

	Governmental Activities		Business-Type Activities		Total All Funds	
	2019	2018	Revenue Fund		2019	2018
			2019	2018		
Unrestricted - Current and Other Assets			\$ 7,968,512	\$ 8,859,317	\$ 7,968,512	\$ 8,859,317
General Fund	296,643	215,509			296,643	215,509
Bridge Repair and Replacement Fund	1,877,476	607,763			1,877,476	607,763
Restricted - Current and Other Assets			140,707	237,594	140,707	237,594
Bridge Repair and Replacement Fund	-	677,267			-	677,267
Capital Assets			31,576,400	31,463,508	31,576,400	31,463,508
General Fund	7,000	7,000			7,000	7,000
Bridge Repair and Replacement Fund	7,410,545	7,308,711			7,410,545	7,308,711
Total Assets	<u>9,591,664</u>	<u>8,816,250</u>	<u>39,685,619</u>	<u>40,560,419</u>	<u>49,277,283</u>	<u>49,376,669</u>
Pension and OPEB Related Deferrals	89,402	67,578	566,597	428,349	655,999	495,927
Deferred Charges	-	7,000	-	-	-	7,000
Total Deferred Outflows of Resources	<u>89,402</u>	<u>74,578</u>	<u>566,597</u>	<u>428,349</u>	<u>655,999</u>	<u>502,927</u>
Long-Term Debt			2,512,961	4,448,889	2,512,961	4,928,889
Bridge Repair and Replacement Fund	-	480,000				
Other Liabilities			1,672,896	1,847,865	2,860,604	2,873,142
Net Pension Liability	161,842	139,577	1,025,866	884,732		
Total OPEB Liability	4,027	3,655	24,740	22,454		
General Fund	-	-				
Bridge Repair and Replacement Fund	-	968				
Total Liabilities	<u>165,869</u>	<u>624,200</u>	<u>5,236,463</u>	<u>7,203,940</u>	<u>5,373,565</u>	<u>7,802,031</u>
Pension and OPEB Related Deferral	11,853	6,478	75,086	41,020	86,939	47,498
Total Deferred Inflows of Resources	<u>11,853</u>	<u>6,478</u>	<u>75,086</u>	<u>41,020</u>	<u>86,939</u>	<u>47,498</u>
<i>Net Position</i>						
Net Investment in Capital Assets			29,063,439	27,014,619	36,480,984	33,857,330
General Fund	7,000	7,000				
Bridge Repair and Replacement Fund	7,410,545	6,835,711				
Restricted - Debt Service	-	677,267	140,707	140,707	140,707	817,974
Unrestricted			5,736,521	6,588,482	7,822,320	7,328,654
General Fund	235,110	133,377				
Bridge Repair and Replacement Fund	1,850,689	606,795				
Total Net Position	<u>\$ 9,503,344</u>	<u>\$ 8,260,150</u>	<u>\$ 34,940,667</u>	<u>\$ 33,743,808</u>	<u>\$ 44,444,011</u>	<u>\$ 42,003,958</u>