Rice Creek Commons
2022 Annual Financial Report

April 28, 2023

Unaudited

RAMSEY COUNTY, MINNESOTA
RICE CREEK COMMONS
COMPARATIVE COMBINED BALANCE SHEET
DECEMBER 31, 2022 AND 2021

	2022	2021
ASSETS		
Cash and Short Term Investments	$ 1,075,875	$ 1,085,511
Receivables:		
Accounts	-	-
Accrued Interest	-	-
Due from Other Governments	-	-
TOTAL ASSETS	1,075,875	1,085,511
LIABILITIES		
Salaries Payable	-	-
Accounts Payable	-	-
Contracts Payable	-	-
Due to Other Funds	-	-
Due to Other Governments	-	-
Advance from Solid Waste Fund	-	-
Total Liabilities	-	-
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	1,075,875	1,085,511
Total Fund Balances	1,075,875	1,085,511
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,075,875	$ 1,085,511

RAMSEY COUNTY, MINNESOTA
RICE CREEK COMMONS
COMPARATIVE COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEARS ENDED DECEMBER 31, 2022 AND 2021

	2022	2021
REVENUES		
Taxes	$ -	$ -
Intergovernmental	-	-
Private Grants and Donations	-	-
Investment Earnings	-	-
Miscellaneous	-	-
Total Revenues	-	-
EXPENDITURES		
Capital Projects:		
General Government	9,636	92,146
Public Safety	-	-
Highways and Streets	-	-
Health	-	-
Welfare	-	-
Culture and Recreation	-	-
Debt Service:	-	-
Bond Issuance Costs	-	-
Total Expenditures	9,636	92,146
Excess (Deficiency) of Revenues Over Expenditures	(9,636)	(92,146)
OTHER FINANCING SOURCES (USES)		
Proceeds from General Obligation Bonds	-	-
Discount/Premium on Sale of Bonds	-	-
Proceeds from Sale of Capital Asset	-	-
Operating Transfers In	-	-
Operating Transfers Out	-	-
Total Other Financing Sources (Uses)	-	-
Net Change in Fund Balances	(9,636)	(92,146)
Fund Balances - Beginning	1,085,511	1,177,657
Fund Balances -Ending	$ 1,075,875	$ 1,085,511

RAMSEY COUNTY, MINNESOTA
RICE CREEK COMMONS
COMBINED BALANCE SHEETS for 2022

	Development P031100	Land acquisition P031101	Pre-development P031103, 109	(Vikings, will be Pre-Development $1.7M in 2014	ADUSTMENT	TOTAL
ASSETS						
Cash and Short Term Investments	$ -	$ -	$ 1,075,875.32	$ -		$ 1,075,875.32
Receivables:						
Accounts	-	-	-	-	-	-
Accrued Interest	-	-	-	-		-
Due from Other Governments	-	-	-	-		-
TOTAL ASSETS	-	0.00	1,075,875.32	-		1,075,875.32
LIABILITIES						
Salaries Payable	-	-	-	-		-
Accounts Payable	-	-	-	-		-
Contracts Payable	-	-	-	-		-
Due to Other Funds	-	-	-	-		-
Due to Other Governments	-	-	-	-		-
Advance from Other Funds	-	-	-	-		-
Total Liabilities	-	-	-	-		-
DEFERRED INFLOWS OF RESOURCES						
Deferred Inflows	-	-	-	-		-
FUND BALANCES						
Nonspendable	-	-	-	-		-
Restricted	(0.00)	(0.00)	1,075,875.32	-		1,075,875.32
Total Fund Balances	(0.00)	(0.00)	1,075,875.32	-		1,075,875.32
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ (0.00)	$ (0.00)	$ 1,075,875.32	$ -		$ 1,075,875.32
check	0.00	0.00	0.00	0.00	0.00	0.00

RAMSEY COUNTY, MINNESOTA
RICE CREEK COMMONS
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
COMBINED REVENUES, EXPENDITURES AND CHANGES for 2019

	Development P031100	Land acquisition P031101	Pre-development P031103, 109	(Vikings, will be Pre-Development $1.7M in 2014	ADUSTMENT	TOTAL
REVENUES						
Taxes	-	-	-	-		-
Intergovernmental	-	-	-	-		-
Private Grants and Donations	-	-	-	-		-
Investment Earnings	-	-	-	-		-
Miscellaneous	-	-	-	-		-
Total Revenues	0.00	0.00	0.00	0.00		0.00
EXPENDITURES						
Capital Projects:						
General Government	-	-	9,636.06	-		9,636.06
Public Safety	-	-	-	-		-
Highways and Streets	-	-	-	-		-
Health	-	-	-	-		-
Welfare	-	-	-	-		-
Culture and Recreation	-	-	-	-		-
Debt Service:						
Bond Issuance Costs	-	-	-	-		-
Total Expenditures	0.00	0.00	9,636.06	0.00		9,636.06
Excess (Deficiency) of Revenues Over Expenditures	-	-	(9,636.06)	-		(9,636.06)
Other Financing Sources (Uses):						
Proceeds from General Obligation Bonds	-	-	-	-		-
Discount/Premium on Sale of Bonds	-	-	-	-		-
Proceeds from Sale of Capital Asset	-	-	-	-		-
Operating Transfers In	-	-	-	-		-
Operating Transfers Out	-	-	-	-		-
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00		0.00
Net Change in Fund Balances	-	-	(9,636.06)	-		(9,636.06)
Fund Balances - Beginning	-	-	1,085,511.38	-		1,085,511.38
Fund Balances -Ending	0.00	0.00	1,075,875.32	0.00		$ 1,075,875.32
checks	(0.00)	(0.00)	0.00	0.00	0.00	0.00

Unaudited

RAMSEY COUNTY, MINNESOTA
RICE CREEK COMMONS Development Account
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022 AND 2021

	2022	2021
ASSETS		
Cash and Short Term Investments	$ -	$ -
Receivables:		
Accounts	-	-
Accrued Interest	-	-
Due from Other Governments	-	-
TOTAL ASSETS	-	-
LIABILITIES		
Accounts Payable	-	-
Accounts Payable	-	-
Contracts Payable	-	-
Due to Other Funds	-	-
Due to Other Governments	-	-
Advance from Other Funds	-	-
Total Liabilities	-	-
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Total Fund Balances	-	-
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ -	$ -

RAMSEY COUNTY, MINNESOTA
RICE CREEK COMMONS Development Account
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEARS ENDED DECEMBER 31, 2022 AND 2021

	2022	2021
REVENUES		
Taxes	$ -	$ -
Intergovernmental	-	-
Private Grants and Donations	-	-
Investment Earnings	-	-
Miscellaneous	-	-
Total Revenues	-	-
EXPENDITURES		
Capital Projects:		
General Government	-	-
Public Safety	-	-
Highways and Streets	-	-
Health	-	-
Welfare	-	-
Culture and Recreation	-	-
Debt Service:		
Bond Issuance Costs	-	-
Total Expenditures	-	-
Excess (Deficiency) of Revenues Over Expenditures	-	-
OTHER FINANCING SOURCES (USES)		
Proceeds from General Obligation Bonds	-	-
Discount/Premium on Sale of Bonds	-	-
Proceeds from Sale of Capital Asset	-	-
Operating Transfers In	-	-
Operating Transfers Out	-	-
Total Other Financing Sources (Uses)	-	-
Net Change in Fund Balances	-	-
Fund Balances - Beginning	-	-
Fund Balances -Ending	$ -	$ -

TCAAP															
P031100 (Admin/Development)															
12/31/2022															
		ASPEN:	Period 12					ASPEN:	Period 998						
		Pre-adjustment Balance		Adjusting Entries				Adjusted Trial Balance		Closing Entries				Ending Balance	
Acct	Description	Debit	Credit	Debit		Credit		Debit	Credit	Debit		Credit		Debit	Credit
111101	Cash	0.00						0.00						0.00	
111201	Special Investments	0.00						0.00						0.00	
112101	Accrued Interest Receivable	0.00						0.00						0.00	
112401	Accounts Receivable	0.00						0.00						0.00	
113101	Due from Other Funds	0.00						0.00						0.00	
211101	Salaries Payable		0.00	0.00	**(A)**	**0.00**	**0.00**		0.00						0.00
211102	Accounts Payable		0.00	0.00	**(A)**	**0.00**	**(AA)**		0.00						0.00
211104	Contracts Payable		0.00			**0.00**	**(A)**		0.00						0.00
211110	Due to Other Funds		0.00			**0.00**	(A)		0.00						0.00
211111	Due to Other Govt Units		0.00			**0.00**	(A)		0.00						0.00
211150	Deferred Revenue		0.00	**0.00**	(B)		(B)		0.00						0.00
224203	Des for Subsequent Yrs Exp		0.00			0.00	(B)		0.00						0.00
224301	**Undesignated**		**0.00**					0.00	0.00						0.00
224702	**Assigned-Capital Fund Balance**		**0.00**			0.00	**(C)**		0.00						0.00
224801	**Unassigned**		**0.00**	0.00	**(C)**			0.00				0.00	**(D)**		0.00
314101	Participation - Construction		0.00						0.00	0.00	**(D)**				
317201	Buildings & Structures		0.00						0.00	0.00	**(D)**				
318102	Interest on Investments		0.00						0.00	0.00	**(D)**				
319103	Recovery - Current Years Exp		0.00	**0.00**	**(AAA)**				0.00	0.00	**(D)**				
341208	TRANSFER FROM OTHER FUNDS		0.00						0.00	0.00	**(D)**				
341401	Proceeds from Sale of Building		0.00						0.00	0.00	**(D)**				
351301	Misc Agency Receipts		0.00						0.00	0.00	**(D)**				
411101	Salaries Permanent	0.00						0.00				0.00	**(D)**		
411103	Salaries Temporary	0.00						0.00				0.00	**(D)**		
411112	Deferred Compensation	0.00						0.00				0.00	**(D)**		
411201	PERA	0.00						0.00				0.00	**(D)**		
411202	FICA-OASDI	0.00						0.00				0.00	**(D)**		
411203	FICA-HI	0.00						0.00				0.00	**(D)**		
411301	Health & Welfare Insurance	0.00						0.00				0.00	**(D)**		
411306	Life Insurance	0.00						0.00				0.00	**(D)**		
411307	Long-Term Disability	0.00						0.00				0.00	**(D)**		
411309	Health Care Savings Plan	0.00						0.00				0.00	**(D)**		
411310	OPEB Liability	0.00						0.00				0.00	**(D)**		
411410	Cell Phone Allowance	0.00						0.00				0.00	**(D)**		
421108	Financial Advisor	0.00						0.00				0.00	**(D)**		
421201	Legal Services	0.00						0.00				0.00	**(D)**		
421401	Data Processing-Other	0.00						0.00				0.00	**(D)**		
421501	Consulting Services	0.00						0.00				0.00	**(D)**		
421509	Design Services	0.00						0.00				0.00	**(D)**		
421522	Other Professional Services	**0.00**						0.00				0.00	**(D)**		
421602	Advertising & Promotion	0.00						0.00				0.00	**(D)**		
421603	Printing & Stationery	0.00				**0.00**	**(AAA)**	0.00				0.00	**(D)**		
421701	Postage	0.00						0.00				0.00	**(D)**		
421710	Telephone-Cellular Service	0.00						0.00				0.00	**(D)**		
423111	Employee Development	0.00						0.00				0.00	**(D)**		
424107	Liability & Property Damage	0.00						0.00				0.00	**(D)**		
424110	Public Liability Insurance	0.00						0.00				0.00	**(D)**		
424302	Membership & Dues	0.00						0.00				0.00	**(D)**		
424303	Conference & Seminar	0.00						0.00				0.00	**(D)**		
424304	Other Travel	0.00						0.00				0.00	**(D)**		
424305	Volunteer/Comm Meeting Exp	0.00						0.00				0.00	**(D)**		
424306	County Manager Meeting Expense	0.00						0.00				0.00	**(D)**		
424307	Co Meeting/Acknowledgement Exp	0.00		**0.00**	**(AA)**			0.00				0.00	**(D)**		
424501	Mileage/Parking	0.00						0.00				0.00	**(D)**		
424601	Other Services	0.00						0.00				0.00	**(D)**		
424605	Interest	0.00						0.00				0.00	**(D)**		
424620	Books Periodicals & Subscriptions	0.00						0.00				0.00	**(D)**		
431105	Uniforms and Clothing	0.00						0.00				0.00	**(D)**		
442201	Remodeling	0.00						0.00				0.00	**(D)**		
442307	Sitework	0.00						0.00				0.00	**(D)**		
481101	TRANSFER OUT TO DEBT SERVICE FUND	0.00						0.00				0.00	**(D)**		
541108	Remittance To Other Agencies	0.00						0.00				0.00	**(D)**		
		0.00	0.00	0.00		0.00		0.00	0.00	0.00		0.00		0.00	0.00
			0.00			0.00			0.00			0.00			0.00
		0.00													
			0.00	OK											

TCAAP - P031100
JOURNAL ENTRIES
December 31, 2022

(A)	211102	Accounts Payable	0.00	
	211104	Contracts Payable		**0.00**
	211110	Due to Other Funds		**0.00**
	211111	Due to Other Governments		**0.00**
		To reclassify 2013 PAYABLES to Due to Other Funds etc.		
(AA)	442101	New Construction	0.00	
	211102	Accounts Payable		0.00
		ADDITIONAL payables added by Property Management.		
(AAA)	319110	Co Participation In Projects	0.00	
	424625	Cnty Participation in Projects		0.00
JE1206603		To eliminate the County Participation In Projects amounts.		
		This was a transfer of proceeds from one project to another.		
(4A)	211102	Accounts Payable	0.00	
	211104	Contracts Payable		0.00
		ADDITIONAL payables added by Property Management.		
(B)	224101	Fund Balance-Encumbrances	0.00	
	224203	FB-Des for Subsequent Yrs Exp		0.00
		To ADJUST the Encumbrances amount.		
(C)	224801	Fund Balance-Unassigned	0.00	
	224702	FB-Assigned for Subsequent Yrs Exp		0.00
JE		To RECLASSIFY Fund Balance from 2018 results.		
(D)	3xxxxx	Revenues	0.00	
	3xxxxx	Transfer In	0.00	
	224801	Fund Balance-Unassigned		0.00
	4xxxxx	Expenditures		0.00
	4xxxxx	Transfer Out		0.00
		CLOSING ENTRY		

Unaudited

RAMSEY COUNTY, MINNESOTA
RICE CREEK COMMONS Land Acquisition and Remediation Account
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022 AND 2021

	2022	2021
ASSETS		
Cash and Short Term Investments	$ -	$ -
Receivables:		
Accounts	-	-
Accrued Interest	-	-
Due from Other Governments	-	-
TOTAL ASSETS	-	-
LIABILITIES		
Salaries Payable	-	-
Accounts Payable	-	-
Contracts Payable	-	-
Due to Other Funds	-	-
Due to Other Governments	-	-
Advance from Solid Waste Fund	-	-
Total Liabilities	-	-
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	-	-
Total Fund Balances	-	-
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ -	$ -

RAMSEY COUNTY, MINNESOTA
RICE CREEK COMMONS Land Acquisition and Remediation Account
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEARS ENDED DECEMBER 31, 2022 AND 2021

	2022	2021
REVENUES		
Taxes	$ -	$ -
Intergovernmental	-	-
Private Grants and Donations	-	-
Investment Earnings	-	-
Miscellaneous	-	-
Total Revenues	-	-
EXPENDITURES		
Capital Projects:		
General Government	-	1,562
Public Safety	-	-
Highways and Streets	-	-
Health	-	-
Welfare	-	-
Culture and Recreation	-	-
Debt Service:		
Bond Issuance Costs	-	-
Total Expenditures	-	1,562
Excess (Deficiency) of Revenues Over Expenditures	-	(1,562)
OTHER FINANCING SOURCES (USES)		
Proceeds from General Obligation Bonds	-	-
Discount/Premium on Sale of Bonds		-
Proceeds from Sale of Capital Asset	-	-
Operating Transfers In	-	-
Operating Transfers Out	-	-
Total Other Financing Sources (Uses)	-	-
Net Change in Fund Balances	-	(1,562)
Fund Balances - Beginning	-	1,562
Fund Balances -Ending	$ -	$ -

TCCAP															
P031101 (Land)															
12/31/2022															
		ASPEN:	Period 12					ASPEN:	Period 998						
		Pre-adjustment Balance		2012 Adjusting Entries				Adjusted Trial Balance		Closing Entries				Ending Balance	
Acct	Description	Debit	Credit	Debit		Credit		Debit	Credit	Debit		Credit		Debit	Credit
111101	Cash	0.00						0.00						0.00	
111201	Special Investments	0.00						0.00						0.00	
112101	Accrued Interest Receivable	0.00						0.00						0.00	
112401	Accounts Receivable	0.00						0.00						0.00	
113101	Due from Other Funds	0.00						0.00						0.00	
211102	Accounts Payable		0.00	0.00	(A)	**0.00**	**(AA)**		0.00						0.00
211104	Contracts Payable		0.00			**0.00**	(A)		0.00						0.00
211110	Due to Other Funds		0.00			**0.00**	(A)		0.00						0.00
211111	Due to Other Govt Units		0.00			**0.00**	(A)		0.00						0.00
211150	Deferred Revenue		0.00			**0.00**	(A)		0.00						0.00
213103	Advance from Other Funds		0.00			**0.00**	(A)		0.00						0.00
224101	Encumbrances		0.00	**0.00**	(B)		(B)		0.00						0.00
224203	Des for Subsequent Yrs Exp	0.00	0.00	**0.00**	(BB)				0.00						0.00
224301	**Undesignated**		**0.00**						0.00						0.00
224702	**Assigned-Capital Fund Balance**		**0.00**	0.00	**(C)**	0.00	**(BB)**		0.00						0.00
224801	**Unassigned**		**0.00**			0.00	**(C)**		0.00	0.00	**(D)**				0.00
314101	Participation - Construction		0.00						0.00	0.00	**(D)**				
318102	Interest on Investments		0.00						0.00	0.00	**(D)**				
319102	Recovery - Prior Years Expense		0.00						0.00	0.00	**(D)**				
341208	TRANSFER FROM OTHER FUNDS		0.00						0.00	0.00	**(D)**				
341101	Proceeds from General Obligation Bonds		0.00						0.00	0.00	**(D)**				
411103	Salaries-Temporary	0.00						0.00				0.00	**(D)**		
421108	Financial Advisor	0.00						0.00				0.00	**(D)**		
421201	Legal Services	0.00						0.00				0.00	**(D)**		
421401	Data Proc Serv-Other							0.00				0.00	**(D)**		
421502	Engineering Service	0.00						0.00				0.00	**(D)**		
421522	Other Professional Services	0.00						0.00				0.00	**(D)**		
421602	Advertising & Promotion	0.00						0.00				0.00	**(D)**		
422403	Parking Space							0.00				0.00	**(D)**		
423307	Moving Expense							0.00				0.00	**(D)**		
4233XX	Utilities	0.00						0.00				0.00	**(D)**		
424112	Multi Cover Insurance	0.00						0.00				0.00	**(D)**		
424302	Membership & Dues							0.00				0.00	**(D)**		
424302	Conference & Seminar							0.00				0.00	**(D)**		
424306	County Manager Meeting Expense	0.00						0.00				0.00	**(D)**		
424403	Transfer of Title Fee	0.00						0.00				0.00	**(D)**		
424501	Mileage/Parking	0.00						0.00				0.00	**(D)**		
424607	Licensing Fee	0.00						0.00				0.00	**(D)**		
441101	Land	0.00						0.00				0.00	**(D)**		
441211	Data Processing Equipment	0.00						0.00				0.00	**(D)**		
441209	Other Prof Services-Capital	0.00						0.00				0.00	**(D)**		
442101	New Construction	0.00		0.00	(AA)			0.00				0.00	**(D)**		
442107	Architectural Services - Capital	0.00						0.00				0.00	**(D)**		
442108	Architectural Remibur. - Capital	0.00						0.00				0.00	**(D)**		
442109	Other Professional Services - Capital	0.00						0.00				0.00	**(D)**		
442201	Remodeling	0.00						0.00				0.00	**(D)**		
442305	Road Construction	0.00						0.00				0.00	**(D)**		
481101	TRANSFER OUT TO DEBT SERVICE FUND	0.00						0.00				0.00	**(D)**		
		0.00													
		0.00	0.00	0.00		0.00		0.00	0.00	0.00		0.00		0.00	0.00
			0.00			0.00			0.00			0.00			0.00
		0.00													
			0.00	OK											

TCAAP - P031101 (Land)
JOURNAL ENTRIES
December 31, 2022

(A)	211102	Accounts Payable	0.00	
	211104	Contracts Payable		**0.00**
	211110	Due to Other Funds		**0.00**
	211111	Due to Other Governments		**0.00**
		To reclassify 2013 PAYABLES to Due to Other Funds etc.		
(AA)	442101	New Construction	0.00	
	211102	Accounts Payable		0.00
		ADDITIONAL payables added by Property Management.		
(B)	224101	Fund Balance-Encumbrances	0.00	
	224203	FB-Des for Subsequent Yrs Exp		0.00
		To ADJUST the Encumbrances amount.		
(BB)	224203	FB-Des. For Subsequent Years' Exp.	0.00	
	224702	Assigned for Subsequent Years' Exp		0.00
		To RECLASSIFY Fund Balance into new Account.		
(C)	224702	FB-Assigned for Subsequent Yrs Exp	0.00	
	224801	Fund Balance-Unassigned		0.00
JE		To RECLASSIFY Fund Balance from 2015 results.		
(D)	3xxxxx	Revenues	0.00	
	224801	Fund Balance-Unassigned	0.00	
	4xxxxx	Expenditures		0.00
	4xxxxx	Transfer Out		0.00
		CLOSING ENTRY		

Unaudited

RAMSEY COUNTY, MINNESOTA
RICE CREEK COMMONS Pre-Development Account
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2022 AND 2021

	2022	2021
ASSETS		
Cash and Short Term Investments	$ 1,075,875	$ 1,085,511
Receivables:		
Accounts	-	-
Accrued Interest	-	-
Due from Other Governments	-	-
TOTAL ASSETS	1,075,875	1,085,511
LIABILITIES		
Salaries Payable	-	-
Accounts Payable	-	-
Contracts Payable	-	-
Due to Other Funds	-	-
Due to Other Governments	-	-
Advance from Other Funds	-	-
Total Liabilities	-	-
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows	-	-
FUND BALANCES		
Nonspendable	-	-
Restricted	1,075,875	1,085,511
Total Fund Balances	1,075,875	1,085,511
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,075,875	$ 1,085,511

RAMSEY COUNTY, MINNESOTA
RICE CREEK COMMONS Pre-Development Account
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEARS ENDED DECEMBER 31, 2022 AND 2021

	2022	2021
REVENUES		
Taxes	$ -	$ -
Intergovernmental	-	-
Private Grants and Donations	-	-
Investment Earnings	-	-
Miscellaneous	-	-
Total Revenues	-	-
EXPENDITURES		
Capital Projects:		
General Government	9,636	90,584
Public Safety	-	-
Highways and Streets	-	-
Health	-	-
Welfare	-	-
Culture and Recreation	-	-
Debt Service:		
Bond Issuance Costs	-	-
Total Expenditures	9,636	90,584
Excess (Deficiency) of Revenues Over Expenditures	(9,636)	(90,584)
OTHER FINANCING SOURCES (USES)		
Proceeds from General Obligation Bonds	-	-
Discount/Premium on Sale of Bonds		-
Proceeds from Sale of Capital Asset	-	-
Operating Transfers In	-	-
Operating Transfers Out	-	-
Total Other Financing Sources (Uses)	-	-
Net Change in Fund Balances	(9,636)	(90,584)
Fund Balances - Beginning	1,085,511	1,176,095
Fund Balances -Ending	$ 1,075,875	$ 1,085,511

TCAAP											
P031103 and P031109 (Pre-development)											
12/31/2022											
		ASPEN:	Period 12			ASPEN:	Period 998				
		Pre-adjustment Balance		2012 Adjusting Entries		Adjusted Trial Balance		Closing Entries		Ending Balance	
Acct	Description	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
111101	Cash (P031103)	38,992.39		0.00 **(AA)**		38,992.39				38,992.39	
111101	Cash (P031109)	1,036,882.93				1,036,882.93				1,036,882.93	
111201	Special Investments	0.00				0.00				0.00	
112101	Accrued Interest Receivable	0.00				0.00				0.00	
112401	Accounts Receivable	0.00				0.00				0.00	
114101	Due from Other Governments (P031103)	0.00			**0.00** (B)	0.00				0.00	
211101	Salaries Payable		0.00				0.00				0.00
211102	Accounts Payable		0.00	0.00 (A)			0.00				0.00
211104	Contracts Payable (P031109)		0.00		**0.00** (A)		0.00				0.00
211110	Due to Other Funds		0.00		**0.00** **(AA)**		0.00				0.00
211111	Due to Other Govt Units		0.00		**0.00** (A)		0.00				0.00
211150	Deferred Revenue (P031103)		0.00	**0.00** (B)	**0.00** (A)		0.00				0.00
224101	Encumbrances		0.00				0.00				0.00
224203	Des for Subsequent Yrs Exp	0.00	0.00	**0.00** (BB)			0.00				0.00
224301	**Undesignated**		**0.00**				0.00				0.00
224702	**Assigned-Capital Fund Balance**		**1,085,511.38**	9,636.06 **(C)**	0.00 **(BB)**		1,075,875.32				1,075,875.32
224801	**Unassigned**		**0.00**		9,636.06 **(C)**		9,636.06	9,636.06 **(D)**			0.00
314101	Participation - Construction		0.00				0.00	0.00 **(D)**			
314110	Engineering Fee Reimbursement		0.00				0.00	0.00 **(D)**			
314405	Special Projects - State		0.00				0.00	0.00 **(D)**			
318102	Interest on Investments		0.00				0.00	0.00 **(D)**			
319102	Recovery - Prior Years Expense		0.00				0.00	0.00 **(D)**			
341101	Proceeds from General Obligation Bonds		0.00				0.00	0.00 **(D)**			
341208	TRANSFER FROM OTHER FUNDS		0.00				0.00	0.00 **(D)**			
	P031103										
411103	Salaries Temporary	0.00				0.00			0.00 **(D)**		
411112	Deferred Compensation	0.00				0.00			0.00 **(D)**		
411201	PERA	0.00				0.00			0.00 **(D)**		
411202	FICA-OASDI	0.00				0.00			0.00 **(D)**		
411203	FICA-HI	0.00				0.00			0.00 **(D)**		
411301	Health & Welfare Insurance	0.00				0.00			0.00 **(D)**		
411306	Life Insurance	0.00				0.00			0.00 **(D)**		
411307	Long-Term Disability	0.00				0.00			0.00 **(D)**		
411309	Health Care Savings Plan	0.00				0.00			0.00 **(D)**		
411310	OPEB Liability	0.00				0.00			0.00 **(D)**		
411410	Cell Phone Allowance	0.00				0.00			0.00 **(D)**		
421108	Financial Advisor	0.00				0.00			0.00 **(D)**		
421201	Legal Services	757.32				757.32			757.32 **(D)**		
421401	Data Proc Serv-Other	0.00				0.00			0.00 **(D)**		
421501	Consulting Services	0.00				0.00			0.00 **(D)**		
421502	Engineering Service	0.00				0.00			0.00 **(D)**		
421522	Other Professional Services	0.00				0.00			0.00 **(D)**		
421602	Advertising & Promotion	0.00				0.00			0.00 **(D)**		
422405	Right Of Way-Temp Easement	0.00				0.00			0.00 **(D)**		
422809	Weed Spraying	0.00				0.00			0.00 **(D)**		
424110	Public Liability Insurance	**-348.00**				-348.00			-348.00 **(D)**		
424112	Multi Cover Insurance	0.00				0.00			0.00 **(D)**		
424302	Membership & Dues	0.00				0.00			0.00 **(D)**		
424501	Mileage/Parking	0.00				0.00			0.00 **(D)**		
431111	Signs & Supplies	0.00				0.00			0.00 **(D)**		
441101	Land	0.00				0.00			0.00 **(D)**		
441211	Data Processing Equipment	0.00				0.00			0.00 **(D)**		
442101	New Construction	0.00				0.00			0.00 **(D)**		
442107	Architectural Services - Capital	0.00				0.00			0.00 **(D)**		
442108	Architectural Remibur. - Capital	0.00				0.00			0.00 **(D)**		
442109	Other Professional Services - Capital	2,409.31				2,409.31			2,409.31 **(D)**		
442302	Right Of Way Cost-Current	0.00				0.00			0.00 **(D)**		
442305	Road Construction	-206,738.45				-206,738.45			-206,738.45 **(D)**		
442308	Grading	0.00				0.00			0.00 **(D)**		
	P031109										
421108	Financial Advisor (P031109)	0.00				0.00			0.00 **(D)**		
421201	Legal Services (P031109)	-757.32				-757.32			-757.32 **(D)**		
421501	Consulting Services (P031109)	4,168.75				4,168.75			4,168.75 **(D)**		
421502	Engineering Service (P031109)	0.00				0.00			0.00 **(D)**		
442305	Road Construction	206,738.45				206,738.45			206,738.45 **(D)**		
422809	Weed Spraying	1,685.00				1,685.00			1,685.00 **(D)**		
424604	Reim for Damaged Pers Prop	1,721.00				1,721.00			1,721.00 **(D)**		
		1,085,511.38	1,085,511.38	9,636.06	9,636.06	1,085,511.38	1,085,511.38	9,636.06	9,636.06	1,075,875.32	1,075,875.32
			0.00		0.00		0.00		0.00		0.00
	P031103 disbursements	**-203,919.82**									
	P031109 disbursements	**213,555.88**									
		9,636.06									
			38,992.39	OK							

TCAAP - P031101 (Land)
JOURNAL ENTRIES
December 31, 2022

(A)	211102	Accounts Payable	0.00	
	211104	Contracts Payable		**0.00**
	211110	Due to Other Funds		**0.00**
	211111	Due to Other Governments		**0.00**
		To reclassify 2013 PAYABLES to Due to Other Funds etc.		
(AA)	111101	Cash	0.00	
	211110	Due to Other Funds		0.00
		To borrow from General Fund to eliminate Negative cash.		
(B)	211150	Deferred Revenue	0.00	
	114101	Due from Other Governments		0.00
		To ADJUST the Due from Other Governments & Deferred Revenue for the		
(C)	224702	FB-Assigned for Subsequent Yrs Exp	9,636.06	
	224801	Fund Balance-Unassigned		9,636.06
		To RECLASSIFY Fund Balance from 2021 results.		
(D)	3xxxxx	Revenues	0.00	
	224801	Fund Balance-Unassigned	9,636.06	
	4xxxxx	Expenditures		9,636.06
	4xxxxx	Transfer Out		0.00
		CLOSING ENTRY		

RAMSEY COUNTY, MINNESOTA
TCAAP-VIKINGS Development
COMPARATIVE BALANCE SHEET
DECEMBER 31, 2013 AND 2012

	2017	2016
ASSETS		
Cash and Short Term Investments	$ -	$ -
Receivables:		
Accounts	-	246,413
Accrued Interest	-	-
	-	
TOTAL ASSETS	0	246,413
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable	-	-
Contracts Payable	-	-
Due to Other Funds	-	-
Due to Other Governments	-	-
Deferred Revenue	-	246,413
Total Liabilities	0	246,413
Fund Balances:		
Nonspendable	-	-
Restricted	-	-
Total Fund Balance	-	-
TOTAL LIABILITIES AND FUND BALANCE	$ -	$ 246,413

0.00	0.00

RAMSEY COUNTY, MINNESOTA
TCAAP-VIKINGS Development
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
YEARS ENDED DECEMBER 31, 2013 AND 2012

	2017	2016
Revenues:		
Taxes	$ -	$ -
Intergovernmental	-	-
Private Grants and Donations	-	-
Investment Earnings	-	-
Miscellaneous	-	-
Total Revenues	-	-
Expenditures:		
Capital Projects:		
General Government	-	169,563
Public Safety	-	-
Highways and Streets	-	-
Health	-	-
Welfare	-	-
Culture and Recreation	-	-
Debt Service:		
Bond Issuance Costs	-	-
Total Expenditures	-	169,563
Excess (Deficiency) of Revenues Over Expenditures	-	(169,563)
Other Financing Sources (Uses):		
Proceeds from General Obligation Bonds	-	-
Discount/Premium on Sale of Bonds	-	-
Proceeds from Sale of Capital Asset	-	-
Operating Transfers In	-	-
Operating Transfers Out	-	(1,000,484)
Total Other Financing Sources (Uses)	-	(1,000,484)
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-	(1,170,047)
Fund Balance at Beginning of Year	-	1,170,047
Fund Balance at End of Year	$ -	$ -

LIBRARY CONSTRUCTION FUND															
FUND 17203															
12/31/2013															
		ASPEN:	Period 12					ASPEN:	Period 998						
		Pre-adjustment Balance		2012 Adjusting Entries				Adjusted Trial Balance		Closing Entries				Ending Balance	
Acct	Description	Debit	Credit	Debit		Credit		Debit	Credit	Debit		Credit		Debit	Credit
111101	Cash	0.00						0.00						0.00	
111201	Special Investments	0.00						0.00						0.00	
112101	Accrued Interest Receivable	0.00						0.00						0.00	
112401	Accounts Receivable	0.00						0.00						0.00	
113101	Due from Other Funds	0.00						0.00						0.00	
211102	Accounts Payable		0.00	0.00	(A)	**0.00**	**(AA)**		0.00						0.00
				0.00	(AA)										
211104	Contracts Payable		0.00			**0.00**	(A)		0.00						0.00
						0.00	(AA)								
211110	Due to Other Funds		0.00			**0.00**	(A)		0.00						0.00
211111	Due to Other Govt Units		0.00			**0.00**	(A)		0.00						0.00
211150	Deferred Revenue		0.00	**0.00**	(B)	**0.00**	(B)		0.00						0.00
224203	Des for Subsequent Yrs Exp		0.00	0.00	(BB)				0.00						0.00
224301	**Undesignated**		**0.00**						0.00						0.00
224702	**Assigned-Subsequent Years' Exp.**		**0.00**	0.00	**(C)**	**0.00**	(B)		0.00						0.00
						0.00	(BB)								0.00
224801	**Unassigned**		**0.00**			0.00	**(C)**		0.00	0.00	(D)				0.00
314405	Special Projects - State		0.00						0.00	0.00	(D)				
318102	Interest on Investments		0.00						0.00	0.00	(D)				
319103	Recovery-Current Years Exp		0.00			0.00	(B)		0.00	0.00	(D)				
319114	NSP Rebates		0.00						0.00	0.00	(D)				
341101	Proceeds from Gen Ob Bonds		0.00						0.00	0.00	(D)				
341105	Premium on Sale of Bonds		0.00			**0.00**	(BB)		0.00	0.00	(D)				
341208	TRANSFERS FROM OTHER FUNDS		0.00						0.00	0.00	(D)				
351301	Misc Agency Receipts		0.00						0.00	0.00	(D)				
421103	Budget and Accounting Services	0.00						0.00				0.00	(D)		
421109	Bond Issuance Costs	0.00		0.00	(BB)			0.00				0.00	(D)		
441101	Land	0.00						0.00				0.00	(D)		
441201	Equipment	0.00						0.00				0.00	(D)		
441206	Communications Equipment	0.00						0.00				0.00	(D)		
441211	Data Processing Equipment	0.00						0.00				0.00	(D)		
442101	New Construction	0.00		0.00	(B)			0.00				0.00	(D)		
442107	Architectural Services - Capital	0.00						0.00				0.00	(D)		
442108	Architectural Remibur. - Capital	0.00						0.00				0.00	(D)		
442109	Other Professional Services - Capital	0.00						0.00				0.00	(D)		
442201	Remodeling	0.00						0.00				0.00	(D)		
443101	Equipment Costs - Current Exp	0.00						0.00				0.00	(D)		
443301	Bldg Improvements - Current	0.00						0.00				0.00	(D)		
481101	TRANSFER OUT TO DEBT SERVICE FUND	0.00						0.00				0.00	(D)		
541108	Remittance To Other Agencies	0.00				0.00	0.00	0.00				0.00	(D)		
		0.00	0.00	0.00		0.00		0.00	0.00	0.00		0.00		0.00	0.00
			0.00			0.00			0.00			0.00			0.00

LIBRARY CONSTRUCTION - 17203
JOURNAL ENTRIES
December 31, 2013

(A)	211102	Accounts Payable	0.00	
	211101	Salaries Payable		**0.00**
	211104	Contracts Payable		**0.00**
	211110	Due to Other Funds		**0.00**
	211111	Due to Other Governments		**0.00**
JE1206615		To reclassify 2013 PAYABLES to Due to Other Funds etc.		
(AA)	442101	New Construction	0.00	
	211102	Accounts Payable		0.00
		ADDITIONAL payables added by Property Management.		
(AAA)	211102	Accounts Payable	0.00	
	211104	Contracts Payable		0.00
		ADDITIONAL payables added by Property Management.		
(B)	442101	Expenditures	0.00	
	319103	Revenues (Recovery)		0.00
		To reverse JE 1209815.		
(BB)	224203	FB-Des. For Subsequent Years' Exp.	0.00	
	224702	Assigned for Subsequent Years' Exp		0.00
		To RECLASSIFY Fund Balance into new Account.		
(C)	224702	FB-Assigned for Subsequent Yrs Exp	0.00	
	224801	Fund Balance-Unassigned		0.00
		To RECLASSIFY Fund Balance from 2013 results.		
(D)	3xxxxx	Revenues	0.00	
	224801	Fund Balance-Unassigned	0.00	
	4xxxxx	Expenditures		0.00
		CLOSING ENTRY		