

**Bob Sundberg**  
*Finance Director*

651.204.6020 *Phone*  
651.204.6120 *Fax*  
Bob.sundberg@cityvadnaisheights.com



**The City of Vadnais Heights**  
800 East County Road E  
Vadnais Heights, MN 55127

## *Memorandum:*

TO: Mayor Krachmer and City Council Members

FROM: Bob Sundberg, Finance Director

DATE: May 16, 2023

SUBJECT: Preliminary 2022 Financial Results

### **Background**

The audit of the City's 2022 financial activity is currently underway. I have included a preliminary report of 2022 results for review. The report is all-inclusive; it includes balance sheet accounts as well as revenues and expenses for all City funds. There will be subsequent adjusting entries as the audit proceeds. A brief executive summary is followed by a more in depth discussion of all funds.

### **Executive Summary**

#### *General fund*

General fund revenues were about \$128,000 more than budgeted. Strong building activity was the main driver for the higher revenues. Additionally, lease and reimbursement revenues were more than anticipated. The strong revenues in these areas overcame revenue shortfalls in recreation and the Commons. Rising interest rates resulted in a large negative variance in interest earnings. This variance will be reversed as investments reach maturity.

General fund expenditures were \$79,000 under budget. Administration, Legal, City Hall and Technology Support departments spent less than their budgets which offset other departments which exceeded their budgets.

The combination of higher revenues and lower than budgeted expenditures contributed to an estimated increase in fund balance of about **\$207,000**.

#### *Community Services fund*

Grant activity and donations are reflected in this fund. Consequently, activity reflects the 2<sup>nd</sup> installment of the federal ARPA grant awarded to the City and a variety of grants awarded to the Fire department. PEG fees from cable customers are also reflected in this fund. The majority of spending this year was for ARPA-related projects.

#### *Heritage Days fund*

Revenues and expenses were almost the same allowing the fund to maintain a balance of about \$20,000 as a cushion for future years.

*Solid Waste fund*

This fund accounts for the Ramsey County grant proceeds related to recycling and solid waste disposal. The fund is in solid financial condition with an available balance of about \$60,000. Staff is exploring possible additional grant-eligible expenditures.

*Gambling Fees fund*

Revenues were higher than budgeted primarily due to increased contributions from White Bear Hockey. As the City receives 10% of gambling proceeds not used by organizations for charitable purposes and the utilization rate for the organization was lower than anticipated, fund revenues were more than expected. The fund has a healthy balance at the end of the year. As revenues for the fund are unpredictable and not controlled by the City, uses of the fund balance should be viewed as one-time expenditures and not for annually recurring costs. The fund has been used to support youth recreational activities in the past.

*Utility funds*

All of the utility funds met budgeted revenues after accounting for the temporary effects of the investments mark to market activity. Some major projects were deferred contributing to the positive expense variances. The Water and Surface Water utility funds continue to be in sound financial condition. The Sewer fund faces a funding challenge due to the proposed sewer access project which was not budgeted in advance in the Capital Improvements Plan.

**Detailed Discussion***General fund*

The major revenue source for the General fund is tax revenues; these revenues came in at budget. The biggest variance was for building permits; revenues were \$260,000 more than budgeted. The biggest negative variance was interest revenue. Due to the rising interest rate environment, most investments declined in market value. Accounting rules require that these investments be marked to market value even if there is no plan to liquidate any of them. As all of these investments will be held to maturity, the negative variance will decline in future years providing a tailwind to all affected fund revenues in future years. Commons' revenues continued to be lower than projected; hopefully a change in management will reverse the decline. Recreation revenues have declined from \$100,000 in pre-Covid years to \$75,000 in 2022. As popularity of some programs faded, they have been removed from our offerings. Enrollment is continuing to rebound following COVID, but there may be some lasting changes to our traditional program offerings. Additionally, we have shifted some of our efforts to non-revenue generating activities like self-guided activities in the parks and additional free events.

Community Development expenditures were \$20,000 over budget in part due to ongoing legal fees related to the Garceau Hardware parcel sale.

Engineering was \$13,000 over budget due to the payment of private developer costs without securing the required escrow. Some of these costs were later recovered and are reflected in General fund reimbursements revenue.

Administration was \$62,000 under budget due to a variety of factors. Turnover resulted in salary-related expense savings. Potential services in the communications area were not implemented.

Legal expenses were \$23,000 less than budgeted; historically, the budgeted amount exceeds actual costs due to conservative budgeting.

The City Hall budget was \$34,000 under budget as the \$50,000 contingency was not fully spent. Additionally, contract services were \$14,000 under budget. Sheriff costs were \$26,000 over budget as the County is allocating more of their internal overhead costs to the contract cities.

Unforeseen fuel cost increases contributed to a \$15,000 budget overage in the Central Garage department.

Street Maintenance was over budget by about \$10,000 due to higher salt needs caused by the snowy winter.

Parks was over budget by \$54,000 due in part to the need for a new roof on the concessions building. Park signs and tree planting and removal costs were higher than planned.

The Commons was \$43,000 under budget due to lower activity levels. Planned revenues were \$62,000 under budget, but total revenues were still about \$40,000 more than direct expenses.

#### *Community Services fund*

The fund accounts for grants and donations to the City. PEG fees paid by cable customers are also accounted for in the fund. These revenues are used for Council meeting broadcasting and the AV equipment necessary to conduct meetings. PEG fees exceeded related spending by \$30,000. The excess will be saved and accumulated for future major equipment upgrades. Fire grants and related expenditures of \$20,000 were incurred this year in the fund. Much of the activity in the fund relates to ARPA spending. \$126,000 was used to implement the findings of the recent salary study. Additionally, capital spending from this fund allows \$715,000 to be set aside for the Fire ladder truck in the Capital Improvements fund.

#### *Heritage Days fund*

Heritage Days is financed primarily by donations - \$23,000 in 2022, and fees – about \$7,000. The total cost of the annual celebration has remained in the \$30,000 range for several years. Overtime costs for City employees account for about \$6,000 annually. The fireworks display is funded by the Gambling fund. Other supply and contractual costs approximate \$24,000 annually.

#### *Solid Waste fund*

This fund is supported by an annual Ramsey County grant and revenues from the annual clean-up day. Expenses include City employee overtime costs incurred at the cleanup day and a portion of the Assistant City Administrator's salary to reflect time spent on this activity. Additionally, VHG is reimbursed quarterly for a portion of their costs incurred for curbside recycling pickups. Assessment activity in the fund reflects the City's obligation to administer collection of delinquent accounts for the garbage hauling companies.

#### *Gambling Fees fund*

The City collects 10% of net profits of gambling entities operating in the City. Net profits are funds left over after the entity uses gambling proceeds for their defined missions. As such, projected revenues for this fund are modest, as City revenues decline as the efficiency of the gambling entities increase. 2022 revenues were \$81,000; only \$25,000 was budgeted. Allowable expenditures from the fund are dictated by State law. The primary allowable area of spending has been youth activities. The fund has accumulated a balance of over \$200,000. Staff is exploring youth athletic facility projects to

deploy some of the balance. Public safety costs are another eligible expense that has been utilized in past years.

#### *Debt Service fund*

This fund accounts for the City's only remaining debt issue related to the construction of the North Service Center. Debt was incurred for the public works garage and fire station portions of the structure. Property tax revenues from the debt levy are used to pay the annual debt and interest obligations due each year. The City is legally required to segregate this activity in a separate fund. The debt was refinanced recently to take advantage of lower interest rates.

#### *Public Works Reserve fund*

This fund provides an internal financing mechanism for City projects. All spending from the fund must have an identified revenue source to eventually reimburse the fund. The primary reimbursement sources are special assessments to properties benefitting from City projects and MSA construction project reimbursements. The fund allows the City to eliminate borrowing for annual street projects as needed by many other cities. The City collected about \$250,000 in past assessments in 2022. As a portion of assessment revenue consists of interest charges, the City collects more than the project costs enabling the fund to increase its fund balance and increase its capacity for future project financing. Over \$1 million in outstanding assessments currently exist. The fund is a primary positive factor in assessing the overall financial health of the City.

#### *Capital Improvements fund*

The fund is a taxpayer financed component of the City's Capital Improvement Plan. Other than property tax revenues, the fund is financed with sales of equipment originally paid for by the fund and a small portion of new building permits. Spending activity was limited in 2022 as most capital expenditures were made utilizing ARPA funds to conserve funds for the planned Fire ladder truck in future years.

#### *Franchise Fees fund*

This fund was established by the Council to account for franchise fees which are strictly to be used for street improvements. The fund takes in and spends approximately \$600,000 annually.

#### *Park Dedication fund*

Developers provide these funds which can only be used for park improvements. As development activity is inconsistent and the City is close to being fully developed, this revenue source cannot be reliably counted on for future park improvements financing. \$67,000 was raised in 2022 while project spending was \$191,000.

#### *Fire Equipment fund*

This fund was financed by past gambling profits from the Fire Relief Association. As their gambling activities have ceased, no further revenue is anticipated. The fund has been used exclusively for Fire Department needs as determined by departmental members. Over \$500,000 is available in this fund.

#### *TIF fund 455, 458 and 461*

These pooled TIF funds were established to facilitate development in the City. As the funds are now closed, no future tax revenues will be received. Property tax revenues were captured and used for various improvements such as the County Road E bridge over 35E and the acquisition of the former Garceau Hardware site. Any revenue recovered from the sale of the Garceau property is required to be credited to these funds. Approximately \$4 million remains in these funds to encourage development. In

past years, these funds were used to supplement the City's annual street improvements. Subsequently, a Council policy decision was made to instead preserve these funds for more direct development encouragement.

#### *TIF fund 468*

This fund was established to subsidize the Cottages housing project on Arcade Street. The fund is closed, no future tax revenue is forthcoming. Due to the success of the project, TIF funding was no longer necessary after a few years resulting in a fund balance remaining. As a housing district, spending is limited to support affordable housing. The Council has approved a home improvement program which will be financed by this fund.

#### *TIF Fund 474*

This pay as you go TIF fund supports the initial Willow Ridge workforce housing apartment building on County Road D. Ninety percent of annual property tax revenues are returned to the developer which made the project financially feasible. Property tax revenue in 2022 was approximately \$40,000.

#### *Fund 501*

The fund accounts for employees' compensated balances and the resulting liabilities to the City. At the end of each year, the liabilities resulting from accrued but unused PTO, sick and comp balances are computed. The liabilities are funded by each employee's home department and the proceeds are accounted for in this fund. The fund eliminates expenditure spikes when employees leave service. All compensated absences are fully funded which enhances the City's financial profile.

#### *Water Utility fund*

Fund revenues were slightly higher than budgeted excluding the temporary investment adjustment. Expenditures were also as expected. Excluded from expenditures was capital spending of \$350,000, as these expenditures show up as increases in assets rather than expenditures. The fund balance goal for utility funds is to approximate the amount of accumulated depreciation. The ending cash balance of \$7.5 million is close to accumulated depreciation of \$8.5 million; the fund is in a good financial position.

#### *Sewer Utility fund*

Fund revenues were in line with projections, again, excluding the temporary investment adjustment. Expenditures were higher than budgeted due to capital expenditures of \$750,000, mostly related to the lift station and the more expansive than typical sewer relining projects. The cash balance in the fund is \$2 million less than accumulated depreciation. Additionally, the sewer access project that was not included in the capital improvement plan has an estimated cost of \$2.3 million which is equal to the remaining cash balance in the fund. The lack of financial preparation for a project of this magnitude has put the fund in a precarious financial situation. If the estimated cost of the project is confirmed, aggressive fee increases will be necessary to return the fund to an acceptable financial position. Additionally, the fund's annual transfer to the General fund and its use as a source of funds to supplement the annual streets projects needs to be re-examined. Direct sewer-related improvements should determine the fund's street projects' contributions.

#### *Surface Water fund*

Fund revenues were higher than budgeted, especially after excluding the temporary investment adjustment. Expenditures were below budget even after including the \$230,000 in capitalized expenditures. The cash balance of \$1.6 million is below the \$2.9 million in accumulated depreciation. Absent any large future planned capital expenditures, the fund is in good financial condition; operating

costs are covered by revenues. However, if large scale projects are planned, time must be provided to first accumulate the funds necessary to finance the projects. Similar to the Sewer fund, any contributions to the annual street program should reflect actual surface water-related costs and not be seen as a discretionary funding source.

#### *Investments fund*

This fund aggregates cash from all funds and facilitates investment activity. As shown, the net assets of the fund are zero, the total cash in the fund is a negative amount equal to the total cash in all other funds. The pooling of cash and investments in one fund is an accounting tool which makes cash and investments transactions easier to administer. As seen, the total cumulative market value adjustment is -\$1.1 million. As this adjustment is reversed in future years, it will provide a revenue boost to all affected funds. Conversely, in past years, when interest rates were in a declining mode, the City's market adjustment had a positive balance. This positive balance will probably reappear in future years when the interest cycle reverses.

#### *GASB 34 fund*

This fund only impacts the City's annual financial statements and includes adjustments to adhere to a new GASB standard implemented several years ago. It is used primarily for estimated assets held by the General fund.

#### **Attachment:**

2022 preliminary financial report



General Ledger  
Summary Trial Balance  
(5/4/2023 - 1:07 PM)

		budget	beg bal	debits	credits	end bal	variance	explanation
101-000-21710	Due to SAC	0.00	-2,485.00	268,255.75	290,620.75	-24,850.00		
101-000-21720	Due to Surcharge	0.00	0.00	19,509.25	19,509.25	0.00		
101-000-22100	Deferred Revenue	0.00	-44,995.71	44,995.71	46,788.87	-46,788.87		
101-000-22101	Deferred revenues-assessments	0.00	-11,828.58	0.00	661.31	-12,489.89		
	LIABILITIES Totals:	0.00	-1,032,859.71	10,031,660.37	9,970,086.69	-971,286.03		
FUND BALANCE								
101-000-25300	Fund Balance - Appropriated	0.00	-3,991,931.84	0.00	0.00	-3,991,931.84		
	FUND BALANCE Totals:	0.00	-3,991,931.84	0.00	0.00	-3,991,931.84		
REVENUE								
101-000-31010	General Property Taxes	4,518,286.00	0.00	0.00	4,499,696.53	-4,499,696.53	-18,589.47	
101-000-31011	Delinquent Property Taxes	0.00	0.00	38,210.31	55,348.06	-17,137.75	17,137.75	
101-000-31012	Property Tax Penalty	2,000.00	0.00	0.00	312.39	-312.39	-1,687.61	
101-000-32012	Highway Aid-Maintenance	165,000.00	0.00	0.00	143,747.00	-143,747.00	-21,253.00	
101-000-32014	Local Government Aid	0.00	0.00	0.00	0.00	0.00	0.00	
101-000-32015	Fire Aid	0.00	0.00	0.00	0.00	0.00	0.00	
101-000-32016	Other State Monies	7,400.00	0.00	0.00	6,510.00	-6,510.00	-890.00	
101-000-32021	Franchise Fees	162,000.00	0.00	0.00	154,415.13	-154,415.13	-7,584.87	
101-000-32022	Miscellaneous Other	6,000.00	0.00	0.00	4,260.00	-4,260.00	-1,740.00	
101-000-32033	Current Assessments	8,000.00	0.00	0.00	3,300.00	-3,300.00	-4,700.00	
101-000-32034	Delinquent Assessments	0.00	0.00	0.00	0.00	0.00	0.00	
101-000-32035	Assessment Penalty	0.00	0.00	0.00	353.80	-353.80	353.80	
101-000-32040	Liquor, Beer & Tavern	38,000.00	0.00	0.00	31,140.00	-31,140.00	-6,860.00	
101-000-32042	Contractors	8,000.00	0.00	0.00	12,000.00	-12,000.00	4,000.00	
101-000-32045	Animal License & Fines	6,000.00	0.00	0.00	5,130.00	-5,130.00	-870.00	
101-000-32047	Fire Occupancy Permits	120,000.00	0.00	765.00	104,573.50	-103,808.50	-16,191.50	
101-000-32050	Building Permit	450,000.00	0.00	0.00	710,036.86	-710,036.86	260,036.86	strong buiding activity
101-000-32060	Miscellaneous License & Permit	25,000.00	0.00	1,985.44	40,582.19	-38,596.75	13,596.75	
101-000-33010	Court Fines	26,000.00	0.00	0.00	24,377.72	-24,377.72	-1,622.28	
101-000-34010	General Government	6,500.00	0.00	0.00	7,279.00	-7,279.00	779.00	
101-000-34011	Public Safety	3,000.00	0.00	0.00	864.00	-864.00	-2,136.00	
101-000-34013	Administration Fee	537,000.00	0.00	0.00	543,100.00	-543,100.00	6,100.00	
101-000-34014	Lease of Property	175,000.00	0.00	0.00	219,370.24	-219,370.24	44,370.24	
101-000-34015	False Alarm	8,000.00	0.00	0.00	11,596.80	-11,596.80	3,596.80	
101-000-34016	Recreation Fees	100,000.00	0.00	2,599.50	77,025.45	-74,425.95	-25,574.05	
101-000-34017	Room Rental	0.00	0.00	0.00	0.00	0.00	0.00	
101-000-34018	Plan/Engineering	25,000.00	0.00	0.00	19,850.00	-19,850.00	-5,150.00	
101-000-34021	Room Rental Charges-Commons	260,000.00	0.00	2,400.00	156,668.25	-154,268.25	-105,731.75	total revenue = 197,032.39
101-000-34022	Commons - liquor sales share	0.00	0.00	0.00	10,188.43	-10,188.43	10,188.43	
101-000-34023	Commons - food sales share	0.00	0.00	0.00	29,932.32	-29,932.32	29,932.32	
101-000-34024	Commons - decor sales share	0.00	0.00	0.00	2,643.39	-2,643.39	2,643.39	
101-000-36010	Reserves	0.00	0.00	0.00	0.00	0.00	0.00	
101-000-36011	Interest Earnings	38,000.00	0.00	77,504.69	0.00	77,504.69	-115,504.69	rising interest rates, mark to market effect
101-000-36012	Donations & Contributions	0.00	0.00	0.00	0.00	0.00	0.00	
101-000-36013	Sale of Fixed Assets	500.00	0.00	0.00	0.00	0.00	-500.00	
101-000-36015	Refunds & Reimbursements	50,000.00	0.00	107,022.44	229,922.61	-122,900.17	72,900.17	



General Ledger  
Summary Trial Balance  
(5/4/2023 - 1:07 PM)

		budget	beg bal	debits	credits	end bal	variance	explanation
101-000-36021	Charitable Gambling Fees	100.00	0.00	0.00	33.00	-33.00	-67.00	
101-000-37010	Transfers from Other Funds	500,000.00	0.00	0.00	500,000.00	-500,000.00	0.00	
	REVENUE Totals:	7,244,786.00	0.00	230,487.38	7,604,256.67	-7,373,769.29	<b>128,983.29</b>	
EXPENSE								
Department 110	Community Development							
101-110-41010	Salaries	262,823.00	0.00	279,976.03	15,925.06	264,050.97	-1,227.97	
101-110-41012	Overtime Wages	0.00	0.00	39.29	0.00	39.29	-39.29	
101-110-41020	PERA	19,712.00	0.00	20,718.03	0.00	20,718.03	-1,006.03	
101-110-41022	FICA/Medicare Contributions	20,249.00	0.00	21,457.71	0.00	21,457.71	-1,208.71	
101-110-41030	Employee Insurance	45,248.00	0.00	47,951.99	3,850.03	44,101.96	1,146.04	
101-110-41031	Worker's Comp Insurance	2,072.00	0.00	1,819.95	0.00	1,819.95	252.05	
101-110-42012	Operating Supplies	1,000.00	0.00	1,623.10	0.00	1,623.10	-623.10	
101-110-43010	Professional Service Fees	10,000.00	0.00	30,415.34	0.00	30,415.34	-20,415.34	Garceau property legal fees
101-110-43011	Telephone	1,500.00	0.00	990.59	14.66	975.93	524.07	
101-110-43012	Utilities	0.00	0.00	0.00	0.00	0.00	0.00	
101-110-43014	Memberships & Dues	2,100.00	0.00	1,398.00	0.00	1,398.00	702.00	
101-110-43015	Training and Subsistence	5,200.00	0.00	3,483.10	0.00	3,483.10	1,716.90	
101-110-43016	Mileage and Travel	500.00	0.00	233.48	0.00	233.48	266.52	
101-110-43017	Advertising and Publishing	8,000.00	0.00	4,325.54	0.00	4,325.54	3,674.46	
101-110-43040	Miscellaneous Contractual	32,000.00	0.00	35,835.16	0.00	35,835.16	-3,835.16	
101-110-44015	Fees/licenses/permits	1,000.00	0.00	799.96	0.00	799.96	200.04	
	101-110 EXPENSE Totals:Totals:	411,404.00	0.00	451,067.27	19,789.75	431,277.52	<b>-19,873.52</b>	
Department 140	Engineering							
101-140-41010	Salaries	218,472.00	0.00	213,575.37	2,458.82	211,116.55	7,355.45	
101-140-41012	Overtime Wages	0.00	0.00	354.85	0.00	354.85	-354.85	
101-140-41020	PERA	16,385.00	0.00	15,660.46	0.00	15,660.46	724.54	
101-140-41022	FICA/Medicare Contributions	19,005.00	0.00	16,505.21	0.00	16,505.21	2,499.79	
101-140-41030	Employee Insurance	29,333.00	0.00	29,332.99	742.94	28,590.05	742.95	
101-140-41031	Worker's Comp Insurance	1,809.00	0.00	1,496.67	0.00	1,496.67	312.33	
101-140-42011	Misc Supplies	150.00	0.00	3,875.26	0.00	3,875.26	-3,725.26	
101-140-43010	Professional Service Fees	15,000.00	0.00	30,446.93	0.00	30,446.93	-15,446.93	private developer expenses-no escrow
101-140-43011	Telephone	300.00	0.00	0.00	0.00	0.00	300.00	
101-140-43014	Memberships & Dues	125.00	0.00	0.00	0.00	0.00	125.00	
101-140-43015	Training and Subsistence	1,000.00	0.00	921.50	0.00	921.50	78.50	
101-140-43030	Equip & Vehicle Maintenance	0.00	0.00	3,062.00	0.00	3,062.00	-3,062.00	
101-140-43040	Miscellaneous Contractual	0.00	0.00	2,521.17	0.00	2,521.17	-2,521.17	
101-140-44015	Fees/licenses/permits	0.00	0.00	130.21	0.00	130.21	-130.21	
	101-140 EXPENSE Totals:Totals:	301,579.00	0.00	317,882.62	3,201.76	314,680.86	<b>-13,101.86</b>	
Department 210	City Council							

General Ledger  
Summary Trial Balance  
(5/4/2023 - 1:07 PM)

		budget	beg bal	debits	credits	end bal	variance	explanation
101-210-41010	Salaries	31,500.00	0.00	31,500.00	0.00	31,500.00	0.00	
101-210-41022	FICA/Medicare Contributions	2,410.00	0.00	2,409.72	0.00	2,409.72	0.28	
101-210-41031	Worker's Comp Insurance	178.00	0.00	142.08	0.00	142.08	35.92	
101-210-42011	Misc Supplies	300.00	0.00	431.95	0.00	431.95	-131.95	
101-210-43014	Memberships & Dues	500.00	0.00	0.00	0.00	0.00	500.00	
101-210-43015	Training and Subsistence	4,500.00	0.00	2,725.27	0.00	2,725.27	1,774.73	
101-210-43017	Advertising and Publishing	24,000.00	0.00	22,112.35	0.00	22,112.35	1,887.65	
101-210-43040	Miscellaneous Contractual	11,000.00	0.00	0.00	0.00	0.00	11,000.00	
101-210-44015	Fees/licenses/permits	0.00	0.00	4.27	0.00	4.27	-4.27	
	101-210 EXPENSE Totals:Totals:	74,388.00	0.00	59,325.64	0.00	59,325.64	15,062.36	
Department 220	Administration							
101-220-41010	Salaries	405,845.00	0.00	404,752.45	17,726.51	387,025.94	18,819.06	turnover
101-220-41020	PERA	30,438.00	0.00	29,653.87	0.01	29,653.86	784.14	
101-220-41022	FICA/Medicare Contributions	31,286.00	0.00	29,939.37	0.15	29,939.22	1,346.78	
101-220-41030	Employee Insurance	68,288.00	0.00	72,462.98	5,904.58	66,558.40	1,729.60	
101-220-41031	Worker's Comp Insurance	3,360.00	0.00	2,834.33	0.00	2,834.33	525.67	
101-220-42011	Misc Supplies	1,500.00	0.00	6,123.50	0.00	6,123.50	-4,623.50	
101-220-43010	Professional Service Fees	30,000.00	0.00	7,839.19	0.00	7,839.19	22,160.81	
101-220-43011	Telephone	700.00	0.00	600.00	0.00	600.00	100.00	
101-220-43014	Memberships & Dues	2,500.00	0.00	8,304.26	5,108.00	3,196.26	-696.26	
101-220-43015	Training and Subsistence	10,000.00	0.00	7,088.59	349.00	6,739.59	3,260.41	
101-220-43016	Mileage and Travel	4,000.00	0.00	3,835.06	0.00	3,835.06	164.94	
101-220-43017	Advertising and Publishing	1,500.00	0.00	340.00	0.00	340.00	1,160.00	
101-220-43040	Miscellaneous Contractual	40,000.00	0.00	20,906.56	0.00	20,906.56	19,093.44	
101-220-44015	Fees/licenses/permits	500.00	0.00	2,101.83	0.00	2,101.83	-1,601.83	
	101-220 EXPENSE Totals:Totals:	629,917.00	0.00	596,781.99	29,088.25	567,693.74	62,223.26	
Department 230	Funding for Outside Agencies							
101-230-43014	Memberships & Dues	70,596.00	0.00	68,349.88	490.00	67,859.88	2,736.12	
	101-230 EXPENSE Totals:Totals:	70,596.00	0.00	68,349.88	490.00	67,859.88	2,736.12	
Department 250	Finance							
101-250-41010	Salaries	191,264.00	0.00	206,869.34	9,485.73	197,383.61	-6,119.61	
101-250-41020	PERA	14,345.00	0.00	14,798.65	0.00	14,798.65	-453.65	
101-250-41022	FICA/Medicare Contributions	14,727.00	0.00	15,907.98	0.00	15,907.98	-1,180.98	
101-250-41030	Employee Insurance	30,165.00	0.00	30,165.00	764.01	29,400.99	764.01	
101-250-41031	Worker's Comp Insurance	1,584.00	0.00	1,418.58	0.00	1,418.58	165.42	
101-250-42011	Misc Supplies	400.00	0.00	48.48	0.00	48.48	351.52	
101-250-43010	Professional Service Fees	56,000.00	0.00	54,177.13	0.00	54,177.13	1,822.87	
101-250-43014	Memberships & Dues	300.00	0.00	260.00	0.00	260.00	40.00	
101-250-43015	Training and Subsistence	1,000.00	0.00	527.42	0.00	527.42	472.58	

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		budget	beg bal	debits	credits	end bal	variance	explanation
101-250-43016	Mileage and Travel	350.00	0.00	0.00	0.00	0.00	350.00	
101-250-43017	Advertising and Publishing	1,000.00	0.00	0.00	0.00	0.00	1,000.00	
101-250-43040	Miscellaneous Contractual	15,000.00	0.00	14,565.13	0.00	14,565.13	434.87	
	101-250 EXPENSE Totals:Totals:	326,135.00	0.00	338,737.71	10,249.74	328,487.97	<b>-2,352.97</b>	
Department 260	Legal Services							
101-260-43010	Professional Service Fees	183,000.00	0.00	159,825.29	0.00	159,825.29	23,174.71	
	101-260 EXPENSE Totals:Totals:	183,000.00	0.00	159,825.29	0.00	159,825.29	<b>23,174.71</b>	
Department 270	City Hall/Central Support							
101-270-41010	Salaries	4,200.00	0.00	2,106.00	0.00	2,106.00	2,094.00	
101-270-41012	Overtime Wages	0.00	0.00	51.51	0.00	51.51	-51.51	
101-270-41020	PERA	0.00	0.00	3.86	0.00	3.86	-3.86	
101-270-41022	FICA/Medicare Contributions	321.00	0.00	165.07	0.00	165.07	155.93	
101-270-41031	Worker's Comp Insurance	12.00	0.00	6.11	0.00	6.11	5.89	
101-270-42011	Misc Supplies	16,000.00	0.00	20,211.21	32.00	20,179.21	-4,179.21	
101-270-42023	Building Supplies	1,000.00	0.00	0.00	0.00	0.00	1,000.00	
101-270-42026	Landscape Supplies	200.00	0.00	0.00	0.00	0.00	200.00	
101-270-43011	Telephone	5,500.00	0.00	14,338.02	0.00	14,338.02	-8,838.02	
101-270-43012	Utilities	35,000.00	0.00	43,484.06	0.00	43,484.06	-8,484.06	
101-270-43013	Postage	7,200.00	0.00	7,012.15	0.00	7,012.15	187.85	
101-270-43020	Insurance	70,000.00	0.00	66,491.17	0.00	66,491.17	3,508.83	
101-270-43030	Equip & Vehicle Maintenance	12,000.00	0.00	8,926.92	0.00	8,926.92	3,073.08	
101-270-43032	Bldg & Grounds Maintenance	35,000.00	0.00	26,987.75	0.00	26,987.75	8,012.25	
101-270-43040	Miscellaneous Contractual	50,000.00	0.00	50,874.19	15,000.00	35,874.19	14,125.81	
101-270-44015	Fees/licenses/permits	750.00	0.00	828.77	0.00	828.77	-78.77	
101-270-44030	Refunds/Reimbursements	100.00	0.00	226.33	214.50	11.83	88.17	
101-270-44040	Contingency	50,000.00	0.00	40,316.38	14,311.38	26,005.00	23,995.00	
	101-270 EXPENSE Totals:Totals:	287,283.00	0.00	282,029.50	29,557.88	252,471.62	<b>34,811.38</b>	
Department 280	Technology Support							
101-280-42011	Misc Supplies	10,000.00	0.00	5,672.38	0.00	5,672.38	4,327.62	
101-280-43010	Professional Service Fees	125,000.00	0.00	114,000.00	0.00	114,000.00	11,000.00	
101-280-43030	Equip & vehicle maintenance	6,000.00	0.00	0.00	0.00	0.00	6,000.00	
	101-280 EXPENSE Totals:Totals:	141,000.00	0.00	119,672.38	0.00	119,672.38	<b>21,327.62</b>	
Department 310	Public Safety							
101-310-43010	Professional Service Fees	1,581,404.00	0.00	1,684,526.07	76,673.24	1,607,852.83	-26,448.83	Sheriff's costs
101-310-43040	Miscellaneous Contractual	1,000.00	0.00	490.00	0.00	490.00	510.00	
	101-310 EXPENSE Totals:Totals:	1,582,404.00	0.00	1,685,016.07	76,673.24	1,608,342.83	<b>-25,938.83</b>	

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		budget	beg bal	debits	credits	end bal	variance	explanation
Department 320	Fire Protection/Code Enforcemt							
101-320-41010	Salaries	485,914.00	0.00	520,697.76	24,688.90	496,008.86	-10,094.86	
101-320-41012	Overtime Wages	0.00	0.00	203.99	0.00	203.99	-203.99	
101-320-41013	Part time Employees Wages	396,602.00	0.00	375,173.75	0.00	375,173.75	21,428.25	
101-320-41020	PERA	79,712.00	0.00	81,440.36	0.00	81,440.36	-1,728.36	
101-320-41022	FICA/Medicare Contributions	41,305.00	0.00	39,691.32	0.00	39,691.32	1,613.68	
101-320-41030	Employee Insurance	90,496.00	0.00	90,496.01	2,292.06	88,203.95	2,292.05	
101-320-41031	Worker's Comp Insurance	51,077.00	0.00	47,630.16	0.00	47,630.16	3,446.84	
101-320-42011	Misc Supplies	7,000.00	0.00	3,423.50	0.00	3,423.50	3,576.50	
101-320-42019	Fuels and Lubricants	8,000.00	0.00	12,716.62	0.00	12,716.62	-4,716.62	
101-320-42023	Building Supplies	8,000.00	0.00	2,975.75	0.00	2,975.75	5,024.25	
101-320-42024	Vehicle Supplies	5,000.00	0.00	1,861.53	18.00	1,843.53	3,156.47	
101-320-42025	Equipment Supplies	24,000.00	0.00	6,654.43	356.25	6,298.18	17,701.82	
101-320-42030	Uniforms and Clothing	25,000.00	0.00	26,180.01	11,461.40	14,718.61	10,281.39	
101-320-43011	Telephone	4,000.00	0.00	5,736.74	25.93	5,710.81	-1,710.81	
101-320-43012	Utilities	46,000.00	0.00	57,181.40	0.00	57,181.40	-11,181.40	
101-320-43014	Memberships & Dues	4,000.00	0.00	3,851.67	0.00	3,851.67	148.33	
101-320-43015	Training and Subsistence	25,000.00	0.00	44,169.38	14,150.00	30,019.38	-5,019.38	
101-320-43016	Mileage and Travel	50.00	0.00	0.00	0.00	0.00	50.00	
101-320-43019	Fire Prevention	300.00	0.00	0.00	0.00	0.00	300.00	
101-320-43030	Equip & Vehicle Maintenance	20,000.00	0.00	3,918.35	0.00	3,918.35	16,081.65	
101-320-43032	Bldg & Grounds Maintenance	9,000.00	0.00	19,045.79	0.00	19,045.79	-10,045.79	
101-320-43033	Building Services	18,000.00	0.00	25,035.57	0.00	25,035.57	-7,035.57	
101-320-43034	Vehicle Services	20,000.00	0.00	31,941.56	0.00	31,941.56	-11,941.56	
101-320-43035	Equipment Services	6,000.00	0.00	9,459.48	0.00	9,459.48	-3,459.48	
101-320-43040	Miscellaneous Contractual	7,000.00	0.00	8,067.13	0.00	8,067.13	-1,067.13	
101-320-44015	Fees/licenses/permits	2,000.00	0.00	1,493.91	0.00	1,493.91	506.09	
	101-320 EXPENSE Totals:Totals:	1,383,456.00	0.00	1,419,046.17	52,992.54	1,366,053.63	17,402.37	
Department 410	Central Garage Operations							
101-410-41010	Salaries	74,464.00	0.00	76,324.03	5,302.07	71,021.96	3,442.04	
101-410-41012	Overtime Wages	0.00	0.00	154.53	0.00	154.53	-154.53	
101-410-41020	PERA	5,585.00	0.00	5,735.89	193.49	5,542.40	42.60	
101-410-41022	FICA/Medicare Contributions	6,898.00	0.00	5,338.94	197.36	5,141.58	1,756.42	
101-410-41030	Employee Insurance	15,083.00	0.00	19,864.00	5,163.02	14,700.98	382.02	
101-410-41031	Worker's Comp Insurance	3,682.00	0.00	2,946.29	0.00	2,946.29	735.71	
101-410-42012	Operating Supplies	6,000.00	0.00	8,322.20	0.00	8,322.20	-2,322.20	
101-410-42019	Fuels and Lubricants	37,000.00	0.00	76,048.51	16,101.33	59,947.18	-22,947.18	fuel cost increases
101-410-42023	Building Supplies	7,000.00	0.00	3,308.75	0.00	3,308.75	3,691.25	
101-410-42024	Vehicle Supplies	30,000.00	0.00	23,366.69	221.17	23,145.52	6,854.48	
101-410-42030	Uniforms & Clothing	6,000.00	0.00	4,814.56	0.00	4,814.56	1,185.44	
101-410-43011	Telephone	1,800.00	0.00	1,651.52	0.00	1,651.52	148.48	
101-410-43012	Utilities	49,000.00	0.00	58,588.24	0.00	58,588.24	-9,588.24	

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		budget	beg bal	debits	credits	end bal	variance	explanation
101-410-43015	Training and Subsistence	7,500.00	0.00	6,209.67	0.00	6,209.67	1,290.33	
101-410-43030	Equip & Vehicle Maintenance	36,000.00	0.00	36,808.99	7,990.00	28,818.99	7,181.01	
101-410-43032	Bldg & Grounds Maintenance	40,000.00	0.00	45,115.76	0.00	45,115.76	-5,115.76	
101-410-43036	Uniform Services	6,000.00	0.00	5,656.29	0.00	5,656.29	343.71	
101-410-43040	Miscellaneous Contractual	8,000.00	0.00	5,254.96	0.00	5,254.96	2,745.04	
101-410-44015	Fees/licenses/permits	2,400.00	0.00	3,411.10	0.00	3,411.10	-1,011.10	
101-410-45010	Furniture, Equipment & Vehicle	0.00	0.00	34,143.00	30,000.00	4,143.00	-4,143.00	
	101-410 EXPENSE Totals:Totals:	342,412.00	0.00	423,063.92	65,168.44	357,895.48	<b>-15,483.48</b>	
Department 420	Street Maintenance							
101-420-41010	Salaries	225,822.00	0.00	230,079.98	20,152.69	209,927.29	15,894.71	
101-420-41012	Overtime Wages	19,200.00	0.00	21,036.37	0.00	21,036.37	-1,836.37	
101-420-41020	PERA	18,377.00	0.00	19,673.17	22.54	19,650.63	-1,273.63	
101-420-41022	FICA/Medicare Contributions	18,829.00	0.00	19,134.74	22.99	19,111.75	-282.75	
101-420-41030	Employee Insurance	44,415.00	0.00	44,415.01	1,124.93	43,290.08	1,124.92	
101-420-41031	Worker's Comp Insurance	25,754.00	0.00	21,945.02	0.00	21,945.02	3,808.98	
101-420-42012	Operating Supplies	7,000.00	0.00	16,089.37	0.00	16,089.37	-9,089.37	
101-420-42014	Bituminous	16,000.00	0.00	9,442.33	0.00	9,442.33	6,557.67	
101-420-42015	Salt/Sand	30,000.00	0.00	47,776.55	0.00	47,776.55	-17,776.55	snowy winter weather
101-420-42016	Signs	6,000.00	0.00	4,492.87	0.00	4,492.87	1,507.13	
101-420-43011	Telephone	1,500.00	0.00	1,098.24	0.00	1,098.24	401.76	
101-420-43012	Utilities	60,000.00	0.00	67,079.36	0.00	67,079.36	-7,079.36	
101-420-43040	Miscellaneous Contractual	145,000.00	0.00	145,949.91	0.00	145,949.91	-949.91	
101-420-44015	Fees/licenses/permits	200.00	0.00	0.00	0.00	0.00	200.00	
101-420-44030	Refunds/Reimbursements	0.00	0.00	686.60	0.00	686.60	-686.60	
	101-420 EXPENSE Totals:Totals:	618,097.00	0.00	648,899.52	21,323.15	627,576.37	<b>-9,479.37</b>	
Department 510	Parks and Recreation							
101-510-41010	Salaries	233,033.00	0.00	292,566.57	48,245.32	244,321.25	-11,288.25	
101-510-41012	Overtime Wages	1,000.00	0.00	4,536.92	0.00	4,536.92	-3,536.92	
101-510-41014	Recreation Seasonal Wages	28,140.00	0.00	23,540.77	0.00	23,540.77	4,599.23	
101-510-41015	Parks Seasonal Wages	46,000.00	0.00	35,250.50	0.00	35,250.50	10,749.50	
101-510-41020	PERA	17,553.00	0.00	21,538.63	2,845.17	18,693.46	-1,140.46	
101-510-41022	FICA/Medicare Contributions	18,095.00	0.00	26,686.04	2,660.92	24,025.12	-5,930.12	
101-510-41030	Employee Insurance	53,206.00	0.00	58,584.67	6,726.24	51,858.43	1,347.57	
101-510-41031	Worker's Comp Insurance	12,688.00	0.00	12,696.78	2,153.24	10,543.54	2,144.46	
101-510-42011	Misc Supplies	1,000.00	0.00	319.67	0.00	319.67	680.33	
101-510-42012	Operating Supplies	42,000.00	0.00	42,951.03	126.51	42,824.52	-824.52	
101-510-42023	Building Supplies	2,000.00	0.00	1,491.62	0.00	1,491.62	508.38	
101-510-42026	Landscape Supplies	10,000.00	0.00	13,168.48	0.00	13,168.48	-3,168.48	
101-510-42035	Recreation Supplies	12,000.00	0.00	12,362.78	14.75	12,348.03	-348.03	
101-510-42050	Special Events	100.00	0.00	0.00	0.00	0.00	100.00	
101-510-43010	Professional Service Fees	0.00	0.00	4,185.27	0.00	4,185.27	-4,185.27	





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		budget	beg bal	debits	credits	end bal	variance	explanation
	LIABILITIES Totals:	0.00	0.00	23,477.25	23,477.25	0.00		
FUND BALANCE								
225-000-25300	Fund Balance - Appropriated	0.00	-19,786.01	0.00	0.00	-19,786.01		
	FUND BALANCE Totals:	0.00	-19,786.01	0.00	0.00	-19,786.01		
REVENUE								
225-000-34019	Fees	8,000.00	0.00	85.00	7,283.58	-7,198.58	-801.42	
225-000-36012	Donations	12,000.00	0.00	75.00	22,000.00	-21,925.00	9,925.00	
225-000-36015	Refunds & Reimbursements	0.00	0.00	0.00	875.00	-875.00	875.00	
225-000-37010	Transfers from Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	
	REVENUE Totals:	20,000.00	0.00	160.00	30,158.58	-29,998.58	9,998.58	
EXPENSE								
Department 171	Heritage Days							
225-171-41012	Overtime Wages	4,000.00	0.00	4,977.87	0.00	4,977.87	-977.87	
225-171-41020	PERA	300.00	0.00	373.33	0.00	373.33	-73.33	
225-171-41022	FICA/Medicare Contributions	306.00	0.00	380.81	0.00	380.81	-74.81	
225-171-41031	Worker's Comp Insurance	90.00	0.00	140.28	0.00	140.28	-50.28	
225-171-42011	Misc Supplies	3,000.00	0.00	1,624.94	0.00	1,624.94	1,375.06	
225-171-43017	Advertising and Publishing	800.00	0.00	199.00	0.00	199.00	601.00	
225-171-43040	Miscellaneous Contractual	11,504.00	0.00	22,153.25	0.00	22,153.25	-10,649.25	
225-171-44030	Refunds/Reimbursements	0.00	0.00	239.00	0.00	239.00	-239.00	
	225-171 EXPENSE Totals:Totals:	20,000.00	0.00	30,088.48	0.00	30,088.48	-10,088.48	
Fund 226	Solid Waste							
ASSETS								
226-000-10100	Cash	0.00	69,182.49	58,912.52	47,262.90	80,832.11		
226-000-10500	Accounts Receivable	0.00	0.00	37,908.00	37,908.00	0.00		
226-000-10810	Uncollected Taxes	0.00	602.81	1,736.77	602.81	1,736.77		
226-000-11300	Current Assessments Receivable	0.00	17,810.20	20,710.41	17,810.20	20,710.41		
226-000-11400	Delinquent Assessments	0.00	1,398.34	402.15	648.43	1,152.06		
	ASSETS Totals:	0.00	88,993.84	119,669.85	104,232.34	104,431.35		
LIABILITIES								
226-000-20100	Accounts Payable	0.00	-4,292.40	32,834.46	28,542.06	0.00		
226-000-20200	Contracts Payable	0.00	-37,411.89	18,203.35	20,710.41	-39,918.95		
	LIABILITIES Totals:	0.00	-41,704.29	51,037.81	49,252.47	-39,918.95		
FUND BALANCE								
226-000-25300	Fund Balance - Appropriated	0.00	-47,289.55	0.00	0.00	-47,289.55		
	FUND BALANCE Totals:	0.00	-47,289.55	0.00	0.00	-47,289.55		
REVENUE								
226-000-32022	Grant	39,000.00	0.00	0.00	37,908.00	-37,908.00	-1,092.00	
226-000-35040	Clean-up Days	6,000.00	0.00	0.00	4,082.00	-4,082.00	-1,918.00	
	REVENUE Totals:	45,000.00	0.00	18,056.48	60,046.48	-41,990.00	-3,010.00	
EXPENSE								
Department 421	unused							
226-421-41012	Overtime Wages	1,000.00	0.00	360.23	0.00	360.23	639.77	



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226-421-41020	PERA	65.00	0.00	27.02	0.00	27.02	37.98	
226-421-41022	FICA/Medicare Contributions	77.00	0.00	27.56	0.00	27.56	49.44	
226-421-41031	Worker's Comp Insurance	18.00	0.00	13.63	0.00	13.63	4.37	
226-421-42011	Misc Supplies	5,000.00	0.00	1,393.50	0.00	1,393.50	3,606.50	
226-421-43013	Postage	100.00	0.00	0.00	0.00	0.00	100.00	
226-421-43017	Advertising and Publishing	1,500.00	0.00	0.00	0.00	0.00	1,500.00	
226-421-43021	Administrative Expense	14,000.00	0.00	14,000.00	0.00	14,000.00	0.00	
226-421-43040	Miscellaneous Contractual	23,240.00	0.00	8,945.21	0.00	8,945.21	14,294.79	
226-421-44015	Fees/licenses/permits	0.00	0.00	0.00	0.00	0.00	0.00	
	226-421 EXPENSE Totals:Totals:	45,000.00	0.00	24,767.15	0.00	24,767.15	20,232.85	
Fund 227								
Gambling Fees								
ASSETS								
227-000-10100	Cash	0.00	169,078.83	85,931.90	20,051.20	234,959.53		
227-000-10500	Accounts Receivable	0.00	13,925.27	8,940.39	13,925.27	8,940.39		
	ASSETS Totals:	0.00	183,004.10	94,872.29	33,976.47	243,899.92		
LIABILITIES								
227-000-20100	Accounts Payable	0.00	-209.93	15,700.07	16,019.74	-529.60		
	LIABILITIES Totals:	0.00	-209.93	15,700.07	16,019.74	-529.60		
FUND BALANCE								
227-000-25300	Fund Balance - Appropriated	0.00	-182,794.17	0.00	0.00	-182,794.17		
	FUND BALANCE Totals:	0.00	-182,794.17	0.00	0.00	-182,794.17		
REVENUE								
227-000-36021	Charitable Gambling Fees	25,000.00	0.00	0.00	80,947.02	-80,947.02	55,947.02	White Bear hockey
	REVENUE Totals:	25,000.00	0.00	0.00	80,947.02	-80,947.02	55,947.02	
EXPENSE								
227-000-42011	Misc Supplies	8,000.00	0.00	4,417.08	0.00	4,417.08	3,582.92	
227-000-42019	Fuels and Lubricants	0.00	0.00	0.00	0.00	0.00	0.00	
227-000-43040	Miscellaneous Contractual	17,000.00	0.00	15,953.79	0.00	15,953.79	1,046.21	
	EXPENSE Totals:	25,000.00	0.00	20,370.87	0.00	20,370.87	4,629.13	
Fund 308								
2009A GO NSC BA BONDS								
ASSETS								
308-000-10100	Cash	0.00	588,200.36	464,651.59	503,807.01	549,044.94		
308-000-10810	Uncollected Taxes	0.00	6,269.72	11,950.89	6,269.72	11,950.89		
	ASSETS Totals:	0.00	594,470.08	476,602.48	510,076.73	560,995.83		
LIABILITIES								
308-000-20100	Accounts Payable	0.00	0.00	503,807.01	503,807.01	0.00		
	LIABILITIES Totals:	0.00	0.00	503,807.01	503,807.01	0.00		
FUND BALANCE								
308-000-25300	Fund Balance - Appropriated	0.00	-594,470.08	0.00	0.00	-594,470.08		
	FUND BALANCE Totals:	0.00	-594,470.08	0.00	0.00	-594,470.08		
REVENUE								

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		budget	beg bal	debits	credits	end bal	variance	explanation
308-000-31010	General Property Taxes	0.00	0.00	0.00	470,332.76	-470,332.76		
	REVENUE Totals:	0.00	0.00	0.00	470,332.76	-470,332.76		
EXPENSE								
308-000-44021	Principal Payments	0.00	0.00	330,000.00	0.00	330,000.00		
308-000-44022	Interest Payments	0.00	0.00	173,807.01	0.00	173,807.01		
	EXPENSE Totals:	0.00	0.00	503,807.01	0.00	503,807.01		
Fund 401 Public Works Reserve								
ASSETS								
401-000-10100	Cash	0.00	1,870,437.83	1,892,700.18	1,685,579.27	2,077,558.74		
401-000-10500	Accounts Receivable	0.00	654,784.00	0.00	0.00	654,784.00		
401-000-10700	Notes Receivable	0.00	400,000.00	0.00	0.00	400,000.00		
401-000-10810	Uncollected Taxes	0.00	2,010.35	14,646.11	2,010.35	14,646.11		
401-000-11100	Deferred Assessments	0.00	1,133,581.84	0.00	108,890.46	1,024,691.38		
401-000-11400	Delinquent Assessments	0.00	6,725.30	0.00	2,435.56	4,289.74		
	ASSETS Totals:	0.00	4,067,539.32	1,907,346.29	1,798,915.64	4,175,969.97		
LIABILITIES								
401-000-20100	Accounts Payable	0.00	-78,711.72	1,650,504.97	1,685,169.02	-113,375.77		
401-000-22100	Deferred Revenue	0.00	-654,784.00	0.00	0.00	-654,784.00		
401-000-22101	New Account	0.00	-1,140,307.14	111,326.02	0.00	-1,028,981.12		
	LIABILITIES Totals:	0.00	-1,873,802.86	1,761,830.99	1,685,169.02	-1,797,140.89		
FUND BALANCE								
401-000-25300	Fund Balance - Appropriated	0.00	-2,193,736.46	0.00	0.00	-2,193,736.46		
	FUND BALANCE Totals:	0.00	-2,193,736.46	0.00	0.00	-2,193,736.46		
REVENUE								
401-000-31010	General Property Taxes	0.00	0.00	0.00	4,661.60	-4,661.60		
401-000-32011	Highway Aid - Construction	0.00	0.00	0.00	38,387.00	-38,387.00		
401-000-32032	Paid to Ramsey Co - prepaids	0.00	0.00	0.00	9,651.40	-9,651.40		
401-000-32033	Current Assesments	0.00	0.00	0.00	258,358.08	-258,358.08		
401-000-32034	Delinquent Assessments	0.00	0.00	0.00	3,511.61	-3,511.61		
401-000-32035	Assessment Penalty	0.00	0.00	0.00	1,946.29	-1,946.29		
401-000-36011	Interest Earnings	0.00	0.00	36,213.55	0.00	36,213.55		rising interest rates, mark to market effect
Department 859 2022 Streets								
401-859-32030	Paid Before Certification	0.00	0.00	0.00	89,325.00	-89,325.00		
	REVENUE Totals:	0.00	0.00	36,213.55	405,840.98	-369,627.43		
EXPENSE								
401-000-43010	Professional Service Fees	0.00	0.00	0.00	0.00	0.00		
401-000-43040	Miscellaneous Contractual	0.00	0.00	647.50	0.00	647.50		
Department 859 2022 Streets								
401-859-44024	Professional Services-Projects	0.00	0.00	1,610,261.78	1,494,424.21	115,837.57		
Department 860 2023 Streets								

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		budget	beg bal	debits	credits	end bal	variance	explanation
401-860-44024	Professional Services-Projects	0.00	0.00	68,049.74	0.00	68,049.74		
	EXPENSE Totals:	0.00	0.00	1,684,029.77	1,499,494.96	184,534.81		
Fund 402	Capital Improvements							
ASSETS								
402-000-10100	Cash	0.00	4,808,788.83	1,151,772.29	986,943.45	4,973,617.67		
402-000-10810	Uncollected Taxes	0.00	6,030.27	17,023.48	6,030.27	17,023.48		
	ASSETS Totals:	0.00	4,814,819.10	1,168,795.77	992,973.72	4,990,641.15		
LIABILITIES								
402-000-20100	Accounts Payable	0.00	-12,457.57	381,748.43	369,290.86	0.00		
	LIABILITIES Totals:	0.00	-12,457.57	381,748.43	369,290.86	0.00		
FUND BALANCE								
402-000-25300	Fund Balance - Appropriated	0.00	-4,802,361.53	0.00	0.00	-4,802,361.53		
	FUND BALANCE Totals:	0.00	-4,802,361.53	0.00	0.00	-4,802,361.53		
REVENUE								
402-000-31010	General Property Taxes	0.00	0.00	0.00	731,962.52	-731,962.52		
402-000-32060	Miscellaneous License & Permit	0.00	0.00	325.00	10,675.00	-10,350.00		
402-000-36011	Interest Earnings	0.00	0.00	89,698.78	0.00	89,698.78		rising interest rates, mark to market effect
402-000-36013	Sale of Fixed Assets	0.00	0.00	0.00	58,083.00	-58,083.00		
	REVENUE Totals:	0.00	0.00	90,023.78	800,720.52	-710,696.74		
EXPENSE								
402-320-45010	Fire Protection/Code Enforcemt Furniture, Equipment & Vehicle	0.00	0.00	13,867.35	6,621.47	7,245.88		
402-410-45010	Furniture, Equipment & Vehicle	0.00	0.00	89,850.24	74,679.00	15,171.24		
Department 859								
402-859-44024		0.00	0.00	500,000.00	0.00	500,000.00		South Oak Drive
	EXPENSE Totals:	0.00	0.00	884,462.10	362,044.98	522,417.12		
Fund 413	Franchise Fees - Streets Maint							
ASSETS								
413-000-10100	Cash	0.00	157,718.09	672,170.04	638,383.55	191,504.58		
413-000-10500	Accounts Receivable	0.00	157,240.31	160,499.23	157,240.31	160,499.23		
	ASSETS Totals:	0.00	314,958.40	832,669.27	795,623.86	352,003.81		
FUND BALANCE								
413-000-25300	Fund Balance - Appropriated	0.00	-314,958.40	0.00	0.00	-314,958.40		
	FUND BALANCE Totals:	0.00	-314,958.40	0.00	0.00	-314,958.40		
REVENUE								
413-000-32021	Franchise Fees	0.00	0.00	38,383.55	675,428.96	-637,045.41		
	REVENUE Totals:	0.00	0.00	38,383.55	675,428.96	-637,045.41		

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		budget	beg bal	debits	credits	end bal	variance	explanation
EXPENSE								
Department 859								
413-859-44024	2022 Streets	0.00	0.00	600,000.00	0.00	600,000.00		South Oak Drive
Fund 420 Park Dedication								
ASSETS								
420-000-10100	Cash	0.00	302,972.74	69,258.00	192,872.73	179,358.01		
	ASSETS Totals:	0.00	302,972.74	69,258.00	192,872.73	179,358.01		
LIABILITIES								
420-000-21600	Accounts Payable	0.00	0.00	190,872.73	190,872.73	0.00		
	LIABILITIES Totals:	0.00	0.00	190,872.73	190,872.73	0.00		
FUND BALANCE								
420-000-29000	Fund Balance - Appropriated	0.00	-302,972.74	0.00	0.00	-302,972.74		
	FUND BALANCE Totals:	0.00	-302,972.74	0.00	0.00	-302,972.74		
REVENUE								
420-000-35015	Utility Unit	0.00	0.00	2,000.00	69,258.00	-67,258.00		
	REVENUE Totals:	0.00	0.00	2,000.00	69,258.00	-67,258.00		
EXPENSE								
420-000-45010	Furniture, Equipment & Vehicle	0.00	0.00	98,399.86	0.00	98,399.86		
420-000-45040	Other Improvements	0.00	0.00	92,472.87	0.00	92,472.87		
	EXPENSE Totals:	0.00	0.00	190,872.73	0.00	190,872.73		
Fund 425 Fire Vehicles & Equipment								
ASSETS								
425-000-10100	Cash	0.00	577,727.43	0.00	41,675.06	536,052.37		
	ASSETS Totals:	0.00	577,727.43	0.00	41,675.06	536,052.37		
LIABILITIES								
425-000-21600	Accounts Payable	0.00	0.00	30,979.75	30,979.75	0.00		
	LIABILITIES Totals:	0.00	0.00	30,979.75	30,979.75	0.00		
FUND BALANCE								
425-000-25300	Fund Balance - Appropriated	0.00	-577,727.43	0.00	0.00	-577,727.43		
	FUND BALANCE Totals:	0.00	-577,727.43	0.00	0.00	-577,727.43		
REVENUE								
425-000-36011	Interest Earnings	0.00	0.00	10,695.31	0.00	10,695.31		rising interest rates, mark to market effect
	REVENUE Totals:	0.00	0.00	10,695.31	0.00	10,695.31		
EXPENSE								
425-000-45010	Furniture, Equipment & Vehicle	0.00	0.00	30,979.75	0.00	30,979.75		
	EXPENSE Totals:	0.00	0.00	30,979.75	0.00	30,979.75		
Fund 455 TI 1-8 Quality Fabricators								
ASSETS								

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		budget	beg bal	debits	credits	end bal	variance	explanation
455-000-10100	Cash	0.00	58,214.52	0.00	885.00	57,329.52		
	ASSETS Totals:	0.00	58,214.52	0.00	885.00	57,329.52		
LIABILITIES								
455-000-20100	Accounts Payable	0.00	0.00	885.00	885.00	0.00		
	LIABILITIES Totals:	0.00	0.00	885.00	885.00	0.00		
FUND BALANCE								
455-000-29000	Fund Balance-Appropriated	0.00	-58,214.52	0.00	0.00	-58,214.52		
	FUND BALANCE Totals:	0.00	-58,214.52	0.00	0.00	-58,214.52		
EXPENSE								
455-000-43010	Professional Service Fees	0.00	0.00	650.00	0.00	650.00		
455-000-43015	Training and Subsistence	0.00	0.00	235.00	0.00	235.00		
	EXPENSE Totals:	0.00	0.00	885.00	0.00	885.00		
Fund 458 TI 1-12 Prime Development								
ASSETS								
458-000-10100	Cash	0.00	761,687.04	24,139.26	14,364.74	771,461.56		
	ASSETS Totals:	0.00	761,687.04	24,139.26	14,364.74	771,461.56		
LIABILITIES								
458-000-20100	Accounts Payable	0.00	0.00	127.50	127.50	0.00		
	LIABILITIES Totals:	0.00	0.00	127.50	127.50	0.00		
FUND BALANCE								
458-000-29000	Fund Balance-Appropriated	0.00	-761,687.04	0.00	0.00	-761,687.04		
	FUND BALANCE Totals:	0.00	-761,687.04	0.00	0.00	-761,687.04		
REVENUE								
458-000-36011	Interest Earnings	0.00	0.00	14,237.24	0.00	14,237.24		rising interest rates, mark to market effect
458-000-36015	Refunds & Reimbursements	0.00	0.00	0.00	24,139.26	-24,139.26		
	REVENUE Totals:	0.00	0.00	14,237.24	24,139.26	-9,902.02		
EXPENSE								
458-000-43010	Professional Service Fees	0.00	0.00	127.50	0.00	127.50		
	EXPENSE Totals:	0.00	0.00	127.50	0.00	127.50		
Fund 461 TI 1-16 Professional Ventures								
ASSETS								
461-000-10100	Cash	0.00	3,408,648.22	0.00	63,386.64	3,345,261.58		
	ASSETS Totals:	0.00	3,408,648.22	0.00	63,386.64	3,345,261.58		
FUND BALANCE								
461-000-29000	Fund Balance-Appropriated	0.00	-3,408,648.22	0.00	0.00	-3,408,648.22		
	FUND BALANCE Totals:	0.00	-3,408,648.22	0.00	0.00	-3,408,648.22		
REVENUE								
461-000-36011	Interest Earnings	0.00	0.00	63,386.64	0.00	63,386.64		rising interest rates, mark to market effect
	REVENUE Totals:	0.00	0.00	63,386.64	0.00	63,386.64		

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		budget	beg bal	debits	credits	end bal	variance	explanation
Fund 468	TI 1-23 Cottages							
ASSETS								
468-000-10100	Cash	0.00	1,040,112.70	0.00	19,479.04	1,020,633.66		
	ASSETS Totals:	0.00	1,040,112.70	0.00	19,479.04	1,020,633.66		
LIABILITIES								
468-000-20100	Accounts Payable	0.00	0.00	137.50	137.50	0.00		
	LIABILITIES Totals:	0.00	0.00	137.50	137.50	0.00		
FUND BALANCE								
468-000-29000	Fund Balance - Appropriated	0.00	-1,040,112.70	0.00	0.00	-1,040,112.70		
	FUND BALANCE Totals:	0.00	-1,040,112.70	0.00	0.00	-1,040,112.70		
REVENUE								
468-000-36011	Interest Earnings	0.00	0.00	19,341.54	0.00	19,341.54		rising interest rates, mark to market effect
	REVENUE Totals:	0.00	0.00	19,341.54	0.00	19,341.54		
EXPENSE								
468-000-44060	Professional Service Fees	0.00	0.00	137.50	0.00	137.50		
	EXPENSE Totals:	0.00	0.00	137.50	0.00	137.50		
Fund 474	TI 1-30 Willow Ridge							
ASSETS								
474-000-10100	Cash	0.00	31,216.95	40,807.15	36,171.49	35,852.61		
	ASSETS Totals:	0.00	31,216.95	40,807.15	36,171.49	35,852.61		
LIABILITIES								
474-000-20100	Accounts Payable	0.00	0.00	36,171.49	36,946.98	-775.49		
	LIABILITIES Totals:	0.00	0.00	36,171.49	36,946.98	-775.49		
FUND BALANCE								
474-000-25300	Fund balance - Appropriated	0.00	-31,216.95	0.00	0.00	-31,216.95		
	FUND BALANCE Totals:	0.00	-31,216.95	0.00	0.00	-31,216.95		
REVENUE								
474-000-31020	Tax Increment Taxes	0.00	0.00	0.00	40,807.15	-40,807.15		
	REVENUE Totals:	0.00	0.00	0.00	40,807.15	-40,807.15		
EXPENSE								
474-000-43010	Professional Service Fees	0.00	0.00	775.49	0.00	775.49		
474-000-44024	Note Payment - Principal	0.00	0.00	28,684.54	0.00	28,684.54		
474-000-44027	Note Payment-Interest	0.00	0.00	7,486.95	0.00	7,486.95		
474-000-44060	EXPENSE Totals:	0.00	0.00	36,946.98	0.00	36,946.98		
Fund 501	Compensated Absences							

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		budget	beg bal	debits	credits	end bal	variance	explanation
<b>ASSETS</b>								
501-000-10100	Cash	0.00	304,588.85	60,907.82	0.00	365,496.67		
	ASSETS Totals:	0.00	304,588.85	60,907.82	0.00	365,496.67		
<b>LIABILITIES</b>								
501-000-21700	Accrued Compensated Absences	0.00	-304,588.85	0.00	60,907.82	-365,496.67		
	LIABILITIES Totals:	0.00	-304,588.85	0.00	60,907.82	-365,496.67		
<b>REVENUE</b>								
501-000-38400	Employee Leave Charge (Credit)	0.00	0.00	0.00	60,907.82	-60,907.82		
	REVENUE Totals:	0.00	0.00	0.00	60,907.82	-60,907.82		
<b>EXPENSE</b>								
501-000-41010	Salaries	0.00	0.00	60,907.82	0.00	60,907.82		
	EXPENSE Totals:	0.00	0.00	60,907.82	0.00	60,907.82		
<b>Fund 601 Water Utility</b>								
<b>ASSETS</b>								
601-000-10100	Cash	0.00	7,480,809.18	1,904,405.08	1,859,337.34	7,525,876.92		
601-000-10500	Accounts Receivable	0.00	299,170.07	1,694,019.16	1,656,101.35	337,087.88		
601-000-10810	Uncollected Taxes	0.00	4,571.46	6,718.07	4,571.46	6,718.07		
601-000-11300	Current Assessments Receivable	0.00	128,492.09	144,372.25	128,492.09	144,372.25		
601-000-11400	Delinquent Assessments	0.00	16,229.79	9,332.73	9,618.66	15,943.86		
601-000-12000	Building and Structures	0.00	197,716.61	45,150.00	0.00	242,866.61		
601-000-12050	Land	0.00	10,000.00	0.00	0.00	10,000.00		
601-000-12100	Equipment and Vehicles	0.00	480,494.44	5,000.00	0.00	485,494.44		
601-000-12200	Other Improvements	0.00	11,191,728.25	784,763.75	0.00	11,976,492.00		
601-000-12300	Work in Progress	0.00	783,917.10	300,000.00	783,917.10	300,000.00		
601-000-12400	Accumulated Depreciation	0.00	-8,247,087.60	0.00	313,895.09	-8,560,982.69		
601-000-13100	Prepaid Expenses	0.00	17,125.60	0.00	17,125.60	0.00		
601-000-15699	def outflows pension	0.00	18,347.00	0.00	0.00	18,347.00		
	ASSETS Totals:	0.00	12,381,513.99	4,893,761.04	4,773,058.69	12,502,216.34		
<b>LIABILITIES</b>								
601-000-20100	Accounts Payable	0.00	-102,120.84	762,547.62	711,740.43	-51,313.65		
601-000-20200	Contracts Payable	0.00	-10,000.00	10,000.00	0.00	0.00		
601-000-21000	Accrued Salaries and Wages	0.00	0.00	0.00	0.00	0.00		
601-000-21001	Salary accrual	0.00	0.00	0.00	7,332.17	-7,332.17		
601-000-21200	Deposits	0.00	-2,660.00	1,260.00	1,200.00	-2,600.00		
601-000-21300	Sales Tax	0.00	0.00	37,563.48	37,563.48	0.00		
601-000-21720	Due to Surcharge	0.00	0.00	41,006.19	41,008.62	-2.43		
601-000-21800	OPEB Liability	0.00	-20,087.00	0.00	0.00	-20,087.00		
601-000-22299	def inflows pension	0.00	-8,626.00	0.00	0.00	-8,626.00		
601-000-23999	pension liability	0.00	-94,591.00	0.00	0.00	-94,591.00		
	LIABILITIES Totals:	0.00	-238,084.84	852,377.29	798,844.70	-184,552.25		
<b>FUND BALANCE</b>								
601-000-25300	Retained Earnings	0.00	-12,143,429.15	0.00	0.00	-12,143,429.15		
	FUND BALANCE Totals:	0.00	-12,143,429.15	0.00	0.00	-12,143,429.15		





General Ledger  
Summary Trial Balance  
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		budget	beg bal	debits	credits	end bal	variance	explanation
601-450-44050	Depreciation	315,000.00	0.00	313,895.09	0.00	313,895.09	1,104.91	
601-450-44060	Transfers to Other Funds	150,000.00	0.00	150,000.00	0.00	150,000.00	0.00	
601-450-45010	Furniture, Equipment & Vehicle	0.00	0.00	45,150.00	45,150.00	0.00	0.00	
601-450-45030	Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	
601-450-45040	Other Improvements	380,000.00	0.00	24,990.00	24,990.00	0.00	380,000.00	
	601-450 EXPENSE Totals:Totals:	1,604,273.00	0.00	1,539,594.36	151,094.29	1,388,500.07	215,772.93	
Department 859								
601-859-44024	601-859 EXPENSE Totals:Totals:	0.00	0.00	300,000.00	300,000.00	0.00		South Oak Drive
Fund 603	Sewer Utility							
ASSETS								
603-000-10100	Cash	0.00	2,795,396.92	3,667,646.73	4,133,461.46	2,329,582.19		
603-000-10500	Accounts Receivable	0.00	452,293.08	2,048,773.69	1,996,375.88	504,690.89		
603-000-12000	Building and Structures	0.00	200,000.00	0.00	0.00	200,000.00		
603-000-12100	Equipment and Vehicles	0.00	1,831,304.32	6,795.00	0.00	1,838,099.32		
603-000-12200	Other Improvements	0.00	5,223,210.61	369,574.40	0.00	5,592,785.01		
603-000-12300	Work in Progress	0.00	61,477.35	364,745.31	0.00	426,222.66		
603-000-12400	Accumulated Depreciation	0.00	-4,019,759.77	0.00	268,831.51	-4,288,591.28		
603-000-13100	Prepaid Expenses	0.00	99,075.36	97,211.99	99,075.36	97,211.99		
603-000-15699	def outflows pension	0.00	19,496.00	0.00	0.00	19,496.00		
	ASSETS Totals:	0.00	6,662,493.87	6,554,747.12	6,497,744.21	6,719,496.78		
LIABILITIES								
603-000-20100	Accounts Payable	0.00	-69,089.12	1,716,837.29	2,023,019.93	-375,271.76		
603-000-20200	Contracts Payable	0.00	-3,235.65	0.00	30,541.60	-33,777.25		
603-000-21001	Salary accrual	0.00	0.00	0.00	6,726.26	-6,726.26		
603-000-21800	OPEB Liability	0.00	-20,087.00	0.00	0.00	-20,087.00		
603-000-22299	def inflows pension	0.00	-9,595.00	0.00	0.00	-9,595.00		
603-000-23999	pension liab	0.00	-105,652.00	0.00	0.00	-105,652.00		
603-000-24000	Receipts to Recode	0.00	0.00	2,916,919.32	2,916,919.32	0.00		
603-000-24001	Suspense Acct	0.00	-15,186.20	78,764.59	77,683.53	-14,105.14		
	LIABILITIES Totals:	0.00	-222,844.97	4,712,521.20	5,054,890.64	-565,214.41		
FUND BALANCE								
603-000-25300	Retained Earnings	0.00	-6,439,648.90	0.00	0.00	-6,439,648.90		
	FUND BALANCE Totals:	0.00	-6,439,648.90	0.00	0.00	-6,439,648.90		
REVENUE								
603-000-35010	Utility Consumption	2,000,000.00	0.00	976.95	2,018,757.78	-2,017,780.83	17,780.83	
603-000-35015	Utility Unit	0.00	0.00	230.00	7,820.00	-7,590.00	7,590.00	
603-000-35030	Utility Penalty	40,000.00	0.00	0.00	34,357.33	-34,357.33	-5,642.67	
603-000-35035	Illegal sump pump penalty	0.00	0.00	0.00	2,371.20	-2,371.20	2,371.20	
603-000-35036	Payment returned penalty	0.00	0.00	0.00	450.00	-450.00	450.00	
603-000-36011	Interest Earnings	50,000.00	0.00	47,970.42	0.00	47,970.42	-97,970.42	rising interest rates, mark to market effect
603-000-36013	New Account	0.00	0.00	0.00	0.00	0.00	0.00	
603-000-36015	Refunds & Reimbursements	30,000.00	0.00	0.00	3,181.68	-3,181.68	-26,818.32	

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	budget	beg bal	debits	credits	end bal	variance	explanation
REVENUE Totals:	2,120,000.00	0.00	49,177.37	2,066,937.99	-2,017,760.62	-102,239.38	
EXPENSE							
Department 470	Sewer Utility Operations						
603-470-41010	Salaries	141,066.00	0.00	147,848.66	6,492.05	141,356.61	-290.61
603-470-41012	Overtime Wages	800.00	0.00	1,900.17	0.00	1,900.17	-1,100.17
603-470-41020	PERA	10,640.00	0.00	11,070.73	67.85	11,002.88	-362.88
603-470-41022	FICA/Medicare Contributions	10,948.00	0.00	10,936.17	69.21	10,866.96	81.04
603-470-41030	Employee Insurance	30,165.00	0.00	35,356.01	5,955.01	29,401.00	764.00
603-470-41031	Worker's Comp Insurance	7,507.00	0.00	7,608.83	0.00	7,608.83	-101.83
603-470-42011	Misc Supplies	4,000.00	0.00	2,520.27	0.00	2,520.27	1,479.73
603-470-42012	Operating Supplies	1,000.00	0.00	0.00	0.00	0.00	1,000.00
603-470-42031	Utility Maintenance Supplies	1,000.00	0.00	0.00	0.00	0.00	1,000.00
603-470-43010	Professional Service Fees	1,310,000.00	0.00	1,271,937.40	19,873.22	1,252,064.18	57,935.82
603-470-43011	Telephone	2,500.00	0.00	1,860.95	0.00	1,860.95	639.05
603-470-43012	Utilities	3,000.00	0.00	2,445.06	0.00	2,445.06	554.94
603-470-43013	Postage	4,500.00	0.00	4,881.38	0.00	4,881.38	-381.38
603-470-43014	Memberships & Dues	50.00	0.00	0.00	0.00	0.00	50.00
603-470-43017	Advertising and Publishing	300.00	0.00	0.00	0.00	0.00	300.00
603-470-43020	Insurance	25,000.00	0.00	23,746.86	0.00	23,746.86	1,253.14
603-470-43021	Administrative Expense	222,000.00	0.00	222,000.00	0.00	222,000.00	0.00
603-470-43031	Utility Maintenance	200,000.00	0.00	733,906.74	714,446.49	19,460.25	180,539.75
603-470-43040	Miscellaneous Contractual	8,000.00	0.00	3,100.00	0.00	3,100.00	4,900.00
603-470-44015	Fees/licenses/permits	1,500.00	0.00	80.24	0.00	80.24	1,419.76
603-470-44050	Depreciation	160,000.00	0.00	268,831.51	0.00	268,831.51	-108,831.51
603-470-44060	Transfers to Other Funds	300,000.00	0.00	300,000.00	0.00	300,000.00	0.00
603-470-45010	Furniture, Equipment & Vehicle	80,000.00	0.00	6,795.00	6,795.00	0.00	80,000.00
603-470-45040	Other Improvements	0.00	0.00	0.00	0.00	0.00	0.00
603-470-49400	New Account	0.00	0.00	0.00	0.00	0.00	0.00
603-470-49410	pension exp	0.00	0.00	0.00	0.00	0.00	0.00
603-470 EXPENSE Totals:Totals:	2,523,976.00	0.00	3,056,825.98	753,698.83	2,303,127.15	220,848.85	
Fund 604							
Surface Water Utility							
ASSETS							
604-000-10100	Cash	0.00	1,908,242.01	559,088.31	802,528.08	1,664,802.24	
604-000-10500	Accounts Receivable	0.00	109,495.61	459,138.70	452,467.86	116,166.45	
604-000-12000	Building and Structures	0.00	37,000.00	0.00	0.00	37,000.00	
604-000-12050	Land	0.00	592.65	0.00	0.00	592.65	
604-000-12100	Equipment and Vehicles	0.00	119,767.13	173,167.00	0.00	292,934.13	
604-000-12200	Other Improvements	0.00	5,381,314.19	0.00	0.00	5,381,314.19	
604-000-12300	Work in Progress	0.00	0.00	119,131.46	0.00	119,131.46	
604-000-12400	Accumulated Depreciation	0.00	-2,805,251.79	0.00	113,345.69	-2,918,597.48	
604-000-15699	New Account	0.00	9,804.00	0.00	0.00	9,804.00	
ASSETS Totals:	0.00	4,760,963.80	1,310,525.47	1,368,341.63	4,703,147.64		
LIABILITIES							

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		budget	beg bal	debits	credits	end bal	variance	explanation
604-000-20100	Accounts Payable	0.00	-4,144.91	268,275.92	268,065.11	-3,934.10		
604-000-21001	Salary accrual	0.00	0.00	0.00	5,534.04	-5,534.04		
604-000-21800	OPEB Liability	0.00	-8,012.00	0.00	0.00	-8,012.00		
604-000-22299	New Account	0.00	-3,863.00	0.00	0.00	-3,863.00		
604-000-23999	New Account	0.00	-64,364.00	0.00	0.00	-64,364.00		
	LIABILITIES Totals:	0.00	-80,383.91	268,275.92	273,599.15	-85,707.14		
FUND BALANCE								
604-000-25300	Retained Earnings	0.00	-4,680,579.89	0.00	0.00	-4,680,579.89		
	FUND BALANCE Totals:	0.00	-4,680,579.89	0.00	0.00	-4,680,579.89		
REVENUE								
604-000-35010	Utility Consumption	436,000.00	0.00	0.00	453,466.90	-453,466.90	17,466.90	
604-000-35015	Utility Unit	0.00	0.00	230.00	24,993.87	-24,763.87	24,763.87	
604-000-35030	Utility Penalty	8,000.00	0.00	0.00	5,882.89	-5,882.89	-2,117.11	
604-000-36011	Interest Earnings	20,000.00	0.00	34,581.36	0.00	34,581.36	-54,581.36	rising interest rates, mark to market effect
604-000-36013	Sale of Fixed Assets	0.00	0.00	0.00	60,000.00	-60,000.00	60,000.00	
604-000-36015	Refunds & Reimbursements	20,000.00	0.00	0.00	24,930.31	-24,930.31	4,930.31	
	REVENUE Totals:	484,000.00	0.00	34,811.36	569,273.97	-534,462.61	50,462.61	
EXPENSE								
Department 480	Surface Water Utility Operatio							
604-480-41010	Salaries	113,989.00	0.00	144,824.18	48,194.55	96,629.63	17,359.37	
604-480-41012	Overtime Wages	800.00	0.00	26.85	0.00	26.85	773.15	
604-480-41020	PERA	8,609.00	0.00	10,863.75	2,548.81	8,314.94	294.06	
604-480-41022	FICA/Medicare Contributions	8,877.00	0.00	11,378.94	2,736.08	8,642.86	234.14	
604-480-41030	Employee Insurance	30,165.00	0.00	32,000.56	2,599.59	29,400.97	764.03	
604-480-41031	Worker's Comp Insurance	6,071.00	0.00	5,909.67	240.00	5,669.67	401.33	
604-480-42011	Misc Supplies	1,200.00	0.00	507.20	0.00	507.20	692.80	
604-480-42012	Operating Supplies	400.00	0.00	0.00	0.00	0.00	400.00	
604-480-42031	Utility Maintenance Supplies	2,500.00	0.00	9,413.43	7,685.00	1,728.43	771.57	
604-480-43010	Professional Service Fees	15,000.00	0.00	24,034.69	0.00	24,034.69	-9,034.69	
604-480-43011	Telephone	800.00	0.00	863.77	0.00	863.77	-63.77	
604-480-43013	Postage	2,300.00	0.00	2,440.69	0.00	2,440.69	-140.69	
604-480-43014	Memberships & Dues	0.00	0.00	0.00	0.00	0.00	0.00	
604-480-43017	Advertising and Publishing	0.00	0.00	0.00	0.00	0.00	0.00	
604-480-43020	Insurance	12,000.00	0.00	11,398.49	0.00	11,398.49	601.51	
604-480-43021	Administrative Expense	130,000.00	0.00	130,000.00	0.00	130,000.00	0.00	
604-480-43031	Utility Maintenance	60,000.00	0.00	74,552.39	0.00	74,552.39	-14,552.39	
604-480-43040	Miscellaneous Contractual	20,000.00	0.00	34,429.97	0.00	34,429.97	-14,429.97	
604-480-44015	Fees/licenses/permits	5,000.00	0.00	5,615.76	0.00	5,615.76	-615.76	
604-480-44030	Refunds/Reimbursements	0.00	0.00	0.00	0.00	0.00	0.00	
604-480-44040	Contingency	0.00	0.00	0.00	0.00	0.00	0.00	
604-480-44050	Depreciation	117,500.00	0.00	113,345.69	0.00	113,345.69	4,154.31	
604-480-44060	Transfers to Other Funds	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00	
604-480-45010	Furniture, Equipment & Vehicle	120,000.00	0.00	105,482.00	105,482.00	0.00	120,000.00	
604-480-45040	Other Improvements	450,000.00	0.00	0.00	0.00	0.00	450,000.00	
	604-480 EXPENSE Totals:Totals:	1,155,211.00	0.00	767,088.03	169,486.03	597,602.00	557,609.00	

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		budget	beg bal	debits	credits	end bal	variance	explanation
Department 859								
604-859-44024	2022 Streets	0.00	0.00	119,131.46	119,131.46	0.00		South Oak Drive
	604-859 EXPENSE Totals:Totals:	0.00	0.00	119,131.46	119,131.46	0.00		
	EXPENSE Totals:	1,155,211.00	0.00	886,219.49	288,617.49	597,602.00		
Fund 806	Investments							
ASSETS								
806-000-10100	Cash	0.00	-12,673,503.78	3,457,693.02	12,302,525.80	-21,518,336.56		
806-000-10400	Investments	0.00	12,901,000.00	12,368,000.00	2,666,000.00	22,603,000.00		
806-000-10401	Market Value Adjustment	0.00	-39,137.11	0.00	1,094,265.41	-1,133,402.52		
806-000-10600	Interest Receivable	0.00	10,911.20	37,827.88	0.00	48,739.08		
806-000-15620	New Account	0.00	-199,270.31	199,270.31	0.00	0.00		
	ASSETS Totals:	0.00	0.00	16,062,791.21	16,062,791.21	0.00		
REVENUE								
806-000-36011	Interest Earnings	0.00	0.00	1,096,388.83	1,096,388.83	0.00		
	REVENUE Totals:	0.00	0.00	1,096,388.83	1,096,388.83	0.00		
Fund 999	GASB 34							
ASSETS								
999-000-12000	Buildings and Structures	0.00	16,757,364.05	55,997.00	0.00	16,813,361.05		
999-000-12050	Land	0.00	9,492,878.13	0.00	0.00	9,492,878.13		
999-000-12100	Equipment and Vehicles	0.00	5,925,679.44	776,962.84	275,799.36	6,426,842.92		
999-000-12200	Other Improvements	0.00	34,545,288.91	135,165.00	0.00	34,680,453.91		
999-000-12300	Work in Process	0.00	291,794.83	1,061,800.79	0.00	1,353,595.62		
999-000-12400	Accumulated Depreciation	0.00	-25,003,517.87	271,045.02	1,666,212.80	-26,398,685.65		
999-000-14500	Land for Resale	0.00	641,650.00	0.00	641,650.00	0.00		
	ASSETS Totals:	0.00	42,651,137.49	2,300,970.65	2,583,662.16	42,368,445.98		
LIABILITIES								
999-000-20420	Notes Payable	0.00	-400,000.00	0.00	0.00	-400,000.00		
999-000-29000	Balancing	0.00	-19,507,087.23	641,650.00	2,025,171.28	-20,890,608.51		
	LIABILITIES Totals:	0.00	-19,907,087.23	641,650.00	2,025,171.28	-21,290,608.51		
FUND BALANCE								
999-000-25300	Fund Balance	0.00	-22,744,050.26	0.00	0.00	-22,744,050.26		
	FUND BALANCE Totals:	0.00	-22,744,050.26	0.00	0.00	-22,744,050.26		
REVENUE								
999-000-36013	Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00		
	REVENUE Totals:	0.00	0.00	0.00	0.00	0.00		
EXPENSE								
999-000-44021	principal	0.00	0.00	0.00	0.00	0.00		
999-000-44022	interest	0.00	0.00	0.00	0.00	0.00		
999-000-44029	amortization	0.00	0.00	0.00	0.00	0.00		
999-000-44050	Depreciation	0.00	0.00	1,666,212.79	0.00	1,666,212.79		
	EXPENSE Totals:	0.00	0.00	1,666,212.79	0.00	1,666,212.79		