



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 101 GENERAL FUND</b>						
<b>General Ledger</b>						
<b>Asset</b>						
G	101-1005	1005 Petty Cash	\$500.00	\$0.00	\$0.00	\$500.00
G	101-1008	1008 Cash - Till	\$250.00	\$80.00	\$0.00	\$330.00
G	101-1010	1010 Cash	-\$7,240,569.52	\$10,293,439.39	\$10,796,418.64	-\$7,743,548.77
G	101-1012	1012 CASH-KLEIN BANK SAV	\$0.00	\$103.10	\$43.68	\$59.42
G	101-1013	1013 Cash Pay Pal	\$0.00	\$6,437.28	\$6,185.39	\$251.89
G	101-1022	1022 Cash-Property Room Evi	\$742.96	\$0.00	\$0.00	\$742.96
G	101-1026	1026 Cash-Fire/Explosion Escr	\$0.00	\$0.00	\$0.00	\$0.00
G	101-1040	1040 Investments	\$10,400,963.45	\$7,506,719.39	\$6,382,772.23	\$11,524,910.61
G	101-1045	1045 Interest Rcvbl on Investm	\$16,373.03	\$53,921.71	\$47,770.06	\$22,524.68
G	101-1050	1050 Taxes Receivable-Current	\$0.00	\$0.00	\$0.00	\$0.00
G	101-1070	1070 Taxes Receivable-Delinq	\$100,755.47	\$0.00	\$8,786.28	\$91,969.19
G	101-1150	1150 Accounts Receivable	\$124,623.98	\$231,748.24	\$245,578.42	\$110,793.80
G	101-1152	1152 Account Receivable - Str	\$12,249.43	\$161,702.82	\$159,263.45	\$14,688.80
G	101-1158	1158 Cobra Insurance Receiva	\$2,204.62	\$20,259.46	\$20,910.96	\$1,553.12
G	101-1210	1210 Special Assessments Rc	\$0.00	\$0.00	\$0.00	\$0.00
G	101-1220	1220 Special Assessments Rc	\$162.67	\$0.00	\$71.15	\$91.52
G	101-1230	1230 Special Assessments Rc	\$4,799.04	\$5,167.73	\$2,611.70	\$7,355.07
G	101-1310	1310 Due From Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
G	101-1320	1320 Due From Other Govern	\$77,197.61	\$239,979.30	\$238,850.27	\$78,326.64
G	101-1550	1550 Prepaid Insurance	\$83,181.82	\$71,624.41	\$83,181.82	\$71,624.41
G	101-1551	1551 Prepaid Postage	\$0.00	\$4,172.70	\$3,981.78	\$190.92
G	101-1552	1552 Prepaid Recording Fee-S	\$0.00	\$3,578.00	\$2,268.00	\$1,310.00
G	101-1555	1555 Prepaid Other	\$20,303.82	\$54,932.36	\$54,883.82	\$20,352.36
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
<b>Total Asset</b>			<b>\$3,603,738.38</b>	<b>\$18,653,865.89</b>	<b>\$18,053,577.65</b>	<b>\$4,204,026.62</b>
<b>Liability</b>						
G	101-2020	2020 Accounts Payable	-\$64,542.67	\$109,576.27	\$149,433.14	-\$104,399.54
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	-\$48,149.43	\$48,149.43	\$57,367.26	-\$57,367.26
G	101-2041	2041 Accrued FICA	-\$2,282.11	\$2,282.11	\$2,518.28	-\$2,518.28
G	101-2042	2042 Unemployment Benefits	\$0.00	\$0.00	\$0.00	\$0.00
G	101-2043	2043 Accrued PERA	-\$5,574.28	\$5,574.28	\$6,927.02	-\$6,927.02
G	101-2044	2044 WC Benefits Payable	\$0.00	\$0.00	\$0.00	\$0.00
G	101-2053	2053 Temp Sign Escrow	\$0.00	\$400.00	\$5,690.00	-\$5,290.00
G	101-2054	2054 TIF/Tax Abatement Escro	\$0.00	\$0.00	\$0.00	\$0.00
G	101-2055	2055 Escrow Payable	-\$124,337.93	\$104,289.49	\$98,914.30	-\$118,962.74



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G	101-2056	2056 Tree Preservation Escrow	\$0.00	\$0.00	\$2,000.00	-\$2,000.00
G	101-2057	2057 Seed/Sod Escrow	\$0.00	\$61,380.00	\$317,520.00	-\$256,140.00
G	101-2058	2058 Peddler Escrow	-\$315.00	\$0.00	\$0.00	-\$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	\$0.00	\$0.00	\$0.00	\$0.00
G	101-2075	2075 Due to Other Govt Units	-\$8,219.23	\$12,001.23	\$7,809.64	-\$4,027.64
G	101-2170	2170 Accrued Payroll Dedct Pa	\$0.00	\$0.00	\$0.00	\$0.00
G	101-2171	2171 Federal Withholding Paya	\$0.00	\$295,512.16	\$295,512.16	\$0.00
G	101-2172	2172 State Withholding Payabl	\$0.00	\$146,658.57	\$146,658.57	\$0.00
G	101-2173	2173 FICA Tax Withholding Pa	\$0.00	\$405,332.43	\$406,558.53	-\$1,226.10
G	101-2174	2174 PERA Withholding Payab	\$0.00	\$327,250.60	\$327,250.60	\$0.00
G	101-2175	2175 Other Withholding	\$0.00	\$12,541.01	\$12,541.01	\$0.00
G	101-2176	2176 Sales Tax Payable	\$0.82	\$26,209.05	\$26,210.44	-\$0.57
G	101-2177	2177 ICMA - RC Withholding P	\$0.00	\$51,314.00	\$51,314.00	\$0.00
G	101-2178	2178 P.E.R.A. - Police/Fire Pay	\$0.00	\$303,134.03	\$303,134.03	\$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	\$576.00	\$576.00	\$0.00
G	101-2182	2182 Health-Dental-Life Ins Pa	-\$51.24	\$376,982.47	\$376,972.81	-\$41.58
G	101-2183	2183 Other Pre-Tax Insurance	-\$35.10	\$16,657.76	\$16,856.64	-\$233.98
G	101-2184	2184 HSA Contribution payable	\$0.01	\$98,993.89	\$98,993.96	-\$0.06
G	101-2185	2185 Union Health Insurance -	\$0.00	\$199,520.00	\$199,520.00	\$0.00
G	101-2200	2200 Deposits	-\$1,013.90	\$0.00	\$2,300.00	-\$3,313.90
G	101-2220	2220 Deferred Revenues	-\$133,242.04	\$41,099.28	\$35,669.45	-\$127,812.21
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
<b>Total Liability</b>			<b>-\$387,762.10</b>	<b>\$2,645,434.06</b>	<b>\$2,948,247.84</b>	<b>(\$690,575.88)</b>
<b>Equity</b>						
G	101-2530	2530 Unreserved Fund Balanc	-\$3,068,808.00	\$6,851,492.96	\$7,204,022.24	-\$3,421,337.28
G	101-2535	2535 Reserved Fund Balance	\$0.00	\$27,205.50	\$27,205.50	\$0.00
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	-\$10,529.24	\$10,529.24	\$0.00	\$0.00
G	101-2921	2921 Assigned Fund Bal - Fire	\$0.00	\$0.00	\$0.00	\$0.00
G	101-2922	2922 Assigned Fund Bal - Polc	-\$33,297.42	\$0.00	\$0.00	-\$33,297.42
G	101-2923	2923 Assigned Fund Bal - Stre	\$0.00	\$0.00	\$0.00	\$0.00
G	101-2924	2924 Assigned Fund Bal - Park	-\$51,560.49	\$37,229.99	\$0.00	-\$14,330.50
G	101-2938	2938 Assigned Fund Bal - Well	-\$1,788.90	\$0.00	\$406.25	-\$2,195.15
G	101-2939	2939 Assigned Fund Bal - ECF	-\$46,044.38	\$9,694.86	\$0.00	-\$36,349.52
G	101-2940	2940 Assigned Fund Bal - Movi	-\$3,947.85	\$0.00	\$1,993.02	-\$5,940.87
<b>Total Equity</b>			<b>-\$3,215,976.28</b>	<b>\$6,936,152.55</b>	<b>\$7,233,627.01</b>	<b>(\$3,513,450.74)</b>
<b>FUND 101 GENERAL FUND</b>			<b>\$0.00</b>	<b>\$28,235,452.50</b>	<b>\$28,235,452.50</b>	<b>\$0.00</b>

Revenue



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
R	101-010-3125	3125 Land Use Revenue	\$0.00	\$0.00	\$21,944.25	-\$21,944.25
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	\$980.00	-\$980.00
R	101-011-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$0.00	\$0.00
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	\$2,843,912.50	-\$2,843,912.50
R	101-015-3102	3102 RE & PP Taxes-Delinque	\$0.00	\$0.00	\$43,866.91	-\$43,866.91
R	101-015-3103	3103 Special Levies/Debt Servi	\$0.00	\$0.00	\$103.70	-\$103.70
R	101-015-3104	3104 RE & PP Tax - Abatemen	\$0.00	\$0.00	\$0.00	\$0.00
R	101-015-3106	3106 P.E.R.A. Aid	\$0.00	\$0.00	\$3,106.00	-\$3,106.00
R	101-015-3107	3107 Property Tax -Township S	\$0.00	\$56,310.41	\$0.00	\$56,310.41
R	101-015-3108	3108 Solar/Wind Production Pa	\$0.00	\$0.00	\$1,959.75	-\$1,959.75
R	101-015-3109	3109 Penalty & Interest- Taxes	\$0.00	\$0.00	\$16,213.58	-\$16,213.58
R	101-015-3110	3110 MV Homestead/Agricultur	\$0.00	\$0.00	\$98.55	-\$98.55
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	101-015-3153	3153 WAC/SAC Incentive Appl	\$0.00	\$0.00	\$500.00	-\$500.00
R	101-015-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$600,043.68	-\$600,043.68
R	101-015-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$2,058.80	-\$2,058.80
R	101-015-3161	3161 Clean up/Score Grant	\$0.00	\$0.00	\$11,956.02	-\$11,956.02
R	101-015-3180	3180 Franchise Fees -Utilities	\$0.00	\$0.00	\$428,316.46	-\$428,316.46
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	\$1,050.00	-\$1,050.00
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	\$1,216.62	-\$1,216.62
R	101-015-3202	3202 Firework Permits	\$0.00	\$0.00	\$125.00	-\$125.00
R	101-015-3205	3205 License Investigation Fee	\$0.00	\$0.00	\$1,100.00	-\$1,100.00
R	101-015-3210	3210 Massage License	\$0.00	\$0.00	\$375.00	-\$375.00
R	101-015-3211	3211 Liquor License	\$0.00	\$0.00	\$30,100.00	-\$30,100.00
R	101-015-3212	3212 Liquor Violations	\$0.00	\$0.00	\$0.00	\$0.00
R	101-015-3213	3213 Non-Intox/Off-Sale Licens	\$0.00	\$0.00	\$175.00	-\$175.00
R	101-015-3218	3218 Tobacco License	\$0.00	\$0.00	\$1,375.00	-\$1,375.00
R	101-015-3224	3224 Animal License	\$0.00	\$0.00	\$820.00	-\$820.00
R	101-015-3230	3230 Donations from Organizat	\$0.00	\$0.00	\$800.00	-\$800.00
R	101-015-3355	3355 Window/Yard Sign Sales	\$0.00	\$0.00	\$384.50	-\$384.50
R	101-015-3360	3360 NSF Check or Bad Debt	\$0.00	\$0.00	\$60.00	-\$60.00
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	\$0.00	\$0.00
R	101-015-3376	3376 Insurance Proceeds & Di	\$0.00	\$0.00	\$2,416.38	-\$2,416.38
R	101-015-3385	3385 Cash Over/Short	\$0.00	\$195.41	\$0.00	\$195.41
R	101-015-3411	3411 Copies	\$0.00	\$0.00	\$35.81	-\$35.81
R	101-015-3417	3417 Assessment Searches	\$0.00	\$0.00	\$1,775.00	-\$1,775.00
R	101-015-3418	3418 Administrative Charges	\$0.00	\$0.00	\$1.00	-\$1.00
R	101-015-3513	3513 Other Fines/Fees	\$0.00	\$0.00	\$1,248.19	-\$1,248.19



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R	101-015-3610	3610 Prop Tx Paid Special Ass	\$0.00	\$0.00	\$4,473.18	-\$4,473.18
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	\$62,689.97	-\$62,689.97
R	101-015-3950	3950 Property Sales	\$0.00	\$0.00	\$50,000.00	-\$50,000.00
R	101-015-3995	3995 Unrealized Gain	\$0.00	\$0.00	\$147,843.70	-\$147,843.70
R	101-015-3999	3999 Interest Earned	\$0.00	\$0.00	\$76,007.64	-\$76,007.64
R	101-015-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$1,899.76	-\$1,899.76
R	101-015-4152	4152 Resitution/Damage Paym	\$0.00	\$0.00	\$0.00	\$0.00
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	\$429.41	-\$429.41
R	101-015-4156	4156 CC Rebates	\$0.00	\$0.00	\$0.00	\$0.00
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	\$174.98	-\$174.98
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	\$0.00	\$0.00
R	101-025-4200	4200 Other Grant Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
R	101-030-3221	3221 Bldg - New Construction	\$0.00	\$0.00	\$450,244.99	-\$450,244.99
R	101-030-3222	3222 State Surcharge on Bldg	\$0.00	\$0.00	\$14,874.55	-\$14,874.55
R	101-030-3229	3229 Seed/Sod Escrow Fee	\$0.00	\$0.00	\$7,600.00	-\$7,600.00
R	101-030-3241	3241 Bldg - Plan Review Fee	\$0.00	\$0.00	\$0.00	\$0.00
R	101-030-3242	3242 Bldg - Other Permits	\$0.00	\$0.00	\$0.00	\$0.00
R	101-030-3250	3250 Rental Inspection-- MF	\$0.00	\$0.00	\$13,559.00	-\$13,559.00
R	101-030-3251	3251 Rental License - SF/Dupl	\$0.00	\$0.00	\$950.00	-\$950.00
R	101-030-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$1,445.00	-\$1,445.00
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	\$90.00	-\$90.00
R	101-030-3513	3513 Other Fines/Fees	\$0.00	\$0.00	\$915.92	-\$915.92
R	101-040-3415	3415 Maps and Publications	\$0.00	\$0.00	\$0.00	\$0.00
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	\$35,369.15	-\$35,369.15
R	101-050-3197	3197 Compost Access Permits	\$0.00	\$0.00	\$1,260.00	-\$1,260.00
R	101-050-3220	3220 R-O-W Permit Fees	\$0.00	\$0.00	\$1,800.00	-\$1,800.00
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	\$123,494.07	-\$123,494.07
R	101-050-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$796.10	-\$796.10
R	101-050-3376	3376 Insurance Proceeds & Di	\$0.00	\$0.00	\$0.00	\$0.00
R	101-050-3412	3412 City Maint Services	\$0.00	\$0.00	\$10,994.00	-\$10,994.00
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	\$159,650.74	-\$159,650.74
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



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R	101-050-4150	4150 Contractor Reimburseme	\$0.00	\$0.00	\$0.00	\$0.00
R	101-050-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$2,593.12	-\$2,593.12
R	101-050-4152	4152 Resitution/Damage Paym	\$0.00	\$0.00	\$649.00	-\$649.00
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	\$1,900.00	-\$1,900.00
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	\$10,579.35	-\$10,579.35
R	101-055-3226	3226 Park Permits-Daily	\$0.00	\$0.00	\$45,487.31	-\$45,487.31
R	101-055-3227	3227 Park-Miscellaneous	\$0.00	\$0.00	\$72.00	-\$72.00
R	101-055-3230	3230 Donations from Organizat	\$0.00	\$0.00	\$0.00	\$0.00
R	101-055-3231	3231 Park Permits Seasonal-N	\$0.00	\$0.00	\$10,625.76	-\$10,625.76
R	101-055-3232	3232 Park Event Fee	\$0.00	\$0.00	\$125.00	-\$125.00
R	101-055-3236	3236 Lake Mitchell Access Key	\$0.00	\$0.00	\$0.00	\$0.00
R	101-055-3376	3376 Insurance Proceeds & Di	\$0.00	\$0.00	\$0.00	\$0.00
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	\$1,710.00	-\$1,710.00
R	101-055-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$10,482.22	-\$10,482.22
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	\$4,700.00	-\$4,700.00
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	\$0.00	\$0.00
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	\$114,494.20	-\$114,494.20
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	\$35,890.48	-\$35,890.48
R	101-075-3230	3230 Donations from Organizat	\$0.00	\$0.00	\$14,405.50	-\$14,405.50
R	101-075-3239	3239 K-9 Unit Donations	\$0.00	\$0.00	\$8,118.00	-\$8,118.00
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	\$2,685.00	-\$2,685.00
R	101-075-3376	3376 Insurance Proceeds & Di	\$0.00	\$0.00	\$2,196.80	-\$2,196.80
R	101-075-3411	3411 Copies	\$0.00	\$0.00	\$70.00	-\$70.00
R	101-075-3430	3430 Emergency Access Key B	\$0.00	\$0.00	\$1,440.00	-\$1,440.00
R	101-075-3511	3511 Court Fines	\$0.00	\$0.00	\$40,467.49	-\$40,467.49
R	101-075-3512	3512 Parking Fines	\$0.00	\$0.00	\$5,655.00	-\$5,655.00



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
R	101-075-3513	3513 Other Fines/Fees	\$0.00	\$0.00	\$6,500.00	-\$6,500.00
R	101-075-3910	3910 Sale of Assets/Equipment	\$0.00	\$0.00	\$6,214.36	-\$6,214.36
R	101-075-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$0.00	\$0.00
R	101-075-4152	4152 Resitution/Damage Paym	\$0.00	\$0.00	\$253.66	-\$253.66
R	101-075-4200	4200 Other Grant Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
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	\$3,146.25	-\$3,146.25
R	101-075-4211	4211 Toward Zero Deaths Gra	\$0.00	\$0.00	\$16,108.85	-\$16,108.85
R	101-085-3118	3118 State Aid - Fire	\$0.00	\$0.00	\$103,432.49	-\$103,432.49
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
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	\$0.00	\$0.00
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
<b>Total Revenue</b>			\$0.00	\$56,505.82	\$5,651,481.70	(\$5,594,975.88)

**Expenditures**

E	101-100-05-05-400	4002 Wages	\$0.00	\$24,800.00	\$0.00	\$24,800.00
E	101-100-05-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$1,897.20	\$0.00	\$1,897.20
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	\$69.00	\$0.00	\$69.00
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	\$1,342.13	\$0.00	\$1,342.13
E	101-100-05-20-418	4180 Other Consultants	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-05-25-413	4133 Computer Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-05-25-420	4200 Printing - Newsletter etc	\$0.00	\$564.46	\$0.00	\$564.46
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	\$501.92	\$0.00	\$501.92
E	101-100-05-25-421	4212 Other Operations Expens	\$0.00	\$355.08	\$0.00	\$355.08
E	101-100-05-25-421	4215 Uniforms/Clothing	\$0.00	\$43.46	\$0.00	\$43.46
E	101-100-05-25-422	4220 Advertising	\$0.00	\$221.72	\$0.00	\$221.72
E	101-100-05-25-423	4235 Postage	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-05-25-423	4238 Training/Schools	\$0.00	\$864.48	\$0.00	\$864.48
E	101-100-05-25-424	4240 Travel/Mileage	\$0.00	\$147.32	\$0.00	\$147.32
E	101-100-05-25-424	4243 Meals	\$0.00	\$298.13	\$0.00	\$298.13
E	101-100-05-25-425	4250 Liability Insurance	\$0.00	\$648.33	\$0.00	\$648.33
E	101-100-05-25-425	4257 Contractors Hired	\$0.00	\$1,800.00	\$0.00	\$1,800.00
E	101-100-05-25-426	4260 Subscriptions/Dues	\$0.00	\$30.00	\$0.00	\$30.00



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	101-100-05-25-441	4413 Equipment/Accessories	\$0.00	\$39.63	\$0.00	\$39.63
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	\$105,163.13	\$0.00	\$105,163.13
E	101-100-10-05-400	4008 Insurance Benefits (er)	\$0.00	\$11,465.79	\$0.00	\$11,465.79
E	101-100-10-05-400	4009 HSA Accounts	\$0.00	\$2,250.02	\$0.00	\$2,250.02
E	101-100-10-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$7,757.47	\$0.00	\$7,757.47
E	101-100-10-05-401	4012 P.E.R.A. (er)	\$0.00	\$6,998.55	\$0.00	\$6,998.55
E	101-100-10-05-401	4016 WC Insurance	\$0.00	\$613.00	\$0.00	\$613.00
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	\$50.00	\$0.00	\$50.00
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	\$0.00	\$0.00	\$0.00
E	101-100-10-20-417	4170 Legal	\$0.00	\$16,961.56	\$0.00	\$16,961.56
E	101-100-10-20-418	4180 Other Consultants	\$0.00	\$16,611.25	\$0.00	\$16,611.25
E	101-100-10-25-413	4133 Computer Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-10-25-420	4200 Printing - Newsletter etc	\$0.00	\$564.46	\$0.00	\$564.46
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	\$92.00	\$0.00	\$92.00
E	101-100-10-25-421	4210 Operating Supplies	\$0.00	\$457.07	\$0.00	\$457.07
E	101-100-10-25-421	4212 Other Operations Expens	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-10-25-421	4215 Uniforms/Clothing	\$0.00	\$43.46	\$0.00	\$43.46
E	101-100-10-25-422	4220 Advertising	\$0.00	\$1,489.62	\$0.00	\$1,489.62
E	101-100-10-25-423	4230 Telephone/Internet	\$0.00	\$715.94	\$0.00	\$715.94
E	101-100-10-25-423	4235 Postage	\$0.00	\$824.30	\$0.00	\$824.30
E	101-100-10-25-423	4238 Training/Schools	\$0.00	\$592.46	\$0.00	\$592.46
E	101-100-10-25-424	4240 Travel/Mileage	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-10-25-424	4243 Meals	\$0.00	\$165.68	\$0.00	\$165.68
E	101-100-10-25-425	4250 Liability Insurance	\$0.00	\$917.58	\$0.00	\$917.58
E	101-100-10-25-425	4257 Contractors Hired	\$0.00	\$0.00	\$0.00	\$0.00
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	\$165.57	\$0.00	\$165.57
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	\$1,053.46	\$0.00	\$1,053.46
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	\$0.00	\$0.00	\$0.00
E	101-100-11-10-421	4210 Operating Supplies	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-11-10-421	4212 Other Operations Expens	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-11-10-422	4220 Advertising	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-11-10-423	4238 Training/Schools	\$0.00	\$1,218.14	\$0.00	\$1,218.14
E	101-100-11-10-424	4240 Travel/Mileage	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-11-10-424	4243 Meals	\$0.00	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00	\$0.00
E	101-100-11-10-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	101-100-11-71-461	4612 Transfers Out	\$0.00	\$2,000.00	\$0.00	\$2,000.00
E	101-100-15-05-400	4002 Wages	\$0.00	\$247,885.40	\$0.00	\$247,885.40
E	101-100-15-05-400	4008 Insurance Benefits (er)	\$0.00	\$44,413.52	\$0.00	\$44,413.52
E	101-100-15-05-400	4009 HSA Accounts	\$0.00	\$1,142.27	\$0.00	\$1,142.27
E	101-100-15-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$17,383.88	\$0.00	\$17,383.88
E	101-100-15-05-401	4012 P.E.R.A. (er)	\$0.00	\$20,445.81	\$0.00	\$20,445.81
E	101-100-15-05-401	4016 WC Insurance	\$0.00	\$3,164.00	\$0.00	\$3,164.00
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	\$223.16	\$0.00	\$223.16
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	\$16,429.12	\$0.00	\$16,429.12
E	101-100-15-20-417	4175 Assessing	\$0.00	\$26,250.00	\$0.00	\$26,250.00
E	101-100-15-20-418	4180 Other Consultants	\$0.00	\$2,882.50	\$0.00	\$2,882.50
E	101-100-15-25-411	4110 Bank or Collection Charg	\$0.00	\$6,873.12	\$0.00	\$6,873.12
E	101-100-15-25-412	4120 Real Estate Taxes	\$0.00	\$3,384.00	\$0.00	\$3,384.00
E	101-100-15-25-412	4121 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-15-25-413	4133 Computer Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-15-25-420	4200 Printing - Newsletter etc	\$0.00	\$564.38	\$0.00	\$564.38
E	101-100-15-25-420	4208 Copies	\$0.00	\$12,991.20	\$0.00	\$12,991.20
E	101-100-15-25-420	4209 Recording Fees/Settleme	\$0.00	\$245.00	\$0.00	\$245.00
E	101-100-15-25-421	4210 Operating Supplies	\$0.00	\$6,881.25	\$0.00	\$6,881.25
E	101-100-15-25-421	4212 Other Operations Expens	\$0.00	\$2,180.28	\$0.00	\$2,180.28
E	101-100-15-25-421	4213 Safety Training/Expenses	\$0.00	\$0.00	\$0.00	\$0.00
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	\$12,550.00	\$0.00	\$12,550.00
E	101-100-15-25-422	4220 Advertising	\$0.00	\$1,146.92	\$0.00	\$1,146.92
E	101-100-15-25-422	4225 Sanitation/Garbage Remo	\$0.00	\$1,284.04	\$0.00	\$1,284.04
E	101-100-15-25-423	4230 Telephone/Internet	\$0.00	\$12,208.09	\$0.00	\$12,208.09
E	101-100-15-25-423	4235 Postage	\$0.00	\$3,287.37	\$0.00	\$3,287.37
E	101-100-15-25-423	4238 Training/Schools	\$0.00	\$7,219.29	\$0.00	\$7,219.29
E	101-100-15-25-424	4240 Travel/Mileage	\$0.00	\$1,106.98	\$0.00	\$1,106.98
E	101-100-15-25-424	4243 Meals	\$0.00	\$255.94	\$0.00	\$255.94
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	\$7,299.89	\$0.00	\$7,299.89
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	\$7,547.76	\$0.00	\$7,547.76
E	101-100-15-25-426	4260 Subscriptions/Dues	\$0.00	\$11,995.98	\$0.00	\$11,995.98
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	\$1,834.67	\$0.00	\$1,834.67
E	101-100-15-25-443	4430 Vehicle Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-15-25-454	4540 Repair/Maintenance Build	\$0.00	\$5,336.35	\$0.00	\$5,336.35
E	101-100-15-25-454	4545 Repair/Maintenance Equi	\$0.00	\$3,517.84	\$0.00	\$3,517.84



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	101-100-15-25-457	4570 Electricity	\$0.00	\$16,953.94	\$0.00	\$16,953.94
E	101-100-15-25-458	4580 Natural Gas	\$0.00	\$5,365.61	\$0.00	\$5,365.61
E	101-100-15-25-458	4582 Solar	\$0.00	\$51.26	\$0.00	\$51.26
E	101-100-15-25-459	4590 Water/Sewer Utilities	\$0.00	\$2,306.12	\$0.00	\$2,306.12
E	101-100-15-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-15-71-461	4612 Transfers Out	\$0.00	\$546,996.33	\$0.00	\$546,996.33
E	101-100-15-85-461	4612 Transfers Out	\$0.00	\$7,150.34	\$0.00	\$7,150.34
E	101-100-20-05-400	4002 Wages	\$0.00	\$8,446.67	\$0.00	\$8,446.67
E	101-100-20-05-400	4008 Insurance Benefits (er)	\$0.00	\$713.11	\$0.00	\$713.11
E	101-100-20-05-400	4009 HSA Accounts	\$0.00	\$13.40	\$0.00	\$13.40
E	101-100-20-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$476.56	\$0.00	\$476.56
E	101-100-20-05-401	4012 P.E.R.A. (er)	\$0.00	\$414.01	\$0.00	\$414.01
E	101-100-20-05-401	4013 P.E.R.A. - Police/Fire (er)	\$0.00	\$395.24	\$0.00	\$395.24
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
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	\$1,608.74	\$0.00	\$1,608.74
E	101-100-20-25-421	4212 Other Operations Expens	\$0.00	\$406.30	\$0.00	\$406.30
E	101-100-20-25-421	4217 Cleaning Services	\$0.00	\$13,557.91	\$0.00	\$13,557.91
E	101-100-20-25-422	4225 Sanitation/Garbage Remo	\$0.00	\$1,370.67	\$0.00	\$1,370.67
E	101-100-20-25-425	4250 Liability Insurance	\$0.00	\$4,722.08	\$0.00	\$4,722.08
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	\$0.00	\$0.00	\$0.00
E	101-100-20-25-437	4370 Grounds Maintenance	\$0.00	\$1,931.96	\$0.00	\$1,931.96
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	\$670.28	\$0.00	\$670.28
E	101-100-20-25-454	4540 Repair/Maintenance Build	\$0.00	\$11,405.10	\$0.00	\$11,405.10
E	101-100-20-25-454	4545 Repair/Maintenance Equi	\$0.00	\$1,096.61	\$0.00	\$1,096.61
E	101-100-20-25-457	4570 Electricity	\$0.00	\$10,261.40	\$0.00	\$10,261.40
E	101-100-20-25-458	4580 Natural Gas	\$0.00	\$4,307.73	\$0.00	\$4,307.73
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	\$3,000.59	\$0.00	\$3,000.59
E	101-100-20-70-431	4316 Capital Purchases/Improv	\$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	\$81,730.80	\$0.00	\$81,730.80
E	101-100-25-05-400	4008 Insurance Benefits (er)	\$0.00	\$9,098.59	\$0.00	\$9,098.59
E	101-100-25-05-400	4009 HSA Accounts	\$0.00	\$1,531.23	\$0.00	\$1,531.23
E	101-100-25-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$6,038.35	\$0.00	\$6,038.35
E	101-100-25-05-401	4012 P.E.R.A. (er)	\$0.00	\$5,926.60	\$0.00	\$5,926.60
E	101-100-25-05-401	4016 WC Insurance	\$0.00	\$1,884.00	\$0.00	\$1,884.00
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	\$50.00	\$0.00	\$50.00
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	\$3,007.50	\$0.00	\$3,007.50



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	101-100-25-20-418	4180 Other Consultants	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-25-25-413	4133 Computer Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-25-25-420	4200 Printing - Newsletter etc	\$0.00	\$564.46	\$0.00	\$564.46
E	101-100-25-25-420	4201 Annexation	\$0.00	\$171.00	\$0.00	\$171.00
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	\$184.00	\$0.00	\$184.00
E	101-100-25-25-421	4210 Operating Supplies	\$0.00	\$935.99	\$0.00	\$935.99
E	101-100-25-25-421	4212 Other Operations Expens	\$0.00	\$143.82	\$0.00	\$143.82
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	\$27.00	\$0.00	\$27.00
E	101-100-25-25-423	4230 Telephone/Internet	\$0.00	\$600.00	\$0.00	\$600.00
E	101-100-25-25-423	4235 Postage	\$0.00	\$76.55	\$0.00	\$76.55
E	101-100-25-25-423	4238 Training/Schools	\$0.00	\$2,192.46	\$0.00	\$2,192.46
E	101-100-25-25-424	4240 Travel/Mileage	\$0.00	\$27.99	\$0.00	\$27.99
E	101-100-25-25-424	4243 Meals	\$0.00	\$165.60	\$0.00	\$165.60
E	101-100-25-25-425	4250 Liability Insurance	\$0.00	\$648.33	\$0.00	\$648.33
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	\$3,125.00	\$0.00	\$3,125.00
E	101-100-25-25-426	4260 Subscriptions/Dues	\$0.00	\$415.00	\$0.00	\$415.00
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	\$111.18	\$0.00	\$111.18
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	\$1,253.99	\$0.00	\$1,253.99
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	\$1,100.00	\$0.00	\$1,100.00
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	\$0.00	\$0.00	\$0.00
E	101-100-30-05-400	4002 Wages	\$0.00	\$107,625.13	\$0.00	\$107,625.13
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	\$12,928.41	\$0.00	\$12,928.41
E	101-100-30-05-400	4009 HSA Accounts	\$0.00	\$1,050.02	\$0.00	\$1,050.02
E	101-100-30-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$8,054.28	\$0.00	\$8,054.28
E	101-100-30-05-401	4012 P.E.R.A. (er)	\$0.00	\$7,446.45	\$0.00	\$7,446.45
E	101-100-30-05-401	4016 WC Insurance	\$0.00	\$308.00	\$0.00	\$308.00
E	101-100-30-05-401	4019 Wellness Program	\$0.00	\$50.00	\$0.00	\$50.00
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	\$375.00	\$0.00	\$375.00
E	101-100-30-20-418	4180 Other Consultants	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-30-25-413	4133 Computer Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-30-25-420	4200 Printing - Newsletter etc	\$0.00	\$564.46	\$0.00	\$564.46
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	\$1,417.75	\$0.00	\$1,417.75
E	101-100-30-25-421	4212 Other Operations Expens	\$0.00	\$1,910.00	\$0.00	\$1,910.00



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
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	\$0.00	\$0.00	\$0.00
E	101-100-30-25-423	4230 Telephone/Internet	\$0.00	\$937.73	\$0.00	\$937.73
E	101-100-30-25-423	4235 Postage	\$0.00	\$124.18	\$0.00	\$124.18
E	101-100-30-25-423	4238 Training/Schools	\$0.00	\$1,025.95	\$0.00	\$1,025.95
E	101-100-30-25-424	4240 Travel/Mileage	\$0.00	\$349.16	\$0.00	\$349.16
E	101-100-30-25-424	4243 Meals	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-30-25-425	4250 Liability Insurance	\$0.00	\$738.25	\$0.00	\$738.25
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	\$37,995.40	\$0.00	\$37,995.40
E	101-100-30-25-426	4260 Subscriptions/Dues	\$0.00	\$100.00	\$0.00	\$100.00
E	101-100-30-25-430	4300 Awards - Employee LOS	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-30-25-440	4405 Motor Fuel	\$0.00	\$394.68	\$0.00	\$394.68
E	101-100-30-25-441	4412 State SurCharge Bldg.Per	\$0.00	\$14,254.51	\$0.00	\$14,254.51
E	101-100-30-25-441	4413 Equipment/Accessories	\$0.00	\$767.55	\$0.00	\$767.55
E	101-100-30-25-443	4430 Vehicle Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
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	101-100-92-05-400	4002 Wages	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-400	4004 Overtime Wages	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-400	4006 On-Call pay	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-400	4008 Insurance Benefits (er)	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-400	4009 HSA Accounts	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-401	4012 P.E.R.A. (er)	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-401	4013 P.E.R.A. - Police/Fire (er)	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-515	5151 Wages COVID - Adm/Fin	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-515	5152 FICA/MED COVID - ADM	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-515	5153 PERA COVID - ADM/FIN	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-515	5158 Insurance Ben COVID- A	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-515	5159 HSA COVID - ADM/FIN	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-525	5251 Wages COVID - EDA	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-525	5252 FICA/MED COVID - EDA	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-525	5253 PERA COVID - EDA	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-525	5258 Insurance Ben COVID - E	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-525	5259 HSA COVID - EDA	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-540	5401 Wages COVID - Eng	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-540	5402 FICA/MED COVID - Eng	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-540	5403 PERA COVID - Eng	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-540	5408 Insurance Ben COVID - E	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-540	5409 HSA COVID - Eng	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-556	5561 Wages COVID - Rec/Co	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-556	5562 FICA/MED COVID - Rec/	\$0.00	\$0.00	\$0.00	\$0.00



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	101-100-92-05-556	5563 PERA COVID - Rec/Com	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-556	5568 Insurance Ben COVID - R	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-556	5569 HSA Ben COVID - Rec	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-575	5751 Wages COVID - Police	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-575	5752 FICA/MED COVID- Police	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-575	5753 PERA COVID - Polica	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-05-575	5758 Insurance Ben COVID - R	\$0.00	\$0.00	\$0.00	\$0.00
E	101-100-92-25-425	4251 Emergency Management	\$0.00	\$0.00	\$0.00	\$0.00
E	101-105-05-25-413	4130 Computers/Software	\$0.00	\$28.80	\$0.00	\$28.80
E	101-105-10-25-413	4130 Computers/Software	\$0.00	\$14.40	\$0.00	\$14.40
E	101-105-15-20-412	4129 Computer Consultant	\$0.00	\$31,166.63	\$0.00	\$31,166.63
E	101-105-15-20-413	4133 Computer Maintenance	\$0.00	\$878.75	\$0.00	\$878.75
E	101-105-15-25-413	4130 Computers/Software	\$0.00	\$7,304.91	\$0.00	\$7,304.91
E	101-105-15-25-413	4131 Security Access Card Sys	\$0.00	\$0.00	\$0.00	\$0.00
E	101-105-15-25-413	4134 Website	\$0.00	\$4,800.00	\$0.00	\$4,800.00
E	101-105-15-25-441	4413 Equipment/Accessories	\$0.00	\$19.99	\$0.00	\$19.99
E	101-105-15-71-461	4612 Transfers Out	\$0.00	\$5,000.00	\$0.00	\$5,000.00
E	101-105-25-25-413	4130 Computers/Software	\$0.00	\$28.80	\$0.00	\$28.80
E	101-105-30-25-413	4130 Computers/Software	\$0.00	\$3,113.80	\$0.00	\$3,113.80
E	101-105-40-25-413	4130 Computers/Software	\$0.00	\$1,545.91	\$0.00	\$1,545.91
E	101-105-50-25-413	4130 Computers/Software	\$0.00	\$189.40	\$0.00	\$189.40
E	101-105-55-25-413	4130 Computers/Software	\$0.00	\$909.80	\$0.00	\$909.80
E	101-105-56-25-413	4130 Computers/Software	\$0.00	\$0.00	\$0.00	\$0.00
E	101-105-75-20-413	4133 Computer Maintenance	\$0.00	\$250.00	\$0.00	\$250.00
E	101-105-75-25-413	4130 Computers/Software	\$0.00	\$6,793.37	\$0.00	\$6,793.37
E	101-105-75-25-413	4132 Electronic Data	\$0.00	\$9,225.00	\$0.00	\$9,225.00
E	101-105-75-71-461	4612 Transfers Out	\$0.00	\$3,000.00	\$0.00	\$3,000.00
E	101-200-40-05-400	4002 Wages	\$0.00	\$23,052.59	\$0.00	\$23,052.59
E	101-200-40-05-400	4008 Insurance Benefits (er)	\$0.00	\$5,755.92	\$0.00	\$5,755.92
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	\$4,911.72	\$0.00	\$4,911.72
E	101-200-40-05-401	4012 P.E.R.A. (er)	\$0.00	\$1,493.79	\$0.00	\$1,493.79
E	101-200-40-05-401	4016 WC Insurance	\$0.00	\$613.00	\$0.00	\$613.00
E	101-200-40-05-401	4019 Wellness Program	\$0.00	\$50.00	\$0.00	\$50.00
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	\$16,479.00	\$0.00	\$16,479.00
E	101-200-40-20-417	4170 Legal	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-40-25-413	4133 Computer Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-40-25-420	4200 Printing - Newsletter etc	\$0.00	\$564.46	\$0.00	\$564.46
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	\$510.31	\$0.00	\$510.31
E	101-200-40-25-421	4212 Other Operations Expens	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-40-25-421	4215 Uniforms/Clothing	\$0.00	\$25.97	\$0.00	\$25.97
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



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	101-200-40-25-423	4235 Postage	\$0.00	\$11.10	\$0.00	\$11.10
E	101-200-40-25-423	4238 Training/Schools	\$0.00	\$273.20	\$0.00	\$273.20
E	101-200-40-25-424	4240 Travel/Mileage	\$0.00	\$300.88	\$0.00	\$300.88
E	101-200-40-25-424	4243 Meals	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-40-25-425	4250 Liability Insurance	\$0.00	\$1,062.42	\$0.00	\$1,062.42
E	101-200-40-25-426	4260 Subscriptions/Dues	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-40-25-440	4405 Motor Fuel	\$0.00	\$226.89	\$0.00	\$226.89
E	101-200-40-25-441	4413 Equipment/Accessories	\$0.00	\$42.35	\$0.00	\$42.35
E	101-200-40-25-443	4430 Vehicle Maintenance	\$0.00	\$159.99	\$0.00	\$159.99
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	\$164,662.51	\$0.00	\$164,662.51
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	\$1,360.32	\$0.00	\$1,360.32
E	101-200-50-05-400	4006 On-Call pay	\$0.00	\$12,700.04	\$0.00	\$12,700.04
E	101-200-50-05-400	4008 Insurance Benefits (er)	\$0.00	\$7,047.99	\$0.00	\$7,047.99
E	101-200-50-05-400	4009 HSA Accounts	\$0.00	\$74.58	\$0.00	\$74.58
E	101-200-50-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$13,081.31	\$0.00	\$13,081.31
E	101-200-50-05-401	4012 P.E.R.A. (er)	\$0.00	\$12,875.56	\$0.00	\$12,875.56
E	101-200-50-05-401	4016 WC Insurance	\$0.00	\$24,143.00	\$0.00	\$24,143.00
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	\$150.00	\$0.00	\$150.00
E	101-200-50-05-402	4020 Union Insurance	\$0.00	\$27,993.10	\$0.00	\$27,993.10
E	101-200-50-20-414	4140 Audit	\$0.00	\$3,200.00	\$0.00	\$3,200.00
E	101-200-50-20-415	4150 Engineering	\$0.00	\$2,040.00	\$0.00	\$2,040.00
E	101-200-50-20-417	4170 Legal	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-50-20-418	4180 Other Consultants	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-50-20-418	4185 Medical Exams	\$0.00	\$724.60	\$0.00	\$724.60
E	101-200-50-25-413	4133 Computer Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-50-25-420	4200 Printing - Newsletter etc	\$0.00	\$564.46	\$0.00	\$564.46
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	\$7,359.92	\$0.00	\$7,359.92
E	101-200-50-25-421	4212 Other Operations Expens	\$0.00	\$1,728.44	\$0.00	\$1,728.44
E	101-200-50-25-421	4215 Uniforms/Clothing	\$0.00	\$2,375.93	\$0.00	\$2,375.93
E	101-200-50-25-422	4220 Advertising	\$0.00	\$52.60	\$0.00	\$52.60
E	101-200-50-25-422	4225 Sanitation/Garbage Remo	\$0.00	\$1,786.44	\$0.00	\$1,786.44
E	101-200-50-25-423	4230 Telephone/Internet	\$0.00	\$5,301.52	\$0.00	\$5,301.52
E	101-200-50-25-423	4235 Postage	\$0.00	\$868.89	\$0.00	\$868.89
E	101-200-50-25-423	4238 Training/Schools	\$0.00	\$782.75	\$0.00	\$782.75
E	101-200-50-25-424	4240 Travel/Mileage	\$0.00	\$200.00	\$0.00	\$200.00
E	101-200-50-25-424	4243 Meals	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-50-25-425	4250 Liability Insurance	\$0.00	\$13,736.22	\$0.00	\$13,736.22
E	101-200-50-25-425	4255 Rent/Lease	\$0.00	\$182.00	\$0.00	\$182.00
E	101-200-50-25-425	4257 Contractors Hired	\$0.00	\$8,936.82	\$0.00	\$8,936.82
E	101-200-50-25-426	4260 Subscriptions/Dues	\$0.00	\$116.67	\$0.00	\$116.67



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	101-200-50-25-430	4300 Awards - Employee LOS	\$0.00	\$145.00	\$0.00	\$145.00
E	101-200-50-25-431	4315 Compost/Woodchipper	\$0.00	\$29,355.90	\$0.00	\$29,355.90
E	101-200-50-25-432	4320 Sand/Salt	\$0.00	\$54,499.73	\$0.00	\$54,499.73
E	101-200-50-25-432	4325 Class 5	\$0.00	\$684.66	\$0.00	\$684.66
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	\$9,835.71	\$0.00	\$9,835.71
E	101-200-50-25-434	4340 Hot Mix	\$0.00	\$8,674.55	\$0.00	\$8,674.55
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	\$3,400.88	\$0.00	\$3,400.88
E	101-200-50-25-439	4395 Signs/Banners	\$0.00	\$4,937.24	\$0.00	\$4,937.24
E	101-200-50-25-440	4405 Motor Fuel	\$0.00	\$10,653.40	\$0.00	\$10,653.40
E	101-200-50-25-441	4410 Tires	\$0.00	\$7,943.84	\$0.00	\$7,943.84
E	101-200-50-25-441	4413 Equipment/Accessories	\$0.00	\$813.63	\$0.00	\$813.63
E	101-200-50-25-443	4430 Vehicle Maintenance	\$0.00	\$20,858.34	\$0.00	\$20,858.34
E	101-200-50-25-454	4540 Repair/Maintenance Build	\$0.00	\$2,334.86	\$0.00	\$2,334.86
E	101-200-50-25-454	4545 Repair/Maintenance Equi	\$0.00	\$22,275.37	\$0.00	\$22,275.37
E	101-200-50-25-457	4570 Electricity	\$0.00	\$4,014.14	\$0.00	\$4,014.14
E	101-200-50-25-457	4575 Electricity (Street Lights)	\$0.00	\$89,298.89	\$0.00	\$89,298.89
E	101-200-50-25-458	4580 Natural Gas	\$0.00	\$4,684.66	\$0.00	\$4,684.66
E	101-200-50-25-458	4582 Solar	\$0.00	\$0.00	\$245.87	-\$245.87
E	101-200-50-25-459	4590 Water/Sewer Utilities	\$0.00	\$2,166.75	\$0.00	\$2,166.75
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	\$36,000.00	\$0.00	\$36,000.00
E	101-200-52-05-400	4002 Wages	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-52-05-400	4004 Overtime Wages	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-52-05-400	4006 On-Call pay	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-52-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-52-05-401	4012 P.E.R.A. (er)	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-52-05-401	4016 WC Insurance	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-52-05-402	4020 Union Insurance	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-52-25-421	4212 Other Operations Expens	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-52-25-423	4230 Telephone/Internet	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-52-25-423	4238 Training/Schools	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-52-25-424	4240 Travel/Mileage	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-52-25-424	4243 Meals	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-52-25-425	4250 Liability Insurance	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-52-25-425	4257 Contractors Hired	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-52-25-426	4260 Subscriptions/Dues	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-52-25-438	4385 Shop Materials	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-52-25-439	4390 Small Tools	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-52-25-440	4405 Motor Fuel	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-52-25-441	4410 Tires	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-52-25-441	4413 Equipment/Accessories	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-52-25-443	4430 Vehicle Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-52-25-454	4540 Repair/Maintenance Build	\$0.00	\$0.00	\$0.00	\$0.00



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	101-200-52-25-454	4545 Repair/Maintenance Equi	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-55-05-400	4002 Wages	\$0.00	\$237,165.31	\$0.00	\$237,165.31
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	\$1,720.90	\$0.00	\$1,720.90
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	\$6,783.93	\$0.00	\$6,783.93
E	101-200-55-05-400	4009 HSA Accounts	\$0.00	\$68.50	\$0.00	\$68.50
E	101-200-55-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$17,693.08	\$0.00	\$17,693.08
E	101-200-55-05-401	4012 P.E.R.A. (er)	\$0.00	\$16,024.77	\$0.00	\$16,024.77
E	101-200-55-05-401	4016 WC Insurance	\$0.00	\$10,000.00	\$0.00	\$10,000.00
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	\$100.00	\$0.00	\$100.00
E	101-200-55-05-402	4020 Union Insurance	\$0.00	\$28,209.22	\$0.00	\$28,209.22
E	101-200-55-20-414	4140 Audit	\$0.00	\$2,400.00	\$0.00	\$2,400.00
E	101-200-55-20-415	4150 Engineering	\$0.00	\$630.00	\$0.00	\$630.00
E	101-200-55-20-417	4170 Legal	\$0.00	\$45.00	\$0.00	\$45.00
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	4133 Computer Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-55-25-420	4200 Printing - Newsletter etc	\$0.00	\$564.46	\$0.00	\$564.46
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	\$0.00	\$0.00	\$0.00
E	101-200-55-25-421	4210 Operating Supplies	\$0.00	\$23,616.08	\$0.00	\$23,616.08
E	101-200-55-25-421	4212 Other Operations Expens	\$0.00	\$275.88	\$0.00	\$275.88
E	101-200-55-25-421	4215 Uniforms/Clothing	\$0.00	\$1,904.58	\$0.00	\$1,904.58
E	101-200-55-25-422	4220 Advertising	\$0.00	\$32.00	\$0.00	\$32.00
E	101-200-55-25-422	4225 Sanitation/Garbage Remo	\$0.00	\$8,545.00	\$0.00	\$8,545.00
E	101-200-55-25-423	4230 Telephone/Internet	\$0.00	\$4,146.02	\$0.00	\$4,146.02
E	101-200-55-25-423	4235 Postage	\$0.00	\$27.00	\$0.00	\$27.00
E	101-200-55-25-423	4238 Training/Schools	\$0.00	\$642.75	\$0.00	\$642.75
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	\$105.60	\$0.00	\$105.60
E	101-200-55-25-425	4250 Liability Insurance	\$0.00	\$27,233.97	\$0.00	\$27,233.97
E	101-200-55-25-425	4255 Rent/Lease	\$0.00	\$1,900.00	\$0.00	\$1,900.00
E	101-200-55-25-425	4257 Contractors Hired	\$0.00	\$19,040.47	\$0.00	\$19,040.47
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
E	101-200-55-25-431	4311 Cash Shortage	\$0.00	\$0.00	\$10.21	-\$10.21
E	101-200-55-25-432	4320 Sand/Salt	\$0.00	\$204.40	\$0.00	\$204.40
E	101-200-55-25-432	4321 Beach Sand	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-55-25-439	4395 Signs/Banners	\$0.00	\$72.04	\$0.00	\$72.04
E	101-200-55-25-440	4405 Motor Fuel	\$0.00	\$23,441.56	\$0.00	\$23,441.56
E	101-200-55-25-441	4413 Equipment/Accessories	\$0.00	\$633.44	\$0.00	\$633.44
E	101-200-55-25-443	4430 Vehicle Maintenance	\$0.00	\$1,325.84	\$0.00	\$1,325.84



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	101-200-55-25-453	4530 Lake Maintenance	\$0.00	\$13,409.00	\$0.00	\$13,409.00
E	101-200-55-25-453	4535 Playground Maintenance	\$0.00	\$5,710.92	\$0.00	\$5,710.92
E	101-200-55-25-454	4540 Repair/Maintenance Build	\$0.00	\$525.64	\$0.00	\$525.64
E	101-200-55-25-454	4545 Repair/Maintenance Equi	\$0.00	\$15,950.27	\$0.00	\$15,950.27
E	101-200-55-25-457	4570 Electricity	\$0.00	\$8,411.15	\$0.00	\$8,411.15
E	101-200-55-25-458	4580 Natural Gas	\$0.00	\$3,999.34	\$0.00	\$3,999.34
E	101-200-55-25-458	4582 Solar	\$0.00	\$0.00	\$167.62	-\$167.62
E	101-200-55-25-459	4590 Water/Sewer Utilities	\$0.00	\$38,486.81	\$0.00	\$38,486.81
E	101-200-55-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
E	101-200-55-71-461	4612 Transfers Out	\$0.00	\$44,363.99	\$0.00	\$44,363.99
E	101-300-75-05-400	4002 Wages	\$0.00	\$1,139,182.99	\$0.00	\$1,139,182.99
E	101-300-75-05-400	4003 Wages - WC Supplement	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-75-05-400	4004 Overtime Wages	\$0.00	\$46,658.62	\$0.00	\$46,658.62
E	101-300-75-05-400	4005 Overtime - Grant Related	\$0.00	\$13,338.26	\$0.00	\$13,338.26
E	101-300-75-05-400	4008 Insurance Benefits (er)	\$0.00	\$141,494.74	\$0.00	\$141,494.74
E	101-300-75-05-400	4009 HSA Accounts	\$0.00	\$13,040.29	\$0.00	\$13,040.29
E	101-300-75-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$23,837.01	\$0.00	\$23,837.01
E	101-300-75-05-401	4011 F.I.C.A./Mcare - Grant Re	\$0.00	\$197.39	\$0.00	\$197.39
E	101-300-75-05-401	4012 P.E.R.A. (er)	\$0.00	\$8,765.40	\$0.00	\$8,765.40
E	101-300-75-05-401	4013 P.E.R.A. - Police/Fire (er)	\$0.00	\$193,681.42	\$0.00	\$193,681.42
E	101-300-75-05-401	4014 P.E.R.A. - Grant Related	\$0.00	\$2,205.25	\$0.00	\$2,205.25
E	101-300-75-05-401	4016 WC Insurance	\$0.00	\$38,746.00	\$0.00	\$38,746.00
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	\$776.78	\$0.00	\$776.78
E	101-300-75-20-414	4140 Audit	\$0.00	\$4,680.00	\$0.00	\$4,680.00
E	101-300-75-20-417	4170 Legal	\$0.00	\$5,817.24	\$0.00	\$5,817.24
E	101-300-75-20-418	4180 Other Consultants	\$0.00	\$194.26	\$0.00	\$194.26
E	101-300-75-20-418	4181 Court Fines	\$0.00	\$18,682.47	\$0.00	\$18,682.47
E	101-300-75-25-411	4110 Bank or Collection Charg	\$0.00	\$774.97	\$0.00	\$774.97
E	101-300-75-25-413	4132 Electronic Data	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-75-25-413	4133 Computer Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-75-25-419	4196 Crime Prevention	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-75-25-420	4200 Printing - Newsletter etc	\$0.00	\$564.46	\$0.00	\$564.46
E	101-300-75-25-420	4208 Copies	\$0.00	\$2,306.96	\$0.00	\$2,306.96
E	101-300-75-25-421	4210 Operating Supplies	\$0.00	\$8,139.40	\$0.00	\$8,139.40
E	101-300-75-25-421	4211 Medical Supplies	\$0.00	\$1,698.30	\$0.00	\$1,698.30
E	101-300-75-25-421	4212 Other Operations Expens	\$0.00	\$17,796.07	\$0.00	\$17,796.07
E	101-300-75-25-421	4214 Police Body Armor	\$0.00	\$5,701.96	\$0.00	\$5,701.96
E	101-300-75-25-421	4215 Uniforms/Clothing	\$0.00	\$16,277.34	\$0.00	\$16,277.34
E	101-300-75-25-421	4216 Fire Arms	\$0.00	\$4,099.06	\$0.00	\$4,099.06
E	101-300-75-25-421	4217 Cleaning Services	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-75-25-422	4220 Advertising	\$0.00	\$1,110.25	\$0.00	\$1,110.25
E	101-300-75-25-423	4230 Telephone/Internet	\$0.00	\$20,196.63	\$0.00	\$20,196.63
E	101-300-75-25-423	4235 Postage	\$0.00	\$2,052.91	\$0.00	\$2,052.91
E	101-300-75-25-423	4238 Training/Schools	\$0.00	\$15,473.57	\$0.00	\$15,473.57



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	101-300-75-25-424	4240 Travel/Mileage	\$0.00	\$199.52	\$0.00	\$199.52
E	101-300-75-25-424	4243 Meals	\$0.00	\$917.04	\$0.00	\$917.04
E	101-300-75-25-425	4250 Liability Insurance	\$0.00	\$40,137.03	\$0.00	\$40,137.03
E	101-300-75-25-425	4251 Emergency Management	\$0.00	\$1,068.30	\$0.00	\$1,068.30
E	101-300-75-25-425	4252 Police Reserves Expendit	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-75-25-425	4253 Police K-9 Expenditures	\$0.00	\$10,353.04	\$0.00	\$10,353.04
E	101-300-75-25-425	4254 Spud Fest	\$0.00	\$735.03	\$0.00	\$735.03
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	\$2,132.95	\$0.00	\$2,132.95
E	101-300-75-25-426	4260 Subscriptions/Dues	\$0.00	\$16,801.81	\$0.00	\$16,801.81
E	101-300-75-25-430	4300 Awards - Employee LOS	\$0.00	\$80.00	\$0.00	\$80.00
E	101-300-75-25-439	4392 Emergency Access Key B	\$0.00	\$2,577.90	\$0.00	\$2,577.90
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	\$39,090.21	\$0.00	\$39,090.21
E	101-300-75-25-441	4410 Tires	\$0.00	\$3,130.62	\$0.00	\$3,130.62
E	101-300-75-25-441	4413 Equipment/Accessories	\$0.00	\$26,554.06	\$0.00	\$26,554.06
E	101-300-75-25-443	4430 Vehicle Maintenance	\$0.00	\$24,321.55	\$0.00	\$24,321.55
E	101-300-75-25-454	4545 Repair/Maintenance Equi	\$0.00	\$4,040.98	\$0.00	\$4,040.98
E	101-300-75-25-490	4902 Donations/Sponsorship	\$0.00	\$0.00	\$0.00	\$0.00
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	\$1,200.00	\$0.00	\$1,200.00
E	101-300-75-71-461	4612 Transfers Out	\$0.00	\$2,640.00	\$0.00	\$2,640.00
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	\$671.00	\$0.00	\$671.00
E	101-300-80-25-420	4209 Recording Fees/Settleme	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-85-05-400	4002 Wages	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-85-05-400	4008 Insurance Benefits (er)	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-85-05-400	4009 HSA Accounts	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-85-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-85-05-401	4013 P.E.R.A. - Police/Fire (er)	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-85-05-401	4015 Fire Department Relief As	\$0.00	\$8,000.00	\$0.00	\$8,000.00
E	101-300-85-05-401	4016 WC Insurance	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-85-20-417	4170 Legal	\$0.00	\$165.00	\$0.00	\$165.00
E	101-300-85-25-420	4200 Printing - Newsletter etc	\$0.00	\$564.46	\$0.00	\$564.46
E	101-300-85-25-420	4208 Copies	\$0.00	\$240.00	\$0.00	\$240.00
E	101-300-85-25-423	4235 Postage	\$0.00	\$1.15	\$0.00	\$1.15
E	101-300-85-25-425	4250 Liability Insurance	\$0.00	\$0.00	\$0.00	\$0.00
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	\$162,268.00	\$0.00	\$162,268.00
E	101-300-85-45-401	4015 Fire Department Relief As	\$0.00	\$106,432.49	\$0.00	\$106,432.49
E	101-300-85-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
E	101-300-85-71-461	4612 Transfers Out	\$0.00	\$6,500.00	\$0.00	\$6,500.00
E	101-300-85-85-462	4625 Interfund Loans Interest	\$0.00	\$0.00	\$0.00	\$0.00



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	101-400-56-05-400	4002 Wages	\$0.00	\$38,907.78	\$0.00	\$38,907.78
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	\$2,976.43	\$0.00	\$2,976.43
E	101-400-56-05-401	4012 P.E.R.A. (er)	\$0.00	\$2,918.01	\$0.00	\$2,918.01
E	101-400-56-05-401	4016 WC Insurance	\$0.00	\$815.00	\$0.00	\$815.00
E	101-400-56-05-401	4019 Wellness Program	\$0.00	\$73.22	\$0.00	\$73.22
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	\$315.00	\$0.00	\$315.00
E	101-400-56-20-418	4180 Other Consultants	\$0.00	\$0.00	\$0.00	\$0.00
E	101-400-56-25-413	4133 Computer Maintenance	\$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	101-400-56-25-420	4208 Copies	\$0.00	\$500.00	\$0.00	\$500.00
E	101-400-56-25-421	4210 Operating Supplies	\$0.00	\$214.82	\$0.00	\$214.82
E	101-400-56-25-421	4212 Other Operations Expens	\$0.00	\$83.98	\$0.00	\$83.98
E	101-400-56-25-421	4215 Uniforms/Clothing	\$0.00	\$0.00	\$0.00	\$0.00
E	101-400-56-25-422	4220 Advertising	\$0.00	\$146.88	\$0.00	\$146.88
E	101-400-56-25-423	4230 Telephone/Internet	\$0.00	\$531.34	\$0.00	\$531.34
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	\$50.00	\$0.00	\$50.00
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	\$120.00	\$0.00	\$120.00
E	101-400-56-25-425	4250 Liability Insurance	\$0.00	\$0.00	\$0.00	\$0.00
E	101-400-56-25-425	4254 Spud Fest	\$0.00	\$150.60	\$0.00	\$150.60
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	\$9,694.86	\$0.00	\$9,694.86
E	101-400-56-25-426	4260 Subscriptions/Dues	\$0.00	\$146.00	\$0.00	\$146.00
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	101-400-56-25-440	4405 Motor Fuel	\$0.00	\$0.00	\$0.00	\$0.00
E	101-400-56-25-441	4413 Equipment/Accessories	\$0.00	\$369.74	\$0.00	\$369.74
E	101-400-56-25-490	4901 Music in the Park	\$0.00	\$0.00	\$0.00	\$0.00
E	101-400-56-25-490	4903 Movie In the Park	\$0.00	\$3,306.98	\$0.00	\$3,306.98
E	101-400-56-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
E	101-400-56-71-461	4612 Transfers Out	\$0.00	\$25,000.00	\$0.00	\$25,000.00
E	101-400-70-25-421	4217 Cleaning Services	\$0.00	\$0.00	\$0.00	\$0.00
E	101-400-70-25-440	4400 Recycling	\$0.00	\$9,745.36	\$0.00	\$9,745.36
E	101-400-95-25-490	4902 Donations/Sponsorship	\$0.00	\$1,100.00	\$0.00	\$1,100.00
<b>Total Expenditures</b>			\$0.00	\$5,297,925.12	\$423.70	\$5,297,501.42
<b>(Excess) / Loss</b>						<b>(\$297,474.46)</b>



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance	
<b>FUND 116 2009 NSP GRANT</b>							
<b>General Ledger</b>							
<b>Asset</b>							
;	G	116-1010	1010 Cash	\$0.00	\$3,550.52	\$3,550.52	\$0.00
;	G	116-1150	1150 Accounts Receivable	\$887.63	\$887.63	\$887.63	\$887.63
;	G	116-1160	1160 Notes Receivable	\$0.00	\$0.00	\$0.00	\$0.00
;	G	116-1320	1320 Due From Other Govern	\$0.00	\$887.63	\$887.63	\$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
<b>Total Asset</b>			\$887.63	\$5,325.78	\$5,325.78	\$887.63	
<b>Liability</b>							
;	G	116-2020	2020 Accounts Payable	-\$887.63	\$887.63	\$887.63	-\$887.63
;	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	\$0.00	\$0.00	\$0.00	\$0.00
;	G	116-2176	2176 Sales Tax Payable	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Liability</b>			-\$887.63	\$887.63	\$887.63	(\$887.63)	
<b>Equity</b>							
;	G	116-2530	2530 Unreserved Fund Balanc	\$0.00	\$3,550.52	\$3,550.52	\$0.00
<b>Total Equity</b>			\$0.00	\$3,550.52	\$3,550.52	\$0.00	
<b>FUND 116 2009 NSP GRANT</b>			\$0.00	\$9,763.93	\$9,763.93	\$0.00	
<b>Revenue</b>							
;	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	\$0.00	\$0.00
;	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	\$3,550.52	-\$3,550.52
;	R	116-000-4210	4210 Federal Grant Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>			\$0.00	\$0.00	\$3,550.52	(\$3,550.52)	
<b>Expenditures</b>							
;	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	\$3,550.52	\$0.00	\$3,550.52
;	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
<b>Total Expenditures</b>			\$0.00	\$3,550.52	\$0.00	\$3,550.52	
<b>(Excess) / Loss</b>						\$0.00	



**Trial Balance**

YTD Closing Entries 2019

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 118 SMALL CITIES DEVELOP PROGRAM</b>						
<b>General Ledger</b>						
<b>Asset</b>						
I G	118-1010	1010 Cash	\$0.00	\$0.00	\$0.00	\$0.00
I G	118-1320	1320 Due From Other Govern	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Asset</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>Liability</b>						
I G	118-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
I G	118-2065	2065 Retainage Payable	\$0.00	\$0.00	\$0.00	\$0.00
I G	118-2075	2075 Due to Other Govt Units	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Liability</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>Equity</b>						
I G	118-2530	2530 Unreserved Fund Balanc	\$0.00	\$0.00	\$0.00	\$0.00
I G	118-2535	2535 Reserved Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Equity</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>FUND 118 SMALL CITIES DEVELOP PROGRAM</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue</b>						
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	\$0.00	\$0.00
<b>Total Revenue</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>Expenditures</b>						
I E	118-000-00-20-418	4180 Other Consultants	\$0.00	\$0.00	\$0.00	\$0.00
I E	118-000-00-25-425	4257 Contractors Hired	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>(Excess) / Loss</b>						\$0.00



**Trial Balance**

YTD Closing Entries 2019

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 120 PARK DEVELOPMENT</b>						
<b>General Ledger</b>						
<b>Asset</b>						
J G	120-1010	1010 Cash	\$145,588.04	\$101,491.93	\$111,551.17	\$135,528.80
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
<b>Total Asset</b>			<b>\$145,588.04</b>	<b>\$101,491.93</b>	<b>\$111,551.17</b>	<b>\$135,528.80</b>
<b>Liability</b>						
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	-\$2,451.20	\$0.00	\$0.00	-\$2,451.20
<b>Total Liability</b>			<b>-\$2,451.20</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$2,451.20)</b>
<b>Equity</b>						
J G	120-2530	2530 Unreserved Fund Balanc	-\$143,136.84	\$112,096.64	\$102,037.40	-\$133,077.60
J G	120-2545	2545 Reserve for Encumbranc	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Equity</b>			<b>-\$143,136.84</b>	<b>\$112,096.64</b>	<b>\$102,037.40</b>	<b>(\$133,077.60)</b>
<b>FUND 120 PARK DEVELOPMENT</b>			<b>\$0.00</b>	<b>\$213,588.57</b>	<b>\$213,588.57</b>	<b>\$0.00</b>
<b>Revenue</b>						
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	\$97,500.00	-\$97,500.00
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	\$3,219.63	-\$3,219.63
J R	120-000-4200	4200 Other Grant Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100,719.63</b>	<b>(\$100,719.63)</b>
<b>Expenditures</b>						
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	\$0.00	\$0.00	\$0.00
J E	120-000-00-25-421	4212 Other Operations Expens	\$0.00	\$255.81	\$0.00	\$255.81
J E	120-000-00-25-425	4257 Contractors Hired	\$0.00	\$0.00	\$0.00	\$0.00
J E	120-000-00-25-441	4413 Equipment/Accessories	\$0.00	\$0.00	\$0.00	\$0.00
J E	120-000-00-70-431	4316 Capital Purchases/Improv	\$0.00	\$110,523.06	\$0.00	\$110,523.06
<b>Total Expenditures</b>			<b>\$0.00</b>	<b>\$110,778.87</b>	<b>\$0.00</b>	<b>\$110,778.87</b>
<b>(Excess) / Loss</b>						<b>\$10,059.24</b>



**Trial Balance**

YTD Closing Entries 2019

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 130 CRIME REWARD FUND</b>						
<b>General Ledger</b>						
<b>Asset</b>						
J G	130-1010	1010 Cash	\$0.00	\$1,250.00	\$1,250.00	\$0.00
<b>Total Asset</b>			\$0.00	\$1,250.00	\$1,250.00	\$0.00
<b>Liability</b>						
J G	130-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Liability</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>Equity</b>						
J G	130-2530	2530 Unreserved Fund Balanc	\$0.00	\$1,250.00	\$1,250.00	\$0.00
<b>Total Equity</b>			\$0.00	\$1,250.00	\$1,250.00	\$0.00
<b>FUND 130 CRIME REWARD FUND</b>			\$0.00	\$2,500.00	\$2,500.00	\$0.00
<b>Revenue</b>						
J R	130-000-3234	3234 Donations - Crime Preven	\$0.00	\$0.00	\$1,200.00	-\$1,200.00
<b>Total Revenue</b>			\$0.00	\$0.00	\$1,200.00	(\$1,200.00)
<b>Expenditures</b>						
J E	130-000-00-25-419	4196 Crime Prevention	\$0.00	\$1,200.00	\$0.00	\$1,200.00
<b>Total Expenditures</b>			\$0.00	\$1,200.00	\$0.00	\$1,200.00
<b>(Excess) / Loss</b>						\$0.00



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 141 IND PK EXP LAND PURCH</b>						
<b>General Ledger</b>						
<b>Asset</b>						
G	141-1010	1010 Cash	\$0.00	\$116,705.29	\$116,705.09	\$0.20
G	141-1320	1320 Due From Other Govern	\$0.00	\$0.00	\$0.00	\$0.00
G	141-1605	1605 Land Held For Resale	\$682,000.00	\$0.00	\$0.00	\$682,000.00
<b>Total Asset</b>			\$682,000.00	\$116,705.29	\$116,705.09	\$682,000.20
<b>Liability</b>						
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
<b>Total Liability</b>			-\$713,221.87	\$0.00	\$0.00	(\$713,221.87)
<b>Equity</b>						
G	141-2530	2530 Unreserved Fund Balanc	\$31,221.87	\$116,705.09	\$116,705.29	\$31,221.67
<b>Total Equity</b>			\$31,221.87	\$116,705.09	\$116,705.29	\$31,221.67
<b>FUND 141 IND PK EXP LAND PURCH</b>			\$0.00	\$233,410.38	\$233,410.38	\$0.00
<b>Revenue</b>						
R	141-000-3130	3130 Bond Insurrance	\$0.00	\$0.00	\$0.00	\$0.00
R	141-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$70,214.46	-\$70,214.46
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	\$635.62	\$0.00	\$635.62
R	141-000-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>			\$0.00	\$635.62	\$116,575.05	(\$115,939.43)
<b>Expenditures</b>						
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	\$92,721.10	\$0.00	\$92,721.10
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	141-000-00-70-442	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	\$23,218.13	\$0.00	\$23,218.13
<b>Total Expenditures</b>			\$0.00	\$115,939.23	\$0.00	\$115,939.23
<b>(Excess) / Loss</b>						<b>(\$0.20)</b>



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 150 CAPITAL PROJECT/LOCAL DEVELOPM</b>						
<b>General Ledger</b>						
<b>Asset</b>						
J G	150-1010	1010 Cash	\$427,977.05	\$171,203.64	\$109,394.05	\$489,786.64
J G	150-1012	1012 CASH-KLEIN BANK SAV	\$20,043.68	\$47.30	\$90.98	\$20,000.00
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
<b>Total Asset</b>			\$449,905.54	\$171,250.94	\$109,485.03	\$511,671.45
<b>Liability</b>						
J G	150-2020	2020 Accounts Payable	\$0.00	\$935.00	\$3,205.50	-\$2,270.50
J G	150-2055	2055 Escrow Payable	-\$299,041.81	\$110,815.75	\$159,946.55	-\$348,172.61
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
<b>Total Liability</b>			-\$316,727.04	\$111,750.75	\$163,152.05	(\$368,128.34)
<b>Equity</b>						
J G	150-2530	2530 Unreserved Fund Balanc	\$0.00	\$12,108.35	\$12,108.35	\$0.00
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	-\$133,178.50	\$0.00	\$10,364.61	-\$143,543.11
<b>Total Equity</b>			-\$133,178.50	\$12,108.35	\$22,472.96	(\$143,543.11)
<b>FUND 150 CAPITAL PROJECT/LOCAL DEVELOPM</b>			\$0.00	\$295,110.04	\$295,110.04	\$0.00
<b>Revenue</b>						
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	\$10,408.29	-\$10,408.29
<b>Total Revenue</b>			\$0.00	\$0.00	\$10,408.29	(\$10,408.29)
<b>Expenditures</b>						
J E	150-000-00-00-415	4150 Engineering	\$0.00	\$0.00	\$0.00	\$0.00
J E	150-000-00-71-461	4612 Transfers Out	\$0.00	\$43.68	\$0.00	\$43.68
<b>Total Expenditures</b>			\$0.00	\$43.68	\$0.00	\$43.68
<b>(Excess) / Loss</b>						(\$10,364.61)



**Trial Balance**

YTD Closing Entries 2019

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 165 LAKE STREET REDEV/TIF 1-3</b>						
<b>General Ledger</b>						
<b>Asset</b>						
i G	165-1010	1010 Cash	\$9,860.74	\$43,505.86	\$47,110.28	\$6,256.32
i G	165-1320	1320 Due From Other Govern	\$0.00	\$1,354.39	\$0.00	\$1,354.39
<b>Total Asset</b>			\$9,860.74	\$44,860.25	\$47,110.28	\$7,610.71
<b>Liability</b>						
i G	165-2070	2070 Due To Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Liability</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>Equity</b>						
i G	165-2530	2530 Unreserved Fund Balanc	-\$9,860.74	\$47,110.28	\$44,860.25	-\$7,610.71
<b>Total Equity</b>			-\$9,860.74	\$47,110.28	\$44,860.25	(\$7,610.71)
<b>FUND 165 LAKE STREET REDEV/TIF 1-3</b>			\$0.00	\$91,970.53	\$91,970.53	\$0.00
<b>Revenue</b>						
i R	165-000-3150	3150 Tax Increments	\$0.00	\$0.00	\$44,639.74	-\$44,639.74
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	\$181.68	-\$181.68
<b>Total Revenue</b>			\$0.00	\$0.00	\$44,821.42	(\$44,821.42)
<b>Expenditures</b>						
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	\$46,081.45	\$0.00	\$46,081.45
<b>Total Expenditures</b>			\$0.00	\$47,071.45	\$0.00	\$47,071.45
<b>(Excess) / Loss</b>						\$2,250.03



Trial Balance

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 167 CAPITAL PROJ/IND PK TIF 2-6</b>						
<b>General Ledger</b>						
<b>Asset</b>						
' 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
<b>Total Asset</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>Liability</b>						
' 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
<b>Total Liability</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>Equity</b>						
' G	167-2530	2530 Unreserved Fund Balanc	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Equity</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>FUND 167 CAPITAL PROJ/IND PK TIF 2-6</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>Revenue</b>						
' 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
<b>Total Revenue</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>Expenditures</b>						
' 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
<b>Total Expenditures</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>(Excess) / Loss</b>						\$0.00



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 170 CAPITAL PROJECT/TIF 1-4</b>						
<b>General Ledger</b>						
<b>Asset</b>						
J G	170-1010	1010 Cash	\$5,731.89	\$39,737.48	\$36,626.02	\$8,843.35
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	\$1,264.74	\$1,264.74	\$0.00
J G	170-1605	1605 Land Held For Resale	\$95,160.00	\$0.00	\$0.00	\$95,160.00
<b>Total Asset</b>			<b>\$100,891.89</b>	<b>\$41,002.22</b>	<b>\$37,890.76</b>	<b>\$104,003.35</b>
<b>Liability</b>						
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	\$632.37	\$632.37	\$0.00
J G	170-2075	2075 Due to Other Govt Units	\$0.00	\$0.00	\$632.37	-\$632.37
<b>Total Liability</b>			<b>\$0.00</b>	<b>\$632.37</b>	<b>\$1,264.74</b>	<b>(\$632.37)</b>
<b>Equity</b>						
J G	170-2530	2530 Unreserved Fund Balanc	-\$100,891.89	\$37,258.39	\$39,737.48	-\$103,370.98
<b>Total Equity</b>			<b>-\$100,891.89</b>	<b>\$37,258.39</b>	<b>\$39,737.48</b>	<b>(\$103,370.98)</b>
<b>FUND 170 CAPITAL PROJECT/TIF 1-4</b>			<b>\$0.00</b>	<b>\$78,892.98</b>	<b>\$78,892.98</b>	<b>\$0.00</b>
<b>Revenue</b>						
J R	170-000-3150	3150 Tax Increments	\$0.00	\$0.00	\$38,943.68	-\$38,943.68
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	\$138.86	-\$138.86
<b>Total Revenue</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$39,082.54</b>	<b>(\$39,082.54)</b>
<b>Expenditures</b>						
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	\$35,613.45	\$0.00	\$35,613.45
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
<b>Total Expenditures</b>			<b>\$0.00</b>	<b>\$36,603.45</b>	<b>\$0.00</b>	<b>\$36,603.45</b>



**BIGLAKE, MN**  
**Trial Balance**

YTD Closing Entries 2019

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
				(Excess) / Loss		(\$2,479.09)



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 171 CAPITAL PROJECT/TIF 1-5</b>						
<b>General Ledger</b>						
<b>Asset</b>						
G	171-1010	1010 Cash	\$6,960.41	\$12,859.89	\$18,412.49	\$1,407.81
G	171-1150	1150 Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Asset</b>			\$6,960.41	\$12,859.89	\$18,412.49	\$1,407.81
<b>Liability</b>						
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
<b>Total Liability</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>Equity</b>						
G	171-2530	2530 Unreserved Fund Balanc	-\$6,960.41	\$18,412.49	\$12,859.89	-\$1,407.81
<b>Total Equity</b>			-\$6,960.41	\$18,412.49	\$12,859.89	(\$1,407.81)
<b>FUND 171 CAPITAL PROJECT/TIF 1-5</b>			\$0.00	\$31,272.38	\$31,272.38	\$0.00
<b>Revenue</b>						
R	171-000-3150	3150 Tax Increments	\$0.00	\$0.00	\$12,829.79	-\$12,829.79
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	\$25.81	-\$25.81
<b>Total Revenue</b>			\$0.00	\$0.00	\$12,855.60	(\$12,855.60)
<b>Expenditures</b>						
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	\$2,427.77	\$0.00	\$2,427.77
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	\$14,990.43	\$0.00	\$14,990.43
E	171-000-00-85-462	4625 Interfund Loans Interest	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>			\$0.00	\$18,408.20	\$0.00	\$18,408.20
<b>(Excess) / Loss</b>						\$5,552.60



**Trial Balance**

YTD Closing Entries 2019

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 172 CAP PROJ-TIF 1-6 - CHERRYWOOD</b>						
<b>General Ledger</b>						
<b>Asset</b>						
: G	172-1010	1010 Cash	\$34,331.29	\$15,181.40	\$42,889.13	\$6,623.56
: 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	\$15,023.01	\$0.00	\$15,023.01
: G	172-1600	1600 Construction WIP	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Asset</b>			\$34,331.29	\$30,204.41	\$42,889.13	\$21,646.57
<b>Liability</b>						
: 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
<b>Total Liability</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>Equity</b>						
: G	172-2530	2530 Unreserved Fund Balanc	-\$34,331.29	\$42,889.13	\$30,204.41	-\$21,646.57
: G	172-2545	2545 Reserve for Encumbranc	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Equity</b>			-\$34,331.29	\$42,889.13	\$30,204.41	(\$21,646.57)
<b>FUND 172 CAP PROJ-TIF 1-6 - CHERRYWOOD</b>			\$0.00	\$73,093.54	\$73,093.54	\$0.00
<b>Revenue</b>						
: R	172-000-3150	3150 Tax Increments	\$0.00	\$0.00	\$30,046.02	-\$30,046.02
: 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	\$134.86	-\$134.86
<b>Total Revenue</b>			\$0.00	\$0.00	\$30,180.88	(\$30,180.88)
<b>Expenditures</b>						
: 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	\$41,875.60	\$0.00	\$41,875.60
: E	172-000-00-85-462	4625 Interfund Loans Interest	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>			\$0.00	\$42,865.60	\$0.00	\$42,865.60
<b>(Excess) / Loss</b>						\$12,684.72



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 173 CAP PROJ-TIF 1-7 -NORTHSTAR</b>						
<b>General Ledger</b>						
<b>Asset</b>						
I G	173-1010	1010 Cash	\$41,091.81	\$103,984.57	\$78,416.87	\$66,659.51
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
<b>Total Asset</b>			\$41,091.81	\$103,984.57	\$78,416.87	\$66,659.51
<b>Liability</b>						
I G	173-2020	2020 Accounts Payable	\$0.00	\$0.00	\$830.50	-\$830.50
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
<b>Total Liability</b>			\$0.00	\$0.00	\$830.50	(\$830.50)
<b>Equity</b>						
I G	173-2530	2530 Unreserved Fund Balanc	-\$41,091.81	\$79,247.37	\$103,984.57	-\$65,829.01
<b>Total Equity</b>			-\$41,091.81	\$79,247.37	\$103,984.57	(\$65,829.01)
<b>FUND 173 CAP PROJ-TIF 1-7 -NORTHSTAR</b>			\$0.00	\$183,231.94	\$183,231.94	\$0.00
<b>Revenue</b>						
I R	173-000-3150	3150 Tax Increments	\$0.00	\$0.00	\$103,512.12	-\$103,512.12
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	\$431.94	-\$431.94
I R	173-000-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>			\$0.00	\$0.00	\$103,944.06	(\$103,944.06)
<b>Expenditures</b>						
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	\$800.00	\$0.00	\$800.00
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	173-000-00-25-423	4235 Postage	\$0.00	\$30.50	\$0.00	\$30.50
I E	173-000-00-25-427	4270 TIF-Site Prep	\$0.00	\$54,953.54	\$0.00	\$54,953.54
I E	173-000-00-25-462	4620 TIF-Note Interest	\$0.00	\$22,432.82	\$0.00	\$22,432.82
I E	173-000-00-85-462	4625 Interfund Loans Interest	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>			\$0.00	\$79,206.86	\$0.00	\$79,206.86
<b>(Excess) / Loss</b>						<b>(\$24,737.20)</b>



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 175 CAPITAL PROJECT/STREET IMPROVE</b>						
<b>General Ledger</b>						
<b>Asset</b>						
i G	175-1010	1010 Cash	\$134,595.28	\$980,766.14	\$995,087.73	\$120,273.69
i G	175-1035	1035 Cash- GO Bonds with 4M	\$271,139.56	\$922.45	\$272,062.01	\$0.00
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
<b>Total Asset</b>			<b>\$408,914.39</b>	<b>\$981,688.59</b>	<b>\$1,267,149.74</b>	<b>\$123,453.24</b>
<b>Liability</b>						
i G	175-2020	2020 Accounts Payable	-\$39,330.51	\$43,294.27	\$26,075.90	-\$22,112.14
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	-\$73,134.31	\$77,731.88	\$34,650.25	-\$30,052.68
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
<b>Total Liability</b>			<b>-\$166,773.96</b>	<b>\$121,026.15</b>	<b>\$60,726.15</b>	<b>(\$106,473.96)</b>
<b>Equity</b>						
i G	175-2530	2530 Unreserved Fund Balanc	-\$242,140.43	\$1,041,405.51	\$816,244.36	-\$16,979.28
i G	175-2545	2545 Reserve for Encumbranc	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Equity</b>			<b>-\$242,140.43</b>	<b>\$1,041,405.51</b>	<b>\$816,244.36</b>	<b>(\$16,979.28)</b>
<b>FUND 175 CAPITAL PROJECT/STREET IMPROVE</b>			<b>\$0.00</b>	<b>\$2,144,120.25</b>	<b>\$2,144,120.25</b>	<b>\$0.00</b>
<b>Revenue</b>						
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	\$0.00	\$0.00
i R	175-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$809,555.14	-\$809,555.14
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	\$0.00	\$3,214.17	-\$3,214.17
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
<b>Total Revenue</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$812,769.31</b>	<b>(\$812,769.31)</b>
<b>Expenditures</b>						



**Trial Balance**

YTD Closing Entries 2019

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
i E	175-000-00-20-415	4150 Engineering	\$0.00	\$95,748.48	\$0.00	\$95,748.48
i E	175-000-00-20-416	4160 Testing	\$0.00	\$0.00	\$0.00	\$0.00
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	175-000-00-25-412	4121 Special Assessments	\$0.00	\$14,319.05	\$0.00	\$14,319.05
i E	175-000-00-25-421	4212 Other Operations Expens	\$0.00	\$386.54	\$0.00	\$386.54
i E	175-000-00-25-422	4220 Advertising	\$0.00	\$906.35	\$0.00	\$906.35
i E	175-000-00-25-425	4257 Contractors Hired	\$0.00	\$785,607.84	\$0.00	\$785,607.84
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	\$140,962.20	\$0.00	\$140,962.20
i E	175-000-00-85-462	4625 Interfund Loans Interest	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>			\$0.00	\$1,037,930.46	\$0.00	\$1,037,930.46
<b>(Excess) / Loss</b>						\$225,161.15



**Trial Balance**

YTD Closing Entries 2019

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 194 COMPUTER REPLACEMENT FUND</b>						
<b>General Ledger</b>						
<b>Asset</b>						
I G	194-1010	1010 Cash	\$0.00	\$255,871.17	\$42,419.52	\$213,451.65
I G	194-1013	1013 Cash Pay Pal	\$0.00	\$258.98	\$258.98	\$0.00
<b>Total Asset</b>			\$0.00	\$256,130.15	\$42,678.50	\$213,451.65
<b>Liability</b>						
I G	194-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Liability</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>Equity</b>						
I G	194-2530	2530 Unreserved Fund Balanc	\$0.00	\$42,419.52	\$255,871.17	-\$213,451.65
I G	194-2941	2941 Assigned Fund Bal - Com	\$0.00	\$0.00	\$0.00	\$0.00
I G	194-2942	2942 Assigned Fund Bal - Sca	\$0.00	\$0.00	\$0.00	\$0.00
I G	194-2943	2943 Assigned Fund Bal - Serv	\$0.00	\$0.00	\$0.00	\$0.00
I G	194-2944	2944 Assigned Fund Bal - Soft	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Equity</b>			\$0.00	\$42,419.52	\$255,871.17	(\$213,451.65)
<b>FUND 194 COMPUTER REPLACEMENT FUND</b>			\$0.00	\$298,549.67	\$298,549.67	\$0.00
<b>Revenue</b>						
I R	194-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$224,907.62	-\$224,907.62
I R	194-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$997.95	-\$997.95
I R	194-105-3105	3105 Local Govt Aid	\$0.00	\$0.00	\$0.00	\$0.00
I R	194-105-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
I R	194-105-3181	3181 Franchise Fee - Cable	\$0.00	\$0.00	\$23,565.60	-\$23,565.60
I R	194-106-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
I R	194-107-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>			\$0.00	\$0.00	\$249,471.17	(\$249,471.17)
<b>Expenditures</b>						
I E	194-105-15-25-413	4130 Computers/Software	\$0.00	\$2,837.10	\$0.00	\$2,837.10
I E	194-105-15-25-413	4131 Security Access Card Sys	\$0.00	\$29,190.00	\$0.00	\$29,190.00
I E	194-105-15-25-413	4132 Electronic Data	\$0.00	\$0.00	\$0.00	\$0.00
I E	194-105-15-25-413	4134 Website	\$0.00	\$0.00	\$0.00	\$0.00
I E	194-105-75-25-413	4130 Computers/Software	\$0.00	\$3,442.52	\$0.00	\$3,442.52
I E	194-106-15-25-413	4130 Computers/Software	\$0.00	\$549.90	\$0.00	\$549.90
<b>Total Expenditures</b>			\$0.00	\$36,019.52	\$0.00	\$36,019.52
<b>(Excess) / Loss</b>						(\$213,451.65)



**Trial Balance**

YTD Closing Entries 2019

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 195 PARKS-TRAIL MAINTENANCE</b>						
<b>General Ledger</b>						
<b>Asset</b>						
i G	195-1010	1010 Cash	\$0.00	\$25,000.00	\$0.00	\$25,000.00
<b>Total Asset</b>			\$0.00	\$25,000.00	\$0.00	\$25,000.00
<b>Liability</b>						
i G	195-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Liability</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>Equity</b>						
i G	195-2530	2530 Unreserved Fund Balanc	\$0.00	\$0.00	\$25,000.00	-\$25,000.00
<b>Total Equity</b>			\$0.00	\$0.00	\$25,000.00	(\$25,000.00)
<b>FUND 195 PARKS-TRAIL MAINTENANCE</b>			\$0.00	\$25,000.00	\$25,000.00	\$0.00
<b>Revenue</b>						
i R	195-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$25,000.00	-\$25,000.00
i R	195-000-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$0.00	\$0.00
i R	195-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>			\$0.00	\$0.00	\$25,000.00	(\$25,000.00)
<b>Expenditures</b>						
i E	195-000-55-20-415	4150 Engineering	\$0.00	\$0.00	\$0.00	\$0.00
i E	195-000-55-20-416	4160 Testing	\$0.00	\$0.00	\$0.00	\$0.00
i E	195-000-55-20-418	4180 Other Consultants	\$0.00	\$0.00	\$0.00	\$0.00
i E	195-000-55-25-425	4257 Contractors Hired	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>(Excess) / Loss</b>						<b>(\$25,000.00)</b>



**Trial Balance**

YTD Closing Entries 2019

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 196 STREET IMPROVEMENT/MAINT FUND</b>						
<b>General Ledger</b>						
<b>Asset</b>						
i G	196-1010	1010 Cash	\$0.00	\$471,042.28	\$0.00	\$471,042.28
<b>Total Asset</b>			\$0.00	\$471,042.28	\$0.00	\$471,042.28
<b>Liability</b>						
i G	196-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Liability</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>Equity</b>						
i G	196-2530	2530 Unreserved Fund Balanc	\$0.00	\$0.00	\$471,042.28	-\$471,042.28
<b>Total Equity</b>			\$0.00	\$0.00	\$471,042.28	(\$471,042.28)
<b>FUND 196 STREET IMPROVEMENT/MAINT FUND</b>			\$0.00	\$471,042.28	\$471,042.28	\$0.00
<b>Revenue</b>						
i R	196-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$470,000.00	-\$470,000.00
i R	196-000-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$0.00	\$0.00
i R	196-000-3180	3180 Franchise Fees -Utilities	\$0.00	\$0.00	\$0.00	\$0.00
i R	196-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$1,042.28	-\$1,042.28
<b>Total Revenue</b>			\$0.00	\$0.00	\$471,042.28	(\$471,042.28)
<b>Expenditures</b>						
i E	196-000-50-20-415	4150 Engineering	\$0.00	\$0.00	\$0.00	\$0.00
i E	196-000-50-20-416	4160 Testing	\$0.00	\$0.00	\$0.00	\$0.00
i E	196-000-50-20-417	4170 Legal	\$0.00	\$0.00	\$0.00	\$0.00
i E	196-000-50-20-418	4180 Other Consultants	\$0.00	\$0.00	\$0.00	\$0.00
i E	196-000-50-25-425	4257 Contractors Hired	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>(Excess) / Loss</b>						(\$471,042.28)



**Trial Balance**

YTD Closing Entries 2019

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 197 LAKE MAINTENANCE</b>						
<b>General Ledger</b>						
<b>Asset</b>						
' G	197-1010	1010 Cash	\$0.00	\$63,842.14	\$30,552.65	\$33,289.49
<b>Total Asset</b>			\$0.00	\$63,842.14	\$30,552.65	\$33,289.49
<b>Liability</b>						
' G	197-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Liability</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>Equity</b>						
' G	197-2530	2530 Unreserved Fund Balanc	\$0.00	\$30,552.65	\$63,842.14	-\$33,289.49
<b>Total Equity</b>			\$0.00	\$30,552.65	\$63,842.14	(\$33,289.49)
<b>FUND 197 LAKE MAINTENANCE</b>			\$0.00	\$94,394.79	\$94,394.79	\$0.00
<b>Revenue</b>						
' R	197-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$32,663.99	-\$32,663.99
' R	197-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$625.50	-\$625.50
<b>Total Revenue</b>			\$0.00	\$0.00	\$33,289.49	(\$33,289.49)
<b>Expenditures</b>						
' E	197-000-55-25-453	4530 Lake Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
' E	197-000-55-71-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>(Excess) / Loss</b>						(\$33,289.49)



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 198 INFRASTRUCTURE IMPRMNT FUND</b>						
<b>General Ledger</b>						
<b>Asset</b>						
I G	198-1010	1010 Cash	\$2,480,863.11	\$323,516.68	\$1,811,214.28	\$993,165.51
I G	198-1021	1021 Cash-Sidewalk deposits	\$6,510.00	\$0.00	\$0.00	\$6,510.00
I G	198-1150	1150 Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00
I G	198-1210	1210 Special Assessments Rc	\$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	198-1230	1230 Special Assessments Rc	\$0.00	\$128,568.23	\$0.00	\$128,568.23
I G	198-1310	1310 Due From Other Funds	\$8,595.05	\$0.00	\$8,595.05	\$0.00
I G	198-1311	1311 Due from other Funds - C	\$0.00	\$199.45	\$199.45	\$0.00
I G	198-1320	1320 Due From Other Govern	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Asset</b>			<b>\$2,498,594.38</b>	<b>\$452,284.36</b>	<b>\$1,820,008.78</b>	<b>\$1,130,869.96</b>
<b>Liability</b>						
I G	198-2020	2020 Accounts Payable	\$0.00	\$0.00	\$3,870.00	-\$3,870.00
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	\$0.00	\$0.00	\$0.00	\$0.00
I G	198-2205	2205 Sidewalk Escrows	-\$6,510.00	\$0.00	\$0.00	-\$6,510.00
I G	198-2220	2220 Deferred Revenues	-\$809,773.37	\$220,986.22	\$131,194.45	-\$719,981.60
<b>Total Liability</b>			<b>-\$816,283.37</b>	<b>\$220,986.22</b>	<b>\$135,064.45</b>	<b>(\$730,361.60)</b>
<b>Equity</b>						
I G	198-2530	2530 Unreserved Fund Balanc	\$567,165.12	\$1,817,710.50	\$1,838,564.24	\$546,311.38
I G	198-2923	2923 Assigned Fund Bal - Stre	-\$2,249,476.13	\$1,302,656.39	\$0.00	-\$946,819.74
<b>Total Equity</b>			<b>-\$1,682,311.01</b>	<b>\$3,120,366.89</b>	<b>\$1,838,564.24</b>	<b>(\$400,508.36)</b>
<b>FUND 198 INFRASTRUCTURE IMPRMNT FUND</b>			<b>\$0.00</b>	<b>\$3,793,637.47</b>	<b>\$3,793,637.47</b>	<b>\$0.00</b>
<b>Revenue</b>						
I R	198-000-3105	3105 Local Govt Aid	\$0.00	\$0.00	\$45,000.00	-\$45,000.00
I R	198-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$140,962.20	-\$140,962.20
I R	198-000-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$218,360.00	-\$218,360.00
I R	198-000-3610	3610 Prop Tx Paid Special Ass	\$0.00	\$0.00	\$0.00	\$0.00
I R	198-000-3613	3613 Pre Paid Special Assess	\$0.00	\$0.00	\$41,513.30	-\$41,513.30
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	\$41,232.62	-\$41,232.62
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	\$0.00	\$0.00
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
I R	198-055-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$517,068.12</b>	<b>(\$517,068.12)</b>
<b>Expenditures</b>						
I E	198-000-00-25-422	4220 Advertising	\$0.00	\$0.00	\$0.00	\$0.00



**BIGLAKE, MN**  
**Trial Balance**

YTD Closing Entries 2019

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	198-000-00-71-461	4612 Transfers Out	\$0.00	\$1,794,798.27	\$0.00	\$1,794,798.27
E	198-000-15-25-412	4121 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
E	198-000-50-20-415	4150 Engineering	\$0.00	\$4,072.50	\$0.00	\$4,072.50
E	198-000-50-20-416	4160 Testing	\$0.00	\$0.00	\$0.00	\$0.00
E	198-000-50-20-418	4180 Other Consultants	\$0.00	\$0.00	\$0.00	\$0.00
E	198-000-50-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>			\$0.00	\$1,798,870.77	\$0.00	\$1,798,870.77
<b>(Excess) / Loss</b>						\$1,281,802.65



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 199 EQUIP &amp; BLDG REPLACEMENTS</b>						
<b>General Ledger</b>						
<b>Asset</b>						
J G	199-1010	1010 Cash	\$1,054,506.29	\$1,020,885.16	\$613,182.03	\$1,462,209.42
J G	199-1150	1150 Accounts Receivable	\$5,500.00	\$0.00	\$5,500.00	\$0.00
J G	199-1310	1310 Due From Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
J G	199-1320	1320 Due From Other Govern	\$0.00	\$94,040.00	\$94,040.00	\$0.00
<b>Total Asset</b>			<b>\$1,060,006.29</b>	<b>\$1,114,925.16</b>	<b>\$712,722.03</b>	<b>\$1,462,209.42</b>
<b>Liability</b>						
J G	199-2020	2020 Accounts Payable	-\$2,639.38	\$2,856.27	\$42,341.28	-\$42,124.39
J G	199-2070	2070 Due To Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Liability</b>			<b>-\$2,639.38</b>	<b>\$2,856.27</b>	<b>\$42,341.28</b>	<b>(\$42,124.39)</b>
<b>Equity</b>						
J G	199-2530	2530 Unreserved Fund Balanc	-\$457,316.33	\$1,372,841.01	\$1,241,620.55	-\$326,095.87
J G	199-2535	2535 Reserved Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00
J G	199-2920	2920 Assigned Fund Bal - Adm	-\$50,622.12	\$0.00	\$166,072.94	-\$216,695.06
J G	199-2921	2921 Assigned Fund Bal - Fire	-\$146,388.28	\$37,040.00	\$0.00	-\$109,348.28
J G	199-2922	2922 Assigned Fund Bal - Polc	-\$27,604.28	\$19,605.19	\$0.00	-\$7,999.09
J G	199-2923	2923 Assigned Fund Bal - Stre	-\$258,449.80	\$0.00	\$423,075.61	-\$681,525.41
J G	199-2924	2924 Assigned Fund Bal - Park	-\$54,046.57	\$0.00	\$11,700.00	-\$65,746.57
J G	199-2925	2925 Assigned Fund Bal- Electi	-\$6,761.65	\$0.00	\$2,000.00	-\$8,761.65
J G	199-2933	2933 Assigned Fund Bal - BLC	\$0.00	\$0.00	\$21.72	-\$21.72
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	\$2,000.00	-\$2,000.00
J G	199-2936	2936 Assigned Fund Bal - Build	\$0.00	\$0.00	\$0.00	\$0.00
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	-\$43,520.67	\$43,520.67	\$0.00	\$0.00
J G	199-2942	2942 Assigned Fund Bal - Sca	-\$10,765.83	\$10,765.83	\$0.00	\$0.00
J G	199-2943	2943 Assigned Fund Bal - Serv	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Equity</b>			<b>-\$1,057,366.91</b>	<b>\$1,483,772.70</b>	<b>\$1,846,490.82</b>	<b>(\$1,420,085.03)</b>
<b>FUND 199 EQUIP &amp; BLDG REPLACEMENTS</b>			<b>\$0.00</b>	<b>\$2,601,554.13</b>	<b>\$2,601,554.13</b>	<b>\$0.00</b>
<b>Revenue</b>						
J R	199-000-3105	3105 Local Govt Aid	\$0.00	\$0.00	\$577,696.00	-\$577,696.00
J R	199-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$6,500.00	-\$6,500.00
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	\$28,402.51	-\$28,402.51
J R	199-000-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$0.00	\$0.00
J R	199-015-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$205,000.00	-\$205,000.00
J R	199-015-3230	3230 Donations from Organizat	\$0.00	\$0.00	\$4,000.00	-\$4,000.00
J R	199-020-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$0.00	\$0.00
J R	199-025-3163	3163 SHIP Grant	\$0.00	\$0.00	\$0.00	\$0.00
J R	199-030-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
J R	199-050-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$6,000.00	-\$6,000.00
J R	199-050-3910	3910 Sale of Assets/Equipment	\$0.00	\$0.00	\$0.00	\$0.00



**Trial Balance**

**YTD Closing Entries 2019**

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
R	199-055-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$11,700.00	-\$11,700.00
R	199-055-3910	3910 Sale of Assets/Equipment	\$0.00	\$0.00	\$0.00	\$0.00
R	199-075-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$5,640.00	-\$5,640.00
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	\$0.00	\$0.00
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	\$44,957.50	-\$44,957.50
R	199-075-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$0.00	\$0.00
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	199-075-4212	4212 Fed-Rtn to Ser-Donated	\$0.00	\$0.00	\$233,372.00	-\$233,372.00
R	199-085-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>			\$0.00	\$0.00	\$1,123,268.01	(\$1,123,268.01)

**Expenditures**

E	199-000-00-71-461	4612 Transfers Out	\$0.00	\$224,907.62	\$0.00	\$224,907.62
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	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00	\$0.00
E	199-000-15-25-413	4130 Computers/Software	\$0.00	\$0.00	\$0.00	\$0.00
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	\$9,167.00	\$0.00	\$9,167.00
E	199-000-15-25-454	4540 Repair/Maintenance Build	\$0.00	\$0.00	\$0.00	\$0.00
E	199-000-15-70-431	4316 Capital Purchases/Improv	\$0.00	\$41,800.00	\$0.00	\$41,800.00
E	199-000-20-25-441	4413 Equipment/Accessories	\$0.00	\$670.48	\$0.00	\$670.48
E	199-000-20-25-454	4540 Repair/Maintenance Build	\$0.00	\$7,300.00	\$0.00	\$7,300.00
E	199-000-20-25-454	4545 Repair/Maintenance Equi	\$0.00	\$1,807.80	\$0.00	\$1,807.80
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	\$0.00	\$0.00	\$0.00
E	199-000-30-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
E	199-000-40-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
E	199-000-50-25-413	4130 Computers/Software	\$0.00	\$0.00	\$0.00	\$0.00
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	\$2,012.99	\$0.00	\$2,012.99
E	199-000-50-25-454	4545 Repair/Maintenance Equi	\$0.00	\$0.00	\$0.00	\$0.00
E	199-000-50-70-431	4316 Capital Purchases/Improv	\$0.00	\$40,911.40	\$0.00	\$40,911.40
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



**Trial Balance**

YTD Closing Entries 2019

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	199-000-75-25-413	4130 Computers/Software	\$0.00	\$0.00	\$0.00	\$0.00
E	199-000-75-25-441	4413 Equipment/Accessories	\$0.00	\$3,591.00	\$0.00	\$3,591.00
E	199-000-75-25-454	4540 Repair/Maintenance Build	\$0.00	\$0.00	\$0.00	\$0.00
E	199-000-75-25-454	4545 Repair/Maintenance Equi	\$0.00	\$0.00	\$0.00	\$0.00
E	199-000-75-70-431	4316 Capital Purchases/Improv	\$0.00	\$93,959.64	\$0.00	\$93,959.64
E	199-000-75-70-490	4904 Fed Ret to Serv Donated	\$0.00	\$233,372.00	\$0.00	\$233,372.00
E	199-000-75-85-460	4603 Debt Service Principal	\$0.00	\$7,547.55	\$0.00	\$7,547.55
E	199-000-75-85-461	4610 Debt Service Interest	\$0.00	\$1,335.28	\$0.00	\$1,335.28
E	199-000-85-70-431	4316 Capital Purchases/Improv	\$0.00	\$94,040.00	\$0.00	\$94,040.00
<b>Total Expenditures</b>			\$0.00	\$777,422.76	\$0.00	\$777,422.76
<b>(Excess) / Loss</b>						<b>(\$345,845.25)</b>



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 211 TRLF-GO STATE AID LOAN 2010</b>						
<b>General Ledger</b>						
<b>Asset</b>						
G	211-1010	1010 Cash	\$14,039.34	\$152,488.72	\$153,221.67	\$13,306.39
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
<b>Total Asset</b>			\$14,039.34	\$152,488.72	\$153,221.67	\$13,306.39
<b>Liability</b>						
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
<b>Total Liability</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>Equity</b>						
G	211-2530	2530 Unreserved Fund Balanc	-\$14,039.34	\$153,221.67	\$152,488.72	-\$13,306.39
<b>Total Equity</b>			-\$14,039.34	\$153,221.67	\$152,488.72	(\$13,306.39)
<b>FUND 211 TRLF-GO STATE AID LOAN 2010</b>			\$0.00	\$305,710.39	\$305,710.39	\$0.00
<b>Revenue</b>						
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	\$127,000.00	-\$127,000.00
R	211-000-3365	3365 State Aid - Street Mainten	\$0.00	\$0.00	\$25,121.93	-\$25,121.93
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	\$363.06	-\$363.06
<b>Total Revenue</b>			\$0.00	\$0.00	\$152,484.99	(\$152,484.99)
<b>Expenditures</b>						
E	211-000-00-85-460	4603 Debt Service Principal	\$0.00	\$127,000.00	\$0.00	\$127,000.00
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	\$26,217.94	\$0.00	\$26,217.94
E	211-000-00-85-461	4611 Debt Service Fees	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>			\$0.00	\$153,217.94	\$0.00	\$153,217.94
<b>(Excess) / Loss</b>						\$732.95



**Trial Balance**

YTD Closing Entries 2019

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 212 GO IMPROVEMENT BONDS 2010A</b>						
<b>General Ledger</b>						
<b>Asset</b>						
! G	212-1010	1010 Cash	\$156,015.18	\$1,972,924.76	\$2,128,939.94	\$0.00
! G	212-1050	1050 Taxes Receivable-Current	\$0.00	\$0.00	\$0.00	\$0.00
! G	212-1070	1070 Taxes Receivable-Delinq	\$8,665.49	\$8,665.49	\$17,330.98	\$0.00
! 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	\$1,197.41	\$1,197.41	\$2,394.82	\$0.00
! G	212-1230	1230 Special Assessments Rc	\$12,944.10	\$12,944.10	\$25,888.20	\$0.00
! G	212-1310	1310 Due From Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
! G	212-1320	1320 Due From Other Govern	\$8,695.84	\$196.69	\$8,892.53	\$0.00
<b>Total Asset</b>			\$187,518.02	\$1,995,928.45	\$2,183,446.47	\$0.00
<b>Liability</b>						
! G	212-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
! G	212-2220	2220 Deferred Revenues	-\$22,807.00	\$45,614.00	\$22,807.00	\$0.00
<b>Total Liability</b>			-\$22,807.00	\$45,614.00	\$22,807.00	\$0.00
<b>Equity</b>						
! G	212-2530	2530 Unreserved Fund Balanc	-\$164,711.02	\$2,129,136.63	\$1,964,425.61	\$0.00
<b>Total Equity</b>			-\$164,711.02	\$2,129,136.63	\$1,964,425.61	\$0.00
<b>FUND 212 GO IMPROVEMENT BONDS 2010A</b>			\$0.00	\$4,170,679.08	\$4,170,679.08	\$0.00
<b>(Excess) / Loss</b>						\$0.00



**Trial Balance**

YTD Closing Entries 2019

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 214 GO REF IMPROV BOND 2011A</b>						
<b>General Ledger</b>						
<b>Asset</b>						
I G	214-1010	1010 Cash	\$567,103.99	\$125,276.11	\$324,917.48	\$367,462.62
I G	214-1050	1050 Taxes Receivable-Current	\$0.00	\$0.00	\$0.00	\$0.00
I G	214-1070	1070 Taxes Receivable-Delinq	\$5,755.66	\$0.00	\$1,408.50	\$4,347.16
I G	214-1210	1210 Special Assessments Rc	\$0.00	\$0.00	\$0.00	\$0.00
I G	214-1220	1220 Special Assessments Rc	\$2,322.09	\$0.00	\$1,401.15	\$920.94
I G	214-1230	1230 Special Assessments Rc	\$14,958.69	\$0.00	\$14,958.69	\$0.00
I G	214-1320	1320 Due From Other Govern	\$2,574.71	\$2,187.42	\$2,574.71	\$2,187.42
<b>Total Asset</b>			\$592,715.14	\$127,463.53	\$345,260.53	\$374,918.14
<b>Liability</b>						
I G	214-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
I G	214-2220	2220 Deferred Revenues	-\$23,036.44	\$17,768.34	\$0.00	-\$5,268.10
<b>Total Liability</b>			-\$23,036.44	\$17,768.34	\$0.00	(\$5,268.10)
<b>Equity</b>						
I G	214-2530	2530 Unreserved Fund Balanc	-\$569,678.70	\$324,917.48	\$124,888.82	-\$369,650.04
<b>Total Equity</b>			-\$569,678.70	\$324,917.48	\$124,888.82	(\$369,650.04)
<b>FUND 214 GO REF IMPROV BOND 2011A</b>			\$0.00	\$470,149.35	\$470,149.35	\$0.00
<b>Revenue</b>						
I R	214-000-3101	3101 RE & PP Taxes-Current	\$0.00	\$0.00	\$98,733.21	-\$98,733.21
I R	214-000-3102	3102 RE & PP Taxes-Delinque	\$0.00	\$0.00	\$1,930.71	-\$1,930.71
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	\$6,847.09	-\$6,847.09
I R	214-000-3613	3613 Pre Paid Special Assess	\$0.00	\$0.00	\$10,000.00	-\$10,000.00
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	\$6,390.33	-\$6,390.33
<b>Total Revenue</b>			\$0.00	\$0.00	\$123,901.34	(\$123,901.34)
<b>Expenditures</b>						
I E	214-000-00-85-460	4603 Debt Service Principal	\$0.00	\$310,000.00	\$0.00	\$310,000.00
I E	214-000-00-85-461	4610 Debt Service Interest	\$0.00	\$13,455.00	\$0.00	\$13,455.00
I E	214-000-00-85-461	4611 Debt Service Fees	\$0.00	\$475.00	\$0.00	\$475.00
<b>Total Expenditures</b>			\$0.00	\$323,930.00	\$0.00	\$323,930.00
<b>(Excess) / Loss</b>						\$200,028.66



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance	
<b>FUND 216 GO IMPROV REFUND BOND 2011B</b>							
<b>General Ledger</b>							
<b>Asset</b>							
;	G	216-1010	1010 Cash	\$303,726.43	\$346,843.93	\$449,619.69	\$200,950.67
;	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	\$11,182.67	\$0.00	\$1,605.46	\$9,577.21
;	G	216-1210	1210 Special Assessments Rc	\$0.00	\$0.00	\$0.00	\$0.00
;	G	216-1220	1220 Special Assessments Rc	\$6,545.13	\$1,015.62	\$0.00	\$7,560.75
;	G	216-1230	1230 Special Assessments Rc	\$193,357.83	\$0.00	\$79,517.41	\$113,840.42
;	G	216-1320	1320 Due From Other Govern	\$10,689.06	\$8,345.80	\$10,689.06	\$8,345.80
<b>Total Asset</b>				\$525,501.12	\$356,205.35	\$541,431.62	\$340,274.85
<b>Liability</b>							
;	G	216-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
;	G	216-2220	2220 Deferred Revenues	-\$211,085.63	\$80,107.25	\$0.00	-\$130,978.38
<b>Total Liability</b>				-\$211,085.63	\$80,107.25	\$0.00	(\$130,978.38)
<b>Equity</b>							
;	G	216-2530	2530 Unreserved Fund Balanc	-\$314,415.49	\$451,274.70	\$346,155.68	-\$209,296.47
<b>Total Equity</b>				-\$314,415.49	\$451,274.70	\$346,155.68	(\$209,296.47)
<b>FUND 216 GO IMPROV REFUND BOND 2011B</b>				\$0.00	\$887,587.30	\$887,587.30	\$0.00
<b>Revenue</b>							
;	R	216-000-3101	3101 RE & PP Taxes-Current	\$0.00	\$0.00	\$249,196.43	-\$249,196.43
;	R	216-000-3102	3102 RE & PP Taxes-Delinque	\$0.00	\$0.00	\$1,266.15	-\$1,266.15
;	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	\$85,207.20	-\$85,207.20
;	R	216-000-3613	3613 Pre Paid Special Assess	\$0.00	\$0.00	\$6,862.43	-\$6,862.43
;	R	216-000-3995	3995 Unrealized Gain	\$0.00	\$0.00	\$0.00	\$0.00
;	R	216-000-3999	3999 Interest Earned	\$0.00	\$71.23	\$0.00	\$71.23
<b>Total Revenue</b>				\$0.00	\$71.23	\$342,532.21	(\$342,460.98)
<b>Expenditures</b>							
;	E	216-000-00-85-460	4603 Debt Service Principal	\$0.00	\$415,000.00	\$0.00	\$415,000.00
;	E	216-000-00-85-461	4610 Debt Service Interest	\$0.00	\$32,105.00	\$0.00	\$32,105.00
;	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
<b>Total Expenditures</b>				\$0.00	\$447,580.00	\$0.00	\$447,580.00
						<b>(Excess) / Loss</b>	\$105,119.02



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 217 GO REFUNDING BONDS 2012A</b>						
<b>General Ledger</b>						
<b>Asset</b>						
' G	217-1010	1010 Cash	\$197,338.69	\$69,871.30	\$100,604.55	\$166,605.44
' 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	\$1,422.46	\$0.00	\$644.46	\$778.00
' G	217-1160	1160 Notes Receivable	\$50,000.00	\$0.00	\$50,000.00	\$0.00
' 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	\$98,654.00	\$0.00	\$0.00	\$98,654.00
' G	217-1320	1320 Due From Other Govern	\$337.16	\$360.75	\$337.16	\$360.75
<b>Total Asset</b>			<b>\$347,752.31</b>	<b>\$70,232.05</b>	<b>\$151,586.17</b>	<b>\$266,398.19</b>
<b>Liability</b>						
' G	217-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
' G	217-2220	2220 Deferred Revenues	-\$150,076.46	\$50,644.46	\$0.00	-\$99,432.00
<b>Total Liability</b>			<b>-\$150,076.46</b>	<b>\$50,644.46</b>	<b>\$0.00</b>	<b>(\$99,432.00)</b>
<b>Equity</b>						
' G	217-2530	2530 Unreserved Fund Balanc	-\$197,675.85	\$100,604.55	\$69,894.89	-\$166,966.19
<b>Total Equity</b>			<b>-\$197,675.85</b>	<b>\$100,604.55</b>	<b>\$69,894.89</b>	<b>(\$166,966.19)</b>
<b>FUND 217 GO REFUNDING BONDS 2012A</b>			<b>\$0.00</b>	<b>\$221,481.06</b>	<b>\$221,481.06</b>	<b>\$0.00</b>
<b>Revenue</b>						
' R	217-000-3101	3101 RE & PP Taxes-Current	\$0.00	\$0.00	\$14,911.77	-\$14,911.77
' R	217-000-3102	3102 RE & PP Taxes-Delinque	\$0.00	\$0.00	\$496.90	-\$496.90
' 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	\$50,523.50	-\$50,523.50
' 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	\$0.00	\$0.00
' 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	\$3,371.41	-\$3,371.41
<b>Total Revenue</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$69,303.58</b>	<b>(\$69,303.58)</b>
<b>Expenditures</b>						
' E	217-000-00-85-460	4603 Debt Service Principal	\$0.00	\$95,000.00	\$0.00	\$95,000.00
' E	217-000-00-85-461	4610 Debt Service Interest	\$0.00	\$4,910.00	\$0.00	\$4,910.00
' E	217-000-00-85-461	4611 Debt Service Fees	\$0.00	\$103.24	\$0.00	\$103.24
' E	217-000-00-85-461	4612 Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>			<b>\$0.00</b>	<b>\$100,013.24</b>	<b>\$0.00</b>	<b>\$100,013.24</b>
<b>(Excess) / Loss</b>						<b>\$30,709.66</b>



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 221 GO TAXABLT TAX ABATE 2014A</b>						
<b>General Ledger</b>						
<b>Asset</b>						
G	221-1010	1010 Cash	\$32,571.79	\$32,225.11	\$32,146.16	\$32,650.74
G	221-1050	1050 Taxes Receivable-Current	\$0.00	\$0.00	\$0.00	\$0.00
G	221-1070	1070 Taxes Receivable-Delinq	\$504.76	\$84.01	\$0.00	\$588.77
G	221-1140	1140 Deposits	\$0.00	\$0.00	\$0.00	\$0.00
G	221-1320	1320 Due From Other Govern	\$442.55	\$494.10	\$442.55	\$494.10
<b>Total Asset</b>			\$33,519.10	\$32,803.22	\$32,588.71	\$33,733.61
<b>Liability</b>						
G	221-2220	2220 Deferred Revenues	-\$504.76	\$0.00	\$84.01	-\$588.77
<b>Total Liability</b>			-\$504.76	\$0.00	\$84.01	(\$588.77)
<b>Equity</b>						
G	221-2530	2530 Unreserved Fund Balanc	-\$33,014.34	\$32,146.16	\$32,276.66	-\$33,144.84
<b>Total Equity</b>			-\$33,014.34	\$32,146.16	\$32,276.66	(\$33,144.84)
<b>FUND 221 GO TAXABLT TAX ABATE 2014A</b>			\$0.00	\$64,949.38	\$64,949.38	\$0.00
<b>Revenue</b>						
R	221-000-3101	3101 RE & PP Taxes-Current	\$0.00	\$0.00	\$24,464.34	-\$24,464.34
R	221-000-3102	3102 RE & PP Taxes-Delinque	\$0.00	\$0.00	\$253.88	-\$253.88
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	\$7,150.34	-\$7,150.34
R	221-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$265.38	-\$265.38
<b>Total Revenue</b>			\$0.00	\$0.00	\$32,133.94	(\$32,133.94)
<b>Expenditures</b>						
E	221-000-00-85-460	4603 Debt Service Principal	\$0.00	\$27,330.00	\$0.00	\$27,330.00
E	221-000-00-85-461	4610 Debt Service Interest	\$0.00	\$4,543.62	\$0.00	\$4,543.62
E	221-000-00-85-461	4611 Debt Service Fees	\$0.00	\$129.82	\$0.00	\$129.82
<b>Total Expenditures</b>			\$0.00	\$32,003.44	\$0.00	\$32,003.44
<b>(Excess) / Loss</b>						<b>(\$130.50)</b>



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 222 GO REFUNDING BOND 2015A</b>						
<b>General Ledger</b>						
<b>Asset</b>						
! G	222-1010	1010 Cash	\$218,217.71	\$574,467.19	\$591,168.55	\$201,516.35
! 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	\$15,802.64	\$0.00	\$2,407.04	\$13,395.60
! G	222-1220	1220 Special Assessments Rc	\$133,623.17	\$33,337.31	\$0.00	\$166,960.48
! G	222-1230	1230 Special Assessments Rc	\$638,930.61	\$0.00	\$206,273.67	\$432,656.94
! G	222-1320	1320 Due From Other Govern	\$4,531.75	\$6,535.97	\$4,531.75	\$6,535.97
<b>Total Asset</b>			<b>\$1,011,105.88</b>	<b>\$614,340.47</b>	<b>\$804,381.01</b>	<b>\$821,065.34</b>
<b>Liability</b>						
! G	222-2170	2170 Accrued Payroll Dedct Pa	\$0.00	\$0.00	\$0.00	\$0.00
! G	222-2220	2220 Deferred Revenues	-\$788,356.42	\$175,343.40	\$0.00	-\$613,013.02
! 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
<b>Total Liability</b>			<b>-\$788,356.42</b>	<b>\$175,343.40</b>	<b>\$0.00</b>	<b>(\$613,013.02)</b>
<b>Equity</b>						
! G	222-2530	2530 Unreserved Fund Balanc	-\$222,749.46	\$591,168.55	\$576,471.41	-\$208,052.32
<b>Total Equity</b>			<b>-\$222,749.46</b>	<b>\$591,168.55</b>	<b>\$576,471.41</b>	<b>(\$208,052.32)</b>
<b>FUND 222 GO REFUNDING BOND 2015A</b>			<b>\$0.00</b>	<b>\$1,380,852.42</b>	<b>\$1,380,852.42</b>	<b>\$0.00</b>
<b>Revenue</b>						
! R	222-000-3101	3101 RE & PP Taxes-Current	\$0.00	\$0.00	\$309,439.71	-\$309,439.71
! R	222-000-3102	3102 RE & PP Taxes-Delinque	\$0.00	\$0.00	\$4,883.24	-\$4,883.24
! 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	\$145,392.78	-\$145,392.78
! R	222-000-3613	3613 Pre Paid Special Assess	\$0.00	\$0.00	\$2,236.97	-\$2,236.97
! R	222-000-3999	3999 Interest Earned	\$0.00	\$1,611.76	\$0.00	\$1,611.76
<b>Total Revenue</b>			<b>\$0.00</b>	<b>\$1,611.76</b>	<b>\$575,015.42</b>	<b>(\$573,403.66)</b>
<b>Expenditures</b>						
! 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	\$500,000.00	\$0.00	\$500,000.00
! E	222-000-00-85-461	4610 Debt Service Interest	\$0.00	\$87,862.50	\$0.00	\$87,862.50
! E	222-000-00-85-461	4611 Debt Service Fees	\$0.00	\$238.30	\$0.00	\$238.30
<b>Total Expenditures</b>			<b>\$0.00</b>	<b>\$588,100.80</b>	<b>\$0.00</b>	<b>\$588,100.80</b>
<b>(Excess) / Loss</b>						<b>\$14,697.14</b>



**Trial Balance**

YTD Closing Entries 2019

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 223 GO TAXABLE REFUNDING - 2016A</b>						
<b>General Ledger</b>						
<b>Asset</b>						
I G	223-1010	1010 Cash	\$315,198.29	\$351,446.13	\$296,984.15	\$369,660.27
I G	223-1030	1030 Cash with Fiscal Agent	\$648,252.07	\$5,909.18	\$654,161.25	\$0.00
I G	223-1050	1050 Taxes Receivable-Current	\$0.00	\$0.00	\$0.00	\$0.00
I G	223-1070	1070 Taxes Receivable-Delinq	\$5,157.45	\$1,312.42	\$0.00	\$6,469.87
I G	223-1160	1160 Notes Receivable	\$410,000.00	\$0.00	\$35,000.00	\$375,000.00
I G	223-1320	1320 Due From Other Govern	\$4,490.96	\$4,868.98	\$4,490.96	\$4,868.98
<b>Total Asset</b>			<b>\$1,383,098.77</b>	<b>\$363,536.71</b>	<b>\$990,636.36</b>	<b>\$755,999.12</b>
<b>Liability</b>						
I G	223-2070	2070 Due To Other Funds	-\$314,851.99	\$20,000.00	\$0.00	-\$294,851.99
I G	223-2220	2220 Deferred Revenues	-\$415,157.45	\$35,000.00	\$1,312.42	-\$381,469.87
<b>Total Liability</b>			<b>-\$730,009.44</b>	<b>\$55,000.00</b>	<b>\$1,312.42</b>	<b>(\$676,321.86)</b>
<b>Equity</b>						
I G	223-2530	2530 Unreserved Fund Balanc	-\$653,089.33	\$921,984.15	\$348,572.08	-\$79,677.26
<b>Total Equity</b>			<b>-\$653,089.33</b>	<b>\$921,984.15</b>	<b>\$348,572.08</b>	<b>(\$79,677.26)</b>
<b>FUND 223 GO TAXABLE REFUNDING - 2016A</b>			<b>\$0.00</b>	<b>\$1,340,520.86</b>	<b>\$1,340,520.86</b>	<b>\$0.00</b>
<b>Revenue</b>						
I R	223-000-3101	3101 RE & PP Taxes-Current	\$0.00	\$0.00	\$239,803.35	-\$239,803.35
I R	223-000-3102	3102 RE & PP Taxes-Delinque	\$0.00	\$0.00	\$2,326.06	-\$2,326.06
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	\$51,288.55	-\$51,288.55
I R	223-000-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$44,291.00	-\$44,291.00
I R	223-000-3995	3995 Unrealized Gain	\$0.00	\$0.00	\$361.68	-\$361.68
I R	223-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$9,989.61	-\$9,989.61
<b>Total Revenue</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$348,060.25</b>	<b>(\$348,060.25)</b>
<b>Expenditures</b>						
I E	223-000-00-71-461	4612 Transfers Out	\$0.00	\$645,000.00	\$0.00	\$645,000.00
I E	223-000-00-85-460	4603 Debt Service Principal	\$0.00	\$210,000.00	\$0.00	\$210,000.00
I E	223-000-00-85-461	4610 Debt Service Interest	\$0.00	\$54,957.50	\$0.00	\$54,957.50
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	\$11,019.82	\$0.00	\$11,019.82
<b>Total Expenditures</b>			<b>\$0.00</b>	<b>\$921,472.32</b>	<b>\$0.00</b>	<b>\$921,472.32</b>
<b>(Excess) / Loss</b>						<b>\$573,412.07</b>



**Trial Balance**

YTD Closing Entries 2019

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 224 GO CIP BOND - 2016B</b>						
<b>General Ledger</b>						
<b>Asset</b>						
I G	224-1010	1010 Cash	\$11,943.10	\$54,894.50	\$54,462.19	\$12,375.41
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	\$1,254.36	\$265.50	\$0.00	\$1,519.86
I G	224-1320	1320 Due From Other Govern	\$1,017.67	\$1,101.16	\$1,017.67	\$1,101.16
<b>Total Asset</b>			\$14,215.13	\$56,261.16	\$55,479.86	\$14,996.43
<b>Liability</b>						
I G	224-2220	2220 Deferred Revenues	-\$1,254.36	\$0.00	\$265.50	-\$1,519.86
<b>Total Liability</b>			-\$1,254.36	\$0.00	\$265.50	(\$1,519.86)
<b>Equity</b>						
I G	224-2530	2530 Unreserved Fund Balanc	-\$12,960.77	\$54,462.19	\$54,977.99	-\$13,476.57
<b>Total Equity</b>			-\$12,960.77	\$54,462.19	\$54,977.99	(\$13,476.57)
<b>FUND 224 GO CIP BOND - 2016B</b>			\$0.00	\$110,723.35	\$110,723.35	\$0.00
<b>Revenue</b>						
I R	224-000-3101	3101 RE & PP Taxes-Current	\$0.00	\$0.00	\$54,307.06	-\$54,307.06
I R	224-000-3102	3102 RE & PP Taxes-Delinque	\$0.00	\$0.00	\$487.80	-\$487.80
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	\$409.06	\$0.00	\$409.06
<b>Total Revenue</b>			\$0.00	\$409.06	\$54,794.86	(\$54,385.80)
<b>Expenditures</b>						
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	224-000-00-85-461	4610 Debt Service Interest	\$0.00	\$8,375.00	\$0.00	\$8,375.00
I E	224-000-00-85-461	4611 Debt Service Fees	\$0.00	\$495.00	\$0.00	\$495.00
<b>Total Expenditures</b>			\$0.00	\$53,870.00	\$0.00	\$53,870.00
<b>(Excess) / Loss</b>						<b>(\$515.80)</b>



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 226 GO IMPROVEMENT RFND 2016C</b>						
<b>General Ledger</b>						
<b>Asset</b>						
i G	226-1010	1010 Cash	\$19,633.25	\$203,492.68	\$41,119.69	\$182,006.24
i G	226-1030	1030 Cash with Fiscal Agent	\$1,837,319.47	\$6,430.62	\$1,843,750.09	\$0.00
i G	226-1050	1050 Taxes Receivable-Current	\$0.00	\$0.00	\$0.00	\$0.00
i G	226-1070	1070 Taxes Receivable-Delinq	\$147.47	\$17,662.68	\$8,665.49	\$9,144.66
i G	226-1080	1080 Allowance for Uncollectab	\$0.00	\$0.00	\$0.00	\$0.00
i G	226-1210	1210 Special Assessments Rc	\$0.00	\$0.00	\$0.00	\$0.00
i G	226-1220	1220 Special Assessments Rc	\$0.00	\$2,394.82	\$2,027.25	\$367.57
i G	226-1230	1230 Special Assessments Rc	\$0.00	\$25,888.20	\$16,003.98	\$9,884.22
i G	226-1320	1320 Due From Other Govern	\$350.44	\$6,602.16	\$350.44	\$6,602.16
<b>Total Asset</b>			<b>\$1,857,450.63</b>	<b>\$262,471.16</b>	<b>\$1,911,916.94</b>	<b>\$208,004.85</b>
<b>Liability</b>						
i G	226-2220	2220 Deferred Revenues	-\$147.47	\$26,365.02	\$45,614.00	-\$19,396.45
<b>Total Liability</b>			<b>-\$147.47</b>	<b>\$26,365.02</b>	<b>\$45,614.00</b>	<b>(\$19,396.45)</b>
<b>Equity</b>						
i G	226-2530	2530 Unreserved Fund Balanc	-\$1,857,303.16	\$1,866,119.78	\$197,425.02	-\$188,608.40
<b>Total Equity</b>			<b>-\$1,857,303.16</b>	<b>\$1,866,119.78</b>	<b>\$197,425.02</b>	<b>(\$188,608.40)</b>
<b>FUND 226 GO IMPROVEMENT RFND 2016C</b>			<b>\$0.00</b>	<b>\$2,154,955.96</b>	<b>\$2,154,955.96</b>	<b>\$0.00</b>
<b>Revenue</b>						
i R	226-000-3101	3101 RE & PP Taxes-Current	\$0.00	\$0.00	\$187,300.26	-\$187,300.26
i R	226-000-3102	3102 RE & PP Taxes-Delinque	\$0.00	\$0.00	\$399.80	-\$399.80
i R	226-000-3103	3103 Special Levies/Debt Servi	\$0.00	\$0.00	\$0.00	\$0.00
i R	226-000-3130	3130 Bond Insurrance	\$0.00	\$0.00	\$0.00	\$0.00
i R	226-000-3132	3132 Bond Premium	\$0.00	\$0.00	\$0.00	\$0.00
i R	226-000-3613	3613 Pre Paid Special Assess	\$0.00	\$0.00	\$0.00	\$0.00
i R	226-000-3995	3995 Unrealized Gain	\$0.00	\$0.09	\$0.00	\$0.09
i R	226-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$8,123.27	-\$8,123.27
<b>Total Revenue</b>			<b>\$0.00</b>	<b>\$0.09</b>	<b>\$195,823.33</b>	<b>(\$195,823.24)</b>
<b>Expenditures</b>						
i E	226-000-00-71-461	4612 Transfers Out	\$0.00	\$1,826,523.00	\$0.00	\$1,826,523.00
i E	226-000-00-85-460	4603 Debt Service Principal	\$0.00	\$0.00	\$0.00	\$0.00
i E	226-000-00-85-461	4610 Debt Service Interest	\$0.00	\$37,500.00	\$0.00	\$37,500.00
i E	226-000-00-85-461	4611 Debt Service Fees	\$0.00	\$495.00	\$0.00	\$495.00
<b>Total Expenditures</b>			<b>\$0.00</b>	<b>\$1,864,518.00</b>	<b>\$0.00</b>	<b>\$1,864,518.00</b>
<b>(Excess) / Loss</b>						<b>\$1,668,694.76</b>



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 227 GO IMPROVEMENT BOND 2018A</b>						
<b>General Ledger</b>						
<b>Asset</b>						
' G	227-1010	1010 Cash	\$219,431.40	\$923,772.35	\$86,339.09	\$1,056,864.66
' G	227-1030	1030 Cash with Fiscal Agent	\$0.00	\$8,786.08	\$8,786.08	\$0.00
' G	227-1035	1035 Cash- GO Bonds with 4M	\$47,495.22	\$12,581.74	\$60,076.96	\$0.00
' 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	\$76.68	\$0.00	\$76.68
' G	227-1230	1230 Special Assessments Rc	\$425,322.99	\$0.00	\$40,460.66	\$384,862.33
' G	227-1320	1320 Due From Other Govern	\$0.00	\$2,354.81	\$0.00	\$2,354.81
<b>Total Asset</b>			\$692,249.61	\$947,571.66	\$195,662.79	\$1,444,158.48
<b>Liability</b>						
' G	227-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
' G	227-2220	2220 Deferred Revenues	-\$425,322.99	\$40,383.98	\$0.00	-\$384,939.01
<b>Total Liability</b>			-\$425,322.99	\$40,383.98	\$0.00	(\$384,939.01)
<b>Equity</b>						
' G	227-2530	2530 Unreserved Fund Balanc	-\$266,926.62	\$85,920.11	\$878,212.96	-\$1,059,219.47
<b>Total Equity</b>			-\$266,926.62	\$85,920.11	\$878,212.96	(\$1,059,219.47)
<b>FUND 227 GO IMPROVEMENT BOND 2018A</b>			\$0.00	\$1,073,875.75	\$1,073,875.75	\$0.00
<b>Revenue</b>						
' 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	\$0.00	\$0.00
' R	227-000-3132	3132 Bond Premium	\$0.00	\$0.00	\$0.00	\$0.00
' R	227-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$792,025.00	-\$792,025.00
' R	227-000-3610	3610 Prop Tx Paid Special Ass	\$0.00	\$0.00	\$41,560.83	-\$41,560.83
' R	227-000-3613	3613 Pre Paid Special Assess	\$0.00	\$0.00	\$21,808.68	-\$21,808.68
' R	227-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$13,551.68	-\$13,551.68
<b>Total Revenue</b>			\$0.00	\$0.00	\$868,946.19	(\$868,946.19)
<b>Expenditures</b>						
' 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	227-000-00-85-461	4610 Debt Service Interest	\$0.00	\$76,158.34	\$0.00	\$76,158.34
' E	227-000-00-85-461	4611 Debt Service Fees	\$0.00	\$495.00	\$0.00	\$495.00
<b>Total Expenditures</b>			\$0.00	\$76,653.34	\$0.00	\$76,653.34
<b>(Excess) / Loss</b>						<b>(\$792,292.85)</b>



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 275 ECONOMIC DEVELOPMENT AUTHORITY</b>						
<b>General Ledger</b>						
<b>Asset</b>						
i G	275-1010	1010 Cash	\$50,406.64	\$154,681.93	\$107,470.69	\$97,617.88
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	\$1,164.90	\$1,388.43	\$0.00	\$2,553.33
i G	275-1150	1150 Accounts Receivable	\$5,992.33	\$0.00	\$0.00	\$5,992.33
i G	275-1160	1160 Notes Receivable	\$0.00	\$0.00	\$0.00	\$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	\$902.39	\$2,578.90	\$902.39	\$2,578.90
i G	275-1555	1555 Prepaid Other	\$315.00	\$920.00	\$940.00	\$295.00
i G	275-1605	1605 Land Held For Resale	\$112,974.65	\$0.00	\$51,050.00	\$61,924.65
i G	275-1620	1620 Buildings	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Asset</b>			<b>\$171,755.91</b>	<b>\$159,569.26</b>	<b>\$160,363.08</b>	<b>\$170,962.09</b>
<b>Liability</b>						
i G	275-2020	2020 Accounts Payable	-\$310.95	\$310.95	\$693.63	-\$693.63
i G	275-2040	2040 Accrued Salaries Payable	\$0.00	\$0.00	\$1,317.40	-\$1,317.40
i G	275-2041	2041 Accrued FICA	\$0.00	\$0.00	\$100.78	-\$100.78
i G	275-2043	2043 Accrued PERA	\$0.00	\$0.00	\$98.81	-\$98.81
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	-\$70,884.25	\$25,000.00	\$0.00	-\$45,884.25
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	\$0.00	\$500.00	\$500.00	\$0.00
i G	275-2220	2220 Deferred Revenues	-\$1,164.90	\$0.00	\$1,388.43	-\$2,553.33
<b>Total Liability</b>			<b>-\$72,360.10</b>	<b>\$25,810.95</b>	<b>\$4,099.05</b>	<b>(\$50,648.20)</b>
<b>Equity</b>						
i G	275-2530	2530 Unreserved Fund Balanc	-\$99,395.81	\$134,940.36	\$155,858.44	-\$120,313.89
i G	275-2545	2545 Reserve for Encumbranc	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Equity</b>			<b>-\$99,395.81</b>	<b>\$134,940.36</b>	<b>\$155,858.44</b>	<b>(\$120,313.89)</b>
<b>FUND 275 ECONOMIC DEVELOPMENT AUTHORITY</b>			<b>\$0.00</b>	<b>\$320,320.57</b>	<b>\$320,320.57</b>	<b>\$0.00</b>
<b>Revenue</b>						
i R	275-000-3101	3101 RE & PP Taxes-Current	\$0.00	\$0.00	\$128,330.97	-\$128,330.97
i R	275-000-3102	3102 RE & PP Taxes-Delinque	\$0.00	\$0.00	\$370.57	-\$370.57
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	\$0.00	\$0.00
i R	275-000-3230	3230 Donations from Organizat	\$0.00	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00



**Trial Balance**

**YTD Closing Entries 2019**

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
i R	275-000-3950	3950 Property Sales	\$0.00	\$0.00	\$0.00	\$0.00
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
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	\$1,044.71	-\$1,044.71
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	\$0.00	\$0.00
<b>Total Revenue</b>			\$0.00	\$0.00	\$129,746.25	(\$129,746.25)

**Expenditures**

i E	275-000-00-05-400	4002 Wages	\$0.00	\$49,120.20	\$0.00	\$49,120.20
i E	275-000-00-05-400	4008 Insurance Benefits (er)	\$0.00	\$3,018.20	\$0.00	\$3,018.20
i E	275-000-00-05-400	4009 HSA Accounts	\$0.00	\$718.75	\$0.00	\$718.75
i E	275-000-00-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$3,757.62	\$0.00	\$3,757.62
i E	275-000-00-05-401	4012 P.E.R.A. (er)	\$0.00	\$3,684.02	\$0.00	\$3,684.02
i E	275-000-00-20-414	4140 Audit	\$0.00	\$480.00	\$0.00	\$480.00
i E	275-000-00-20-415	4150 Engineering	\$0.00	\$1,366.50	\$0.00	\$1,366.50
i E	275-000-00-20-417	4170 Legal	\$0.00	\$9,119.47	\$0.00	\$9,119.47
i E	275-000-00-20-418	4180 Other Consultants	\$0.00	\$5,710.00	\$0.00	\$5,710.00
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	\$0.00	\$0.00	\$0.00
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	\$1,178.80	\$0.00	\$1,178.80
i E	275-000-00-25-421	4212 Other Operations Expens	\$0.00	\$16.92	\$0.00	\$16.92
i E	275-000-00-25-422	4220 Advertising	\$0.00	\$607.49	\$0.00	\$607.49
i E	275-000-00-25-423	4235 Postage	\$0.00	\$0.00	\$0.00	\$0.00
i E	275-000-00-25-423	4238 Training/Schools	\$0.00	\$924.67	\$0.00	\$924.67
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	\$74.00	\$0.00	\$74.00
i E	275-000-00-25-426	4260 Subscriptions/Dues	\$0.00	\$625.00	\$0.00	\$625.00
i E	275-000-00-25-437	4375 Snow Removal	\$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	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	\$26,050.00	\$0.00	\$26,050.00
i E	275-000-00-70-442	4427 Unrealized Loss on Land	\$0.00	\$0.00	\$0.00	\$0.00
i E	275-000-00-71-461	4612 Transfers Out	\$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



**BIGLAKE, MN**  
**Trial Balance**

YTD Closing Entries 2019

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
i E	275-000-00-85-462	4625 Interfund Loans Interest	\$0.00	\$2,126.53	\$0.00	\$2,126.53
		<b>Total Expenditures</b>	\$0.00	\$108,828.17	\$0.00	\$108,828.17
				<b>(Excess) / Loss</b>		<b>(\$20,918.08)</b>



**Trial Balance**

YTD Closing Entries 2019

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 276 NARCOTIC FORFEITURE</b>						
<b>General Ledger</b>						
<b>Asset</b>						
i G	276-1010	1010 Cash	\$2,843.60	\$2,759.23	\$4,353.30	\$1,249.53
<b>Total Asset</b>			\$2,843.60	\$2,759.23	\$4,353.30	\$1,249.53
<b>Liability</b>						
i G	276-2020	2020 Accounts Payable	-\$1,238.00	\$1,238.00	\$0.00	\$0.00
<b>Total Liability</b>			-\$1,238.00	\$1,238.00	\$0.00	\$0.00
<b>Equity</b>						
i G	276-2530	2530 Unreserved Fund Balanc	-\$1,605.60	\$3,915.30	\$3,559.23	-\$1,249.53
<b>Total Equity</b>			-\$1,605.60	\$3,915.30	\$3,559.23	(\$1,249.53)
<b>FUND 276 NARCOTIC FORFEITURE</b>			\$0.00	\$7,912.53	\$7,912.53	\$0.00
<b>Revenue</b>						
i R	276-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
i R	276-000-3523	3523 Narcotics Forfeitures	\$0.00	\$0.00	\$2,428.00	-\$2,428.00
i R	276-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$38.05	-\$38.05
<b>Total Revenue</b>			\$0.00	\$0.00	\$2,466.05	(\$2,466.05)
<b>Expenditures</b>						
i E	276-000-00-20-417	4170 Legal	\$0.00	\$100.00	\$0.00	\$100.00
i E	276-000-00-20-418	4180 Other Consultants	\$0.00	\$326.99	\$0.00	\$326.99
i E	276-000-00-25-413	4130 Computers/Software	\$0.00	\$0.00	\$0.00	\$0.00
i E	276-000-00-25-419	4196 Crime Prevention	\$0.00	\$238.97	\$0.00	\$238.97
i E	276-000-00-25-425	4257 Contractors Hired	\$0.00	\$0.00	\$0.00	\$0.00
i E	276-000-00-25-441	4413 Equipment/Accessories	\$0.00	\$2,156.16	\$0.00	\$2,156.16
i E	276-000-00-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>			\$0.00	\$2,822.12	\$0.00	\$2,822.12
<b>(Excess) / Loss</b>						\$356.07



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 277 DWI FORFEITURE</b>						
<b>General Ledger</b>						
<b>Asset</b>						
' G	277-1010	1010 Cash	\$5,911.73	\$22,020.09	\$14,305.41	\$13,626.41
<b>Total Asset</b>			\$5,911.73	\$22,020.09	\$14,305.41	\$13,626.41
<b>Liability</b>						
' G	277-2020	2020 Accounts Payable	\$0.00	\$0.00	\$1,363.55	-\$1,363.55
<b>Total Liability</b>			\$0.00	\$0.00	\$1,363.55	(\$1,363.55)
<b>Equity</b>						
' G	277-2530	2530 Unreserved Fund Balanc	-\$5,911.73	\$15,668.96	\$22,020.09	-\$12,262.86
<b>Total Equity</b>			-\$5,911.73	\$15,668.96	\$22,020.09	(\$12,262.86)
<b>FUND 277 DWI FORFEITURE</b>			\$0.00	\$37,689.05	\$37,689.05	\$0.00
<b>Revenue</b>						
' 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	\$21,786.30	-\$21,786.30
' R	277-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$195.09	-\$195.09
<b>Total Revenue</b>			\$0.00	\$0.00	\$21,981.39	(\$21,981.39)
<b>Expenditures</b>						
' E	277-000-00-20-417	4170 Legal	\$0.00	\$3,056.97	\$0.00	\$3,056.97
' E	277-000-00-20-418	4180 Other Consultants	\$0.00	\$1,901.19	\$0.00	\$1,901.19
' E	277-000-00-25-413	4130 Computers/Software	\$0.00	\$3,049.45	\$0.00	\$3,049.45
' E	277-000-00-25-419	4196 Crime Prevention	\$0.00	\$0.00	\$0.00	\$0.00
' E	277-000-00-25-421	4215 Uniforms/Clothing	\$0.00	\$18.25	\$0.00	\$18.25
' E	277-000-00-25-425	4257 Contractors Hired	\$0.00	\$0.00	\$0.00	\$0.00
' E	277-000-00-25-441	4413 Equipment/Accessories	\$0.00	\$6,823.77	\$0.00	\$6,823.77
' E	277-000-00-25-443	4430 Vehicle Maintenance	\$0.00	\$331.25	\$0.00	\$331.25
' E	277-000-00-70-431	4316 Capital Purchases/Improv	\$0.00	\$449.38	\$0.00	\$449.38
<b>Total Expenditures</b>			\$0.00	\$15,630.26	\$0.00	\$15,630.26
<b>(Excess) / Loss</b>						<b>(\$6,351.13)</b>



**Trial Balance**

YTD Closing Entries 2019

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 278 TRAFFIC SAFETY PROGRAM</b>						
<b>General Ledger</b>						
<b>Asset</b>						
I G	278-1010	1010 Cash	\$871.04	\$3.26	\$854.63	\$19.67
<b>Total Asset</b>			\$871.04	\$3.26	\$854.63	\$19.67
<b>Liability</b>						
I G	278-2020	2020 Accounts Payable	-\$502.50	\$502.50	\$0.00	\$0.00
<b>Total Liability</b>			-\$502.50	\$502.50	\$0.00	\$0.00
<b>Equity</b>						
I G	278-2530	2530 Unreserved Fund Balanc	-\$368.54	\$352.13	\$3.26	-\$19.67
<b>Total Equity</b>			-\$368.54	\$352.13	\$3.26	(\$19.67)
<b>FUND 278 TRAFFIC SAFETY PROGRAM</b>			\$0.00	\$857.89	\$857.89	\$0.00
<b>Revenue</b>						
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	\$2.60	-\$2.60
<b>Total Revenue</b>			\$0.00	\$0.00	\$2.60	(\$2.60)
<b>Expenditures</b>						
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	\$351.47	\$0.00	\$351.47
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
<b>Total Expenditures</b>			\$0.00	\$351.47	\$0.00	\$351.47
<b>(Excess) / Loss</b>						\$348.87



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 280 FARMERS MARKET</b>						
<b>General Ledger</b>						
<b>Asset</b>						
I G	280-1005	1005 Petty Cash	\$45.00	\$0.00	\$0.00	\$45.00
I G	280-1010	1010 Cash	\$15,822.05	\$20,290.88	\$16,980.69	\$19,132.24
I G	280-1150	1150 Accounts Receivable	\$0.00	\$1,088.00	\$1,088.00	\$0.00
I G	280-1320	1320 Due From Other Govern	\$0.00	\$421.00	\$407.00	\$14.00
I G	280-1555	1555 Prepaid Other	\$255.00	\$130.00	\$255.00	\$130.00
<b>Total Asset</b>			\$16,122.05	\$21,929.88	\$18,730.69	\$19,321.24
<b>Liability</b>						
I G	280-2020	2020 Accounts Payable	-\$254.42	\$595.94	\$624.54	-\$283.02
I G	280-2026	2026 Farmer Markets Token P	-\$206.00	\$2,860.62	\$2,931.62	-\$277.00
I G	280-2040	2040 Accrued Salaries Payable	-\$15.41	\$15.41	\$29.39	-\$29.39
I G	280-2041	2041 Accrued FICA	-\$1.18	\$1.18	\$2.25	-\$2.25
I G	280-2043	2043 Accrued PERA	-\$1.16	\$1.16	\$2.20	-\$2.20
I G	280-2176	2176 Sales Tax Payable	\$0.00	\$2.14	\$2.76	-\$0.62
<b>Total Liability</b>			-\$478.17	\$3,476.45	\$3,592.76	(\$594.48)
<b>Equity</b>						
I G	280-2530	2530 Unreserved Fund Balanc	-\$15,643.88	\$13,668.13	\$16,751.01	-\$18,726.76
<b>Total Equity</b>			-\$15,643.88	\$13,668.13	\$16,751.01	(\$18,726.76)
<b>FUND 280 FARMERS MARKET</b>			\$0.00	\$39,074.46	\$39,074.46	\$0.00
<b>Revenue</b>						
I R	280-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$0.00	\$0.00
I R	280-000-3160	3160 Inter-Govt Revenue	\$0.00	\$0.00	\$1,769.00	-\$1,769.00
I R	280-000-3163	3163 SHIP Grant	\$0.00	\$0.00	\$0.00	\$0.00
I R	280-000-3200	3200 Vendor License	\$0.00	\$0.00	\$1,940.00	-\$1,940.00
I R	280-000-3203	3203 Vendor License - Winter	\$0.00	\$0.00	\$490.00	-\$490.00
I R	280-000-3230	3230 Donations from Organizat	\$0.00	\$0.00	\$9,825.00	-\$9,825.00
I R	280-000-3357	3357 Farmer Market Bages	\$0.00	\$0.00	\$46.54	-\$46.54
I R	280-000-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00
I R	280-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$429.51	-\$429.51
I R	280-000-4200	4200 Other Grant Proceeds	\$0.00	\$0.00	\$999.00	-\$999.00
I R	280-000-4204	4204 Other Grants - Private Or	\$0.00	\$0.00	\$1,000.00	-\$1,000.00
<b>Total Revenue</b>			\$0.00	\$0.00	\$16,499.05	(\$16,499.05)
<b>Expenditures</b>						
I E	280-000-00-05-400	4002 Wages	\$0.00	\$794.04	\$0.00	\$794.04
I E	280-000-00-05-400	4008 Insurance Benefits (er)	\$0.00	\$0.00	\$0.00	\$0.00
I E	280-000-00-05-400	4009 HSA Accounts	\$0.00	\$0.00	\$0.00	\$0.00
I E	280-000-00-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$60.77	\$0.00	\$60.77
I E	280-000-00-05-401	4012 P.E.R.A. (er)	\$0.00	\$59.61	\$0.00	\$59.61
I E	280-000-00-05-401	4016 WC Insurance	\$0.00	\$6.00	\$0.00	\$6.00
I E	280-000-00-20-417	4170 Legal	\$0.00	\$1,560.00	\$0.00	\$1,560.00
I E	280-000-00-25-411	4110 Bank or Collection Charg	\$0.00	\$370.60	\$0.00	\$370.60



**BIGLAKE, MN**

**Trial Balance**

**YTD Closing Entries 2019**

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
J E	280-000-00-25-413	4130 Computers/Software	\$0.00	\$0.00	\$0.00	\$0.00
J E	280-000-00-25-421	4210 Operating Supplies	\$0.00	\$275.02	\$0.00	\$275.02
J E	280-000-00-25-421	4212 Other Operations Expens	\$0.00	\$4,992.83	\$0.00	\$4,992.83
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	\$1,002.30	\$0.00	\$1,002.30
J E	280-000-00-25-423	4238 Training/Schools	\$0.00	\$125.00	\$0.00	\$125.00
J E	280-000-00-25-425	4255 Rent/Lease	\$0.00	\$150.00	\$0.00	\$150.00
J E	280-000-00-25-425	4257 Contractors Hired	\$0.00	\$3,350.00	\$0.00	\$3,350.00
J E	280-000-00-25-426	4260 Subscriptions/Dues	\$0.00	\$670.00	\$0.00	\$670.00
<b>Total Expenditures</b>			\$0.00	\$13,416.17	\$0.00	\$13,416.17
<b>(Excess) / Loss</b>						<b>(\$3,082.88)</b>



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 281 VETERANS &amp; OTHER MEMORIAL FUND</b>						
<b>General Ledger</b>						
<b>Asset</b>						
G	281-1010	1010 Cash	\$0.00	\$14,577.60	\$9,508.84	\$5,068.76
<b>Total Asset</b>			\$0.00	\$14,577.60	\$9,508.84	\$5,068.76
<b>Liability</b>						
G	281-2070	2070 Due To Other Funds	-\$8,595.05	\$8,595.05	\$0.00	\$0.00
G	281-2071	2071 Due to other Funds - Curr	\$0.00	\$199.45	\$199.45	\$0.00
<b>Total Liability</b>			-\$8,595.05	\$8,794.50	\$199.45	\$0.00
<b>Equity</b>						
G	281-2530	2530 Unreserved Fund Balanc	\$8,595.05	\$913.79	\$14,577.60	-\$5,068.76
<b>Total Equity</b>			\$8,595.05	\$913.79	\$14,577.60	(\$5,068.76)
<b>FUND 281 VETERANS &amp; OTHER MEMORIAL FUND</b>			\$0.00	\$24,285.89	\$24,285.89	\$0.00
<b>Revenue</b>						
R	281-000-3230	3230 Donations from Organizat	\$0.00	\$0.00	\$10,204.00	-\$10,204.00
R	281-000-3235	3235 Donations - Freedom Roc	\$0.00	\$0.00	\$4,252.00	-\$4,252.00
R	281-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$107.81	-\$107.81
<b>Total Revenue</b>			\$0.00	\$0.00	\$14,563.81	(\$14,563.81)
<b>Expenditures</b>						
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	\$900.00	\$0.00	\$900.00
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
<b>Total Expenditures</b>			\$0.00	\$900.00	\$0.00	\$900.00
<b>(Excess) / Loss</b>						<b>(\$13,663.81)</b>



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 301 WATER ENTERPRISE FUND</b>						
<b>General Ledger</b>						
<b>Asset</b>						
G	301-1010	1010 Cash	\$559,015.39	\$2,119,050.92	\$1,953,397.39	\$724,668.92
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-Uncollecttbl Rev	\$0.00	\$0.00	\$0.00	\$0.00
G	301-1150	1150 Accounts Receivable	\$127,716.36	\$1,648,073.85	\$1,625,460.26	\$150,329.95
G	301-1151	1151 Accounts Receivable - Ot	\$11,243.71	\$5,871.43	\$12,457.40	\$4,657.74
G	301-1160	1160 Notes Receivable	\$0.00	\$0.00	\$0.00	\$0.00
G	301-1210	1210 Special Assessments Rc	\$0.00	\$41,086.91	\$41,086.91	\$0.00
G	301-1220	1220 Special Assessments Rc	\$13,402.72	\$292.93	\$12.21	\$13,683.44
G	301-1230	1230 Special Assessments Rc	\$74,010.05	\$9,945.41	\$74,010.05	\$9,945.41
G	301-1310	1310 Due From Other Funds	\$0.00	\$0.00	\$0.00	\$0.00
G	301-1320	1320 Due From Other Govern	\$5,489.78	\$36,990.58	\$5,532.32	\$36,948.04
G	301-1550	1550 Prepaid Insurance	\$19,338.90	\$21,092.22	\$19,338.90	\$21,092.22
G	301-1551	1551 Prepaid Postage	\$0.00	\$6,772.41	\$4,523.26	\$2,249.15
G	301-1555	1555 Prepaid Other	\$691.04	\$147.26	\$691.04	\$147.26
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	-\$3,012,091.22	\$0.00	\$321,713.87	-\$3,333,805.09
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	-\$7,420,641.88	\$0.00	\$534,076.20	-\$7,954,718.08
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	-\$298,861.82	\$0.00	\$7,146.44	-\$306,008.26
G	301-1650	1650 Leasehold Improvement	\$166,068.35	\$0.00	\$0.00	\$166,068.35
G	301-1651	1651 Accumulated Deprec - lea	-\$87,060.56	\$0.00	\$5,252.64	-\$92,313.20
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	\$78,710.00	\$0.00	\$43,483.00	\$35,227.00
<b>Total Asset</b>			<b>\$17,204,147.80</b>	<b>\$3,889,323.92</b>	<b>\$4,648,181.89</b>	<b>\$16,445,289.83</b>
<b>Liability</b>						
G	301-2020	2020 Accounts Payable	-\$39,417.57	\$70,162.12	\$48,524.04	-\$17,779.49
G	301-2030	2030 Accrued Interest Payable	-\$52,514.00	\$52,514.00	\$45,448.00	-\$45,448.00
G	301-2040	2040 Accrued Salaries Payable	-\$9,499.86	\$9,499.86	\$9,498.94	-\$9,498.94
G	301-2041	2041 Accrued FICA	-\$726.74	\$726.74	\$726.67	-\$726.67
G	301-2042	2042 Unemployment Benefits	\$0.00	\$0.00	\$0.00	\$0.00
G	301-2043	2043 Accrued PERA	-\$712.49	\$712.49	\$712.43	-\$712.43
G	301-2045	2045 Comp Absences Payable	-\$45,581.84	\$6,887.45	\$0.00	-\$38,694.39



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
G	301-2060	2060 Contracts Payable	\$0.00	\$0.00	\$0.00	\$0.00
G	301-2065	2065 Retainage Payable	\$0.00	\$0.00	\$0.00	\$0.00
G	301-2070	2070 Due To Other Funds	-\$353,920.14	\$100,000.00	\$0.00	-\$253,920.14
G	301-2075	2075 Due to Other Govt Units	\$0.00	\$0.00	\$5,588.70	-\$5,588.70
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	-\$629.15	\$13,405.00	\$13,796.57	-\$1,020.72
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	-\$1,639,482.00	\$191,354.50	\$0.50	-\$1,448,128.00
G	301-2251	2251 Bonds Payable - Current	-\$178,788.00	\$178,788.00	\$191,354.50	-\$191,354.50
G	301-2340	2340 Unamortized Bond Premi	-\$45,643.08	\$4,825.76	\$0.00	-\$40,817.32
G	301-2390	2390 Other Long-Term Liabilitie	-\$2,691,000.00	\$512,000.00	\$0.00	-\$2,179,000.00
G	301-2391	2391 Other Long-term Liab - cu	-\$499,000.00	\$499,000.00	\$512,000.00	-\$512,000.00
G	301-2392	2392 Other Long term Liability	\$0.00	\$0.00	\$0.00	\$0.00
G	301-2490	2490 Net Pension Liab - GASB	-\$314,216.00	\$14,014.00	\$0.00	-\$300,202.00
G	301-2491	2491 GASB 68 Def Inflow	-\$75,813.00	\$21,167.00	\$0.00	-\$54,646.00
<b>Total Liability</b>			<b>-\$5,960,325.37</b>	<b>\$1,675,056.92</b>	<b>\$827,650.35</b>	<b>(\$5,112,918.80)</b>
<b>Equity</b>						
G	301-2530	2530 Unreserved Fund Balanc	-\$11,243,822.43	\$2,070,030.07	\$2,158,578.67	-\$11,332,371.03
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
<b>Total Equity</b>			<b>-\$11,243,822.43</b>	<b>\$2,070,030.07</b>	<b>\$2,158,578.67</b>	<b>(\$11,332,371.03)</b>
<b>FUND 301 WATER ENTERPRISE FUND</b>			<b>\$0.00</b>	<b>\$7,634,410.91</b>	<b>\$7,634,410.91</b>	<b>\$0.00</b>
<b>Revenue</b>						
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	\$3,080.00	-\$3,080.00
R	301-000-3360	3360 NSF Check or Bad Debt	\$0.00	\$0.00	\$1,410.00	-\$1,410.00
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	\$2,649.57	-\$2,649.57
R	301-000-3385	3385 Cash Over/Short	\$0.00	\$0.01	\$0.00	\$0.01
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



**Trial Balance**

**YTD Closing Entries 2019**

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
R	301-000-3710	3710 Water Sales-Residential	\$0.00	\$0.00	\$870,988.27	-\$870,988.27
R	301-000-3711	3711 Water Sales - Municipal	\$0.00	\$0.00	\$34,526.36	-\$34,526.36
R	301-000-3713	3713 Water Fixed Fee-Residen	\$0.00	\$0.00	\$285,708.92	-\$285,708.92
R	301-000-3714	3714 Water Fixed Fee - Munici	\$0.00	\$0.00	\$2,320.00	-\$2,320.00
R	301-000-3715	3715 Water Sales-Commercial	\$0.00	\$0.00	\$115,396.26	-\$115,396.26
R	301-000-3716	3716 Water Sales - Industrial	\$0.00	\$0.00	\$52,577.26	-\$52,577.26
R	301-000-3717	3717 Water Fixed Fee - Industr	\$0.00	\$0.00	\$3,402.00	-\$3,402.00
R	301-000-3718	3718 Water Fixed Fee-Comme	\$0.00	\$0.00	\$18,316.93	-\$18,316.93
R	301-000-3719	3719 Water Fixed - Vacant Par	\$0.00	\$0.00	\$16,800.00	-\$16,800.00
R	301-000-3720	3720 Meters/Parts Sales	\$0.00	\$0.00	\$26,308.00	-\$26,308.00
R	301-000-3722	3722 Water Sales - Multifamily	\$0.00	\$0.00	\$100,077.04	-\$100,077.04
R	301-000-3723	3723 Water Fixed Fee - Multifa	\$0.00	\$0.00	\$6,564.60	-\$6,564.60
R	301-000-3725	3725 Water Test	\$0.00	\$0.00	\$23,291.90	-\$23,291.90
R	301-000-3730	3730 Meter Repairs	\$0.00	\$0.00	\$3,032.86	-\$3,032.86
R	301-000-3735	3735 Miscellaneous Water Inco	\$0.00	\$0.00	\$20,769.00	-\$20,769.00
R	301-000-3740	3740 Water Permit Org Fees	\$0.00	\$0.00	\$6,075.00	-\$6,075.00
R	301-000-3750	3750 Disconnection/Reconnect	\$0.00	\$0.00	\$9,000.00	-\$9,000.00
R	301-000-3755	3755 Water Access Charges	\$0.00	\$0.00	\$359,645.00	-\$359,645.00
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	\$70,210.07	-\$70,210.07
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	\$13,022.81	-\$13,022.81
R	301-000-4040	4040 Trunk Charges	\$0.00	\$0.00	\$4,108.50	-\$4,108.50
R	301-000-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$2,069.06	-\$2,069.06
R	301-000-4152	4152 Resitution/Damage Paym	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>			\$0.00	\$0.01	\$2,051,349.41	(\$2,051,349.40)

**Expenditures**

E	301-000-00-05-400	4002 Wages	\$0.00	\$372,461.26	\$0.00	\$372,461.26
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	\$13,281.69	\$0.00	\$13,281.69
E	301-000-00-05-400	4006 On-Call pay	\$0.00	\$6,662.50	\$0.00	\$6,662.50
E	301-000-00-05-400	4008 Insurance Benefits (er)	\$0.00	\$30,330.01	\$0.00	\$30,330.01
E	301-000-00-05-400	4009 HSA Accounts	\$0.00	\$522.30	\$0.00	\$522.30
E	301-000-00-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$28,843.45	\$0.00	\$28,843.45
E	301-000-00-05-401	4012 P.E.R.A. (er)	\$0.00	\$28,902.76	\$0.00	\$28,902.76
E	301-000-00-05-401	4016 WC Insurance	\$0.00	\$4,006.00	\$0.00	\$4,006.00
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	\$8,302.00	\$0.00	\$8,302.00
E	301-000-00-05-401	4019 Wellness Program	\$0.00	\$150.00	\$0.00	\$150.00
E	301-000-00-05-402	4020 Union Insurance	\$0.00	\$47,057.19	\$0.00	\$47,057.19
E	301-000-00-20-414	4140 Audit	\$0.00	\$5,280.00	\$0.00	\$5,280.00
E	301-000-00-20-415	4150 Engineering	\$0.00	\$0.00	\$0.00	\$0.00
E	301-000-00-20-416	4160 Testing	\$0.00	\$31,482.82	\$0.00	\$31,482.82



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	301-000-00-20-417	4170 Legal	\$0.00	\$510.00	\$0.00	\$510.00
E	301-000-00-20-417	4175 Assessing	\$0.00	\$605.00	\$0.00	\$605.00
E	301-000-00-20-418	4180 Other Consultants	\$0.00	\$662.50	\$0.00	\$662.50
E	301-000-00-20-418	4185 Medical Exams	\$0.00	\$98.00	\$0.00	\$98.00
E	301-000-00-24-431	4318 Depreciation Expense	\$0.00	\$0.00	\$0.00	\$0.00
E	301-000-00-25-402	4022 Bad Debt Expenditures/e	\$0.00	\$294.77	\$0.00	\$294.77
E	301-000-00-25-411	4110 Bank or Collection Charg	\$0.00	\$13,602.83	\$0.00	\$13,602.83
E	301-000-00-25-413	4130 Computers/Software	\$0.00	\$2,475.63	\$0.00	\$2,475.63
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	\$1,179.95	\$0.00	\$1,179.95
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	\$5,573.35	\$0.00	\$5,573.35
E	301-000-00-25-421	4212 Other Operations Expens	\$0.00	\$0.00	\$0.00	\$0.00
E	301-000-00-25-421	4215 Uniforms/Clothing	\$0.00	\$1,574.80	\$0.00	\$1,574.80
E	301-000-00-25-422	4220 Advertising	\$0.00	\$929.17	\$0.00	\$929.17
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	\$3,417.67	\$0.00	\$3,417.67
E	301-000-00-25-423	4235 Postage	\$0.00	\$9,052.37	\$0.00	\$9,052.37
E	301-000-00-25-423	4238 Training/Schools	\$0.00	\$1,952.85	\$0.00	\$1,952.85
E	301-000-00-25-424	4240 Travel/Mileage	\$0.00	\$299.14	\$0.00	\$299.14
E	301-000-00-25-424	4243 Meals	\$0.00	\$0.00	\$0.00	\$0.00
E	301-000-00-25-425	4250 Liability Insurance	\$0.00	\$26,694.47	\$0.00	\$26,694.47
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	\$18,678.56	\$0.00	\$18,678.56
E	301-000-00-25-426	4260 Subscriptions/Dues	\$0.00	\$8,705.70	\$0.00	\$8,705.70
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	\$4,825.76	-\$4,825.76
E	301-000-00-25-431	4318 Depreciation Expense	\$0.00	\$868,189.15	\$0.00	\$868,189.15
E	301-000-00-25-438	4380 Chemicals	\$0.00	\$27,195.02	\$0.00	\$27,195.02
E	301-000-00-25-438	4387 Water Meters	\$0.00	\$27,058.94	\$0.00	\$27,058.94
E	301-000-00-25-440	4405 Motor Fuel	\$0.00	\$9,540.39	\$0.00	\$9,540.39
E	301-000-00-25-441	4413 Equipment/Accessories	\$0.00	\$121.84	\$0.00	\$121.84
E	301-000-00-25-443	4430 Vehicle Maintenance	\$0.00	\$821.58	\$0.00	\$821.58
E	301-000-00-25-454	4540 Repair/Maintenance Build	\$0.00	\$909.38	\$0.00	\$909.38
E	301-000-00-25-454	4545 Repair/Maintenance Equi	\$0.00	\$17,106.43	\$0.00	\$17,106.43
E	301-000-00-25-457	4570 Electricity	\$0.00	\$115,899.36	\$0.00	\$115,899.36
E	301-000-00-25-458	4580 Natural Gas	\$0.00	\$14,616.89	\$0.00	\$14,616.89
E	301-000-00-25-458	4582 Solar	\$0.00	\$23.91	\$0.00	\$23.91
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	\$41,000.00	\$0.00	\$41,000.00
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	\$117,057.78	\$0.00	\$117,057.78



**BIGLAKE, MN**  
**Trial Balance**

YTD Closing Entries 2019

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	301-000-00-85-461	4611 Debt Service Fees	\$0.00	\$312.55	\$0.00	\$312.55
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	\$10,617.60	\$0.00	\$10,617.60
<b>Total Expenditures</b>			<b>\$0.00</b>	<b>\$1,967,626.56</b>	<b>\$4,825.76</b>	<b>\$1,962,800.80</b>
<b>(Excess) / Loss</b>						<b>(\$88,548.60)</b>



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 399 WATER -EQUIP/BLDG REPLCMNT FUN</b>						
<b>General Ledger</b>						
<b>Asset</b>						
J G	399-1010	1010 Cash	\$102,844.04	\$46,668.00	\$74,108.00	\$75,404.04
J G	399-1600	1600 Construction WIP	\$0.00	\$3,599.50	\$0.00	\$3,599.50
J G	399-1640	1640 Machinery and Equipmen	\$28,855.96	\$21,530.50	\$0.00	\$50,386.46
<b>Total Asset</b>			\$131,700.00	\$71,798.00	\$74,108.00	\$129,390.00
<b>Liability</b>						
J G	399-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Liability</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>Equity</b>						
J G	399-2530	2530 Unreserved Fund Balanc	-\$131,700.00	\$70,508.50	\$68,198.50	-\$129,390.00
<b>Total Equity</b>			-\$131,700.00	\$70,508.50	\$68,198.50	(\$129,390.00)
<b>FUND 399 WATER -EQUIP/BLDG REPLCMNT FUN</b>			\$0.00	\$142,306.50	\$142,306.50	\$0.00
<b>Revenue</b>						
J R	399-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$41,000.00	-\$41,000.00
J R	399-000-3910	3910 Sale of Assets/Equipment	\$0.00	\$0.00	\$0.00	\$0.00
J R	399-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>			\$0.00	\$0.00	\$41,000.00	(\$41,000.00)
<b>Expenditures</b>						
J E	399-000-00-25-425	4257 Contractors Hired	\$0.00	\$0.00	\$0.00	\$0.00
J E	399-000-00-25-454	4545 Repair/Maintenance Equi	\$0.00	\$43,310.00	\$0.00	\$43,310.00
J E	399-000-00-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>			\$0.00	\$43,310.00	\$0.00	\$43,310.00
<b>(Excess) / Loss</b>						\$2,310.00



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 401 SEWER ENTERPRISE FUND</b>						
<b>General Ledger</b>						
<b>Asset</b>						
G	401-1010	1010 Cash	\$764,960.46	\$3,144,054.18	\$2,927,204.39	\$981,810.25
G	401-1020	1020 Cash-Special Reserve Fu	\$0.00	\$0.00	\$0.00	\$0.00
G	401-1025	1025 Cash-Solar Garden Escro	\$125,221.82	\$2,417.65	\$2,492.58	\$125,146.89
G	401-1030	1030 Cash with Fiscal Agent	\$0.00	\$0.00	\$0.00	\$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-Uncollectbl Rev	\$0.00	\$0.00	\$0.00	\$0.00
G	401-1150	1150 Accounts Receivable	\$205,347.47	\$2,173,481.23	\$2,122,202.05	\$256,626.65
G	401-1151	1151 Accounts Receivable - Ot	\$6,213.40	\$55,149.01	\$14,139.67	\$47,222.74
G	401-1160	1160 Notes Receivable	\$0.00	\$0.00	\$0.00	\$0.00
G	401-1210	1210 Special Assessments Rc	\$0.00	\$36,109.36	\$36,109.36	\$0.00
G	401-1220	1220 Special Assessments Rc	\$5,879.76	\$249.54	\$12.21	\$6,117.09
G	401-1230	1230 Special Assessments Rc	\$85,380.11	\$10,945.28	\$85,380.11	\$10,945.28
G	401-1310	1310 Due From Other Funds	\$1,320,109.75	\$0.00	\$145,000.00	\$1,175,109.75
G	401-1311	1311 Due from other Funds - C	\$0.00	\$0.00	\$0.00	\$0.00
G	401-1320	1320 Due From Other Govern	\$3,613.87	\$52,477.82	\$3,613.87	\$52,477.82
G	401-1550	1550 Prepaid Insurance	\$16,188.15	\$17,757.74	\$16,188.15	\$17,757.74
G	401-1551	1551 Prepaid Postage	\$0.00	\$6,772.41	\$4,523.26	\$2,249.15
G	401-1555	1555 Prepaid Other	\$86.04	\$147.26	\$86.04	\$147.26
G	401-1600	1600 Construction WIP	\$0.00	\$0.00	\$0.00	\$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	-\$2,740,530.35	\$0.00	\$533,205.21	-\$3,273,735.56
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	-\$11,443,183.37	\$0.00	\$704,644.32	-\$12,147,827.69
G	401-1635	1635 Wells/Pumps	\$0.00	\$0.00	\$0.00	\$0.00
G	401-1640	1640 Machinery and Equipmen	\$116,824.04	\$13,249.00	\$0.00	\$130,073.04
G	401-1641	1641 Accumulated Depreciatio	-\$215,466.80	\$0.00	\$46,730.53	-\$262,197.33
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	\$78,710.00	\$0.00	\$43,484.00	\$35,226.00
<b>Total Asset</b>			<b>\$27,288,452.43</b>	<b>\$5,512,810.48</b>	<b>\$6,685,015.75</b>	<b>\$26,116,247.16</b>
<b>Liability</b>						
G	401-2020	2020 Accounts Payable	-\$38,117.77	\$63,366.09	\$51,740.65	-\$26,492.33
G	401-2030	2030 Accrued Interest Payable	-\$140,438.00	\$140,438.00	\$127,142.00	-\$127,142.00
G	401-2040	2040 Accrued Salaries Payable	-\$9,499.86	\$9,499.86	\$9,498.94	-\$9,498.94
G	401-2041	2041 Accrued FICA	-\$726.74	\$726.74	\$726.67	-\$726.67
G	401-2042	2042 Unemployment Benefits	\$0.00	\$0.00	\$0.00	\$0.00



**Trial Balance**

**YTD Closing Entries 2019**

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
G	401-2043	2043 Accrued PERA	-\$712.49	\$712.49	\$712.43	-\$712.43
G	401-2045	2045 Comp Absences Payable	-\$45,581.83	\$6,887.45	\$0.00	-\$38,694.38
G	401-2055	2055 Escrow Payable	-\$125,000.00	\$0.00	\$0.00	-\$125,000.00
G	401-2059	2059 Unapplied Payments	-\$13,065.25	\$136,161.10	\$133,264.97	-\$10,169.12
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	-\$3,820,518.00	\$583,646.00	\$0.00	-\$3,236,872.00
G	401-2251	2251 Bonds Payable - Current	-\$561,212.00	\$561,212.50	\$583,646.00	-\$583,645.50
G	401-2340	2340 Unamortized Bond Premi	-\$152,551.44	\$16,409.64	\$0.00	-\$136,141.80
G	401-2390	2390 Other Long-Term Liabilitie	-\$8,622,000.00	\$773,000.00	\$0.00	-\$7,849,000.00
G	401-2391	2391 Other Long-term Liab - cu	-\$754,000.00	\$754,000.00	\$773,000.00	-\$773,000.00
G	401-2490	2490 Net Pension Liab - GASB	-\$314,215.00	\$14,019.00	\$0.00	-\$300,196.00
G	401-2491	2491 GASB 68 Def Inflow	-\$75,813.00	\$21,168.00	\$0.00	-\$54,645.00
<b>Total Liability</b>			<b>-\$14,682,706.38</b>	<b>\$3,081,246.87</b>	<b>\$1,679,731.66</b>	<b>(\$13,281,191.17)</b>
<b>Equity</b>						
G	401-2530	2530 Unreserved Fund Balanc	-\$12,605,746.05	\$2,897,708.24	\$3,127,018.18	-\$12,835,055.99
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
<b>Total Equity</b>			<b>-\$12,605,746.05</b>	<b>\$2,897,708.24</b>	<b>\$3,127,018.18</b>	<b>(\$12,835,055.99)</b>
<b>FUND 401 SEWER ENTERPRISE FUND</b>			<b>\$0.00</b>	<b>\$11,491,765.59</b>	<b>\$11,491,765.59</b>	<b>\$0.00</b>
<b>Revenue</b>						
R	401-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$350,000.00	-\$350,000.00
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	\$16,171.28	-\$16,171.28
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



**Trial Balance**

**YTD Closing Entries 2019**

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
R	401-000-3810	3810 Sewer Charges-Residenti	\$0.00	\$0.00	\$1,116,635.38	-\$1,116,635.38
R	401-000-3811	3811 Sewer Charges - Municip	\$0.00	\$0.00	\$4,339.96	-\$4,339.96
R	401-000-3812	3812 Sewer Charges - Industri	\$0.00	\$0.00	\$185,776.74	-\$185,776.74
R	401-000-3813	3813 Sewer Fixed Fee-Residen	\$0.00	\$0.00	\$481,033.64	-\$481,033.64
R	401-000-3814	3814 Sewer Fixed Fee - Munici	\$0.00	\$0.00	\$3,865.12	-\$3,865.12
R	401-000-3815	3815 Sewer Charges-Commerc	\$0.00	\$0.00	\$238,317.69	-\$238,317.69
R	401-000-3816	3816 Sewer Septic Dumping ch	\$0.00	\$0.00	\$6,283.70	-\$6,283.70
R	401-000-3817	3817 Sewer Fixed Fee - Industr	\$0.00	\$0.00	\$253.32	-\$253.32
R	401-000-3818	3818 Sewer Fixed Fee-Comme	\$0.00	\$0.00	\$26,816.76	-\$26,816.76
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	\$6,110.00	-\$6,110.00
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	\$158,445.97	-\$158,445.97
R	401-000-3823	3823 Sewer Fixed Fee - Multifa	\$0.00	\$0.00	\$4,851.00	-\$4,851.00
R	401-000-3855	3855 Sewer Access Charges	\$0.00	\$0.00	\$0.00	\$0.00
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	\$23,859.70	-\$23,859.70
R	401-000-3980	3980 Late Fees	\$0.00	\$0.00	\$109,703.47	-\$109,703.47
R	401-000-3990	3990 Loan Interest Revenue	\$0.00	\$0.00	\$46,982.08	-\$46,982.08
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	\$69,665.09	-\$69,665.09
R	401-000-4040	4040 Trunk Charges	\$0.00	\$0.00	\$13,271.70	-\$13,271.70
R	401-000-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$4,203.74	-\$4,203.74
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
<b>Total Revenue</b>			\$0.00	\$0.00	\$2,866,586.34	(\$2,866,586.34)

**Expenditures**

E	401-000-00-05-400	4002 Wages	\$0.00	\$372,460.74	\$0.00	\$372,460.74
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	\$13,281.69	\$0.00	\$13,281.69
E	401-000-00-05-400	4006 On-Call pay	\$0.00	\$6,662.01	\$0.00	\$6,662.01
E	401-000-00-05-400	4008 Insurance Benefits (er)	\$0.00	\$30,329.91	\$0.00	\$30,329.91
E	401-000-00-05-400	4009 HSA Accounts	\$0.00	\$522.23	\$0.00	\$522.23
E	401-000-00-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$28,842.67	\$0.00	\$28,842.67
E	401-000-00-05-401	4012 P.E.R.A. (er)	\$0.00	\$28,902.26	\$0.00	\$28,902.26
E	401-000-00-05-401	4016 WC Insurance	\$0.00	\$5,565.00	\$0.00	\$5,565.00
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	\$8,297.00	\$0.00	\$8,297.00
E	401-000-00-05-401	4019 Wellness Program	\$0.00	\$150.00	\$0.00	\$150.00
E	401-000-00-05-402	4020 Union Insurance	\$0.00	\$47,057.17	\$0.00	\$47,057.17
E	401-000-00-20-414	4140 Audit	\$0.00	\$5,280.00	\$0.00	\$5,280.00
E	401-000-00-20-415	4150 Engineering	\$0.00	\$3,826.00	\$0.00	\$3,826.00
E	401-000-00-20-416	4160 Testing	\$0.00	\$18,906.10	\$0.00	\$18,906.10



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	401-000-00-20-417	4170 Legal	\$0.00	\$1,202.50	\$0.00	\$1,202.50
E	401-000-00-20-418	4180 Other Consultants	\$0.00	\$662.50	\$0.00	\$662.50
E	401-000-00-20-418	4185 Medical Exams	\$0.00	\$98.00	\$0.00	\$98.00
E	401-000-00-24-431	4318 Depreciation Expense	\$0.00	\$0.00	\$0.00	\$0.00
E	401-000-00-25-402	4022 Bad Debt Expenditures/e	\$0.00	\$676.11	\$0.00	\$676.11
E	401-000-00-25-411	4110 Bank or Collection Charg	\$0.00	\$13,579.75	\$0.00	\$13,579.75
E	401-000-00-25-413	4130 Computers/Software	\$0.00	\$2,475.63	\$0.00	\$2,475.63
E	401-000-00-25-413	4133 Computer Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
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	\$564.46	\$0.00	\$564.46
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	\$9,739.90	\$0.00	\$9,739.90
E	401-000-00-25-421	4212 Other Operations Expens	\$0.00	\$645.00	\$0.00	\$645.00
E	401-000-00-25-421	4215 Uniforms/Clothing	\$0.00	\$1,595.51	\$0.00	\$1,595.51
E	401-000-00-25-422	4220 Advertising	\$0.00	\$588.38	\$0.00	\$588.38
E	401-000-00-25-422	4225 Sanitation/Garbage Remo	\$0.00	\$2,820.79	\$0.00	\$2,820.79
E	401-000-00-25-423	4230 Telephone/Internet	\$0.00	\$9,631.15	\$0.00	\$9,631.15
E	401-000-00-25-423	4235 Postage	\$0.00	\$3,542.00	\$0.00	\$3,542.00
E	401-000-00-25-423	4238 Training/Schools	\$0.00	\$1,714.11	\$0.00	\$1,714.11
E	401-000-00-25-424	4240 Travel/Mileage	\$0.00	\$300.00	\$0.00	\$300.00
E	401-000-00-25-424	4243 Meals	\$0.00	\$0.00	\$0.00	\$0.00
E	401-000-00-25-425	4250 Liability Insurance	\$0.00	\$22,432.22	\$0.00	\$22,432.22
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	\$14,325.35	\$0.00	\$14,325.35
E	401-000-00-25-426	4260 Subscriptions/Dues	\$0.00	\$4,213.57	\$0.00	\$4,213.57
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	\$16,409.64	-\$16,409.64
E	401-000-00-25-431	4318 Depreciation Expense	\$0.00	\$1,284,580.06	\$0.00	\$1,284,580.06
E	401-000-00-25-438	4380 Chemicals	\$0.00	\$75,911.30	\$0.00	\$75,911.30
E	401-000-00-25-440	4405 Motor Fuel	\$0.00	\$9,390.42	\$0.00	\$9,390.42
E	401-000-00-25-441	4413 Equipment/Accessories	\$0.00	\$156.14	\$0.00	\$156.14
E	401-000-00-25-443	4430 Vehicle Maintenance	\$0.00	\$1,110.55	\$0.00	\$1,110.55
E	401-000-00-25-454	4540 Repair/Maintenance Build	\$0.00	\$627.47	\$0.00	\$627.47
E	401-000-00-25-454	4545 Repair/Maintenance Equi	\$0.00	\$28,674.82	\$0.00	\$28,674.82
E	401-000-00-25-457	4570 Electricity	\$0.00	\$199,506.11	\$0.00	\$199,506.11
E	401-000-00-25-458	4580 Natural Gas	\$0.00	\$22,174.50	\$0.00	\$22,174.50
E	401-000-00-25-458	4582 Solar	\$0.00	\$0.00	\$107.03	-\$107.03
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	\$20,000.00	\$0.00	\$20,000.00
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	\$317,601.36	\$0.00	\$317,601.36
E	401-000-00-85-461	4611 Debt Service Fees	\$0.00	\$315.91	\$0.00	\$315.91
E	401-000-00-85-461	4612 Transfers Out	\$0.00	\$31,354.72	\$0.00	\$31,354.72



**BIGLAKE, MN**  
**Trial Balance**

YTD Closing Entries 2019

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
		<b>Total Expenditures</b>	\$0.00	\$2,653,793.07	\$16,516.67	\$2,637,276.40
				<b>(Excess) / Loss</b>		(\$229,309.94)



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance	
<b>FUND 499 SEWER-EQUIP/BLDG REPLCMNT FUND</b>							
<b>General Ledger</b>							
<b>Asset</b>							
I	G	499-1010	1010 Cash	\$2,553,464.09	\$566,623.00	\$701,038.92	\$2,419,048.17
I	G	499-1035	1035 Cash- GO Bonds with 4M	\$0.00	\$0.00	\$0.00	\$0.00
I	G	499-1150	1150 Accounts Receivable	\$5,325.00	\$0.00	\$5,325.00	\$0.00
I	G	499-1320	1320 Due From Other Govern	\$0.00	\$0.00	\$0.00	\$0.00
I	G	499-1600	1600 Construction WIP	\$28,097.31	\$338,055.32	\$0.00	\$366,152.63
I	G	499-1630	1630 Transmission Lines	\$1,105,509.80	\$0.00	\$0.00	\$1,105,509.80
I	G	499-1640	1640 Machinery and Equipmen	\$412,026.24	\$0.00	\$0.00	\$412,026.24
<b>Total Asset</b>			\$4,104,422.44	\$904,678.32	\$706,363.92	\$4,302,736.84	
<b>Liability</b>							
I	G	499-2020	2020 Accounts Payable	-\$2,092.50	\$2,092.50	\$3,498.90	-\$3,498.90
I	G	499-2065	2065 Retainage Payable	\$0.00	\$0.00	\$8,343.00	-\$8,343.00
<b>Total Liability</b>			-\$2,092.50	\$2,092.50	\$11,841.90	(\$11,841.90)	
<b>Equity</b>							
I	G	499-2530	2530 Unreserved Fund Balanc	-\$4,102,329.94	\$364,390.00	\$552,955.00	-\$4,290,894.94
<b>Total Equity</b>			-\$4,102,329.94	\$364,390.00	\$552,955.00	(\$4,290,894.94)	
<b>FUND 499 SEWER-EQUIP/BLDG REPLCMNT FUND</b>			\$0.00	\$1,271,160.82	\$1,271,160.82	\$0.00	
<b>Revenue</b>							
I	R	499-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$20,000.00	-\$20,000.00
I	R	499-000-3162	3162 PFA Grant	\$0.00	\$0.00	\$0.00	\$0.00
I	R	499-000-3855	3855 Sewer Access Charges	\$0.00	\$0.00	\$532,955.00	-\$532,955.00
I	R	499-000-3910	3910 Sale of Assets/Equipment	\$0.00	\$0.00	\$0.00	\$0.00
I	R	499-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>			\$0.00	\$0.00	\$552,955.00	(\$552,955.00)	
<b>Expenditures</b>							
I	E	499-000-00-25-454	4545 Repair/Maintenance Equi	\$0.00	\$14,390.00	\$0.00	\$14,390.00
I	E	499-000-00-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
I	E	499-000-00-71-461	4612 Transfers Out	\$0.00	\$350,000.00	\$0.00	\$350,000.00
<b>Total Expenditures</b>			\$0.00	\$364,390.00	\$0.00	\$364,390.00	
<b>(Excess) / Loss</b>						<b>(\$188,565.00)</b>	



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 501 LIQUOR ENTERPRISE FUND</b>						
<b>General Ledger</b>						
<b>Asset</b>						
G	501-1008	1008 Cash - Till	\$2,100.00	\$0.00	\$0.00	\$2,100.00
G	501-1010	1010 Cash	\$1,166,591.34	\$5,124,037.92	\$5,297,345.71	\$993,283.55
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	\$1,471.12	\$1,512.96	\$1,592.16	\$1,391.92
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	\$382,584.00	\$3,948.08	\$0.00	\$386,532.08
G	501-1550	1550 Prepaid Insurance	\$8,506.52	\$7,871.70	\$8,506.52	\$7,871.70
G	501-1555	1555 Prepaid Other	\$262.99	\$4,197.76	\$262.99	\$4,197.76
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	-\$707,712.61	\$0.00	\$63,853.80	-\$771,566.41
G	501-1640	1640 Machinery and Equipmen	\$206,894.58	\$0.00	\$0.00	\$206,894.58
G	501-1641	1641 Accumulated Depreciatio	-\$200,002.71	\$857.01	\$3,401.20	-\$202,546.90
G	501-1650	1650 Leasehold Improvement	\$57,765.00	\$0.00	\$0.00	\$57,765.00
G	501-1651	1651 Accumulated Deprec - lea	-\$50,990.41	\$0.00	\$789.33	-\$51,779.74
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	\$65,194.00	\$0.00	\$34,382.00	\$30,812.00
<b>Total Asset</b>			<b>\$2,848,276.37</b>	<b>\$5,142,425.43</b>	<b>\$5,410,133.71</b>	<b>\$2,580,568.09</b>
<b>Liability</b>						
G	501-2020	2020 Accounts Payable	-\$73,152.91	\$145,501.29	\$99,301.73	-\$26,953.35
G	501-2025	2025 Gift Certificates Payable	-\$2,009.13	\$4,228.85	\$4,632.56	-\$2,412.84
G	501-2030	2030 Accrued Interest Payable	-\$5,325.00	\$5,325.00	\$4,721.00	-\$4,721.00
G	501-2040	2040 Accrued Salaries Payable	-\$7,442.18	\$7,442.18	\$8,883.03	-\$8,883.03
G	501-2041	2041 Accrued FICA	-\$569.33	\$569.33	\$679.55	-\$679.55
G	501-2042	2042 Unemployment Benefits	\$0.00	\$0.00	\$54.88	-\$54.88
G	501-2043	2043 Accrued PERA	-\$543.04	\$543.04	\$632.33	-\$632.33
G	501-2045	2045 Comp Absences Payable	-\$29,527.19	\$0.00	\$1,834.48	-\$31,361.67
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



**Trial Balance**

**YTD Closing Entries 2019**

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	-\$38,447.63	\$466,660.95	\$470,192.16	-\$41,978.84
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	-\$494,156.00	\$79,937.00	\$0.00	-\$414,219.00
G	501-2252	2252 Bonds Payable - Current	-\$72,670.00	\$72,670.00	\$79,937.00	-\$79,937.00
G	501-2340	2340 Unamortized Bond Premi	-\$13,305.58	\$2,259.90	\$0.00	-\$11,045.68
G	501-2390	2390 Other Long-Term Liabilitie	\$0.00	\$0.00	\$0.00	\$0.00
G	501-2490	2490 Net Pension Liab - GASB	-\$260,261.00	\$0.00	\$2,313.00	-\$262,574.00
G	501-2491	2491 GASB 68 Def Inflow	-\$62,795.00	\$14,999.00	\$0.00	-\$47,796.00
<b>Total Liability</b>			<b>-\$1,060,203.99</b>	<b>\$800,136.54</b>	<b>\$673,181.72</b>	<b>(\$933,249.17)</b>
<b>Equity</b>						
G	501-2530	2530 Unreserved Fund Balanc	-\$1,788,072.38	\$4,866,125.78	\$4,725,372.32	-\$1,647,318.92
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
<b>Total Equity</b>			<b>-\$1,788,072.38</b>	<b>\$4,866,125.78</b>	<b>\$4,725,372.32</b>	<b>(\$1,647,318.92)</b>
<b>FUND 501 LIQUOR ENTERPRISE FUND</b>			<b>\$0.00</b>	<b>\$10,808,687.75</b>	<b>\$10,808,687.75</b>	<b>\$0.00</b>

**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	501-000-3230	3230 Donations from Organizat	\$0.00	\$0.00	\$1,119.00	-\$1,119.00
R	501-000-3310	3310 Liquor Sales	\$0.00	\$0.00	\$1,500,229.83	-\$1,500,229.83
R	501-000-3320	3320 Beer Sales	\$0.00	\$0.00	\$2,270,542.87	-\$2,270,542.87
R	501-000-3321	3321 Non Alcoholic Beer Sales	\$0.00	\$0.00	\$6,818.67	-\$6,818.67
R	501-000-3330	3330 Wine Sales	\$0.00	\$0.00	\$567,800.21	-\$567,800.21
R	501-000-3331	3331 Non Alcoholic Wine Sales	\$0.00	\$0.00	\$1,523.33	-\$1,523.33
R	501-000-3340	3340 Mix/Pop	\$0.00	\$0.00	\$69,504.03	-\$69,504.03
R	501-000-3341	3341 Cigar Sales	\$0.00	\$0.00	\$7,734.35	-\$7,734.35
R	501-000-3342	3342 Cigarette Sales - Non Tax	\$0.00	\$0.00	\$52,276.36	-\$52,276.36
R	501-000-3343	3343 Ice/Water Sales - Non Ta	\$0.00	\$0.00	\$20,321.55	-\$20,321.55
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	\$600.00	-\$600.00
R	501-000-3360	3360 NSF Check or Bad Debt	\$0.00	\$0.00	\$20.00	-\$20.00
R	501-000-3375	3375 Miscellaneous Revenue	\$0.00	\$0.00	\$365.00	-\$365.00
R	501-000-3376	3376 Insurance Proceeds & Di	\$0.00	\$0.00	\$731.45	-\$731.45
R	501-000-3380	3380 Bottle/Keg Deposits - non	\$0.00	\$370.00	\$0.00	\$370.00
R	501-000-3385	3385 Cash Over/Short	\$0.00	\$0.00	\$219.20	-\$219.20
R	501-000-3390	3390 Loyalty Program	\$0.00	\$50,390.00	\$0.00	\$50,390.00



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
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
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	\$18,760.15	-\$18,760.15
R	501-000-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$1,047.57	-\$1,047.57
R	501-000-4152	4152 Resitution/Damage Paym	\$0.00	\$0.00	\$45.93	-\$45.93
<b>Total Revenue</b>			\$0.00	\$50,760.00	\$4,519,659.50	(\$4,468,899.50)

**Expenditures**

E	501-000-00-05-400	4002 Wages	\$0.00	\$340,696.60	\$0.00	\$340,696.60
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	\$47,353.32	\$0.00	\$47,353.32
E	501-000-00-05-400	4009 HSA Accounts	\$0.00	\$3,110.23	\$0.00	\$3,110.23
E	501-000-00-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$24,699.88	\$0.00	\$24,699.88
E	501-000-00-05-401	4012 P.E.R.A. (er)	\$0.00	\$25,369.43	\$0.00	\$25,369.43
E	501-000-00-05-401	4016 WC Insurance	\$0.00	\$8,981.00	\$0.00	\$8,981.00
E	501-000-00-05-401	4017 Unemployment Benefits	\$0.00	\$58.80	\$0.00	\$58.80
E	501-000-00-05-401	4018 Pension Exp - GASB 68	\$0.00	\$21,696.00	\$0.00	\$21,696.00
E	501-000-00-05-401	4019 Wellness Program	\$0.00	\$150.00	\$0.00	\$150.00
E	501-000-00-20-414	4140 Audit	\$0.00	\$4,960.00	\$0.00	\$4,960.00
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	\$662.50	\$0.00	\$662.50
E	501-000-00-24-431	4318 Depreciation Expense	\$0.00	\$0.00	\$0.00	\$0.00
E	501-000-00-25-402	4022 Bad Debt Expenditures/e	\$0.00	\$0.00	\$0.00	\$0.00
E	501-000-00-25-411	4110 Bank or Collection Charg	\$0.00	\$76,799.52	\$0.00	\$76,799.52
E	501-000-00-25-412	4121 Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
E	501-000-00-25-412	4126 Use Tax	\$0.00	\$61.72	\$0.00	\$61.72
E	501-000-00-25-413	4130 Computers/Software	\$0.00	\$5,885.46	\$0.00	\$5,885.46
E	501-000-00-25-413	4133 Computer Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
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	\$564.46	\$0.00	\$564.46
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	\$6,073.13	\$0.00	\$6,073.13
E	501-000-00-25-421	4212 Other Operations Expens	\$0.00	\$445.00	\$0.00	\$445.00
E	501-000-00-25-421	4215 Uniforms/Clothing	\$0.00	\$604.97	\$0.00	\$604.97
E	501-000-00-25-421	4217 Cleaning Services	\$0.00	\$4,445.55	\$0.00	\$4,445.55
E	501-000-00-25-422	4220 Advertising	\$0.00	\$8,212.32	\$0.00	\$8,212.32
E	501-000-00-25-422	4225 Sanitation/Garbage Remo	\$0.00	\$2,638.87	\$0.00	\$2,638.87
E	501-000-00-25-423	4230 Telephone/Internet	\$0.00	\$6,371.21	\$0.00	\$6,371.21
E	501-000-00-25-423	4235 Postage	\$0.00	\$86.64	\$0.00	\$86.64
E	501-000-00-25-423	4238 Training/Schools	\$0.00	\$988.57	\$0.00	\$988.57
E	501-000-00-25-424	4240 Travel/Mileage	\$0.00	\$428.04	\$0.00	\$428.04
E	501-000-00-25-424	4243 Meals	\$0.00	\$0.00	\$0.00	\$0.00



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	501-000-00-25-425	4250 Liability Insurance	\$0.00	\$12,719.04	\$0.00	\$12,719.04
E	501-000-00-25-425	4255 Rent/Lease	\$0.00	\$0.00	\$0.00	\$0.00
E	501-000-00-25-425	4257 Contractors Hired	\$0.00	\$314.40	\$0.00	\$314.40
E	501-000-00-25-426	4260 Subscriptions/Dues	\$0.00	\$3,183.86	\$0.00	\$3,183.86
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	\$2,259.90	-\$2,259.90
E	501-000-00-25-431	4318 Depreciation Expense	\$0.00	\$67,187.32	\$0.00	\$67,187.32
E	501-000-00-25-437	4370 Grounds Maintenance	\$0.00	\$65.14	\$0.00	\$65.14
E	501-000-00-25-437	4375 Snow Removal	\$0.00	\$5,813.47	\$0.00	\$5,813.47
E	501-000-00-25-441	4413 Equipment/Accessories	\$0.00	\$2,644.70	\$0.00	\$2,644.70
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	\$5,082.10	\$0.00	\$5,082.10
E	501-000-00-25-454	4545 Repair/Maintenance Equi	\$0.00	\$3,445.91	\$0.00	\$3,445.91
E	501-000-00-25-457	4570 Electricity	\$0.00	\$20,705.74	\$0.00	\$20,705.74
E	501-000-00-25-458	4580 Natural Gas	\$0.00	\$1,806.65	\$0.00	\$1,806.65
E	501-000-00-25-458	4582 Solar	\$0.00	\$24.63	\$0.00	\$24.63
E	501-000-00-25-459	4590 Water/Sewer Utilities	\$0.00	\$765.57	\$0.00	\$765.57
E	501-000-00-25-459	4595 Association/CAM Fees	\$0.00	\$50.00	\$0.00	\$50.00
E	501-000-00-25-490	4902 Donations/Sponsorship	\$0.00	\$2,119.00	\$0.00	\$2,119.00
E	501-000-00-27-426	4262 Purchases - Liquor	\$0.00	\$1,070,043.65	\$0.00	\$1,070,043.65
E	501-000-00-27-426	4263 Purchases - Beer	\$0.00	\$1,690,336.67	\$0.00	\$1,690,336.67
E	501-000-00-27-426	4264 Purchases - Wine	\$0.00	\$360,582.50	\$0.00	\$360,582.50
E	501-000-00-27-426	4265 Purchases - Mix/Pop	\$0.00	\$38,517.04	\$0.00	\$38,517.04
E	501-000-00-27-426	4266 Purchases - Misc	\$0.00	\$14,163.51	\$0.00	\$14,163.51
E	501-000-00-27-426	4267 Purchases - Non Alcoholi	\$0.00	\$3,884.59	\$0.00	\$3,884.59
E	501-000-00-27-426	4268 Purchases - Non Alcoholi	\$0.00	\$514.39	\$0.00	\$514.39
E	501-000-00-27-426	4269 Freight - In	\$0.00	\$23,027.00	\$0.00	\$23,027.00
E	501-000-00-27-427	4271 Purchases - Cigars	\$0.00	\$5,889.84	\$0.00	\$5,889.84
E	501-000-00-27-427	4272 Loyalty Program -Liquor	\$0.00	\$0.00	\$0.00	\$0.00
E	501-000-00-27-427	4273 Purchaes - Cigarette non	\$0.00	\$44,257.76	\$0.00	\$44,257.76
E	501-000-00-27-427	4274 Bottle/Keg Purchases - n	\$0.00	\$102.60	\$0.00	\$102.60
E	501-000-00-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
E	501-000-00-71-461	4612 Transfers Out	\$0.00	\$630,000.00	\$0.00	\$630,000.00
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	\$11,477.38	\$0.00	\$11,477.38
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
E	501-000-92-05-400	4002 Wages	\$0.00	\$0.00	\$0.00	\$0.00
E	501-000-92-05-400	4004 Overtime Wages	\$0.00	\$0.00	\$0.00	\$0.00
E	501-000-92-05-400	4008 Insurance Benefits (er)	\$0.00	\$0.00	\$0.00	\$0.00
E	501-000-92-05-400	4009 HSA Accounts	\$0.00	\$0.00	\$0.00	\$0.00
E	501-000-92-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$0.00	\$0.00	\$0.00
E	501-000-92-05-401	4012 P.E.R.A. (er)	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>			\$0.00	\$4,611,912.86	\$2,259.90	\$4,609,652.96



**BIGLAKE, MN**  
**Trial Balance**

YTD Closing Entries 2019

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
				(Excess) / Loss		\$140,753.46



**Trial Balance**

YTD Closing Entries 2019

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 599 LIQUIR-EQUIP/BLDG REPLCMNT FUN</b>						
<b>General Ledger</b>						
<b>Asset</b>						
I G	599-1010	1010 Cash	\$6,192.50	\$30,000.00	\$12,913.83	\$23,278.67
I G	599-1640	1640 Machinery and Equipmen	\$11,849.73	\$0.00	\$0.00	\$11,849.73
<b>Total Asset</b>			\$18,042.23	\$30,000.00	\$12,913.83	\$35,128.40
<b>Liability</b>						
I G	599-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Liability</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>Equity</b>						
I G	599-2530	2530 Unreserved Fund Balanc	-\$18,042.23	\$12,913.83	\$30,000.00	-\$35,128.40
<b>Total Equity</b>			-\$18,042.23	\$12,913.83	\$30,000.00	(\$35,128.40)
<b>FUND 599 LIQUIR-EQUIP/BLDG REPLCMNT FUN</b>			\$0.00	\$42,913.83	\$42,913.83	\$0.00
<b>Revenue</b>						
I R	599-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$30,000.00	-\$30,000.00
I R	599-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$0.00	\$0.00
I R	599-000-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>			\$0.00	\$0.00	\$30,000.00	(\$30,000.00)
<b>Expenditures</b>						
I E	599-000-00-25-432	4322 Leasehold Improvements	\$0.00	\$3,988.55	\$0.00	\$3,988.55
I E	599-000-00-25-441	4413 Equipment/Accessories	\$0.00	\$0.00	\$0.00	\$0.00
I E	599-000-00-25-454	4540 Repair/Maintenance Build	\$0.00	\$2,007.41	\$0.00	\$2,007.41
I E	599-000-00-70-431	4316 Capital Purchases/Improv	\$0.00	\$6,917.87	\$0.00	\$6,917.87
<b>Total Expenditures</b>			\$0.00	\$12,913.83	\$0.00	\$12,913.83
<b>(Excess) / Loss</b>						<b>(\$17,086.17)</b>



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 601 STORM SEWER ENTERPRISE FUND</b>						
<b>General Ledger</b>						
<b>Asset</b>						
G	601-1010	1010 Cash	\$274,151.85	\$264,454.97	\$228,939.13	\$309,667.69
G	601-1150	1150 Accounts Receivable	\$24,345.79	\$258,560.54	\$253,192.32	\$29,714.01
G	601-1151	1151 Accounts Receivable - Ot	\$112.55	\$140.27	\$252.82	\$0.00
G	601-1210	1210 Special Assessments Rc	\$0.00	\$1,362.51	\$1,362.51	\$0.00
G	601-1220	1220 Special Assessments Rc	\$911.61	\$43.23	\$2.03	\$952.81
G	601-1230	1230 Special Assessments Rc	\$1,306.38	\$940.08	\$1,306.38	\$940.08
G	601-1320	1320 Due From Other Govern	\$766.53	\$164.08	\$766.53	\$164.08
G	601-1550	1550 Prepaid Insurance	\$3,978.89	\$4,401.95	\$3,978.89	\$4,401.95
G	601-1551	1551 Prepaid Postage	\$0.00	\$1,504.98	\$1,005.20	\$499.78
G	601-1555	1555 Prepaid Other	\$21.12	\$49.10	\$21.12	\$49.10
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	-\$25,707.56	\$0.00	\$2,830.20	-\$28,537.76
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	-\$3,484,032.79	\$0.00	\$219,499.05	-\$3,703,531.84
G	601-1640	1640 Machinery and Equipmen	\$301,727.13	\$0.00	\$0.00	\$301,727.13
G	601-1641	1641 Accumulated Depreciatio	-\$301,475.25	\$0.00	\$251.80	-\$301,727.05
G	601-1900	1900 GASB 68 Def Outflow	\$19,943.00	\$0.00	\$10,909.00	\$9,034.00
<b>Total Asset</b>			<b>\$3,620,235.95</b>	<b>\$531,621.71</b>	<b>\$724,316.98</b>	<b>\$3,427,540.68</b>
<b>Liability</b>						
G	601-2020	2020 Accounts Payable	-\$904.55	\$963.94	\$956.61	-\$897.22
G	601-2030	2030 Accrued Interest Payable	\$0.00	\$0.00	\$0.00	\$0.00
G	601-2040	2040 Accrued Salaries Payable	-\$2,335.59	\$2,335.59	\$2,683.19	-\$2,683.19
G	601-2041	2041 Accrued FICA	-\$178.67	\$178.67	\$205.26	-\$205.26
G	601-2042	2042 Unemployment Benefits	\$0.00	\$0.00	\$0.00	\$0.00
G	601-2043	2043 Accrued PERA	-\$175.17	\$175.17	\$201.24	-\$201.24
G	601-2045	2045 Comp Absences Payable	-\$12,596.43	\$0.00	\$650.44	-\$13,246.87
G	601-2055	2055 Escrow Payable	\$0.00	\$0.00	\$0.00	\$0.00
G	601-2065	2065 Retainage Payable	\$0.00	\$0.00	\$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	-\$79,615.00	\$2,632.00	\$0.00	-\$76,983.00
G	601-2491	2491 GASB 68 Def Inflow	-\$19,209.00	\$5,196.00	\$0.00	-\$14,013.00



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>Total Liability</b>			-\$115,014.41	\$11,481.37	\$4,696.74	(\$108,229.78)
<b>Equity</b>						
G	601-2530	2530 Unreserved Fund Balanc	-\$3,505,221.54	\$456,078.76	\$270,168.12	-\$3,319,310.90
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
<b>Total Equity</b>			-\$3,505,221.54	\$456,078.76	\$270,168.12	(\$3,319,310.90)
<b>FUND 601 STORM SEWER ENTERPRISE FUND</b>			\$0.00	\$999,181.84	\$999,181.84	\$0.00
<b>Revenue</b>						
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	\$384.36	-\$384.36
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	\$205,382.53	-\$205,382.53
R	601-000-3865	3865 Storm Sewer Charges-Co	\$0.00	\$0.00	\$36,797.52	-\$36,797.52
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	\$13,504.65	-\$13,504.65
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	\$6,585.79	-\$6,585.79
R	601-000-4040	4040 Trunk Charges	\$0.00	\$0.00	\$0.00	\$0.00
R	601-000-4151	4151 Refunds & Reimburseme	\$0.00	\$0.00	\$1,253.70	-\$1,253.70
R	601-000-4200	4200 Other Grant Proceeds	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>			\$0.00	\$0.00	\$263,908.55	(\$263,908.55)
<b>Expenditures</b>						
E	601-000-00-05-400	4002 Wages	\$0.00	\$99,543.54	\$0.00	\$99,543.54
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	\$858.52	\$0.00	\$858.52
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	\$7,452.54	\$0.00	\$7,452.54
E	601-000-00-05-400	4009 HSA Accounts	\$0.00	\$99.09	\$0.00	\$99.09
E	601-000-00-05-401	4010 F.I.C.A./Medicare (er)	\$0.00	\$7,203.13	\$0.00	\$7,203.13
E	601-000-00-05-401	4012 P.E.R.A. (er)	\$0.00	\$7,437.85	\$0.00	\$7,437.85
E	601-000-00-05-401	4016 WC Insurance	\$0.00	\$314.00	\$0.00	\$314.00
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	\$3,081.00	\$0.00	\$3,081.00
E	601-000-00-05-401	4019 Wellness Program	\$0.00	\$50.00	\$0.00	\$50.00
E	601-000-00-05-402	4020 Union Insurance	\$0.00	\$13,883.32	\$0.00	\$13,883.32
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	\$183.50	\$0.00	\$183.50
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



**Trial Balance**

YTD Closing Entries 2019

Act Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
E	601-000-00-24-431	4318 Depreciation Expense	\$0.00	\$0.00	\$0.00	\$0.00
E	601-000-00-25-402	4022 Bad Debt Expenditures/e	\$0.00	\$41.96	\$0.00	\$41.96
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	\$421.33	\$0.00	\$421.33
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	\$564.49	\$0.00	\$564.49
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	\$2,963.97	\$0.00	\$2,963.97
E	601-000-00-25-421	4212 Other Operations Expens	\$0.00	\$0.00	\$0.00	\$0.00
E	601-000-00-25-421	4215 Uniforms/Clothing	\$0.00	\$269.29	\$0.00	\$269.29
E	601-000-00-25-422	4220 Advertising	\$0.00	\$22.50	\$0.00	\$22.50
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	\$400.15	\$0.00	\$400.15
E	601-000-00-25-423	4235 Postage	\$0.00	\$700.22	\$0.00	\$700.22
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	\$5,089.05	\$0.00	\$5,089.05
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	\$11,457.53	\$0.00	\$11,457.53
E	601-000-00-25-426	4260 Subscriptions/Dues	\$0.00	\$0.00	\$0.00	\$0.00
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	\$222,581.05	\$0.00	\$222,581.05
E	601-000-00-25-440	4405 Motor Fuel	\$0.00	\$1,993.33	\$0.00	\$1,993.33
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	\$12,223.80	\$0.00	\$12,223.80
E	601-000-00-25-457	4570 Electricity	\$0.00	\$559.27	\$0.00	\$559.27
E	601-000-00-25-458	4580 Natural Gas	\$0.00	\$624.76	\$0.00	\$624.76
E	601-000-00-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
E	601-000-00-71-461	4612 Transfers Out	\$0.00	\$7,500.00	\$0.00	\$7,500.00
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
<b>Total Expenditures</b>			\$0.00	\$449,819.19	\$0.00	\$449,819.19
<b>(Excess) / Loss</b>						\$185,910.64



**Trial Balance**

YTD Closing Entries 2019

Act : Typ	Act Code	Last Dimension	Begin Year	YTD Debit	YTD Credit	Balance
<b>FUND 699 STORM SEWER-EQUIP/BLDG REPLCMT</b>						
<b>General Ledger</b>						
<b>Asset</b>						
I G	699-1010	1010 Cash	\$16,000.00	\$7,500.00	\$0.00	\$23,500.00
<b>Total Asset</b>			\$16,000.00	\$7,500.00	\$0.00	\$23,500.00
<b>Liability</b>						
I G	699-2020	2020 Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Liability</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>Equity</b>						
I G	699-2530	2530 Unreserved Fund Balanc	-\$16,000.00	\$0.00	\$7,500.00	-\$23,500.00
<b>Total Equity</b>			-\$16,000.00	\$0.00	\$7,500.00	(\$23,500.00)
<b>FUND 699 STORM SEWER-EQUIP/BLDG REPLCMT</b>			\$0.00	\$7,500.00	\$7,500.00	\$0.00
<b>Revenue</b>						
I R	699-000-3155	3155 Transfer In-Revenue	\$0.00	\$0.00	\$7,500.00	-\$7,500.00
I R	699-000-3999	3999 Interest Earned	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Revenue</b>			\$0.00	\$0.00	\$7,500.00	(\$7,500.00)
<b>Expenditures</b>						
I E	699-000-00-70-431	4316 Capital Purchases/Improv	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenditures</b>			\$0.00	\$0.00	\$0.00	\$0.00
<b>(Excess) / Loss</b>						<b>(\$7,500.00)</b>



**BIGLAKE, MN**  
**Trial Balance**

YTD Closing Entries 2019

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