



**Trial Balance**

YTD August 2020

| Act<br>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               | \$330.00              | \$0.00                 | \$0.00                 | \$330.00              |
| G                            | 101-1010 | 1010 Cash                      | -\$7,743,548.77       | \$9,109,861.96         | \$7,003,263.87         | -\$5,636,950.68       |
| G                            | 101-1012 | 1012 CASH-KLEIN BANK SAV       | \$59.42               | \$5.13                 | \$0.00                 | \$64.55               |
| G                            | 101-1013 | 1013 Cash Pay Pal              | \$251.89              | \$3,490.19             | \$3,741.48             | \$0.60                |
| G                            | 101-1022 | 1022 Cash-Property Room Evi    | \$742.96              | \$0.00                 | \$742.96               | \$0.00                |
| G                            | 101-1026 | 1026 Cash-Fire/Explosion Escr  | \$0.00                | \$0.00                 | \$0.00                 | \$0.00                |
| G                            | 101-1040 | 1040 Investments               | \$11,524,910.61       | \$4,778,207.40         | \$6,812,316.12         | \$9,490,801.89        |
| G                            | 101-1045 | 1045 Interest Rcvbl on Investm | \$22,524.68           | \$0.00                 | \$22,524.68            | \$0.00                |
| G                            | 101-1050 | 1050 Taxes Receivable-Current  | \$0.00                | \$0.00                 | \$0.00                 | \$0.00                |
| G                            | 101-1070 | 1070 Taxes Receivable-Delinq   | \$91,969.19           | \$0.00                 | \$0.00                 | \$91,969.19           |
| G                            | 101-1150 | 1150 Accounts Receivable       | \$110,793.80          | \$4,971.72             | \$114,992.70           | \$772.82              |
| G                            | 101-1152 | 1152 Account Receivable - Str  | \$14,688.80           | \$109,347.22           | \$111,522.85           | \$12,513.17           |
| G                            | 101-1158 | 1158 Cobra Insurance Receiva   | \$1,553.12            | \$10,557.60            | \$10,992.83            | \$1,117.89            |
| G                            | 101-1210 | 1210 Special Assessments Rc    | \$0.00                | \$0.00                 | \$0.00                 | \$0.00                |
| G                            | 101-1220 | 1220 Special Assessments Rc    | \$91.52               | \$0.00                 | \$0.00                 | \$91.52               |
| G                            | 101-1230 | 1230 Special Assessments Rc    | \$7,355.07            | \$0.00                 | \$0.00                 | \$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     | \$78,326.64           | \$28,536.82            | \$104,636.93           | \$2,226.53            |
| G                            | 101-1550 | 1550 Prepaid Insurance         | \$71,624.41           | \$0.00                 | \$71,624.41            | \$0.00                |
| G                            | 101-1551 | 1551 Prepaid Postage           | \$190.92              | \$3,000.00             | \$2,979.66             | \$211.26              |
| G                            | 101-1552 | 1552 Prepaid Recording Fee-S   | \$1,310.00            | \$1,046.00             | \$1,134.00             | \$1,222.00            |
| G                            | 101-1555 | 1555 Prepaid Other             | \$20,352.36           | \$52,812.00            | \$73,164.36            | \$0.00                |
| 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>\$4,204,026.62</b> | <b>\$14,101,836.04</b> | <b>\$14,333,636.85</b> | <b>\$3,972,225.81</b> |
| <b>Liability</b>             |          |                                |                       |                        |                        |                       |
| G                            | 101-2020 | 2020 Accounts Payable          | -\$104,399.54         | \$120,820.93           | \$18,417.32            | -\$1,995.93           |
| 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  | -\$57,367.26          | \$57,367.26            | \$0.00                 | \$0.00                |
| G                            | 101-2041 | 2041 Accrued FICA              | -\$2,518.28           | \$2,518.28             | \$0.00                 | \$0.00                |
| G                            | 101-2042 | 2042 Unemployment Benefits     | \$0.00                | \$0.00                 | \$0.00                 | \$0.00                |
| G                            | 101-2043 | 2043 Accrued PERA              | -\$6,927.02           | \$6,927.02             | \$0.00                 | \$0.00                |
| G                            | 101-2044 | 2044 WC Benefits Payable       | \$0.00                | \$0.00                 | \$0.00                 | \$0.00                |
| G                            | 101-2053 | 2053 Temp Sign Escrow          | -\$5,290.00           | \$0.00                 | \$200.00               | -\$5,490.00           |
| G                            | 101-2054 | 2054 TIF/Tax Abatement Escro   | \$0.00                | \$0.00                 | \$0.00                 | \$0.00                |
| G                            | 101-2055 | 2055 Escrow Payable            | -\$118,962.74         | \$66,794.00            | \$78,211.60            | -\$130,380.34         |



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|------------------------------|----------|---------------------------------|------------------------|------------------------|------------------------|-------------------------|
| G                            | 101-2056 | 2056 Tree Preservation Escrow   | -\$2,000.00            | \$0.00                 | \$0.00                 | -\$2,000.00             |
| G                            | 101-2057 | 2057 Seed/Sod Escrow            | -\$256,140.00          | \$37,340.00            | \$63,380.00            | -\$282,180.00           |
| 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    | -\$4,027.64            | \$4,527.63             | \$500.00               | -\$0.01                 |
| 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                 | \$232,512.99           | \$232,512.99           | \$0.00                  |
| G                            | 101-2172 | 2172 State Withholding Payabl   | \$0.00                 | \$98,175.22            | \$98,175.22            | \$0.00                  |
| G                            | 101-2173 | 2173 FICA Tax Withholding Pa    | -\$1,226.10            | \$278,915.35           | \$277,771.87           | -\$82.62                |
| G                            | 101-2174 | 2174 PERA Withholding Payab     | \$0.00                 | \$216,084.82           | \$216,084.82           | \$0.00                  |
| G                            | 101-2175 | 2175 Other Withholding          | \$0.00                 | \$10,594.24            | \$10,967.12            | -\$372.88               |
| G                            | 101-2176 | 2176 Sales Tax Payable          | -\$0.57                | \$6,367.04             | \$7,509.17             | -\$1,142.70             |
| G                            | 101-2177 | 2177 ICMA - RC Withholding P    | \$0.00                 | \$31,433.00            | \$31,433.00            | \$0.00                  |
| G                            | 101-2178 | 2178 P.E.R.A. - Police/Fire Pay | \$0.00                 | \$218,369.53           | \$218,369.53           | \$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                 | \$384.00               | \$384.00               | \$0.00                  |
| G                            | 101-2182 | 2182 Health-Dental-Life Ins Pa  | -\$41.58               | \$278,278.30           | \$278,233.86           | \$2.86                  |
| G                            | 101-2183 | 2183 Other Pre-Tax Insurance    | -\$233.98              | \$7,308.67             | \$7,280.82             | -\$206.13               |
| G                            | 101-2184 | 2184 HSA Contribution payable   | -\$0.06                | \$60,201.36            | \$60,201.36            | -\$0.06                 |
| G                            | 101-2185 | 2185 Union Health Insurance -   | \$0.00                 | \$147,755.00           | \$147,755.00           | \$0.00                  |
| G                            | 101-2200 | 2200 Deposits                   | -\$3,313.90            | \$350.00               | \$200.00               | -\$3,163.90             |
| G                            | 101-2220 | 2220 Deferred Revenues          | -\$127,812.21          | \$28,396.43            | \$0.00                 | -\$99,415.78            |
| 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>-\$690,575.88</b>   | <b>\$1,911,421.07</b>  | <b>\$1,747,587.68</b>  | <b>(\$526,742.49)</b>   |
| <b>Equity</b>                |          |                                 |                        |                        |                        |                         |
| G                            | 101-2530 | 2530 Unreserved Fund Balanc     | -\$3,421,337.28        | \$3,877,206.44         | \$3,804,220.82         | -\$3,348,351.66         |
| G                            | 101-2535 | 2535 Reserved Fund Balance      | \$0.00                 | \$0.00                 | \$5,018.20             | -\$5,018.20             |
| 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    | \$0.00                 | \$0.00                 | \$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   | -\$14,330.50           | \$0.00                 | \$0.00                 | -\$14,330.50            |
| G                            | 101-2938 | 2938 Assigned Fund Bal - Well   | -\$2,195.15            | \$0.00                 | \$0.00                 | -\$2,195.15             |
| G                            | 101-2939 | 2939 Assigned Fund Bal - ECF    | -\$36,349.52           | \$0.00                 | \$0.00                 | -\$36,349.52            |
| G                            | 101-2940 | 2940 Assigned Fund Bal - Movi   | -\$5,940.87            | \$0.00                 | \$0.00                 | -\$5,940.87             |
| <b>Total Equity</b>          |          |                                 | <b>-\$3,513,450.74</b> | <b>\$3,877,206.44</b>  | <b>\$3,809,239.02</b>  | <b>(\$3,445,483.32)</b> |
| <b>FUND 101 GENERAL FUND</b> |          |                                 | <b>\$0.00</b>          | <b>\$19,890,463.55</b> | <b>\$19,890,463.55</b> | <b>\$0.00</b>           |

Revenue



**Trial Balance**

YTD August 2020

| Act<br>Typ | Act Code     | Last Dimension                 | Begin Year | YTD Debit   | YTD Credit     | Balance         |
|------------|--------------|--------------------------------|------------|-------------|----------------|-----------------|
| R          | 101-010-3125 | 3125 Land Use Revenue          | \$0.00     | \$0.00      | \$23,085.10    | -\$23,085.10    |
| 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      | \$0.00         | \$0.00          |
| R          | 101-011-3160 | 3160 Inter-Govt Revenue        | \$0.00     | \$0.00      | \$4,213.14     | -\$4,213.14     |
| 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      | \$1,632,635.91 | -\$1,632,635.91 |
| R          | 101-015-3102 | 3102 RE & PP Taxes-Delinque    | \$0.00     | \$0.00      | \$36,368.12    | -\$36,368.12    |
| R          | 101-015-3103 | 3103 Special Levies/Debt Servi | \$0.00     | \$0.00      | \$2.88         | -\$2.88         |
| R          | 101-015-3104 | 3104 RE & PP Tax - Abatemen    | \$0.00     | \$2,217.00  | \$0.00         | \$2,217.00      |
| R          | 101-015-3106 | 3106 P.E.R.A. Aid              | \$0.00     | \$0.00      | \$0.00         | \$0.00          |
| R          | 101-015-3107 | 3107 Property Tax -Township S  | \$0.00     | \$27,102.33 | \$0.00         | \$27,102.33     |
| R          | 101-015-3108 | 3108 Solar/Wind Production Pa  | \$0.00     | \$0.00      | \$1,764.00     | -\$1,764.00     |
| R          | 101-015-3109 | 3109 Penalty & Interest- Taxes | \$0.00     | \$0.00      | \$39,740.40    | -\$39,740.40    |
| R          | 101-015-3110 | 3110 MV Homestead/Agricultur   | \$0.00     | \$0.00      | \$0.00         | \$0.00          |
| 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      | \$0.00         | \$0.00          |
| R          | 101-015-3155 | 3155 Transfer In-Revenue       | \$0.00     | \$0.00      | \$450,000.00   | -\$450,000.00   |
| R          | 101-015-3160 | 3160 Inter-Govt Revenue        | \$0.00     | \$0.00      | \$0.00         | \$0.00          |
| R          | 101-015-3161 | 3161 Clean up/Score Grant      | \$0.00     | \$0.00      | \$10,089.00    | -\$10,089.00    |
| R          | 101-015-3180 | 3180 Franchise Fees -Utilities | \$0.00     | \$0.00      | \$217,051.63   | -\$217,051.63   |
| 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      | \$849.97       | -\$849.97       |
| R          | 101-015-3202 | 3202 Firework Permits          | \$0.00     | \$0.00      | \$100.00       | -\$100.00       |
| R          | 101-015-3205 | 3205 License Investigation Fee | \$0.00     | \$0.00      | \$500.00       | -\$500.00       |
| R          | 101-015-3210 | 3210 Massage License           | \$0.00     | \$0.00      | \$575.00       | -\$575.00       |
| R          | 101-015-3211 | 3211 Liquor License            | \$0.00     | \$0.00      | \$30,666.56    | -\$30,666.56    |
| 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      | \$1,300.00     | -\$1,300.00     |
| R          | 101-015-3224 | 3224 Animal License            | \$0.00     | \$0.00      | \$0.00         | \$0.00          |
| R          | 101-015-3230 | 3230 Donations from Organizat  | \$0.00     | \$0.00      | \$0.00         | \$0.00          |
| R          | 101-015-3355 | 3355 Window/Yard Sign Sales    | \$0.00     | \$0.00      | \$33.48        | -\$33.48        |
| R          | 101-015-3360 | 3360 NSF Check or Bad Debt     | \$0.00     | \$0.00      | \$0.00         | \$0.00          |
| R          | 101-015-3370 | 3370 Discounts/Credits Revenu  | \$0.00     | \$0.00      | \$0.00         | \$0.00          |
| R          | 101-015-3375 | 3375 Miscellaneous Revenue     | \$0.00     | \$0.00      | \$40.00        | -\$40.00        |
| R          | 101-015-3376 | 3376 Insurance Proceeds & Di   | \$0.00     | \$0.00      | \$0.00         | \$0.00          |
| R          | 101-015-3385 | 3385 Cash Over/Short           | \$0.00     | \$0.00      | \$21.67        | -\$21.67        |
| R          | 101-015-3411 | 3411 Copies                    | \$0.00     | \$0.00      | \$15.83        | -\$15.83        |
| R          | 101-015-3417 | 3417 Assessment Searches       | \$0.00     | \$0.00      | \$1,450.00     | -\$1,450.00     |
| R          | 101-015-3418 | 3418 Administrative Charges    | \$0.00     | \$0.00      | \$0.00         | \$0.00          |
| R          | 101-015-3513 | 3513 Other Fines/Fees          | \$0.00     | \$0.00      | \$68.00        | -\$68.00        |



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| R          | 101-015-3610 | 3610 Prop Tx Paid Special Ass    | \$0.00     | \$0.00    | \$2,041.29   | -\$2,041.29   |
| 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    | \$52,218.99  | -\$52,218.99  |
| R          | 101-015-3950 | 3950 Property Sales              | \$0.00     | \$0.00    | \$0.00       | \$0.00        |
| R          | 101-015-3995 | 3995 Unrealized Gain             | \$0.00     | \$0.00    | \$0.00       | \$0.00        |
| R          | 101-015-3999 | 3999 Interest Earned             | \$0.00     | \$0.00    | \$16,319.35  | -\$16,319.35  |
| R          | 101-015-4151 | 4151 Refunds & Reimburseme       | \$0.00     | \$0.00    | \$151.09     | -\$151.09     |
| 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    | \$302.94     | -\$302.94     |
| R          | 101-015-4156 | 4156 CC Rebates                  | \$0.00     | \$0.00    | \$2,539.64   | -\$2,539.64   |
| 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    | \$7,500.00   | -\$7,500.00   |
| R          | 101-020-3940 | 3940 Lease/Rental/CAM Incom      | \$0.00     | \$0.00    | \$720.00     | -\$720.00     |
| R          | 101-020-4151 | 4151 Refunds & Reimburseme       | \$0.00     | \$0.00    | \$0.00       | \$0.00        |
| 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    | \$159,204.05 | -\$159,204.05 |
| R          | 101-030-3222 | 3222 State Surcharge on Bldg     | \$0.00     | \$0.00    | \$9,214.31   | -\$9,214.31   |
| R          | 101-030-3229 | 3229 Seed/Sod Escrow Fee         | \$0.00     | \$0.00    | \$3,400.00   | -\$3,400.00   |
| R          | 101-030-3241 | 3241 Bldg - Plan Review Fee      | \$0.00     | \$0.00    | \$79,918.10  | -\$79,918.10  |
| R          | 101-030-3242 | 3242 Bldg - Other Permits        | \$0.00     | \$0.00    | \$73,752.86  | -\$73,752.86  |
| R          | 101-030-3250 | 3250 Rental Inspection-- MF      | \$0.00     | \$0.00    | \$15,260.00  | -\$15,260.00  |
| R          | 101-030-3251 | 3251 Rental License - SF/Dupl    | \$0.00     | \$0.00    | \$9,200.75   | -\$9,200.75   |
| R          | 101-030-3375 | 3375 Miscellaneous Revenue       | \$0.00     | \$0.00    | \$1,025.00   | -\$1,025.00   |
| 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    | \$50.00      | -\$50.00      |
| R          | 101-030-3513 | 3513 Other Fines/Fees            | \$0.00     | \$0.00    | \$952.30     | -\$952.30     |
| 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    | \$42,076.18  | -\$42,076.18  |
| R          | 101-050-3197 | 3197 Compost Access Permits      | \$0.00     | \$0.00    | \$1,650.00   | -\$1,650.00   |
| R          | 101-050-3220 | 3220 R-O-W Permit Fees           | \$0.00     | \$0.00    | \$1,650.00   | -\$1,650.00   |
| 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    | \$133,824.35 | -\$133,824.35 |
| R          | 101-050-3375 | 3375 Miscellaneous Revenue       | \$0.00     | \$0.00    | \$0.00       | \$0.00        |
| R          | 101-050-3376 | 3376 Insurance Proceeds & Di     | \$0.00     | \$0.00    | \$0.00       | \$0.00        |
| R          | 101-050-3412 | 3412 City Maint Services         | \$0.00     | \$0.00    | \$6,585.37   | -\$6,585.37   |
| 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    | \$108,675.67 | -\$108,675.67 |
| R          | 101-050-3910 | 3910 Sale of Assets/Equipment    | \$0.00     | \$0.00    | \$8,000.00   | -\$8,000.00   |
| R          | 101-050-3940 | 3940 Lease/Rental/CAM Incom      | \$0.00     | \$0.00    | \$0.00       | \$0.00        |



**Trial Balance**

YTD August 2020

| Act<br>Typ | Act Code     | Last Dimension                 | Begin Year | YTD Debit | YTD Credit  | Balance      |
|------------|--------------|--------------------------------|------------|-----------|-------------|--------------|
| 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    | \$2,490.21  | -\$2,490.21  |
| R          | 101-050-4152 | 4152 Resitution/Damage Paym    | \$0.00     | \$0.00    | \$0.00      | \$0.00       |
| R          | 101-050-4154 | 4154 Reimbursements-BL Tow     | \$0.00     | \$0.00    | \$229.59    | -\$229.59    |
| 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    | \$900.00    | -\$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    | \$500.00    | -\$500.00    |
| 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    | \$11,380.00 | -\$11,380.00 |
| R          | 101-055-3226 | 3226 Park Permits-Daily        | \$0.00     | \$0.00    | \$68,957.49 | -\$68,957.49 |
| R          | 101-055-3227 | 3227 Park-Miscellaneous        | \$0.00     | \$0.00    | \$0.00      | \$0.00       |
| R          | 101-055-3230 | 3230 Donations from Organizat  | \$0.00     | \$0.00    | \$350.00    | -\$350.00    |
| R          | 101-055-3231 | 3231 Park Permits Seasonal-N   | \$0.00     | \$0.00    | \$13,842.79 | -\$13,842.79 |
| 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    | \$620.00    | -\$620.00    |
| 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    | \$1,230.00  | -\$1,230.00  |
| R          | 101-055-4151 | 4151 Refunds & Reimburseme     | \$0.00     | \$107.95  | \$0.00      | \$107.95     |
| 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    | \$500.00    | -\$500.00    |
| R          | 101-056-3233 | 3233 Donations - Movie in the  | \$0.00     | \$0.00    | \$3,000.00  | -\$3,000.00  |
| R          | 101-056-4200 | 4200 Other Grant Proceeds      | \$0.00     | \$0.00    | \$0.00      | \$0.00       |
| R          | 101-072-3230 | 3230 Donations from Organizat  | \$0.00     | \$0.00    | \$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    | \$0.00      | \$0.00       |
| 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    | \$12,231.84 | -\$12,231.84 |
| R          | 101-075-3230 | 3230 Donations from Organizat  | \$0.00     | \$0.00    | \$5,018.20  | -\$5,018.20  |
| R          | 101-075-3239 | 3239 K-9 Unit Donations        | \$0.00     | \$0.00    | \$2,000.00  | -\$2,000.00  |
| 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    | \$1,340.99  | -\$1,340.99  |
| R          | 101-075-3376 | 3376 Insurance Proceeds & Di   | \$0.00     | \$0.00    | \$4,498.65  | -\$4,498.65  |
| R          | 101-075-3411 | 3411 Copies                    | \$0.00     | \$0.00    | \$0.00      | \$0.00       |
| R          | 101-075-3430 | 3430 Emergency Access Key B    | \$0.00     | \$0.00    | \$960.00    | -\$960.00    |
| R          | 101-075-3511 | 3511 Court Fines               | \$0.00     | \$0.00    | \$25,216.98 | -\$25,216.98 |
| R          | 101-075-3512 | 3512 Parking Fines             | \$0.00     | \$0.00    | \$7,240.00  | -\$7,240.00  |



**Trial Balance**

YTD August 2020

| Act<br>Typ           | Act Code     | Last Dimension                | Begin Year | YTD Debit   | YTD Credit     | Balance          |
|----------------------|--------------|-------------------------------|------------|-------------|----------------|------------------|
| R                    | 101-075-3513 | 3513 Other Fines/Fees         | \$0.00     | \$0.00      | \$4,710.00     | -\$4,710.00      |
| R                    | 101-075-3910 | 3910 Sale of Assets/Equipment | \$0.00     | \$0.00      | \$5,159.36     | -\$5,159.36      |
| R                    | 101-075-4151 | 4151 Refunds & Reimburseme    | \$0.00     | \$0.00      | \$158.03       | -\$158.03        |
| R                    | 101-075-4152 | 4152 Resitution/Damage Paym   | \$0.00     | \$0.00      | \$5,002.46     | -\$5,002.46      |
| R                    | 101-075-4200 | 4200 Other Grant Proceeds     | \$0.00     | \$0.00      | \$750.00       | -\$750.00        |
| 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     | \$0.50      | \$0.00         | \$0.50           |
| R                    | 101-075-4211 | 4211 Toward Zero Deaths Gra   | \$0.00     | \$0.00      | \$7,997.48     | -\$7,997.48      |
| R                    | 101-085-3118 | 3118 State Aid - Fire         | \$0.00     | \$0.00      | \$0.00         | \$0.00           |
| R                    | 101-085-3119 | 3119 State Fire Relief Aid    | \$0.00     | \$0.00      | \$1,744.00     | -\$1,744.00      |
| 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           |
| R                    | 101-092-3155 | 3155 Transfer In-Revenue      | \$0.00     | \$0.00      | \$78,210.49    | -\$78,210.49     |
| <b>Total Revenue</b> |              |                               | \$0.00     | \$29,427.78 | \$3,457,891.49 | (\$3,428,463.71) |

**Expenditures**

|   |                   |                                |        |             |        |             |
|---|-------------------|--------------------------------|--------|-------------|--------|-------------|
| E | 101-100-05-05-400 | 4002 Wages                     | \$0.00 | \$16,400.00 | \$0.00 | \$16,400.00 |
| E | 101-100-05-05-401 | 4010 F.I.C.A./Medicare (er)    | \$0.00 | \$1,254.60  | \$0.00 | \$1,254.60  |
| 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 | \$73.00     | \$0.00 | \$73.00     |
| 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 | \$0.00      | \$0.00 | \$0.00      |
| 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 | \$432.21    | \$0.00 | \$432.21    |
| 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 | \$342.34    | \$0.00 | \$342.34    |
| E | 101-100-05-25-421 | 4212 Other Operations Expens   | \$0.00 | \$0.00      | \$0.00 | \$0.00      |
| E | 101-100-05-25-421 | 4215 Uniforms/Clothing         | \$0.00 | \$0.00      | \$0.00 | \$0.00      |
| E | 101-100-05-25-422 | 4220 Advertising               | \$0.00 | \$36.00     | \$0.00 | \$36.00     |
| E | 101-100-05-25-423 | 4235 Postage                   | \$0.00 | \$7.50      | \$0.00 | \$7.50      |
| E | 101-100-05-25-423 | 4238 Training/Schools          | \$0.00 | \$275.00    | \$0.00 | \$275.00    |
| E | 101-100-05-25-424 | 4240 Travel/Mileage            | \$0.00 | \$0.00      | \$0.00 | \$0.00      |
| E | 101-100-05-25-424 | 4243 Meals                     | \$0.00 | \$9.00      | \$0.00 | \$9.00      |
| E | 101-100-05-25-425 | 4250 Liability Insurance       | \$0.00 | \$429.03    | \$0.00 | \$429.03    |
| E | 101-100-05-25-425 | 4257 Contractors Hired         | \$0.00 | \$1,125.00  | \$0.00 | \$1,125.00  |



**Trial Balance**

YTD August 2020

| Act<br>Typ | Act Code          | Last Dimension                 | Begin Year | YTD Debit   | YTD Credit | Balance     |
|------------|-------------------|--------------------------------|------------|-------------|------------|-------------|
| E          | 101-100-05-25-426 | 4260 Subscriptions/Dues        | \$0.00     | \$30.00     | \$0.00     | \$30.00     |
| E          | 101-100-05-25-441 | 4413 Equipment/Accessories     | \$0.00     | \$0.00      | \$0.00     | \$0.00      |
| E          | 101-100-05-70-431 | 4316 Capital Purchases/Improv  | \$0.00     | \$0.00      | \$0.00     | \$0.00      |
| E          | 101-100-10-05-400 | 4002 Wages                     | \$0.00     | \$42,979.65 | \$0.00     | \$42,979.65 |
| E          | 101-100-10-05-400 | 4008 Insurance Benefits (er)   | \$0.00     | \$2,927.93  | \$0.00     | \$2,927.93  |
| E          | 101-100-10-05-400 | 4009 HSA Accounts              | \$0.00     | \$575.03    | \$0.00     | \$575.03    |
| E          | 101-100-10-05-401 | 4010 F.I.C.A./Medicare (er)    | \$0.00     | \$3,264.29  | \$0.00     | \$3,264.29  |
| E          | 101-100-10-05-401 | 4012 P.E.R.A. (er)             | \$0.00     | \$2,116.24  | \$0.00     | \$2,116.24  |
| E          | 101-100-10-05-401 | 4016 WC Insurance              | \$0.00     | \$275.00    | \$0.00     | \$275.00    |
| 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     | \$0.00      | \$0.00     | \$0.00      |
| E          | 101-100-10-20-414 | 4140 Audit                     | \$0.00     | \$334.00    | \$0.00     | \$334.00    |
| E          | 101-100-10-20-415 | 4150 Engineering               | \$0.00     | \$710.00    | \$0.00     | \$710.00    |
| E          | 101-100-10-20-417 | 4170 Legal                     | \$0.00     | \$7,292.68  | \$0.00     | \$7,292.68  |
| E          | 101-100-10-20-418 | 4180 Other Consultants         | \$0.00     | \$30,590.25 | \$0.00     | \$30,590.25 |
| 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     | \$432.21    | \$0.00     | \$432.21    |
| 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     | \$0.00      | \$0.00     | \$0.00      |
| E          | 101-100-10-25-421 | 4210 Operating Supplies        | \$0.00     | \$415.51    | \$0.00     | \$415.51    |
| E          | 101-100-10-25-421 | 4212 Other Operations Expens   | \$0.00     | \$36.24     | \$0.00     | \$36.24     |
| E          | 101-100-10-25-421 | 4215 Uniforms/Clothing         | \$0.00     | \$45.50     | \$0.00     | \$45.50     |
| E          | 101-100-10-25-422 | 4220 Advertising               | \$0.00     | \$507.00    | \$0.00     | \$507.00    |
| E          | 101-100-10-25-423 | 4230 Telephone/Internet        | \$0.00     | \$171.22    | \$0.00     | \$171.22    |
| E          | 101-100-10-25-423 | 4235 Postage                   | \$0.00     | \$442.60    | \$0.00     | \$442.60    |
| E          | 101-100-10-25-423 | 4238 Training/Schools          | \$0.00     | \$0.00      | \$0.00     | \$0.00      |
| E          | 101-100-10-25-424 | 4240 Travel/Mileage            | \$0.00     | \$24.72     | \$0.00     | \$24.72     |
| E          | 101-100-10-25-424 | 4243 Meals                     | \$0.00     | \$0.00      | \$0.00     | \$0.00      |
| E          | 101-100-10-25-425 | 4250 Liability Insurance       | \$0.00     | \$613.53    | \$0.00     | \$613.53    |
| E          | 101-100-10-25-425 | 4257 Contractors Hired         | \$0.00     | \$75.00     | \$0.00     | \$75.00     |
| E          | 101-100-10-25-426 | 4260 Subscriptions/Dues        | \$0.00     | \$0.00      | \$0.00     | \$0.00      |
| 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     | \$65.15     | \$0.00     | \$65.15     |
| 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     | \$543.32    | \$0.00     | \$543.32    |
| 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     | \$13,373.50 | \$0.00     | \$13,373.50 |
| E          | 101-100-11-10-421 | 4210 Operating Supplies        | \$0.00     | \$223.33    | \$0.00     | \$223.33    |
| E          | 101-100-11-10-421 | 4212 Other Operations Expens   | \$0.00     | \$77.96     | \$0.00     | \$77.96     |
| 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     | \$0.00      | \$0.00     | \$0.00      |
| E          | 101-100-11-10-424 | 4240 Travel/Mileage            | \$0.00     | \$672.09    | \$0.00     | \$672.09    |
| E          | 101-100-11-10-424 | 4243 Meals                     | \$0.00     | \$2,165.05  | \$0.00     | \$2,165.05  |
| 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     | \$225.00    | \$0.00     | \$225.00    |



**Trial Balance**

YTD August 2020

| Act<br>Typ | Act Code          | Last Dimension                 | Begin Year | YTD Debit    | YTD Credit | Balance      |
|------------|-------------------|--------------------------------|------------|--------------|------------|--------------|
| E          | 101-100-11-10-431 | 4316 Capital Purchases/Improv  | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E          | 101-100-11-71-461 | 4612 Transfers Out             | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E          | 101-100-15-05-400 | 4002 Wages                     | \$0.00     | \$150,583.21 | \$0.00     | \$150,583.21 |
| E          | 101-100-15-05-400 | 4008 Insurance Benefits (er)   | \$0.00     | \$33,090.60  | \$0.00     | \$33,090.60  |
| E          | 101-100-15-05-400 | 4009 HSA Accounts              | \$0.00     | \$641.12     | \$0.00     | \$641.12     |
| E          | 101-100-15-05-401 | 4010 F.I.C.A./Medicare (er)    | \$0.00     | \$10,457.04  | \$0.00     | \$10,457.04  |
| E          | 101-100-15-05-401 | 4012 P.E.R.A. (er)             | \$0.00     | \$11,293.75  | \$0.00     | \$11,293.75  |
| E          | 101-100-15-05-401 | 4016 WC Insurance              | \$0.00     | \$3,004.00   | \$0.00     | \$3,004.00   |
| 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     | \$242.60     | \$0.00     | \$242.60     |
| E          | 101-100-15-20-414 | 4140 Audit                     | \$0.00     | \$3,340.00   | \$0.00     | \$3,340.00   |
| 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     | \$10,214.64  | \$0.00     | \$10,214.64  |
| E          | 101-100-15-20-417 | 4175 Assessing                 | \$0.00     | \$27,642.00  | \$0.00     | \$27,642.00  |
| E          | 101-100-15-20-418 | 4180 Other Consultants         | \$0.00     | \$460.00     | \$0.00     | \$460.00     |
| E          | 101-100-15-25-411 | 4110 Bank or Collection Charg  | \$0.00     | \$7,548.77   | \$0.00     | \$7,548.77   |
| E          | 101-100-15-25-412 | 4120 Real Estate Taxes         | \$0.00     | \$3,364.00   | \$0.00     | \$3,364.00   |
| 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     | \$432.07     | \$0.00     | \$432.07     |
| E          | 101-100-15-25-420 | 4208 Copies                    | \$0.00     | \$8,880.44   | \$0.00     | \$8,880.44   |
| E          | 101-100-15-25-420 | 4209 Recording Fees/Settleme   | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E          | 101-100-15-25-421 | 4210 Operating Supplies        | \$0.00     | \$4,247.46   | \$0.00     | \$4,247.46   |
| E          | 101-100-15-25-421 | 4212 Other Operations Expens   | \$0.00     | \$1,475.23   | \$0.00     | \$1,475.23   |
| E          | 101-100-15-25-421 | 4213 Safety Training/Expenses  | \$0.00     | \$3,786.67   | \$0.00     | \$3,786.67   |
| 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     | \$7,956.51   | \$0.00     | \$7,956.51   |
| E          | 101-100-15-25-422 | 4220 Advertising               | \$0.00     | \$568.00     | \$0.00     | \$568.00     |
| E          | 101-100-15-25-422 | 4225 Sanitation/Garbage Remo   | \$0.00     | \$903.92     | \$0.00     | \$903.92     |
| E          | 101-100-15-25-423 | 4230 Telephone/Internet        | \$0.00     | \$8,230.72   | \$0.00     | \$8,230.72   |
| E          | 101-100-15-25-423 | 4235 Postage                   | \$0.00     | \$2,357.23   | \$0.00     | \$2,357.23   |
| E          | 101-100-15-25-423 | 4238 Training/Schools          | \$0.00     | \$999.00     | \$0.00     | \$999.00     |
| E          | 101-100-15-25-424 | 4240 Travel/Mileage            | \$0.00     | \$292.09     | \$0.00     | \$292.09     |
| E          | 101-100-15-25-424 | 4243 Meals                     | \$0.00     | \$60.00      | \$0.00     | \$60.00      |
| 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     | \$5,181.47   | \$0.00     | \$5,181.47   |
| 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     | \$0.00       | \$0.00     | \$0.00       |
| E          | 101-100-15-25-426 | 4260 Subscriptions/Dues        | \$0.00     | \$12,532.50  | \$0.00     | \$12,532.50  |
| E          | 101-100-15-25-430 | 4300 Awards - Employee LOS     | \$0.00     | \$144.75     | \$0.00     | \$144.75     |
| 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     | \$1,441.91   | \$0.00     | \$1,441.91   |
| E          | 101-100-15-25-443 | 4430 Vehicle Maintenance       | \$0.00     | \$19.25      | \$0.00     | \$19.25      |
| E          | 101-100-15-25-454 | 4540 Repair/Maintenance Build  | \$0.00     | \$7,037.03   | \$0.00     | \$7,037.03   |



**Trial Balance**

YTD August 2020

| Act<br>Typ | Act Code          | Last Dimension                   | Begin Year | YTD Debit    | YTD Credit | Balance      |
|------------|-------------------|----------------------------------|------------|--------------|------------|--------------|
| E          | 101-100-15-25-454 | 4545 Repair/Maintenance Equi     | \$0.00     | \$2,633.08   | \$0.00     | \$2,633.08   |
| E          | 101-100-15-25-457 | 4570 Electricity                 | \$0.00     | \$7,632.52   | \$0.00     | \$7,632.52   |
| E          | 101-100-15-25-458 | 4580 Natural Gas                 | \$0.00     | \$2,430.52   | \$0.00     | \$2,430.52   |
| E          | 101-100-15-25-458 | 4582 Solar                       | \$0.00     | \$0.00       | \$1,784.65 | -\$1,784.65  |
| E          | 101-100-15-25-459 | 4590 Water/Sewer Utilities       | \$0.00     | \$2,598.81   | \$0.00     | \$2,598.81   |
| 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     | \$224,033.00 | \$0.00     | \$224,033.00 |
| E          | 101-100-15-85-461 | 4612 Transfers Out               | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E          | 101-100-20-05-400 | 4002 Wages                       | \$0.00     | \$3,690.39   | \$0.00     | \$3,690.39   |
| E          | 101-100-20-05-400 | 4008 Insurance Benefits (er)     | \$0.00     | \$337.05     | \$0.00     | \$337.05     |
| E          | 101-100-20-05-400 | 4009 HSA Accounts                | \$0.00     | \$17.68      | \$0.00     | \$17.68      |
| E          | 101-100-20-05-401 | 4010 F.I.C.A./Medicare (er)      | \$0.00     | \$187.75     | \$0.00     | \$187.75     |
| E          | 101-100-20-05-401 | 4012 P.E.R.A. (er)               | \$0.00     | \$173.51     | \$0.00     | \$173.51     |
| E          | 101-100-20-05-401 | 4013 P.E.R.A. - Police/Fire (er) | \$0.00     | \$243.55     | \$0.00     | \$243.55     |
| 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     | \$669.33     | \$0.00     | \$669.33     |
| E          | 101-100-20-25-421 | 4212 Other Operations Expens     | \$0.00     | \$260.83     | \$0.00     | \$260.83     |
| E          | 101-100-20-25-421 | 4217 Cleaning Services           | \$0.00     | \$7,684.28   | \$0.00     | \$7,684.28   |
| E          | 101-100-20-25-422 | 4225 Sanitation/Garbage Remo     | \$0.00     | \$997.20     | \$0.00     | \$997.20     |
| E          | 101-100-20-25-425 | 4250 Liability Insurance         | \$0.00     | \$4,061.78   | \$0.00     | \$4,061.78   |
| 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     | \$1,725.64   | \$0.00     | \$1,725.64   |
| 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     | \$944.22     | \$0.00     | \$944.22     |
| E          | 101-100-20-25-454 | 4540 Repair/Maintenance Build    | \$0.00     | \$6,963.33   | \$0.00     | \$6,963.33   |
| E          | 101-100-20-25-454 | 4545 Repair/Maintenance Equi     | \$0.00     | \$1,061.61   | \$0.00     | \$1,061.61   |
| E          | 101-100-20-25-457 | 4570 Electricity                 | \$0.00     | \$7,038.57   | \$0.00     | \$7,038.57   |
| E          | 101-100-20-25-458 | 4580 Natural Gas                 | \$0.00     | \$2,259.14   | \$0.00     | \$2,259.14   |
| E          | 101-100-20-25-458 | 4582 Solar                       | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E          | 101-100-20-25-459 | 4590 Water/Sewer Utilities       | \$0.00     | \$1,607.40   | \$0.00     | \$1,607.40   |
| 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     | \$39,028.79  | \$0.00     | \$39,028.79  |
| E          | 101-100-25-05-400 | 4008 Insurance Benefits (er)     | \$0.00     | \$3,705.14   | \$0.00     | \$3,705.14   |
| E          | 101-100-25-05-400 | 4009 HSA Accounts                | \$0.00     | \$649.08     | \$0.00     | \$649.08     |
| E          | 101-100-25-05-401 | 4010 F.I.C.A./Medicare (er)      | \$0.00     | \$2,968.23   | \$0.00     | \$2,968.23   |
| E          | 101-100-25-05-401 | 4012 P.E.R.A. (er)               | \$0.00     | \$2,752.44   | \$0.00     | \$2,752.44   |
| E          | 101-100-25-05-401 | 4016 WC Insurance                | \$0.00     | \$1,684.00   | \$0.00     | \$1,684.00   |
| E          | 101-100-25-05-401 | 4017 Unemployment Benefits       | \$0.00     | \$18.53      | \$0.00     | \$18.53      |
| E          | 101-100-25-05-401 | 4019 Wellness Program            | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E          | 101-100-25-20-414 | 4140 Audit                       | \$0.00     | \$668.00     | \$0.00     | \$668.00     |
| E          | 101-100-25-20-415 | 4150 Engineering                 | \$0.00     | \$0.00       | \$0.00     | \$0.00       |



**Trial Balance**

YTD August 2020

| Act<br>Typ | Act Code          | Last Dimension                 | Begin Year | YTD Debit   | YTD Credit | Balance     |
|------------|-------------------|--------------------------------|------------|-------------|------------|-------------|
| E          | 101-100-25-20-417 | 4170 Legal                     | \$0.00     | \$1,658.45  | \$0.00     | \$1,658.45  |
| 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     | \$432.21    | \$0.00     | \$432.21    |
| E          | 101-100-25-25-420 | 4201 Annexation                | \$0.00     | \$377.00    | \$0.00     | \$377.00    |
| 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     | \$92.00     | \$0.00     | \$92.00     |
| E          | 101-100-25-25-421 | 4210 Operating Supplies        | \$0.00     | \$624.11    | \$0.00     | \$624.11    |
| E          | 101-100-25-25-421 | 4212 Other Operations Expens   | \$0.00     | \$57.24     | \$0.00     | \$57.24     |
| E          | 101-100-25-25-421 | 4215 Uniforms/Clothing         | \$0.00     | \$39.98     | \$0.00     | \$39.98     |
| 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     | \$58.50     | \$0.00     | \$58.50     |
| E          | 101-100-25-25-423 | 4230 Telephone/Internet        | \$0.00     | \$400.00    | \$0.00     | \$400.00    |
| E          | 101-100-25-25-423 | 4235 Postage                   | \$0.00     | \$24.55     | \$0.00     | \$24.55     |
| E          | 101-100-25-25-423 | 4238 Training/Schools          | \$0.00     | \$1,154.19  | \$0.00     | \$1,154.19  |
| E          | 101-100-25-25-424 | 4240 Travel/Mileage            | \$0.00     | \$0.00      | \$0.00     | \$0.00      |
| E          | 101-100-25-25-424 | 4243 Meals                     | \$0.00     | \$0.00      | \$0.00     | \$0.00      |
| E          | 101-100-25-25-425 | 4250 Liability Insurance       | \$0.00     | \$429.03    | \$0.00     | \$429.03    |
| 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     | \$0.00      | \$0.00     | \$0.00      |
| E          | 101-100-25-25-426 | 4260 Subscriptions/Dues        | \$0.00     | \$547.18    | \$0.00     | \$547.18    |
| 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     | \$52.47     | \$0.00     | \$52.47     |
| 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     | \$3,636.00  | \$0.00     | \$3,636.00  |
| 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     | \$47,264.09 | \$0.00     | \$47,264.09 |
| 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     | \$7,626.63  | \$0.00     | \$7,626.63  |
| E          | 101-100-30-05-400 | 4009 HSA Accounts              | \$0.00     | \$706.28    | \$0.00     | \$706.28    |
| E          | 101-100-30-05-401 | 4010 F.I.C.A./Medicare (er)    | \$0.00     | \$3,423.19  | \$0.00     | \$3,423.19  |
| E          | 101-100-30-05-401 | 4012 P.E.R.A. (er)             | \$0.00     | \$3,502.82  | \$0.00     | \$3,502.82  |
| E          | 101-100-30-05-401 | 4016 WC Insurance              | \$0.00     | \$334.00    | \$0.00     | \$334.00    |
| E          | 101-100-30-05-401 | 4019 Wellness Program          | \$0.00     | \$0.00      | \$0.00     | \$0.00      |
| E          | 101-100-30-20-414 | 4140 Audit                     | \$0.00     | \$668.00    | \$0.00     | \$668.00    |
| 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     | \$0.00      | \$0.00     | \$0.00      |
| 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     | \$432.21    | \$0.00     | \$432.21    |
| 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     | \$601.43    | \$0.00     | \$601.43    |



**Trial Balance**

YTD August 2020

| Act<br>Typ | Act Code          | Last Dimension                   | Begin Year | YTD Debit   | YTD Credit | Balance     |
|------------|-------------------|----------------------------------|------------|-------------|------------|-------------|
| E          | 101-100-30-25-421 | 4212 Other Operations Expens     | \$0.00     | \$1,411.64  | \$0.00     | \$1,411.64  |
| E          | 101-100-30-25-421 | 4215 Uniforms/Clothing           | \$0.00     | \$68.25     | \$0.00     | \$68.25     |
| 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     | \$262.44    | \$0.00     | \$262.44    |
| E          | 101-100-30-25-423 | 4235 Postage                     | \$0.00     | \$368.90    | \$0.00     | \$368.90    |
| E          | 101-100-30-25-423 | 4238 Training/Schools            | \$0.00     | \$0.00      | \$0.00     | \$0.00      |
| E          | 101-100-30-25-424 | 4240 Travel/Mileage              | \$0.00     | \$0.00      | \$0.00     | \$0.00      |
| 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     | \$486.02    | \$0.00     | \$486.02    |
| 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     | \$60,751.79 | \$0.00     | \$60,751.79 |
| E          | 101-100-30-25-426 | 4260 Subscriptions/Dues          | \$0.00     | \$466.25    | \$0.00     | \$466.25    |
| 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     | \$98.76     | \$0.00     | \$98.76     |
| E          | 101-100-30-25-441 | 4412 State SurCharge Bldg.Per    | \$0.00     | \$7,378.75  | \$0.00     | \$7,378.75  |
| E          | 101-100-30-25-441 | 4413 Equipment/Accessories       | \$0.00     | \$19.99     | \$0.00     | \$19.99     |
| E          | 101-100-30-25-443 | 4430 Vehicle Maintenance         | \$0.00     | \$278.92    | \$0.00     | \$278.92    |
| 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     | \$92.28     | \$0.00     | \$92.28     |
| 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      | \$0.01     | -\$0.01     |
| E          | 101-100-92-05-401 | 4010 F.I.C.A./Medicare (er)      | \$0.00     | \$0.00      | \$0.35     | -\$0.35     |
| 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     | \$0.02      | \$0.00     | \$0.02      |
| E          | 101-100-92-05-515 | 5151 Wages COVID - Adm/Fin       | \$0.00     | \$11,634.87 | \$0.00     | \$11,634.87 |
| E          | 101-100-92-05-515 | 5152 FICA/MED COVID - ADM        | \$0.00     | \$800.90    | \$0.00     | \$800.90    |
| E          | 101-100-92-05-515 | 5153 PERA COVID - ADM/FIN        | \$0.00     | \$872.60    | \$0.00     | \$872.60    |
| 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     | \$4,744.44  | \$0.00     | \$4,744.44  |
| E          | 101-100-92-05-525 | 5252 FICA/MED COVID - EDA        | \$0.00     | \$362.95    | \$0.00     | \$362.95    |
| E          | 101-100-92-05-525 | 5253 PERA COVID - EDA            | \$0.00     | \$355.83    | \$0.00     | \$355.83    |
| 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     | \$1,782.18  | \$0.00     | \$1,782.18  |
| E          | 101-100-92-05-540 | 5402 FICA/MED COVID - Eng        | \$0.00     | \$136.34    | \$0.00     | \$136.34    |
| E          | 101-100-92-05-540 | 5403 PERA COVID - Eng            | \$0.00     | \$133.66    | \$0.00     | \$133.66    |
| 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     | \$720.47    | \$0.00     | \$720.47    |



**Trial Balance**

YTD August 2020

| Act<br>Typ | Act Code          | Last Dimension                 | Begin Year | YTD Debit   | YTD Credit | Balance     |
|------------|-------------------|--------------------------------|------------|-------------|------------|-------------|
| E          | 101-100-92-05-556 | 5562 FICA/MED COVID - Rec/     | \$0.00     | \$55.12     | \$0.00     | \$55.12     |
| E          | 101-100-92-05-556 | 5563 PERA COVID - Rec/Com      | \$0.00     | \$54.03     | \$0.00     | \$54.03     |
| 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     | \$22,264.41 | \$0.00     | \$22,264.41 |
| E          | 101-100-92-05-575 | 5752 FICA/MED COVID- Police    | \$0.00     | \$458.77    | \$0.00     | \$458.77    |
| E          | 101-100-92-05-575 | 5753 PERA COVID - Polica       | \$0.00     | \$3,707.51  | \$0.00     | \$3,707.51  |
| 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     | \$78,210.49 | \$0.00     | \$78,210.49 |
| E          | 101-105-05-25-413 | 4130 Computers/Software        | \$0.00     | \$92.90     | \$0.00     | \$92.90     |
| E          | 101-105-10-25-413 | 4130 Computers/Software        | \$0.00     | \$46.45     | \$0.00     | \$46.45     |
| E          | 101-105-15-20-412 | 4129 Computer Consultant       | \$0.00     | \$16,999.98 | \$0.00     | \$16,999.98 |
| E          | 101-105-15-20-413 | 4133 Computer Maintenance      | \$0.00     | \$595.00    | \$0.00     | \$595.00    |
| E          | 101-105-15-25-413 | 4130 Computers/Software        | \$0.00     | \$7,741.77  | \$0.00     | \$7,741.77  |
| E          | 101-105-15-25-413 | 4131 Security Access Card Sys  | \$0.00     | \$863.13    | \$0.00     | \$863.13    |
| 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     | \$159.85    | \$0.00     | \$159.85    |
| E          | 101-105-15-71-461 | 4612 Transfers Out             | \$0.00     | \$23,400.00 | \$0.00     | \$23,400.00 |
| E          | 101-105-25-25-413 | 4130 Computers/Software        | \$0.00     | \$411.30    | \$0.00     | \$411.30    |
| E          | 101-105-30-25-413 | 4130 Computers/Software        | \$0.00     | \$3,177.90  | \$0.00     | \$3,177.90  |
| E          | 101-105-40-25-413 | 4130 Computers/Software        | \$0.00     | \$1,629.66  | \$0.00     | \$1,629.66  |
| E          | 101-105-50-25-413 | 4130 Computers/Software        | \$0.00     | \$146.97    | \$0.00     | \$146.97    |
| E          | 101-105-50-25-441 | 4413 Equipment/Accessories     | \$0.00     | \$0.00      | \$0.00     | \$0.00      |
| E          | 101-105-55-25-413 | 4130 Computers/Software        | \$0.00     | \$2,822.45  | \$0.00     | \$2,822.45  |
| E          | 101-105-55-25-441 | 4413 Equipment/Accessories     | \$0.00     | \$299.97    | \$0.00     | \$299.97    |
| E          | 101-105-56-25-413 | 4130 Computers/Software        | \$0.00     | \$32.05     | \$0.00     | \$32.05     |
| E          | 101-105-75-20-413 | 4133 Computer Maintenance      | \$0.00     | \$0.00      | \$0.00     | \$0.00      |
| E          | 101-105-75-25-413 | 4130 Computers/Software        | \$0.00     | \$6,631.26  | \$0.00     | \$6,631.26  |
| E          | 101-105-75-25-413 | 4132 Electronic Data           | \$0.00     | \$12,258.00 | \$0.00     | \$12,258.00 |
| E          | 101-105-75-25-441 | 4413 Equipment/Accessories     | \$0.00     | \$188.09    | \$0.00     | \$188.09    |
| E          | 101-105-75-71-461 | 4612 Transfers Out             | \$0.00     | \$0.00      | \$0.00     | \$0.00      |
| E          | 101-200-40-05-400 | 4002 Wages                     | \$0.00     | \$36,619.52 | \$0.00     | \$36,619.52 |
| E          | 101-200-40-05-400 | 4008 Insurance Benefits (er)   | \$0.00     | \$5,143.73  | \$0.00     | \$5,143.73  |
| E          | 101-200-40-05-400 | 4009 HSA Accounts              | \$0.00     | \$153.07    | \$0.00     | \$153.07    |
| E          | 101-200-40-05-401 | 4010 F.I.C.A./Medicare (er)    | \$0.00     | \$2,995.22  | \$0.00     | \$2,995.22  |
| E          | 101-200-40-05-401 | 4012 P.E.R.A. (er)             | \$0.00     | \$2,431.45  | \$0.00     | \$2,431.45  |
| E          | 101-200-40-05-401 | 4016 WC Insurance              | \$0.00     | \$275.00    | \$0.00     | \$275.00    |
| E          | 101-200-40-05-401 | 4019 Wellness Program          | \$0.00     | \$0.00      | \$0.00     | \$0.00      |
| E          | 101-200-40-20-414 | 4140 Audit                     | \$0.00     | \$334.00    | \$0.00     | \$334.00    |
| E          | 101-200-40-20-415 | 4150 Engineering               | \$0.00     | \$5,955.00  | \$0.00     | \$5,955.00  |
| 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     | \$432.21    | \$0.00     | \$432.21    |
| 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     | \$643.36    | \$0.00     | \$643.36    |



**Trial Balance**

YTD August 2020

| Act<br>Typ | Act Code          | Last Dimension                 | Begin Year | YTD Debit   | YTD Credit | Balance     |
|------------|-------------------|--------------------------------|------------|-------------|------------|-------------|
| E          | 101-200-40-25-421 | 4212 Other Operations Expens   | \$0.00     | \$456.57    | \$0.00     | \$456.57    |
| E          | 101-200-40-25-421 | 4215 Uniforms/Clothing         | \$0.00     | \$0.00      | \$0.00     | \$0.00      |
| E          | 101-200-40-25-422 | 4220 Advertising               | \$0.00     | \$0.00      | \$0.00     | \$0.00      |
| E          | 101-200-40-25-423 | 4230 Telephone/Internet        | \$0.00     | \$400.00    | \$0.00     | \$400.00    |
| E          | 101-200-40-25-423 | 4235 Postage                   | \$0.00     | \$227.41    | \$0.00     | \$227.41    |
| E          | 101-200-40-25-423 | 4238 Training/Schools          | \$0.00     | \$522.35    | \$0.00     | \$522.35    |
| E          | 101-200-40-25-424 | 4240 Travel/Mileage            | \$0.00     | \$0.00      | \$0.00     | \$0.00      |
| 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     | \$700.54    | \$0.00     | \$700.54    |
| E          | 101-200-40-25-426 | 4260 Subscriptions/Dues        | \$0.00     | \$522.50    | \$0.00     | \$522.50    |
| E          | 101-200-40-25-440 | 4405 Motor Fuel                | \$0.00     | \$238.99    | \$0.00     | \$238.99    |
| E          | 101-200-40-25-441 | 4413 Equipment/Accessories     | \$0.00     | \$0.00      | \$0.00     | \$0.00      |
| E          | 101-200-40-25-443 | 4430 Vehicle Maintenance       | \$0.00     | \$169.25    | \$0.00     | \$169.25    |
| 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     | \$90,704.42 | \$0.00     | \$90,704.42 |
| 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     | \$0.00      | \$119.32   | -\$119.32   |
| E          | 101-200-50-05-400 | 4006 On-Call pay               | \$0.00     | \$7,349.92  | \$0.00     | \$7,349.92  |
| E          | 101-200-50-05-400 | 4008 Insurance Benefits (er)   | \$0.00     | \$5,232.07  | \$0.00     | \$5,232.07  |
| E          | 101-200-50-05-400 | 4009 HSA Accounts              | \$0.00     | \$10.24     | \$0.00     | \$10.24     |
| E          | 101-200-50-05-401 | 4010 F.I.C.A./Medicare (er)    | \$0.00     | \$7,177.02  | \$0.00     | \$7,177.02  |
| E          | 101-200-50-05-401 | 4012 P.E.R.A. (er)             | \$0.00     | \$7,345.07  | \$0.00     | \$7,345.07  |
| E          | 101-200-50-05-401 | 4016 WC Insurance              | \$0.00     | \$24,957.00 | \$0.00     | \$24,957.00 |
| 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     | \$0.00      | \$0.00     | \$0.00      |
| E          | 101-200-50-05-402 | 4020 Union Insurance           | \$0.00     | \$20,473.98 | \$0.00     | \$20,473.98 |
| E          | 101-200-50-20-414 | 4140 Audit                     | \$0.00     | \$3,340.00  | \$0.00     | \$3,340.00  |
| E          | 101-200-50-20-415 | 4150 Engineering               | \$0.00     | \$0.00      | \$0.00     | \$0.00      |
| E          | 101-200-50-20-417 | 4170 Legal                     | \$0.00     | \$46.50     | \$0.00     | \$46.50     |
| 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     | \$766.83    | \$0.00     | \$766.83    |
| 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     | \$432.21    | \$0.00     | \$432.21    |
| E          | 101-200-50-25-420 | 4208 Copies                    | \$0.00     | \$1,026.05  | \$0.00     | \$1,026.05  |
| E          | 101-200-50-25-421 | 4210 Operating Supplies        | \$0.00     | \$2,401.82  | \$0.00     | \$2,401.82  |
| E          | 101-200-50-25-421 | 4212 Other Operations Expens   | \$0.00     | \$1,573.68  | \$0.00     | \$1,573.68  |
| E          | 101-200-50-25-421 | 4215 Uniforms/Clothing         | \$0.00     | \$1,823.01  | \$0.00     | \$1,823.01  |
| E          | 101-200-50-25-422 | 4220 Advertising               | \$0.00     | \$248.42    | \$0.00     | \$248.42    |
| E          | 101-200-50-25-422 | 4225 Sanitation/Garbage Remo   | \$0.00     | \$1,276.32  | \$0.00     | \$1,276.32  |
| E          | 101-200-50-25-423 | 4230 Telephone/Internet        | \$0.00     | \$3,283.97  | \$0.00     | \$3,283.97  |
| E          | 101-200-50-25-423 | 4235 Postage                   | \$0.00     | \$155.35    | \$0.00     | \$155.35    |
| E          | 101-200-50-25-423 | 4238 Training/Schools          | \$0.00     | \$394.23    | \$0.00     | \$394.23    |
| E          | 101-200-50-25-424 | 4240 Travel/Mileage            | \$0.00     | \$56.92     | \$0.00     | \$56.92     |
| E          | 101-200-50-25-424 | 4243 Meals                     | \$0.00     | \$122.75    | \$0.00     | \$122.75    |



**Trial Balance**

YTD August 2020

| Act<br>Typ | Act Code          | Last Dimension                   | Begin Year | YTD Debit   | YTD Credit | Balance     |
|------------|-------------------|----------------------------------|------------|-------------|------------|-------------|
| E          | 101-200-50-25-425 | 4250 Liability Insurance         | \$0.00     | \$9,678.34  | \$0.00     | \$9,678.34  |
| E          | 101-200-50-25-425 | 4255 Rent/Lease                  | \$0.00     | \$0.00      | \$0.00     | \$0.00      |
| E          | 101-200-50-25-425 | 4257 Contractors Hired           | \$0.00     | \$11,240.51 | \$0.00     | \$11,240.51 |
| E          | 101-200-50-25-426 | 4260 Subscriptions/Dues          | \$0.00     | \$724.18    | \$0.00     | \$724.18    |
| E          | 101-200-50-25-430 | 4300 Awards - Employee LOS       | \$0.00     | \$45.00     | \$0.00     | \$45.00     |
| E          | 101-200-50-25-431 | 4315 Compost/Woodchipper         | \$0.00     | \$39,974.27 | \$0.00     | \$39,974.27 |
| E          | 101-200-50-25-432 | 4320 Sand/Salt                   | \$0.00     | \$35,486.65 | \$0.00     | \$35,486.65 |
| E          | 101-200-50-25-432 | 4325 Class 5                     | \$0.00     | \$759.47    | \$0.00     | \$759.47    |
| 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     | \$1,259.91  | \$0.00     | \$1,259.91  |
| E          | 101-200-50-25-434 | 4340 Hot Mix                     | \$0.00     | \$4,427.46  | \$0.00     | \$4,427.46  |
| E          | 101-200-50-25-436 | 4360 Sealcoat/Crackfill          | \$0.00     | \$7,482.56  | \$0.00     | \$7,482.56  |
| E          | 101-200-50-25-438 | 4385 Shop Materials              | \$0.00     | \$3,478.04  | \$0.00     | \$3,478.04  |
| E          | 101-200-50-25-439 | 4395 Signs/Banners               | \$0.00     | \$1,320.80  | \$0.00     | \$1,320.80  |
| E          | 101-200-50-25-440 | 4405 Motor Fuel                  | \$0.00     | \$10,660.90 | \$0.00     | \$10,660.90 |
| E          | 101-200-50-25-441 | 4410 Tires                       | \$0.00     | \$5,180.52  | \$0.00     | \$5,180.52  |
| E          | 101-200-50-25-441 | 4413 Equipment/Accessories       | \$0.00     | \$1,348.79  | \$0.00     | \$1,348.79  |
| E          | 101-200-50-25-443 | 4430 Vehicle Maintenance         | \$0.00     | \$2,413.03  | \$0.00     | \$2,413.03  |
| E          | 101-200-50-25-454 | 4540 Repair/Maintenance Build    | \$0.00     | \$6,215.04  | \$0.00     | \$6,215.04  |
| E          | 101-200-50-25-454 | 4545 Repair/Maintenance Equi     | \$0.00     | \$11,462.60 | \$0.00     | \$11,462.60 |
| E          | 101-200-50-25-457 | 4570 Electricity                 | \$0.00     | \$2,851.83  | \$0.00     | \$2,851.83  |
| E          | 101-200-50-25-457 | 4575 Electricity (Street Lights) | \$0.00     | \$50,084.09 | \$0.00     | \$50,084.09 |
| E          | 101-200-50-25-458 | 4580 Natural Gas                 | \$0.00     | \$2,599.96  | \$0.00     | \$2,599.96  |
| E          | 101-200-50-25-458 | 4582 Solar                       | \$0.00     | \$0.00      | \$728.83   | -\$728.83   |
| E          | 101-200-50-25-459 | 4590 Water/Sewer Utilities       | \$0.00     | \$1,038.86  | \$0.00     | \$1,038.86  |
| 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     | \$35,000.00 | \$0.00     | \$35,000.00 |
| 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      |



**Trial Balance**

YTD August 2020

| Act<br>Typ | Act Code          | Last Dimension                 | Begin Year | YTD Debit    | YTD Credit | Balance      |
|------------|-------------------|--------------------------------|------------|--------------|------------|--------------|
| 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       |
| 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     | \$127,451.44 | \$0.00     | \$127,451.44 |
| 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     | \$409.68     | \$0.00     | \$409.68     |
| 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     | \$5,232.07   | \$0.00     | \$5,232.07   |
| E          | 101-200-55-05-400 | 4009 HSA Accounts              | \$0.00     | \$10.24      | \$0.00     | \$10.24      |
| E          | 101-200-55-05-401 | 4010 F.I.C.A./Medicare (er)    | \$0.00     | \$9,460.53   | \$0.00     | \$9,460.53   |
| E          | 101-200-55-05-401 | 4012 P.E.R.A. (er)             | \$0.00     | \$8,285.65   | \$0.00     | \$8,285.65   |
| E          | 101-200-55-05-401 | 4016 WC Insurance              | \$0.00     | \$12,966.00  | \$0.00     | \$12,966.00  |
| 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     | \$0.00       | \$0.00     | \$0.00       |
| E          | 101-200-55-05-402 | 4020 Union Insurance           | \$0.00     | \$20,694.85  | \$0.00     | \$20,694.85  |
| E          | 101-200-55-20-414 | 4140 Audit                     | \$0.00     | \$2,505.00   | \$0.00     | \$2,505.00   |
| E          | 101-200-55-20-415 | 4150 Engineering               | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E          | 101-200-55-20-417 | 4170 Legal                     | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| 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     | \$136.57     | \$0.00     | \$136.57     |
| 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     | \$432.21     | \$0.00     | \$432.21     |
| E          | 101-200-55-25-420 | 4208 Copies                    | \$0.00     | \$60.00      | \$0.00     | \$60.00      |
| 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     | \$12,598.36  | \$0.00     | \$12,598.36  |
| E          | 101-200-55-25-421 | 4212 Other Operations Expens   | \$0.00     | \$961.49     | \$0.00     | \$961.49     |
| E          | 101-200-55-25-421 | 4215 Uniforms/Clothing         | \$0.00     | \$1,118.15   | \$0.00     | \$1,118.15   |
| E          | 101-200-55-25-422 | 4220 Advertising               | \$0.00     | \$82.80      | \$0.00     | \$82.80      |
| E          | 101-200-55-25-422 | 4225 Sanitation/Garbage Remo   | \$0.00     | \$7,043.06   | \$0.00     | \$7,043.06   |
| E          | 101-200-55-25-423 | 4230 Telephone/Internet        | \$0.00     | \$2,389.54   | \$0.00     | \$2,389.54   |
| E          | 101-200-55-25-423 | 4235 Postage                   | \$0.00     | \$147.09     | \$0.00     | \$147.09     |
| E          | 101-200-55-25-423 | 4238 Training/Schools          | \$0.00     | \$29.23      | \$0.00     | \$29.23      |
| E          | 101-200-55-25-424 | 4240 Travel/Mileage            | \$0.00     | \$56.93      | \$0.00     | \$56.93      |
| E          | 101-200-55-25-424 | 4243 Meals                     | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E          | 101-200-55-25-425 | 4250 Liability Insurance       | \$0.00     | \$23,025.85  | \$0.00     | \$23,025.85  |
| E          | 101-200-55-25-425 | 4255 Rent/Lease                | \$0.00     | \$2,432.60   | \$0.00     | \$2,432.60   |
| E          | 101-200-55-25-425 | 4257 Contractors Hired         | \$0.00     | \$490.00     | \$0.00     | \$490.00     |
| E          | 101-200-55-25-426 | 4260 Subscriptions/Dues        | \$0.00     | \$162.50     | \$0.00     | \$162.50     |
| E          | 101-200-55-25-430 | 4300 Awards - Employee LOS     | \$0.00     | \$15.00      | \$0.00     | \$15.00      |
| E          | 101-200-55-25-431 | 4311 Cash Shortage             | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E          | 101-200-55-25-432 | 4320 Sand/Salt                 | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E          | 101-200-55-25-432 | 4321 Beach Sand                | \$0.00     | \$0.00       | \$0.00     | \$0.00       |



**Trial Balance**

YTD August 2020

| Act<br>Typ | Act Code          | Last Dimension                  | Begin Year | YTD Debit    | YTD Credit | Balance      |
|------------|-------------------|---------------------------------|------------|--------------|------------|--------------|
| E          | 101-200-55-25-439 | 4395 Signs/Banners              | \$0.00     | \$1,315.89   | \$0.00     | \$1,315.89   |
| E          | 101-200-55-25-440 | 4405 Motor Fuel                 | \$0.00     | \$5,981.74   | \$0.00     | \$5,981.74   |
| E          | 101-200-55-25-441 | 4410 Tires                      | \$0.00     | \$1,080.00   | \$0.00     | \$1,080.00   |
| E          | 101-200-55-25-441 | 4413 Equipment/Accessories      | \$0.00     | \$3,812.45   | \$0.00     | \$3,812.45   |
| E          | 101-200-55-25-443 | 4430 Vehicle Maintenance        | \$0.00     | \$1,408.45   | \$0.00     | \$1,408.45   |
| E          | 101-200-55-25-453 | 4530 Lake Maintenance           | \$0.00     | \$11,883.00  | \$0.00     | \$11,883.00  |
| E          | 101-200-55-25-453 | 4535 Playground Maintenance     | \$0.00     | \$646.31     | \$0.00     | \$646.31     |
| E          | 101-200-55-25-454 | 4540 Repair/Maintenance Build   | \$0.00     | \$9,342.08   | \$0.00     | \$9,342.08   |
| E          | 101-200-55-25-454 | 4545 Repair/Maintenance Equi    | \$0.00     | \$14,871.38  | \$0.00     | \$14,871.38  |
| E          | 101-200-55-25-457 | 4570 Electricity                | \$0.00     | \$4,668.05   | \$0.00     | \$4,668.05   |
| E          | 101-200-55-25-458 | 4580 Natural Gas                | \$0.00     | \$1,721.74   | \$0.00     | \$1,721.74   |
| E          | 101-200-55-25-458 | 4582 Solar                      | \$0.00     | \$0.00       | \$494.74   | -\$494.74    |
| E          | 101-200-55-25-459 | 4590 Water/Sewer Utilities      | \$0.00     | \$85,249.82  | \$0.00     | \$85,249.82  |
| 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     | \$24,000.00  | \$0.00     | \$24,000.00  |
| E          | 101-300-75-05-400 | 4002 Wages                      | \$0.00     | \$742,733.28 | \$0.00     | \$742,733.28 |
| 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     | \$19,379.09  | \$0.00     | \$19,379.09  |
| E          | 101-300-75-05-400 | 4005 Overtime - Grant Related   | \$0.00     | \$8,297.16   | \$0.00     | \$8,297.16   |
| E          | 101-300-75-05-400 | 4008 Insurance Benefits (er)    | \$0.00     | \$111,462.84 | \$0.00     | \$111,462.84 |
| E          | 101-300-75-05-400 | 4009 HSA Accounts               | \$0.00     | \$11,507.15  | \$0.00     | \$11,507.15  |
| E          | 101-300-75-05-401 | 4010 F.I.C.A./Medicare (er)     | \$0.00     | \$15,581.54  | \$0.00     | \$15,581.54  |
| E          | 101-300-75-05-401 | 4011 F.I.C.A./Mcare - Grant Re  | \$0.00     | \$120.29     | \$0.00     | \$120.29     |
| E          | 101-300-75-05-401 | 4012 P.E.R.A. (er)              | \$0.00     | \$5,208.20   | \$0.00     | \$5,208.20   |
| E          | 101-300-75-05-401 | 4013 P.E.R.A. - Police/Fire (er | \$0.00     | \$120,944.18 | \$0.00     | \$120,944.18 |
| E          | 101-300-75-05-401 | 4014 P.E.R.A. - Grant Related   | \$0.00     | \$1,411.16   | \$0.00     | \$1,411.16   |
| E          | 101-300-75-05-401 | 4016 WC Insurance               | \$0.00     | \$47,482.00  | \$0.00     | \$47,482.00  |
| E          | 101-300-75-05-401 | 4017 Unemployment Benefits      | \$0.00     | \$202.42     | \$0.00     | \$202.42     |
| E          | 101-300-75-05-401 | 4019 Wellness Program           | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E          | 101-300-75-20-414 | 4140 Audit                      | \$0.00     | \$3,841.00   | \$0.00     | \$3,841.00   |
| E          | 101-300-75-20-417 | 4170 Legal                      | \$0.00     | \$4,572.54   | \$0.00     | \$4,572.54   |
| E          | 101-300-75-20-418 | 4180 Other Consultants          | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E          | 101-300-75-20-418 | 4181 Court Fines                | \$0.00     | \$10,542.15  | \$0.00     | \$10,542.15  |
| E          | 101-300-75-25-411 | 4110 Bank or Collection Charg   | \$0.00     | \$443.19     | \$0.00     | \$443.19     |
| 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     | \$100.00     | \$0.00     | \$100.00     |
| E          | 101-300-75-25-420 | 4200 Printing - Newsletter etc  | \$0.00     | \$432.21     | \$0.00     | \$432.21     |
| E          | 101-300-75-25-420 | 4208 Copies                     | \$0.00     | \$1,973.35   | \$0.00     | \$1,973.35   |
| E          | 101-300-75-25-421 | 4210 Operating Supplies         | \$0.00     | \$4,617.41   | \$0.00     | \$4,617.41   |
| E          | 101-300-75-25-421 | 4211 Medical Supplies           | \$0.00     | \$1,660.74   | \$0.00     | \$1,660.74   |
| E          | 101-300-75-25-421 | 4212 Other Operations Expens    | \$0.00     | \$6,877.48   | \$0.00     | \$6,877.48   |
| E          | 101-300-75-25-421 | 4214 Police Body Armor          | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E          | 101-300-75-25-421 | 4215 Uniforms/Clothing          | \$0.00     | \$9,583.26   | \$0.00     | \$9,583.26   |
| E          | 101-300-75-25-421 | 4216 Fire Arms                  | \$0.00     | \$7,615.37   | \$0.00     | \$7,615.37   |



**Trial Balance**

YTD August 2020

| Act<br>Typ | Act Code          | Last Dimension                   | Begin Year | YTD Debit   | YTD Credit | Balance     |
|------------|-------------------|----------------------------------|------------|-------------|------------|-------------|
| 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     | \$237.00    | \$0.00     | \$237.00    |
| E          | 101-300-75-25-423 | 4230 Telephone/Internet          | \$0.00     | \$9,078.11  | \$0.00     | \$9,078.11  |
| E          | 101-300-75-25-423 | 4235 Postage                     | \$0.00     | \$1,236.90  | \$0.00     | \$1,236.90  |
| E          | 101-300-75-25-423 | 4238 Training/Schools            | \$0.00     | \$9,993.50  | \$0.00     | \$9,993.50  |
| E          | 101-300-75-25-424 | 4240 Travel/Mileage              | \$0.00     | \$73.40     | \$0.00     | \$73.40     |
| E          | 101-300-75-25-424 | 4243 Meals                       | \$0.00     | \$400.41    | \$0.00     | \$400.41    |
| E          | 101-300-75-25-425 | 4250 Liability Insurance         | \$0.00     | \$26,791.30 | \$0.00     | \$26,791.30 |
| E          | 101-300-75-25-425 | 4251 Emergency Management        | \$0.00     | \$1,309.36  | \$0.00     | \$1,309.36  |
| 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     | \$4,049.30  | \$0.00     | \$4,049.30  |
| E          | 101-300-75-25-425 | 4254 Spud Fest                   | \$0.00     | \$0.00      | \$0.00     | \$0.00      |
| 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     | \$267.00    | \$0.00     | \$267.00    |
| E          | 101-300-75-25-426 | 4260 Subscriptions/Dues          | \$0.00     | \$10,924.48 | \$0.00     | \$10,924.48 |
| E          | 101-300-75-25-430 | 4300 Awards - Employee LOS       | \$0.00     | \$88.75     | \$0.00     | \$88.75     |
| E          | 101-300-75-25-439 | 4392 Emergency Access Key B      | \$0.00     | \$0.00      | \$77.13    | -\$77.13    |
| 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     | \$21,837.92 | \$0.00     | \$21,837.92 |
| E          | 101-300-75-25-441 | 4410 Tires                       | \$0.00     | \$2,132.05  | \$0.00     | \$2,132.05  |
| E          | 101-300-75-25-441 | 4413 Equipment/Accessories       | \$0.00     | \$20,417.82 | \$0.00     | \$20,417.82 |
| E          | 101-300-75-25-443 | 4430 Vehicle Maintenance         | \$0.00     | \$20,002.30 | \$0.00     | \$20,002.30 |
| E          | 101-300-75-25-454 | 4545 Repair/Maintenance Equi     | \$0.00     | \$5,681.76  | \$0.00     | \$5,681.76  |
| 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     | \$0.00      | \$0.00     | \$0.00      |
| 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     | \$554.00    | \$0.00     | \$554.00    |
| E          | 101-300-80-25-420 | 4209 Recording Fees/Settleme     | \$0.00     | \$0.00      | \$0.00     | \$0.00      |
| E          | 101-300-85-05-400 | 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     | \$4,000.00  | \$0.00     | \$4,000.00  |
| 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     | \$0.00      | \$0.00     | \$0.00      |
| E          | 101-300-85-25-420 | 4200 Printing - Newsletter etc   | \$0.00     | \$432.21    | \$0.00     | \$432.21    |
| E          | 101-300-85-25-420 | 4208 Copies                      | \$0.00     | \$210.00    | \$0.00     | \$210.00    |
| E          | 101-300-85-25-423 | 4235 Postage                     | \$0.00     | \$0.50      | \$0.00     | \$0.50      |
| 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      |



**Trial Balance**

YTD August 2020

| Act<br>Typ | Act Code          | Last Dimension                  | Begin Year | YTD Debit    | YTD Credit | Balance      |
|------------|-------------------|---------------------------------|------------|--------------|------------|--------------|
| E          | 101-300-85-25-425 | 4258 Fire Protection Services - | \$0.00     | \$127,698.75 | \$0.00     | \$127,698.75 |
| E          | 101-300-85-45-401 | 4015 Fire Department Relief As  | \$0.00     | \$1,744.00   | \$0.00     | \$1,744.00   |
| 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     | \$3,000.00   | \$0.00     | \$3,000.00   |
| E          | 101-300-85-85-462 | 4625 Interfund Loans Interest   | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E          | 101-400-56-05-400 | 4002 Wages                      | \$0.00     | \$31,089.20  | \$0.00     | \$31,089.20  |
| 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     | \$2,582.71   | \$0.00     | \$2,582.71   |
| E          | 101-400-56-05-400 | 4009 HSA Accounts               | \$0.00     | \$760.49     | \$0.00     | \$760.49     |
| E          | 101-400-56-05-401 | 4010 F.I.C.A./Medicare (er)     | \$0.00     | \$2,375.36   | \$0.00     | \$2,375.36   |
| E          | 101-400-56-05-401 | 4012 P.E.R.A. (er)              | \$0.00     | \$2,331.71   | \$0.00     | \$2,331.71   |
| E          | 101-400-56-05-401 | 4016 WC Insurance               | \$0.00     | \$2,730.00   | \$0.00     | \$2,730.00   |
| E          | 101-400-56-05-401 | 4019 Wellness Program           | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E          | 101-400-56-20-414 | 4140 Audit                      | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E          | 101-400-56-20-415 | 4150 Engineering                | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E          | 101-400-56-20-417 | 4170 Legal                      | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| 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     | \$15.21      | \$0.00     | \$15.21      |
| E          | 101-400-56-25-421 | 4212 Other Operations Expens    | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| 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     | \$0.00       | \$0.00     | \$0.00       |
| E          | 101-400-56-25-423 | 4230 Telephone/Internet         | \$0.00     | \$110.70     | \$0.00     | \$110.70     |
| 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     | \$59.00      | \$0.00     | \$59.00      |
| 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     | \$15.00      | \$0.00     | \$15.00      |
| 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     | \$0.00       | \$0.00     | \$0.00       |
| E          | 101-400-56-25-425 | 4257 Contractors Hired          | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E          | 101-400-56-25-425 | 4259 ECFE - contract expendit   | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E          | 101-400-56-25-426 | 4260 Subscriptions/Dues         | \$0.00     | \$963.00     | \$0.00     | \$963.00     |
| 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     | \$0.00       | \$0.00     | \$0.00       |
| 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     | \$1,600.00   | \$0.00     | \$1,600.00   |
| 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     | \$0.00       | \$0.00     | \$0.00       |
| 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     | \$8,428.51   | \$0.00     | \$8,428.51   |
| E          | 101-400-95-25-490 | 4902 Donations/Sponsorship      | \$0.00     | \$1,100.00   | \$0.00     | \$1,100.00   |



**BIGLAKE, MN**

**Trial Balance**

YTD August 2020

| Act<br>: Typ | Act Code | Last Dimension            | Begin Year | YTD Debit              | YTD Credit | Balance        |
|--------------|----------|---------------------------|------------|------------------------|------------|----------------|
|              |          | <b>Total Expenditures</b> | \$0.00     | \$3,499,636.16         | \$3,205.03 | \$3,496,431.13 |
|              |          |                           |            | <b>(Excess) / Loss</b> |            | \$67,967.42    |



Trial Balance

YTD August 2020

| Act<br>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      | \$6,725.33  | \$6,725.33   | \$0.00      |
| ;                              | G        | 116-1150          | 1150 Accounts Receivable      | \$887.63    | \$0.00      | \$887.63     | \$0.00      |
| ;                              | G        | 116-1160          | 1160 Notes Receivable         | \$0.00      | \$0.00      | \$0.00       | \$0.00      |
| ;                              | G        | 116-1320          | 1320 Due From Other Govern    | \$0.00      | \$0.00      | \$0.00       | \$0.00      |
| ;                              | G        | 116-1550          | 1550 Prepaid Insurance        | \$0.00      | \$0.00      | \$0.00       | \$0.00      |
| ;                              | G        | 116-1605          | 1605 Land Held For Resale     | \$0.00      | \$0.00      | \$0.00       | \$0.00      |
| <b>Total Asset</b>             |          |                   | \$887.63                      | \$6,725.33  | \$7,612.96  | \$0.00       |             |
| <b>Liability</b>               |          |                   |                               |             |             |              |             |
| ;                              | G        | 116-2020          | 2020 Accounts Payable         | -\$887.63   | \$887.63    | \$0.00       | \$0.00      |
| ;                              | G        | 116-2050          | 2050 Notes Payable            | \$0.00      | \$0.00      | \$0.00       | \$0.00      |
| ;                              | G        | 116-2070          | 2070 Due To Other Funds       | \$0.00      | \$0.00      | \$0.00       | \$0.00      |
| ;                              | G        | 116-2075          | 2075 Due to Other Govt Units  | \$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    | \$0.00      | \$0.00       |             |
| <b>Equity</b>                  |          |                   |                               |             |             |              |             |
| ;                              | G        | 116-2530          | 2530 Unreserved Fund Balanc   | \$0.00      | \$5,837.70  | \$5,837.70   | \$0.00      |
| <b>Total Equity</b>            |          |                   | \$0.00                        | \$5,837.70  | \$5,837.70  | \$0.00       |             |
| <b>FUND 116 2009 NSP GRANT</b> |          |                   | \$0.00                        | \$13,450.66 | \$13,450.66 | \$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      | \$4,062.44   | -\$4,062.44 |
| ;                              | R        | 116-000-4206      | 4206 Program Income - Habitat | \$0.00      | \$0.00      | \$1,775.26   | -\$1,775.26 |
| ;                              | R        | 116-000-4210      | 4210 Federal Grant Proceeds   | \$0.00      | \$0.00      | \$0.00       | \$0.00      |
| <b>Total Revenue</b>           |          |                   | \$0.00                        | \$0.00      | \$5,837.70  | (\$5,837.70) |             |
| <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      | \$5,837.70  | \$0.00       | \$5,837.70  |
| ;                              | 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                        | \$5,837.70  | \$0.00      | \$5,837.70   |             |
| <b>(Excess) / Loss</b>         |          |                   |                               |             |             | \$0.00       |             |



**Trial Balance**

YTD August 2020

| Act<br>: 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     | \$48,705.15 | \$48,705.15 | \$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     | \$48,705.15 | \$48,705.15 | \$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     | \$2,024.00  | \$2,024.00  | \$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     | \$2,024.00  | \$2,024.00  | \$0.00        |
| <b>Equity</b>                                |                   |                              |            |             |             |               |
| I G  | 118-2530          | 2530 Unreserved Fund Balanc  | \$0.00     | \$46,681.15 | \$46,681.15 | \$0.00        |
| I G  | 118-2535          | 2535 Reserved Fund Balance   | \$0.00     | \$0.00      | \$0.00      | \$0.00        |
| <b>Total Equity</b>                          |                   |                              | \$0.00     | \$46,681.15 | \$46,681.15 | \$0.00        |
| <b>FUND 118 SMALL CITIES DEVELOP PROGRAM</b> |                   |                              | \$0.00     | \$97,410.30 | \$97,410.30 | \$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      | \$46,681.15 | -\$46,681.15  |
| <b>Total Revenue</b>                         |                   |                              | \$0.00     | \$0.00      | \$46,681.15 | (\$46,681.15) |
| <b>Expenditures</b>                          |                   |                              |            |             |             |               |
| I E  | 118-000-00-20-418 | 4180 Other Consultants       | \$0.00     | \$5,909.15  | \$0.00      | \$5,909.15    |
| I E  | 118-000-00-25-425 | 4257 Contractors Hired       | \$0.00     | \$40,772.00 | \$0.00      | \$40,772.00   |
| <b>Total Expenditures</b>                    |                   |                              | \$0.00     | \$46,681.15 | \$0.00      | \$46,681.15   |
| <b>(Excess) / Loss</b>                       |                   |                              |            |             |             | \$0.00        |



**Trial Balance**

YTD August 2020

| Act<br>: 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                     | \$135,528.80         | \$210,833.05        | \$2,716.20             | \$343,645.65          |
| 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>\$135,528.80</b>  | <b>\$210,833.05</b> | <b>\$2,716.20</b>      | <b>\$343,645.65</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          | \$2,451.20          | \$0.00                 | \$0.00                |
| <b>Total Liability</b>           |                   |                               | <b>-\$2,451.20</b>   | <b>\$2,451.20</b>   | <b>\$0.00</b>          | <b>\$0.00</b>         |
| <b>Equity</b>                    |                   |                               |                      |                     |                        |                       |
| J G                              | 120-2530          | 2530 Unreserved Fund Balanc   | -\$133,077.60        | \$265.00            | \$210,833.05           | -\$343,645.65         |
| J G                              | 120-2545          | 2545 Reserve for Encumbranc   | \$0.00               | \$0.00              | \$0.00                 | \$0.00                |
| <b>Total Equity</b>              |                   |                               | <b>-\$133,077.60</b> | <b>\$265.00</b>     | <b>\$210,833.05</b>    | <b>(\$343,645.65)</b> |
| <b>FUND 120 PARK DEVELOPMENT</b> |                   |                               | <b>\$0.00</b>        | <b>\$213,549.25</b> | <b>\$213,549.25</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              | \$208,139.66           | -\$208,139.66         |
| J R                              | 120-000-3230      | 3230 Donations from Organizat | \$0.00               | \$0.00              | \$0.00                 | \$0.00                |
| J R                              | 120-000-3375      | 3375 Miscellaneous Revenue    | \$0.00               | \$0.00              | \$0.00                 | \$0.00                |
| J R                              | 120-000-3995      | 3995 Unrealized Gain          | \$0.00               | \$0.00              | \$0.00                 | \$0.00                |
| J R                              | 120-000-3999      | 3999 Interest Earned          | \$0.00               | \$0.00              | \$2,428.39             | -\$2,428.39           |
| 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>\$210,568.05</b>    | <b>(\$210,568.05)</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               | \$0.00              | \$0.00                 | \$0.00                |
| 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               | \$0.00              | \$0.00                 | \$0.00                |
| <b>Total Expenditures</b>        |                   |                               | <b>\$0.00</b>        | <b>\$0.00</b>       | <b>\$0.00</b>          | <b>\$0.00</b>         |
|                                  |                   |                               |                      |                     | <b>(Excess) / Loss</b> | <b>(\$210,568.05)</b> |



**Trial Balance**

YTD August 2020

| Act<br>: 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     | \$0.00    | \$0.00     | \$0.00  |
| <b>Total Asset</b>                |                   |                               | \$0.00     | \$0.00    | \$0.00     | \$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     | \$0.00    | \$0.00     | \$0.00  |
| <b>Total Equity</b>               |                   |                               | \$0.00     | \$0.00    | \$0.00     | \$0.00  |
| <b>FUND 130 CRIME REWARD FUND</b> |                   |                               | \$0.00     | \$0.00    | \$0.00     | \$0.00  |
| <b>Revenue</b>                    |                   |                               |            |           |            |         |
| J R                               | 130-000-3234      | 3234 Donations - Crime Preven | \$0.00     | \$0.00    | \$0.00     | \$0.00  |
| <b>Total Revenue</b>              |                   |                               | \$0.00     | \$0.00    | \$0.00     | \$0.00  |
| <b>Expenditures</b>               |                   |                               |            |           |            |         |
| J E                               | 130-000-00-25-419 | 4196 Crime Prevention         | \$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 August 2020

| Act<br>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                     | \$0.20        | \$71,564.60  | \$92,741.76  | -\$21,176.96   |
| 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>                    |                   |                               | \$682,000.20  | \$71,564.60  | \$92,741.76  | \$660,823.04   |
| <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   | \$31,221.67   | \$92,741.76  | \$71,564.60  | \$52,398.83    |
| <b>Total Equity</b>                   |                   |                               | \$31,221.67   | \$92,741.76  | \$71,564.60  | \$52,398.83    |
| <b>FUND 141 IND PK EXP LAND PURCH</b> |                   |                               | \$0.00        | \$164,306.36 | \$164,306.36 | \$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       | \$48,180.28  | -\$48,180.28   |
| R                                     | 141-000-3160      | 3160 Inter-Govt Revenue       | \$0.00        | \$0.00       | \$23,180.30  | -\$23,180.30   |
| R                                     | 141-000-3995      | 3995 Unrealized Gain          | \$0.00        | \$0.00       | \$0.00       | \$0.00         |
| R                                     | 141-000-3999      | 3999 Interest Earned          | \$0.00        | \$0.00       | \$183.40     | -\$183.40      |
| R                                     | 141-000-4151      | 4151 Refunds & Reimburseme    | \$0.00        | \$0.00       | \$0.00       | \$0.00         |
| <b>Total Revenue</b>                  |                   |                               | \$0.00        | \$0.00       | \$71,543.98  | (\$71,543.98)  |
| <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        | \$92,721.14  | \$0.00       | \$92,721.14    |
| E                                     | 141-000-00-25-420 | 4209 Recording Fees/Settleme  | \$0.00        | \$0.00       | \$0.00       | \$0.00         |
| E                                     | 141-000-00-25-421 | 4212 Other Operations Expens  | \$0.00        | \$0.00       | \$0.00       | \$0.00         |
| E                                     | 141-000-00-25-422 | 4220 Advertising              | \$0.00        | \$0.00       | \$0.00       | \$0.00         |
| E                                     | 141-000-00-70-442 | 4427 Unrealized Loss on Land  | \$0.00        | \$0.00       | \$0.00       | \$0.00         |
| E                                     | 141-000-00-85-461 | 4610 Debt Service Interest    | \$0.00        | \$0.00       | \$0.00       | \$0.00         |
| E                                     | 141-000-00-85-462 | 4625 Interfund Loans Interest | \$0.00        | \$0.00       | \$0.00       | \$0.00         |
| <b>Total Expenditures</b>             |                   |                               | \$0.00        | \$92,721.14  | \$0.00       | \$92,721.14    |
| <b>(Excess) / Loss</b>                |                   |                               |               |              |              | \$21,177.16    |



**Trial Balance**

YTD August 2020

| Act<br>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                     | \$489,786.64  | \$288,525.58 | \$198,933.17 | \$579,379.05   |
| J G  | 150-1012          | 1012 CASH-KLEIN BANK SAV      | \$20,000.00   | \$0.00       | \$0.00       | \$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>                             |                   |                               | \$511,671.45  | \$288,525.58 | \$198,933.17 | \$601,263.86   |
| <b>Liability</b>                               |                   |                               |               |              |              |                |
| J G  | 150-2020          | 2020 Accounts Payable         | -\$2,270.50   | \$3,205.50   | \$935.00     | \$0.00         |
| J G  | 150-2055          | 2055 Escrow Payable           | -\$348,172.61 | \$191,423.04 | \$283,285.95 | -\$440,035.52  |
| 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>                         |                   |                               | -\$368,128.34 | \$194,628.54 | \$284,220.95 | (\$457,720.75) |
| <b>Equity</b>                                  |                   |                               |               |              |              |                |
| J G  | 150-2530          | 2530 Unreserved Fund Balanc   | \$0.00        | \$4,304.63   | \$4,304.63   | \$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 | -\$143,543.11 | \$0.00       | \$0.00       | -\$143,543.11  |
| <b>Total Equity</b>                            |                   |                               | -\$143,543.11 | \$4,304.63   | \$4,304.63   | (\$143,543.11) |
| <b>FUND 150 CAPITAL PROJECT/LOCAL DEVELOPM</b> |                   |                               | \$0.00        | \$487,458.75 | \$487,458.75 | \$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       | \$0.00       | \$0.00         |
| <b>Total Revenue</b>                           |                   |                               | \$0.00        | \$0.00       | \$0.00       | \$0.00         |
| <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        | \$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 August 2020

| Act<br>: 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                   | \$6,256.32         | \$24,641.50        | \$21,877.00        | \$9,020.82           |
| i G                                       | 165-1320          | 1320 Due From Other Govern  | \$1,354.39         | \$0.00             | \$1,354.39         | \$0.00               |
| <b>Total Asset</b>                        |                   |                             | <b>\$7,610.71</b>  | <b>\$24,641.50</b> | <b>\$23,231.39</b> | <b>\$9,020.82</b>    |
| <b>Liability</b>                          |                   |                             |                    |                    |                    |                      |
| i G                                       | 165-2070          | 2070 Due To Other Funds     | \$0.00             | \$0.00             | \$0.00             | \$0.00               |
| <b>Total Liability</b>                    |                   |                             | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$0.00</b>        |
| <b>Equity</b>                             |                   |                             |                    |                    |                    |                      |
| i G                                       | 165-2530          | 2530 Unreserved Fund Balanc | -\$7,610.71        | \$21,877.00        | \$23,287.11        | -\$9,020.82          |
| <b>Total Equity</b>                       |                   |                             | <b>-\$7,610.71</b> | <b>\$21,877.00</b> | <b>\$23,287.11</b> | <b>(\$9,020.82)</b>  |
| <b>FUND 165 LAKE STREET REDEV/TIF 1-3</b> |                   |                             | <b>\$0.00</b>      | <b>\$46,518.50</b> | <b>\$46,518.50</b> | <b>\$0.00</b>        |
| <b>Revenue</b>                            |                   |                             |                    |                    |                    |                      |
| i R                                       | 165-000-3150      | 3150 Tax Increments         | \$0.00             | \$0.00             | \$23,207.77        | -\$23,207.77         |
| 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             | \$79.34            | -\$79.34             |
| <b>Total Revenue</b>                      |                   |                             | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$23,287.11</b> | <b>(\$23,287.11)</b> |
| <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             | \$20,887.00        | \$0.00             | \$20,887.00          |
| <b>Total Expenditures</b>                 |                   |                             | <b>\$0.00</b>      | <b>\$21,877.00</b> | <b>\$0.00</b>      | <b>\$21,877.00</b>   |
| <b>(Excess) / Loss</b>                    |                   |                             |                    |                    |                    | <b>(\$1,410.11)</b>  |



**Trial Balance**

YTD August 2020

| Act<br>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 August 2020

| Act<br>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                     | \$8,843.35           | \$20,225.08        | \$19,748.46        | \$9,319.97            |
| 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>\$104,003.35</b>  | <b>\$21,489.82</b> | <b>\$21,013.20</b> | <b>\$104,479.97</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  | -\$632.37            | \$632.37           | \$0.00             | \$0.00                |
| <b>Total Liability</b>                  |                   |                               | <b>-\$632.37</b>     | <b>\$1,264.74</b>  | <b>\$632.37</b>    | <b>\$0.00</b>         |
| <b>Equity</b>                           |                   |                               |                      |                    |                    |                       |
| J G                                     | 170-2530          | 2530 Unreserved Fund Balanc   | -\$103,370.98        | \$19,116.09        | \$20,225.08        | -\$104,479.97         |
| <b>Total Equity</b>                     |                   |                               | <b>-\$103,370.98</b> | <b>\$19,116.09</b> | <b>\$20,225.08</b> | <b>(\$104,479.97)</b> |
| <b>FUND 170 CAPITAL PROJECT/TIF 1-4</b> |                   |                               | <b>\$0.00</b>        | <b>\$41,870.65</b> | <b>\$41,870.65</b> | <b>\$0.00</b>         |
| <b>Revenue</b>                          |                   |                               |                      |                    |                    |                       |
| J R                                     | 170-000-3150      | 3150 Tax Increments           | \$0.00               | \$0.00             | \$20,140.09        | -\$20,140.09          |
| 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             | \$84.99            | -\$84.99              |
| <b>Total Revenue</b>                    |                   |                               | <b>\$0.00</b>        | <b>\$0.00</b>      | <b>\$20,225.08</b> | <b>(\$20,225.08)</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               | \$18,126.09        | \$0.00             | \$18,126.09           |
| 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>\$19,116.09</b> | <b>\$0.00</b>      | <b>\$19,116.09</b>    |



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

YTD August 2020

| Act<br>: Typ | Act Code | Last Dimension | Begin Year | YTD Debit       | YTD Credit | Balance      |
|--------------|----------|----------------|------------|-----------------|------------|--------------|
|              |          |                |            | (Excess) / Loss |            | (\$1,108.99) |



**Trial Balance**

YTD August 2020

| Act<br>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                     | \$1,407.81         | \$12,974.78        | \$12,653.68        | \$1,728.91           |
| G                                       | 171-1150          | 1150 Accounts Receivable      | \$0.00             | \$0.00             | \$0.00             | \$0.00               |
| <b>Total Asset</b>                      |                   |                               | <b>\$1,407.81</b>  | <b>\$12,974.78</b> | <b>\$12,653.68</b> | <b>\$1,728.91</b>    |
| <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>                  |                   |                               | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$0.00</b>        |
| <b>Equity</b>                           |                   |                               |                    |                    |                    |                      |
| G                                       | 171-2530          | 2530 Unreserved Fund Balanc   | -\$1,407.81        | \$12,653.68        | \$12,974.78        | -\$1,728.91          |
| <b>Total Equity</b>                     |                   |                               | <b>-\$1,407.81</b> | <b>\$12,653.68</b> | <b>\$12,974.78</b> | <b>(\$1,728.91)</b>  |
| <b>FUND 171 CAPITAL PROJECT/TIF 1-5</b> |                   |                               | <b>\$0.00</b>      | <b>\$25,628.46</b> | <b>\$25,628.46</b> | <b>\$0.00</b>        |
| <b>Revenue</b>                          |                   |                               |                    |                    |                    |                      |
| R                                       | 171-000-3150      | 3150 Tax Increments           | \$0.00             | \$0.00             | \$12,959.64        | -\$12,959.64         |
| 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             | \$15.14            | -\$15.14             |
| <b>Total Revenue</b>                    |                   |                               | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>\$12,974.78</b> | <b>(\$12,974.78)</b> |
| <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             | \$3,564.86         | \$0.00             | \$3,564.86           |
| 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             | \$8,098.82         | \$0.00             | \$8,098.82           |
| E                                       | 171-000-00-85-462 | 4625 Interfund Loans Interest | \$0.00             | \$0.00             | \$0.00             | \$0.00               |
| <b>Total Expenditures</b>               |                   |                               | <b>\$0.00</b>      | <b>\$12,653.68</b> | <b>\$0.00</b>      | <b>\$12,653.68</b>   |
| <b>(Excess) / Loss</b>                  |                   |                               |                    |                    |                    | <b>(\$321.10)</b>    |



**Trial Balance**

YTD August 2020

| Act<br>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                     | \$6,623.56   | \$30,491.52 | \$28,357.28 | \$8,757.80    |
| ! 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    | \$15,023.01  | \$0.00      | \$15,023.01 | \$0.00        |
| ! G   | 172-1600          | 1600 Construction WIP         | \$0.00       | \$0.00      | \$0.00      | \$0.00        |
| <b>Total Asset</b>                            |                   |                               | \$21,646.57  | \$30,491.52 | \$43,380.29 | \$8,757.80    |
| <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   | -\$21,646.57 | \$28,357.28 | \$15,468.51 | -\$8,757.80   |
| ! G   | 172-2545          | 2545 Reserve for Encumbranc   | \$0.00       | \$0.00      | \$0.00      | \$0.00        |
| <b>Total Equity</b>                           |                   |                               | -\$21,646.57 | \$28,357.28 | \$15,468.51 | (\$8,757.80)  |
| <b>FUND 172 CAP PROJ-TIF 1-6 - CHERRYWOOD</b> |                   |                               | \$0.00       | \$58,848.80 | \$58,848.80 | \$0.00        |
| <b>Revenue</b>                                |                   |                               |              |             |             |               |
| ! R   | 172-000-3150      | 3150 Tax Increments           | \$0.00       | \$0.00      | \$15,385.07 | -\$15,385.07  |
| ! 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      | \$83.44     | -\$83.44      |
| <b>Total Revenue</b>                          |                   |                               | \$0.00       | \$0.00      | \$15,468.51 | (\$15,468.51) |
| <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       | \$27,367.28 | \$0.00      | \$27,367.28   |
| ! E   | 172-000-00-85-462 | 4625 Interfund Loans Interest | \$0.00       | \$0.00      | \$0.00      | \$0.00        |
| <b>Total Expenditures</b>                     |                   |                               | \$0.00       | \$28,357.28 | \$0.00      | \$28,357.28   |
| <b>(Excess) / Loss</b>                        |                   |                               |              |             |             | \$12,888.77   |



**Trial Balance**

YTD August 2020

| Act<br>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                     | \$66,659.51  | \$58,663.82  | \$100,263.42 | \$25,059.91   |
| 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>                          |                   |                               | \$66,659.51  | \$58,663.82  | \$100,263.42 | \$25,059.91   |
| <b>Liability</b>                            |                   |                               |              |              |              |               |
| I G   | 173-2020          | 2020 Accounts Payable         | -\$830.50    | \$830.50     | \$0.00       | \$0.00        |
| I G   | 173-2050          | 2050 Notes Payable            | \$0.00       | \$0.00       | \$0.00       | \$0.00        |
| I G   | 173-2060          | 2060 Contracts Payable        | \$0.00       | \$0.00       | \$0.00       | \$0.00        |
| I G   | 173-2065          | 2065 Retainage Payable        | \$0.00       | \$0.00       | \$0.00       | \$0.00        |
| I G   | 173-2070          | 2070 Due To Other Funds       | \$0.00       | \$0.00       | \$0.00       | \$0.00        |
| I G   | 173-2075          | 2075 Due to Other Govt Units  | \$0.00       | \$0.00       | \$0.00       | \$0.00        |
| <b>Total Liability</b>                      |                   |                               | -\$830.50    | \$830.50     | \$0.00       | \$0.00        |
| <b>Equity</b>                               |                   |                               |              |              |              |               |
| I G   | 173-2530          | 2530 Unreserved Fund Balanc   | -\$65,829.01 | \$197,875.84 | \$157,106.74 | -\$25,059.91  |
| <b>Total Equity</b>                         |                   |                               | -\$65,829.01 | \$197,875.84 | \$157,106.74 | (\$25,059.91) |
| <b>FUND 173 CAP PROJ-TIF 1-7 -NORTHSTAR</b> |                   |                               | \$0.00       | \$257,370.16 | \$257,370.16 | \$0.00        |
| <b>Revenue</b>                              |                   |                               |              |              |              |               |
| I R   | 173-000-3150      | 3150 Tax Increments           | \$0.00       | \$0.00       | \$57,624.97  | -\$57,624.97  |
| 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       | \$208.35     | -\$208.35     |
| I R   | 173-000-4151      | 4151 Refunds & Reimburseme    | \$0.00       | \$0.00       | \$830.50     | -\$830.50     |
| <b>Total Revenue</b>                        |                   |                               | \$0.00       | \$0.00       | \$58,663.82  | (\$58,663.82) |
| <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       | \$0.00       | \$0.00       | \$0.00        |
| I E   | 173-000-00-20-418 | 4180 Other Consultants        | \$0.00       | \$990.00     | \$0.00       | \$990.00      |
| I E   | 173-000-00-20-424 | 4245 Printing                 | \$0.00       | \$0.00       | \$0.00       | \$0.00        |
| I E   | 173-000-00-25-423 | 4235 Postage                  | \$0.00       | \$0.00       | \$0.00       | \$0.00        |
| I E   | 173-000-00-25-427 | 4270 TIF-Site Prep            | \$0.00       | \$81,567.17  | \$0.00       | \$81,567.17   |
| I E   | 173-000-00-25-462 | 4620 TIF-Note Interest        | \$0.00       | \$16,875.75  | \$0.00       | \$16,875.75   |
| 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       | \$99,432.92  | \$0.00       | \$99,432.92   |
| <b>(Excess) / Loss</b>                      |                   |                               |              |              |              | \$40,769.10   |



**Trial Balance**

YTD August 2020

| Act<br>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                     | \$120,273.69         | \$109,433.83        | \$137,580.11        | \$92,127.41           |
| i G  | 175-1035     | 1035 Cash- GO Bonds with 4M   | \$0.00               | \$0.00              | \$0.00              | \$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>\$123,453.24</b>  | <b>\$109,433.83</b> | <b>\$137,580.11</b> | <b>\$95,306.96</b>    |
| <b>Liability</b>                               |              |                               |                      |                     |                     |                       |
| i G  | 175-2020     | 2020 Accounts Payable         | -\$22,112.14         | \$22,711.40         | \$599.26            | \$0.00                |
| i G  | 175-2055     | 2055 Escrow Payable           | -\$10,000.00         | \$0.00              | \$0.00              | -\$10,000.00          |
| i G  | 175-2060     | 2060 Contracts Payable        | \$0.00               | \$0.00              | \$0.00              | \$0.00                |
| i G  | 175-2065     | 2065 Retainage Payable        | -\$30,052.68         | \$8,000.00          | \$1,000.00          | -\$23,052.68          |
| 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>-\$106,473.96</b> | <b>\$30,711.40</b>  | <b>\$1,599.26</b>   | <b>(\$77,361.82)</b>  |
| <b>Equity</b>                                  |              |                               |                      |                     |                     |                       |
| i G  | 175-2530     | 2530 Unreserved Fund Balanc   | -\$16,979.28         | \$106,868.71        | \$107,834.57        | -\$17,945.14          |
| i G  | 175-2545     | 2545 Reserve for Encumbranc   | \$0.00               | \$0.00              | \$0.00              | \$0.00                |
| <b>Total Equity</b>                            |              |                               | <b>-\$16,979.28</b>  | <b>\$106,868.71</b> | <b>\$107,834.57</b> | <b>(\$17,945.14)</b>  |
| <b>FUND 175 CAPITAL PROJECT/STREET IMPROVE</b> |              |                               | <b>\$0.00</b>        | <b>\$247,013.94</b> | <b>\$247,013.94</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              | \$106,868.74        | -\$106,868.74         |
| 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              | \$965.83            | -\$965.83             |
| 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>\$107,834.57</b> | <b>(\$107,834.57)</b> |
| <b>Expenditures</b>                            |              |                               |                      |                     |                     |                       |



**Trial Balance**

YTD August 2020

| Act<br>: Typ              | Act Code          | Last Dimension                | Begin Year | YTD Debit    | YTD Credit | Balance           |
|---------------------------|-------------------|-------------------------------|------------|--------------|------------|-------------------|
| i E                       | 175-000-00-20-415 | 4150 Engineering              | \$0.00     | \$78,007.19  | \$0.00     | \$78,007.19       |
| i E                       | 175-000-00-20-416 | 4160 Testing                  | \$0.00     | \$6,070.00   | \$0.00     | \$6,070.00        |
| 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     | \$0.00       | \$0.00     | \$0.00            |
| i E                       | 175-000-00-25-421 | 4212 Other Operations Expens  | \$0.00     | \$0.00       | \$0.00     | \$0.00            |
| i E                       | 175-000-00-25-422 | 4220 Advertising              | \$0.00     | \$301.50     | \$0.00     | \$301.50          |
| i E                       | 175-000-00-25-425 | 4257 Contractors Hired        | \$0.00     | \$22,490.02  | \$0.00     | \$22,490.02       |
| 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     | \$0.00       | \$0.00     | \$0.00            |
| 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     | \$106,868.71 | \$0.00     | \$106,868.71      |
| <b>(Excess) / Loss</b>    |                   |                               |            |              |            | <b>(\$965.86)</b> |



**Trial Balance**

YTD August 2020

| Act<br>: 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                     | \$213,451.65  | \$358,318.08 | \$368,367.88 | \$203,401.85   |
| I G                                       | 194-1013          | 1013 Cash Pay Pal             | \$0.00        | \$0.00       | \$0.00       | \$0.00         |
| <b>Total Asset</b>                        |                   |                               | \$213,451.65  | \$358,318.08 | \$368,367.88 | \$203,401.85   |
| <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   | -\$213,451.65 | \$368,367.88 | \$358,318.08 | -\$203,401.85  |
| 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>                       |                   |                               | -\$213,451.65 | \$368,367.88 | \$358,318.08 | (\$203,401.85) |
| <b>FUND 194 COMPUTER REPLACEMENT FUND</b> |                   |                               | \$0.00        | \$726,685.96 | \$726,685.96 | \$0.00         |
| <b>Revenue</b>                            |                   |                               |               |              |              |                |
| I R                                       | 194-000-3155      | 3155 Transfer In-Revenue      | \$0.00        | \$0.00       | \$23,400.00  | -\$23,400.00   |
| I R                                       | 194-000-3999      | 3999 Interest Earned          | \$0.00        | \$0.00       | \$2,444.79   | -\$2,444.79    |
| I R                                       | 194-105-3105      | 3105 Local Govt Aid           | \$0.00        | \$0.00       | \$3,750.00   | -\$3,750.00    |
| 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       | \$0.00       | \$0.00         |
| 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       | \$50,000.00  | -\$50,000.00   |
| <b>Total Revenue</b>                      |                   |                               | \$0.00        | \$0.00       | \$79,594.79  | (\$79,594.79)  |
| <b>Expenditures</b>                       |                   |                               |               |              |              |                |
| I E                                       | 194-105-15-25-413 | 4130 Computers/Software       | \$0.00        | \$72,791.92  | \$0.00       | \$72,791.92    |
| I E                                       | 194-105-15-25-413 | 4131 Security Access Card Sys | \$0.00        | \$0.00       | \$0.00       | \$0.00         |
| 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        | \$6,911.00   | \$0.00       | \$6,911.00     |
| I E                                       | 194-105-75-25-413 | 4130 Computers/Software       | \$0.00        | \$9,941.67   | \$0.00       | \$9,941.67     |
| I E                                       | 194-106-15-25-413 | 4130 Computers/Software       | \$0.00        | \$0.00       | \$0.00       | \$0.00         |
| <b>Total Expenditures</b>                 |                   |                               | \$0.00        | \$89,644.59  | \$0.00       | \$89,644.59    |
| <b>(Excess) / Loss</b>                    |                   |                               |               |              |              | \$10,049.80    |



**Trial Balance**

YTD August 2020

| Act<br>: 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                   | \$25,000.00  | \$14,394.50 | \$0.00      | \$39,394.50          |
| <b>Total Asset</b>                      |                   |                             | \$25,000.00  | \$14,394.50 | \$0.00      | \$39,394.50          |
| <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 | -\$25,000.00 | \$0.00      | \$14,394.50 | -\$39,394.50         |
| <b>Total Equity</b>                     |                   |                             | -\$25,000.00 | \$0.00      | \$14,394.50 | (\$39,394.50)        |
| <b>FUND 195 PARKS-TRAIL MAINTENANCE</b> |                   |                             | \$0.00       | \$14,394.50 | \$14,394.50 | \$0.00               |
| <b>Revenue</b>                          |                   |                             |              |             |             |                      |
| i R                                     | 195-000-3155      | 3155 Transfer In-Revenue    | \$0.00       | \$0.00      | \$14,000.00 | -\$14,000.00         |
| 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      | \$394.50    | -\$394.50            |
| <b>Total Revenue</b>                    |                   |                             | \$0.00       | \$0.00      | \$14,394.50 | (\$14,394.50)        |
| <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>(\$14,394.50)</b> |



**Trial Balance**

YTD August 2020

| Act<br>: 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                      | \$471,042.28  | \$306,214.85 | \$139.50     | \$777,117.63   |
| <b>Total Asset</b>                            |                   |                                | \$471,042.28  | \$306,214.85 | \$139.50     | \$777,117.63   |
| <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    | -\$471,042.28 | \$139.50     | \$306,214.85 | -\$777,117.63  |
| <b>Total Equity</b>                           |                   |                                | -\$471,042.28 | \$139.50     | \$306,214.85 | (\$777,117.63) |
| <b>FUND 196 STREET IMPROVEMENT/MAINT FUND</b> |                   |                                | \$0.00        | \$306,354.35 | \$306,354.35 | \$0.00         |
| <b>Revenue</b>                                |                   |                                |               |              |              |                |
| i R   | 196-000-3155      | 3155 Transfer In-Revenue       | \$0.00        | \$0.00       | \$299,033.00 | -\$299,033.00  |
| 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       | \$7,181.85   | -\$7,181.85    |
| <b>Total Revenue</b>                          |                   |                                | \$0.00        | \$0.00       | \$306,214.85 | (\$306,214.85) |
| <b>Expenditures</b>                           |                   |                                |               |              |              |                |
| i E   | 196-000-00-71-461 | 4612 Transfers Out             | \$0.00        | \$139.50     | \$0.00       | \$139.50       |
| 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        | \$139.50     | \$0.00       | \$139.50       |
| <b>(Excess) / Loss</b>                        |                   |                                |               |              |              | (\$306,075.35) |



**Trial Balance**

YTD August 2020

| Act<br>: 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                   | \$33,289.49  | \$336.75  | \$0.00     | \$33,626.24       |
| <b>Total Asset</b>               |                   |                             | \$33,289.49  | \$336.75  | \$0.00     | \$33,626.24       |
| <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 | -\$33,289.49 | \$0.00    | \$336.75   | -\$33,626.24      |
| <b>Total Equity</b>              |                   |                             | -\$33,289.49 | \$0.00    | \$336.75   | (\$33,626.24)     |
| <b>FUND 197 LAKE MAINTENANCE</b> |                   |                             | \$0.00       | \$336.75  | \$336.75   | \$0.00            |
| <b>Revenue</b>                   |                   |                             |              |           |            |                   |
| ' R                              | 197-000-3155      | 3155 Transfer In-Revenue    | \$0.00       | \$0.00    | \$0.00     | \$0.00            |
| ' R                              | 197-000-3999      | 3999 Interest Earned        | \$0.00       | \$0.00    | \$336.75   | -\$336.75         |
| <b>Total Revenue</b>             |                   |                             | \$0.00       | \$0.00    | \$336.75   | (\$336.75)        |
| <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>           |                   |                             |              |           |            | <b>(\$336.75)</b> |



**Trial Balance**

YTD August 2020

| Act<br>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                     | \$993,165.51          | \$836,102.45          | \$179,656.74          | \$1,649,611.22          |
| 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   | \$128,568.23          | \$0.00                | \$0.00                | \$128,568.23            |
| I G   | 198-1310          | 1310 Due From Other Funds     | \$0.00                | \$0.00                | \$0.00                | \$0.00                  |
| I G   | 198-1311          | 1311 Due from other Funds - C | \$0.00                | \$0.00                | \$0.00                | \$0.00                  |
| I G   | 198-1320          | 1320 Due From Other Govern    | \$0.00                | \$0.00                | \$0.00                | \$0.00                  |
| <b>Total Asset</b>                          |                   |                               | <b>\$1,130,869.96</b> | <b>\$836,102.45</b>   | <b>\$179,656.74</b>   | <b>\$1,787,315.67</b>   |
| <b>Liability</b>                            |                   |                               |                       |                       |                       |                         |
| I G   | 198-2020          | 2020 Accounts Payable         | -\$3,870.00           | \$3,870.00            | \$0.00                | \$0.00                  |
| I G   | 198-2065          | 2065 Retainage Payable        | \$0.00                | \$0.00                | \$0.00                | \$0.00                  |
| I G   | 198-2075          | 2075 Due to Other Govt Units  | \$0.00                | \$0.00                | \$0.00                | \$0.00                  |
| I G   | 198-2200          | 2200 Deposits                 | \$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        | -\$719,981.60         | \$378,557.00          | \$129,000.00          | -\$470,424.60           |
| <b>Total Liability</b>                      |                   |                               | <b>-\$730,361.60</b>  | <b>\$382,427.00</b>   | <b>\$129,000.00</b>   | <b>(\$476,934.60)</b>   |
| <b>Equity</b>                               |                   |                               |                       |                       |                       |                         |
| I G   | 198-2530          | 2530 Unreserved Fund Balanc   | \$546,311.38          | \$812,343.74          | \$1,722,216.45        | -\$363,561.33           |
| I G   | 198-2923          | 2923 Assigned Fund Bal - Stre | -\$946,819.74         | \$0.00                | \$0.00                | -\$946,819.74           |
| <b>Total Equity</b>                         |                   |                               | <b>-\$400,508.36</b>  | <b>\$812,343.74</b>   | <b>\$1,722,216.45</b> | <b>(\$1,310,381.07)</b> |
| <b>FUND 198 INFRASTRUCTURE IMPRMNT FUND</b> |                   |                               | <b>\$0.00</b>         | <b>\$2,030,873.19</b> | <b>\$2,030,873.19</b> | <b>\$0.00</b>           |
| <b>Revenue</b>                              |                   |                               |                       |                       |                       |                         |
| I R   | 198-000-3105      | 3105 Local Govt Aid           | \$0.00                | \$0.00                | \$80,000.00           | -\$80,000.00            |
| I R   | 198-000-3155      | 3155 Transfer In-Revenue      | \$0.00                | \$0.00                | \$0.00                | \$0.00                  |
| I R   | 198-000-3160      | 3160 Inter-Govt Revenue       | \$0.00                | \$0.00                | \$249,557.00          | -\$249,557.00           |
| I R   | 198-000-3610      | 3610 Prop Tx Paid Special Ass | \$0.00                | \$0.00                | \$7,707.25            | -\$7,707.25             |
| I R   | 198-000-3613      | 3613 Pre Paid Special Assess  | \$0.00                | \$0.00                | \$7,833.52            | -\$7,833.52             |
| 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                | \$10,039.51           | -\$10,039.51            |
| 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                | \$0.00                | \$0.00                  |
| I R   | 198-050-3160      | 3160 Inter-Govt Revenue       | \$0.00                | \$0.00                | \$680,522.17          | -\$680,522.17           |
| 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>\$1,035,659.45</b> | <b>(\$1,035,659.45)</b> |
| <b>Expenditures</b>                         |                   |                               |                       |                       |                       |                         |
| I E   | 198-000-00-25-422 | 4220 Advertising              | \$0.00                | \$549.00              | \$0.00                | \$549.00                |



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

YTD August 2020

| Act<br>: Typ              | Act Code          | Last Dimension                | Begin Year | YTD Debit    | YTD Credit | Balance               |
|---------------------------|-------------------|-------------------------------|------------|--------------|------------|-----------------------|
| E                         | 198-000-00-71-461 | 4612 Transfers Out            | \$0.00     | \$106,729.24 | \$0.00     | \$106,729.24          |
| 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     | \$18,158.50  | \$0.00     | \$18,158.50           |
| E                         | 198-000-50-20-416 | 4160 Testing                  | \$0.00     | \$350.00     | \$0.00     | \$350.00              |
| 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     | \$125,786.74 | \$0.00     | \$125,786.74          |
| <b>(Excess) / Loss</b>    |                   |                               |            |              |            | <b>(\$909,872.71)</b> |



**Trial Balance**

YTD August 2020

| Act<br>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                      | \$1,462,209.42  | \$998,196.10   | \$1,182,418.00 | \$1,277,987.52   |
| J G   | 199-1150     | 1150 Accounts Receivable       | \$0.00          | \$0.00         | \$0.00         | \$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          | \$489.50       | \$489.50       | \$0.00           |
| <b>Total Asset</b>                            |              |                                | \$1,462,209.42  | \$998,685.60   | \$1,182,907.50 | \$1,277,987.52   |
| <b>Liability</b>                              |              |                                |                 |                |                |                  |
| J G   | 199-2020     | 2020 Accounts Payable          | -\$42,124.39    | \$42,124.39    | \$0.00         | \$0.00           |
| J G   | 199-2070     | 2070 Due To Other Funds        | \$0.00          | \$0.00         | \$0.00         | \$0.00           |
| <b>Total Liability</b>                        |              |                                | -\$42,124.39    | \$42,124.39    | \$0.00         | \$0.00           |
| <b>Equity</b>                                 |              |                                |                 |                |                |                  |
| J G   | 199-2530     | 2530 Unreserved Fund Balanc    | -\$326,095.87   | \$1,217,415.61 | \$1,075,318.10 | -\$183,998.36    |
| 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   | -\$216,695.06   | \$0.00         | \$0.00         | -\$216,695.06    |
| J G   | 199-2921     | 2921 Assigned Fund Bal - Fire  | -\$109,348.28   | \$0.00         | \$0.00         | -\$109,348.28    |
| J G   | 199-2922     | 2922 Assigned Fund Bal - Polc  | -\$7,999.09     | \$0.00         | \$0.00         | -\$7,999.09      |
| J G   | 199-2923     | 2923 Assigned Fund Bal - Stre  | -\$681,525.41   | \$0.00         | \$0.00         | -\$681,525.41    |
| J G   | 199-2924     | 2924 Assigned Fund Bal - Park  | -\$65,746.57    | \$0.00         | \$0.00         | -\$65,746.57     |
| J G   | 199-2925     | 2925 Assigned Fund Bal- Electi | -\$8,761.65     | \$0.00         | \$0.00         | -\$8,761.65      |
| J G   | 199-2933     | 2933 Assigned Fund Bal - BLC   | -\$21.72        | \$0.00         | \$0.00         | -\$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   | -\$2,000.00     | \$0.00         | \$0.00         | -\$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   | \$0.00          | \$0.00         | \$0.00         | \$0.00           |
| J G   | 199-2942     | 2942 Assigned Fund Bal - Sca   | \$0.00          | \$0.00         | \$0.00         | \$0.00           |
| J G   | 199-2943     | 2943 Assigned Fund Bal - Serv  | \$0.00          | \$0.00         | \$0.00         | \$0.00           |
| <b>Total Equity</b>                           |              |                                | -\$1,420,085.03 | \$1,217,415.61 | \$1,075,318.10 | (\$1,277,987.52) |
| <b>FUND 199 EQUIP &amp; BLDG REPLACEMENTS</b> |              |                                | \$0.00          | \$2,258,225.60 | \$2,258,225.60 | \$0.00           |
| <b>Revenue</b>                                |              |                                |                 |                |                |                  |
| J R   | 199-000-3105 | 3105 Local Govt Aid            | \$0.00          | \$0.00         | \$276,737.00   | -\$276,737.00    |
| J R   | 199-000-3155 | 3155 Transfer In-Revenue       | \$0.00          | \$0.00         | \$0.00         | \$0.00           |
| J R   | 199-000-3910 | 3910 Sale of Assets/Equipment  | \$0.00          | \$0.00         | \$2,082.50     | -\$2,082.50      |
| J R   | 199-000-3999 | 3999 Interest Earned           | \$0.00          | \$0.00         | \$11,912.30    | -\$11,912.30     |
| 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         | \$0.00         | \$0.00           |
| J R   | 199-015-3230 | 3230 Donations from Organizat  | \$0.00          | \$0.00         | \$0.00         | \$0.00           |
| 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         | \$5,000.00     | -\$5,000.00      |
| J R   | 199-050-3910 | 3910 Sale of Assets/Equipment  | \$0.00          | \$0.00         | \$0.00         | \$0.00           |



**Trial Balance**

YTD August 2020

| Act<br>Typ           | Act Code     | Last Dimension                | Begin Year | YTD Debit | YTD Credit   | Balance        |
|----------------------|--------------|-------------------------------|------------|-----------|--------------|----------------|
| R                    | 199-055-3155 | 3155 Transfer In-Revenue      | \$0.00     | \$0.00    | \$20,216.50  | -\$20,216.50   |
| R                    | 199-055-3910 | 3910 Sale of Assets/Equipment | \$0.00     | \$0.00    | \$7,000.00   | -\$7,000.00    |
| R                    | 199-075-3155 | 3155 Transfer In-Revenue      | \$0.00     | \$0.00    | \$2,640.00   | -\$2,640.00    |
| 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    | \$74,137.50  | -\$74,137.50   |
| 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    | \$0.00       | \$0.00         |
| R                    | 199-085-3155 | 3155 Transfer In-Revenue      | \$0.00     | \$0.00    | \$3,000.00   | -\$3,000.00    |
| <b>Total Revenue</b> |              |                               | \$0.00     | \$0.00    | \$402,725.80 | (\$402,725.80) |

**Expenditures**

|   |                   |                               |        |              |        |              |
|---|-------------------|-------------------------------|--------|--------------|--------|--------------|
| E | 199-000-00-71-461 | 4612 Transfers Out            | \$0.00 | \$75,000.00  | \$0.00 | \$75,000.00  |
| E | 199-000-10-70-431 | 4316 Capital Purchases/Improv | \$0.00 | \$0.00       | \$0.00 | \$0.00       |
| E | 199-000-11-70-431 | 4316 Capital Purchases/Improv | \$0.00 | \$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 | \$4,117.50   | \$0.00 | \$4,117.50   |
| E | 199-000-15-25-454 | 4540 Repair/Maintenance Build | \$0.00 | \$95,613.94  | \$0.00 | \$95,613.94  |
| E | 199-000-15-70-431 | 4316 Capital Purchases/Improv | \$0.00 | \$13,000.00  | \$0.00 | \$13,000.00  |
| E | 199-000-20-25-441 | 4413 Equipment/Accessories    | \$0.00 | \$0.00       | \$0.00 | \$0.00       |
| E | 199-000-20-25-454 | 4540 Repair/Maintenance Build | \$0.00 | \$5,262.51   | \$0.00 | \$5,262.51   |
| E | 199-000-20-25-454 | 4545 Repair/Maintenance Equi  | \$0.00 | \$0.00       | \$0.00 | \$0.00       |
| E | 199-000-20-70-420 | 4209 Recording Fees/Settleme  | \$0.00 | \$0.00       | \$0.00 | \$0.00       |
| E | 199-000-20-70-431 | 4316 Capital Purchases/Improv | \$0.00 | \$18,001.70  | \$0.00 | \$18,001.70  |
| 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 | \$7,700.00   | \$0.00 | \$7,700.00   |
| E | 199-000-50-25-454 | 4545 Repair/Maintenance Equi  | \$0.00 | \$2,508.42   | \$0.00 | \$2,508.42   |
| E | 199-000-50-70-431 | 4316 Capital Purchases/Improv | \$0.00 | \$110,446.13 | \$0.00 | \$110,446.13 |
| 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 | \$596.26     | \$0.00 | \$596.26     |
| E | 199-000-55-70-431 | 4316 Capital Purchases/Improv | \$0.00 | \$24,681.68  | \$0.00 | \$24,681.68  |



**BIGLAKE, MN**

**Trial Balance**

YTD August 2020

| Act<br>: 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                         | 199-000-75-25-421 | 4216 Fire Arms                | \$0.00     | \$22,960.00  | \$0.00     | \$22,960.00  |
| E                         | 199-000-75-25-441 | 4413 Equipment/Accessories    | \$0.00     | \$5,226.04   | \$0.00     | \$5,226.04   |
| 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     | \$6,991.12   | \$0.00     | \$6,991.12   |
| E                         | 199-000-75-70-431 | 4316 Capital Purchases/Improv | \$0.00     | \$113,788.24 | \$0.00     | \$113,788.24 |
| E                         | 199-000-75-70-490 | 4904 Fed Ret to Serv Donated  | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E                         | 199-000-75-85-460 | 4603 Debt Service Principal   | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E                         | 199-000-75-85-461 | 4610 Debt Service Interest    | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E                         | 199-000-85-70-431 | 4316 Capital Purchases/Improv | \$0.00     | \$13,713.27  | \$0.00     | \$13,713.27  |
| E                         | 199-000-92-70-431 | 4316 Capital Purchases/Improv | \$0.00     | \$10,216.50  | \$0.00     | \$10,216.50  |
| <b>Total Expenditures</b> |                   |                               | \$0.00     | \$544,823.31 | \$0.00     | \$544,823.31 |
| <b>(Excess) / Loss</b>    |                   |                               |            |              |            | \$142,097.51 |



Trial Balance

YTD August 2020

| Act<br>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                       | \$13,306.39  | \$141,120.47 | \$153,025.92 | \$1,400.94     |
| 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>                          |                   |                                 | \$13,306.39  | \$141,120.47 | \$153,025.92 | \$1,400.94     |
| <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     | -\$13,306.39 | \$294,038.88 | \$282,133.43 | -\$1,400.94    |
| <b>Total Equity</b>                         |                   |                                 | -\$13,306.39 | \$294,038.88 | \$282,133.43 | (\$1,400.94)   |
| <b>FUND 211 TRLF-GO STATE AID LOAN 2010</b> |                   |                                 | \$0.00       | \$435,159.35 | \$435,159.35 | \$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       | \$0.00       | \$0.00         |
| R   | 211-000-3365      | 3365 State Aid - Street Mainten | \$0.00       | \$0.00       | \$141,012.96 | -\$141,012.96  |
| 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       | \$107.51     | -\$107.51      |
| <b>Total Revenue</b>                        |                   |                                 | \$0.00       | \$0.00       | \$141,120.47 | (\$141,120.47) |
| <b>Expenditures</b>                         |                   |                                 |              |              |              |                |
| E   | 211-000-00-85-460 | 4603 Debt Service Principal     | \$0.00       | \$129,000.00 | \$0.00       | \$129,000.00   |
| 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       | \$24,025.92  | \$0.00       | \$24,025.92    |
| E   | 211-000-00-85-461 | 4611 Debt Service Fees          | \$0.00       | \$0.00       | \$0.00       | \$0.00         |
| <b>Total Expenditures</b>                   |                   |                                 | \$0.00       | \$153,025.92 | \$0.00       | \$153,025.92   |
| <b>(Excess) / Loss</b>                      |                   |                                 |              |              |              | \$11,905.45    |



**Trial Balance**

YTD August 2020

| Act<br>: 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                     | \$0.00     | \$2,384.11 | \$2,384.11 | \$0.00  |
| ! G  | 212-1050 | 1050 Taxes Receivable-Current | \$0.00     | \$0.00     | \$0.00     | \$0.00  |
| ! G  | 212-1070 | 1070 Taxes Receivable-Delinq  | \$0.00     | \$0.00     | \$0.00     | \$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   | \$0.00     | \$0.00     | \$0.00     | \$0.00  |
| ! G  | 212-1230 | 1230 Special Assessments Rc   | \$0.00     | \$0.00     | \$0.00     | \$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    | \$0.00     | \$2,384.11 | \$2,384.11 | \$0.00  |
| <b>Total Asset</b>                         |          |                               | \$0.00     | \$4,768.22 | \$4,768.22 | \$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        | \$0.00     | \$0.00     | \$0.00     | \$0.00  |
| <b>Total Liability</b>                     |          |                               | \$0.00     | \$0.00     | \$0.00     | \$0.00  |
| <b>Equity</b>                              |          |                               |            |            |            |         |
| ! G  | 212-2530 | 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 212 GO IMPROVEMENT BONDS 2010A</b> |          |                               | \$0.00     | \$4,768.22 | \$4,768.22 | \$0.00  |
| <b>(Excess) / Loss</b>                     |          |                               |            |            |            | \$0.00  |



Trial Balance

YTD August 2020

| Act<br>: 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                     | \$367,462.62  | \$28,925.15  | \$415,426.52 | -\$19,038.75  |
| I G                                      | 214-1050          | 1050 Taxes Receivable-Current | \$0.00        | \$0.00       | \$0.00       | \$0.00        |
| I G                                      | 214-1070          | 1070 Taxes Receivable-Delinq  | \$4,347.16    | \$0.00       | \$0.00       | \$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   | \$920.94      | \$0.00       | \$0.00       | \$920.94      |
| I G                                      | 214-1230          | 1230 Special Assessments Rc   | \$0.00        | \$0.00       | \$0.00       | \$0.00        |
| I G                                      | 214-1320          | 1320 Due From Other Govern    | \$2,187.42    | \$0.00       | \$2,187.42   | \$0.00        |
| <b>Total Asset</b>                       |                   |                               | \$374,918.14  | \$28,925.15  | \$417,613.94 | (\$13,770.65) |
| <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        | -\$5,268.10   | \$0.00       | \$0.00       | -\$5,268.10   |
| <b>Total Liability</b>                   |                   |                               | -\$5,268.10   | \$0.00       | \$0.00       | (\$5,268.10)  |
| <b>Equity</b>                            |                   |                               |               |              |              |               |
| I G                                      | 214-2530          | 2530 Unreserved Fund Balanc   | -\$369,650.04 | \$415,426.52 | \$26,737.73  | \$19,038.75   |
| <b>Total Equity</b>                      |                   |                               | -\$369,650.04 | \$415,426.52 | \$26,737.73  | \$19,038.75   |
| <b>FUND 214 GO REF IMPROV BOND 2011A</b> |                   |                               | \$0.00        | \$444,351.67 | \$444,351.67 | \$0.00        |
| <b>Revenue</b>                           |                   |                               |               |              |              |               |
| I R                                      | 214-000-3101      | 3101 RE & PP Taxes-Current    | \$0.00        | \$0.00       | \$24,776.21  | -\$24,776.21  |
| I R                                      | 214-000-3102      | 3102 RE & PP Taxes-Delinque   | \$0.00        | \$0.00       | \$1,899.95   | -\$1,899.95   |
| 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       | \$61.57      | -\$61.57      |
| I R                                      | 214-000-3613      | 3613 Pre Paid Special Assess  | \$0.00        | \$0.00       | \$0.00       | \$0.00        |
| 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        | \$404.02     | \$0.00       | \$404.02      |
| <b>Total Revenue</b>                     |                   |                               | \$0.00        | \$404.02     | \$26,737.73  | (\$26,333.71) |
| <b>Expenditures</b>                      |                   |                               |               |              |              |               |
| I E                                      | 214-000-00-85-460 | 4603 Debt Service Principal   | \$0.00        | \$410,000.00 | \$0.00       | \$410,000.00  |
| I E                                      | 214-000-00-85-461 | 4610 Debt Service Interest    | \$0.00        | \$5,022.50   | \$0.00       | \$5,022.50    |
| I E                                      | 214-000-00-85-461 | 4611 Debt Service Fees        | \$0.00        | \$0.00       | \$0.00       | \$0.00        |
| <b>Total Expenditures</b>                |                   |                               | \$0.00        | \$415,022.50 | \$0.00       | \$415,022.50  |
| <b>(Excess) / Loss</b>                   |                   |                               |               |              |              | \$388,688.79  |



**Trial Balance**

YTD August 2020

| Act<br>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                     | \$200,950.67  | \$196,372.75 | \$449,882.47           | -\$52,559.05   |
| ;   | 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  | \$9,577.21    | \$0.00       | \$0.00                 | \$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   | \$7,560.75    | \$0.00       | \$0.00                 | \$7,560.75     |
| ;   | G        | 216-1230          | 1230 Special Assessments Rc   | \$113,840.42  | \$0.00       | \$0.00                 | \$113,840.42   |
| ;   | G        | 216-1320          | 1320 Due From Other Govern    | \$8,345.80    | \$0.00       | \$8,345.80             | \$0.00         |
| <b>Total Asset</b>                          |          |                   |                               | \$340,274.85  | \$196,372.75 | \$458,228.27           | \$78,419.33    |
| <b>Liability</b>                            |          |                   |                               |               |              |                        |                |
| ;   | G        | 216-2020          | 2020 Accounts Payable         | \$0.00        | \$0.00       | \$0.00                 | \$0.00         |
| ;   | G        | 216-2220          | 2220 Deferred Revenues        | -\$130,978.38 | \$0.00       | \$0.00                 | -\$130,978.38  |
| <b>Total Liability</b>                      |          |                   |                               | -\$130,978.38 | \$0.00       | \$0.00                 | (\$130,978.38) |
| <b>Equity</b>                               |          |                   |                               |               |              |                        |                |
| ;   | G        | 216-2530          | 2530 Unreserved Fund Balanc   | -\$209,296.47 | \$449,882.47 | \$188,026.95           | \$52,559.05    |
| <b>Total Equity</b>                         |          |                   |                               | -\$209,296.47 | \$449,882.47 | \$188,026.95           | \$52,559.05    |
| <b>FUND 216 GO IMPROV REFUND BOND 2011B</b> |          |                   |                               | \$0.00        | \$646,255.22 | \$646,255.22           | \$0.00         |
| <b>Revenue</b>                              |          |                   |                               |               |              |                        |                |
| ;   | R        | 216-000-3101      | 3101 RE & PP Taxes-Current    | \$0.00        | \$0.00       | \$142,805.65           | -\$142,805.65  |
| ;   | R        | 216-000-3102      | 3102 RE & PP Taxes-Delinque   | \$0.00        | \$0.00       | \$8.09                 | -\$8.09        |
| ;   | 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       | \$43,979.93            | -\$43,979.93   |
| ;   | R        | 216-000-3613      | 3613 Pre Paid Special Assess  | \$0.00        | \$0.00       | \$1,233.28             | -\$1,233.28    |
| ;   | R        | 216-000-3995      | 3995 Unrealized Gain          | \$0.00        | \$0.00       | \$0.00                 | \$0.00         |
| ;   | R        | 216-000-3999      | 3999 Interest Earned          | \$0.00        | \$1,967.47   | \$0.00                 | \$1,967.47     |
| <b>Total Revenue</b>                        |          |                   |                               | \$0.00        | \$1,967.47   | \$188,026.95           | (\$186,059.48) |
| <b>Expenditures</b>                         |          |                   |                               |               |              |                        |                |
| ;   | E        | 216-000-00-85-460 | 4603 Debt Service Principal   | \$0.00        | \$425,000.00 | \$0.00                 | \$425,000.00   |
| ;   | E        | 216-000-00-85-461 | 4610 Debt Service Interest    | \$0.00        | \$22,440.00  | \$0.00                 | \$22,440.00    |
| ;   | 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        | \$447,915.00 | \$0.00                 | \$447,915.00   |
|   |          |                   |                               |               |              | <b>(Excess) / Loss</b> | \$261,855.52   |



Trial Balance

YTD August 2020

| Act<br>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                     | \$166,605.44         | \$9,366.44         | \$48,613.25        | \$127,358.63          |
| ' 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  | \$778.00             | \$0.00             | \$0.00             | \$778.00              |
| ' G                                      | 217-1160          | 1160 Notes Receivable         | \$0.00               | \$0.00             | \$0.00             | \$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    | \$360.75             | \$0.00             | \$360.75           | \$0.00                |
| <b>Total Asset</b>                       |                   |                               | <b>\$266,398.19</b>  | <b>\$9,366.44</b>  | <b>\$48,974.00</b> | <b>\$226,790.63</b>   |
| <b>Liability</b>                         |                   |                               |                      |                    |                    |                       |
| ' G                                      | 217-2020          | 2020 Accounts Payable         | \$0.00               | \$0.00             | \$0.00             | \$0.00                |
| ' G                                      | 217-2220          | 2220 Deferred Revenues        | -\$99,432.00         | \$0.00             | \$0.00             | -\$99,432.00          |
| <b>Total Liability</b>                   |                   |                               | <b>-\$99,432.00</b>  | <b>\$0.00</b>      | <b>\$0.00</b>      | <b>(\$99,432.00)</b>  |
| <b>Equity</b>                            |                   |                               |                      |                    |                    |                       |
| ' G                                      | 217-2530          | 2530 Unreserved Fund Balanc   | -\$166,966.19        | \$48,613.25        | \$9,005.69         | -\$127,358.63         |
| <b>Total Equity</b>                      |                   |                               | <b>-\$166,966.19</b> | <b>\$48,613.25</b> | <b>\$9,005.69</b>  | <b>(\$127,358.63)</b> |
| <b>FUND 217 GO REFUNDING BONDS 2012A</b> |                   |                               | <b>\$0.00</b>        | <b>\$57,979.69</b> | <b>\$57,979.69</b> | <b>\$0.00</b>         |
| <b>Revenue</b>                           |                   |                               |                      |                    |                    |                       |
| ' R                                      | 217-000-3101      | 3101 RE & PP Taxes-Current    | \$0.00               | \$0.00             | \$7,425.22         | -\$7,425.22           |
| ' R                                      | 217-000-3102      | 3102 RE & PP Taxes-Delinque   | \$0.00               | \$0.00             | \$353.86           | -\$353.86             |
| ' 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             | \$0.00             | \$0.00                |
| ' 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             | \$1,226.61         | -\$1,226.61           |
| <b>Total Revenue</b>                     |                   |                               | <b>\$0.00</b>        | <b>\$0.00</b>      | <b>\$9,005.69</b>  | <b>(\$9,005.69)</b>   |
| <b>Expenditures</b>                      |                   |                               |                      |                    |                    |                       |
| ' E                                      | 217-000-00-85-460 | 4603 Debt Service Principal   | \$0.00               | \$45,000.00        | \$0.00             | \$45,000.00           |
| ' E                                      | 217-000-00-85-461 | 4610 Debt Service Interest    | \$0.00               | \$3,510.00         | \$0.00             | \$3,510.00            |
| ' E                                      | 217-000-00-85-461 | 4611 Debt Service Fees        | \$0.00               | \$103.25           | \$0.00             | \$103.25              |
| ' 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>\$48,613.25</b> | <b>\$0.00</b>      | <b>\$48,613.25</b>    |
| <b>(Excess) / Loss</b>                   |                   |                               |                      |                    |                    | <b>\$39,607.56</b>    |



**Trial Balance**

YTD August 2020

| Act<br>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                     | \$32,650.74  | \$12,915.58 | \$34,162.51 | \$11,403.81   |
| G  | 221-1050          | 1050 Taxes Receivable-Current | \$0.00       | \$0.00      | \$0.00      | \$0.00        |
| G  | 221-1070          | 1070 Taxes Receivable-Delinq  | \$588.77     | \$0.00      | \$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    | \$494.10     | \$0.00      | \$494.10    | \$0.00        |
| <b>Total Asset</b>                         |                   |                               | \$33,733.61  | \$12,915.58 | \$34,656.61 | \$11,992.58   |
| <b>Liability</b>                           |                   |                               |              |             |             |               |
| G  | 221-2220          | 2220 Deferred Revenues        | -\$588.77    | \$0.00      | \$0.00      | -\$588.77     |
| <b>Total Liability</b>                     |                   |                               | -\$588.77    | \$0.00      | \$0.00      | (\$588.77)    |
| <b>Equity</b>                              |                   |                               |              |             |             |               |
| G  | 221-2530          | 2530 Unreserved Fund Balanc   | -\$33,144.84 | \$34,162.51 | \$12,421.48 | -\$11,403.81  |
| <b>Total Equity</b>                        |                   |                               | -\$33,144.84 | \$34,162.51 | \$12,421.48 | (\$11,403.81) |
| <b>FUND 221 GO TAXABLT TAX ABATE 2014A</b> |                   |                               | \$0.00       | \$47,078.09 | \$47,078.09 | \$0.00        |
| <b>Revenue</b>                             |                   |                               |              |             |             |               |
| R  | 221-000-3101      | 3101 RE & PP Taxes-Current    | \$0.00       | \$0.00      | \$12,257.11 | -\$12,257.11  |
| R  | 221-000-3102      | 3102 RE & PP Taxes-Delinque   | \$0.00       | \$0.00      | \$131.74    | -\$131.74     |
| R  | 221-000-3130      | 3130 Bond Insurrance          | \$0.00       | \$0.00      | \$0.00      | \$0.00        |
| R  | 221-000-3132      | 3132 Bond Premium             | \$0.00       | \$0.00      | \$0.00      | \$0.00        |
| R  | 221-000-3155      | 3155 Transfer In-Revenue      | \$0.00       | \$0.00      | \$0.00      | \$0.00        |
| R  | 221-000-3999      | 3999 Interest Earned          | \$0.00       | \$0.00      | \$32.63     | -\$32.63      |
| <b>Total Revenue</b>                       |                   |                               | \$0.00       | \$0.00      | \$12,421.48 | (\$12,421.48) |
| <b>Expenditures</b>                        |                   |                               |              |             |             |               |
| E  | 221-000-00-85-460 | 4603 Debt Service Principal   | \$0.00       | \$30,063.00 | \$0.00      | \$30,063.00   |
| E  | 221-000-00-85-461 | 4610 Debt Service Interest    | \$0.00       | \$3,969.69  | \$0.00      | \$3,969.69    |
| E  | 221-000-00-85-461 | 4611 Debt Service Fees        | \$0.00       | \$129.82    | \$0.00      | \$129.82      |
| <b>Total Expenditures</b>                  |                   |                               | \$0.00       | \$34,162.51 | \$0.00      | \$34,162.51   |
| <b>(Excess) / Loss</b>                     |                   |                               |              |             |             | \$21,741.03   |



**Trial Balance**

YTD August 2020

| Act<br>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                     | \$201,516.35         | \$944,957.60          | \$1,187,624.44        | -\$41,150.49          |
| ! 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  | \$13,395.60          | \$0.00                | \$0.00                | \$13,395.60           |
| ! G                                     | 222-1220          | 1220 Special Assessments Rc   | \$166,960.48         | \$0.00                | \$0.00                | \$166,960.48          |
| ! G                                     | 222-1230          | 1230 Special Assessments Rc   | \$432,656.94         | \$0.00                | \$0.00                | \$432,656.94          |
| ! G                                     | 222-1320          | 1320 Due From Other Govern    | \$6,535.97           | \$0.00                | \$6,535.97            | \$0.00                |
| <b>Total Asset</b>                      |                   |                               | <b>\$821,065.34</b>  | <b>\$944,957.60</b>   | <b>\$1,194,160.41</b> | <b>\$571,862.53</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        | -\$613,013.02        | \$0.00                | \$0.00                | -\$613,013.02         |
| ! 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>-\$613,013.02</b> | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>(\$613,013.02)</b> |
| <b>Equity</b>                           |                   |                               |                      |                       |                       |                       |
| ! G                                     | 222-2530          | 2530 Unreserved Fund Balanc   | -\$208,052.32        | \$1,187,624.44        | \$938,421.63          | \$41,150.49           |
| <b>Total Equity</b>                     |                   |                               | <b>-\$208,052.32</b> | <b>\$1,187,624.44</b> | <b>\$938,421.63</b>   | <b>\$41,150.49</b>    |
| <b>FUND 222 GO REFUNDING BOND 2015A</b> |                   |                               | <b>\$0.00</b>        | <b>\$2,132,582.04</b> | <b>\$2,132,582.04</b> | <b>\$0.00</b>         |
| <b>Revenue</b>                          |                   |                               |                      |                       |                       |                       |
| ! R                                     | 222-000-3101      | 3101 RE & PP Taxes-Current    | \$0.00               | \$0.00                | \$149,143.97          | -\$149,143.97         |
| ! R                                     | 222-000-3102      | 3102 RE & PP Taxes-Delinque   | \$0.00               | \$0.00                | \$5,943.26            | -\$5,943.26           |
| ! 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                | \$72,708.64           | -\$72,708.64          |
| ! R                                     | 222-000-3613      | 3613 Pre Paid Special Assess  | \$0.00               | \$0.00                | \$4,762.24            | -\$4,762.24           |
| ! R                                     | 222-000-3999      | 3999 Interest Earned          | \$0.00               | \$2,022.84            | \$0.00                | \$2,022.84            |
| <b>Total Revenue</b>                    |                   |                               | <b>\$0.00</b>        | <b>\$2,022.84</b>     | <b>\$345,620.83</b>   | <b>(\$343,597.99)</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               | \$520,000.00          | \$0.00                | \$520,000.00          |
| ! E                                     | 222-000-00-85-461 | 4610 Debt Service Interest    | \$0.00               | \$72,562.50           | \$0.00                | \$72,562.50           |
| ! 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>\$592,800.80</b>   | <b>\$0.00</b>         | <b>\$592,800.80</b>   |
| <b>(Excess) / Loss</b>                  |                   |                               |                      |                       |                       | <b>\$249,202.81</b>   |



**Trial Balance**

YTD August 2020

| Act<br>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                     | \$369,660.27  | \$496,291.40   | \$603,945.00   | \$262,006.67   |
| I G  | 223-1030          | 1030 Cash with Fiscal Agent   | \$0.00        | \$0.00         | \$0.00         | \$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  | \$6,469.87    | \$0.00         | \$0.00         | \$6,469.87     |
| I G  | 223-1160          | 1160 Notes Receivable         | \$375,000.00  | \$0.00         | \$35,000.00    | \$340,000.00   |
| I G  | 223-1320          | 1320 Due From Other Govern    | \$4,868.98    | \$0.00         | \$4,868.98     | \$0.00         |
| <b>Total Asset</b>                           |                   |                               | \$755,999.12  | \$496,291.40   | \$643,813.98   | \$608,476.54   |
| <b>Liability</b>                             |                   |                               |               |                |                |                |
| I G  | 223-2070          | 2070 Due To Other Funds       | -\$294,851.99 | \$0.00         | \$0.00         | -\$294,851.99  |
| I G  | 223-2220          | 2220 Deferred Revenues        | -\$381,469.87 | \$35,000.00    | \$0.00         | -\$346,469.87  |
| <b>Total Liability</b>                       |                   |                               | -\$676,321.86 | \$35,000.00    | \$0.00         | (\$641,321.86) |
| <b>Equity</b>                                |                   |                               |               |                |                |                |
| I G  | 223-2530          | 2530 Unreserved Fund Balanc   | -\$79,677.26  | \$608,425.46   | \$495,902.88   | \$32,845.32    |
| <b>Total Equity</b>                          |                   |                               | -\$79,677.26  | \$608,425.46   | \$495,902.88   | \$32,845.32    |
| <b>FUND 223 GO TAXABLE REFUNDING - 2016A</b> |                   |                               | \$0.00        | \$1,139,716.86 | \$1,139,716.86 | \$0.00         |
| <b>Revenue</b>                               |                   |                               |               |                |                |                |
| I R  | 223-000-3101      | 3101 RE & PP Taxes-Current    | \$0.00        | \$0.00         | \$103,126.39   | -\$103,126.39  |
| I R  | 223-000-3102      | 3102 RE & PP Taxes-Delinque   | \$0.00        | \$0.00         | \$2,021.57     | -\$2,021.57    |
| 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         | \$39,013.09    | -\$39,013.09   |
| I R  | 223-000-3160      | 3160 Inter-Govt Revenue       | \$0.00        | \$0.00         | \$43,659.25    | -\$43,659.25   |
| I R  | 223-000-3995      | 3995 Unrealized Gain          | \$0.00        | \$0.00         | \$0.00         | \$0.00         |
| I R  | 223-000-3999      | 3999 Interest Earned          | \$0.00        | \$0.00         | \$1,629.62     | -\$1,629.62    |
| <b>Total Revenue</b>                         |                   |                               | \$0.00        | \$0.00         | \$189,449.92   | (\$189,449.92) |
| <b>Expenditures</b>                          |                   |                               |               |                |                |                |
| I E  | 223-000-00-71-461 | 4612 Transfers Out            | \$0.00        | \$0.00         | \$0.00         | \$0.00         |
| I E  | 223-000-00-85-460 | 4603 Debt Service Principal   | \$0.00        | \$250,000.00   | \$0.00         | \$250,000.00   |
| I E  | 223-000-00-85-461 | 4610 Debt Service Interest    | \$0.00        | \$51,477.50    | \$0.00         | \$51,477.50    |
| 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        | \$0.00         | \$0.00         | \$0.00         |
| <b>Total Expenditures</b>                    |                   |                               | \$0.00        | \$301,972.50   | \$0.00         | \$301,972.50   |
| <b>(Excess) / Loss</b>                       |                   |                               |               |                |                | \$112,522.58   |



**Trial Balance**

YTD August 2020

| Act<br>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                     | \$12,375.41  | \$89,575.19  | \$117,148.23 | -\$15,197.63  |
| 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  | \$1,519.86   | \$0.00       | \$0.00       | \$1,519.86    |
| I G                                 | 224-1320          | 1320 Due From Other Govern    | \$1,101.16   | \$0.00       | \$1,101.16   | \$0.00        |
| <b>Total Asset</b>                  |                   |                               | \$14,996.43  | \$89,575.19  | \$118,249.39 | (\$13,677.77) |
| <b>Liability</b>                    |                   |                               |              |              |              |               |
| I G                                 | 224-2220          | 2220 Deferred Revenues        | -\$1,519.86  | \$0.00       | \$0.00       | -\$1,519.86   |
| <b>Total Liability</b>              |                   |                               | -\$1,519.86  | \$0.00       | \$0.00       | (\$1,519.86)  |
| <b>Equity</b>                       |                   |                               |              |              |              |               |
| I G                                 | 224-2530          | 2530 Unreserved Fund Balanc   | -\$13,476.57 | \$117,148.23 | \$88,474.03  | \$15,197.63   |
| <b>Total Equity</b>                 |                   |                               | -\$13,476.57 | \$117,148.23 | \$88,474.03  | \$15,197.63   |
| <b>FUND 224 GO CIP BOND - 2016B</b> |                   |                               | \$0.00       | \$206,723.42 | \$206,723.42 | \$0.00        |
| <b>Revenue</b>                      |                   |                               |              |              |              |               |
| I R                                 | 224-000-3101      | 3101 RE & PP Taxes-Current    | \$0.00       | \$0.00       | \$29,558.26  | -\$29,558.26  |
| I R                                 | 224-000-3102      | 3102 RE & PP Taxes-Delinque   | \$0.00       | \$0.00       | \$520.77     | -\$520.77     |
| 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       | \$358.23     | \$0.00       | \$358.23      |
| <b>Total Revenue</b>                |                   |                               | \$0.00       | \$358.23     | \$30,079.03  | (\$29,720.80) |
| <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       | \$50,000.00  | \$0.00       | \$50,000.00   |
| I E                                 | 224-000-00-85-461 | 4610 Debt Service Interest    | \$0.00       | \$7,900.00   | \$0.00       | \$7,900.00    |
| 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       | \$58,395.00  | \$0.00       | \$58,395.00   |
| <b>(Excess) / Loss</b>              |                   |                               |              |              |              | \$28,674.20   |



**Trial Balance**

YTD August 2020

| Act<br>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                      | \$182,006.24  | \$349,949.45 | \$472,221.34 | \$59,734.35    |
| i G                                       | 226-1030          | 1030 Cash with Fiscal Agent    | \$0.00        | \$0.00       | \$0.00       | \$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   | \$9,144.66    | \$0.00       | \$0.00       | \$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    | \$367.57      | \$0.00       | \$0.00       | \$367.57       |
| i G                                       | 226-1230          | 1230 Special Assessments Rc    | \$9,884.22    | \$0.00       | \$0.00       | \$9,884.22     |
| i G                                       | 226-1320          | 1320 Due From Other Govern     | \$6,602.16    | \$0.00       | \$6,602.16   | \$0.00         |
| <b>Total Asset</b>                        |                   |                                | \$208,004.85  | \$349,949.45 | \$478,823.50 | \$79,130.80    |
| <b>Liability</b>                          |                   |                                |               |              |              |                |
| i G                                       | 226-2220          | 2220 Deferred Revenues         | -\$19,396.45  | \$0.00       | \$0.00       | -\$19,396.45   |
| <b>Total Liability</b>                    |                   |                                | -\$19,396.45  | \$0.00       | \$0.00       | (\$19,396.45)  |
| <b>Equity</b>                             |                   |                                |               |              |              |                |
| i G                                       | 226-2530          | 2530 Unreserved Fund Balanc    | -\$188,608.40 | \$472,221.34 | \$343,347.29 | -\$59,734.35   |
| <b>Total Equity</b>                       |                   |                                | -\$188,608.40 | \$472,221.34 | \$343,347.29 | (\$59,734.35)  |
| <b>FUND 226 GO IMPROVEMENT RFND 2016C</b> |                   |                                | \$0.00        | \$822,170.79 | \$822,170.79 | \$0.00         |
| <b>Revenue</b>                            |                   |                                |               |              |              |                |
| i R                                       | 226-000-3101      | 3101 RE & PP Taxes-Current     | \$0.00        | \$0.00       | \$102,185.00 | -\$102,185.00  |
| i R                                       | 226-000-3102      | 3102 RE & PP Taxes-Delinque    | \$0.00        | \$0.00       | \$3,589.92   | -\$3,589.92    |
| 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                                       | 226-000-3610      | 3610 Prop Tx Paid Special Ass  | \$0.00        | \$0.00       | \$982.88     | -\$982.88      |
| i R                                       | 226-000-3613      | 3613 Pre Paid Special Assess   | \$0.00        | \$0.00       | \$469.18     | -\$469.18      |
| i R                                       | 226-000-3995      | 3995 Unrealized Gain           | \$0.00        | \$0.00       | \$0.00       | \$0.00         |
| i R                                       | 226-000-3999      | 3999 Interest Earned           | \$0.00        | \$106.03     | \$0.00       | \$106.03       |
| <b>Total Revenue</b>                      |                   |                                | \$0.00        | \$106.03     | \$107,226.98 | (\$107,120.95) |
| <b>Expenditures</b>                       |                   |                                |               |              |              |                |
| i E                                       | 226-000-00-71-461 | 4612 Transfers Out             | \$0.00        | \$0.00       | \$0.00       | \$0.00         |
| i E                                       | 226-000-00-85-460 | 4603 Debt Service Principal    | \$0.00        | \$200,000.00 | \$0.00       | \$200,000.00   |
| i E                                       | 226-000-00-85-461 | 4610 Debt Service Interest     | \$0.00        | \$35,500.00  | \$0.00       | \$35,500.00    |
| i E                                       | 226-000-00-85-461 | 4611 Debt Service Fees         | \$0.00        | \$495.00     | \$0.00       | \$495.00       |
| <b>Total Expenditures</b>                 |                   |                                | \$0.00        | \$235,995.00 | \$0.00       | \$235,995.00   |
| <b>(Excess) / Loss</b>                    |                   |                                |               |              |              | \$128,874.05   |



**Trial Balance**

YTD August 2020

| Act<br>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                     | \$1,056,864.66         | \$234,574.38        | \$401,390.00        | \$890,049.04          |
| ' G                                       | 227-1030          | 1030 Cash with Fiscal Agent   | \$0.00                 | \$0.00              | \$0.00              | \$0.00                |
| ' G                                       | 227-1035          | 1035 Cash- GO Bonds with 4M   | \$0.00                 | \$0.00              | \$0.00              | \$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   | \$76.68                | \$0.00              | \$0.00              | \$76.68               |
| ' G                                       | 227-1230          | 1230 Special Assessments Rc   | \$384,862.33           | \$0.00              | \$0.00              | \$384,862.33          |
| ' G                                       | 227-1320          | 1320 Due From Other Govern    | \$2,354.81             | \$0.00              | \$2,354.81          | \$0.00                |
| <b>Total Asset</b>                        |                   |                               | <b>\$1,444,158.48</b>  | <b>\$234,574.38</b> | <b>\$403,744.81</b> | <b>\$1,274,988.05</b> |
| <b>Liability</b>                          |                   |                               |                        |                     |                     |                       |
| ' G                                       | 227-2020          | 2020 Accounts Payable         | \$0.00                 | \$0.00              | \$0.00              | \$0.00                |
| ' G                                       | 227-2220          | 2220 Deferred Revenues        | -\$384,939.01          | \$0.00              | \$0.00              | -\$384,939.01         |
| <b>Total Liability</b>                    |                   |                               | <b>-\$384,939.01</b>   | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>(\$384,939.01)</b> |
| <b>Equity</b>                             |                   |                               |                        |                     |                     |                       |
| ' G                                       | 227-2530          | 2530 Unreserved Fund Balanc   | -\$1,059,219.47        | \$401,390.00        | \$232,219.57        | -\$890,049.04         |
| <b>Total Equity</b>                       |                   |                               | <b>-\$1,059,219.47</b> | <b>\$401,390.00</b> | <b>\$232,219.57</b> | <b>(\$890,049.04)</b> |
| <b>FUND 227 GO IMPROVEMENT BOND 2018A</b> |                   |                               | <b>\$0.00</b>          | <b>\$635,964.38</b> | <b>\$635,964.38</b> | <b>\$0.00</b>         |
| <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              | \$0.00              | \$0.00                |
| ' R                                       | 227-000-3610      | 3610 Prop Tx Paid Special Ass | \$0.00                 | \$0.00              | \$18,078.10         | -\$18,078.10          |
| ' R                                       | 227-000-3613      | 3613 Pre Paid Special Assess  | \$0.00                 | \$0.00              | \$4,420.55          | -\$4,420.55           |
| ' R                                       | 227-000-3999      | 3999 Interest Earned          | \$0.00                 | \$0.00              | \$9,025.92          | -\$9,025.92           |
| <b>Total Revenue</b>                      |                   |                               | <b>\$0.00</b>          | <b>\$0.00</b>       | <b>\$31,524.57</b>  | <b>(\$31,524.57)</b>  |
| <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                 | \$130,000.00        | \$0.00              | \$130,000.00          |
| ' E                                       | 227-000-00-85-461 | 4610 Debt Service Interest    | \$0.00                 | \$70,200.00         | \$0.00              | \$70,200.00           |
| ' E                                       | 227-000-00-85-461 | 4611 Debt Service Fees        | \$0.00                 | \$495.00            | \$0.00              | \$495.00              |
| <b>Total Expenditures</b>                 |                   |                               | <b>\$0.00</b>          | <b>\$200,695.00</b> | <b>\$0.00</b>       | <b>\$200,695.00</b>   |
| <b>(Excess) / Loss</b>                    |                   |                               |                        |                     |                     | <b>\$169,170.43</b>   |



**Trial Balance**

YTD August 2020

| Act<br>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                      | \$97,617.88          | \$94,188.37         | \$94,562.23         | \$97,244.02           |
| 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   | \$2,553.33           | \$0.00              | \$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     | \$2,578.90           | \$0.00              | \$2,578.90          | \$0.00                |
| i G  | 275-1555     | 1555 Prepaid Other             | \$295.00             | \$0.00              | \$295.00            | \$0.00                |
| i G  | 275-1605     | 1605 Land Held For Resale      | \$61,924.65          | \$0.00              | \$0.00              | \$61,924.65           |
| i G  | 275-1620     | 1620 Buildings                 | \$0.00               | \$0.00              | \$0.00              | \$0.00                |
| <b>Total Asset</b>                             |              |                                | <b>\$170,962.09</b>  | <b>\$94,188.37</b>  | <b>\$97,436.13</b>  | <b>\$167,714.33</b>   |
| <b>Liability</b>                               |              |                                |                      |                     |                     |                       |
| i G  | 275-2020     | 2020 Accounts Payable          | -\$693.63            | \$693.63            | \$0.00              | \$0.00                |
| i G  | 275-2040     | 2040 Accrued Salaries Payable  | -\$1,317.40          | \$1,317.40          | \$0.00              | \$0.00                |
| i G  | 275-2041     | 2041 Accrued FICA              | -\$100.78            | \$100.78            | \$0.00              | \$0.00                |
| i G  | 275-2043     | 2043 Accrued PERA              | -\$98.81             | \$98.81             | \$0.00              | \$0.00                |
| i G  | 275-2050     | 2050 Notes Payable             | \$0.00               | \$0.00              | \$0.00              | \$0.00                |
| i G  | 275-2055     | 2055 Escrow Payable            | \$0.00               | \$0.00              | \$0.00              | \$0.00                |
| i G  | 275-2065     | 2065 Retainage Payable         | \$0.00               | \$0.00              | \$0.00              | \$0.00                |
| i G  | 275-2070     | 2070 Due To Other Funds        | -\$45,884.25         | \$25,000.00         | \$0.00              | -\$20,884.25          |
| 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               | \$0.00              | \$0.00              | \$0.00                |
| i G  | 275-2220     | 2220 Deferred Revenues         | -\$2,553.33          | \$0.00              | \$0.00              | -\$2,553.33           |
| <b>Total Liability</b>                         |              |                                | <b>-\$50,648.20</b>  | <b>\$27,210.62</b>  | <b>\$0.00</b>       | <b>(\$23,437.58)</b>  |
| <b>Equity</b>                                  |              |                                |                      |                     |                     |                       |
| i G  | 275-2530     | 2530 Unreserved Fund Balanc    | -\$120,313.89        | \$69,163.60         | \$93,126.46         | -\$144,276.75         |
| i G  | 275-2545     | 2545 Reserve for Encumbranc    | \$0.00               | \$0.00              | \$0.00              | \$0.00                |
| <b>Total Equity</b>                            |              |                                | <b>-\$120,313.89</b> | <b>\$69,163.60</b>  | <b>\$93,126.46</b>  | <b>(\$144,276.75)</b> |
| <b>FUND 275 ECONOMIC DEVELOPMENT AUTHORITY</b> |              |                                | <b>\$0.00</b>        | <b>\$190,562.59</b> | <b>\$190,562.59</b> | <b>\$0.00</b>         |
| <b>Revenue</b>                                 |              |                                |                      |                     |                     |                       |
| i R  | 275-000-3101 | 3101 RE & PP Taxes-Current     | \$0.00               | \$0.00              | \$64,428.47         | -\$64,428.47          |
| i R  | 275-000-3102 | 3102 RE & PP Taxes-Delinque    | \$0.00               | \$0.00              | \$875.62            | -\$875.62             |
| i R  | 275-000-3155 | 3155 Transfer In-Revenue       | \$0.00               | \$0.00              | \$25,000.00         | -\$25,000.00          |
| 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 August 2020

| Act<br>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    | \$872.04    | -\$872.04     |
| 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    | \$91,176.13 | (\$91,176.13) |

**Expenditures**

|     |                   |                               |        |             |        |             |
|-----|-------------------|-------------------------------|--------|-------------|--------|-------------|
| i E | 275-000-00-05-400 | 4002 Wages                    | \$0.00 | \$30,329.58 | \$0.00 | \$30,329.58 |
| i E | 275-000-00-05-400 | 4008 Insurance Benefits (er)  | \$0.00 | \$2,084.70  | \$0.00 | \$2,084.70  |
| i E | 275-000-00-05-400 | 4009 HSA Accounts             | \$0.00 | \$462.70    | \$0.00 | \$462.70    |
| i E | 275-000-00-05-401 | 4010 F.I.C.A./Medicare (er)   | \$0.00 | \$2,320.05  | \$0.00 | \$2,320.05  |
| i E | 275-000-00-05-401 | 4012 P.E.R.A. (er)            | \$0.00 | \$2,274.72  | \$0.00 | \$2,274.72  |
| i E | 275-000-00-20-414 | 4140 Audit                    | \$0.00 | \$501.00    | \$0.00 | \$501.00    |
| i E | 275-000-00-20-415 | 4150 Engineering              | \$0.00 | \$0.00      | \$0.00 | \$0.00      |
| i E | 275-000-00-20-417 | 4170 Legal                    | \$0.00 | \$2,781.94  | \$0.00 | \$2,781.94  |
| i E | 275-000-00-20-418 | 4180 Other Consultants        | \$0.00 | \$990.00    | \$0.00 | \$990.00    |
| 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 | \$119.88    | \$0.00 | \$119.88    |
| 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 | \$0.00      | \$0.00 | \$0.00      |
| i E | 275-000-00-25-421 | 4212 Other Operations Expens  | \$0.00 | \$36.89     | \$0.00 | \$36.89     |
| i E | 275-000-00-25-422 | 4220 Advertising              | \$0.00 | \$0.00      | \$0.00 | \$0.00      |
| 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 | \$295.00    | \$0.00 | \$295.00    |
| 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 | \$210.00    | \$0.00 | \$210.00    |
| i E | 275-000-00-25-426 | 4260 Subscriptions/Dues       | \$0.00 | \$0.00      | \$0.00 | \$0.00      |
| i E | 275-000-00-25-437 | 4375 Snow Removal             | \$0.00 | \$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 | \$0.00      | \$0.00 | \$0.00      |
| i E | 275-000-00-70-442 | 4427 Unrealized Loss on Land  | \$0.00 | \$0.00      | \$0.00 | \$0.00      |
| i E | 275-000-00-71-461 | 4612 Transfers Out            | \$0.00 | \$23,180.28 | \$0.00 | \$23,180.28 |
| 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 August 2020

| Act<br>: Typ | Act Code          | Last Dimension                | Begin Year | YTD Debit              | YTD Credit | Balance              |
|--------------|-------------------|-------------------------------|------------|------------------------|------------|----------------------|
| E            | 275-000-00-85-462 | 4625 Interfund Loans Interest | \$0.00     | \$1,376.53             | \$0.00     | \$1,376.53           |
|              |                   | <b>Total Expenditures</b>     | \$0.00     | \$67,213.27            | \$0.00     | \$67,213.27          |
|              |                   |                               |            | <b>(Excess) / Loss</b> |            | <b>(\$23,962.86)</b> |



**Trial Balance**

YTD August 2020

| Act<br>: 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                     | \$1,249.53  | \$4,319.87 | \$2,678.30 | \$2,891.10          |
| <b>Total Asset</b>                  |                   |                               | \$1,249.53  | \$4,319.87 | \$2,678.30 | \$2,891.10          |
| <b>Liability</b>                    |                   |                               |             |            |            |                     |
| i G                                 | 276-2020          | 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                                 | 276-2530          | 2530 Unreserved Fund Balanc   | -\$1,249.53 | \$2,678.30 | \$4,319.87 | -\$2,891.10         |
| <b>Total Equity</b>                 |                   |                               | -\$1,249.53 | \$2,678.30 | \$4,319.87 | (\$2,891.10)        |
| <b>FUND 276 NARCOTIC FORFEITURE</b> |                   |                               | \$0.00      | \$6,998.17 | \$6,998.17 | \$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     | \$4,302.35 | -\$4,302.35         |
| i R                                 | 276-000-3999      | 3999 Interest Earned          | \$0.00      | \$0.00     | \$17.52    | -\$17.52            |
| <b>Total Revenue</b>                |                   |                               | \$0.00      | \$0.00     | \$4,319.87 | (\$4,319.87)        |
| <b>Expenditures</b>                 |                   |                               |             |            |            |                     |
| i E                                 | 276-000-00-20-417 | 4170 Legal                    | \$0.00      | \$1,101.67 | \$0.00     | \$1,101.67          |
| i E                                 | 276-000-00-20-418 | 4180 Other Consultants        | \$0.00      | \$169.13   | \$0.00     | \$169.13            |
| 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      | \$0.00     | \$0.00     | \$0.00              |
| 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      | \$1,407.50 | \$0.00     | \$1,407.50          |
| 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      | \$2,678.30 | \$0.00     | \$2,678.30          |
| <b>(Excess) / Loss</b>              |                   |                               |             |            |            | <b>(\$1,641.57)</b> |



**Trial Balance**

YTD August 2020

| Act<br>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                     | \$13,626.41  | \$14,006.90 | \$20,813.98 | \$6,819.33    |
| <b>Total Asset</b>             |                   |                               | \$13,626.41  | \$14,006.90 | \$20,813.98 | \$6,819.33    |
| <b>Liability</b>               |                   |                               |              |             |             |               |
| ' G                            | 277-2020          | 2020 Accounts Payable         | -\$1,363.55  | \$1,363.55  | \$0.00      | \$0.00        |
| <b>Total Liability</b>         |                   |                               | -\$1,363.55  | \$1,363.55  | \$0.00      | \$0.00        |
| <b>Equity</b>                  |                   |                               |              |             |             |               |
| ' G                            | 277-2530          | 2530 Unreserved Fund Balanc   | -\$12,262.86 | \$19,450.43 | \$14,006.90 | -\$6,819.33   |
| <b>Total Equity</b>            |                   |                               | -\$12,262.86 | \$19,450.43 | \$14,006.90 | (\$6,819.33)  |
| <b>FUND 277 DWI FORFEITURE</b> |                   |                               | \$0.00       | \$34,820.88 | \$34,820.88 | \$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      | \$12,588.00 | -\$12,588.00  |
| ' R                            | 277-000-3999      | 3999 Interest Earned          | \$0.00       | \$0.00      | \$81.93     | -\$81.93      |
| <b>Total Revenue</b>           |                   |                               | \$0.00       | \$0.00      | \$12,669.93 | (\$12,669.93) |
| <b>Expenditures</b>            |                   |                               |              |             |             |               |
| ' E                            | 277-000-00-20-417 | 4170 Legal                    | \$0.00       | \$1,167.75  | \$0.00      | \$1,167.75    |
| ' E                            | 277-000-00-20-418 | 4180 Other Consultants        | \$0.00       | \$0.00      | \$0.00      | \$0.00        |
| ' E                            | 277-000-00-25-413 | 4130 Computers/Software       | \$0.00       | \$0.00      | \$0.00      | \$0.00        |
| ' 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       | \$0.00      | \$0.00      | \$0.00        |
| ' E                            | 277-000-00-25-422 | 4220 Advertising              | \$0.00       | \$500.00    | \$0.00      | \$500.00      |
| ' E                            | 277-000-00-25-425 | 4257 Contractors Hired        | \$0.00       | \$870.00    | \$0.00      | \$870.00      |
| ' E                            | 277-000-00-25-441 | 4413 Equipment/Accessories    | \$0.00       | \$9,865.71  | \$0.00      | \$9,865.71    |
| ' E                            | 277-000-00-25-443 | 4430 Vehicle Maintenance      | \$0.00       | \$0.00      | \$0.00      | \$0.00        |
| ' E                            | 277-000-00-70-431 | 4316 Capital Purchases/Improv | \$0.00       | \$5,710.00  | \$0.00      | \$5,710.00    |
| <b>Total Expenditures</b>      |                   |                               | \$0.00       | \$18,113.46 | \$0.00      | \$18,113.46   |
| <b>(Excess) / Loss</b>         |                   |                               |              |             |             | \$5,443.53    |



**Trial Balance**

YTD August 2020

| Act<br>: 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                      | \$19.67    | \$0.20    | \$0.00     | \$19.87   |
| <b>Total Asset</b>                     |                   |                                | \$19.67    | \$0.20    | \$0.00     | \$19.87   |
| <b>Liability</b>                       |                   |                                |            |           |            |           |
| I G                                    | 278-2020          | 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                                    | 278-2530          | 2530 Unreserved Fund Balanc    | -\$19.67   | \$0.00    | \$0.20     | -\$19.87  |
| <b>Total Equity</b>                    |                   |                                | -\$19.67   | \$0.00    | \$0.20     | (\$19.87) |
| <b>FUND 278 TRAFFIC SAFETY PROGRAM</b> |                   |                                | \$0.00     | \$0.20    | \$0.20     | \$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    | \$0.20     | -\$0.20   |
| <b>Total Revenue</b>                   |                   |                                | \$0.00     | \$0.00    | \$0.20     | (\$0.20)  |
| <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     | \$0.00    | \$0.00     | \$0.00    |
| I E                                    | 278-000-00-25-423 | 4238 Training/Schools          | \$0.00     | \$0.00    | \$0.00     | \$0.00    |
| I E                                    | 278-000-00-70-431 | 4316 Capital Purchases/Improv  | \$0.00     | \$0.00    | \$0.00     | \$0.00    |
| <b>Total Expenditures</b>              |                   |                                | \$0.00     | \$0.00    | \$0.00     | \$0.00    |
| <b>(Excess) / Loss</b>                 |                   |                                |            |           |            | (\$0.20)  |



**Trial Balance**

YTD August 2020

| Act<br>: Typ                      | Act Code          | Last Dimension              | Begin Year | YTD Debit    | YTD Credit   | Balance        |
|-----------------------------------|-------------------|-----------------------------|------------|--------------|--------------|----------------|
| <b>FUND 279 CARES ACT FUNDING</b> |                   |                             |            |              |              |                |
| <b>General Ledger</b>             |                   |                             |            |              |              |                |
| <b>Asset</b>                      |                   |                             |            |              |              |                |
| I G                               | 279-1010          | 1010 Cash                   | \$0.00     | \$863,494.10 | \$89,925.48  | \$773,568.62   |
| <b>Total Asset</b>                |                   |                             | \$0.00     | \$863,494.10 | \$89,925.48  | \$773,568.62   |
| <b>Liability</b>                  |                   |                             |            |              |              |                |
| I G                               | 279-2020          | 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                               | 279-2530          | 2530 Unreserved Fund Balanc | \$0.00     | \$89,925.48  | \$863,494.10 | -\$773,568.62  |
| I G                               | 279-2535          | 2535 Reserved Fund Balance  | \$0.00     | \$0.00       | \$0.00       | \$0.00         |
| <b>Total Equity</b>               |                   |                             | \$0.00     | \$89,925.48  | \$863,494.10 | (\$773,568.62) |
| <b>FUND 279 CARES ACT FUNDING</b> |                   |                             | \$0.00     | \$953,419.58 | \$953,419.58 | \$0.00         |
| <b>Revenue</b>                    |                   |                             |            |              |              |                |
| I R                               | 279-000-3999      | 3999 Interest Earned        | \$0.00     | \$0.00       | \$0.00       | \$0.00         |
| I R                               | 279-000-4210      | 4210 Federal Grant Proceeds | \$0.00     | \$0.00       | \$863,098.00 | -\$863,098.00  |
| <b>Total Revenue</b>              |                   |                             | \$0.00     | \$0.00       | \$863,098.00 | (\$863,098.00) |
| <b>Expenditures</b>               |                   |                             |            |              |              |                |
| I E                               | 279-000-92-25-500 | 5000 COVID 19 RELIEF GRAN   | \$0.00     | \$0.00       | \$0.00       | \$0.00         |
| I E                               | 279-000-92-71-461 | 4612 Transfers Out          | \$0.00     | \$89,529.38  | \$0.00       | \$89,529.38    |
| <b>Total Expenditures</b>         |                   |                             | \$0.00     | \$89,529.38  | \$0.00       | \$89,529.38    |
| <b>(Excess) / Loss</b>            |                   |                             |            |              |              | (\$773,568.62) |



**Trial Balance**

YTD August 2020

| Act<br>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                      | \$19,132.24  | \$13,972.35 | \$13,392.36 | \$19,712.23   |
| I                              | G        | 280-1150          | 1150 Accounts Receivable       | \$0.00       | \$16.00     | \$16.00     | \$0.00        |
| I                              | G        | 280-1320          | 1320 Due From Other Govern     | \$14.00      | \$29.00     | \$43.00     | \$0.00        |
| I                              | G        | 280-1555          | 1555 Prepaid Other             | \$130.00     | \$0.00      | \$130.00    | \$0.00        |
| <b>Total Asset</b>             |          |                   |                                | \$19,321.24  | \$14,017.35 | \$13,581.36 | \$19,757.23   |
| <b>Liability</b>               |          |                   |                                |              |             |             |               |
| I                              | G        | 280-2020          | 2020 Accounts Payable          | -\$283.02    | \$538.10    | \$295.17    | -\$40.09      |
| I                              | G        | 280-2026          | 2026 Farmer Markets Token P    | -\$277.00    | \$2,811.00  | \$4,150.00  | -\$1,616.00   |
| I                              | G        | 280-2040          | 2040 Accrued Salaries Payable  | -\$29.39     | \$29.39     | \$0.00      | \$0.00        |
| I                              | G        | 280-2041          | 2041 Accrued FICA              | -\$2.25      | \$2.25      | \$0.00      | \$0.00        |
| I                              | G        | 280-2043          | 2043 Accrued PERA              | -\$2.20      | \$2.20      | \$0.00      | \$0.00        |
| I                              | G        | 280-2176          | 2176 Sales Tax Payable         | -\$0.62      | \$1.00      | \$0.84      | -\$0.46       |
| <b>Total Liability</b>         |          |                   |                                | -\$594.48    | \$3,383.94  | \$4,446.01  | (\$1,656.55)  |
| <b>Equity</b>                  |          |                   |                                |              |             |             |               |
| I                              | G        | 280-2530          | 2530 Unreserved Fund Balanc    | -\$18,726.76 | \$10,457.27 | \$9,831.19  | -\$18,100.68  |
| <b>Total Equity</b>            |          |                   |                                | -\$18,726.76 | \$10,457.27 | \$9,831.19  | (\$18,100.68) |
| <b>FUND 280 FARMERS MARKET</b> |          |                   |                                | \$0.00       | \$27,858.56 | \$27,858.56 | \$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      | \$1,000.00  | -\$1,000.00   |
| 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      | \$2,615.00  | -\$2,615.00   |
| I                              | R        | 280-000-3203      | 3203 Vendor License - Winter   | \$0.00       | \$0.00      | \$330.00    | -\$330.00     |
| I                              | R        | 280-000-3230      | 3230 Donations from Organizat  | \$0.00       | \$0.00      | \$5,204.00  | -\$5,204.00   |
| I                              | R        | 280-000-3357      | 3357 Farmer Market Bages       | \$0.00       | \$0.00      | \$11.16     | -\$11.16      |
| 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      | \$207.35    | -\$207.35     |
| I                              | R        | 280-000-4200      | 4200 Other Grant Proceeds      | \$0.00       | \$0.00      | \$124.00    | -\$124.00     |
| I                              | R        | 280-000-4204      | 4204 Other Grants - Private Or | \$0.00       | \$0.00      | \$0.00      | \$0.00        |
| <b>Total Revenue</b>           |          |                   |                                | \$0.00       | \$0.00      | \$9,491.51  | (\$9,491.51)  |
| <b>Expenditures</b>            |          |                   |                                |              |             |             |               |
| I                              | E        | 280-000-00-05-400 | 4002 Wages                     | \$0.00       | \$4,406.49  | \$0.00      | \$4,406.49    |
| I                              | E        | 280-000-00-05-400 | 4008 Insurance Benefits (er)   | \$0.00       | \$341.99    | \$0.00      | \$341.99      |
| I                              | E        | 280-000-00-05-400 | 4009 HSA Accounts              | \$0.00       | \$102.56    | \$0.00      | \$102.56      |
| I                              | E        | 280-000-00-05-401 | 4010 F.I.C.A./Medicare (er)    | \$0.00       | \$336.73    | \$0.00      | \$336.73      |
| I                              | E        | 280-000-00-05-401 | 4012 P.E.R.A. (er)             | \$0.00       | \$330.47    | \$0.00      | \$330.47      |
| I                              | E        | 280-000-00-05-401 | 4016 WC Insurance              | \$0.00       | \$38.00     | \$0.00      | \$38.00       |
| I                              | E        | 280-000-00-20-417 | 4170 Legal                     | \$0.00       | \$0.00      | \$0.00      | \$0.00        |
| I                              | E        | 280-000-00-25-411 | 4110 Bank or Collection Charg  | \$0.00       | \$250.17    | \$0.00      | \$250.17      |



**BIGLAKE, MN**

**Trial Balance**

YTD August 2020

| Act<br>: 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     | \$105.90    | \$0.00     | \$105.90    |
| J E                       | 280-000-00-25-421 | 4212 Other Operations Expens | \$0.00     | \$850.80    | \$0.00     | \$850.80    |
| 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     | \$379.48    | \$0.00     | \$379.48    |
| J E                       | 280-000-00-25-423 | 4238 Training/Schools        | \$0.00     | \$10.00     | \$0.00     | \$10.00     |
| J E                       | 280-000-00-25-425 | 4255 Rent/Lease              | \$0.00     | \$0.00      | \$0.00     | \$0.00      |
| J E                       | 280-000-00-25-425 | 4257 Contractors Hired       | \$0.00     | \$2,475.00  | \$0.00     | \$2,475.00  |
| J E                       | 280-000-00-25-426 | 4260 Subscriptions/Dues      | \$0.00     | \$490.00    | \$0.00     | \$490.00    |
| <b>Total Expenditures</b> |                   |                              | \$0.00     | \$10,117.59 | \$0.00     | \$10,117.59 |
| <b>(Excess) / Loss</b>    |                   |                              |            |             |            | \$626.08    |



**Trial Balance**

YTD August 2020

| Act<br>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                      | \$5,068.76  | \$1,161.30 | \$100.00   | \$6,130.06          |
| <b>Total Asset</b>                                 |                   |                                | \$5,068.76  | \$1,161.30 | \$100.00   | \$6,130.06          |
| <b>Liability</b>                                   |                   |                                |             |            |            |                     |
| G  | 281-2070          | 2070 Due To Other Funds        | \$0.00      | \$0.00     | \$0.00     | \$0.00              |
| G  | 281-2071          | 2071 Due to other Funds - Curr | \$0.00      | \$0.00     | \$0.00     | \$0.00              |
| <b>Total Liability</b>                             |                   |                                | \$0.00      | \$0.00     | \$0.00     | \$0.00              |
| <b>Equity</b>                                      |                   |                                |             |            |            |                     |
| G  | 281-2530          | 2530 Unreserved Fund Balanc    | -\$5,068.76 | \$100.00   | \$1,161.30 | -\$6,130.06         |
| <b>Total Equity</b>                                |                   |                                | -\$5,068.76 | \$100.00   | \$1,161.30 | (\$6,130.06)        |
| <b>FUND 281 VETERANS &amp; OTHER MEMORIAL FUND</b> |                   |                                | \$0.00      | \$1,261.30 | \$1,261.30 | \$0.00              |
| <b>Revenue</b>                                     |                   |                                |             |            |            |                     |
| R  | 281-000-3230      | 3230 Donations from Organizat  | \$0.00      | \$0.00     | \$1,000.00 | -\$1,000.00         |
| R  | 281-000-3235      | 3235 Donations - Freedom Roc   | \$0.00      | \$0.00     | \$0.00     | \$0.00              |
| R  | 281-000-3999      | 3999 Interest Earned           | \$0.00      | \$0.00     | \$61.30    | -\$61.30            |
| <b>Total Revenue</b>                               |                   |                                | \$0.00      | \$0.00     | \$1,061.30 | (\$1,061.30)        |
| <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      | \$0.00     | \$0.00     | \$0.00              |
| 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      | \$0.00     | \$0.00     | \$0.00              |
| <b>(Excess) / Loss</b>                             |                   |                                |             |            |            | <b>(\$1,061.30)</b> |



**Trial Balance**

YTD August 2020

| Act<br>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                      | \$724,668.92           | \$1,849,606.32        | \$1,901,647.43        | \$672,627.81           |
| G                                     | 301-1020 | 1020 Cash-Special Reserve Fu   | \$0.00                 | \$0.00                | \$0.00                | \$0.00                 |
| G                                     | 301-1030 | 1030 Cash with Fiscal Agent    | \$0.00                 | \$0.00                | \$0.00                | \$0.00                 |
| G                                     | 301-1035 | 1035 Cash- GO Bonds with 4M    | \$0.00                 | \$0.00                | \$0.00                | \$0.00                 |
| G                                     | 301-1043 | 1043 Unrealized Gain/Loss      | \$0.00                 | \$0.00                | \$0.00                | \$0.00                 |
| G                                     | 301-1045 | 1045 Interest Rcvbl on Investm | \$0.00                 | \$0.00                | \$0.00                | \$0.00                 |
| G                                     | 301-1090 | 1090 Allowance-Uncollectbl Rev | \$0.00                 | \$0.00                | \$0.00                | \$0.00                 |
| G                                     | 301-1150 | 1150 Accounts Receivable       | \$150,329.95           | \$1,446,271.27        | \$1,333,477.14        | \$263,124.08           |
| G                                     | 301-1151 | 1151 Accounts Receivable - Ot  | \$4,657.74             | \$0.00                | \$4,657.74            | \$0.00                 |
| G                                     | 301-1160 | 1160 Notes Receivable          | \$0.00                 | \$0.00                | \$0.00                | \$0.00                 |
| G                                     | 301-1210 | 1210 Special Assessments Rc    | \$0.00                 | \$0.00                | \$3,767.43            | -\$3,767.43            |
| G                                     | 301-1220 | 1220 Special Assessments Rc    | \$13,683.44            | \$0.00                | \$10,716.58           | \$2,966.86             |
| G                                     | 301-1230 | 1230 Special Assessments Rc    | \$9,945.41             | \$0.00                | \$0.00                | \$9,945.41             |
| G                                     | 301-1310 | 1310 Due From Other Funds      | \$0.00                 | \$100,000.00          | \$100,000.00          | \$0.00                 |
| G                                     | 301-1320 | 1320 Due From Other Govern     | \$36,948.04            | \$0.00                | \$36,948.04           | \$0.00                 |
| G                                     | 301-1550 | 1550 Prepaid Insurance         | \$21,092.22            | \$0.00                | \$21,092.22           | \$0.00                 |
| G                                     | 301-1551 | 1551 Prepaid Postage           | \$2,249.15             | \$2,700.00            | \$3,069.97            | \$1,879.18             |
| G                                     | 301-1555 | 1555 Prepaid Other             | \$147.26               | \$0.00                | \$147.26              | \$0.00                 |
| 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   | -\$3,333,805.09        | \$0.00                | \$214,475.92          | -\$3,548,281.01        |
| 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   | -\$7,954,718.08        | \$0.00                | \$356,050.80          | -\$8,310,768.88        |
| 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   | -\$306,008.26          | \$0.00                | \$5,792.56            | -\$311,800.82          |
| G                                     | 301-1650 | 1650 Leasehold Improvement     | \$166,068.35           | \$0.00                | \$0.00                | \$166,068.35           |
| G                                     | 301-1651 | 1651 Accumulated Deprec - lea  | -\$92,313.20           | \$0.00                | \$3,501.76            | -\$95,814.96           |
| 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       | \$35,227.00            | \$0.00                | \$0.00                | \$35,227.00            |
| <b>Total Asset</b>                    |          |                                | <b>\$16,445,289.83</b> | <b>\$3,398,577.59</b> | <b>\$3,995,344.85</b> | <b>\$15,848,522.57</b> |
| <b>Liability</b>                      |          |                                |                        |                       |                       |                        |
| G                                     | 301-2020 | 2020 Accounts Payable          | -\$17,779.49           | \$31,975.56           | \$15,544.12           | -\$1,348.05            |
| G                                     | 301-2030 | 2030 Accrued Interest Payable  | -\$45,448.00           | \$45,448.00           | \$0.00                | \$0.00                 |
| G                                     | 301-2040 | 2040 Accrued Salaries Payable  | -\$9,498.94            | \$9,498.94            | \$0.00                | \$0.00                 |
| G                                     | 301-2041 | 2041 Accrued FICA              | -\$726.67              | \$726.67              | \$0.00                | \$0.00                 |
| G                                     | 301-2042 | 2042 Unemployment Benefits     | \$0.00                 | \$0.00                | \$0.00                | \$0.00                 |
| G                                     | 301-2043 | 2043 Accrued PERA              | -\$712.43              | \$712.43              | \$0.00                | \$0.00                 |
| G                                     | 301-2045 | 2045 Comp Absences Payable     | -\$38,694.39           | \$0.00                | \$0.00                | -\$38,694.39           |



**Trial Balance**

YTD August 2020

| Act<br>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         | -\$253,920.14           | \$100,000.00          | \$0.00                | -\$153,920.14            |
| G                                     | 301-2075     | 2075 Due to Other Govt Units    | -\$5,588.70             | \$5,588.70            | \$0.00                | \$0.00                   |
| G                                     | 301-2080     | 2080 Warranty Reserve           | -\$13,381.50            | \$0.00                | \$0.00                | -\$13,381.50             |
| G                                     | 301-2170     | 2170 Accrued Payroll Dedct Pa   | \$0.00                  | \$0.00                | \$0.00                | \$0.00                   |
| G                                     | 301-2171     | 2171 Federal Withholding Paya   | \$0.00                  | \$0.00                | \$0.00                | \$0.00                   |
| G                                     | 301-2172     | 2172 State Withholding Payabl   | \$0.00                  | \$0.00                | \$0.00                | \$0.00                   |
| G                                     | 301-2173     | 2173 FICA Tax Withholding Pa    | \$0.00                  | \$0.00                | \$0.00                | \$0.00                   |
| G                                     | 301-2174     | 2174 PERA Withholding Payab     | \$0.00                  | \$0.00                | \$0.00                | \$0.00                   |
| G                                     | 301-2176     | 2176 Sales Tax Payable          | -\$1,020.72             | \$8,270.00            | \$8,725.64            | -\$1,476.36              |
| 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              | -\$1,448,128.00         | \$0.00                | \$0.00                | -\$1,448,128.00          |
| G                                     | 301-2251     | 2251 Bonds Payable - Current    | -\$191,354.50           | \$277,109.00          | \$85,754.50           | \$0.00                   |
| G                                     | 301-2340     | 2340 Unamortized Bond Premi     | -\$40,817.32            | \$0.00                | \$0.00                | -\$40,817.32             |
| G                                     | 301-2390     | 2390 Other Long-Term Liabilitie | -\$2,179,000.00         | \$0.00                | \$0.00                | -\$2,179,000.00          |
| G                                     | 301-2391     | 2391 Other Long-term Liab - cu  | -\$512,000.00           | \$512,000.00          | \$0.00                | \$0.00                   |
| G                                     | 301-2392     | 2392 Other Long term Liability  | \$0.00                  | \$0.00                | \$0.00                | \$0.00                   |
| G                                     | 301-2490     | 2490 Net Pension Liab - GASB    | -\$300,202.00           | \$0.00                | \$0.00                | -\$300,202.00            |
| G                                     | 301-2491     | 2491 GASB 68 Def Inflow         | -\$54,646.00            | \$0.00                | \$0.00                | -\$54,646.00             |
| <b>Total Liability</b>                |              |                                 | <b>-\$5,112,918.80</b>  | <b>\$991,329.30</b>   | <b>\$110,024.26</b>   | <b>(\$4,231,613.76)</b>  |
| <b>Equity</b>                         |              |                                 |                         |                       |                       |                          |
| G                                     | 301-2530     | 2530 Unreserved Fund Balanc     | -\$11,332,371.03        | \$1,855,877.47        | \$2,140,415.25        | -\$11,616,908.81         |
| 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>-\$11,332,371.03</b> | <b>\$1,855,877.47</b> | <b>\$2,140,415.25</b> | <b>(\$11,616,908.81)</b> |
| <b>FUND 301 WATER ENTERPRISE FUND</b> |              |                                 | <b>\$0.00</b>           | <b>\$6,245,784.36</b> | <b>\$6,245,784.36</b> | <b>\$0.00</b>            |
| <b>Revenue</b>                        |              |                                 |                         |                       |                       |                          |
| R                                     | 301-000-3155 | 3155 Transfer In-Revenue        | \$0.00                  | \$0.00                | \$144.44              | -\$144.44                |
| R                                     | 301-000-3160 | 3160 Inter-Govt Revenue         | \$0.00                  | \$0.00                | \$0.00                | \$0.00                   |
| R                                     | 301-000-3229 | 3229 Seed/Sod Escrow Fee        | \$0.00                  | \$0.00                | \$1,360.00            | -\$1,360.00              |
| R                                     | 301-000-3360 | 3360 NSF Check or Bad Debt      | \$0.00                  | \$0.00                | \$600.00              | -\$600.00                |
| 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                | \$11,225.28           | -\$11,225.28             |
| R                                     | 301-000-3385 | 3385 Cash Over/Short            | \$0.00                  | \$0.00                | \$0.00                | \$0.00                   |
| 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 August 2020

| Act<br>Typ           | Act Code     | Last Dimension                 | Begin Year | YTD Debit | YTD Credit     | Balance          |
|----------------------|--------------|--------------------------------|------------|-----------|----------------|------------------|
| R                    | 301-000-3710 | 3710 Water Sales-Residential   | \$0.00     | \$0.00    | \$866,507.21   | -\$866,507.21    |
| R                    | 301-000-3711 | 3711 Water Sales - Municipal   | \$0.00     | \$0.00    | \$83,835.81    | -\$83,835.81     |
| R                    | 301-000-3713 | 3713 Water Fixed Fee-Residen   | \$0.00     | \$0.00    | \$193,403.74   | -\$193,403.74    |
| R                    | 301-000-3714 | 3714 Water Fixed Fee - Munici  | \$0.00     | \$0.00    | \$2,160.00     | -\$2,160.00      |
| R                    | 301-000-3715 | 3715 Water Sales-Commercial    | \$0.00     | \$0.00    | \$73,269.60    | -\$73,269.60     |
| R                    | 301-000-3716 | 3716 Water Sales - Industrial  | \$0.00     | \$0.00    | \$39,552.72    | -\$39,552.72     |
| R                    | 301-000-3717 | 3717 Water Fixed Fee - Industr | \$0.00     | \$0.00    | \$2,449.44     | -\$2,449.44      |
| R                    | 301-000-3718 | 3718 Water Fixed Fee-Comme     | \$0.00     | \$0.00    | \$12,363.99    | -\$12,363.99     |
| R                    | 301-000-3719 | 3719 Water Fixed - Vacant Par  | \$0.00     | \$0.00    | \$8,100.00     | -\$8,100.00      |
| R                    | 301-000-3720 | 3720 Meters/Parts Sales        | \$0.00     | \$0.00    | \$17,330.18    | -\$17,330.18     |
| R                    | 301-000-3722 | 3722 Water Sales - Multifamily | \$0.00     | \$0.00    | \$78,983.83    | -\$78,983.83     |
| R                    | 301-000-3723 | 3723 Water Fixed Fee - Multifa | \$0.00     | \$0.00    | \$4,470.18     | -\$4,470.18      |
| R                    | 301-000-3725 | 3725 Water Test                | \$0.00     | \$0.00    | \$24,105.47    | -\$24,105.47     |
| R                    | 301-000-3730 | 3730 Meter Repairs             | \$0.00     | \$0.00    | \$3,679.00     | -\$3,679.00      |
| R                    | 301-000-3735 | 3735 Miscellaneous Water Inco  | \$0.00     | \$0.00    | \$12,327.00    | -\$12,327.00     |
| R                    | 301-000-3740 | 3740 Water Permit Org Fees     | \$0.00     | \$0.00    | \$2,845.00     | -\$2,845.00      |
| R                    | 301-000-3750 | 3750 Disconnection/Reconnect   | \$0.00     | \$18.20   | \$0.00         | \$18.20          |
| R                    | 301-000-3755 | 3755 Water Access Charges      | \$0.00     | \$0.00    | \$280,290.00   | -\$280,290.00    |
| 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    | \$17,922.49    | -\$17,922.49     |
| 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    | \$7,396.31     | -\$7,396.31      |
| R                    | 301-000-4040 | 4040 Trunk Charges             | \$0.00     | \$0.00    | \$18,811.50    | -\$18,811.50     |
| R                    | 301-000-4151 | 4151 Refunds & Reimburseme     | \$0.00     | \$0.00    | \$837.31       | -\$837.31        |
| R                    | 301-000-4152 | 4152 Resitution/Damage Paym    | \$0.00     | \$0.00    | \$0.00         | \$0.00           |
| <b>Total Revenue</b> |              |                                | \$0.00     | \$18.20   | \$1,763,970.50 | (\$1,763,952.30) |

**Expenditures**

|   |                   |                              |        |              |        |              |
|---|-------------------|------------------------------|--------|--------------|--------|--------------|
| E | 301-000-00-05-400 | 4002 Wages                   | \$0.00 | \$252,874.87 | \$0.00 | \$252,874.87 |
| 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 | \$6,109.53   | \$0.00 | \$6,109.53   |
| E | 301-000-00-05-400 | 4006 On-Call pay             | \$0.00 | \$3,225.00   | \$0.00 | \$3,225.00   |
| E | 301-000-00-05-400 | 4008 Insurance Benefits (er) | \$0.00 | \$24,166.81  | \$0.00 | \$24,166.81  |
| E | 301-000-00-05-400 | 4009 HSA Accounts            | \$0.00 | \$699.36     | \$0.00 | \$699.36     |
| E | 301-000-00-05-401 | 4010 F.I.C.A./Medicare (er)  | \$0.00 | \$18,904.63  | \$0.00 | \$18,904.63  |
| E | 301-000-00-05-401 | 4012 P.E.R.A. (er)           | \$0.00 | \$19,431.64  | \$0.00 | \$19,431.64  |
| E | 301-000-00-05-401 | 4016 WC Insurance            | \$0.00 | \$7,829.00   | \$0.00 | \$7,829.00   |
| E | 301-000-00-05-401 | 4017 Unemployment Benefits   | \$0.00 | \$0.00       | \$0.00 | \$0.00       |
| E | 301-000-00-05-401 | 4018 Pension Exp - GASB 68   | \$0.00 | \$0.00       | \$0.00 | \$0.00       |
| E | 301-000-00-05-401 | 4019 Wellness Program        | \$0.00 | \$0.00       | \$0.00 | \$0.00       |
| E | 301-000-00-05-402 | 4020 Union Insurance         | \$0.00 | \$34,035.48  | \$0.00 | \$34,035.48  |
| E | 301-000-00-20-414 | 4140 Audit                   | \$0.00 | \$5,511.00   | \$0.00 | \$5,511.00   |
| 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 | \$29,186.80  | \$0.00 | \$29,186.80  |



**Trial Balance**

YTD August 2020

| Act<br>Typ | Act Code          | Last Dimension                 | Begin Year | YTD Debit    | YTD Credit | Balance      |
|------------|-------------------|--------------------------------|------------|--------------|------------|--------------|
| E          | 301-000-00-20-417 | 4170 Legal                     | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E          | 301-000-00-20-417 | 4175 Assessing                 | \$0.00     | \$60.00      | \$0.00     | \$60.00      |
| E          | 301-000-00-20-418 | 4180 Other Consultants         | \$0.00     | \$120.00     | \$0.00     | \$120.00     |
| E          | 301-000-00-20-418 | 4185 Medical Exams             | \$0.00     | \$250.76     | \$0.00     | \$250.76     |
| E          | 301-000-00-24-431 | 4318 Depreciation Expense      | \$0.00     | \$579,821.04 | \$0.00     | \$579,821.04 |
| E          | 301-000-00-25-402 | 4022 Bad Debt Expenditures/e   | \$0.00     | \$846.05     | \$0.00     | \$846.05     |
| E          | 301-000-00-25-411 | 4110 Bank or Collection Charg  | \$0.00     | \$9,822.93   | \$0.00     | \$9,822.93   |
| E          | 301-000-00-25-413 | 4130 Computers/Software        | \$0.00     | \$1,720.98   | \$0.00     | \$1,720.98   |
| 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     | \$943.47     | \$0.00     | \$943.47     |
| 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     | \$3,233.89   | \$0.00     | \$3,233.89   |
| E          | 301-000-00-25-421 | 4212 Other Operations Expens   | \$0.00     | \$409.08     | \$0.00     | \$409.08     |
| E          | 301-000-00-25-421 | 4215 Uniforms/Clothing         | \$0.00     | \$916.14     | \$0.00     | \$916.14     |
| E          | 301-000-00-25-422 | 4220 Advertising               | \$0.00     | \$415.80     | \$0.00     | \$415.80     |
| 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     | \$2,737.18   | \$0.00     | \$2,737.18   |
| E          | 301-000-00-25-423 | 4235 Postage                   | \$0.00     | \$7,132.40   | \$0.00     | \$7,132.40   |
| E          | 301-000-00-25-423 | 4238 Training/Schools          | \$0.00     | \$1,099.23   | \$0.00     | \$1,099.23   |
| E          | 301-000-00-25-424 | 4240 Travel/Mileage            | \$0.00     | \$193.98     | \$0.00     | \$193.98     |
| 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     | \$19,600.73  | \$0.00     | \$19,600.73  |
| 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     | \$5,979.32   | \$0.00     | \$5,979.32   |
| E          | 301-000-00-25-426 | 4260 Subscriptions/Dues        | \$0.00     | \$3,037.78   | \$0.00     | \$3,037.78   |
| E          | 301-000-00-25-430 | 4300 Awards - Employee LOS     | \$0.00     | \$30.00      | \$0.00     | \$30.00      |
| E          | 301-000-00-25-431 | 4314 Amortization Expense      | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E          | 301-000-00-25-431 | 4318 Depreciation Expense      | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E          | 301-000-00-25-438 | 4380 Chemicals                 | \$0.00     | \$21,180.74  | \$0.00     | \$21,180.74  |
| E          | 301-000-00-25-438 | 4387 Water Meters              | \$0.00     | \$13,895.19  | \$0.00     | \$13,895.19  |
| E          | 301-000-00-25-440 | 4405 Motor Fuel                | \$0.00     | \$1,871.22   | \$0.00     | \$1,871.22   |
| E          | 301-000-00-25-441 | 4413 Equipment/Accessories     | \$0.00     | \$1,001.01   | \$0.00     | \$1,001.01   |
| E          | 301-000-00-25-443 | 4430 Vehicle Maintenance       | \$0.00     | \$956.98     | \$0.00     | \$956.98     |
| E          | 301-000-00-25-454 | 4540 Repair/Maintenance Build  | \$0.00     | \$558.26     | \$0.00     | \$558.26     |
| E          | 301-000-00-25-454 | 4545 Repair/Maintenance Equi   | \$0.00     | \$59,667.72  | \$0.00     | \$59,667.72  |
| E          | 301-000-00-25-457 | 4570 Electricity               | \$0.00     | \$77,134.57  | \$0.00     | \$77,134.57  |
| E          | 301-000-00-25-458 | 4580 Natural Gas               | \$0.00     | \$7,611.12   | \$0.00     | \$7,611.12   |
| E          | 301-000-00-25-458 | 4582 Solar                     | \$0.00     | \$0.00       | \$832.48   | -\$832.48    |
| 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     | \$143,000.00 | \$0.00     | \$143,000.00 |
| 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     | \$61,522.97  | \$0.00     | \$61,522.97  |



**BIGLAKE, MN**

**Trial Balance**

YTD August 2020

| Act<br>Typ                | Act Code          | Last Dimension                | Begin Year | YTD Debit      | YTD Credit | Balance               |
|---------------------------|-------------------|-------------------------------|------------|----------------|------------|-----------------------|
| E                         | 301-000-00-85-461 | 4611 Debt Service Fees        | \$0.00     | \$173.30       | \$0.00     | \$173.30              |
| 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     | \$7,617.60     | \$0.00     | \$7,617.60            |
| E                         | 301-000-92-25-425 | 4251 Emergency Management     | \$0.00     | \$144.44       | \$0.00     | \$144.44              |
| E                         | 301-200-50-25-441 | 4410 Tires                    | \$0.00     | \$0.00         | \$0.00     | \$0.00                |
| <b>Total Expenditures</b> |                   |                               | \$0.00     | \$1,480,247.00 | \$832.48   | \$1,479,414.52        |
| <b>(Excess) / Loss</b>    |                   |                               |            |                |            | <b>(\$284,537.78)</b> |



**Trial Balance**

YTD August 2020

| Act<br>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>                                   |                   |                               |               |             |             |                      |
| I G  | 399-1010          | 1010 Cash                     | \$75,404.04   | \$73,000.00 | \$10,033.00 | \$138,371.04         |
| I G  | 399-1600          | 1600 Construction WIP         | \$3,599.50    | \$33.00     | \$0.00      | \$3,632.50           |
| I G  | 399-1640          | 1640 Machinery and Equipmen   | \$50,386.46   | \$0.00      | \$0.00      | \$50,386.46          |
| <b>Total Asset</b>                             |                   |                               | \$129,390.00  | \$73,033.00 | \$10,033.00 | \$192,390.00         |
| <b>Liability</b>                               |                   |                               |               |             |             |                      |
| I 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>                                  |                   |                               |               |             |             |                      |
| I G  | 399-2530          | 2530 Unreserved Fund Balanc   | -\$129,390.00 | \$10,000.00 | \$73,000.00 | -\$192,390.00        |
| <b>Total Equity</b>                            |                   |                               | -\$129,390.00 | \$10,000.00 | \$73,000.00 | (\$192,390.00)       |
| <b>FUND 399 WATER -EQUIP/BLDG REPLCMNT FUN</b> |                   |                               | \$0.00        | \$83,033.00 | \$83,033.00 | \$0.00               |
| <b>Revenue</b>                                 |                   |                               |               |             |             |                      |
| I R  | 399-000-3155      | 3155 Transfer In-Revenue      | \$0.00        | \$0.00      | \$73,000.00 | -\$73,000.00         |
| I R  | 399-000-3910      | 3910 Sale of Assets/Equipment | \$0.00        | \$0.00      | \$0.00      | \$0.00               |
| I R  | 399-000-3999      | 3999 Interest Earned          | \$0.00        | \$0.00      | \$0.00      | \$0.00               |
| <b>Total Revenue</b>                           |                   |                               | \$0.00        | \$0.00      | \$73,000.00 | (\$73,000.00)        |
| <b>Expenditures</b>                            |                   |                               |               |             |             |                      |
| I E  | 399-000-00-25-425 | 4257 Contractors Hired        | \$0.00        | \$0.00      | \$0.00      | \$0.00               |
| I E  | 399-000-00-25-454 | 4545 Repair/Maintenance Equi  | \$0.00        | \$0.00      | \$0.00      | \$0.00               |
| I E  | 399-000-00-70-431 | 4316 Capital Purchases/Improv | \$0.00        | \$10,000.00 | \$0.00      | \$10,000.00          |
| <b>Total Expenditures</b>                      |                   |                               | \$0.00        | \$10,000.00 | \$0.00      | \$10,000.00          |
| <b>(Excess) / Loss</b>                         |                   |                               |               |             |             | <b>(\$63,000.00)</b> |



**Trial Balance**

YTD August 2020

| Act<br>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                      | \$981,810.25           | \$2,402,870.06        | \$3,113,379.72        | \$271,300.59           |
| G                                     | 401-1020 | 1020 Cash-Special Reserve Fu   | \$0.00                 | \$0.00                | \$0.00                | \$0.00                 |
| G                                     | 401-1025 | 1025 Cash-Solar Garden Escro   | \$125,146.89           | \$487.19              | \$631.91              | \$125,002.17           |
| 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       | \$256,626.65           | \$1,500,719.37        | \$1,514,966.38        | \$242,379.64           |
| G                                     | 401-1151 | 1151 Accounts Receivable - Ot  | \$47,222.74            | \$0.00                | \$47,222.74           | \$0.00                 |
| G                                     | 401-1160 | 1160 Notes Receivable          | \$0.00                 | \$0.00                | \$0.00                | \$0.00                 |
| G                                     | 401-1210 | 1210 Special Assessments Rc    | \$0.00                 | \$0.00                | \$3,474.99            | -\$3,474.99            |
| G                                     | 401-1220 | 1220 Special Assessments Rc    | \$6,117.09             | \$0.00                | \$4,193.45            | \$1,923.64             |
| G                                     | 401-1230 | 1230 Special Assessments Rc    | \$10,945.28            | \$0.00                | \$0.00                | \$10,945.28            |
| G                                     | 401-1310 | 1310 Due From Other Funds      | \$1,175,109.75         | \$0.00                | \$125,000.00          | \$1,050,109.75         |
| 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     | \$52,477.82            | \$0.00                | \$52,477.82           | \$0.00                 |
| G                                     | 401-1550 | 1550 Prepaid Insurance         | \$17,757.74            | \$0.00                | \$17,757.74           | \$0.00                 |
| G                                     | 401-1551 | 1551 Prepaid Postage           | \$2,249.15             | \$2,700.00            | \$3,069.97            | \$1,879.18             |
| G                                     | 401-1555 | 1555 Prepaid Other             | \$147.26               | \$0.00                | \$147.26              | \$0.00                 |
| 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   | -\$3,273,735.56        | \$0.00                | \$355,470.16          | -\$3,629,205.72        |
| 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   | -\$12,147,827.69       | \$0.00                | \$469,762.88          | -\$12,617,590.57       |
| G                                     | 401-1635 | 1635 Wells/Pumps               | \$0.00                 | \$0.00                | \$0.00                | \$0.00                 |
| G                                     | 401-1640 | 1640 Machinery and Equipmen    | \$130,073.04           | \$0.00                | \$0.00                | \$130,073.04           |
| G                                     | 401-1641 | 1641 Accumulated Depreciatio   | -\$262,197.33          | \$0.00                | \$33,684.64           | -\$295,881.97          |
| 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       | \$35,226.00            | \$0.00                | \$0.00                | \$35,226.00            |
| <b>Total Asset</b>                    |          |                                | <b>\$26,116,247.16</b> | <b>\$3,906,776.62</b> | <b>\$5,741,239.66</b> | <b>\$24,281,784.12</b> |
| <b>Liability</b>                      |          |                                |                        |                       |                       |                        |
| G                                     | 401-2020 | 2020 Accounts Payable          | -\$26,492.33           | \$35,027.07           | \$9,882.79            | -\$1,348.05            |
| G                                     | 401-2030 | 2030 Accrued Interest Payable  | -\$127,142.00          | \$127,142.00          | \$0.00                | \$0.00                 |
| G                                     | 401-2040 | 2040 Accrued Salaries Payable  | -\$9,498.94            | \$9,498.94            | \$0.00                | \$0.00                 |
| G                                     | 401-2041 | 2041 Accrued FICA              | -\$726.67              | \$726.67              | \$0.00                | \$0.00                 |
| G                                     | 401-2042 | 2042 Unemployment Benefits     | \$0.00                 | \$0.00                | \$0.00                | \$0.00                 |



**Trial Balance**

YTD August 2020

| Act<br>Typ                            | Act Code     | Last Dimension                  | Begin Year              | YTD Debit             | YTD Credit            | Balance                  |
|---------------------------------------|--------------|---------------------------------|-------------------------|-----------------------|-----------------------|--------------------------|
| G                                     | 401-2043     | 2043 Accrued PERA               | -\$712.43               | \$712.43              | \$0.00                | \$0.00                   |
| G                                     | 401-2045     | 2045 Comp Absences Payable      | -\$38,694.38            | \$0.00                | \$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         | -\$10,169.12            | \$70,857.13           | \$70,310.34           | -\$9,622.33              |
| 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              | -\$3,236,872.00         | \$0.00                | \$0.00                | -\$3,236,872.00          |
| G                                     | 401-2251     | 2251 Bonds Payable - Current    | -\$583,645.50           | \$847,891.00          | \$264,245.50          | \$0.00                   |
| G                                     | 401-2340     | 2340 Unamortized Bond Premi     | -\$136,141.80           | \$0.00                | \$0.00                | -\$136,141.80            |
| G                                     | 401-2390     | 2390 Other Long-Term Liabilitie | -\$7,849,000.00         | \$0.00                | \$0.00                | -\$7,849,000.00          |
| G                                     | 401-2391     | 2391 Other Long-term Liab - cu  | -\$773,000.00           | \$773,000.00          | \$0.00                | \$0.00                   |
| G                                     | 401-2490     | 2490 Net Pension Liab - GASB    | -\$300,196.00           | \$0.00                | \$0.00                | -\$300,196.00            |
| G                                     | 401-2491     | 2491 GASB 68 Def Inflow         | -\$54,645.00            | \$0.00                | \$0.00                | -\$54,645.00             |
| <b>Total Liability</b>                |              |                                 | <b>-\$13,281,191.17</b> | <b>\$1,864,855.24</b> | <b>\$344,438.63</b>   | <b>(\$11,760,774.56)</b> |
| <b>Equity</b>                         |              |                                 |                         |                       |                       |                          |
| G                                     | 401-2530     | 2530 Unreserved Fund Balanc     | -\$12,835,055.99        | \$2,700,464.72        | \$2,386,418.29        | -\$12,521,009.56         |
| 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>-\$12,835,055.99</b> | <b>\$2,700,464.72</b> | <b>\$2,386,418.29</b> | <b>(\$12,521,009.56)</b> |
| <b>FUND 401 SEWER ENTERPRISE FUND</b> |              |                                 | <b>\$0.00</b>           | <b>\$8,472,096.58</b> | <b>\$8,472,096.58</b> | <b>\$0.00</b>            |
| <b>Revenue</b>                        |              |                                 |                         |                       |                       |                          |
| R                                     | 401-000-3155 | 3155 Transfer In-Revenue        | \$0.00                  | \$0.00                | \$189.90              | -\$189.90                |
| 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                | \$0.00                | \$0.00                   |
| 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 August 2020

| Act<br>Typ           | Act Code     | Last Dimension                 | Begin Year | YTD Debit | YTD Credit     | Balance          |
|----------------------|--------------|--------------------------------|------------|-----------|----------------|------------------|
| R                    | 401-000-3810 | 3810 Sewer Charges-Residenti   | \$0.00     | \$0.00    | \$826,785.77   | -\$826,785.77    |
| R                    | 401-000-3811 | 3811 Sewer Charges - Municip   | \$0.00     | \$0.00    | \$3,116.90     | -\$3,116.90      |
| R                    | 401-000-3812 | 3812 Sewer Charges - Industri  | \$0.00     | \$0.00    | \$98,582.85    | -\$98,582.85     |
| R                    | 401-000-3813 | 3813 Sewer Fixed Fee-Residen   | \$0.00     | \$0.00    | \$325,661.10   | -\$325,661.10    |
| R                    | 401-000-3814 | 3814 Sewer Fixed Fee - Munici  | \$0.00     | \$0.00    | \$2,665.60     | -\$2,665.60      |
| R                    | 401-000-3815 | 3815 Sewer Charges-Commerc     | \$0.00     | \$0.00    | \$150,320.21   | -\$150,320.21    |
| R                    | 401-000-3816 | 3816 Sewer Septic Dumping ch   | \$0.00     | \$0.00    | \$3,600.95     | -\$3,600.95      |
| R                    | 401-000-3817 | 3817 Sewer Fixed Fee - Industr | \$0.00     | \$0.00    | \$182.40       | -\$182.40        |
| R                    | 401-000-3818 | 3818 Sewer Fixed Fee-Comme     | \$0.00     | \$0.00    | \$18,261.72    | -\$18,261.72     |
| 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    | \$2,810.00     | -\$2,810.00      |
| 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    | \$119,423.16   | -\$119,423.16    |
| R                    | 401-000-3823 | 3823 Sewer Fixed Fee - Multifa | \$0.00     | \$0.00    | \$3,303.30     | -\$3,303.30      |
| 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    | \$1,000.00     | -\$1,000.00      |
| R                    | 401-000-3940 | 3940 Lease/Rental/CAM Incom    | \$0.00     | \$0.00    | \$20,074.32    | -\$20,074.32     |
| R                    | 401-000-3980 | 3980 Late Fees                 | \$0.00     | \$0.00    | \$34,863.48    | -\$34,863.48     |
| R                    | 401-000-3990 | 3990 Loan Interest Revenue     | \$0.00     | \$0.00    | \$8,994.13     | -\$8,994.13      |
| 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    | \$31,267.63    | -\$31,267.63     |
| R                    | 401-000-4040 | 4040 Trunk Charges             | \$0.00     | \$0.00    | \$58,317.30    | -\$58,317.30     |
| R                    | 401-000-4151 | 4151 Refunds & Reimburseme     | \$0.00     | \$0.00    | \$8,761.29     | -\$8,761.29      |
| 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    | \$1,718,182.01 | (\$1,718,182.01) |

**Expenditures**

|   |                   |                              |        |              |        |              |
|---|-------------------|------------------------------|--------|--------------|--------|--------------|
| E | 401-000-00-05-400 | 4002 Wages                   | \$0.00 | \$252,874.45 | \$0.00 | \$252,874.45 |
| 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 | \$6,109.53   | \$0.00 | \$6,109.53   |
| E | 401-000-00-05-400 | 4006 On-Call pay             | \$0.00 | \$3,224.70   | \$0.00 | \$3,224.70   |
| E | 401-000-00-05-400 | 4008 Insurance Benefits (er) | \$0.00 | \$24,166.64  | \$0.00 | \$24,166.64  |
| E | 401-000-00-05-400 | 4009 HSA Accounts            | \$0.00 | \$699.32     | \$0.00 | \$699.32     |
| E | 401-000-00-05-401 | 4010 F.I.C.A./Medicare (er)  | \$0.00 | \$18,904.29  | \$0.00 | \$18,904.29  |
| E | 401-000-00-05-401 | 4012 P.E.R.A. (er)           | \$0.00 | \$19,431.55  | \$0.00 | \$19,431.55  |
| E | 401-000-00-05-401 | 4016 WC Insurance            | \$0.00 | \$6,813.00   | \$0.00 | \$6,813.00   |
| E | 401-000-00-05-401 | 4017 Unemployment Benefits   | \$0.00 | \$0.00       | \$0.00 | \$0.00       |
| E | 401-000-00-05-401 | 4018 Pension Exp - GASB 68   | \$0.00 | \$0.00       | \$0.00 | \$0.00       |
| E | 401-000-00-05-401 | 4019 Wellness Program        | \$0.00 | \$0.00       | \$0.00 | \$0.00       |
| E | 401-000-00-05-402 | 4020 Union Insurance         | \$0.00 | \$34,035.44  | \$0.00 | \$34,035.44  |
| E | 401-000-00-20-414 | 4140 Audit                   | \$0.00 | \$5,511.00   | \$0.00 | \$5,511.00   |
| E | 401-000-00-20-415 | 4150 Engineering             | \$0.00 | \$0.00       | \$0.00 | \$0.00       |
| E | 401-000-00-20-416 | 4160 Testing                 | \$0.00 | \$8,877.90   | \$0.00 | \$8,877.90   |



**Trial Balance**

YTD August 2020

| Act<br>Typ | Act Code          | Last Dimension                 | Begin Year | YTD Debit    | YTD Credit | Balance      |
|------------|-------------------|--------------------------------|------------|--------------|------------|--------------|
| E          | 401-000-00-20-417 | 4170 Legal                     | \$0.00     | \$116.08     | \$0.00     | \$116.08     |
| E          | 401-000-00-20-418 | 4180 Other Consultants         | \$0.00     | \$420.00     | \$0.00     | \$420.00     |
| E          | 401-000-00-20-418 | 4185 Medical Exams             | \$0.00     | \$410.64     | \$0.00     | \$410.64     |
| E          | 401-000-00-24-431 | 4318 Depreciation Expense      | \$0.00     | \$858,917.68 | \$0.00     | \$858,917.68 |
| E          | 401-000-00-25-402 | 4022 Bad Debt Expenditures/e   | \$0.00     | \$1,301.34   | \$0.00     | \$1,301.34   |
| E          | 401-000-00-25-411 | 4110 Bank or Collection Charg  | \$0.00     | \$9,829.87   | \$0.00     | \$9,829.87   |
| E          | 401-000-00-25-413 | 4130 Computers/Software        | \$0.00     | \$1,580.63   | \$0.00     | \$1,580.63   |
| 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     | \$432.21     | \$0.00     | \$432.21     |
| 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     | \$3,559.91   | \$0.00     | \$3,559.91   |
| E          | 401-000-00-25-421 | 4212 Other Operations Expens   | \$0.00     | \$310.72     | \$0.00     | \$310.72     |
| E          | 401-000-00-25-421 | 4215 Uniforms/Clothing         | \$0.00     | \$845.92     | \$0.00     | \$845.92     |
| E          | 401-000-00-25-422 | 4220 Advertising               | \$0.00     | \$415.80     | \$0.00     | \$415.80     |
| E          | 401-000-00-25-422 | 4225 Sanitation/Garbage Remo   | \$0.00     | \$2,015.36   | \$0.00     | \$2,015.36   |
| E          | 401-000-00-25-423 | 4230 Telephone/Internet        | \$0.00     | \$6,215.79   | \$0.00     | \$6,215.79   |
| E          | 401-000-00-25-423 | 4235 Postage                   | \$0.00     | \$3,399.84   | \$0.00     | \$3,399.84   |
| E          | 401-000-00-25-423 | 4238 Training/Schools          | \$0.00     | \$419.23     | \$0.00     | \$419.23     |
| E          | 401-000-00-25-424 | 4240 Travel/Mileage            | \$0.00     | \$90.48      | \$0.00     | \$90.48      |
| 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     | \$15,825.23  | \$0.00     | \$15,825.23  |
| E          | 401-000-00-25-425 | 4255 Rent/Lease                | \$0.00     | \$169.82     | \$0.00     | \$169.82     |
| E          | 401-000-00-25-425 | 4257 Contractors Hired         | \$0.00     | \$5,599.92   | \$0.00     | \$5,599.92   |
| E          | 401-000-00-25-426 | 4260 Subscriptions/Dues        | \$0.00     | \$4,205.83   | \$0.00     | \$4,205.83   |
| E          | 401-000-00-25-430 | 4300 Awards - Employee LOS     | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E          | 401-000-00-25-431 | 4314 Amortization Expense      | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E          | 401-000-00-25-431 | 4318 Depreciation Expense      | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E          | 401-000-00-25-438 | 4380 Chemicals                 | \$0.00     | \$87,367.86  | \$0.00     | \$87,367.86  |
| E          | 401-000-00-25-440 | 4405 Motor Fuel                | \$0.00     | \$2,490.70   | \$0.00     | \$2,490.70   |
| E          | 401-000-00-25-441 | 4413 Equipment/Accessories     | \$0.00     | \$324.96     | \$0.00     | \$324.96     |
| E          | 401-000-00-25-443 | 4430 Vehicle Maintenance       | \$0.00     | \$562.46     | \$0.00     | \$562.46     |
| E          | 401-000-00-25-454 | 4540 Repair/Maintenance Build  | \$0.00     | \$1,190.72   | \$0.00     | \$1,190.72   |
| E          | 401-000-00-25-454 | 4545 Repair/Maintenance Equi   | \$0.00     | \$27,209.73  | \$0.00     | \$27,209.73  |
| E          | 401-000-00-25-457 | 4570 Electricity               | \$0.00     | \$105,385.50 | \$0.00     | \$105,385.50 |
| E          | 401-000-00-25-458 | 4580 Natural Gas               | \$0.00     | \$18,304.05  | \$0.00     | \$18,304.05  |
| E          | 401-000-00-25-458 | 4582 Solar                     | \$0.00     | \$0.00       | \$2,344.34 | -\$2,344.34  |
| 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     | \$290,000.00 | \$0.00     | \$290,000.00 |
| 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     | \$171,506.91 | \$0.00     | \$171,506.91 |
| E          | 401-000-00-85-461 | 4611 Debt Service Fees         | \$0.00     | \$455.15     | \$0.00     | \$455.15     |
| E          | 401-000-00-85-461 | 4612 Transfers Out             | \$0.00     | \$31,354.72  | \$0.00     | \$31,354.72  |



**BIGLAKE, MN**

**Trial Balance**

YTD August 2020

| Act<br>: Typ | Act Code          | Last Dimension            | Begin Year | YTD Debit              | YTD Credit | Balance        |
|--------------|-------------------|---------------------------|------------|------------------------|------------|----------------|
| E            | 401-000-92-25-425 | 4251 Emergency Management | \$0.00     | \$189.90               | \$0.00     | \$189.90       |
|              |                   | <b>Total Expenditures</b> | \$0.00     | \$2,034,572.78         | \$2,344.34 | \$2,032,228.44 |
|              |                   |                           |            | <b>(Excess) / Loss</b> |            | \$314,046.43   |



**Trial Balance**

YTD August 2020

| Act<br>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>                                   |                   |                               |                        |                       |                       |                         |
| J G  | 499-1010          | 1010 Cash                     | \$2,419,048.17         | \$1,819,168.48        | \$2,001,207.98        | \$2,237,008.67          |
| J G  | 499-1035          | 1035 Cash- GO Bonds with 4M   | \$0.00                 | \$0.00                | \$0.00                | \$0.00                  |
| J G  | 499-1150          | 1150 Accounts Receivable      | \$0.00                 | \$0.00                | \$0.00                | \$0.00                  |
| J G  | 499-1320          | 1320 Due From Other Govern    | \$0.00                 | \$0.00                | \$0.00                | \$0.00                  |
| J G  | 499-1600          | 1600 Construction WIP         | \$366,152.63           | \$1,923,341.31        | \$0.00                | \$2,289,493.94          |
| J G  | 499-1630          | 1630 Transmission Lines       | \$1,105,509.80         | \$0.00                | \$0.00                | \$1,105,509.80          |
| J G  | 499-1640          | 1640 Machinery and Equipmen   | \$412,026.24           | \$0.00                | \$0.00                | \$412,026.24            |
| <b>Total Asset</b>                             |                   |                               | <b>\$4,302,736.84</b>  | <b>\$3,742,509.79</b> | <b>\$2,001,207.98</b> | <b>\$6,044,038.65</b>   |
| <b>Liability</b>                               |                   |                               |                        |                       |                       |                         |
| J G  | 499-2020          | 2020 Accounts Payable         | -\$3,498.90            | \$3,498.90            | \$0.00                | \$0.00                  |
| J G  | 499-2065          | 2065 Retainage Payable        | -\$8,343.00            | \$0.00                | \$91,941.28           | -\$100,284.28           |
| <b>Total Liability</b>                         |                   |                               | <b>-\$11,841.90</b>    | <b>\$3,498.90</b>     | <b>\$91,941.28</b>    | <b>(\$100,284.28)</b>   |
| <b>Equity</b>                                  |                   |                               |                        |                       |                       |                         |
| J G  | 499-2530          | 2530 Unreserved Fund Balanc   | -\$4,290,894.94        | \$74,367.77           | \$1,727,227.20        | -\$5,943,754.37         |
| <b>Total Equity</b>                            |                   |                               | <b>-\$4,290,894.94</b> | <b>\$74,367.77</b>    | <b>\$1,727,227.20</b> | <b>(\$5,943,754.37)</b> |
| <b>FUND 499 SEWER-EQUIP/BLDG REPLCMNT FUND</b> |                   |                               | <b>\$0.00</b>          | <b>\$3,820,376.46</b> | <b>\$3,820,376.46</b> | <b>\$0.00</b>           |
| <b>Revenue</b>                                 |                   |                               |                        |                       |                       |                         |
| J R  | 499-000-3155      | 3155 Transfer In-Revenue      | \$0.00                 | \$0.00                | \$290,000.00          | -\$290,000.00           |
| J R  | 499-000-3162      | 3162 PFA Grant                | \$0.00                 | \$0.00                | \$1,000,000.00        | -\$1,000,000.00         |
| J R  | 499-000-3830      | 3830 Sewer Sludge Processing  | \$0.00                 | \$0.00                | \$23,257.20           | -\$23,257.20            |
| J R  | 499-000-3855      | 3855 Sewer Access Charges     | \$0.00                 | \$0.00                | \$413,970.00          | -\$413,970.00           |
| J R  | 499-000-3910      | 3910 Sale of Assets/Equipment | \$0.00                 | \$0.00                | \$0.00                | \$0.00                  |
| J R  | 499-000-3999      | 3999 Interest Earned          | \$0.00                 | \$0.00                | \$0.00                | \$0.00                  |
| <b>Total Revenue</b>                           |                   |                               | <b>\$0.00</b>          | <b>\$0.00</b>         | <b>\$1,727,227.20</b> | <b>(\$1,727,227.20)</b> |
| <b>Expenditures</b>                            |                   |                               |                        |                       |                       |                         |
| J E  | 499-000-00-25-441 | 4413 Equipment/Accessories    | \$0.00                 | \$9,668.15            | \$0.00                | \$9,668.15              |
| J E  | 499-000-00-25-454 | 4545 Repair/Maintenance Equi  | \$0.00                 | \$27,049.63           | \$0.00                | \$27,049.63             |
| J E  | 499-000-00-70-431 | 4316 Capital Purchases/Improv | \$0.00                 | \$37,649.99           | \$0.00                | \$37,649.99             |
| J E  | 499-000-00-71-461 | 4612 Transfers Out            | \$0.00                 | \$0.00                | \$0.00                | \$0.00                  |
| <b>Total Expenditures</b>                      |                   |                               | <b>\$0.00</b>          | <b>\$74,367.77</b>    | <b>\$0.00</b>         | <b>\$74,367.77</b>      |
| <b>(Excess) / Loss</b>                         |                   |                               |                        |                       |                       | <b>(\$1,652,859.43)</b> |



**Trial Balance**

YTD August 2020

| Act<br>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                      | \$993,283.55          | \$4,323,479.86        | \$4,254,341.81        | \$1,062,421.60        |
| 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       | \$1,391.92            | \$0.00                | \$1,391.92            | \$0.00                |
| 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      | \$386,532.08          | \$0.00                | \$0.00                | \$386,532.08          |
| G                                      | 501-1550 | 1550 Prepaid Insurance         | \$7,871.70            | \$0.00                | \$7,871.70            | \$0.00                |
| G                                      | 501-1555 | 1555 Prepaid Other             | \$4,197.76            | \$0.00                | \$4,197.76            | \$0.00                |
| 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   | -\$771,566.41         | \$0.00                | \$42,569.20           | -\$814,135.61         |
| G                                      | 501-1640 | 1640 Machinery and Equipmen    | \$206,894.58          | \$0.00                | \$0.00                | \$206,894.58          |
| G                                      | 501-1641 | 1641 Accumulated Depreciatio   | -\$202,546.90         | \$0.00                | \$1,289.97            | -\$203,836.87         |
| G                                      | 501-1650 | 1650 Leasehold Improvement     | \$57,765.00           | \$0.00                | \$0.00                | \$57,765.00           |
| G                                      | 501-1651 | 1651 Accumulated Deprec - lea  | -\$51,779.74          | \$0.00                | \$526.19              | -\$52,305.93          |
| 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       | \$30,812.00           | \$0.00                | \$0.00                | \$30,812.00           |
| <b>Total Asset</b>                     |          |                                | <b>\$2,580,568.09</b> | <b>\$4,323,479.86</b> | <b>\$4,312,188.55</b> | <b>\$2,591,859.40</b> |
| <b>Liability</b>                       |          |                                |                       |                       |                       |                       |
| G                                      | 501-2020 | 2020 Accounts Payable          | -\$26,953.35          | \$90,013.13           | \$63,618.98           | -\$559.20             |
| G                                      | 501-2025 | 2025 Gift Certificates Payable | -\$2,412.84           | \$1,457.74            | \$993.00              | -\$1,948.10           |
| G                                      | 501-2030 | 2030 Accrued Interest Payable  | -\$4,721.00           | \$4,721.00            | \$0.00                | \$0.00                |
| G                                      | 501-2040 | 2040 Accrued Salaries Payable  | -\$8,883.03           | \$8,883.03            | \$0.00                | \$0.00                |
| G                                      | 501-2041 | 2041 Accrued FICA              | -\$679.55             | \$679.55              | \$0.00                | \$0.00                |
| G                                      | 501-2042 | 2042 Unemployment Benefits     | -\$54.88              | \$54.88               | \$0.00                | \$0.00                |
| G                                      | 501-2043 | 2043 Accrued PERA              | -\$632.33             | \$632.33              | \$0.00                | \$0.00                |
| G                                      | 501-2045 | 2045 Comp Absences Payable     | -\$31,361.67          | \$0.00                | \$0.00                | -\$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 August 2020

| Act<br>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          | -\$41,978.84           | \$366,850.53          | \$373,122.79          | -\$48,251.10            |
| 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              | -\$414,219.00          | \$0.00                | \$0.00                | -\$414,219.00           |
| G                                      | 501-2252 | 2252 Bonds Payable - Current    | -\$79,937.00           | \$79,937.00           | \$0.00                | \$0.00                  |
| G                                      | 501-2340 | 2340 Unamortized Bond Premi     | -\$11,045.68           | \$0.00                | \$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    | -\$262,574.00          | \$0.00                | \$0.00                | -\$262,574.00           |
| G                                      | 501-2491 | 2491 GASB 68 Def Inflow         | -\$47,796.00           | \$0.00                | \$0.00                | -\$47,796.00            |
| <b>Total Liability</b>                 |          |                                 | <b>-\$933,249.17</b>   | <b>\$553,229.19</b>   | <b>\$437,734.77</b>   | <b>(\$817,754.75)</b>   |
| <b>Equity</b>                          |          |                                 |                        |                       |                       |                         |
| G                                      | 501-2530 | 2530 Unreserved Fund Balanc     | -\$1,647,318.92        | \$3,869,292.45        | \$3,996,078.18        | -\$1,774,104.65         |
| 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>-\$1,647,318.92</b> | <b>\$3,869,292.45</b> | <b>\$3,996,078.18</b> | <b>(\$1,774,104.65)</b> |
| <b>FUND 501 LIQUOR ENTERPRISE FUND</b> |          |                                 | <b>\$0.00</b>          | <b>\$8,746,001.50</b> | <b>\$8,746,001.50</b> | <b>\$0.00</b>           |

**Revenue**

|   |              |                                |        |             |                |                 |
|---|--------------|--------------------------------|--------|-------------|----------------|-----------------|
| R | 501-000-3155 | 3155 Transfer In-Revenue       | \$0.00 | \$0.00      | \$768.05       | -\$768.05       |
| 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      | \$0.00         | \$0.00          |
| R | 501-000-3310 | 3310 Liquor Sales              | \$0.00 | \$0.00      | \$1,263,319.60 | -\$1,263,319.60 |
| R | 501-000-3320 | 3320 Beer Sales                | \$0.00 | \$0.00      | \$2,010,349.98 | -\$2,010,349.98 |
| R | 501-000-3321 | 3321 Non Alcoholic Beer Sales  | \$0.00 | \$0.00      | \$8,285.51     | -\$8,285.51     |
| R | 501-000-3330 | 3330 Wine Sales                | \$0.00 | \$0.00      | \$438,347.17   | -\$438,347.17   |
| R | 501-000-3331 | 3331 Non Alcoholic Wine Sales  | \$0.00 | \$0.00      | \$1,538.29     | -\$1,538.29     |
| R | 501-000-3340 | 3340 Mix/Pop                   | \$0.00 | \$0.00      | \$63,812.44    | -\$63,812.44    |
| R | 501-000-3341 | 3341 Cigar Sales               | \$0.00 | \$0.00      | \$5,323.82     | -\$5,323.82     |
| R | 501-000-3342 | 3342 Cigarette Sales - Non Tax | \$0.00 | \$0.00      | \$38,951.00    | -\$38,951.00    |
| R | 501-000-3343 | 3343 Ice/Water Sales - Non Ta  | \$0.00 | \$0.00      | \$18,927.12    | -\$18,927.12    |
| 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      | \$0.00         | \$0.00          |
| R | 501-000-3360 | 3360 NSF Check or Bad Debt     | \$0.00 | \$0.00      | \$11.99        | -\$11.99        |
| R | 501-000-3375 | 3375 Miscellaneous Revenue     | \$0.00 | \$0.00      | \$195.00       | -\$195.00       |
| R | 501-000-3376 | 3376 Insurance Proceeds & Di   | \$0.00 | \$0.00      | \$0.00         | \$0.00          |
| R | 501-000-3380 | 3380 Bottle/Keg Deposits - non | \$0.00 | \$0.00      | \$870.00       | -\$870.00       |
| R | 501-000-3385 | 3385 Cash Over/Short           | \$0.00 | \$17.20     | \$0.00         | \$17.20         |
| R | 501-000-3390 | 3390 Loyalty Program           | \$0.00 | \$20,930.00 | \$0.00         | \$20,930.00     |



**Trial Balance**

YTD August 2020

| Act<br>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      | \$7,027.04     | -\$7,027.04      |
| R                    | 501-000-4151 | 4151 Refunds & Reimburseme    | \$0.00     | \$0.00      | \$194.00       | -\$194.00        |
| R                    | 501-000-4152 | 4152 Resitution/Damage Paym   | \$0.00     | \$0.00      | \$0.00         | \$0.00           |
| <b>Total Revenue</b> |              |                               | \$0.00     | \$20,947.20 | \$3,857,921.01 | (\$3,836,973.81) |

**Expenditures**

|   |                   |                                |        |              |        |              |
|---|-------------------|--------------------------------|--------|--------------|--------|--------------|
| E | 501-000-00-05-400 | 4002 Wages                     | \$0.00 | \$214,342.96 | \$0.00 | \$214,342.96 |
| E | 501-000-00-05-400 | 4003 Wages - WC Supplement     | \$0.00 | \$454.25     | \$0.00 | \$454.25     |
| E | 501-000-00-05-400 | 4008 Insurance Benefits (er)   | \$0.00 | \$30,644.08  | \$0.00 | \$30,644.08  |
| E | 501-000-00-05-400 | 4009 HSA Accounts              | \$0.00 | \$1,453.57   | \$0.00 | \$1,453.57   |
| E | 501-000-00-05-401 | 4010 F.I.C.A./Medicare (er)    | \$0.00 | \$15,626.85  | \$0.00 | \$15,626.85  |
| E | 501-000-00-05-401 | 4012 P.E.R.A. (er)             | \$0.00 | \$15,966.67  | \$0.00 | \$15,966.67  |
| E | 501-000-00-05-401 | 4016 WC Insurance              | \$0.00 | \$10,007.00  | \$0.00 | \$10,007.00  |
| E | 501-000-00-05-401 | 4017 Unemployment Benefits     | \$0.00 | \$2,819.02   | \$0.00 | \$2,819.02   |
| E | 501-000-00-05-401 | 4018 Pension Exp - GASB 68     | \$0.00 | \$0.00       | \$0.00 | \$0.00       |
| E | 501-000-00-05-401 | 4019 Wellness Program          | \$0.00 | \$0.00       | \$0.00 | \$0.00       |
| E | 501-000-00-20-414 | 4140 Audit                     | \$0.00 | \$5,177.00   | \$0.00 | \$5,177.00   |
| E | 501-000-00-20-417 | 4170 Legal                     | \$0.00 | \$899.00     | \$0.00 | \$899.00     |
| E | 501-000-00-20-418 | 4180 Other Consultants         | \$0.00 | \$0.00       | \$0.00 | \$0.00       |
| E | 501-000-00-24-431 | 4318 Depreciation Expense      | \$0.00 | \$44,385.36  | \$0.00 | \$44,385.36  |
| 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 | \$60,316.17  | \$0.00 | \$60,316.17  |
| 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 | \$46.51      | \$0.00 | \$46.51      |
| E | 501-000-00-25-413 | 4130 Computers/Software        | \$0.00 | \$4,229.91   | \$0.00 | \$4,229.91   |
| 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 | \$432.21     | \$0.00 | \$432.21     |
| 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 | \$4,001.18   | \$0.00 | \$4,001.18   |
| E | 501-000-00-25-421 | 4212 Other Operations Expens   | \$0.00 | \$350.92     | \$0.00 | \$350.92     |
| E | 501-000-00-25-421 | 4215 Uniforms/Clothing         | \$0.00 | \$313.73     | \$0.00 | \$313.73     |
| E | 501-000-00-25-421 | 4217 Cleaning Services         | \$0.00 | \$1,702.24   | \$0.00 | \$1,702.24   |
| E | 501-000-00-25-422 | 4220 Advertising               | \$0.00 | \$3,532.62   | \$0.00 | \$3,532.62   |
| E | 501-000-00-25-422 | 4225 Sanitation/Garbage Remo   | \$0.00 | \$1,865.20   | \$0.00 | \$1,865.20   |
| E | 501-000-00-25-423 | 4230 Telephone/Internet        | \$0.00 | \$4,492.14   | \$0.00 | \$4,492.14   |
| E | 501-000-00-25-423 | 4235 Postage                   | \$0.00 | \$257.38     | \$0.00 | \$257.38     |
| E | 501-000-00-25-423 | 4238 Training/Schools          | \$0.00 | \$150.00     | \$0.00 | \$150.00     |
| E | 501-000-00-25-424 | 4240 Travel/Mileage            | \$0.00 | \$0.00       | \$0.00 | \$0.00       |
| E | 501-000-00-25-424 | 4243 Meals                     | \$0.00 | \$0.00       | \$0.00 | \$0.00       |



**Trial Balance**

YTD August 2020

| Act<br>Typ | Act Code          | Last Dimension                | Begin Year | YTD Debit      | YTD Credit | Balance        |
|------------|-------------------|-------------------------------|------------|----------------|------------|----------------|
| E          | 501-000-00-25-425 | 4250 Liability Insurance      | \$0.00     | \$7,969.70     | \$0.00     | \$7,969.70     |
| 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     | \$0.00         | \$0.00     | \$0.00         |
| E          | 501-000-00-25-426 | 4260 Subscriptions/Dues       | \$0.00     | \$2,927.00     | \$0.00     | \$2,927.00     |
| E          | 501-000-00-25-430 | 4300 Awards - Employee LOS    | \$0.00     | \$0.00         | \$0.00     | \$0.00         |
| E          | 501-000-00-25-431 | 4314 Amortization Expense     | \$0.00     | \$0.00         | \$0.00     | \$0.00         |
| E          | 501-000-00-25-431 | 4318 Depreciation Expense     | \$0.00     | \$0.00         | \$0.00     | \$0.00         |
| E          | 501-000-00-25-432 | 4322 Leasehold Improvements   | \$0.00     | \$249.10       | \$0.00     | \$249.10       |
| E          | 501-000-00-25-437 | 4370 Grounds Maintenance      | \$0.00     | \$142.40       | \$0.00     | \$142.40       |
| E          | 501-000-00-25-437 | 4375 Snow Removal             | \$0.00     | \$3,930.00     | \$0.00     | \$3,930.00     |
| E          | 501-000-00-25-441 | 4413 Equipment/Accessories    | \$0.00     | \$514.65       | \$0.00     | \$514.65       |
| 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     | \$3,903.85     | \$0.00     | \$3,903.85     |
| E          | 501-000-00-25-454 | 4545 Repair/Maintenance Equi  | \$0.00     | \$2,159.09     | \$0.00     | \$2,159.09     |
| E          | 501-000-00-25-457 | 4570 Electricity              | \$0.00     | \$12,093.68    | \$0.00     | \$12,093.68    |
| E          | 501-000-00-25-458 | 4580 Natural Gas              | \$0.00     | \$1,058.21     | \$0.00     | \$1,058.21     |
| E          | 501-000-00-25-458 | 4582 Solar                    | \$0.00     | \$0.00         | \$2,631.22 | -\$2,631.22    |
| E          | 501-000-00-25-459 | 4590 Water/Sewer Utilities    | \$0.00     | \$486.10       | \$0.00     | \$486.10       |
| E          | 501-000-00-25-459 | 4595 Association/CAM Fees     | \$0.00     | \$0.00         | \$0.00     | \$0.00         |
| E          | 501-000-00-25-490 | 4902 Donations/Sponsorship    | \$0.00     | \$0.00         | \$0.00     | \$0.00         |
| E          | 501-000-00-27-426 | 4262 Purchases - Liquor       | \$0.00     | \$894,508.80   | \$0.00     | \$894,508.80   |
| E          | 501-000-00-27-426 | 4263 Purchases - Beer         | \$0.00     | \$1,483,430.68 | \$0.00     | \$1,483,430.68 |
| E          | 501-000-00-27-426 | 4264 Purchases - Wine         | \$0.00     | \$285,316.90   | \$0.00     | \$285,316.90   |
| E          | 501-000-00-27-426 | 4265 Purchases - Mix/Pop      | \$0.00     | \$43,023.08    | \$0.00     | \$43,023.08    |
| E          | 501-000-00-27-426 | 4266 Purchases - Misc         | \$0.00     | \$9,436.17     | \$0.00     | \$9,436.17     |
| E          | 501-000-00-27-426 | 4267 Purchases - Non Alcoholi | \$0.00     | \$5,494.70     | \$0.00     | \$5,494.70     |
| E          | 501-000-00-27-426 | 4268 Purchases - Non Alcoholi | \$0.00     | \$949.00       | \$0.00     | \$949.00       |
| E          | 501-000-00-27-426 | 4269 Freight - In             | \$0.00     | \$16,131.46    | \$0.00     | \$16,131.46    |
| E          | 501-000-00-27-427 | 4271 Purchases - Cigars       | \$0.00     | \$3,732.44     | \$0.00     | \$3,732.44     |
| 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     | \$31,779.32    | \$0.00     | \$31,779.32    |
| E          | 501-000-00-27-427 | 4274 Bottle/Keg Purchases - n | \$0.00     | \$830.00       | \$0.00     | \$830.00       |
| 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     | \$450,000.00   | \$0.00     | \$450,000.00   |
| 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     | \$5,834.31     | \$0.00     | \$5,834.31     |
| 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     | \$18,128.86    | \$0.00     | \$18,128.86    |
| 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     | \$5.73         | \$0.00     | \$5.73         |
| E          | 501-000-92-05-401 | 4010 F.I.C.A./Medicare (er)   | \$0.00     | \$1,378.69     | \$0.00     | \$1,378.69     |
| E          | 501-000-92-05-401 | 4012 P.E.R.A. (er)            | \$0.00     | \$1,326.18     | \$0.00     | \$1,326.18     |



**BIGLAKE, MN**

**Trial Balance**

YTD August 2020

| Act<br>: Typ | Act Code          | Last Dimension            | Begin Year | YTD Debit              | YTD Credit | Balance               |
|--------------|-------------------|---------------------------|------------|------------------------|------------|-----------------------|
| E            | 501-000-92-25-425 | 4251 Emergency Management | \$0.00     | \$768.05               | \$0.00     | \$768.05              |
|              |                   | <b>Total Expenditures</b> | \$0.00     | \$3,712,819.30         | \$2,631.22 | \$3,710,188.08        |
|              |                   |                           |            | <b>(Excess) / Loss</b> |            | <b>(\$126,785.73)</b> |



**Trial Balance**

YTD August 2020

| Act<br>: 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                     | \$23,278.67  | \$599.90   | \$6,905.25 | \$16,973.32   |
| I G  | 599-1640          | 1640 Machinery and Equipmen   | \$11,849.73  | \$0.00     | \$0.00     | \$11,849.73   |
| <b>Total Asset</b>                             |                   |                               | \$35,128.40  | \$599.90   | \$6,905.25 | \$28,823.05   |
| <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   | -\$35,128.40 | \$6,905.25 | \$599.90   | -\$28,823.05  |
| <b>Total Equity</b>                            |                   |                               | -\$35,128.40 | \$6,905.25 | \$599.90   | (\$28,823.05) |
| <b>FUND 599 LIQUIR-EQUIP/BLDG REPLCMNT FUN</b> |                   |                               | \$0.00       | \$7,505.15 | \$7,505.15 | \$0.00        |
| <b>Revenue</b>                                 |                   |                               |              |            |            |               |
| I R  | 599-000-3155      | 3155 Transfer In-Revenue      | \$0.00       | \$0.00     | \$0.00     | \$0.00        |
| 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     | \$0.00     | \$0.00        |
| <b>Expenditures</b>                            |                   |                               |              |            |            |               |
| I E  | 599-000-00-25-432 | 4322 Leasehold Improvements   | \$0.00       | \$0.00     | \$0.00     | \$0.00        |
| I E  | 599-000-00-25-441 | 4413 Equipment/Accessories    | \$0.00       | \$3,780.35 | \$0.00     | \$3,780.35    |
| I E  | 599-000-00-25-454 | 4540 Repair/Maintenance Build | \$0.00       | \$2,525.00 | \$0.00     | \$2,525.00    |
| I E  | 599-000-00-70-431 | 4316 Capital Purchases/Improv | \$0.00       | \$0.00     | \$0.00     | \$0.00        |
| <b>Total Expenditures</b>                      |                   |                               | \$0.00       | \$6,305.35 | \$0.00     | \$6,305.35    |
| <b>(Excess) / Loss</b>                         |                   |                               |              |            |            | \$6,305.35    |



**Trial Balance**

YTD August 2020

| Act<br>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                     | \$309,667.69          | \$185,937.03        | \$311,562.10        | \$184,042.62          |
| G   | 601-1150 | 1150 Accounts Receivable      | \$29,714.01           | \$169,754.62        | \$173,380.18        | \$26,088.45           |
| G   | 601-1151 | 1151 Accounts Receivable - Ot | \$0.00                | \$0.00              | \$0.00              | \$0.00                |
| G   | 601-1210 | 1210 Special Assessments Rc   | \$0.00                | \$0.00              | \$430.97            | -\$430.97             |
| G   | 601-1220 | 1220 Special Assessments Rc   | \$952.81              | \$0.00              | \$621.25            | \$331.56              |
| G   | 601-1230 | 1230 Special Assessments Rc   | \$940.08              | \$0.00              | \$0.00              | \$940.08              |
| G   | 601-1320 | 1320 Due From Other Govern    | \$164.08              | \$0.00              | \$164.08            | \$0.00                |
| G   | 601-1550 | 1550 Prepaid Insurance        | \$4,401.95            | \$0.00              | \$4,401.95          | \$0.00                |
| G   | 601-1551 | 1551 Prepaid Postage          | \$499.78              | \$600.00            | \$682.22            | \$417.56              |
| G   | 601-1555 | 1555 Prepaid Other            | \$49.10               | \$0.00              | \$49.10             | \$0.00                |
| 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  | -\$28,537.76          | \$0.00              | \$1,886.80          | -\$30,424.56          |
| 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  | -\$3,703,531.84       | \$0.00              | \$146,332.64        | -\$3,849,864.48       |
| G   | 601-1640 | 1640 Machinery and Equipmen   | \$301,727.13          | \$0.00              | \$0.00              | \$301,727.13          |
| G   | 601-1641 | 1641 Accumulated Depreciatio  | -\$301,727.05         | \$0.00              | \$0.00              | -\$301,727.05         |
| G   | 601-1900 | 1900 GASB 68 Def Outflow      | \$9,034.00            | \$0.00              | \$0.00              | \$9,034.00            |
| <b>Total Asset</b>                          |          |                               | <b>\$3,427,540.68</b> | <b>\$356,291.65</b> | <b>\$639,511.29</b> | <b>\$3,144,321.04</b> |
| <b>Liability</b>                            |          |                               |                       |                     |                     |                       |
| G   | 601-2020 | 2020 Accounts Payable         | -\$897.22             | \$897.22            | \$0.00              | \$0.00                |
| G   | 601-2030 | 2030 Accrued Interest Payable | \$0.00                | \$0.00              | \$0.00              | \$0.00                |
| G   | 601-2040 | 2040 Accrued Salaries Payable | -\$2,683.19           | \$2,683.19          | \$0.00              | \$0.00                |
| G   | 601-2041 | 2041 Accrued FICA             | -\$205.26             | \$205.26            | \$0.00              | \$0.00                |
| G   | 601-2042 | 2042 Unemployment Benefits    | \$0.00                | \$0.00              | \$0.00              | \$0.00                |
| G   | 601-2043 | 2043 Accrued PERA             | -\$201.24             | \$201.24            | \$0.00              | \$0.00                |
| G   | 601-2045 | 2045 Comp Absences Payable    | -\$13,246.87          | \$0.00              | \$0.00              | -\$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   | 601-2252 | 2252 Bonds Payable - Current  | \$0.00                | \$0.00              | \$0.00              | \$0.00                |
| G   | 601-2490 | 2490 Net Pension Liab - GASB  | -\$76,983.00          | \$0.00              | \$0.00              | -\$76,983.00          |
| G   | 601-2491 | 2491 GASB 68 Def Inflow       | -\$14,013.00          | \$0.00              | \$0.00              | -\$14,013.00          |
| <b>Total Liability</b>                      |          |                               | <b>-\$108,229.78</b>  | <b>\$3,986.91</b>   | <b>\$0.00</b>       | <b>(\$104,242.87)</b> |



**Trial Balance**

YTD August 2020

| Act<br>Typ                                  | Act Code          | Last Dimension                | Begin Year             | YTD Debit           | YTD Credit          | Balance                 |
|---|-------------------|-------------------------------|------------------------|---------------------|---------------------|-------------------------|
| <b>Equity</b>                               |                   |                               |                        |                     |                     |                         |
| G   | 601-2530          | 2530 Unreserved Fund Balanc   | -\$3,319,310.90        | \$536,544.31        | \$257,311.58        | -\$3,040,078.17         |
| 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>                         |                   |                               | <b>-\$3,319,310.90</b> | <b>\$536,544.31</b> | <b>\$257,311.58</b> | <b>(\$3,040,078.17)</b> |
| <b>FUND 601 STORM SEWER ENTERPRISE FUND</b> |                   |                               | <b>\$0.00</b>          | <b>\$896,822.87</b> | <b>\$896,822.87</b> | <b>\$0.00</b>           |
| <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              | \$0.00              | \$0.00                  |
| 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              | \$139,043.90        | -\$139,043.90           |
| R   | 601-000-3865      | 3865 Storm Sewer Charges-Co   | \$0.00                 | \$0.00              | \$24,768.32         | -\$24,768.32            |
| 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              | \$4,124.12          | -\$4,124.12             |
| R   | 601-000-3995      | 3995 Unrealized Gain          | \$0.00                 | \$0.00              | \$0.00              | \$0.00                  |
| R   | 601-000-3999      | 3999 Interest Earned          | \$0.00                 | \$0.00              | \$3,351.99          | -\$3,351.99             |
| R   | 601-000-4040      | 4040 Trunk Charges            | \$0.00                 | \$0.00              | \$8,500.00          | -\$8,500.00             |
| R   | 601-000-4151      | 4151 Refunds & Reimburseme    | \$0.00                 | \$0.00              | \$0.00              | \$0.00                  |
| R   | 601-000-4200      | 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>\$179,788.33</b> | <b>(\$179,788.33)</b>   |
| <b>Expenditures</b>                         |                   |                               |                        |                     |                     |                         |
| E   | 601-000-00-05-400 | 4002 Wages                    | \$0.00                 | \$71,627.76         | \$0.00              | \$71,627.76             |
| 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                 | \$260.62            | \$0.00              | \$260.62                |
| 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                 | \$5,189.48          | \$0.00              | \$5,189.48              |
| E   | 601-000-00-05-400 | 4009 HSA Accounts             | \$0.00                 | \$48.86             | \$0.00              | \$48.86                 |
| E   | 601-000-00-05-401 | 4010 F.I.C.A./Medicare (er)   | \$0.00                 | \$5,167.36          | \$0.00              | \$5,167.36              |
| E   | 601-000-00-05-401 | 4012 P.E.R.A. (er)            | \$0.00                 | \$5,353.06          | \$0.00              | \$5,353.06              |
| E   | 601-000-00-05-401 | 4016 WC Insurance             | \$0.00                 | \$348.00            | \$0.00              | \$348.00                |
| E   | 601-000-00-05-401 | 4017 Unemployment Benefits    | \$0.00                 | \$0.00              | \$0.00              | \$0.00                  |
| E   | 601-000-00-05-401 | 4018 Pension Exp - GASB 68    | \$0.00                 | \$0.00              | \$0.00              | \$0.00                  |
| E   | 601-000-00-05-401 | 4019 Wellness Program         | \$0.00                 | \$0.00              | \$0.00              | \$0.00                  |
| E   | 601-000-00-05-402 | 4020 Union Insurance          | \$0.00                 | \$13,880.25         | \$0.00              | \$13,880.25             |
| E   | 601-000-00-20-414 | 4140 Audit                    | \$0.00                 | \$1,670.00          | \$0.00              | \$1,670.00              |
| E   | 601-000-00-20-415 | 4150 Engineering              | \$0.00                 | \$180.00            | \$0.00              | \$180.00                |
| E   | 601-000-00-20-417 | 4170 Legal                    | \$0.00                 | \$0.00              | \$0.00              | \$0.00                  |
| E   | 601-000-00-20-418 | 4180 Other Consultants        | \$0.00                 | \$0.00              | \$0.00              | \$0.00                  |
| E   | 601-000-00-24-431 | 4318 Depreciation Expense     | \$0.00                 | \$148,219.44        | \$0.00              | \$148,219.44            |



**Trial Balance**

YTD August 2020

| Act<br>Typ                | Act Code          | Last Dimension                 | Begin Year | YTD Debit    | YTD Credit | Balance      |
|---------------------------|-------------------|--------------------------------|------------|--------------|------------|--------------|
| E                         | 601-000-00-25-402 | 4022 Bad Debt Expenditures/e   | \$0.00     | \$191.60     | \$0.00     | \$191.60     |
| E                         | 601-000-00-25-411 | 4110 Bank or Collection Chrg   | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| E                         | 601-000-00-25-413 | 4130 Computers/Software        | \$0.00     | \$389.53     | \$0.00     | \$389.53     |
| 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     | \$432.21     | \$0.00     | \$432.21     |
| 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     | \$67.77      | \$0.00     | \$67.77      |
| 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     | \$112.79     | \$0.00     | \$112.79     |
| E                         | 601-000-00-25-422 | 4220 Advertising               | \$0.00     | \$72.00      | \$0.00     | \$72.00      |
| 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     | \$224.68     | \$0.00     | \$224.68     |
| E                         | 601-000-00-25-423 | 4235 Postage                   | \$0.00     | \$682.22     | \$0.00     | \$682.22     |
| E                         | 601-000-00-25-423 | 4238 Training/Schools          | \$0.00     | \$0.00       | \$0.00     | \$0.00       |
| 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     | \$3,330.47   | \$0.00     | \$3,330.47   |
| 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     | \$1,819.18   | \$0.00     | \$1,819.18   |
| E                         | 601-000-00-25-426 | 4260 Subscriptions/Dues        | \$0.00     | \$155.00     | \$0.00     | \$155.00     |
| 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     | \$0.00       | \$0.00     | \$0.00       |
| E                         | 601-000-00-25-440 | 4405 Motor Fuel                | \$0.00     | \$88.72      | \$0.00     | \$88.72      |
| 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     | \$1,181.38   | \$0.00     | \$1,181.38   |
| E                         | 601-000-00-25-457 | 4570 Electricity               | \$0.00     | \$345.16     | \$0.00     | \$345.16     |
| E                         | 601-000-00-25-458 | 4580 Natural Gas               | \$0.00     | \$362.52     | \$0.00     | \$362.52     |
| 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     | \$157,500.00 | \$0.00     | \$157,500.00 |
| 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     | \$459,021.06 | \$0.00     | \$459,021.06 |
| <b>(Excess) / Loss</b>    |                   |                                |            |              |            | \$279,232.73 |



**Trial Balance**

YTD August 2020

| Act<br>: 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                     | \$23,500.00  | \$157,500.00 | \$0.00       | \$181,000.00          |
| <b>Total Asset</b>                             |                   |                               | \$23,500.00  | \$157,500.00 | \$0.00       | \$181,000.00          |
| <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   | -\$23,500.00 | \$0.00       | \$157,500.00 | -\$181,000.00         |
| <b>Total Equity</b>                            |                   |                               | -\$23,500.00 | \$0.00       | \$157,500.00 | (\$181,000.00)        |
| <b>FUND 699 STORM SEWER-EQUIP/BLDG REPLCMT</b> |                   |                               | \$0.00       | \$157,500.00 | \$157,500.00 | \$0.00                |
| <b>Revenue</b>                                 |                   |                               |              |              |              |                       |
| I R  | 699-000-3155      | 3155 Transfer In-Revenue      | \$0.00       | \$0.00       | \$157,500.00 | -\$157,500.00         |
| I R  | 699-000-3999      | 3999 Interest Earned          | \$0.00       | \$0.00       | \$0.00       | \$0.00                |
| <b>Total Revenue</b>                           |                   |                               | \$0.00       | \$0.00       | \$157,500.00 | (\$157,500.00)        |
| <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>(\$157,500.00)</b> |



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

YTD August 2020

| Act | Act Code | Last Dimension | Begin Year | YTD Debit | YTD Credit | Balance |
|-----|----------|----------------|------------|-----------|------------|---------|
|-----|----------|----------------|------------|-----------|------------|---------|