

**CITY OF LA CROSSE**

**WISCONSIN**

**BALANCE SHEET REPORTS  
FROM THE  
DIRECTOR OF FINANCE & HUMAN RESOURCES**

**FOR THE MONTH OF**

**SEPTEMBER 2020**

This document represents the summary Balance Sheets for the month ending September 30<sup>th</sup>, 2020. The complete detailed unaudited financial statement of approximately 250 pages is on file in the City Clerk's Office.

Valerie Fenske, Director of Finance & Human Resources

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
101001	EQUITY IN POOLED CASH	-3,202,114.29	22,220,494.97
101010	CASH INVESTED WORKING	10,790,363.68	-101,511,969.51
102001	PETTY CASH BANKS	.00	9,825.00
102003	CASH IN DRAWERS-PARKS & REC	.00	250.00
102005	ATM CASH	.00	-53,880.00
102006	CASH DRAW DOWN	.00	3,000.00
103010	LOCAL GOVT INVESTMENT POOL	-10,799,848.70	75,891,298.72
103170	LOCAL INVESTMENTS	9,485.02	26,067,666.79
105020	DELINQUENT PP TAX REC	-19.04	116,907.72
115100	ACCOUNTS RECEIVABLE	-55,635.20	599,237.40
120000	DUE FROM OTHER GOVERNMENTS	.00	1,298.58
121700	DUE FROM RE & PERSONAL PROP TX	-4.51	.00
135000	ADVANCE TO OTHER FUNDS	.00	360,000.00
135220	ADVANCE TO RESTRICTED FUNDS	.00	250,000.00
135225	ADVANCE TO TRANSIT FUND	.00	1,400,000.00
135412	ADVANCE TO TIF #12	.00	65,584.77
135413	ADVANCE TO TIF #13	.00	518,576.15
135416	ADVANCE TO TIF #16	.00	34,429.18
140008	INVENTORY-UNLEADED	.00	17,714.03
140009	INVENTORY-DIESEL	.00	20,376.74
141001	PREPAID EXPENSE	11,676.20	11,676.20
TOTAL ASSETS		-3,246,096.84	26,022,486.74
<b>LIABILITIES</b>			
200000	ACCOUNTS PAYABLE	56,543.60	.00
200001	PURCHASING CARD PAYABLE	57,459.98	-289.38
210000	DEFERRED REVENUE	-846.27	-80,862.16
210005	DEFERRED REVENUE TAX ROLL	.00	2,690.21
211000	ACCRUD LIAB - PYRL & RELATD TX	.00	25,604.76
211020	RETIREMENT DEDUCTIONS PAYABLE	-2,379.27	-157,305.96
211035	LIFE INSUR DEDUCTIONS PAYABLE	-13,631.13	-8,860.45
211095	OTHER ACCRUED EXPENSES	7,376.64	-160,395.90
222000	DUE TO OTHERS	785.16	224,196.40
222050	DUE TO OTHERS - SECURITY DEP	.00	-234,770.29
299200	ENCUMBRANCES	-12,345.28	135,592.89
TOTAL LIABILITIES		92,963.43	-254,399.88
<b>FUND BALANCE</b>			
192000	REVENUES	-909,232.82	-50,218,845.17
299000	EXPENDITURES	4,092,322.39	38,618,432.16
340000	FB UNRESERVED	-42,301.44	-12,247,440.10
341000	FB RESERVED	.00	-1,784,640.86
343000	BUDGETARY FUND BALANCE - RESER	12,345.28	-135,592.89
TOTAL FUND BALANCE		3,153,133.41	-25,768,086.86
TOTAL LIABILITIES + FUND BALANCE		3,246,096.84	-26,022,486.74

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CITY OF LA CROSSE  
GENERAL FUND BALANCE SHEET SEPT 2020

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\*\* END OF REPORT - Generated by Johnson, Bobbi \*\*

OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
101001	EQUITY IN POOLED CASH	-598,759.58	7,465,614.68
101100	CASH RESTRICTED	-1,867.13	2,271,230.94
102001	PETTY CASH BANKS	.00	87,750.00
115100	ACCOUNTS RECEIVABLE	115,420.01	431,440.71
115200	INTEREST RECEIVABLE	-940.91	2,399,448.20
120000	DUE FROM OTHER GOVERNMENTS	.00	254,950.51
135412	ADVANCE TO TIF #12	.00	127,801.95
140000	INVENTORY	.00	21,311.00
140005	INVENTORY-HEATING OIL	.00	9,391.18
140006	INVENTORY-PARTS	.00	90,954.57
140007	INVENTORY-TIRES	.00	7,672.00
151100	LOANS RECEIVABLE	-76,890.01	8,567,391.94
161001	BUILDINGS	.00	27,686,402.86
161999	ACCUM DEPR - BUILDINGS	.00	-2,763,023.31
163001	IMPROVE OTHER BUILDINGS	.00	15,000.00
164001	MACHINERY & EQUIPMENT	.00	702,836.17
164999	ACCUM DEPR - MACHINERY & EQUIP	.00	-1,421,854.00
166001	VEHICLES	.00	7,599,186.54
166999	ACCUM DEPR - VEHICLES	.00	-3,960,935.42
	<b>TOTAL ASSETS</b>	<b>-563,037.62</b>	<b>49,592,570.52</b>
<b>LIABILITIES</b>			
200000	ACCOUNTS PAYABLE	-133,054.79	-644,335.14
210000	DEFERRED REVENUE	-79,000.00	-559,620.29
210015	DEFERRED INTEREST	.00	-2,400,389.11
210020	DEFERRED PRINCIPAL	.00	-8,644,281.95
211000	ACCRUD LIAB - PYRL & RELATD TX	.00	-112,439.09
211100	ACCRUED SICK PAY	.00	-111,197.08
222050	DUE TO OTHERS - SECURITY DEP	-5.24	-63,862.80
235100	ADVANCE FROM GENERAL FUND	.00	-2,010,000.00
299200	ENCUMBRANCES	-22,764.54	212,698.23
	<b>TOTAL LIABILITIES</b>	<b>-234,824.57</b>	<b>-14,333,427.23</b>
<b>FUND BALANCE</b>			
192000	REVENUES	-649,115.67	-7,094,428.55
299000	EXPENDITURES	1,424,213.32	10,857,525.88
310000	CONTRIBUTED CAPITAL	.00	-9,630,288.78
330000	RETAINED EARNINGS	.00	-18,189,308.02
340000	FB UNRESERVED	.00	213,173.02
341000	FB RESERVED	.00	-11,203,118.61
343000	BUDGETARY FUND BALANCE - RESER	22,764.54	-212,698.23
	<b>TOTAL FUND BALANCE</b>	<b>797,862.19</b>	<b>-35,259,143.29</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>563,037.62</b>	<b>-49,592,570.52</b>

FUND: 300 DEBT SERVICE			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
300	101001	EQUITY IN POOLED CASH	-1,418,011.92	6,021,098.88
300	103013	BANK OF AMER ESCROW	1.55	13,057.32
300	115200	INTEREST RECEIVABLE	.00	175,242.07
300	135411	ADVANCE TO TIF #11	.00	1,400,000.00
300	151100	LOANS RECEIVABLE	.00	1,675,000.00
TOTAL ASSETS			-1,418,010.37	9,284,398.27
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LIABILITIES				
300	200000	ACCOUNTS PAYABLE	8,878.00	.00
300	210015	DEFERRED INTEREST	.00	-175,242.07
300	210020	DEFERRED PRINCIPAL	.00	-1,675,000.00
300	220001	CURRENT PORTION - BONDS PAY	.00	-830.00
TOTAL LIABILITIES			8,878.00	-1,851,072.07
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FUND BALANCE				
300	192000	REVENUES	-180,297.67	-866,461.09
300	299000	EXPENDITURES	1,589,430.04	6,383,683.48
300	341000	FB RESERVED	.00	-12,950,548.59
TOTAL FUND BALANCE			1,409,132.37	-7,433,326.20
TOTAL LIABILITIES + FUND BALANCE			1,418,010.37	-9,284,398.27
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OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
101001	EQUITY IN POOLED CASH	-4,519,468.93	21,307,960.66
103013	BANK OF AMER ESCROW	.00	419,369.00
105015	DELINQUENT A/R FROM TAX ROLL	-14,531.34	109,267.43
115010	SPECIAL ASSESSMENT RECEIVABLE	75,065.69	692,212.22
115100	ACCOUNTS RECEIVABLE	-1,052.49	52,284,775.88
115200	INTEREST RECEIVABLE	.00	31,105.14
120000	DUE FROM OTHER GOVERNMENTS	-26,200.00	.00
121700	DUE FROM RE & PERSONAL PROP TX	-41,410.30	.00
141001	PREPAID EXPENSE	.00	84,300.00
151100	LOANS RECEIVABLE	.00	433,555.25
888887	ASSET BAL DUMP	.00	396,000.00
	<b>TOTAL ASSETS</b>	<b>-4,527,597.37</b>	<b>75,758,545.58</b>
<b>LIABILITIES</b>			
200000	ACCOUNTS PAYABLE	237,480.77	.00
210000	DEFERRED REVENUE	.00	-51,084,769.62
210010	DEF REV SPECIAL ASSESSMENT	-77,450.35	-717,288.14
210015	DEFERRED INTEREST	.00	-31,105.14
210020	DEFERRED PRINCIPAL	.00	-433,555.25
222000	DUE TO OTHERS	.00	-84,300.00
235000	ADVANCE FROM OTHER FUNDS	.00	-1,400,000.00
235100	ADVANCE FROM GENERAL FUND	.00	-746,392.05
235610	ADVANCE FROM PARKING FUND	.00	-1,000,000.00
235630	ADVANCE FROM WASTEWATER UTILTY	.00	-82,965.35
235640	ADVANCE FROM WATER UTILITY	.00	-202,363.94
235650	ADVANCE FROM STORM WATER UTIL	.00	-32,494.00
299200	ENCUMBRANCES	-1,087,107.23	35,129,500.72
	<b>TOTAL LIABILITIES</b>	<b>-927,076.81</b>	<b>-20,685,732.77</b>
<b>FUND BALANCE</b>			
192000	REVENUES	-114,557.56	-20,359,644.31
299000	EXPENDITURES	4,482,124.51	30,976,518.41
310000	CONTRIBUTED CAPITAL	.00	490,156.61
341000	FB RESERVED	.00	-31,050,342.80
343000	BUDGETARY FUND BALANCE - RESER	1,087,107.23	-35,129,500.72
	<b>TOTAL FUND BALANCE</b>	<b>5,454,674.18</b>	<b>-55,072,812.81</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>4,527,597.37</b>	<b>-75,758,545.58</b>

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FUND: 600 AIRPORT			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
600	101001	EQUITY IN POOLED CASH	19,450.64	3,043,665.79
600	101100	RESTRICTED CASH	.00	68,002.10
600	102001	PETTY CASH BANKS	.00	1,920.00
600	102005	ATM CASH	-2,620.00	-39,280.00
600	115100	ACCOUNTS RECEIVABLE	549,381.32	932,132.98
600	140008	INVENTORY-UNLEADED	.00	2,059.26
600	140009	INVENTORY-DIESEL	.00	7,933.34
600	141001	PREPAID EXPENSE	.00	463,918.81
600	161001	BUILDINGS	.00	59,176,708.04
600	161999	ACCUM DEPR - BUILDINGS	.00	-19,642,558.22
600	164001	MACHINERY & EQUIPMENT	.00	511,876.36
600	164999	ACCUM DEPR - MACHINERY & EQUIP	.00	-44,392.27
600	165001	FURNITURE & FIXTURES	.00	29,513.64
600	166001	VEHICLES	38,920.93	255,760.90
600	180001	CONSTRUCTION IN PROGRESS	.00	30,318,472.19
600	191000	WRS DEFERRED OUTFLOWS	.00	643,684.00
TOTAL ASSETS			605,132.89	75,729,416.92
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LIABILITIES				
600	151200	UNAMORTIZED DISCOUNT	.00	-28,759.05
600	200000	ACCOUNTS PAYABLE	2,605.44	.00
600	211000	ACCRUD LIAB - PYRL & RELATD TX	.00	-17,930.62
600	211090	POST EMPLOYEE HEALTH INSURANCE	.00	-1,298,449.00
600	211100	ACCRUED SICK PAY	.00	-288.16
600	211105	ACCRUED COMP PAY	.00	-3,596.78
600	220001	CURRENT PORTION - BONDS PAY	.00	-2,955,000.00
600	231000	WRS NET PENSION LIABILITY	.00	-183,725.00
600	232000	WRS DEFERRED INFLOWS	.00	-680,081.00
600	235000	ADVANCE FROM OTHER FUNDS	.00	-1,025,000.00
600	245050	ACCRUED INTEREST	.00	-30,893.00
600	299200	ENCUMBRANCES	12,316.00	12,316.00
TOTAL LIABILITIES			14,921.44	-6,211,406.61
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FUND BALANCE				
600	192000	REVENUES	-736,670.08	-2,720,625.80
600	299000	EXPENDITURES	167,852.68	3,356,160.41
600	310000	CONTRIBUTED CAPITAL	-38,920.93	-13,933,501.88
600	330000	RETAINED EARNINGS	.00	-58,121,566.52
600	341000	FB RESERVED	.00	-1,197,741.28
600	342000	BUDGETARY FUND BALANCE - UNRES	.00	-88,824.00
600	343000	FB RESERVED ENCUMBRANCES	-12,316.00	-12,316.00
6006010	310000	CONTRIBUTED CAPITAL	.00	3,200,404.76
TOTAL FUND BALANCE			-620,054.33	-69,518,010.31
TOTAL LIABILITIES + FUND BALANCE			-605,132.89	-75,729,416.92
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CITY OF LA CROSSE  
ENTERPRISE FUND BALANCE SHEET SEPT 2020

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FUND: 605 AIRPORT CAPITAL PROJECTS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
605	101001	EQUITY IN POOLED CASH	-43,345.56	504,375.37
605	115100	ACCOUNTS RECEIVABLE	.00	3,729,000.00
TOTAL ASSETS			-43,345.56	4,233,375.37
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LIABILITIES				
605	210000	DEFERRED REVENUE	.00	-3,729,000.00
605	299200	ENCUMBRANCES	.00	18,182.86
TOTAL LIABILITIES			.00	-3,710,817.14
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FUND BALANCE				
605	192000	REVENUES	.00	-594,821.37
605	299000	EXPENDITURES	43,345.56	322,656.22
605	330000	RETAINED EARNINGS	.00	-399,036.09
605	343000	FB RESERVED ENCUMBRANCES	.00	-18,182.86
6056010	310000	CONTRIBUTED CAPITAL	.00	166,825.87
TOTAL FUND BALANCE			43,345.56	-522,558.23
TOTAL LIABILITIES + FUND BALANCE			43,345.56	-4,233,375.37
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FUND: 610 PARKING UTILITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
610	101001	EQUITY IN POOLED CASH	81,634.65	2,635,027.02
610	105015	DELINQUENT A/R FROM TAX ROLL	1,545.26	3,414.81
610	115100	ACCOUNTS RECEIVABLE	13,932.31	851,732.55
610	121700	DUE FROM RE & PERSONAL PROP TX	-36,523.07	.00
610	135411	ADVANCE TO TIF #11	.00	1,000,000.00
610	161001	BUILDINGS	.00	5,710,975.44
610	161999	ACCUM DEPR - BUILDINGS	.00	-204,161.06
610	162001	INFRASTRUCTURE	.00	55,288,220.89
610	162999	ACCUM DEPR - INFRASTRUCTURE	.00	-14,129,989.49
610	164001	MACHINERY & EQUIPMENT	2,500.00	333,963.88
610	164999	ACCUM DEPR - MACHINERY & EQUIP	.00	15,986.45
610	166001	VEHICLES	51,880.00	171,776.00
610	180001	CONSTRUCTION IN PROGRESS	.00	162,317.38
610	191000	WRS DEFERRED OUTFLOWS	.00	312,523.00
<b>TOTAL ASSETS</b>			<b>114,969.15</b>	<b>52,151,786.87</b>
<b>LIABILITIES</b>				
610	151200	UNAMORTIZED DISCOUNT	.00	-677,919.95
610	211000	ACCRUD LIAB - PYRL & RELATD TX	.00	-16,528.12
610	211090	POST EMPLOYEE HEALTH INSURANCE	.00	-793,704.00
610	211100	ACCRUED SICK PAY	.00	-1,638.61
610	211105	ACCRUED COMP PAY	.00	-2,301.53
610	220001	CURRENT PORTION - BONDS PAY	.00	-14,440,000.00
610	231000	WRS NET PENSION LIABILITY	.00	-104,472.00
610	232000	WRS DEFERRED INFLOWS	.00	-362,330.00
610	299200	ENCUMBRANCES	6,721.00	39,147.50
<b>TOTAL LIABILITIES</b>			<b>6,721.00</b>	<b>-16,359,746.71</b>
<b>FUND BALANCE</b>				
610	192000	REVENUES	-148,668.24	-1,389,398.74
610	299000	EXPENDITURES	88,079.09	1,416,374.65
610	310000	CONTRIBUTED CAPITAL	-54,380.00	-20,237,138.05
610	330000	RETAINED EARNINGS	.00	-15,542,730.52
610	343000	FB RESERVED ENCUMBRANCES	-6,721.00	-39,147.50
<b>TOTAL FUND BALANCE</b>			<b>-121,690.15</b>	<b>-35,792,040.16</b>
<b>TOTAL LIABILITIES + FUND BALANCE</b>			<b>-114,969.15</b>	<b>-52,151,786.87</b>

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CITY OF LA CROSSE  
ENTERPRISE FUND BALANCE SHEET SEPT 2020

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FUND: 615 PARKING CAPITAL PROJECTS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
615	101001	EQUITY IN POOLED CASH	.00	156,822.00
		TOTAL ASSETS	.00	156,822.00
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LIABILITIES				
615	299200	ENCUMBRANCES	.00	4,726.24
		TOTAL LIABILITIES	.00	4,726.24
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FUND BALANCE				
615	192000	REVENUES	.00	-114,020.00
615	299000	EXPENDITURES	.00	95,582.43
615	310000	CONTRIBUTED CAPITAL	.00	194,306.54
615	341000	FB RESERVED	.00	-332,690.97
615	343000	FB RESERVED ENCUMBRANCES	.00	-4,726.24
		TOTAL FUND BALANCE	.00	-161,548.24
TOTAL LIABILITIES + FUND BALANCE			.00	-156,822.00
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FUND: 620 SANITARY SEWER DISTRICT #1			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
620	101001	EQUITY IN POOLED CASH	-34,924.67	270,680.88
620	115210	UNBILLED RECEIVABLES	.00	48,909.28
620	162001	INFRASTRUCTURE	.00	624,933.94
620	162999	ACCUM DEPR - INFRASTRUCTURE	.00	-323,658.77
TOTAL ASSETS			-34,924.67	620,865.33
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LIABILITIES				
620	211095	OTHER ACCRUED EXPENSES	.00	-133.75
TOTAL LIABILITIES			.00	-133.75
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FUND BALANCE				
620	192000	REVENUES	-21,953.82	-65,951.72
620	299000	EXPENDITURES	56,878.49	64,721.94
620	310000	CONTRIBUTED CAPITAL	.00	-422,735.37
620	330000	RETAINED EARNINGS	.00	-196,766.43
TOTAL FUND BALANCE			34,924.67	-620,731.58
TOTAL LIABILITIES + FUND BALANCE			34,924.67	-620,865.33
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FUND: 630 WASTE WATER UTILITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
630	101001	EQUITY IN POOLED CASH	-1,268,269.80	1,441,688.89
630	101100	RESTRICTED CASH	45,643.19	559,979.32
630	105015	DELINQUENT A/R FROM TAX ROLL	15,342.97	52,159.99
630	115100	ACCOUNTS RECEIVABLE	-101,337.38	348,922.29
630	121700	DUE FROM RE & PERSONAL PROP TX	-55,175.63	.00
630	135412	ADVANCE TO TIF #12	.00	20,727.79
630	135416	ADVANCE TO TIF #16	.00	62,237.56
630	140000	INVENTORY	.00	5.99
630	141001	PREPAID EXPENSE	-211,192.52	2,702,590.54
630	151200	UNAMORTIZED DISCOUNT	.00	.02
630	161001	BUILDINGS	.00	18,458,497.29
630	161999	ACCUM DEPR - BUILDINGS	.00	-19,169,727.72
630	162001	INFRASTRUCTURE	.00	30,975,205.59
630	162999	ACCUM DEPR - INFRASTRUCTURE	.00	-28,391.94
630	164001	MACHINERY & EQUIPMENT	.00	185,087.74
630	164999	ACCUM DEPR - MACHINERY & EQUIP	.00	-458,036.08
630	165001	FURNITURE & FIXTURES	.00	27,729.00
630	165999	ACCUM DEPR - FURN & FIXTURES	.00	-2,079.68
630	166001	VEHICLES	287,185.48	904,351.69
630	180001	CONSTRUCTION IN PROGRESS	.00	5,138,862.23
630	191000	WRS DEFERRED OUTFLOWS	.00	1,199,955.00
TOTAL ASSETS			-1,287,803.69	42,419,765.51
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LIABILITIES				
630	200000	ACCOUNTS PAYABLE	211,192.52	-2,702,590.54
630	211000	ACCRUD LIAB - PYRL & RELATD TX	.00	-56,780.04
630	211090	POST EMPLOYEE HEALTH INSURANCE	.00	-2,014,409.00
630	211100	ACCRUED SICK PAY	.00	-64,584.11
630	211105	ACCRUED COMP PAY	.00	-13,562.27
630	220001	CURRENT PORTION - BONDS PAY	.00	-2,500,000.00
630	231000	WRS NET PENSION LIABILITY	.00	-635,714.00
630	232000	WRS DEFERRED INFLOWS	.00	-1,243,763.00
630	299200	ENCUMBRANCES	.00	89,579.82
TOTAL LIABILITIES			211,192.52	-9,141,823.14
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FUND BALANCE				
630	192000	REVENUES	-737,023.98	-5,052,810.90
630	299000	EXPENDITURES	2,100,820.63	7,924,350.05
630	310000	CONTRIBUTED CAPITAL	-287,185.48	-4,409,538.09
630	330000	RETAINED EARNINGS	.00	-39,665,349.47
630	340000	FB UNRESERVED	.00	8,014,985.86
630	343000	FB RESERVED ENCUMBRANCES	.00	-89,579.82
TOTAL FUND BALANCE			1,076,611.17	-33,277,942.37
TOTAL LIABILITIES + FUND BALANCE			1,287,803.69	-42,419,765.51
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FUND: 635 WASTE WATER CAPITAL PROJECTS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
635	101001	EQUITY IN POOLED CASH	1,589,800.31	2,950,254.58
635	115100	ACCOUNTS RECEIVABLE	-211,192.52	2,702,590.54
TOTAL ASSETS			1,378,607.79	5,652,845.12
-----				
LIABILITIES				
635	210000	DEFERRED REVENUE	211,192.52	-2,702,590.54
635	299200	ENCUMBRANCES	-245,153.71	1,190,091.90
TOTAL LIABILITIES			-33,961.19	-1,512,498.64
-----				
FUND BALANCE				
635	192000	REVENUES	-2,711,192.52	-4,056,947.68
635	299000	EXPENDITURES	1,121,392.21	2,967,686.57
635	310000	CONTRIBUTED CAPITAL	.00	3,077,293.51
635	341000	FB RESERVED	.00	-4,938,286.98
635	343000	FB RESERVED ENCUMBRANCES	245,153.71	-1,190,091.90
TOTAL FUND BALANCE			-1,344,646.60	-4,140,346.48
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TOTAL LIABILITIES + FUND BALANCE			-1,378,607.79	-5,652,845.12
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FUND: 640 WATER UTILITY		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
-----			
ASSETS			
640	101001 P1280	EQUITY IN POOLED CASH	.00 132,594.53
640	101001 P1310	EQUITY IN POOLED CASH	87,139.21 3,213,914.61
640	105015 P143D	DELINQUENT A/R FROM TAX ROLL	21,504.78 68,129.34
640	115010 P143S	SPECIAL ASSESSMENT RECEIVABLE	.00 5,087.78
640	115100 P1420	ACCOUNTS RECEIVABLE	53,654.28 482,744.82
640	115100 P1430	ACCOUNTS RECEIVABLE	-1,625.26 19,630.82
640	115310 P1730	ACCRUED REVENUE	.00 -97,868.00
640	121700 P1450	DUE FROM RE & PERSONAL PROP TX	-76,981.13 .00
640	135410 P1450	ADVANCE TO TIF #10	.00 202,363.94
640	140002 P1540	INVENTORY-HYDRANTS	.00 177,517.38
640	140003 P1540	INVENTORY-MAINS	.00 314,763.88
640	140004 P1540	INVENTORY-METERS	.00 21,517.54
640	141001 P1650	PREPAID EXPENSE	-5,901.25 389,011.89
640	160001 P3100	LAND	.00 98,158.18
640	161001 P1210	BUILDINGS	.00 3,375.00
640	161001 P3210	BUILDINGS	.00 1,737,487.62
640	162001 P3140	INFRASTRUCTURE	.00 701,321.12
640	162001 P3160	INFRASTRUCTURE	.00 1,343,636.74
640	162001 P3420	INFRASTRUCTURE	.00 945,688.72
640	162001 P3430	INFRASTRUCTURE	.00 13,263,356.54
640	162001 P343C	INFRASTRUCTURE	.00 4,347,255.14
640	162001 P3450	INFRASTRUCTURE	.00 8,962,007.16
640	162001 P345C	INFRASTRUCTURE	.00 4,437,888.82
640	162001 P3460	INFRASTRUCTURE	5,307.72 2,926,827.21
640	162001 P3480	INFRASTRUCTURE	.00 2,214,475.10
640	162001 P348C	INFRASTRUCTURE	.00 399,716.78
640	162999 P3140	ACCUM DEPR - INFRASTRUCTURE	.00 -564,328.47
640	162999 P3160	ACCUM DEPR - INFRASTRUCTURE	.00 -548,553.80
640	162999 P3210	ACCUM DEPR - INFRASTRUCTURE	.00 -1,439,593.92
640	162999 P3420	ACCUM DEPR - INFRASTRUCTURE	.00 -252,682.97
640	162999 P3430	ACCUM DEPR - INFRASTRUCTURE	.00 -3,778,536.78
640	162999 P343C	ACCUM DEPR - INFRASTRUCTURE	.00 -1,159,999.05
640	162999 P3450	ACCUM DEPR - INFRASTRUCTURE	.00 -3,252,451.76
640	162999 P345C	ACCUM DEPR - INFRASTRUCTURE	.00 -1,982,958.51
640	162999 P3460	ACCUM DEPR - INFRASTRUCTURE	.00 -232,417.59
640	162999 P3480	ACCUM DEPR - INFRASTRUCTURE	.00 -1,063,671.01
640	162999 P348C	ACCUM DEPR - INFRASTRUCTURE	.00 -224,970.77
640	164001 P3230	MACHINERY & EQUIPMENT	.00 344,316.29
640	164001 P3250	MACHINERY & EQUIPMENT	17,535.00 2,116,528.85
640	164001 P325C	MACHINERY & EQUIPMENT	.00 91,619.07
640	164001 P3280	MACHINERY & EQUIPMENT	.00 267,500.00
640	164001 P3340	MACHINERY & EQUIPMENT	.00 340,031.78
640	164001 P3910	MACHINERY & EQUIPMENT	.00 8,861.08
640	164001 P3911	MACHINERY & EQUIPMENT	.00 75,854.92
640	164001 P3920	MACHINERY & EQUIPMENT	.00 841,694.19
640	164001 P3930	MACHINERY & EQUIPMENT	.00 1,634.44
640	164001 P3940	MACHINERY & EQUIPMENT	.00 263,756.57
640	164001 P3960	MACHINERY & EQUIPMENT	.00 923,493.71
640	164001 P3970	MACHINERY & EQUIPMENT	.00 348,225.69
640	164001 P3971	MACHINERY & EQUIPMENT	.00 394,896.30
640	164999 P3230	ACCUM DEPR - MACHINERY & EQUIP	.00 -145,513.91

FUND: 640 WATER UTILITY		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
-----			
ASSETS			
640	164999 P3250	ACCUM DEPR - MACHINERY & EQUIP	.00 -1,049,380.49
640	164999 P325C	ACCUM DEPR - MACHINERY & EQUIP	.00 -13,233.44
640	164999 P3280	ACCUM DEPR - MACHINERY & EQUIP	.00 -267,500.00
640	164999 P3340	ACCUM DEPR - MACHINERY & EQUIP	.00 -116,669.12
640	164999 P3910	ACCUM DEPR - MACHINERY & EQUIP	.00 -8,861.08
640	164999 P3911	ACCUM DEPR - MACHINERY & EQUIP	.00 -67,707.45
640	164999 P3920	ACCUM DEPR - MACHINERY & EQUIP	.00 -531,058.31
640	164999 P3930	ACCUM DEPR - MACHINERY & EQUIP	.00 -1,634.44
640	164999 P3940	ACCUM DEPR - MACHINERY & EQUIP	.00 -187,617.03
640	164999 P3960	ACCUM DEPR - MACHINERY & EQUIP	.00 -333,153.53
640	164999 P3970	ACCUM DEPR - MACHINERY & EQUIP	.00 -290,834.09
640	164999 P3971	ACCUM DEPR - MACHINERY & EQUIP	.00 -140,715.62
640	180001 P1070	CONSTRUCTION IN PROGRESS	.00 1,078,604.25
640	180001 P107L	CONSTRUCTION IN PROGRESS	8,469.55 68,434.00
640	180001 P107M	CONSTRUCTION IN PROGRESS	.00 97,819.48
640	180001 P107S	CONSTRUCTION IN PROGRESS	13,044.60 13,865.60
640	191000 P1860	WRS DEFERRED OUTFLOWS	.00 945,806.00
TOTAL ASSETS			122,147.50 36,879,501.74
-----			
LIABILITIES			
640	200000 P2320	ACCOUNTS PAYABLE	8,574.25 -389,011.89
640	211000 P2630	ACCRUD LIAB - PYRL & RELATD TX	.00 -60,367.03
640	211090 P2420	POST EMPLOYEE HEALTH INSURANCE	.00 -2,991,285.00
640	211095 P2360	OTHER ACCRUED EXPENSES	169,498.74 -519,714.46
640	211095 P2530	OTHER ACCRUED EXPENSES	.00 -183,570.59
640	211100 P2630	ACCRUED SICK PAY	.00 -71,805.55
640	211105 P2630	ACCRUED COMP PAY	.00 -5,355.25
640	231000	WRS NET PENSION LIABILITY	.00 -120,094.00
640	231000 P2420	WRS NET PENSION LIABILITY	.00 -207,868.00
640	232000 P2530	WRS DEFERRED INFLOWS	.00 -1,205,207.00
640	235000 P2230	ADVANCE FROM OTHER FUNDS	.00 -755,851.00
640	299200	ENCUMBRANCES	.00 237,788.07
TOTAL LIABILITIES			178,072.99 -6,272,341.70
-----			
FUND BALANCE			
640	192000	REVENUES	-615,840.98 -3,628,215.23
640	299000	EXPENDITURES	315,620.49 3,952,178.62
640	310000 P2000	CONTRIBUTED CAPITAL	.00 -3,041,779.96
640	340000 P2161	FB UNRESERVED	.00 -810,994.04
640	341000 P2161	FB RESERVED	.00 -8,461,122.74
640	341000 P2162	FB RESERVED	.00 -5,986,161.58
640	342000 P2161	BUDGETARY FUND BALANCE - UNRES	.00 -12,154,519.04
640	343000	FB RESERVED ENCUMBRANCES	.00 -237,788.07
640	999998	LIABILITY BAL DUMP	.00 -238,758.00
TOTAL FUND BALANCE			-300,220.49 -30,607,160.04
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TOTAL LIABILITIES + FUND BALANCE			-122,147.50 -36,879,501.74
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FUND: 645 WATER CAPITAL PROJECTS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
-----				
ASSETS				
645	101001	EQUITY IN POOLED CASH	-149,231.46	436,242.35
645	101101	RESTRICTED BOND CASH	.00	617,528.52
645	115100	ACCOUNTS RECEIVABLE	-5,901.25	389,011.89
TOTAL ASSETS			-155,132.71	1,442,782.76
-----				
LIABILITIES				
645	210000	DEFERRED REVENUE	5,901.25	-389,011.89
645	299200	ENCUMBRANCES	-154,167.71	598,175.65
TOTAL LIABILITIES			-148,266.46	209,163.76
-----				
FUND BALANCE				
645	192000	REVENUES	-5,901.25	-1,612,932.27
645	299000	EXPENDITURES	155,132.71	1,311,301.43
645	341000	FB RESERVED	.00	-752,140.03
645	343000	FB RESERVED ENCUMBRANCES	154,167.71	-598,175.65
TOTAL FUND BALANCE			303,399.17	-1,651,946.52
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TOTAL LIABILITIES + FUND BALANCE			155,132.71	-1,442,782.76
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FUND: 650 STORM WATER UTILITY			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
650	101001	EQUITY IN POOLED CASH	-597,761.10	4,689,115.37
650	105015	DELINQUENT A/R FROM TAX ROLL	7,235.47	18,976.92
650	115100	ACCOUNTS RECEIVABLE	27,516.26	158,491.99
650	115310	ACCRUED REVENUE	.00	42,272.84
650	121700	DUE FROM RE & PERSONAL PROP TX	-26,706.09	.00
650	135416	ADVANCE TO TIF #16	.00	32,494.00
650	141001	PREPAID EXPENSE	-129,516.94	2,771,667.36
650	162001	INFRASTRUCTURE	.00	2,883,768.15
650	162999	ACCUM DEPR - INFRASTRUCTURE	.00	-182,972.03
650	164001	MACHINERY & EQUIPMENT	.00	30,487.00
650	164999	ACCUM DEPR - MACHINERY & EQUIP	.00	-3,239.49
650	166001	VEHICLES	.00	95,757.50
650	180001	CONSTRUCTION IN PROGRESS	.00	4,242,288.94
650	191000	WRS DEFERRED OUTFLOWS	.00	367,695.00
TOTAL ASSETS			-719,232.40	15,146,803.55
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LIABILITIES				
650	200000	ACCOUNTS PAYABLE	129,516.94	-2,771,667.36
650	231000	WRS NET PENSION LIABILITY	.00	-134,255.00
650	232000	WRS DEFERRED INFLOWS	.00	-259,154.00
650	235000	ADVANCE FROM OTHER FUNDS	.00	-.48
650	299200	ENCUMBRANCES	501,761.76	520,490.85
TOTAL LIABILITIES			631,278.70	-2,644,585.99
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FUND BALANCE				
650	192000	REVENUES	-226,180.44	-1,643,339.87
650	299000	EXPENDITURES	815,895.90	2,010,286.51
650	310000	CONTRIBUTED CAPITAL	.00	-776,721.77
650	330000	RETAINED EARNINGS	.00	-11,571,951.58
650	343000	FB RESERVED ENCUMBRANCES	-501,761.76	-520,490.85
TOTAL FUND BALANCE			87,953.70	-12,502,217.56
TOTAL LIABILITIES + FUND BALANCE			719,232.40	-15,146,803.55
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ENTERPRISE FUND BALANCE SHEET SEPT 2020

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FUND: 655 STORM WATER CAPITAL PROJECTS			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
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ASSETS				
655	101001	EQUITY IN POOLED CASH	-73,416.28	1,576,184.04
655	115100	ACCOUNTS RECEIVABLE	-129,516.94	2,806,667.36
655	888887	ASSET BAL DUMP	.00	3,216,000.00
TOTAL ASSETS			-202,933.22	7,598,851.40
-----				
LIABILITIES				
655	210000	DEFERRED REVENUE	129,516.94	-3,862,667.36
655	299200	ENCUMBRANCES	-59,933.22	2,399,180.15
6556510	210000	DEFERRED REVENUE	.00	-2,160,000.00
TOTAL LIABILITIES			69,583.72	-3,623,487.21
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FUND BALANCE				
655	192000	REVENUES	-238,925.92	-780,386.95
655	299000	EXPENDITURES	312,342.20	1,622,359.70
655	310000	CONTRIBUTED CAPITAL	.00	776,792.45
655	341000	FB RESERVED	.00	-3,194,949.24
655	343000	FB RESERVED ENCUMBRANCES	59,933.22	-2,399,180.15
TOTAL FUND BALANCE			133,349.50	-3,975,364.19
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TOTAL LIABILITIES + FUND BALANCE			202,933.22	-7,598,851.40
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OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
101001	EQUITY IN POOLED CASH	-173,014.63	247,078.34
105005	REAL ESTATE TAX RECEIVABLE	-1,243,453.32	-393,886.11
105010	PERSONAL PROPERTY TAX REC	-949.47	224,265.72
115001	STATE CREDIT PAYMENTS	1,177,956.54	.00
115100	ACCOUNTS RECEIVABLE	-1,126.93	11,647.92
TOTAL ASSETS		-240,587.81	89,105.87
<b>LIABILITIES</b>			
200000	ACCOUNTS PAYABLE	331.70	.00
222000	DUE TO OTHERS	3,301.14	-94,201.29
222100	DUE TO GENERAL	4.51	.00
222220	DUE TO LOCAL GRANTS	41,410.30	.00
222610	DUE TO PARKING	36,523.07	.00
222630	DUE TO WASTEWATER UTILITY	55,175.63	.00
222640	DUE TO WATER UTILITY	76,981.13	.00
222650	DUE TO STORM WATER	26,706.09	.00
TOTAL LIABILITIES		240,433.57	-94,201.29
<b>FUND BALANCE</b>			
299000	EXPENDITURES	154.24	2,234.70
340000	FB UNRESERVED	.00	2,860.72
TOTAL FUND BALANCE		154.24	5,095.42
TOTAL LIABILITIES + FUND BALANCE		240,587.81	-89,105.87

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OBJ	OBJ DESCRIPTION	NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>			
101001	EQUITY IN POOLED CASH	-34,569.22	26,534,736.17
101100	CASH RESTRICTED	.00	19,986.58
115100	ACCOUNTS RECEIVABLE	-1,649.81	-7,471.28
140000	INVENTORY	-14,365.84	-13,733.46
	<b>TOTAL ASSETS</b>	<b>-50,584.87</b>	<b>26,533,518.01</b>
<b>LIABILITIES</b>			
200000	ACCOUNTS PAYABLE	357.47	-4,768,696.57
210000	DEFERRED REVENUE	.00	-84,215.55
	<b>TOTAL LIABILITIES</b>	<b>357.47</b>	<b>-4,852,912.12</b>
<b>FUND BALANCE</b>			
192000	REVENUES	-1,064,386.10	-9,483,326.71
299000	EXPENDITURES	1,114,613.50	7,369,389.53
330000	RETAINED EARNINGS	.00	-19,128,212.26
341000	FB RESERVED	.00	-438,456.45
	<b>TOTAL FUND BALANCE</b>	<b>50,227.40</b>	<b>-21,680,605.89</b>
	<b>TOTAL LIABILITIES + FUND BALANCE</b>	<b>50,584.87</b>	<b>-26,533,518.01</b>

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