-2530	2530 Unreserved Fund Balanc	-\$501,866.78	\$951,317.44	\$1,218,894.78	-\$769,444.12
I	G	198-2923	2923 Assigned Fund Bal - Stre	-\$837,783.08	\$0.00	\$0.00	-\$837,783.08
Total Equity				-\$1,339,649.86	\$951,317.44	\$1,218,894.78	(\$1,607,227.20)
FUND 198 INFRASTRUCTURE IMPRMNT FUND				\$0.00	\$6,997,969.21	\$6,997,969.21	\$0.00

Revenue

I	R	198-000-3105	3105 Local Govt Aid	\$0.00	\$0.00	\$112,500.00	-\$112,500.00
I	R	198-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$54,123.35	-\$54,123.35
I	R	198-000-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$215,120.80	-\$215,120.80
I	R	198-000-3990	3990 Loan Interest Revenue	\$0.00	\$0.00	\$0.00	\$0.00
I	R	198-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$23,508.14	-\$23,508.14
I	R	198-000-4210	4210 Federal Grant Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
I	R	198-015-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$200,000.00	-\$200,000.00
I	R	198-050-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$30,000.00	-\$30,000.00
I	R	198-050-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$0.00	\$0.00
I	R	198-050-4210	4210 Federal Grant Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue				\$0.00	\$0.00	\$635,252.29	(\$635,252.29)

Expenditures

I	E	198-000-00-25-422	4220 Advertising	\$0.00	\$684.09	\$0.00	\$684.09
I	E	198-000-00-71-461	4612 Transfers Out	\$0.00	\$343,305.40	\$0.00	\$343,305.40
I	E	198-000-15-25-412	4121 Special Assessments	\$0.00	\$19,801.46	\$0.00	\$19,801.46
I	E	198-000-50-20-415	4150 Engineering	\$0.00	\$3,884.00	\$0.00	\$3,884.00
I	E	198-000-50-20-416	4160 Testing	\$0.00	\$0.00	\$0.00	\$0.00
I	E	198-000-50-20-418	4180 Other Consultants	\$0.00	\$0.00	\$0.00	\$0.00
I	E	198-000-50-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
		Total Expenditures	\$0.00	\$367,674.95	\$0.00	\$367,674.95
				(Excess) / Loss		(\$267,577.34)



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 199 EQUIP & BLDG REPLACEMENTS						
General Ledger						
Asset						
J G	199-1010	1010 Cash	\$769,035.72	\$458,408.50	\$522,291.75	\$705,152.47
J G	199-1310	1310 Due From Other Funds	\$0.00	\$47,433.50	\$47,433.50	\$0.00
J G	199-1320	1320 Due From Other Govern	\$0.00	\$47,433.50	\$47,433.50	\$0.00
Total Asset			\$769,035.72	\$553,275.50	\$617,158.75	\$705,152.47
Liability						
J G	199-2020	2020 Accounts Payable	-\$4,029.90	\$4,029.90	\$0.00	\$0.00
J G	199-2070	2070 Due To Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
Total Liability			-\$4,029.90	\$4,029.90	\$0.00	\$0.00
Equity						
J G	199-2530	2530 Unreserved Fund Balanc	-\$311,140.18	\$574,306.26	\$514,452.91	-\$251,286.83
J G	199-2535	2535 Reserved Fund Balance	\$88,246.94	\$0.00	\$0.00	\$88,246.94
J G	199-2920	2920 Assigned Fund Bal - Adm	-\$192,493.00	\$0.00	\$0.00	-\$192,493.00
J G	199-2921	2921 Assigned Fund Bal - Fire	-\$192,500.00	\$0.00	\$0.00	-\$192,500.00
J G	199-2922	2922 Assigned Fund Bal - Polc	-\$31,965.08	\$0.00	\$0.00	-\$31,965.08
J G	199-2923	2923 Assigned Fund Bal - Stre	-\$48,449.80	\$0.00	\$0.00	-\$48,449.80
J G	199-2924	2924 Assigned Fund Bal - Park	-\$54,046.57	\$0.00	\$0.00	-\$54,046.57
J G	199-2925	2925 Assigned Fund Bal- Electi	-\$9,321.65	\$0.00	\$0.00	-\$9,321.65
J G	199-2933	2933 Assigned Fund Bal - BLC	-\$1,945.10	\$0.00	\$0.00	-\$1,945.10
J G	199-2934	2934 Assigned Fund Bal - Plan	-\$1,891.38	\$0.00	\$0.00	-\$1,891.38
J G	199-2935	2935 Assigned Fund Bal - EDA	\$0.00	\$0.00	\$0.00	\$0.00
J G	199-2936	2936 Assigned Fund Bal - Build	-\$9,500.00	\$0.00	\$0.00	-\$9,500.00
J G	199-2937	2937 Assigned Fund Bal - Eng	\$0.00	\$0.00	\$0.00	\$0.00
J G	199-2941	2941 Assigned Fund Bal - Com	\$0.00	\$0.00	\$0.00	\$0.00
J G	199-2942	2942 Assigned Fund Bal - Sca	\$0.00	\$0.00	\$0.00	\$0.00
J G	199-2943	2943 Assigned Fund Bal - Serv	\$0.00	\$0.00	\$0.00	\$0.00
Total Equity			-\$765,005.82	\$574,306.26	\$514,452.91	(\$705,152.47)
FUND 199 EQUIP & BLDG REPLACEMENTS			\$0.00	\$1,131,611.66	\$1,131,611.66	\$0.00
Revenue						
J R	199-000-3105	3105 Local Govt Aid	\$0.00	\$0.00	\$196,805.00	-\$196,805.00
J R	199-000-3181	3181 Franchise Fee - Cable	\$0.00	\$0.00	\$0.00	\$0.00
J R	199-000-3910	3910 Sale of Assets/Equipment	\$0.00	\$0.00	\$0.00	\$0.00
J R	199-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$10,131.09	-\$10,131.09
J R	199-000-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$0.00	\$0.00
J R	199-011-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
J R	199-015-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
J R	199-015-3230	3230 Donations from Organizat	\$0.00	\$0.00	\$6,450.00	-\$6,450.00
J R	199-020-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
J R	199-020-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$482.50	-\$482.50
J R	199-025-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
J R	199-025-3163	3163 SHIP Grant	\$0.00	\$0.00	\$2,000.00	-\$2,000.00
J R	199-030-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
R	199-050-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	199-050-3910	3910 Sale of Assets/Equipment	\$0.00	\$0.00	\$0.00	\$0.00
R	199-055-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	199-055-3910	3910 Sale of Assets/Equipment	\$0.00	\$0.00	\$0.00	\$0.00
R	199-075-3131	3131 Capital Lease Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
R	199-075-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$6,000.00	-\$6,000.00
R	199-075-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	199-075-3230	3230 Donations from Organizat	\$0.00	\$0.00	\$1,000.00	-\$1,000.00
R	199-075-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	199-075-3376	3376 Insurance Proceeds & Di	\$0.00	\$0.00	\$0.00	\$0.00
R	199-075-3910	3910 Sale of Assets/Equipment	\$0.00	\$0.00	\$28,913.00	-\$28,913.00
R	199-075-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$2,472.00	-\$2,472.00
R	199-075-4152	4152 Resitution/Damage Paym	\$0.00	\$0.00	\$0.00	\$0.00
R	199-075-4210	4210 Federal Grant Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
R	199-085-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	199-105-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$10,000.00	-\$10,000.00
R	199-105-3181	3181 Franchise Fee - Cable	\$0.00	\$0.00	\$50,050.75	-\$50,050.75
R	199-106-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	199-106-3181	3181 Franchise Fee - Cable	\$0.00	\$0.00	\$24,964.33	-\$24,964.33
R	199-107-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue			\$0.00	\$0.00	\$339,268.67	(\$339,268.67)
Expenditures						
E	199-000-00-25-413	4134 Website	\$0.00	\$0.00	\$0.00	\$0.00
E	199-000-10-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
E	199-000-11-70-431	4316 Capital Purchases/Improv	\$0.00	\$2,560.00	\$0.00	\$2,560.00
E	199-000-15-20-415	4150 Engineering	\$0.00	\$0.00	\$0.00	\$0.00
E	199-000-15-20-417	4170 Legal	\$0.00	\$0.00	\$0.00	\$0.00
E	199-000-15-20-418	4180 Other Consultants	\$0.00	\$28,327.33	\$0.00	\$28,327.33
E	199-000-15-25-413	4130 Computers/Software	\$0.00	\$280.51	\$0.00	\$280.51
E	199-000-15-25-426	4260 Subscriptions/Dues	\$0.00	\$15,000.00	\$0.00	\$15,000.00
E	199-000-15-25-441	4413 Equipment/Accessories	\$0.00	\$13,126.80	\$0.00	\$13,126.80
E	199-000-15-25-454	4540 Repair/Maintenance Build	\$0.00	\$3,645.67	\$0.00	\$3,645.67
E	199-000-15-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
E	199-000-20-25-441	4413 Equipment/Accessories	\$0.00	\$0.00	\$0.00	\$0.00
E	199-000-20-25-454	4540 Repair/Maintenance Build	\$0.00	\$23,644.06	\$0.00	\$23,644.06
E	199-000-20-25-454	4545 Repair/Maintenance Equi	\$0.00	\$0.00	\$0.00	\$0.00
E	199-000-20-70-420	4209 Recording Fees/Settleme	\$0.00	\$0.00	\$0.00	\$0.00
E	199-000-20-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
E	199-000-20-71-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
E	199-000-25-25-413	4130 Computers/Software	\$0.00	\$0.00	\$0.00	\$0.00
E	199-000-25-25-441	4413 Equipment/Accessories	\$0.00	\$3,997.00	\$0.00	\$3,997.00
E	199-000-30-70-431	4316 Capital Purchases/Improv	\$0.00	\$13,500.00	\$0.00	\$13,500.00
E	199-000-40-70-431	4316 Capital Purchases/Improv	\$0.00	\$13,500.00	\$0.00	\$13,500.00
E	199-000-50-25-413	4130 Computers/Software	\$0.00	\$0.00	\$0.00	\$0.00



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	199-000-50-25-425	4257 Contractors Hired	\$0.00	\$0.00	\$0.00	\$0.00
E	199-000-50-25-441	4413 Equipment/Accessories	\$0.00	\$0.00	\$0.00	\$0.00
E	199-000-50-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
E	199-000-55-25-413	4130 Computers/Software	\$0.00	\$0.00	\$0.00	\$0.00
E	199-000-55-25-441	4413 Equipment/Accessories	\$0.00	\$0.00	\$0.00	\$0.00
E	199-000-55-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
E	199-000-75-25-413	4130 Computers/Software	\$0.00	\$2,500.00	\$0.00	\$2,500.00
E	199-000-75-25-441	4413 Equipment/Accessories	\$0.00	\$30,109.67	\$0.00	\$30,109.67
E	199-000-75-25-454	4540 Repair/Maintenance Build	\$0.00	\$20,625.23	\$0.00	\$20,625.23
E	199-000-75-70-431	4316 Capital Purchases/Improv	\$0.00	\$80,478.06	\$0.00	\$80,478.06
E	199-000-75-85-460	4603 Debt Service Principal	\$0.00	\$7,148.66	\$0.00	\$7,148.66
E	199-000-75-85-461	4610 Debt Service Interest	\$0.00	\$1,734.17	\$0.00	\$1,734.17
E	199-000-85-70-431	4316 Capital Purchases/Improv	\$0.00	\$77,111.72	\$0.00	\$77,111.72
E	199-105-15-25-413	4130 Computers/Software	\$0.00	\$18,353.23	\$0.00	\$18,353.23
E	199-105-15-25-413	4134 Website	\$0.00	\$4,598.50	\$0.00	\$4,598.50
E	199-105-25-25-413	4130 Computers/Software	\$0.00	\$0.00	\$0.00	\$0.00
E	199-105-30-25-413	4130 Computers/Software	\$0.00	\$0.00	\$0.00	\$0.00
E	199-105-40-25-413	4130 Computers/Software	\$0.00	\$2,722.37	\$0.00	\$2,722.37
E	199-105-50-25-413	4130 Computers/Software	\$0.00	\$2,551.16	\$0.00	\$2,551.16
E	199-105-55-25-413	4130 Computers/Software	\$0.00	\$0.00	\$0.00	\$0.00
E	199-105-56-25-413	4130 Computers/Software	\$0.00	\$2,692.19	\$0.00	\$2,692.19
E	199-105-75-25-413	4130 Computers/Software	\$0.00	\$5,883.19	\$0.00	\$5,883.19
E	199-106-15-25-413	4130 Computers/Software	\$0.00	\$6,462.50	\$0.00	\$6,462.50
E	199-106-15-25-413	4133 Computer Maintenance	\$0.00	\$3,100.00	\$0.00	\$3,100.00
E	199-106-15-70-431	4316 Capital Purchases/Improv	\$0.00	\$15,470.00	\$0.00	\$15,470.00
E	199-107-99-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures			\$0.00	\$399,122.02	\$0.00	\$399,122.02
(Excess) / Loss						\$59,853.35



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance	
FUND 209 GO CAPITAL IMPROVE BOND 2009A							
General Ledger							
Asset							
1	G	209-1010	1010 Cash	\$1,009.56	\$114.87	\$1,124.43	\$0.00
1	G	209-1050	1050 Taxes Receivable-Current	\$0.00	\$0.00	\$0.00	\$0.00
1	G	209-1070	1070 Taxes Receivable-Delinq	\$3,371.53	\$0.00	\$3,371.53	\$0.00
1	G	209-1320	1320 Due From Other Govern	\$110.03	\$0.00	\$110.03	\$0.00
1	G	209-1555	1555 Prepaid Other	\$0.00	\$0.00	\$0.00	\$0.00
Total Asset				\$4,491.12	\$114.87	\$4,605.99	\$0.00
Liability							
1	G	209-2070	2070 Due To Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
1	G	209-2220	2220 Deferred Revenues	-\$3,371.53	\$3,371.53	\$0.00	\$0.00
Total Liability				-\$3,371.53	\$3,371.53	\$0.00	\$0.00
Equity							
1	G	209-2530	2530 Unreserved Fund Balanc	-\$1,119.59	\$1,124.43	\$4.84	\$0.00
Total Equity				-\$1,119.59	\$1,124.43	\$4.84	\$0.00
FUND 209 GO CAPITAL IMPROVE BOND 2009A				\$0.00	\$4,610.83	\$4,610.83	\$0.00
Revenue							
1	R	209-000-3101	3101 RE & PP Taxes-Current	\$0.00	\$0.00	\$0.00	\$0.00
1	R	209-000-3102	3102 RE & PP Taxes-Delinque	\$0.00	\$0.00	\$0.00	\$0.00
1	R	209-000-3130	3130 Bond Insurrance	\$0.00	\$0.00	\$0.00	\$0.00
1	R	209-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
1	R	209-000-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
1	R	209-000-3995	3995 Unrealized Gain	\$0.00	\$0.00	\$0.00	\$0.00
1	R	209-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$3.76	-\$3.76
Total Revenue				\$0.00	\$0.00	\$3.76	(\$3.76)
Expenditures							
1	E	209-000-00-71-461	4612 Transfers Out	\$0.00	\$1,123.35	\$0.00	\$1,123.35
1	E	209-000-00-85-460	4603 Debt Service Principal	\$0.00	\$0.00	\$0.00	\$0.00
1	E	209-000-00-85-460	4605 Debt Service Issuance Ex	\$0.00	\$0.00	\$0.00	\$0.00
1	E	209-000-00-85-460	4607 Bond Discount	\$0.00	\$0.00	\$0.00	\$0.00
1	E	209-000-00-85-461	4610 Debt Service Interest	\$0.00	\$0.00	\$0.00	\$0.00
1	E	209-000-00-85-461	4611 Debt Service Fees	\$0.00	\$0.00	\$0.00	\$0.00
1	E	209-000-00-85-462	4625 Interfund Loans Interest	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures				\$0.00	\$1,123.35	\$0.00	\$1,123.35
						(Excess) / Loss	\$1,119.59



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 211 TRLF-GO STATE AID LOAN 2010						
General Ledger						
Asset						
G	211-1010	1010 Cash	\$14,752.90	\$151,801.48	\$152,546.24	\$14,008.14
G	211-1020	1020 Cash-Special Reserve Fu	\$0.00	\$0.00	\$0.00	\$0.00
G	211-1320	1320 Due From Other Govern	\$0.00	\$0.00	\$0.00	\$0.00
Total Asset			\$14,752.90	\$151,801.48	\$152,546.24	\$14,008.14
Liability						
G	211-2070	2070 Due To Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
G	211-2220	2220 Deferred Revenues	\$0.00	\$0.00	\$0.00	\$0.00
Total Liability			\$0.00	\$0.00	\$0.00	\$0.00
Equity						
G	211-2530	2530 Unreserved Fund Balanc	-\$14,752.90	\$166,725.33	\$165,980.57	-\$14,008.14
Total Equity			-\$14,752.90	\$166,725.33	\$165,980.57	(\$14,008.14)
FUND 211 TRLF-GO STATE AID LOAN 2010			\$0.00	\$318,526.81	\$318,526.81	\$0.00
Revenue						
R	211-000-3130	3130 Bond Insurrance	\$0.00	\$0.00	\$0.00	\$0.00
R	211-000-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$124,000.00	-\$124,000.00
R	211-000-3365	3365 State Aid - Street Mainten	\$0.00	\$0.00	\$27,288.06	-\$27,288.06
R	211-000-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	211-000-3995	3995 Unrealized Gain	\$0.00	\$0.00	\$0.00	\$0.00
R	211-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$325.36	-\$325.36
Total Revenue			\$0.00	\$0.00	\$151,613.42	(\$151,613.42)
Expenditures						
E	211-000-00-85-460	4603 Debt Service Principal	\$0.00	\$124,000.00	\$0.00	\$124,000.00
E	211-000-00-85-460	4605 Debt Service Issuance Ex	\$0.00	\$0.00	\$0.00	\$0.00
E	211-000-00-85-461	4610 Debt Service Interest	\$0.00	\$28,358.18	\$0.00	\$28,358.18
E	211-000-00-85-461	4611 Debt Service Fees	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures			\$0.00	\$152,358.18	\$0.00	\$152,358.18
(Excess) / Loss						\$744.76



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 212 GO IMPROVEMENT BONDS 2010A						
General Ledger						
Asset						
! G	212-1010	1010 Cash	\$185,782.78	\$299,374.93	\$329,458.56	\$155,699.15
! G	212-1050	1050 Taxes Receivable-Current	\$0.00	\$0.00	\$0.00	\$0.00
! G	212-1070	1070 Taxes Receivable-Delinq	\$11,292.61	\$0.00	\$0.00	\$11,292.61
! G	212-1150	1150 Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00
! G	212-1210	1210 Special Assessments Rc	\$0.00	\$0.00	\$0.00	\$0.00
! G	212-1220	1220 Special Assessments Rc	\$796.61	\$0.00	\$0.00	\$796.61
! G	212-1230	1230 Special Assessments Rc	\$105,404.01	\$0.00	\$0.00	\$105,404.01
! G	212-1310	1310 Due From Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
! G	212-1320	1320 Due From Other Govern	\$7,925.79	\$0.00	\$7,925.79	\$0.00
Total Asset			\$311,201.80	\$299,374.93	\$337,384.35	\$273,192.38
Liability						
! G	212-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
! G	212-2220	2220 Deferred Revenues	-\$117,493.23	\$0.00	\$0.00	-\$117,493.23
Total Liability			-\$117,493.23	\$0.00	\$0.00	(\$117,493.23)
Equity						
! G	212-2530	2530 Unreserved Fund Balanc	-\$193,708.57	\$329,458.56	\$291,449.14	-\$155,699.15
Total Equity			-\$193,708.57	\$329,458.56	\$291,449.14	(\$155,699.15)
FUND 212 GO IMPROVEMENT BONDS 2010A			\$0.00	\$628,833.49	\$628,833.49	\$0.00
Revenue						
! R	212-000-3101	3101 RE & PP Taxes-Current	\$0.00	\$0.00	\$195,865.21	-\$195,865.21
! R	212-000-3102	3102 RE & PP Taxes-Delinque	\$0.00	\$0.00	\$2,481.49	-\$2,481.49
! R	212-000-3103	3103 Special Levies/Debt Servi	\$0.00	\$0.00	\$0.00	\$0.00
! R	212-000-3130	3130 Bond Insurrance	\$0.00	\$0.00	\$0.00	\$0.00
! R	212-000-3132	3132 Bond Premium	\$0.00	\$0.00	\$0.00	\$0.00
! R	212-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
! R	212-000-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
! R	212-000-3610	3610 Prop Tx Paid Special Ass	\$0.00	\$0.00	\$91,049.53	-\$91,049.53
! R	212-000-3613	3613 Pre Paid Special Assess	\$0.00	\$0.00	\$1,909.68	-\$1,909.68
! R	212-000-3995	3995 Unrealized Gain	\$0.00	\$0.00	\$0.00	\$0.00
! R	212-000-3999	3999 Interest Earned	\$0.00	\$515.33	\$0.00	\$515.33
Total Revenue			\$0.00	\$515.33	\$291,305.91	(\$290,790.58)
Expenditures						
! E	212-000-00-00-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
! E	212-000-00-85-460	4603 Debt Service Principal	\$0.00	\$255,000.00	\$0.00	\$255,000.00
! E	212-000-00-85-460	4605 Debt Service Issuance Ex	\$0.00	\$0.00	\$0.00	\$0.00
! E	212-000-00-85-460	4607 Bond Discount	\$0.00	\$0.00	\$0.00	\$0.00
! E	212-000-00-85-461	4610 Debt Service Interest	\$0.00	\$73,325.00	\$0.00	\$73,325.00
! E	212-000-00-85-461	4611 Debt Service Fees	\$0.00	\$475.00	\$0.00	\$475.00
Total Expenditures			\$0.00	\$328,800.00	\$0.00	\$328,800.00
(Excess) / Loss						\$38,009.42



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 214 GO REF IMPROV BOND 2011A						
General Ledger						
Asset						
I G	214-1010	1010 Cash	\$645,012.17	\$149,866.88	\$230,024.81	\$564,854.24
I G	214-1050	1050 Taxes Receivable-Current	\$0.00	\$0.00	\$0.00	\$0.00
I G	214-1070	1070 Taxes Receivable-Delinq	\$8,613.10	\$0.00	\$0.00	\$8,613.10
I G	214-1210	1210 Special Assessments Rc	\$0.00	\$0.00	\$0.00	\$0.00
I G	214-1220	1220 Special Assessments Rc	\$6,596.65	\$0.00	\$0.00	\$6,596.65
I G	214-1230	1230 Special Assessments Rc	\$56,122.39	\$0.00	\$0.00	\$56,122.39
I G	214-1320	1320 Due From Other Govern	\$4,351.16	\$0.00	\$4,351.16	\$0.00
I G	214-1555	1555 Prepaid Other	\$0.00	\$0.00	\$0.00	\$0.00
Total Asset			\$720,695.47	\$149,866.88	\$234,375.97	\$636,186.38
Liability						
I G	214-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
I G	214-2220	2220 Deferred Revenues	-\$71,332.14	\$0.00	\$0.00	-\$71,332.14
Total Liability			-\$71,332.14	\$0.00	\$0.00	(\$71,332.14)
Equity						
I G	214-2530	2530 Unreserved Fund Balanc	-\$649,363.33	\$230,024.81	\$145,515.72	-\$564,854.24
Total Equity			-\$649,363.33	\$230,024.81	\$145,515.72	(\$564,854.24)
FUND 214 GO REF IMPROV BOND 2011A			\$0.00	\$379,891.69	\$379,891.69	\$0.00
Revenue						
I R	214-000-3101	3101 RE & PP Taxes-Current	\$0.00	\$0.00	\$97,573.96	-\$97,573.96
I R	214-000-3102	3102 RE & PP Taxes-Delinque	\$0.00	\$0.00	\$1,565.52	-\$1,565.52
I R	214-000-3130	3130 Bond Insurrance	\$0.00	\$0.00	\$0.00	\$0.00
I R	214-000-3132	3132 Bond Premium	\$0.00	\$0.00	\$0.00	\$0.00
I R	214-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
I R	214-000-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
I R	214-000-3610	3610 Prop Tx Paid Special Ass	\$0.00	\$0.00	\$38,174.81	-\$38,174.81
I R	214-000-3613	3613 Pre Paid Special Assess	\$0.00	\$0.00	\$1,123.83	-\$1,123.83
I R	214-000-3995	3995 Unrealized Gain	\$0.00	\$0.00	\$0.00	\$0.00
I R	214-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$6,467.79	-\$6,467.79
Total Revenue			\$0.00	\$0.00	\$144,905.91	(\$144,905.91)
Expenditures						
I E	214-000-00-85-460	4603 Debt Service Principal	\$0.00	\$210,000.00	\$0.00	\$210,000.00
I E	214-000-00-85-460	4605 Debt Service Issuance Ex	\$0.00	\$0.00	\$0.00	\$0.00
I E	214-000-00-85-460	4607 Bond Discount	\$0.00	\$0.00	\$0.00	\$0.00
I E	214-000-00-85-461	4610 Debt Service Interest	\$0.00	\$18,965.00	\$0.00	\$18,965.00
I E	214-000-00-85-461	4611 Debt Service Fees	\$0.00	\$450.00	\$0.00	\$450.00
Total Expenditures			\$0.00	\$229,415.00	\$0.00	\$229,415.00
(Excess) / Loss						\$84,509.09



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance	
FUND 216 GO IMPROV REFUND BOND 2011B							
General Ledger							
Asset							
;	G	216-1010	1010 Cash	\$360,690.23	\$383,790.07	\$441,609.14	\$302,871.16
;	G	216-1030	1030 Cash with Fiscal Agent	\$0.00	\$0.00	\$0.00	\$0.00
;	G	216-1050	1050 Taxes Receivable-Current	\$0.00	\$0.00	\$0.00	\$0.00
;	G	216-1070	1070 Taxes Receivable-Delinq	\$15,957.47	\$0.00	\$0.00	\$15,957.47
;	G	216-1210	1210 Special Assessments Rc	\$0.00	\$0.00	\$0.00	\$0.00
;	G	216-1220	1220 Special Assessments Rc	\$5,143.82	\$0.00	\$0.00	\$5,143.82
;	G	216-1230	1230 Special Assessments Rc	\$275,088.48	\$0.00	\$0.00	\$275,088.48
;	G	216-1320	1320 Due From Other Govern	\$10,584.74	\$1,213.63	\$11,798.37	\$0.00
;	G	216-1555	1555 Prepaid Other	\$0.00	\$0.00	\$0.00	\$0.00
Total Asset			\$667,464.74	\$385,003.70	\$453,407.51	\$599,060.93	
Liability							
;	G	216-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
;	G	216-2220	2220 Deferred Revenues	-\$296,189.77	\$0.00	\$0.00	-\$296,189.77
Total Liability			-\$296,189.77	\$0.00	\$0.00	(\$296,189.77)	
Equity							
;	G	216-2530	2530 Unreserved Fund Balanc	-\$371,274.97	\$441,609.14	\$373,205.33	-\$302,871.16
Total Equity			-\$371,274.97	\$441,609.14	\$373,205.33	(\$302,871.16)	
FUND 216 GO IMPROV REFUND BOND 2011B			\$0.00	\$826,612.84	\$826,612.84	\$0.00	
Revenue							
;	R	216-000-3101	3101 RE & PP Taxes-Current	\$0.00	\$0.00	\$276,835.28	-\$276,835.28
;	R	216-000-3102	3102 RE & PP Taxes-Delinque	\$0.00	\$0.00	\$25.76	-\$25.76
;	R	216-000-3130	3130 Bond Insurrance	\$0.00	\$0.00	\$0.00	\$0.00
;	R	216-000-3132	3132 Bond Premium	\$0.00	\$0.00	\$0.00	\$0.00
;	R	216-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
;	R	216-000-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
;	R	216-000-3610	3610 Prop Tx Paid Special Ass	\$0.00	\$0.00	\$86,578.18	-\$86,578.18
;	R	216-000-3613	3613 Pre Paid Special Assess	\$0.00	\$0.00	\$8,682.48	-\$8,682.48
;	R	216-000-3995	3995 Unrealized Gain	\$0.00	\$0.00	\$0.00	\$0.00
;	R	216-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$619.49	-\$619.49
Total Revenue			\$0.00	\$0.00	\$372,741.19	(\$372,741.19)	
Expenditures							
;	E	216-000-00-85-460	4603 Debt Service Principal	\$0.00	\$400,000.00	\$0.00	\$400,000.00
;	E	216-000-00-85-460	4605 Debt Service Issuance Ex	\$0.00	\$0.00	\$0.00	\$0.00
;	E	216-000-00-85-460	4607 Bond Discount	\$0.00	\$0.00	\$0.00	\$0.00
;	E	216-000-00-85-461	4610 Debt Service Interest	\$0.00	\$40,670.00	\$0.00	\$40,670.00
;	E	216-000-00-85-461	4611 Debt Service Fees	\$0.00	\$475.00	\$0.00	\$475.00
;	E	216-000-00-85-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures			\$0.00	\$441,145.00	\$0.00	\$441,145.00	
(Excess) / Loss						\$68,403.81	



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 217 GO REFUNDING BONDS 2012A						
General Ledger						
Asset						
' G	217-1010	1010 Cash	\$298,808.38	\$100,869.80	\$203,120.05	\$196,558.13
' G	217-1030	1030 Cash with Fiscal Agent	\$0.00	\$0.00	\$0.00	\$0.00
' G	217-1050	1050 Taxes Receivable-Current	\$0.00	\$0.00	\$0.00	\$0.00
' G	217-1070	1070 Taxes Receivable-Delinq	\$2,179.98	\$0.00	\$0.00	\$2,179.98
' G	217-1160	1160 Notes Receivable	\$100,000.00	\$0.00	\$50,000.00	\$50,000.00
' G	217-1210	1210 Special Assessments Rc	\$0.00	\$0.00	\$0.00	\$0.00
' G	217-1220	1220 Special Assessments Rc	\$0.00	\$0.00	\$0.00	\$0.00
' G	217-1230	1230 Special Assessments Rc	\$128,477.76	\$0.00	\$0.00	\$128,477.76
' G	217-1320	1320 Due From Other Govern	\$460.35	\$0.00	\$460.35	\$0.00
' G	217-1555	1555 Prepaid Other	\$0.00	\$0.00	\$0.00	\$0.00
Total Asset			\$529,926.47	\$100,869.80	\$253,580.40	\$377,215.87
Liability						
' G	217-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
' G	217-2220	2220 Deferred Revenues	-\$230,657.74	\$50,000.00	\$0.00	-\$180,657.74
Total Liability			-\$230,657.74	\$50,000.00	\$0.00	(\$180,657.74)
Equity						
' G	217-2530	2530 Unreserved Fund Balanc	-\$299,268.73	\$203,120.05	\$100,409.45	-\$196,558.13
Total Equity			-\$299,268.73	\$203,120.05	\$100,409.45	(\$196,558.13)
FUND 217 GO REFUNDING BONDS 2012A			\$0.00	\$353,989.85	\$353,989.85	\$0.00
Revenue						
' R	217-000-3101	3101 RE & PP Taxes-Current	\$0.00	\$0.00	\$14,628.80	-\$14,628.80
' R	217-000-3102	3102 RE & PP Taxes-Delinque	\$0.00	\$0.00	\$429.46	-\$429.46
' R	217-000-3130	3130 Bond Insurrance	\$0.00	\$0.00	\$0.00	\$0.00
' R	217-000-3132	3132 Bond Premium	\$0.00	\$0.00	\$0.00	\$0.00
' R	217-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
' R	217-000-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$67,194.75	-\$67,194.75
' R	217-000-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
' R	217-000-3610	3610 Prop Tx Paid Special Ass	\$0.00	\$0.00	\$15,694.75	-\$15,694.75
' R	217-000-3613	3613 Pre Paid Special Assess	\$0.00	\$0.00	\$0.00	\$0.00
' R	217-000-3995	3995 Unrealized Gain	\$0.00	\$0.00	\$0.00	\$0.00
' R	217-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$2,249.45	-\$2,249.45
Total Revenue			\$0.00	\$0.00	\$100,197.21	(\$100,197.21)
Expenditures						
' E	217-000-00-85-460	4603 Debt Service Principal	\$0.00	\$195,000.00	\$0.00	\$195,000.00
' E	217-000-00-85-460	4605 Debt Service Issuance Ex	\$0.00	\$0.00	\$0.00	\$0.00
' E	217-000-00-85-460	4607 Bond Discount	\$0.00	\$0.00	\$0.00	\$0.00
' E	217-000-00-85-461	4610 Debt Service Interest	\$0.00	\$7,810.00	\$0.00	\$7,810.00
' E	217-000-00-85-461	4611 Debt Service Fees	\$0.00	\$97.81	\$0.00	\$97.81
' E	217-000-00-85-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures			\$0.00	\$202,907.81	\$0.00	\$202,907.81



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Type	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
				(Excess) / Loss		\$102,710.60



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 221 GO TAXABLT TAX ABATE 2014A						
General Ledger						
Asset						
G	221-1010	1010 Cash	\$34,503.26	\$39,150.34	\$48,168.47	\$25,485.13
G	221-1050	1050 Taxes Receivable-Current	\$0.00	\$0.00	\$0.00	\$0.00
G	221-1070	1070 Taxes Receivable-Delinq	\$603.82	\$0.00	\$0.00	\$603.82
G	221-1140	1140 Deposits	\$0.00	\$0.00	\$0.00	\$0.00
G	221-1320	1320 Due From Other Govern	\$630.26	\$0.00	\$630.26	\$0.00
Total Asset			\$35,737.34	\$39,150.34	\$48,798.73	\$26,088.95
Liability						
G	221-2220	2220 Deferred Revenues	-\$603.82	\$0.00	\$0.00	-\$603.82
Total Liability			-\$603.82	\$0.00	\$0.00	(\$603.82)
Equity						
G	221-2530	2530 Unreserved Fund Balanc	-\$35,133.52	\$48,168.47	\$38,520.08	-\$25,485.13
Total Equity			-\$35,133.52	\$48,168.47	\$38,520.08	(\$25,485.13)
FUND 221 GO TAXABLT TAX ABATE 2014A			\$0.00	\$87,318.81	\$87,318.81	\$0.00
Revenue						
R	221-000-3101	3101 RE & PP Taxes-Current	\$0.00	\$0.00	\$24,127.04	-\$24,127.04
R	221-000-3102	3102 RE & PP Taxes-Delinque	\$0.00	\$0.00	\$180.70	-\$180.70
R	221-000-3130	3130 Bond Insurrance	\$0.00	\$0.00	\$0.00	\$0.00
R	221-000-3132	3132 Bond Premium	\$0.00	\$0.00	\$0.00	\$0.00
R	221-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	221-000-3999	3999 Interest Earned	\$0.00	\$25.93	\$0.00	\$25.93
Total Revenue			\$0.00	\$25.93	\$24,307.74	(\$24,281.81)
Expenditures						
E	221-000-00-85-460	4603 Debt Service Principal	\$0.00	\$28,696.50	\$0.00	\$28,696.50
E	221-000-00-85-460	4605 Debt Service Issuance Ex	\$0.00	\$0.00	\$0.00	\$0.00
E	221-000-00-85-460	4607 Bond Discount	\$0.00	\$0.00	\$0.00	\$0.00
E	221-000-00-85-461	4610 Debt Service Interest	\$0.00	\$5,103.88	\$0.00	\$5,103.88
E	221-000-00-85-461	4611 Debt Service Fees	\$0.00	\$129.82	\$0.00	\$129.82
E	221-000-00-85-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures			\$0.00	\$33,930.20	\$0.00	\$33,930.20
(Excess) / Loss						\$9,648.39



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 222 GO REFUNDING BOND 2015A						
General Ledger						
Asset						
! G	222-1010	1010 Cash	\$333,302.90	\$496,047.67	\$588,484.98	\$240,865.59
! G	222-1030	1030 Cash with Fiscal Agent	\$0.00	\$0.00	\$0.00	\$0.00
! G	222-1035	1035 Cash- GO Bonds with 4M	\$0.00	\$0.00	\$0.00	\$0.00
! G	222-1070	1070 Taxes Receivable-Delinq	\$21,164.29	\$0.00	\$0.00	\$21,164.29
! G	222-1220	1220 Special Assessments Rc	\$100,285.87	\$0.00	\$0.00	\$100,285.87
! G	222-1230	1230 Special Assessments Rc	\$776,941.17	\$0.00	\$0.00	\$776,941.17
! G	222-1320	1320 Due From Other Govern	\$6,792.89	\$0.00	\$6,792.89	\$0.00
Total Asset			\$1,238,487.12	\$496,047.67	\$595,277.87	\$1,139,256.92
Liability						
! G	222-2170	2170 Accrued Payroll Dedct Pa	\$0.00	\$0.00	\$0.00	\$0.00
! G	222-2220	2220 Deferred Revenues	-\$898,391.33	\$0.00	\$0.00	-\$898,391.33
! G	222-2250	2250 Bonds Payable	\$0.00	\$0.00	\$0.00	\$0.00
! G	222-2251	2251 Bonds Payable - Current	\$0.00	\$0.00	\$0.00	\$0.00
! G	222-2340	2340 Unamortized Bond Premi	\$0.00	\$0.00	\$0.00	\$0.00
Total Liability			-\$898,391.33	\$0.00	\$0.00	(\$898,391.33)
Equity						
! G	222-2530	2530 Unreserved Fund Balanc	-\$340,095.79	\$588,484.98	\$489,254.78	-\$240,865.59
Total Equity			-\$340,095.79	\$588,484.98	\$489,254.78	(\$240,865.59)
FUND 222 GO REFUNDING BOND 2015A			\$0.00	\$1,084,532.65	\$1,084,532.65	\$0.00
Revenue						
! R	222-000-3101	3101 RE & PP Taxes-Current	\$0.00	\$0.00	\$224,263.55	-\$224,263.55
! R	222-000-3102	3102 RE & PP Taxes-Delinque	\$0.00	\$0.00	\$2,766.41	-\$2,766.41
! R	222-000-3130	3130 Bond Insurrance	\$0.00	\$0.00	\$0.00	\$0.00
! R	222-000-3132	3132 Bond Premium	\$0.00	\$0.00	\$0.00	\$0.00
! R	222-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$113,062.72	-\$113,062.72
! R	222-000-3610	3610 Prop Tx Paid Special Ass	\$0.00	\$0.00	\$146,127.49	-\$146,127.49
! R	222-000-3613	3613 Pre Paid Special Assess	\$0.00	\$0.00	\$2,571.26	-\$2,571.26
! R	222-000-3999	3999 Interest Earned	\$0.00	\$145.83	\$0.00	\$145.83
Total Revenue			\$0.00	\$145.83	\$488,791.43	(\$488,645.60)
Expenditures						
! E	222-000-00-71-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
! E	222-000-00-85-460	4603 Debt Service Principal	\$0.00	\$485,000.00	\$0.00	\$485,000.00
! E	222-000-00-85-460	4605 Debt Service Issuance Ex	\$0.00	\$0.00	\$0.00	\$0.00
! E	222-000-00-85-461	4610 Debt Service Interest	\$0.00	\$102,637.50	\$0.00	\$102,637.50
! E	222-000-00-85-461	4611 Debt Service Fees	\$0.00	\$238.30	\$0.00	\$238.30
! E	222-000-00-85-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures			\$0.00	\$587,875.80	\$0.00	\$587,875.80
(Excess) / Loss						\$99,230.20



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 223 GO TAXABLE REFUNDING - 2016A						
General Ledger						
Asset						
I G	223-1010	1010 Cash	\$265,430.85	\$363,639.18	\$314,871.30	\$314,198.73
I G	223-1030	1030 Cash with Fiscal Agent	\$654,228.23	\$12,862.86	\$20,443.48	\$646,647.61
I G	223-1050	1050 Taxes Receivable-Current	\$0.00	\$0.00	\$0.00	\$0.00
I G	223-1070	1070 Taxes Receivable-Delinq	\$6,452.57	\$0.00	\$0.00	\$6,452.57
I G	223-1160	1160 Notes Receivable	\$445,000.00	\$0.00	\$35,000.00	\$410,000.00
I G	223-1320	1320 Due From Other Govern	\$7,241.54	\$0.00	\$7,241.54	\$0.00
Total Asset			\$1,378,353.19	\$376,502.04	\$377,556.32	\$1,377,298.91
Liability						
I G	223-2070	2070 Due To Other Funds	-\$344,851.99	\$30,000.00	\$0.00	-\$314,851.99
I G	223-2220	2220 Deferred Revenues	-\$451,452.57	\$35,000.00	\$0.00	-\$416,452.57
Total Liability			-\$796,304.56	\$65,000.00	\$0.00	(\$731,304.56)
Equity						
I G	223-2530	2530 Unreserved Fund Balanc	-\$582,048.63	\$282,697.55	\$346,643.27	-\$645,994.35
Total Equity			-\$582,048.63	\$282,697.55	\$346,643.27	(\$645,994.35)
FUND 223 GO TAXABLE REFUNDING - 2016A			\$0.00	\$724,199.59	\$724,199.59	\$0.00
Revenue						
I R	223-000-3101	3101 RE & PP Taxes-Current	\$0.00	\$0.00	\$243,967.81	-\$243,967.81
I R	223-000-3102	3102 RE & PP Taxes-Delinque	\$0.00	\$0.00	\$2,637.29	-\$2,637.29
I R	223-000-3130	3130 Bond Insurrance	\$0.00	\$0.00	\$0.00	\$0.00
I R	223-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$35,171.03	-\$35,171.03
I R	223-000-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$44,738.95	-\$44,738.95
I R	223-000-3995	3995 Unrealized Gain	\$0.00	\$7,411.88	\$0.00	\$7,411.88
I R	223-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$19,909.84	-\$19,909.84
Total Revenue			\$0.00	\$7,411.88	\$346,424.92	(\$339,013.04)
Expenditures						
I E	223-000-00-71-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
I E	223-000-00-85-460	4603 Debt Service Principal	\$0.00	\$205,000.00	\$0.00	\$205,000.00
I E	223-000-00-85-460	4605 Debt Service Issuance Ex	\$0.00	\$0.00	\$0.00	\$0.00
I E	223-000-00-85-461	4610 Debt Service Interest	\$0.00	\$57,502.50	\$0.00	\$57,502.50
I E	223-000-00-85-461	4611 Debt Service Fees	\$0.00	\$495.00	\$0.00	\$495.00
I E	223-000-00-85-462	4625 Interfund Loans Interest	\$0.00	\$12,069.82	\$0.00	\$12,069.82
Total Expenditures			\$0.00	\$275,067.32	\$0.00	\$275,067.32
(Excess) / Loss						(\$63,945.72)



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 224 GO CIP BOND - 2016B						
General Ledger						
Asset						
I G	224-1010	1010 Cash	\$9,448.24	\$57,202.86	\$54,693.13	\$11,957.97
I G	224-1030	1030 Cash with Fiscal Agent	\$0.00	\$0.00	\$0.00	\$0.00
I G	224-1050	1050 Taxes Receivable-Current	\$0.00	\$0.00	\$0.00	\$0.00
I G	224-1070	1070 Taxes Receivable-Delinq	\$1,511.55	\$0.00	\$0.00	\$1,511.55
I G	224-1320	1320 Due From Other Govern	\$1,516.71	\$0.00	\$1,516.71	\$0.00
Total Asset			\$12,476.50	\$57,202.86	\$56,209.84	\$13,469.52
Liability						
I G	224-2220	2220 Deferred Revenues	-\$1,511.55	\$0.00	\$0.00	-\$1,511.55
Total Liability			-\$1,511.55	\$0.00	\$0.00	(\$1,511.55)
Equity						
I G	224-2530	2530 Unreserved Fund Balanc	-\$10,964.95	\$54,693.13	\$55,686.15	-\$11,957.97
Total Equity			-\$10,964.95	\$54,693.13	\$55,686.15	(\$11,957.97)
FUND 224 GO CIP BOND - 2016B			\$0.00	\$111,895.99	\$111,895.99	\$0.00
Revenue						
I R	224-000-3101	3101 RE & PP Taxes-Current	\$0.00	\$0.00	\$55,198.96	-\$55,198.96
I R	224-000-3102	3102 RE & PP Taxes-Delinque	\$0.00	\$0.00	\$469.66	-\$469.66
I R	224-000-3130	3130 Bond Insurrance	\$0.00	\$0.00	\$0.00	\$0.00
I R	224-000-3132	3132 Bond Premium	\$0.00	\$0.00	\$0.00	\$0.00
I R	224-000-3999	3999 Interest Earned	\$0.00	\$355.60	\$0.00	\$355.60
Total Revenue			\$0.00	\$355.60	\$55,668.62	(\$55,313.02)
Expenditures						
I E	224-000-00-71-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
I E	224-000-00-85-460	4603 Debt Service Principal	\$0.00	\$45,000.00	\$0.00	\$45,000.00
I E	224-000-00-85-460	4605 Debt Service Issuance Ex	\$0.00	\$0.00	\$0.00	\$0.00
I E	224-000-00-85-461	4610 Debt Service Interest	\$0.00	\$8,825.00	\$0.00	\$8,825.00
I E	224-000-00-85-461	4611 Debt Service Fees	\$0.00	\$495.00	\$0.00	\$495.00
Total Expenditures			\$0.00	\$54,320.00	\$0.00	\$54,320.00
(Excess) / Loss						(\$993.02)



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance	
FUND 226 GO IMPROVEMENT RFND 2016C							
General Ledger							
Asset							
;	G	226-1010	1010 Cash	\$780.93	\$63,303.68	\$44,511.98	\$19,572.63
;	G	226-1030	1030 Cash with Fiscal Agent	\$1,861,845.34	\$12,974.13	\$37,500.00	\$1,837,319.47
;	G	226-1050	1050 Taxes Receivable-Current	\$0.00	\$0.00	\$0.00	\$0.00
;	G	226-1070	1070 Taxes Receivable-Delinq	\$0.00	\$0.00	\$0.00	\$0.00
;	G	226-1080	1080 Allowance for Uncollectab	\$0.00	\$0.00	\$0.00	\$0.00
;	G	226-1210	1210 Special Assessments Rc	\$0.00	\$0.00	\$0.00	\$0.00
;	G	226-1220	1220 Special Assessments Rc	\$0.00	\$0.00	\$0.00	\$0.00
;	G	226-1230	1230 Special Assessments Rc	\$0.00	\$0.00	\$0.00	\$0.00
;	G	226-1320	1320 Due From Other Govern	\$0.00	\$0.00	\$0.00	\$0.00
Total Asset				\$1,862,626.27	\$76,277.81	\$82,011.98	\$1,856,892.10
Equity							
;	G	226-2530	2530 Unreserved Fund Balanc	-\$1,862,626.27	\$38,007.77	\$32,273.60	-\$1,856,892.10
Total Equity				-\$1,862,626.27	\$38,007.77	\$32,273.60	(\$1,856,892.10)
FUND 226 GO IMPROVEMENT RFND 2016C				\$0.00	\$114,285.58	\$114,285.58	\$0.00
Revenue							
;	R	226-000-3101	3101 RE & PP Taxes-Current	\$0.00	\$0.00	\$19,203.67	-\$19,203.67
;	R	226-000-3102	3102 RE & PP Taxes-Delinque	\$0.00	\$0.00	\$0.00	\$0.00
;	R	226-000-3103	3103 Special Levies/Debt Servi	\$0.00	\$0.00	\$0.00	\$0.00
;	R	226-000-3130	3130 Bond Insurrance	\$0.00	\$0.00	\$0.00	\$0.00
;	R	226-000-3132	3132 Bond Premium	\$0.00	\$0.00	\$0.00	\$0.00
;	R	226-000-3613	3613 Pre Paid Special Assess	\$0.00	\$0.00	\$0.00	\$0.00
;	R	226-000-3995	3995 Unrealized Gain	\$0.00	\$0.00	\$0.00	\$0.00
;	R	226-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$13,057.16	-\$13,057.16
Total Revenue				\$0.00	\$0.00	\$32,260.83	(\$32,260.83)
Expenditures							
;	E	226-000-00-85-460	4603 Debt Service Principal	\$0.00	\$0.00	\$0.00	\$0.00
;	E	226-000-00-85-460	4605 Debt Service Issuance Ex	\$0.00	\$0.00	\$0.00	\$0.00
;	E	226-000-00-85-461	4610 Debt Service Interest	\$0.00	\$37,500.00	\$0.00	\$37,500.00
;	E	226-000-00-85-461	4611 Debt Service Fees	\$0.00	\$495.00	\$0.00	\$495.00
Total Expenditures				\$0.00	\$37,995.00	\$0.00	\$37,995.00
						(Excess) / Loss	\$5,734.17



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 227 GO IMPROVEMENT BOND 2018A						
General Ledger						
Asset						
' G	227-1010	1010 Cash	\$0.00	\$205,056.01	\$28,404.20	\$176,651.81
' G	227-1030	1030 Cash with Fiscal Agent	\$0.00	\$0.00	\$0.00	\$0.00
' G	227-1035	1035 Cash- GO Bonds with 4M	\$0.00	\$105,723.93	\$58,793.14	\$46,930.79
' G	227-1050	1050 Taxes Receivable-Current	\$0.00	\$0.00	\$0.00	\$0.00
' G	227-1070	1070 Taxes Receivable-Delinq	\$0.00	\$0.00	\$0.00	\$0.00
' G	227-1210	1210 Special Assessments Rc	\$0.00	\$0.00	\$0.00	\$0.00
' G	227-1220	1220 Special Assessments Rc	\$0.00	\$0.00	\$0.00	\$0.00
' G	227-1230	1230 Special Assessments Rc	\$0.00	\$0.00	\$0.00	\$0.00
' G	227-1320	1320 Due From Other Govern	\$0.00	\$0.00	\$0.00	\$0.00
Total Asset			\$0.00	\$310,779.94	\$87,197.34	\$223,582.60
Liability						
' G	227-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
Total Liability			\$0.00	\$0.00	\$0.00	\$0.00
Equity						
' G	227-2530	2530 Unreserved Fund Balanc	\$0.00	\$66,934.20	\$290,516.80	-\$223,582.60
Total Equity			\$0.00	\$66,934.20	\$290,516.80	(\$223,582.60)
FUND 227 GO IMPROVEMENT BOND 2018A			\$0.00	\$377,714.14	\$377,714.14	\$0.00
Revenue						
' R	227-000-3101	3101 RE & PP Taxes-Current	\$0.00	\$0.00	\$0.00	\$0.00
' R	227-000-3102	3102 RE & PP Taxes-Delinque	\$0.00	\$0.00	\$0.00	\$0.00
' R	227-000-3130	3130 Bond Insurrance	\$0.00	\$0.00	\$75,479.18	-\$75,479.18
' R	227-000-3132	3132 Bond Premium	\$0.00	\$0.00	\$23,384.15	-\$23,384.15
' R	227-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
' R	227-000-3610	3610 Prop Tx Paid Special Ass	\$0.00	\$0.00	\$0.00	\$0.00
' R	227-000-3613	3613 Pre Paid Special Assess	\$0.00	\$0.00	\$176,704.63	-\$176,704.63
' R	227-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$6,835.80	-\$6,835.80
Total Revenue			\$0.00	\$0.00	\$282,403.76	(\$282,403.76)
Expenditures						
' E	227-000-00-71-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
' E	227-000-00-85-460	4603 Debt Service Principal	\$0.00	\$0.00	\$0.00	\$0.00
' E	227-000-00-85-460	4605 Debt Service Issuance Ex	\$0.00	\$58,326.16	\$0.00	\$58,326.16
' E	227-000-00-85-461	4610 Debt Service Interest	\$0.00	\$0.00	\$0.00	\$0.00
' E	227-000-00-85-461	4611 Debt Service Fees	\$0.00	\$495.00	\$0.00	\$495.00
Total Expenditures			\$0.00	\$58,821.16	\$0.00	\$58,821.16
(Excess) / Loss						(\$223,582.60)



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 250 GO TAX INCREMENT BOND 2004C						
General Ledger						
Asset						
J G	250-1010	1010 Cash	\$349.49	\$131,169.36	\$107,734.18	\$23,784.67
J G	250-1030	1030 Cash with Fiscal Agent	\$0.00	\$0.00	\$0.00	\$0.00
J G	250-1050	1050 Taxes Receivable-Current	\$0.00	\$0.00	\$0.00	\$0.00
J G	250-1070	1070 Taxes Receivable-Delinq	\$530.45	\$0.00	\$0.00	\$530.45
J G	250-1320	1320 Due From Other Govern	\$1,001.65	\$0.00	\$1,001.65	\$0.00
J G	250-1555	1555 Prepaid Other	\$0.00	\$0.00	\$0.00	\$0.00
Total Asset			\$1,881.59	\$131,169.36	\$108,735.83	\$24,315.12
Liability						
J G	250-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
J G	250-2070	2070 Due To Other Funds	-\$5,200.00	\$0.00	\$0.00	-\$5,200.00
J G	250-2220	2220 Deferred Revenues	-\$530.45	\$0.00	\$0.00	-\$530.45
Total Liability			-\$5,730.45	\$0.00	\$0.00	(\$5,730.45)
Equity						
J G	250-2530	2530 Unreserved Fund Balanc	\$3,848.86	\$107,734.18	\$130,167.71	-\$18,584.67
Total Equity			\$3,848.86	\$107,734.18	\$130,167.71	(\$18,584.67)
FUND 250 GO TAX INCREMENT BOND 2004C			\$0.00	\$238,903.54	\$238,903.54	\$0.00
Revenue						
J R	250-000-3101	3101 RE & PP Taxes-Current	\$0.00	\$0.00	\$48,819.91	-\$48,819.91
J R	250-000-3102	3102 RE & PP Taxes-Delinque	\$0.00	\$0.00	\$387.75	-\$387.75
J R	250-000-3130	3130 Bond Insurrance	\$0.00	\$0.00	\$0.00	\$0.00
J R	250-000-3150	3150 Tax Increments	\$0.00	\$0.00	\$0.00	\$0.00
J R	250-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$33,942.91	-\$33,942.91
J R	250-000-3995	3995 Unrealized Gain	\$0.00	\$0.00	\$0.00	\$0.00
J R	250-000-3999	3999 Interest Earned	\$0.00	\$349.54	\$0.00	\$349.54
Total Revenue			\$0.00	\$349.54	\$83,150.57	(\$82,801.03)
Expenditures						
J E	250-000-00-00-461	4610 Debt Service Interest	\$0.00	\$0.00	\$0.00	\$0.00
J E	250-000-00-20-418	4180 Other Consultants	\$0.00	\$0.00	\$0.00	\$0.00
J E	250-000-00-25-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
J E	250-000-00-85-460	4603 Debt Service Principal	\$0.00	\$20,000.00	\$0.00	\$20,000.00
J E	250-000-00-85-461	4610 Debt Service Interest	\$0.00	\$39,792.50	\$0.00	\$39,792.50
J E	250-000-00-85-461	4611 Debt Service Fees	\$0.00	\$575.00	\$0.00	\$575.00
J E	250-000-00-85-462	4625 Interfund Loans Interest	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures			\$0.00	\$60,367.50	\$0.00	\$60,367.50
(Excess) / Loss						(\$22,433.53)



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 270 GO CAPITAL IMPROVE BOND 2006B						
Revenue						
J R	270-000-3130	3130 Bond Insurance	\$0.00	\$0.00	\$0.00	\$0.00
J R	270-000-3132	3132 Bond Premium	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue			<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
				(Excess) / Loss		\$0.00



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 275 ECONOMIC DEVELOPMENT AUTHORITY						
General Ledger						
Asset						
i G	275-1010	1010 Cash	\$72,363.88	\$82,445.30	\$104,513.01	\$50,296.17
i G	275-1030	1030 Cash with Fiscal Agent	\$0.00	\$0.00	\$0.00	\$0.00
i G	275-1043	1043 Unrealized Gain/Loss	\$0.00	\$0.00	\$0.00	\$0.00
i G	275-1045	1045 Interest Rcvbl on Investm	\$0.00	\$0.00	\$0.00	\$0.00
i G	275-1070	1070 Taxes Receivable-Delinq	\$1,355.51	\$0.00	\$0.00	\$1,355.51
i G	275-1150	1150 Accounts Receivable	\$5,992.33	\$0.00	\$0.00	\$5,992.33
i G	275-1160	1160 Notes Receivable	\$1,000.00	\$0.00	\$1,000.00	\$0.00
i G	275-1310	1310 Due From Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
i G	275-1320	1320 Due From Other Govern	\$1,262.76	\$0.00	\$1,262.76	\$0.00
i G	275-1555	1555 Prepaid Other	\$275.00	\$315.00	\$275.00	\$315.00
i G	275-1605	1605 Land Held For Resale	\$102,100.00	\$10,874.65	\$0.00	\$112,974.65
i G	275-1620	1620 Buildings	\$0.00	\$0.00	\$0.00	\$0.00
Total Asset			\$184,349.48	\$93,634.95	\$107,050.77	\$170,933.66
Liability						
i G	275-2020	2020 Accounts Payable	-\$851.60	\$851.60	\$0.00	\$0.00
i G	275-2050	2050 Notes Payable	\$0.00	\$0.00	\$0.00	\$0.00
i G	275-2055	2055 Escrow Payable	\$0.00	\$0.00	\$0.00	\$0.00
i G	275-2065	2065 Retainage Payable	\$0.00	\$0.00	\$0.00	\$0.00
i G	275-2070	2070 Due To Other Funds	-\$130,884.25	\$60,000.00	\$0.00	-\$70,884.25
i G	275-2075	2075 Due to Other Govt Units	\$0.00	\$0.00	\$0.00	\$0.00
i G	275-2176	2176 Sales Tax Payable	\$0.00	\$0.00	\$0.00	\$0.00
i G	275-2200	2200 Deposits	-\$500.00	\$500.00	\$0.00	\$0.00
i G	275-2220	2220 Deferred Revenues	-\$2,855.51	\$1,500.00	\$0.00	-\$1,355.51
Total Liability			-\$135,091.36	\$62,851.60	\$0.00	(\$72,239.76)
Equity						
i G	275-2530	2530 Unreserved Fund Balanc	-\$49,258.12	\$32,246.76	\$81,682.54	-\$98,693.90
i G	275-2545	2545 Reserve for Encumbranc	\$0.00	\$0.00	\$0.00	\$0.00
Total Equity			-\$49,258.12	\$32,246.76	\$81,682.54	(\$98,693.90)
FUND 275 ECONOMIC DEVELOPMENT AUTHORITY			\$0.00	\$188,733.31	\$188,733.31	\$0.00
Revenue						
i R	275-000-3101	3101 RE & PP Taxes-Current	\$0.00	\$0.00	\$48,819.91	-\$48,819.91
i R	275-000-3102	3102 RE & PP Taxes-Delinque	\$0.00	\$0.00	\$350.36	-\$350.36
i R	275-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
i R	275-000-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$1,000.00	-\$1,000.00
i R	275-000-3230	3230 Donations from Organizat	\$0.00	\$0.00	\$1,500.00	-\$1,500.00
i R	275-000-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
i R	275-000-3940	3940 Lease/Rental/CAM Incom	\$0.00	\$0.00	\$0.00	\$0.00
i R	275-000-3945	3945 Loan Repayment Revenu	\$0.00	\$0.00	\$1,000.00	-\$1,000.00
i R	275-000-3950	3950 Property Sales	\$0.00	\$0.00	\$25,000.00	-\$25,000.00
i R	275-000-3955	3955 Inspection Fees	\$0.00	\$0.00	\$0.00	\$0.00
i R	275-000-3990	3990 Loan Interest Revenue	\$0.00	\$0.00	\$0.00	\$0.00



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
i R	275-000-3995	3995 Unrealized Gain	\$0.00	\$0.00	\$0.00	\$0.00
i R	275-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$462.28	-\$462.28
i R	275-000-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$0.00	\$0.00
i R	275-000-4200	4200 Other Grant Proceeds	\$0.00	\$0.00	\$3,000.00	-\$3,000.00
Total Revenue			\$0.00	\$0.00	\$81,132.55	(\$81,132.55)
Expenditures						
i E	275-000-00-20-415	4150 Engineering	\$0.00	\$0.00	\$0.00	\$0.00
i E	275-000-00-20-417	4170 Legal	\$0.00	\$2,854.62	\$0.00	\$2,854.62
i E	275-000-00-20-418	4180 Other Consultants	\$0.00	\$8,500.00	\$0.00	\$8,500.00
i E	275-000-00-25-402	4022 Bad Debt Expenditures/e	\$0.00	\$0.00	\$0.00	\$0.00
i E	275-000-00-25-412	4120 Real Estate Taxes	\$0.00	\$0.00	\$0.00	\$0.00
i E	275-000-00-25-412	4121 Special Assessments	\$0.00	\$13,685.45	\$0.00	\$13,685.45
i E	275-000-00-25-413	4130 Computers/Software	\$0.00	\$0.00	\$0.00	\$0.00
i E	275-000-00-25-413	4134 Website	\$0.00	\$250.00	\$0.00	\$250.00
i E	275-000-00-25-420	4209 Recording Fees/Settleme	\$0.00	\$128.50	\$0.00	\$128.50
i E	275-000-00-25-421	4212 Other Operations Expens	\$0.00	\$6.26	\$0.00	\$6.26
i E	275-000-00-25-422	4220 Advertising	\$0.00	\$327.20	\$0.00	\$327.20
i E	275-000-00-25-423	4235 Postage	\$0.00	\$54.70	\$0.00	\$54.70
i E	275-000-00-25-423	4238 Training/Schools	\$0.00	\$1,030.12	\$0.00	\$1,030.12
i E	275-000-00-25-424	4243 Meals	\$0.00	\$0.00	\$0.00	\$0.00
i E	275-000-00-25-425	4257 Contractors Hired	\$0.00	\$301.99	\$0.00	\$301.99
i E	275-000-00-25-426	4260 Subscriptions/Dues	\$0.00	\$0.00	\$0.00	\$0.00
i E	275-000-00-25-437	4375 Snow Removal	\$0.00	\$631.40	\$0.00	\$631.40
i E	275-000-00-25-439	4395 Signs/Banners	\$0.00	\$0.00	\$0.00	\$0.00
i E	275-000-00-25-454	4545 Repair/Maintenance Equi	\$0.00	\$0.00	\$0.00	\$0.00
i E	275-000-00-25-459	4590 Water/Sewer Utilities	\$0.00	\$0.00	\$0.00	\$0.00
i E	275-000-00-25-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
i E	275-000-00-25-461	4615 Acquisition	\$0.00	\$0.00	\$0.00	\$0.00
i E	275-000-00-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
i E	275-000-00-70-431	4317 Captial Contribution	\$0.00	\$0.00	\$0.00	\$0.00
i E	275-000-00-70-431	4319 Land Improvements	\$0.00	\$0.00	\$0.00	\$0.00
i E	275-000-00-70-442	4425 Loss on Sale of Assets	\$0.00	\$0.00	\$0.00	\$0.00
i E	275-000-00-70-442	4427 Unrealized Loss on Land	\$0.00	\$0.00	\$0.00	\$0.00
i E	275-000-00-85-460	4603 Debt Service Principal	\$0.00	\$0.00	\$0.00	\$0.00
i E	275-000-00-85-461	4610 Debt Service Interest	\$0.00	\$0.00	\$0.00	\$0.00
i E	275-000-00-85-461	4611 Debt Service Fees	\$0.00	\$0.00	\$0.00	\$0.00
i E	275-000-00-85-462	4625 Interfund Loans Interest	\$0.00	\$3,926.53	\$0.00	\$3,926.53
Total Expenditures			\$0.00	\$31,696.77	\$0.00	\$31,696.77
(Excess) / Loss						(\$49,435.78)



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance	
FUND 276 NARCOTIC FORFEITURE							
General Ledger							
Asset							
;	G	276-1010	1010 Cash	\$2,917.68	\$8,409.39	\$8,496.86	\$2,830.21
Total Asset				\$2,917.68	\$8,409.39	\$8,496.86	\$2,830.21
Equity							
;	G	276-2530	2530 Unreserved Fund Balanc	-\$2,917.68	\$8,496.86	\$8,409.39	-\$2,830.21
Total Equity				-\$2,917.68	\$8,496.86	\$8,409.39	(\$2,830.21)
FUND 276 NARCOTIC FORFEITURE				\$0.00	\$16,906.25	\$16,906.25	\$0.00
Revenue							
;	R	276-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
;	R	276-000-3523	3523 Narcotics Forfeitures	\$0.00	\$0.00	\$7,360.92	-\$7,360.92
;	R	276-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$67.02	-\$67.02
Total Revenue				\$0.00	\$0.00	\$7,427.94	(\$7,427.94)
Expenditures							
;	E	276-000-00-20-417	4170 Legal	\$0.00	\$972.40	\$0.00	\$972.40
;	E	276-000-00-20-418	4180 Other Consultants	\$0.00	\$0.00	\$0.00	\$0.00
;	E	276-000-00-25-413	4130 Computers/Software	\$0.00	\$0.00	\$0.00	\$0.00
;	E	276-000-00-25-419	4196 Crime Prevention	\$0.00	\$468.18	\$0.00	\$468.18
;	E	276-000-00-25-425	4257 Contractors Hired	\$0.00	\$0.00	\$0.00	\$0.00
;	E	276-000-00-70-431	4316 Capital Purchases/Improv	\$0.00	\$6,074.83	\$0.00	\$6,074.83
Total Expenditures				\$0.00	\$7,515.41	\$0.00	\$7,515.41
						(Excess) / Loss	\$87.47



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 277 DWI FORFEITURE						
General Ledger						
Asset						
' G	277-1010	1010 Cash	\$5,174.63	\$22,438.51	\$21,734.36	\$5,878.78
Total Asset			\$5,174.63	\$22,438.51	\$21,734.36	\$5,878.78
Equity						
' G	277-2530	2530 Unreserved Fund Balanc	-\$5,174.63	\$21,734.36	\$22,438.51	-\$5,878.78
Total Equity			-\$5,174.63	\$21,734.36	\$22,438.51	(\$5,878.78)
FUND 277 DWI FORFEITURE			\$0.00	\$44,172.87	\$44,172.87	\$0.00
Revenue						
' R	277-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
' R	277-000-3522	3522 DWI Forfeitures	\$0.00	\$0.00	\$12,248.45	-\$12,248.45
' R	277-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$116.69	-\$116.69
Total Revenue			\$0.00	\$0.00	\$12,365.14	(\$12,365.14)
Expenditures						
' E	277-000-00-20-417	4170 Legal	\$0.00	\$0.00	\$0.00	\$0.00
' E	277-000-00-20-418	4180 Other Consultants	\$0.00	\$1,078.12	\$0.00	\$1,078.12
' E	277-000-00-25-419	4196 Crime Prevention	\$0.00	\$1,000.00	\$0.00	\$1,000.00
' E	277-000-00-25-425	4257 Contractors Hired	\$0.00	\$1,269.87	\$0.00	\$1,269.87
' E	277-000-00-25-441	4413 Equipment/Accessories	\$0.00	\$6,524.00	\$0.00	\$6,524.00
' E	277-000-00-25-443	4430 Vehicle Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
' E	277-000-00-70-431	4316 Capital Purchases/Improv	\$0.00	\$1,789.00	\$0.00	\$1,789.00
Total Expenditures			\$0.00	\$11,660.99	\$0.00	\$11,660.99
(Excess) / Loss						(\$704.15)



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Type	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 278 TRAFFIC SAFETY PROGRAM						
General Ledger						
Asset						
I G	278-1010	1010 Cash	\$855.37	\$13.02	\$1.06	\$867.33
Total Asset			\$855.37	\$13.02	\$1.06	\$867.33
Equity						
I G	278-2530	2530 Unreserved Fund Balanc	-\$855.37	\$1.06	\$13.02	-\$867.33
Total Equity			-\$855.37	\$1.06	\$13.02	(\$867.33)
FUND 278 TRAFFIC SAFETY PROGRAM			\$0.00	\$14.08	\$14.08	\$0.00
Revenue						
I R	278-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
I R	278-000-3510	3510 Traffic Safety Program	\$0.00	\$0.00	\$0.00	\$0.00
I R	278-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$11.96	-\$11.96
Total Revenue			\$0.00	\$0.00	\$11.96	(\$11.96)
Expenditures						
I E	278-000-00-25-419	4196 Crime Prevention	\$0.00	\$0.00	\$0.00	\$0.00
I E	278-000-00-25-420	4206 Traffic Safety Program Ex	\$0.00	\$0.00	\$0.00	\$0.00
I E	278-000-00-25-423	4238 Training/Schools	\$0.00	\$0.00	\$0.00	\$0.00
I E	278-000-00-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures			\$0.00	\$0.00	\$0.00	\$0.00
(Excess) / Loss						(\$11.96)



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 280 FARMERS MARKET						
General Ledger						
Asset						
J G	280-1005	1005 Petty Cash	\$0.00	\$103.23	\$58.23	\$45.00
J G	280-1010	1010 Cash	\$10,028.57	\$15,761.28	\$10,070.80	\$15,719.05
J G	280-1150	1150 Accounts Receivable	\$0.00	\$2.00	\$2.00	\$0.00
J G	280-1555	1555 Prepaid Other	\$131.50	\$130.00	\$131.50	\$130.00
Total Asset			\$10,160.07	\$15,996.51	\$10,262.53	\$15,894.05
Liability						
J G	280-2020	2020 Accounts Payable	-\$24.00	\$237.04	\$242.55	-\$29.51
J G	280-2026	2026 Farmer Markets Token P	-\$63.00	\$1,261.51	\$1,375.00	-\$176.49
J G	280-2176	2176 Sales Tax Payable	\$0.00	\$3.39	\$3.39	\$0.00
Total Liability			-\$87.00	\$1,501.94	\$1,620.94	(\$206.00)
Equity						
J G	280-2530	2530 Unreserved Fund Balanc	-\$10,073.07	\$9,710.01	\$15,324.99	-\$15,688.05
Total Equity			-\$10,073.07	\$9,710.01	\$15,324.99	(\$15,688.05)
FUND 280 FARMERS MARKET			\$0.00	\$27,208.46	\$27,208.46	\$0.00
Revenue						
J R	280-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
J R	280-000-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$437.30	-\$437.30
J R	280-000-3163	3163 SHIP Grant	\$0.00	\$0.00	\$0.00	\$0.00
J R	280-000-3200	3200 Vendor License	\$0.00	\$0.00	\$1,475.00	-\$1,475.00
J R	280-000-3203	3203 Vendor License - Winter	\$0.00	\$0.00	\$640.00	-\$640.00
J R	280-000-3230	3230 Donations from Organizat	\$0.00	\$0.00	\$11,000.00	-\$11,000.00
J R	280-000-3357	3357 Farmer Market Bages	\$0.00	\$0.00	\$47.02	-\$47.02
J R	280-000-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
J R	280-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$225.97	-\$225.97
J R	280-000-4200	4200 Other Grant Proceeds	\$0.00	\$0.00	\$275.00	-\$275.00
Total Revenue			\$0.00	\$0.00	\$14,100.29	(\$14,100.29)
Expenditures						
J E	280-000-00-05-400	4002 Wages	\$0.00	\$722.47	\$0.00	\$722.47
J E	280-000-00-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$55.31	\$0.00	\$55.31
J E	280-000-00-05-401	4012 P.E.R.A. (er)	\$0.00	\$54.21	\$0.00	\$54.21
J E	280-000-00-05-401	4016 WC Insurance	\$0.00	\$36.00	\$0.00	\$36.00
J E	280-000-00-25-411	4110 Bank or Collection Charg	\$0.00	\$301.55	\$0.00	\$301.55
J E	280-000-00-25-413	4130 Computers/Software	\$0.00	\$104.28	\$0.00	\$104.28
J E	280-000-00-25-421	4210 Operating Supplies	\$0.00	\$262.03	\$0.00	\$262.03
J E	280-000-00-25-421	4212 Other Operations Expens	\$0.00	\$2,869.76	\$0.00	\$2,869.76
J E	280-000-00-25-421	4215 Uniforms/Clothing	\$0.00	\$0.00	\$0.00	\$0.00
J E	280-000-00-25-422	4220 Advertising	\$0.00	\$587.20	\$0.00	\$587.20
J E	280-000-00-25-423	4238 Training/Schools	\$0.00	\$50.00	\$0.00	\$50.00
J E	280-000-00-25-425	4255 Rent/Lease	\$0.00	\$300.00	\$0.00	\$300.00
J E	280-000-00-25-425	4257 Contractors Hired	\$0.00	\$2,975.00	\$0.00	\$2,975.00



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Type	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	280-000-00-25-426	4260 Subscriptions/Dues	\$0.00	\$167.50	\$0.00	\$167.50
		Total Expenditures	\$0.00	\$8,485.31	\$0.00	\$8,485.31
				(Excess) / Loss		(\$5,614.98)



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 281 VETERANS MEMORIAL FUND						
General Ledger						
Asset						
G	281-1010	1010 Cash	\$0.00	\$10,969.77	\$507.00	\$10,462.77
Total Asset			\$0.00	\$10,969.77	\$507.00	\$10,462.77
Liability						
G	281-2070	2070 Due To Other Funds	-\$19,099.15	\$0.00	\$0.00	-\$19,099.15
G	281-2071	2071 Due to other Funds - Curr	\$0.00	\$0.00	\$0.00	\$0.00
Total Liability			-\$19,099.15	\$0.00	\$0.00	(\$19,099.15)
Equity						
G	281-2530	2530 Unreserved Fund Balanc	\$19,099.15	\$507.00	\$10,969.77	\$8,636.38
Total Equity			\$19,099.15	\$507.00	\$10,969.77	\$8,636.38
FUND 281 VETERANS MEMORIAL FUND			\$0.00	\$11,476.77	\$11,476.77	\$0.00
Revenue						
R	281-000-3230	3230 Donations from Organizat	\$0.00	\$0.00	\$10,887.00	-\$10,887.00
R	281-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$75.77	-\$75.77
Total Revenue			\$0.00	\$0.00	\$10,962.77	(\$10,962.77)
Expenditures						
E	281-000-00-20-415	4150 Engineering	\$0.00	\$0.00	\$0.00	\$0.00
E	281-000-00-25-421	4212 Other Operations Expens	\$0.00	\$500.00	\$0.00	\$500.00
E	281-000-00-25-425	4257 Contractors Hired	\$0.00	\$0.00	\$0.00	\$0.00
E	281-000-00-25-432	4325 Class 5	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures			\$0.00	\$500.00	\$0.00	\$500.00
(Excess) / Loss						(\$10,462.77)



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 301 WATER ENTERPRISE FUND						
General Ledger						
Asset						
G	301-1010	1010 Cash	\$395,871.65	\$2,024,723.99	\$1,880,794.31	\$539,801.33
G	301-1020	1020 Cash-Special Reserve Fu	\$0.00	\$0.00	\$0.00	\$0.00
G	301-1030	1030 Cash with Fiscal Agent	\$0.00	\$0.00	\$0.00	\$0.00
G	301-1035	1035 Cash- GO Bonds with 4M	\$0.00	\$0.00	\$0.00	\$0.00
G	301-1043	1043 Unrealized Gain/Loss	\$0.00	\$0.00	\$0.00	\$0.00
G	301-1045	1045 Interest Rcvbl on Investm	\$0.00	\$0.00	\$0.00	\$0.00
G	301-1090	1090 Allowance-Uncollectbl Rev	\$0.00	\$0.00	\$0.00	\$0.00
G	301-1150	1150 Accounts Receivable	\$137,484.10	\$1,792,248.60	\$1,772,169.10	\$157,563.60
G	301-1151	1151 Accounts Receivable - Ot	\$12,027.66	\$6,669.43	\$13,205.73	\$5,491.36
G	301-1160	1160 Notes Receivable	\$0.00	\$0.00	\$0.00	\$0.00
G	301-1210	1210 Special Assessments Rc	\$0.00	\$0.00	\$25,589.61	-\$25,589.61
G	301-1220	1220 Special Assessments Rc	\$13,025.33	\$0.00	\$0.00	\$13,025.33
G	301-1230	1230 Special Assessments Rc	\$78,732.29	\$24,763.32	\$298.50	\$103,197.11
G	301-1310	1310 Due From Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
G	301-1320	1320 Due From Other Govern	\$163.55	\$0.00	\$163.55	\$0.00
G	301-1550	1550 Prepaid Insurance	\$19,567.59	\$19,338.90	\$19,567.59	\$19,338.90
G	301-1555	1555 Prepaid Other	\$165.87	\$34.51	\$165.87	\$34.51
G	301-1600	1600 Construction WIP	\$0.00	\$0.00	\$0.00	\$0.00
G	301-1610	1610 Land	\$277,006.32	\$0.00	\$0.00	\$277,006.32
G	301-1611	1611 Land Improvement	\$0.00	\$0.00	\$0.00	\$0.00
G	301-1620	1620 Buildings	\$9,651,417.18	\$0.00	\$0.00	\$9,651,417.18
G	301-1621	1621 Accumulated Depreciatio	-\$2,690,377.34	\$0.00	\$294,904.39	-\$2,985,281.73
G	301-1630	1630 Transmission Lines	\$16,750,391.79	\$0.00	\$0.00	\$16,750,391.79
G	301-1631	1631 Accumulated Depn - Tran	-\$6,886,565.68	\$0.00	\$489,569.85	-\$7,376,135.53
G	301-1635	1635 Wells/Pumps	\$0.00	\$0.00	\$0.00	\$0.00
G	301-1640	1640 Machinery and Equipmen	\$288,301.69	\$0.00	\$0.00	\$288,301.69
G	301-1641	1641 Accumulated Depreciatio	-\$294,176.90	\$0.00	\$4,294.51	-\$298,471.41
G	301-1650	1650 Leasehold Improvement	\$166,068.35	\$0.00	\$0.00	\$166,068.35
G	301-1651	1651 Accumulated Deprec - lea	-\$81,807.92	\$0.00	\$4,814.92	-\$86,622.84
G	301-1810	1810 Other Assets	\$0.00	\$0.00	\$0.00	\$0.00
G	301-1820	1820 Accumulated Amortizatio	\$0.00	\$0.00	\$0.00	\$0.00
G	301-1900	1900 GASB 68 Def Outflow	\$105,575.00	\$0.00	\$0.00	\$105,575.00
Total Asset			\$17,942,870.53	\$3,867,778.75	\$4,505,537.93	\$17,305,111.35
Liability						
G	301-2020	2020 Accounts Payable	-\$23,794.20	\$23,794.20	\$0.00	\$0.00
G	301-2030	2030 Accrued Interest Payable	-\$59,510.00	\$59,510.00	\$0.00	\$0.00
G	301-2040	2040 Accrued Salaries Payable	-\$7,154.79	\$7,154.79	\$0.00	\$0.00
G	301-2041	2041 Accrued FICA	-\$547.34	\$547.34	\$0.00	\$0.00
G	301-2042	2042 Unemployment Benefits	\$0.00	\$0.00	\$0.00	\$0.00
G	301-2043	2043 Accrued PERA	-\$536.61	\$536.61	\$0.00	\$0.00
G	301-2045	2045 Comp Absences Payable	-\$39,725.61	\$0.00	\$0.00	-\$39,725.61
G	301-2060	2060 Contracts Payable	\$0.00	\$0.00	\$0.00	\$0.00



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
G	301-2065	2065 Retainage Payable	\$0.00	\$0.00	\$0.00	\$0.00
G	301-2070	2070 Due To Other Funds	-\$453,920.14	\$100,000.00	\$0.00	-\$353,920.14
G	301-2075	2075 Due to Other Govt Units	\$0.00	\$0.00	\$0.00	\$0.00
G	301-2080	2080 Warranty Reserve	-\$13,381.50	\$0.00	\$0.00	-\$13,381.50
G	301-2170	2170 Accrued Payroll Dedct Pa	\$0.00	\$0.00	\$0.00	\$0.00
G	301-2171	2171 Federal Withholding Paya	\$0.00	\$0.00	\$0.00	\$0.00
G	301-2172	2172 State Withholding Payabl	\$0.00	\$0.00	\$0.00	\$0.00
G	301-2173	2173 FICA Tax Withholding Pa	\$0.00	\$0.00	\$0.00	\$0.00
G	301-2174	2174 PERA Withholding Payab	\$0.00	\$0.00	\$0.00	\$0.00
G	301-2176	2176 Sales Tax Payable	-\$620.88	\$12,705.78	\$12,714.05	-\$629.15
G	301-2177	2177 ICMA - RC Withholding P	\$0.00	\$0.00	\$0.00	\$0.00
G	301-2179	2179 Medicare Tax Deducted	\$0.00	\$0.00	\$0.00	\$0.00
G	301-2200	2200 Deposits	\$0.00	\$0.00	\$0.00	\$0.00
G	301-2210	2210 Bad Debt Reserve	\$0.00	\$0.00	\$0.00	\$0.00
G	301-2220	2220 Deferred Revenues	\$0.00	\$0.00	\$0.00	\$0.00
G	301-2250	2250 Bonds Payable	-\$1,818,270.00	\$0.00	\$0.00	-\$1,818,270.00
G	301-2251	2251 Bonds Payable - Current	-\$183,204.00	\$183,204.00	\$0.00	\$0.00
G	301-2340	2340 Unamortized Bond Premi	-\$50,468.84	\$0.00	\$0.00	-\$50,468.84
G	301-2390	2390 Other Long-Term Liabilitie	-\$3,190,000.00	\$0.00	\$0.00	-\$3,190,000.00
G	301-2391	2391 Other Long-term Liab - cu	-\$487,000.00	\$487,000.00	\$0.00	\$0.00
G	301-2392	2392 Other Long term Liability	\$0.00	\$0.00	\$0.00	\$0.00
G	301-2490	2490 Net Pension Liab - GASB	-\$347,032.00	\$0.00	\$0.00	-\$347,032.00
G	301-2491	2491 GASB 68 Def Inflow	-\$64,579.00	\$0.00	\$0.00	-\$64,579.00
Total Liability			-\$6,739,744.91	\$874,452.72	\$12,714.05	(\$5,878,006.24)
Equity						
G	301-2530	2530 Unreserved Fund Balanc	-\$11,203,125.62	\$1,908,485.04	\$2,132,464.53	-\$11,427,105.11
G	301-2545	2545 Reserve for Encumbranc	\$0.00	\$0.00	\$0.00	\$0.00
G	301-2550	2550 Reserve Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00
G	301-2580	2580 Change in Acct Principal	\$0.00	\$0.00	\$0.00	\$0.00
G	301-2700	2700 Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00
G	301-2720	2720 Unreserved Retained Ear	\$0.00	\$0.00	\$0.00	\$0.00
Total Equity			-\$11,203,125.62	\$1,908,485.04	\$2,132,464.53	(\$11,427,105.11)
FUND 301 WATER ENTERPRISE FUND			\$0.00	\$6,650,716.51	\$6,650,716.51	\$0.00

Revenue

R	301-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	301-000-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	301-000-3229	3229 Seed/Sod Escrow Fee	\$0.00	\$0.00	\$1,960.00	-\$1,960.00
R	301-000-3360	3360 NSF Check or Bad Debt	\$0.00	\$0.00	\$1,380.00	-\$1,380.00
R	301-000-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	301-000-3376	3376 Insurance Proceeds & Di	\$0.00	\$0.00	\$3.24	-\$3.24
R	301-000-3385	3385 Cash Over/Short	\$0.00	\$0.00	\$36.90	-\$36.90
R	301-000-3610	3610 Prop Tx Paid Special Ass	\$0.00	\$0.00	\$0.00	\$0.00
R	301-000-3613	3613 Pre Paid Special Assess	\$0.00	\$0.00	\$0.00	\$0.00
R	301-000-3710	3710 Water Sales-Residential	\$0.00	\$0.00	\$1,017,659.58	-\$1,017,659.58



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
R	301-000-3711	3711 Water Sales - Municipal	\$0.00	\$0.00	\$44,471.88	-\$44,471.88
R	301-000-3713	3713 Water Fixed Fee-Residen	\$0.00	\$0.00	\$282,195.28	-\$282,195.28
R	301-000-3714	3714 Water Fixed Fee - Munici	\$0.00	\$0.00	\$1,542.24	-\$1,542.24
R	301-000-3715	3715 Water Sales-Commercial	\$0.00	\$0.00	\$129,660.46	-\$129,660.46
R	301-000-3716	3716 Water Sales - Industrial	\$0.00	\$0.00	\$29,848.84	-\$29,848.84
R	301-000-3717	3717 Water Fixed Fee - Industr	\$0.00	\$0.00	\$3,150.00	-\$3,150.00
R	301-000-3718	3718 Water Fixed Fee-Comme	\$0.00	\$0.00	\$18,140.49	-\$18,140.49
R	301-000-3719	3719 Water Fixed - Vacant Par	\$0.00	\$0.00	\$19,726.50	-\$19,726.50
R	301-000-3720	3720 Meters/Parts Sales	\$0.00	\$0.00	\$15,631.00	-\$15,631.00
R	301-000-3722	3722 Water Sales - Multifamily	\$0.00	\$0.00	\$110,606.13	-\$110,606.13
R	301-000-3723	3723 Water Fixed Fee - Multifa	\$0.00	\$0.00	\$6,618.53	-\$6,618.53
R	301-000-3725	3725 Water Test	\$0.00	\$0.00	\$23,001.93	-\$23,001.93
R	301-000-3730	3730 Meter Repairs	\$0.00	\$0.00	\$3,916.00	-\$3,916.00
R	301-000-3735	3735 Miscellaneous Water Inco	\$0.00	\$0.00	\$17,596.60	-\$17,596.60
R	301-000-3740	3740 Water Permit Org Fees	\$0.00	\$0.00	\$3,855.00	-\$3,855.00
R	301-000-3750	3750 Disconnection/Reconnect	\$0.00	\$0.00	\$13,461.20	-\$13,461.20
R	301-000-3755	3755 Water Access Charges	\$0.00	\$0.00	\$172,080.00	-\$172,080.00
R	301-000-3905	3905 Donated Capital	\$0.00	\$0.00	\$0.00	\$0.00
R	301-000-3980	3980 Late Fees	\$0.00	\$0.00	\$68,602.58	-\$68,602.58
R	301-000-3990	3990 Loan Interest Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	301-000-3995	3995 Unrealized Gain	\$0.00	\$0.00	\$0.00	\$0.00
R	301-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$5,497.39	-\$5,497.39
R	301-000-4040	4040 Trunk Charges	\$0.00	\$0.00	\$9,000.00	-\$9,000.00
R	301-000-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$2,146.53	-\$2,146.53
R	301-000-4152	4152 Resitution/Damage Paym	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue			\$0.00	\$0.00	\$2,001,788.30	(\$2,001,788.30)

Expenditures

E	301-000-00-05-400	4002 Wages	\$0.00	\$352,785.05	\$0.00	\$352,785.05
E	301-000-00-05-400	4003 Wages - WC Supplement	\$0.00	\$0.00	\$0.00	\$0.00
E	301-000-00-05-400	4004 Overtime Wages	\$0.00	\$8,640.87	\$0.00	\$8,640.87
E	301-000-00-05-400	4006 On-Call pay	\$0.00	\$6,175.00	\$0.00	\$6,175.00
E	301-000-00-05-400	4008 Insurance Benefits (er)	\$0.00	\$38,125.98	\$0.00	\$38,125.98
E	301-000-00-05-400	4009 HSA Accounts	\$0.00	\$1,511.43	\$0.00	\$1,511.43
E	301-000-00-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$26,442.36	\$0.00	\$26,442.36
E	301-000-00-05-401	4012 P.E.R.A. (er)	\$0.00	\$27,286.75	\$0.00	\$27,286.75
E	301-000-00-05-401	4016 WC Insurance	\$0.00	\$5,400.00	\$0.00	\$5,400.00
E	301-000-00-05-401	4017 Unemployment Benefits	\$0.00	\$0.00	\$0.00	\$0.00
E	301-000-00-05-401	4018 Pension Exp - GASB 68	\$0.00	\$0.00	\$0.00	\$0.00
E	301-000-00-05-401	4019 Wellness Program	\$0.00	\$150.02	\$0.00	\$150.02
E	301-000-00-05-402	4020 Union Insurance	\$0.00	\$35,443.26	\$0.00	\$35,443.26
E	301-000-00-20-414	4140 Audit	\$0.00	\$4,800.00	\$0.00	\$4,800.00
E	301-000-00-20-415	4150 Engineering	\$0.00	\$2,350.00	\$0.00	\$2,350.00
E	301-000-00-20-416	4160 Testing	\$0.00	\$25,139.67	\$0.00	\$25,139.67
E	301-000-00-20-417	4170 Legal	\$0.00	\$1,221.33	\$0.00	\$1,221.33



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	301-000-00-20-418	4180 Other Consultants	\$0.00	\$0.00	\$0.00	\$0.00
E	301-000-00-20-418	4185 Medical Exams	\$0.00	\$0.00	\$0.00	\$0.00
E	301-000-00-25-402	4022 Bad Debt Expenditures/e	\$0.00	\$1,411.45	\$0.00	\$1,411.45
E	301-000-00-25-411	4110 Bank or Collection Charg	\$0.00	\$0.00	\$0.00	\$0.00
E	301-000-00-25-413	4130 Computers/Software	\$0.00	\$1,549.50	\$0.00	\$1,549.50
E	301-000-00-25-413	4133 Computer Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
E	301-000-00-25-413	4134 Website	\$0.00	\$1,500.00	\$0.00	\$1,500.00
E	301-000-00-25-420	4200 Printing - Newsletter etc	\$0.00	\$1,226.11	\$0.00	\$1,226.11
E	301-000-00-25-420	4208 Copies	\$0.00	\$0.00	\$0.00	\$0.00
E	301-000-00-25-421	4210 Operating Supplies	\$0.00	\$6,675.67	\$0.00	\$6,675.67
E	301-000-00-25-421	4212 Other Operations Expens	\$0.00	\$266.74	\$0.00	\$266.74
E	301-000-00-25-421	4215 Uniforms/Clothing	\$0.00	\$1,459.24	\$0.00	\$1,459.24
E	301-000-00-25-422	4220 Advertising	\$0.00	\$115.53	\$0.00	\$115.53
E	301-000-00-25-422	4225 Sanitation/Garbage Remo	\$0.00	\$0.00	\$0.00	\$0.00
E	301-000-00-25-423	4230 Telephone/Internet	\$0.00	\$3,623.56	\$0.00	\$3,623.56
E	301-000-00-25-423	4235 Postage	\$0.00	\$11,029.97	\$0.00	\$11,029.97
E	301-000-00-25-423	4238 Training/Schools	\$0.00	\$1,473.50	\$0.00	\$1,473.50
E	301-000-00-25-424	4240 Travel/Mileage	\$0.00	\$277.41	\$0.00	\$277.41
E	301-000-00-25-424	4243 Meals	\$0.00	\$10.37	\$0.00	\$10.37
E	301-000-00-25-425	4250 Liability Insurance	\$0.00	\$26,013.89	\$0.00	\$26,013.89
E	301-000-00-25-425	4255 Rent/Lease	\$0.00	\$0.00	\$0.00	\$0.00
E	301-000-00-25-425	4257 Contractors Hired	\$0.00	\$42,412.28	\$0.00	\$42,412.28
E	301-000-00-25-426	4260 Subscriptions/Dues	\$0.00	\$2,900.01	\$0.00	\$2,900.01
E	301-000-00-25-430	4300 Awards - Employee LOS	\$0.00	\$0.00	\$0.00	\$0.00
E	301-000-00-25-431	4314 Amortization Expense	\$0.00	\$0.00	\$0.00	\$0.00
E	301-000-00-25-431	4318 Depreciation Expense	\$0.00	\$793,583.67	\$0.00	\$793,583.67
E	301-000-00-25-438	4380 Chemicals	\$0.00	\$37,906.77	\$0.00	\$37,906.77
E	301-000-00-25-438	4387 Water Meters	\$0.00	\$23,234.00	\$0.00	\$23,234.00
E	301-000-00-25-440	4405 Motor Fuel	\$0.00	\$8,640.53	\$0.00	\$8,640.53
E	301-000-00-25-441	4413 Equipment/Accessories	\$0.00	\$125.83	\$0.00	\$125.83
E	301-000-00-25-443	4430 Vehicle Maintenance	\$0.00	\$858.54	\$0.00	\$858.54
E	301-000-00-25-454	4540 Repair/Maintenance Build	\$0.00	\$0.00	\$0.00	\$0.00
E	301-000-00-25-454	4545 Repair/Maintenance Equi	\$0.00	\$12,395.59	\$0.00	\$12,395.59
E	301-000-00-25-457	4570 Electricity	\$0.00	\$93,961.07	\$0.00	\$93,961.07
E	301-000-00-25-458	4580 Natural Gas	\$0.00	\$12,461.30	\$0.00	\$12,461.30
E	301-000-00-25-458	4582 Solar	\$0.00	\$0.00	\$0.00	\$0.00
E	301-000-00-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
E	301-000-00-71-461	4612 Transfers Out	\$0.00	\$20,000.00	\$0.00	\$20,000.00
E	301-000-00-85-460	4603 Debt Service Principal	\$0.00	\$0.00	\$0.00	\$0.00
E	301-000-00-85-460	4605 Debt Service Issuance Ex	\$0.00	\$0.00	\$0.00	\$0.00
E	301-000-00-85-460	4607 Bond Discount	\$0.00	\$0.00	\$0.00	\$0.00
E	301-000-00-85-461	4610 Debt Service Interest	\$0.00	\$81,372.77	\$0.00	\$81,372.77
E	301-000-00-85-461	4611 Debt Service Fees	\$0.00	\$167.19	\$0.00	\$167.19
E	301-000-00-85-461	4612 Transfers Out	\$0.00	\$42,067.00	\$0.00	\$42,067.00
E	301-000-00-85-462	4625 Interfund Loans Interest	\$0.00	\$13,617.60	\$0.00	\$13,617.60



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
		Total Expenditures	\$0.00	\$1,777,808.81	\$0.00	\$1,777,808.81
				(Excess) / Loss		(\$223,979.49)



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 399 WATER -EQUIP/BLDG REPLCMNT FUN						
General Ledger						
Asset						
I G	399-1010	1010 Cash	\$82,844.04	\$20,000.00	\$0.00	\$102,844.04
I G	399-1640	1640 Machinery and Equipmen	\$28,855.96	\$0.00	\$0.00	\$28,855.96
Total Asset			\$111,700.00	\$20,000.00	\$0.00	\$131,700.00
Liability						
I G	399-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
Total Liability			\$0.00	\$0.00	\$0.00	\$0.00
Equity						
I G	399-2530	2530 Unreserved Fund Balanc	-\$111,700.00	\$0.00	\$20,000.00	-\$131,700.00
Total Equity			-\$111,700.00	\$0.00	\$20,000.00	(\$131,700.00)
FUND 399 WATER -EQUIP/BLDG REPLCMNT FUN			\$0.00	\$20,000.00	\$20,000.00	\$0.00
Revenue						
I R	399-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$20,000.00	-\$20,000.00
I R	399-000-3910	3910 Sale of Assets/Equipment	\$0.00	\$0.00	\$0.00	\$0.00
I R	399-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue			\$0.00	\$0.00	\$20,000.00	(\$20,000.00)
Expenditures						
I E	399-000-00-25-425	4257 Contractors Hired	\$0.00	\$0.00	\$0.00	\$0.00
I E	399-000-00-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures			\$0.00	\$0.00	\$0.00	\$0.00
(Excess) / Loss						(\$20,000.00)



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 401 SEWER ENTERPRISE FUND						
General Ledger						
Asset						
G	401-1010	1010 Cash	\$1,223,051.01	\$2,692,825.87	\$2,771,388.75	\$1,144,488.13
G	401-1020	1020 Cash-Special Reserve Fu	\$0.00	\$0.00	\$0.00	\$0.00
G	401-1025	1025 Cash-Solar Garden Escro	\$125,524.71	\$1,759.79	\$2,284.50	\$125,000.00
G	401-1030	1030 Cash with Fiscal Agent	\$0.00	\$159.72	\$159.72	\$0.00
G	401-1035	1035 Cash- GO Bonds with 4M	\$0.00	\$0.00	\$0.00	\$0.00
G	401-1043	1043 Unrealized Gain/Loss	\$0.00	\$0.00	\$0.00	\$0.00
G	401-1045	1045 Interest Rcvbl on Investm	\$0.00	\$0.00	\$0.00	\$0.00
G	401-1050	1050 Taxes Receivable-Current	\$0.00	\$0.00	\$0.00	\$0.00
G	401-1070	1070 Taxes Receivable-Delinq	\$0.00	\$0.00	\$0.00	\$0.00
G	401-1080	1080 Allowance for Uncollectab	\$0.00	\$0.00	\$0.00	\$0.00
G	401-1090	1090 Allowance-Uncollctbl Rev	\$0.00	\$0.00	\$0.00	\$0.00
G	401-1150	1150 Accounts Receivable	\$235,923.37	\$2,131,017.12	\$2,112,601.69	\$254,338.80
G	401-1151	1151 Accounts Receivable - Ot	\$12,226.28	\$0.00	\$12,226.28	\$0.00
G	401-1160	1160 Notes Receivable	\$0.00	\$0.00	\$0.00	\$0.00
G	401-1210	1210 Special Assessments Rc	\$0.00	\$0.00	\$34,477.60	-\$34,477.60
G	401-1220	1220 Special Assessments Rc	\$5,891.97	\$0.00	\$0.00	\$5,891.97
G	401-1230	1230 Special Assessments Rc	\$107,788.50	\$9,453.60	\$0.00	\$117,242.10
G	401-1310	1310 Due From Other Funds	\$1,515,309.75	\$0.00	\$190,000.00	\$1,325,309.75
G	401-1311	1311 Due from other Funds - C	\$28,510.14	\$0.00	\$28,510.14	\$0.00
G	401-1320	1320 Due From Other Govern	\$205.38	\$130,000.00	\$130,205.38	\$0.00
G	401-1550	1550 Prepaid Insurance	\$16,524.09	\$16,188.15	\$16,524.09	\$16,188.15
G	401-1555	1555 Prepaid Other	\$165.87	\$34.51	\$165.87	\$34.51
G	401-1600	1600 Construction WIP	\$0.00	\$2,084.25	\$2,084.25	\$0.00
G	401-1610	1610 Land	\$1,257,022.65	\$0.00	\$0.00	\$1,257,022.65
G	401-1620	1620 Buildings	\$15,996,156.42	\$0.00	\$0.00	\$15,996,156.42
G	401-1621	1621 Accumulated Depreciatio	-\$2,207,325.12	\$0.00	\$488,771.46	-\$2,696,096.58
G	401-1630	1630 Transmission Lines	\$21,705,919.01	\$0.00	\$0.00	\$21,705,919.01
G	401-1631	1631 Accumulated Depn - Tran	-\$10,738,539.05	\$0.00	\$645,923.96	-\$11,384,463.01
G	401-1635	1635 Wells/Pumps	\$0.00	\$0.00	\$0.00	\$0.00
G	401-1640	1640 Machinery and Equipmen	\$116,824.04	\$0.00	\$0.00	\$116,824.04
G	401-1641	1641 Accumulated Depreciatio	-\$169,053.92	\$0.00	\$42,545.14	-\$211,599.06
G	401-1810	1810 Other Assets	\$0.00	\$0.00	\$0.00	\$0.00
G	401-1820	1820 Accumulated Amortizatio	\$0.00	\$0.00	\$0.00	\$0.00
G	401-1900	1900 GASB 68 Def Outflow	\$105,575.00	\$0.00	\$0.00	\$105,575.00
Total Asset			\$29,337,700.10	\$4,983,523.01	\$6,477,868.83	\$27,843,354.28
Liability						
G	401-2020	2020 Accounts Payable	-\$30,978.48	\$30,978.48	\$0.00	\$0.00
G	401-2030	2030 Accrued Interest Payable	-\$153,404.00	\$153,404.00	\$0.00	\$0.00
G	401-2040	2040 Accrued Salaries Payable	-\$7,154.79	\$7,154.79	\$0.00	\$0.00
G	401-2041	2041 Accrued FICA	-\$547.34	\$547.34	\$0.00	\$0.00
G	401-2042	2042 Unemployment Benefits	\$0.00	\$0.00	\$0.00	\$0.00
G	401-2043	2043 Accrued PERA	-\$536.61	\$536.61	\$0.00	\$0.00



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
G	401-2045	2045 Comp Absences Payable	-\$39,725.62	\$0.00	\$0.00	-\$39,725.62
G	401-2055	2055 Escrow Payable	-\$125,000.00	\$0.00	\$0.00	-\$125,000.00
G	401-2059	2059 Unapplied Payments	-\$22,355.06	\$139,684.85	\$129,427.13	-\$12,097.34
G	401-2060	2060 Contracts Payable	\$0.00	\$0.00	\$0.00	\$0.00
G	401-2065	2065 Retainage Payable	\$0.00	\$0.00	\$0.00	\$0.00
G	401-2070	2070 Due To Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
G	401-2075	2075 Due to Other Govt Units	\$0.00	\$0.00	\$0.00	\$0.00
G	401-2080	2080 Warranty Reserve	-\$9,255.00	\$0.00	\$0.00	-\$9,255.00
G	401-2170	2170 Accrued Payroll Dedct Pa	\$0.00	\$0.00	\$0.00	\$0.00
G	401-2171	2171 Federal Withholding Paya	\$0.00	\$0.00	\$0.00	\$0.00
G	401-2172	2172 State Withholding Payabl	\$0.00	\$0.00	\$0.00	\$0.00
G	401-2173	2173 FICA Tax Withholding Pa	\$0.00	\$0.00	\$0.00	\$0.00
G	401-2174	2174 PERA Withholding Payab	\$0.00	\$0.00	\$0.00	\$0.00
G	401-2176	2176 Sales Tax Payable	\$0.00	\$0.00	\$0.00	\$0.00
G	401-2177	2177 ICMA - RC Withholding P	\$0.00	\$0.00	\$0.00	\$0.00
G	401-2179	2179 Medicare Tax Deducted	\$0.00	\$0.00	\$0.00	\$0.00
G	401-2200	2200 Deposits	\$0.00	\$0.00	\$0.00	\$0.00
G	401-2220	2220 Deferred Revenues	\$0.00	\$0.00	\$0.00	\$0.00
G	401-2250	2250 Bonds Payable	-\$4,381,730.00	\$0.00	\$0.00	-\$4,381,730.00
G	401-2251	2251 Bonds Payable - Current	-\$546,796.00	\$546,796.00	\$0.00	\$0.00
G	401-2340	2340 Unamortized Bond Premi	-\$168,961.08	\$0.00	\$0.00	-\$168,961.08
G	401-2390	2390 Other Long-Term Liabilitie	-\$9,376,000.00	\$0.00	\$0.00	-\$9,376,000.00
G	401-2391	2391 Other Long-term Liab - cu	-\$737,000.00	\$737,000.00	\$0.00	\$0.00
G	401-2490	2490 Net Pension Liab - GASB	-\$347,033.00	\$0.00	\$0.00	-\$347,033.00
G	401-2491	2491 GASB 68 Def Inflow	-\$64,579.00	\$0.00	\$0.00	-\$64,579.00
Total Liability			-\$16,011,055.98	\$1,616,102.07	\$129,427.13	(\$14,524,381.04)
Equity						
G	401-2530	2530 Unreserved Fund Balanc	-\$13,326,644.12	\$2,506,064.05	\$2,498,393.17	-\$13,318,973.24
G	401-2545	2545 Reserve for Encumbranc	\$0.00	\$0.00	\$0.00	\$0.00
G	401-2550	2550 Reserve Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00
G	401-2580	2580 Change in Acct Principal	\$0.00	\$0.00	\$0.00	\$0.00
G	401-2700	2700 Contributed Capital	\$0.00	\$0.00	\$0.00	\$0.00
G	401-2720	2720 Unreserved Retained Ear	\$0.00	\$0.00	\$0.00	\$0.00
Total Equity			-\$13,326,644.12	\$2,506,064.05	\$2,498,393.17	(\$13,318,973.24)
FUND 401 SEWER ENTERPRISE FUND			\$0.00	\$9,105,689.13	\$9,105,689.13	\$0.00

Revenue

R	401-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	401-000-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	401-000-3360	3360 NSF Check or Bad Debt	\$0.00	\$0.00	\$0.00	\$0.00
R	401-000-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	401-000-3376	3376 Insurance Proceeds & Di	\$0.00	\$0.00	\$3.24	-\$3.24
R	401-000-3610	3610 Prop Tx Paid Special Ass	\$0.00	\$0.00	\$0.00	\$0.00
R	401-000-3613	3613 Pre Paid Special Assess	\$0.00	\$0.00	\$0.00	\$0.00
R	401-000-3810	3810 Sewer Charges-Residenti	\$0.00	\$0.00	\$1,093,241.88	-\$1,093,241.88



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
R	401-000-3811	3811 Sewer Charges - Municip	\$0.00	\$0.00	\$3,084.43	-\$3,084.43
R	401-000-3812	3812 Sewer Charges - Industri	\$0.00	\$0.00	\$60,279.22	-\$60,279.22
R	401-000-3813	3813 Sewer Fixed Fee-Residen	\$0.00	\$0.00	\$475,067.70	-\$475,067.70
R	401-000-3814	3814 Sewer Fixed Fee - Municip	\$0.00	\$0.00	\$2,570.40	-\$2,570.40
R	401-000-3815	3815 Sewer Charges-Commerc	\$0.00	\$0.00	\$247,836.96	-\$247,836.96
R	401-000-3816	3816 Sewer Septic Dumping ch	\$0.00	\$0.00	\$7,200.86	-\$7,200.86
R	401-000-3817	3817 Sewer Fixed Fee - Industr	\$0.00	\$0.00	\$234.60	-\$234.60
R	401-000-3818	3818 Sewer Fixed Fee-Comme	\$0.00	\$0.00	\$26,502.73	-\$26,502.73
R	401-000-3819	3819 Sewer Fixed - Vacant Par	\$0.00	\$0.00	\$0.00	\$0.00
R	401-000-3820	3820 Sewer Permit Org Fee	\$0.00	\$0.00	\$3,935.00	-\$3,935.00
R	401-000-3821	3821 Industrial Sewer Surcharg	\$0.00	\$0.00	\$0.00	\$0.00
R	401-000-3822	3822 Sewer Charges - Multifam	\$0.00	\$0.00	\$164,699.38	-\$164,699.38
R	401-000-3823	3823 Sewer Fixed Fee - Multifa	\$0.00	\$0.00	\$4,890.85	-\$4,890.85
R	401-000-3905	3905 Donated Capital	\$0.00	\$0.00	\$0.00	\$0.00
R	401-000-3910	3910 Sale of Assets/Equipment	\$0.00	\$0.00	\$0.00	\$0.00
R	401-000-3940	3940 Lease/Rental/CAM Incom	\$0.00	\$0.00	\$23,382.03	-\$23,382.03
R	401-000-3980	3980 Late Fees	\$0.00	\$0.00	\$96,627.52	-\$96,627.52
R	401-000-3990	3990 Loan Interest Revenue	\$0.00	\$0.00	\$30,754.36	-\$30,754.36
R	401-000-3995	3995 Unrealized Gain	\$0.00	\$0.00	\$0.00	\$0.00
R	401-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$43,424.64	-\$43,424.64
R	401-000-4040	4040 Trunk Charges	\$0.00	\$0.00	\$24,750.00	-\$24,750.00
R	401-000-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$2,621.72	-\$2,621.72
R	401-000-4152	4152 Resitution/Damage Paym	\$0.00	\$0.00	\$0.00	\$0.00
R	401-000-4210	4210 Federal Grant Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue			\$0.00	\$0.00	\$2,311,107.52	(\$2,311,107.52)

Expenditures

E	401-000-00-05-400	4002 Wages	\$0.00	\$352,784.25	\$0.00	\$352,784.25
E	401-000-00-05-400	4003 Wages - WC Supplement	\$0.00	\$0.00	\$0.00	\$0.00
E	401-000-00-05-400	4004 Overtime Wages	\$0.00	\$8,640.85	\$0.00	\$8,640.85
E	401-000-00-05-400	4006 On-Call pay	\$0.00	\$6,174.56	\$0.00	\$6,174.56
E	401-000-00-05-400	4008 Insurance Benefits (er)	\$0.00	\$38,125.79	\$0.00	\$38,125.79
E	401-000-00-05-400	4009 HSA Accounts	\$0.00	\$1,511.14	\$0.00	\$1,511.14
E	401-000-00-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$26,441.95	\$0.00	\$26,441.95
E	401-000-00-05-401	4012 P.E.R.A. (er)	\$0.00	\$27,286.70	\$0.00	\$27,286.70
E	401-000-00-05-401	4016 WC Insurance	\$0.00	\$6,839.00	\$0.00	\$6,839.00
E	401-000-00-05-401	4017 Unemployment Benefits	\$0.00	\$0.00	\$0.00	\$0.00
E	401-000-00-05-401	4018 Pension Exp - GASB 68	\$0.00	\$0.00	\$0.00	\$0.00
E	401-000-00-05-401	4019 Wellness Program	\$0.00	\$150.02	\$0.00	\$150.02
E	401-000-00-05-402	4020 Union Insurance	\$0.00	\$35,443.18	\$0.00	\$35,443.18
E	401-000-00-20-414	4140 Audit	\$0.00	\$4,800.00	\$0.00	\$4,800.00
E	401-000-00-20-415	4150 Engineering	\$0.00	\$2,381.00	\$0.00	\$2,381.00
E	401-000-00-20-416	4160 Testing	\$0.00	\$14,692.50	\$0.00	\$14,692.50
E	401-000-00-20-417	4170 Legal	\$0.00	\$72.50	\$0.00	\$72.50
E	401-000-00-20-418	4180 Other Consultants	\$0.00	\$0.00	\$0.00	\$0.00



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	401-000-00-20-418	4185 Medical Exams	\$0.00	\$0.00	\$0.00	\$0.00
E	401-000-00-25-402	4022 Bad Debt Expenditures/e	\$0.00	\$1,648.30	\$0.00	\$1,648.30
E	401-000-00-25-411	4110 Bank or Collection Charg	\$0.00	\$0.00	\$0.00	\$0.00
E	401-000-00-25-413	4130 Computers/Software	\$0.00	\$1,549.50	\$0.00	\$1,549.50
E	401-000-00-25-413	4133 Computer Maintenance	\$0.00	\$875.00	\$0.00	\$875.00
E	401-000-00-25-413	4134 Website	\$0.00	\$1,500.00	\$0.00	\$1,500.00
E	401-000-00-25-420	4200 Printing - Newsletter etc	\$0.00	\$590.64	\$0.00	\$590.64
E	401-000-00-25-420	4208 Copies	\$0.00	\$0.00	\$0.00	\$0.00
E	401-000-00-25-421	4210 Operating Supplies	\$0.00	\$7,067.31	\$0.00	\$7,067.31
E	401-000-00-25-421	4212 Other Operations Expens	\$0.00	\$266.74	\$0.00	\$266.74
E	401-000-00-25-421	4215 Uniforms/Clothing	\$0.00	\$2,016.25	\$0.00	\$2,016.25
E	401-000-00-25-422	4220 Advertising	\$0.00	\$115.53	\$0.00	\$115.53
E	401-000-00-25-422	4225 Sanitation/Garbage Remo	\$0.00	\$2,838.42	\$0.00	\$2,838.42
E	401-000-00-25-423	4230 Telephone/Internet	\$0.00	\$9,082.24	\$0.00	\$9,082.24
E	401-000-00-25-423	4235 Postage	\$0.00	\$5,829.27	\$0.00	\$5,829.27
E	401-000-00-25-423	4238 Training/Schools	\$0.00	\$2,291.50	\$0.00	\$2,291.50
E	401-000-00-25-424	4240 Travel/Mileage	\$0.00	\$182.58	\$0.00	\$182.58
E	401-000-00-25-424	4243 Meals	\$0.00	\$10.37	\$0.00	\$10.37
E	401-000-00-25-425	4250 Liability Insurance	\$0.00	\$21,920.14	\$0.00	\$21,920.14
E	401-000-00-25-425	4255 Rent/Lease	\$0.00	\$0.00	\$0.00	\$0.00
E	401-000-00-25-425	4257 Contractors Hired	\$0.00	\$15,641.55	\$0.00	\$15,641.55
E	401-000-00-25-426	4260 Subscriptions/Dues	\$0.00	\$4,684.01	\$0.00	\$4,684.01
E	401-000-00-25-430	4300 Awards - Employee LOS	\$0.00	\$0.00	\$0.00	\$0.00
E	401-000-00-25-431	4314 Amortization Expense	\$0.00	\$0.00	\$0.00	\$0.00
E	401-000-00-25-431	4318 Depreciation Expense	\$0.00	\$1,177,240.56	\$0.00	\$1,177,240.56
E	401-000-00-25-438	4380 Chemicals	\$0.00	\$58,168.47	\$0.00	\$58,168.47
E	401-000-00-25-440	4405 Motor Fuel	\$0.00	\$10,457.18	\$0.00	\$10,457.18
E	401-000-00-25-441	4413 Equipment/Accessories	\$0.00	\$3,948.00	\$0.00	\$3,948.00
E	401-000-00-25-443	4430 Vehicle Maintenance	\$0.00	\$610.95	\$0.00	\$610.95
E	401-000-00-25-454	4540 Repair/Maintenance Build	\$0.00	\$1,713.29	\$0.00	\$1,713.29
E	401-000-00-25-454	4545 Repair/Maintenance Equi	\$0.00	\$37,491.96	\$0.00	\$37,491.96
E	401-000-00-25-457	4570 Electricity	\$0.00	\$171,456.84	\$0.00	\$171,456.84
E	401-000-00-25-458	4580 Natural Gas	\$0.00	\$3,570.29	\$0.00	\$3,570.29
E	401-000-00-25-458	4582 Solar	\$0.00	\$0.00	\$0.00	\$0.00
E	401-000-00-25-458	4585 Fuel Oil	\$0.00	\$0.00	\$0.00	\$0.00
E	401-000-00-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
E	401-000-00-71-461	4612 Transfers Out	\$0.00	\$10,000.00	\$0.00	\$10,000.00
E	401-000-00-85-460	4605 Debt Service Issuance Ex	\$0.00	\$0.00	\$0.00	\$0.00
E	401-000-00-85-460	4607 Bond Discount	\$0.00	\$0.00	\$0.00	\$0.00
E	401-000-00-85-461	4610 Debt Service Interest	\$0.00	\$208,871.65	\$0.00	\$208,871.65
E	401-000-00-85-461	4611 Debt Service Fees	\$0.00	\$441.70	\$0.00	\$441.70
E	401-000-00-85-461	4612 Transfers Out	\$0.00	\$31,354.72	\$0.00	\$31,354.72
Total Expenditures			\$0.00	\$2,318,778.40	\$0.00	\$2,318,778.40
(Excess) / Loss						\$7,670.88



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 499 SEWER-EQUIP/BLDG REPLCMNT FUND						
General Ledger						
Asset						
J G	499-1010	1010 Cash	\$1,854,936.90	\$270,557.00	\$35,918.81	\$2,089,575.09
J G	499-1035	1035 Cash- GO Bonds with 4M	\$0.00	\$0.00	\$0.00	\$0.00
J G	499-1150	1150 Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00
J G	499-1320	1320 Due From Other Govern	\$0.00	\$0.00	\$0.00	\$0.00
J G	499-1600	1600 Construction WIP	\$0.00	\$26,004.81	\$0.00	\$26,004.81
J G	499-1630	1630 Transmission Lines	\$1,105,509.80	\$0.00	\$0.00	\$1,105,509.80
J G	499-1640	1640 Machinery and Equipmen	\$412,026.24	\$0.00	\$0.00	\$412,026.24
Total Asset			\$3,372,472.94	\$296,561.81	\$35,918.81	\$3,633,115.94
Liability						
J G	499-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
J G	499-2065	2065 Retainage Payable	\$0.00	\$0.00	\$0.00	\$0.00
Total Liability			\$0.00	\$0.00	\$0.00	\$0.00
Equity						
J G	499-2530	2530 Unreserved Fund Balanc	-\$3,372,472.94	\$9,914.00	\$270,557.00	-\$3,633,115.94
Total Equity			-\$3,372,472.94	\$9,914.00	\$270,557.00	(\$3,633,115.94)
FUND 499 SEWER-EQUIP/BLDG REPLCMNT FUND			\$0.00	\$306,475.81	\$306,475.81	\$0.00
Revenue						
J R	499-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$10,000.00	-\$10,000.00
J R	499-000-3162	3162 PFA Grant	\$0.00	\$0.00	\$0.00	\$0.00
J R	499-000-3855	3855 Sewer Access Charges	\$0.00	\$0.00	\$255,600.00	-\$255,600.00
J R	499-000-3910	3910 Sale of Assets/Equipment	\$0.00	\$0.00	\$0.00	\$0.00
J R	499-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue			\$0.00	\$0.00	\$265,600.00	(\$265,600.00)
Expenditures						
J E	499-000-00-25-454	4545 Repair/Maintenance Equi	\$0.00	\$4,957.00	\$0.00	\$4,957.00
J E	499-000-00-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures			\$0.00	\$4,957.00	\$0.00	\$4,957.00
(Excess) / Loss						(\$260,643.00)



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 501 LIQUOR ENTERPRISE FUND						
General Ledger						
Asset						
G	501-1008	1008 Cash - Till	\$1,600.00	\$500.00	\$0.00	\$2,100.00
G	501-1010	1010 Cash	\$925,531.37	\$4,607,699.94	\$4,526,839.78	\$1,006,391.53
G	501-1015	1015 Cash-MC/VISA	\$0.00	\$0.00	\$0.00	\$0.00
G	501-1020	1020 Cash-Special Reserve Fu	\$0.00	\$0.00	\$0.00	\$0.00
G	501-1030	1030 Cash with Fiscal Agent	\$0.00	\$0.00	\$0.00	\$0.00
G	501-1035	1035 Cash- GO Bonds with 4M	\$0.00	\$0.00	\$0.00	\$0.00
G	501-1043	1043 Unrealized Gain/Loss	\$0.00	\$0.00	\$0.00	\$0.00
G	501-1045	1045 Interest Rcvbl on Investm	\$0.00	\$0.00	\$0.00	\$0.00
G	501-1090	1090 Allowance-Uncollectbl Rev	\$0.00	\$0.00	\$0.00	\$0.00
G	501-1100	1100 Investments in Coop	\$0.00	\$0.00	\$0.00	\$0.00
G	501-1150	1150 Accounts Receivable	\$381.63	\$1,170.40	\$750.32	\$801.71
G	501-1155	1155 Accounts Receivable-NS	\$0.00	\$0.00	\$0.00	\$0.00
G	501-1310	1310 Due From Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
G	501-1320	1320 Due From Other Govern	\$0.00	\$0.00	\$0.00	\$0.00
G	501-1420	1420 Inventory For Resale	\$511,565.58	\$0.00	\$0.00	\$511,565.58
G	501-1550	1550 Prepaid Insurance	\$8,396.93	\$8,506.52	\$8,396.93	\$8,506.52
G	501-1555	1555 Prepaid Other	\$110.35	\$1,507.96	\$1,333.45	\$284.86
G	501-1600	1600 Construction WIP	\$0.00	\$0.00	\$0.00	\$0.00
G	501-1610	1610 Land	\$0.00	\$0.00	\$0.00	\$0.00
G	501-1620	1620 Buildings	\$1,915,612.55	\$0.00	\$0.00	\$1,915,612.55
G	501-1621	1621 Accumulated Depreciatio	-\$643,858.82	\$0.00	\$58,532.64	-\$702,391.46
G	501-1640	1640 Machinery and Equipmen	\$199,394.58	\$0.00	\$0.00	\$199,394.58
G	501-1641	1641 Accumulated Depreciatio	-\$197,741.31	\$0.00	\$3,013.25	-\$200,754.56
G	501-1650	1650 Leasehold Improvement	\$57,765.00	\$0.00	\$0.00	\$57,765.00
G	501-1651	1651 Accumulated Deprec - lea	-\$50,201.06	\$0.00	\$723.57	-\$50,924.63
G	501-1810	1810 Other Assets	\$0.00	\$0.00	\$0.00	\$0.00
G	501-1820	1820 Accumulated Amortizatio	\$0.00	\$0.00	\$0.00	\$0.00
G	501-1900	1900 GASB 68 Def Outflow	\$82,052.00	\$0.00	\$0.00	\$82,052.00
Total Asset			\$2,810,608.80	\$4,619,384.82	\$4,599,589.94	\$2,830,403.68
Liability						
G	501-2020	2020 Accounts Payable	-\$56,708.51	\$134,719.03	\$78,748.92	-\$738.40
G	501-2025	2025 Gift Certificates Payable	-\$2,108.09	\$1,777.92	\$1,507.80	-\$1,837.97
G	501-2030	2030 Accrued Interest Payable	-\$5,960.00	\$5,960.00	\$0.00	\$0.00
G	501-2040	2040 Accrued Salaries Payable	-\$6,288.27	\$6,288.27	\$0.00	\$0.00
G	501-2041	2041 Accrued FICA	-\$481.05	\$481.05	\$0.00	\$0.00
G	501-2042	2042 Unemployment Benefits	\$0.00	\$0.00	\$0.00	\$0.00
G	501-2043	2043 Accrued PERA	-\$466.91	\$466.91	\$0.00	\$0.00
G	501-2045	2045 Comp Absences Payable	-\$18,329.02	\$0.00	\$0.00	-\$18,329.02
G	501-2060	2060 Contracts Payable	\$0.00	\$0.00	\$0.00	\$0.00
G	501-2070	2070 Due To Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
G	501-2075	2075 Due to Other Govt Units	\$0.00	\$0.00	\$0.00	\$0.00
G	501-2170	2170 Accrued Payroll Dedct Pa	\$0.00	\$0.00	\$0.00	\$0.00



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
G	501-2171	2171 Federal Withholding Paya	\$0.00	\$0.00	\$0.00	\$0.00
G	501-2172	2172 State Withholding Payabl	\$0.00	\$0.00	\$0.00	\$0.00
G	501-2173	2173 FICA Tax Withholding Pa	\$0.00	\$0.00	\$0.00	\$0.00
G	501-2174	2174 PERA Withholding Payab	\$0.00	\$0.00	\$0.00	\$0.00
G	501-2176	2176 Sales Tax Payable	-\$36,511.22	\$459,940.07	\$439,928.47	-\$16,499.62
G	501-2177	2177 ICMA - RC Withholding P	\$0.00	\$0.00	\$0.00	\$0.00
G	501-2179	2179 Medicare Tax Deducted	\$0.00	\$0.00	\$0.00	\$0.00
G	501-2200	2200 Deposits	\$0.00	\$0.00	\$0.00	\$0.00
G	501-2250	2250 Bonds Payable	-\$566,826.00	\$0.00	\$0.00	-\$566,826.00
G	501-2252	2252 Bonds Payable - Current	-\$76,303.50	\$76,303.50	\$0.00	\$0.00
G	501-2340	2340 Unamortized Bond Premi	-\$15,565.48	\$0.00	\$0.00	-\$15,565.48
G	501-2390	2390 Other Long-Term Liabilitie	\$0.00	\$0.00	\$0.00	\$0.00
G	501-2490	2490 Net Pension Liab - GASB	-\$269,711.00	\$0.00	\$0.00	-\$269,711.00
G	501-2491	2491 GASB 68 Def Inflow	-\$50,190.00	\$0.00	\$0.00	-\$50,190.00
Total Liability			-\$1,105,449.05	\$685,936.75	\$520,185.19	(\$939,697.49)
Equity						
G	501-2530	2530 Unreserved Fund Balanc	-\$1,705,159.75	\$3,997,172.60	\$4,182,719.04	-\$1,890,706.19
G	501-2545	2545 Reserve for Encumbranc	\$0.00	\$0.00	\$0.00	\$0.00
G	501-2550	2550 Reserve Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00
G	501-2580	2580 Change in Acct Principal	\$0.00	\$0.00	\$0.00	\$0.00
G	501-2720	2720 Unreserved Retained Ear	\$0.00	\$0.00	\$0.00	\$0.00
Total Equity			-\$1,705,159.75	\$3,997,172.60	\$4,182,719.04	(\$1,890,706.19)
FUND 501 LIQUOR ENTERPRISE FUND			\$0.00	\$9,302,494.17	\$9,302,494.17	\$0.00

Revenue

R	501-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	501-000-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	501-000-3310	3310 Liquor Sales	\$0.00	\$0.00	\$1,329,317.91	-\$1,329,317.91
R	501-000-3320	3320 Beer Sales	\$0.00	\$0.00	\$2,016,364.01	-\$2,016,364.01
R	501-000-3321	3321 Non Alcoholic Beer Sales	\$0.00	\$0.00	\$7,209.57	-\$7,209.57
R	501-000-3330	3330 Wine Sales	\$0.00	\$0.00	\$508,203.88	-\$508,203.88
R	501-000-3331	3331 Non Alcoholic Wine Sales	\$0.00	\$0.00	\$1,169.97	-\$1,169.97
R	501-000-3340	3340 Mix/Pop	\$0.00	\$0.00	\$62,742.29	-\$62,742.29
R	501-000-3341	3341 Cigar Sales	\$0.00	\$0.00	\$7,755.18	-\$7,755.18
R	501-000-3342	3342 Cigarette Sales - Non Tax	\$0.00	\$0.00	\$49,223.23	-\$49,223.23
R	501-000-3343	3343 Ice/Water Sales - Non Ta	\$0.00	\$0.00	\$19,561.09	-\$19,561.09
R	501-000-3344	3344 Bar Supply/Misc	\$0.00	\$0.00	\$0.00	\$0.00
R	501-000-3350	3350 Events Revenue	\$0.00	\$0.00	\$300.00	-\$300.00
R	501-000-3360	3360 NSF Check or Bad Debt	\$0.00	\$0.00	\$634.32	-\$634.32
R	501-000-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$295.00	-\$295.00
R	501-000-3376	3376 Insurance Proceeds & Di	\$0.00	\$0.00	\$0.00	\$0.00
R	501-000-3380	3380 Bottle/Keg Deposits - non	\$0.00	\$215.00	\$0.00	\$215.00
R	501-000-3385	3385 Cash Over/Short	\$0.00	\$52.31	\$0.00	\$52.31
R	501-000-3905	3905 Donated Capital	\$0.00	\$0.00	\$0.00	\$0.00
R	501-000-3910	3910 Sale of Assets/Equipment	\$0.00	\$0.00	\$0.00	\$0.00



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Type	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
R	501-000-3940	3940 Lease/Rental/CAM Incom	\$0.00	\$0.00	\$0.00	\$0.00
R	501-000-3950	3950 Property Sales	\$0.00	\$0.00	\$0.00	\$0.00
R	501-000-3995	3995 Unrealized Gain	\$0.00	\$0.00	\$0.00	\$0.00
R	501-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$10,584.49	-\$10,584.49
R	501-000-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$5,052.40	-\$5,052.40
R	501-000-4152	4152 Resitution/Damage Paym	\$0.00	\$0.00	\$45.00	-\$45.00
Total Revenue			\$0.00	\$267.31	\$4,018,458.34	(\$4,018,191.03)

Expenditures

E	501-000-00-05-400	4002 Wages	\$0.00	\$302,518.30	\$0.00	\$302,518.30
E	501-000-00-05-400	4003 Wages - WC Supplement	\$0.00	\$0.00	\$0.00	\$0.00
E	501-000-00-05-400	4008 Insurance Benefits (er)	\$0.00	\$34,061.44	\$0.00	\$34,061.44
E	501-000-00-05-400	4009 HSA Accounts	\$0.00	\$2,306.39	\$0.00	\$2,306.39
E	501-000-00-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$22,266.36	\$0.00	\$22,266.36
E	501-000-00-05-401	4012 P.E.R.A. (er)	\$0.00	\$22,544.30	\$0.00	\$22,544.30
E	501-000-00-05-401	4016 WC Insurance	\$0.00	\$10,099.00	\$0.00	\$10,099.00
E	501-000-00-05-401	4017 Unemployment Benefits	\$0.00	\$0.00	\$0.00	\$0.00
E	501-000-00-05-401	4018 Pension Exp - GASB 68	\$0.00	\$0.00	\$0.00	\$0.00
E	501-000-00-05-401	4019 Wellness Program	\$0.00	\$182.43	\$0.00	\$182.43
E	501-000-00-20-414	4140 Audit	\$0.00	\$4,800.00	\$0.00	\$4,800.00
E	501-000-00-20-417	4170 Legal	\$0.00	\$0.00	\$0.00	\$0.00
E	501-000-00-20-418	4180 Other Consultants	\$0.00	\$0.00	\$0.00	\$0.00
E	501-000-00-25-402	4022 Bad Debt Expenditures/e	\$0.00	\$821.41	\$0.00	\$821.41
E	501-000-00-25-411	4110 Bank or Collection Charg	\$0.00	\$60,474.86	\$0.00	\$60,474.86
E	501-000-00-25-412	4121 Special Assessments	\$0.00	\$5,135.96	\$0.00	\$5,135.96
E	501-000-00-25-412	4126 Use Tax	\$0.00	\$24.78	\$0.00	\$24.78
E	501-000-00-25-413	4130 Computers/Software	\$0.00	\$2,664.64	\$0.00	\$2,664.64
E	501-000-00-25-413	4133 Computer Maintenance	\$0.00	\$4,392.39	\$0.00	\$4,392.39
E	501-000-00-25-413	4134 Website	\$0.00	\$1,500.00	\$0.00	\$1,500.00
E	501-000-00-25-420	4200 Printing - Newsletter etc	\$0.00	\$590.64	\$0.00	\$590.64
E	501-000-00-25-420	4208 Copies	\$0.00	\$0.00	\$0.00	\$0.00
E	501-000-00-25-421	4210 Operating Supplies	\$0.00	\$5,342.35	\$0.00	\$5,342.35
E	501-000-00-25-421	4212 Other Operations Expens	\$0.00	\$206.38	\$0.00	\$206.38
E	501-000-00-25-421	4215 Uniforms/Clothing	\$0.00	\$396.51	\$0.00	\$396.51
E	501-000-00-25-421	4217 Cleaning Services	\$0.00	\$3,554.22	\$0.00	\$3,554.22
E	501-000-00-25-422	4220 Advertising	\$0.00	\$9,986.14	\$0.00	\$9,986.14
E	501-000-00-25-422	4225 Sanitation/Garbage Remo	\$0.00	\$2,140.13	\$0.00	\$2,140.13
E	501-000-00-25-423	4230 Telephone/Internet	\$0.00	\$5,877.32	\$0.00	\$5,877.32
E	501-000-00-25-423	4235 Postage	\$0.00	\$211.64	\$0.00	\$211.64
E	501-000-00-25-423	4238 Training/Schools	\$0.00	\$1,018.09	\$0.00	\$1,018.09
E	501-000-00-25-424	4240 Travel/Mileage	\$0.00	\$338.44	\$0.00	\$338.44
E	501-000-00-25-424	4243 Meals	\$0.00	\$50.87	\$0.00	\$50.87
E	501-000-00-25-425	4250 Liability Insurance	\$0.00	\$12,903.24	\$0.00	\$12,903.24
E	501-000-00-25-425	4255 Rent/Lease	\$0.00	\$76.43	\$0.00	\$76.43
E	501-000-00-25-425	4257 Contractors Hired	\$0.00	\$1,796.17	\$0.00	\$1,796.17



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	501-000-00-25-426	4260 Subscriptions/Dues	\$0.00	\$3,683.09	\$0.00	\$3,683.09
E	501-000-00-25-430	4300 Awards - Employee LOS	\$0.00	\$0.00	\$0.00	\$0.00
E	501-000-00-25-431	4314 Amortization Expense	\$0.00	\$0.00	\$0.00	\$0.00
E	501-000-00-25-431	4318 Depreciation Expense	\$0.00	\$62,269.46	\$0.00	\$62,269.46
E	501-000-00-25-437	4375 Snow Removal	\$0.00	\$387.42	\$0.00	\$387.42
E	501-000-00-25-441	4413 Equipment/Accessories	\$0.00	\$849.66	\$0.00	\$849.66
E	501-000-00-25-442	4425 Loss on Sale of Assets	\$0.00	\$0.00	\$0.00	\$0.00
E	501-000-00-25-454	4540 Repair/Maintenance Build	\$0.00	\$4,783.10	\$0.00	\$4,783.10
E	501-000-00-25-454	4545 Repair/Maintenance Equi	\$0.00	\$1,434.58	\$0.00	\$1,434.58
E	501-000-00-25-457	4570 Electricity	\$0.00	\$18,663.98	\$0.00	\$18,663.98
E	501-000-00-25-458	4580 Natural Gas	\$0.00	\$1,775.02	\$0.00	\$1,775.02
E	501-000-00-25-458	4582 Solar	\$0.00	\$0.00	\$0.00	\$0.00
E	501-000-00-25-459	4590 Water/Sewer Utilities	\$0.00	\$513.70	\$0.00	\$513.70
E	501-000-00-25-459	4595 Association/CAM Fees	\$0.00	\$147.66	\$0.00	\$147.66
E	501-000-00-25-490	4902 Donations/Sponsorship	\$0.00	\$1,000.00	\$0.00	\$1,000.00
E	501-000-00-27-426	4262 Purchases - Liquor	\$0.00	\$911,047.01	\$0.00	\$911,047.01
E	501-000-00-27-426	4263 Purchases - Beer	\$0.00	\$1,445,145.70	\$0.00	\$1,445,145.70
E	501-000-00-27-426	4264 Purchases - Wine	\$0.00	\$314,334.60	\$0.00	\$314,334.60
E	501-000-00-27-426	4265 Purchases - Mix/Pop	\$0.00	\$33,922.43	\$0.00	\$33,922.43
E	501-000-00-27-426	4266 Purchases - Misc	\$0.00	\$14,694.99	\$0.00	\$14,694.99
E	501-000-00-27-426	4267 Purchases - Non Alcoholi	\$0.00	\$4,412.76	\$0.00	\$4,412.76
E	501-000-00-27-426	4268 Purchases - Non Alcoholi	\$0.00	\$829.00	\$0.00	\$829.00
E	501-000-00-27-426	4269 Freight - In	\$0.00	\$17,746.90	\$0.00	\$17,746.90
E	501-000-00-27-427	4271 Purchases - Cigars	\$0.00	\$7,934.02	\$0.00	\$7,934.02
E	501-000-00-27-427	4273 Purchaes - Cigarette non	\$0.00	\$38,588.41	\$0.00	\$38,588.41
E	501-000-00-27-427	4274 Bottle/Keg Purchases - n	\$0.00	\$7.47	\$0.00	\$7.47
E	501-000-00-70-431	4316 Capital Purchases/Improv	\$0.00	\$7,236.50	\$0.00	\$7,236.50
E	501-000-00-71-461	4612 Transfers Out	\$0.00	\$415,000.00	\$0.00	\$415,000.00
E	501-000-00-85-460	4605 Debt Service Issuance Ex	\$0.00	\$0.00	\$0.00	\$0.00
E	501-000-00-85-460	4607 Bond Discount	\$0.00	\$0.00	\$0.00	\$0.00
E	501-000-00-85-461	4610 Debt Service Interest	\$0.00	\$7,611.12	\$0.00	\$7,611.12
E	501-000-00-85-461	4611 Debt Service Fees	\$0.00	\$345.18	\$0.00	\$345.18
E	501-000-00-85-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures			\$0.00	\$3,832,644.59	\$0.00	\$3,832,644.59
(Excess) / Loss						(\$185,546.44)



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 599 LIQUIR-EQUIP/BLDG REPLCMNT FUN						
General Ledger						
Asset						
G	599-1010	1010 Cash	\$1,398.23	\$18,480.00	\$13,685.73	\$6,192.50
Total Asset			\$1,398.23	\$18,480.00	\$13,685.73	\$6,192.50
Liability						
G	599-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
Total Liability			\$0.00	\$0.00	\$0.00	\$0.00
Equity						
G	599-2530	2530 Unreserved Fund Balanc	-\$1,398.23	\$13,685.73	\$18,480.00	-\$6,192.50
Total Equity			-\$1,398.23	\$13,685.73	\$18,480.00	(\$6,192.50)
FUND 599 LIQUIR-EQUIP/BLDG REPLCMNT FUN			\$0.00	\$32,165.73	\$32,165.73	\$0.00
Revenue						
R	599-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$15,000.00	-\$15,000.00
R	599-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$0.00	\$0.00
R	599-000-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$3,480.00	-\$3,480.00
Total Revenue			\$0.00	\$0.00	\$18,480.00	(\$18,480.00)
Expenditures						
E	599-000-00-25-454	4540 Repair/Maintenance Build	\$0.00	\$0.00	\$0.00	\$0.00
E	599-000-00-70-431	4316 Capital Purchases/Improv	\$0.00	\$13,685.73	\$0.00	\$13,685.73
Total Expenditures			\$0.00	\$13,685.73	\$0.00	\$13,685.73
(Excess) / Loss						(\$4,794.27)



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 601 STORM SEWER ENTERPRISE FUND						
General Ledger						
Asset						
G	601-1010	1010 Cash	\$204,708.02	\$268,367.84	\$201,833.59	\$271,242.27
G	601-1150	1150 Accounts Receivable	\$27,880.61	\$252,958.34	\$250,386.28	\$30,452.67
G	601-1151	1151 Accounts Receivable - Ot	\$0.94	\$0.00	\$0.94	\$0.00
G	601-1210	1210 Special Assessments Rc	\$0.00	\$0.00	\$1,077.21	-\$1,077.21
G	601-1220	1220 Special Assessments Rc	\$913.65	\$0.00	\$0.00	\$913.65
G	601-1230	1230 Special Assessments Rc	\$1,129.72	\$1,306.38	\$0.00	\$2,436.10
G	601-1320	1320 Due From Other Govern	\$39.15	\$0.00	\$39.15	\$0.00
G	601-1550	1550 Prepaid Insurance	\$1,164.59	\$3,978.89	\$1,164.59	\$3,978.89
G	601-1555	1555 Prepaid Other	\$38.96	\$8.48	\$38.96	\$8.48
G	601-1600	1600 Construction WIP	\$0.00	\$0.00	\$0.00	\$0.00
G	601-1610	1610 Land	\$290.60	\$0.00	\$0.00	\$290.60
G	601-1620	1620 Buildings	\$84,905.49	\$0.00	\$0.00	\$84,905.49
G	601-1621	1621 Accumulated Depreciatio	-\$22,877.36	\$0.00	\$2,594.35	-\$25,471.71
G	601-1630	1630 Transmission Lines	\$6,718,990.61	\$0.00	\$0.00	\$6,718,990.61
G	601-1631	1631 Accumulated Depn - Tran	-\$3,264,533.47	\$0.00	\$201,207.71	-\$3,465,741.18
G	601-1640	1640 Machinery and Equipmen	\$301,727.13	\$0.00	\$0.00	\$301,727.13
G	601-1641	1641 Accumulated Depreciatio	-\$301,173.09	\$0.00	\$276.98	-\$301,450.07
G	601-1900	1900 GASB 68 Def Outflow	\$26,781.00	\$0.00	\$0.00	\$26,781.00
Total Asset			\$3,779,986.55	\$526,619.93	\$658,619.76	\$3,647,986.72
Liability						
G	601-2020	2020 Accounts Payable	-\$850.53	\$850.53	\$0.00	\$0.00
G	601-2030	2030 Accrued Interest Payable	\$0.00	\$0.00	\$0.00	\$0.00
G	601-2040	2040 Accrued Salaries Payable	-\$1,832.03	\$1,832.03	\$0.00	\$0.00
G	601-2041	2041 Accrued FICA	-\$140.15	\$140.15	\$0.00	\$0.00
G	601-2042	2042 Unemployment Benefits	\$0.00	\$0.00	\$0.00	\$0.00
G	601-2043	2043 Accrued PERA	-\$137.40	\$137.40	\$0.00	\$0.00
G	601-2045	2045 Comp Absences Payable	-\$11,360.99	\$0.00	\$0.00	-\$11,360.99
G	601-2055	2055 Escrow Payable	-\$544.00	\$544.00	\$0.00	\$0.00
G	601-2065	2065 Retainage Payable	-\$370.00	\$370.00	\$0.00	\$0.00
G	601-2070	2070 Due To Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
G	601-2171	2171 Federal Withholding Paya	\$0.00	\$0.00	\$0.00	\$0.00
G	601-2172	2172 State Withholding Payabl	\$0.00	\$0.00	\$0.00	\$0.00
G	601-2173	2173 FICA Tax Withholding Pa	\$0.00	\$0.00	\$0.00	\$0.00
G	601-2174	2174 PERA Withholding Payab	\$0.00	\$0.00	\$0.00	\$0.00
G	601-2177	2177 ICMA - RC Withholding P	\$0.00	\$0.00	\$0.00	\$0.00
G	601-2179	2179 Medicare Tax Deducted	\$0.00	\$0.00	\$0.00	\$0.00
G	601-2220	2220 Deferred Revenues	\$0.00	\$0.00	\$0.00	\$0.00
G	601-2250	2250 Bonds Payable	\$0.00	\$0.00	\$0.00	\$0.00
G	601-2252	2252 Bonds Payable - Current	\$0.00	\$0.00	\$0.00	\$0.00
G	601-2490	2490 Net Pension Liab - GASB	-\$88,032.00	\$0.00	\$0.00	-\$88,032.00
G	601-2491	2491 GASB 68 Def Inflow	-\$16,382.00	\$0.00	\$0.00	-\$16,382.00
Total Liability			-\$119,649.10	\$3,874.11	\$0.00	(\$115,774.99)



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
Equity						
G	601-2530	2530 Unreserved Fund Balanc	-\$3,660,337.45	\$401,519.58	\$273,393.86	-\$3,532,211.73
G	601-2580	2580 Change in Acct Principal	\$0.00	\$0.00	\$0.00	\$0.00
G	601-2720	2720 Unreserved Retained Ear	\$0.00	\$0.00	\$0.00	\$0.00
Total Equity			-\$3,660,337.45	\$401,519.58	\$273,393.86	(\$3,532,211.73)
FUND 601 STORM SEWER ENTERPRISE FUND			\$0.00	\$932,013.62	\$932,013.62	\$0.00
Revenue						
R	601-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	601-000-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	601-000-3360	3360 NSF Check or Bad Debt	\$0.00	\$0.00	\$0.00	\$0.00
R	601-000-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
R	601-000-3376	3376 Insurance Proceeds & Di	\$0.00	\$0.00	\$0.72	-\$0.72
R	601-000-3610	3610 Prop Tx Paid Special Ass	\$0.00	\$0.00	\$0.00	\$0.00
R	601-000-3613	3613 Pre Paid Special Assess	\$0.00	\$0.00	\$0.00	\$0.00
R	601-000-3860	3860 Storm Sewer Charges-Re	\$0.00	\$0.00	\$203,016.32	-\$203,016.32
R	601-000-3865	3865 Storm Sewer Charges-Co	\$0.00	\$0.00	\$36,117.18	-\$36,117.18
R	601-000-3905	3905 Donated Capital	\$0.00	\$0.00	\$0.00	\$0.00
R	601-000-3980	3980 Late Fees	\$0.00	\$0.00	\$12,722.92	-\$12,722.92
R	601-000-3995	3995 Unrealized Gain	\$0.00	\$0.00	\$0.00	\$0.00
R	601-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$3,403.25	-\$3,403.25
R	601-000-4040	4040 Trunk Charges	\$0.00	\$0.00	\$15,000.00	-\$15,000.00
R	601-000-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$18.30	-\$18.30
R	601-000-4200	4200 Other Grant Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue			\$0.00	\$0.00	\$270,278.69	(\$270,278.69)
Expenditures						
E	601-000-00-05-400	4002 Wages	\$0.00	\$92,712.78	\$0.00	\$92,712.78
E	601-000-00-05-400	4003 Wages - WC Supplement	\$0.00	\$0.00	\$0.00	\$0.00
E	601-000-00-05-400	4004 Overtime Wages	\$0.00	\$158.14	\$0.00	\$158.14
E	601-000-00-05-400	4006 On-Call pay	\$0.00	\$0.00	\$0.00	\$0.00
E	601-000-00-05-400	4008 Insurance Benefits (er)	\$0.00	\$9,825.20	\$0.00	\$9,825.20
E	601-000-00-05-400	4009 HSA Accounts	\$0.00	\$304.32	\$0.00	\$304.32
E	601-000-00-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$6,641.46	\$0.00	\$6,641.46
E	601-000-00-05-401	4012 P.E.R.A. (er)	\$0.00	\$6,914.32	\$0.00	\$6,914.32
E	601-000-00-05-401	4016 WC Insurance	\$0.00	\$376.00	\$0.00	\$376.00
E	601-000-00-05-401	4017 Unemployment Benefits	\$0.00	\$0.00	\$0.00	\$0.00
E	601-000-00-05-401	4018 Pension Exp - GASB 68	\$0.00	\$0.00	\$0.00	\$0.00
E	601-000-00-05-401	4019 Wellness Program	\$0.00	\$49.99	\$0.00	\$49.99
E	601-000-00-05-402	4020 Union Insurance	\$0.00	\$10,203.55	\$0.00	\$10,203.55
E	601-000-00-20-414	4140 Audit	\$0.00	\$1,600.00	\$0.00	\$1,600.00
E	601-000-00-20-415	4150 Engineering	\$0.00	\$2,468.00	\$0.00	\$2,468.00
E	601-000-00-20-417	4170 Legal	\$0.00	\$0.00	\$0.00	\$0.00
E	601-000-00-20-418	4180 Other Consultants	\$0.00	\$0.00	\$0.00	\$0.00
E	601-000-00-25-402	4022 Bad Debt Expenditures/e	\$0.00	\$173.25	\$0.00	\$173.25



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	601-000-00-25-411	4110 Bank or Collection Charg	\$0.00	\$0.00	\$0.00	\$0.00
E	601-000-00-25-413	4130 Computers/Software	\$0.00	\$343.35	\$0.00	\$343.35
E	601-000-00-25-413	4133 Computer Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
E	601-000-00-25-413	4134 Website	\$0.00	\$480.00	\$0.00	\$480.00
E	601-000-00-25-420	4200 Printing - Newsletter etc	\$0.00	\$590.57	\$0.00	\$590.57
E	601-000-00-25-420	4208 Copies	\$0.00	\$0.00	\$0.00	\$0.00
E	601-000-00-25-421	4210 Operating Supplies	\$0.00	\$571.91	\$0.00	\$571.91
E	601-000-00-25-421	4212 Other Operations Expens	\$0.00	\$10.37	\$0.00	\$10.37
E	601-000-00-25-421	4215 Uniforms/Clothing	\$0.00	\$235.78	\$0.00	\$235.78
E	601-000-00-25-422	4220 Advertising	\$0.00	\$51.30	\$0.00	\$51.30
E	601-000-00-25-422	4225 Sanitation/Garbage Remo	\$0.00	\$0.00	\$0.00	\$0.00
E	601-000-00-25-423	4230 Telephone/Internet	\$0.00	\$568.44	\$0.00	\$568.44
E	601-000-00-25-423	4235 Postage	\$0.00	\$1,200.00	\$0.00	\$1,200.00
E	601-000-00-25-423	4238 Training/Schools	\$0.00	\$579.00	\$0.00	\$579.00
E	601-000-00-25-424	4240 Travel/Mileage	\$0.00	\$0.00	\$0.00	\$0.00
E	601-000-00-25-425	4250 Liability Insurance	\$0.00	\$2,490.88	\$0.00	\$2,490.88
E	601-000-00-25-425	4255 Rent/Lease	\$0.00	\$0.00	\$0.00	\$0.00
E	601-000-00-25-425	4257 Contractors Hired	\$0.00	\$2,102.73	\$0.00	\$2,102.73
E	601-000-00-25-426	4260 Subscriptions/Dues	\$0.00	\$400.00	\$0.00	\$400.00
E	601-000-00-25-430	4300 Awards - Employee LOS	\$0.00	\$0.00	\$0.00	\$0.00
E	601-000-00-25-431	4318 Depreciation Expense	\$0.00	\$204,079.04	\$0.00	\$204,079.04
E	601-000-00-25-440	4405 Motor Fuel	\$0.00	\$1,792.66	\$0.00	\$1,792.66
E	601-000-00-25-441	4413 Equipment/Accessories	\$0.00	\$0.00	\$0.00	\$0.00
E	601-000-00-25-443	4430 Vehicle Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
E	601-000-00-25-454	4540 Repair/Maintenance Build	\$0.00	\$0.00	\$0.00	\$0.00
E	601-000-00-25-454	4545 Repair/Maintenance Equi	\$0.00	\$10,602.80	\$0.00	\$10,602.80
E	601-000-00-25-457	4570 Electricity	\$0.00	\$486.00	\$0.00	\$486.00
E	601-000-00-25-458	4580 Natural Gas	\$0.00	\$751.57	\$0.00	\$751.57
E	601-000-00-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
E	601-000-00-70-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
E	601-000-00-71-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
E	601-000-00-85-460	4603 Debt Service Principal	\$0.00	\$0.00	\$0.00	\$0.00
E	601-000-00-85-461	4610 Debt Service Interest	\$0.00	\$0.00	\$0.00	\$0.00
E	601-000-00-85-461	4611 Debt Service Fees	\$0.00	\$0.00	\$0.00	\$0.00
E	601-000-00-85-461	4612 Transfers Out	\$0.00	\$39,641.00	\$0.00	\$39,641.00
E	601-000-00-85-462	4625 Interfund Loans Interest	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures			\$0.00	\$398,404.41	\$0.00	\$398,404.41
(Excess) / Loss						\$128,125.72



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Type	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 699 STORM SEWER-EQUIP/BLDG REPLCMT						
General Ledger						
Asset						
1 G	699-1010	1010 Cash	\$16,000.00	\$0.00	\$0.00	\$16,000.00
Total Asset			\$16,000.00	\$0.00	\$0.00	\$16,000.00
Liability						
1 G	699-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
Total Liability			\$0.00	\$0.00	\$0.00	\$0.00
Equity						
1 G	699-2530	2530 Unreserved Fund Balanc	-\$16,000.00	\$0.00	\$0.00	-\$16,000.00
Total Equity			-\$16,000.00	\$0.00	\$0.00	(\$16,000.00)
FUND 699 STORM SEWER-EQUIP/BLDG REPLCMT			\$0.00	\$0.00	\$0.00	\$0.00
Revenue						
1 R	699-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
1 R	699-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue			\$0.00	\$0.00	\$0.00	\$0.00
Expenditures						
1 E	699-000-00-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures			\$0.00	\$0.00	\$0.00	\$0.00
(Excess) / Loss						\$0.00



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 701 SEED-SOD-TREE PRESV ESCROW						
General Ledger						
Asset						
G	701-1010	1010 Cash	\$237,670.00	\$100,440.00	\$159,960.00	\$178,150.00
Total Asset			\$237,670.00	\$100,440.00	\$159,960.00	\$178,150.00
Liability						
G	701-2056	2056 Tree Preservation Escrow	-\$2,000.00	\$0.00	\$0.00	-\$2,000.00
G	701-2057	2057 Seed/Sod Escrow	-\$235,670.00	\$159,960.00	\$100,440.00	-\$176,150.00
Total Liability			-\$237,670.00	\$159,960.00	\$100,440.00	(\$178,150.00)
FUND 701 SEED-SOD-TREE PRESV ESCROW			\$0.00	\$260,400.00	\$260,400.00	\$0.00
(Excess) / Loss						\$0.00



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
FUND 702 TEMP SIGN PERM ESCROW						
General Ledger						
Asset						
! G	702-1010	1010 Cash	\$4,590.00	\$1,200.00	\$700.00	\$5,090.00
Total Asset			\$4,590.00	\$1,200.00	\$700.00	\$5,090.00
Liability						
! G	702-2053	2053 Temp Sign Escrow	-\$4,590.00	\$900.00	\$1,400.00	-\$5,090.00
Total Liability			-\$4,590.00	\$900.00	\$1,400.00	(\$5,090.00)
FUND 702 TEMP SIGN PERM ESCROW			\$0.00	\$2,100.00	\$2,100.00	\$0.00
(Excess) / Loss						\$0.00



CITY OF BIG LAKE

Trial Balance

YTD December 2018

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
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