

**GENERAL CAPITAL PROJECT  
SUBFUND: WBU**

Loudon County was awarded a CDBG Grant that provided funding assistance for water line improvements in Loudon, McMinn, Meigs, Monroe, and Roan counties. Watts Bar Utility District provided the required matching funds.

Subfund WBU was established to receipt and expense the grant funds.

	<b>Fiscal Year <u>2013-2014</u></b>	<b>Fiscal Year <u>2014-2015</u></b>	<b>Fiscal Year <u>2015-2016</u></b>
Beginning Cash Balance	-	-	19,699.00
Revenue	43,056.00	19,699.00	273,433.03
Expenditures	(39,735.00)		
Accounts Receivable	(3,321.00)	3,321.00	
Exp for Prior Year Encumbrances		(3,321.00)	(293,132.03)
Ending Cash Balance	<u>-</u>	<u>19,699.00</u>	<u>-</u>

↓  
**6/30/2016  
Cash Balance**

**Fund : 171- General Capital Projects - Watts Bar Utility**

Account Number	Account Description	Balance
<b>Assets</b>		
171-WBU-11140- - -	Cash With Trustee	0.00
171-WBU-14100- - -	Estimated Revenues	437,245.00
171-WBU-14600- - -	Exp Chgd To Reserve For Prior Yrs Enc	293,132.03
	<b>Total Assets</b>	<b>730,377.03</b>
	<b>Total Assets and Deferred Outflows of Resources</b>	<b>730,377.03</b>
<b>Liabilities</b>		
171-WBU-28500- - -	Revenues (Control)	(273,433.03)
	<b>Total Liabilities</b>	<b>(273,433.03)</b>
171-WBU-34120- - -	Encumbrances - Prior Year	(456,944.00)
171-WBU-39000- - -	Unassigned	437,245.00
171-WBU-39000- - -	Budget Unassigned	(437,245.00)
	<b>Total Equities</b>	<b>(456,944.00)</b>
	<b>Total Liabilities, Deferred Inflows of Resources, and Fund Bala</b>	<b>(730,377.03)</b>
<b>Fund Totals:</b>	<b>171-WB General Capital Projects - Watts Bar Utility</b>	<b>0.00</b>

Balance Sheet  
JUNE 30, 2016

171 GENERAL CAPITAL PROJECTS

WBU WATTS BAR UTILITY

Fnd-Funct-Obj	Sub Cost Fnd-Centr-Obj	Sub	Account Name	Amount
ASSETS				
171-14100-	-WBU		ESTIMATED REVENUES	437,245.00
171-14600-	-WBU		EXP CHGD TO RESERVE FOR PRIOR YRS ENC	293,132.03
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TOTAL ASSETS				730,377.03
LIABILITIES				
171-28500-	-WBU		REVENUES (CONTROL)	273,433.03-
				-----
TOTAL LIABILITIES				273,433.03-
EQUITIES				
171-34120-	-WBU		ENCUMBRANCES - PRIOR YEAR	456,944.00-
171-39000-	-WBU		UNASSIGNED	437,245.00
171-39000-	-WBU		BUDGET UNASSIGNED	437,245.00-
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TOTAL EQUITIES				456,944.00-
Fund Is In Balance				----- 0.00 =====

G/L Month: 06 JUNE  
 Beginning Fund: 171 Beginning Sub Fund: 015  
 Ending Fund: 171 Ending Sub Fund: WBU

\* End of Report: LOUDON CO CENTRAL ACCOUNTING \*

Balance Sheet  
JUNE 30, 2015

171 GENERAL CAPITAL PROJECTS

WBU WATTS BAR UTILITY

Fnd-Funct-Obj	Sub Cost	Sub	Account Name	Amount
	Fnd-Centr-Obj			
ASSETS				
171-11140-	-WBU		CASH WITH TRUSTEE	19,699.00
171-14600-	-WBU		EXP CHGD TO RESERVE FOR PRIOR YRS ENC	3,321.00
				-----
TOTAL ASSETS				23,020.00
LIABILITIES				
171-28500-	-WBU		REVENUES (CONTROL)	19,699.00-
				-----
TOTAL LIABILITIES				19,699.00-
EQUITIES				
171-34120-	-WBU		ENCUMBRANCES - PRIOR YEAR	460,265.00-
171-39000-	-WBU		UNASSIGNED	456,944.00
				-----
TOTAL EQUITIES				3,321.00-
				-----
Fund Is In Balance				0.00
				=====

G/L Month: 06 JUNE  
 Beginning Fund: 171 Beginning Sub Fund: WBU  
 Ending Fund: 171 Ending Sub Fund: WBU

\* End of Report: LOUDON CO CENTRAL ACCOUNTING \*

Balance Sheet  
JUNE 30, 2014

171 GENERAL CAPITAL PROJECTS

WBU WATTS BAR UTILITY

Fnd-Funct-Obj	Sub Cost Sub Fnd-Centr-Obj	Account Name	Amount
ASSETS			
171-11410-	-WBU	ACCOUNTS RECEIVABLE	3,321.00
171-14100-	-WBU	ESTIMATED REVENUES	500,000.00
171-14200-	-WBU	UNLIQUIDATED ENCUMBRANCES (CONTROL)	460,265.00
171-14500-	-WBU	EXPENDITURES - CURRENT YEAR (CONTROL)	39,735.00
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TOTAL ASSETS			1,003,321.00
LIABILITIES			
171-28100-	-WBU	APPROPRIATIONS (CONTROL)	500,000.00-
171-28500-	-WBU	REVENUES (CONTROL)	43,056.00-
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TOTAL LIABILITIES			543,056.00-
EQUITIES			
171-34110-	-WBU	ENCUMBRANCES - CURRENT YEAR	460,265.00-
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TOTAL EQUITIES			460,265.00-
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Fund Is In Balance			0.00
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G/L Month: 06 JUNE  
 Beginning Fund: 171 Beginning Sub Fund: WBU  
 Ending Fund: 171 Ending Sub Fund: WBU

\* End of Report: LOUDON CO CENTRAL ACCOUNTING \*