

Fort Monroe Authority
Statement of Net Position - Consolidated (All Funds)

Accrual Basis - Internal Unaudited

	<u>Jun 30, 2019</u>	<u>Jun 30, 2018</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
Operating Account & Petty Cash	3,657,266	2,706,947	950,319	35.1%
Restricted Cash Account	1,034,227	677,668	356,559	52.6%
Other Cash Equivalents	5,260	5,768	(508)	-8.8%
Total Checking/Savings	<u>4,696,753</u>	<u>3,390,383</u>	<u>1,306,370</u>	<u>38.5%</u>
Accounts Receivable				
Accounts Receivable	951,629	363,559	588,069	161.8%
Other Receivables	5,710	421,521	(415,811)	-98.6%
Total Accounts Receivable	<u>957,339</u>	<u>785,080</u>	<u>172,259</u>	<u>21.9%</u>
Other Current Assets				
Prepaid Expenses	117,837	207,574	(89,737)	-43.2%
Other Current Assets	40,998	40,779	219	0.5%
Total Other Current Assets	<u>158,836</u>	<u>248,353</u>	<u>(89,518)</u>	<u>-36.0%</u>
Total Current Assets	<u>5,812,928</u>	<u>4,423,817</u>	<u>1,389,111</u>	<u>31.4%</u>
Fixed Assets				
Electronic Equipment	177,706	177,706	-	0.0%
Office Furniture and Equipment	16,075	16,075	-	0.0%
Motor Vehicles	46,819	46,819	-	0.0%
Museum Artifacts	59,705	59,705	-	0.0%
Non-Capitalized Building Renovations	231,846	112,460	119,385	106.2%
Construction in Progress	1,081,419	206,214	875,204	424.4%
Accumulated Depreciation	(244,651)	(217,705)	(26,946)	-12.4%
Total Fixed Assets	<u>1,368,919</u>	<u>401,276</u>	<u>967,644</u>	<u>241.1%</u>
Other Assets				
Due From Intercompany	-	(9,812)	9,812	100.0%
Deferred Outflow of Resources	564,872	305,475	259,397	84.9%
Other Assets	89,080	7,092	81,989	1,156.1%
Total Other Assets	<u>653,952</u>	<u>302,754</u>	<u>351,198</u>	<u>116.0%</u>
TOTAL ASSETS	<u><u>7,835,800</u></u>	<u><u>5,127,847</u></u>	<u><u>2,707,953</u></u>	<u><u>52.8%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	509,347	476,450	32,897	6.9%
Accrued Liabilities	1,044,363	685,752	358,611	52.3%
Accrued Leave Payable	60,615	61,306	(691)	-1.1%
Other Current Liabilities	84,201	113,534	(29,333)	-25.8%
Total Current Liabilities	<u>1,698,527</u>	<u>1,337,042</u>	<u>361,484</u>	<u>27.0%</u>
Other Liabilities				
Due To Intercompany	-	-	-	0.0%
Loans Payable	260,784	260,784	-	0.0%
Deferred Inflow of Resources	286,000	374,227	(88,227)	-23.6%
Net Pension Liability	2,016,000	1,830,000	186,000	10.2%
Net OPEB Liability	338,000	501,745	(163,745)	-32.6%
Total Other Liabilities	<u>2,900,784</u>	<u>2,966,756</u>	<u>(65,972)</u>	<u>-2.2%</u>
Total Liabilities	<u>4,599,311</u>	<u>4,303,799</u>	<u>295,512</u>	<u>6.9%</u>
Equity				
Retained Earnings	1,174,530	76,195	1,098,335	1,441.5%
Net Income	2,061,958	747,853	1,314,105	175.7%
Total Equity	<u>3,236,489</u>	<u>824,048</u>	<u>2,412,440</u>	<u>292.8%</u>
TOTAL LIABILITIES & EQUITY	<u><u>7,835,800</u></u>	<u><u>5,127,847</u></u>	<u><u>2,707,953</u></u>	<u><u>52.8%</u></u>

NOTE: For presentation purposes, intercompany due to/from accounts have been eliminated

Fort Monroe Authority
Statement of Net Position - Government Fund (All Sub-Funds)

Accrual Basis - Internal Unaudited

	<u>Jun 30, 2019</u>	<u>Jun 30, 2018</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
Operating Account & Petty Cash	1,723,841	2,051,773	(327,932)	-16.0%
Restricted Cash Account	708,620	276,400	432,220	156.4%
Other Cash Equivalents	5,260	5,768	(508)	-8.8%
Total Checking/Savings	<u>2,437,721</u>	<u>2,333,941</u>	<u>103,780</u>	<u>4.4%</u>
Accounts Receivable				
Accounts Receivable	312,047	669	311,378	46,543.8%
Other Receivables	(19,312)	397,005	(416,317)	-104.9%
Total Accounts Receivable	<u>292,735</u>	<u>397,674</u>	<u>(104,939)</u>	<u>-26.4%</u>
Other Current Assets				
Prepaid Expenses	52,360	146,497	(94,137)	-64.3%
Other Current Assets	-	-	-	0.0%
Total Other Current Assets	<u>52,360</u>	<u>146,497</u>	<u>(94,137)</u>	<u>-64.3%</u>
Total Current Assets	<u>2,782,815</u>	<u>2,878,112</u>	<u>(95,296)</u>	<u>-3.3%</u>
Fixed Assets				
Electronic Equipment	159,261	159,261	-	0.0%
Office Furniture and Equipment	-	-	-	0.0%
Motor Vehicles	20,210	20,210	-	0.0%
Museum Artifacts	59,705	59,705	-	0.0%
Non-Capitalized Building Renovations	-	-	-	0.0%
Construction in Progress	907,194	46,756	860,439	1,840.3%
Accumulated Depreciation	(173,110)	(156,576)	(16,534)	-10.6%
Total Fixed Assets	<u>973,261</u>	<u>129,357</u>	<u>843,905</u>	<u>652.4%</u>
Other Assets				
Due From Intercompany	17,062,467	14,587,768	2,474,699	17.0%
Deferred Outflow of Resources	473,532	277,677	195,855	70.5%
Other Assets	74,689	65	74,625	115,446.4%
Total Other Assets	<u>17,610,688</u>	<u>14,865,509</u>	<u>2,745,178</u>	<u>18.5%</u>
TOTAL ASSETS	<u>21,366,764</u>	<u>17,872,978</u>	<u>3,493,787</u>	<u>19.5%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	238,645	34,488	204,157	592.0%
Accrued Liabilities	162,783	195,543	(32,760)	-16.8%
Accrued Leave Payable	51,975	52,566	(592)	-1.1%
Other Current Liabilities	74,381	78,880	(4,500)	-5.7%
Total Current Liabilities	<u>527,783</u>	<u>361,477</u>	<u>166,306</u>	<u>46.0%</u>
Other Liabilities				
Due To Intercompany	-	-	-	0.0%
Loans Payable	-	-	-	0.0%
Deferred Inflow of Resources	239,752	340,172	(100,420)	-29.5%
Net Pension Liability	1,690,013	1,663,470	26,543	1.6%
Net OPEB Liability	283,345	456,086	(172,741)	-37.9%
Total Other Liabilities	<u>2,213,110</u>	<u>2,459,728</u>	<u>(246,618)</u>	<u>-10.0%</u>
Total Liabilities	<u>2,740,893</u>	<u>2,821,205</u>	<u>(80,312)</u>	<u>-2.8%</u>
Equity				
Retained Earnings	15,373,843	12,423,607	2,950,237	23.7%
Net Income	3,252,028	2,628,166	623,862	23.7%
Total Equity	<u>18,625,871</u>	<u>15,051,772</u>	<u>3,574,099</u>	<u>23.7%</u>
TOTAL LIABILITIES & EQUITY	<u>21,366,764</u>	<u>17,872,978</u>	<u>3,493,787</u>	<u>19.5%</u>

Fort Monroe Authority
Statement of Net Position - Enterprise Fund (All Sub-Funds)

Accrual Basis - Internal Unaudited

	<u>Jun 30, 2019</u>	<u>Jun 30, 2018</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
Operating Account & Petty Cash	1,933,425	655,174	1,278,251	195.1%
Restricted Cash Account	325,608	401,268	(75,661)	-18.9%
Other Cash Equivalents	-	-	-	0.0%
Total Checking/Savings	<u>2,259,033</u>	<u>1,056,443</u>	<u>1,202,590</u>	<u>113.8%</u>
Accounts Receivable				
Accounts Receivable	639,582	362,890	276,692	76.2%
Other Receivables	25,022	24,516	506	2.1%
Total Accounts Receivable	<u>664,604</u>	<u>387,406</u>	<u>277,198</u>	<u>71.6%</u>
Other Current Assets				
Prepaid Expenses	65,478	61,077	4,400	7.2%
Other Current Assets	40,998	40,779	219	0.5%
Total Other Current Assets	<u>106,476</u>	<u>101,856</u>	<u>4,620</u>	<u>4.5%</u>
Total Current Assets	<u>3,030,113</u>	<u>1,545,705</u>	<u>1,484,408</u>	<u>96.0%</u>
Fixed Assets				
Electronic Equipment	18,445	18,445	-	0.0%
Office Furniture and Equipment	16,075	16,075	-	0.0%
Motor Vehicles	26,609	26,609	-	0.0%
Museum Artifacts	-	-	-	0.0%
Non-Capitalized Building Renovations	231,846	112,460	119,385	106.2%
Construction in Progress	174,224	159,459	14,765	9.3%
Accumulated Depreciation	(71,541)	(61,129)	(10,412)	-17.0%
Total Fixed Assets	<u>395,658</u>	<u>271,919</u>	<u>123,739</u>	<u>45.5%</u>
Other Assets				
Due From Intercompany	2,894,255	2,013,069	881,186	43.8%
Deferred Outflow of Resources	91,340	27,798	63,542	228.6%
Other Assets	14,391	7,027	7,364	104.8%
Total Other Assets	<u>2,999,986</u>	<u>2,047,894</u>	<u>952,092</u>	<u>46.5%</u>
TOTAL ASSETS	<u>6,425,757</u>	<u>3,865,519</u>	<u>2,560,238</u>	<u>66.2%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	270,703	441,962	(171,260)	-38.8%
Accrued Liabilities	881,579	490,209	391,371	79.8%
Accrued Leave Payable	8,640	8,740	(99)	-1.1%
Other Current Liabilities	9,821	34,654	(24,833)	-71.7%
Total Current Liabilities	<u>1,170,743</u>	<u>975,565</u>	<u>195,178</u>	<u>20.0%</u>
Other Liabilities				
Due To Intercompany	19,956,722	16,610,650	3,346,072	20.1%
Loans Payable	260,784	260,784	-	0.0%
Deferred Inflow of Resources	46,248	34,055	12,193	35.8%
Net Pension Liability	325,987	166,530	159,457	95.8%
Net OPEB Liability	54,655	45,659	8,996	19.7%
Total Other Liabilities	<u>20,644,396</u>	<u>17,117,678</u>	<u>3,526,718</u>	<u>20.6%</u>
Total Liabilities	<u>21,815,140</u>	<u>18,093,243</u>	<u>3,721,897</u>	<u>20.6%</u>
Equity				
Retained Earnings	(14,199,313)	(12,347,411)	(1,851,902)	-15.0%
Net Income	(1,190,069)	(1,880,313)	690,243	36.7%
Total Equity	<u>(15,389,382)</u>	<u>(14,227,724)</u>	<u>(1,161,658)</u>	<u>-8.2%</u>
TOTAL LIABILITIES & EQUITY	<u>6,425,757</u>	<u>3,865,519</u>	<u>2,560,238</u>	<u>66.2%</u>

Fort Monroe Authority
Statement of Net Position - Enterprise Fund (Residential Leasing Sub-Fund)

Accrual Basis - Internal Unaudited

	<u>Jun 30, 2019</u>	<u>Jun 30, 2018</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
Operating Account & Petty Cash	1,758,783	462,621	1,296,162	280.2%
Restricted Cash Account	274,230	344,501	(70,271)	-20.4%
Other Cash Equivalents	-	-	-	0.0%
Total Checking/Savings	<u>2,033,013</u>	<u>807,122</u>	<u>1,225,891</u>	<u>151.9%</u>
Accounts Receivable				
Accounts Receivable	4,820	7,446	(2,626)	-35.3%
Other Receivables	-	-	-	0.0%
Total Accounts Receivable	<u>4,820</u>	<u>7,446</u>	<u>(2,626)</u>	<u>-35.3%</u>
Other Current Assets				
Prepaid Expenses	-	-	-	0.0%
Other Current Assets	30,706	33,349	(2,643)	-7.9%
Total Other Current Assets	<u>30,706</u>	<u>33,349</u>	<u>(2,643)</u>	<u>-7.9%</u>
Total Current Assets	<u>2,068,539</u>	<u>847,916</u>	<u>1,220,623</u>	<u>144.0%</u>
Fixed Assets				
Electronic Equipment	-	-	-	0.0%
Office Furniture and Equipment	16,075	16,075	-	0.0%
Motor Vehicles	26,609	26,609	-	0.0%
Museum Artifacts	-	-	-	0.0%
Non-Capitalized Building Renovations	-	-	-	0.0%
Construction in Progress	-	-	-	0.0%
Accumulated Depreciation	(42,684)	(42,684)	-	0.0%
Total Fixed Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Other Assets				
Due From Intercompany	-	-	-	0.0%
Deferred Outflow of Resources	91,340	27,798	63,542	228.6%
Other Assets	14,391	-	14,391	100.0%
Total Other Assets	<u>105,731</u>	<u>27,798</u>	<u>77,933</u>	<u>280.4%</u>
TOTAL ASSETS	<u>2,174,270</u>	<u>875,714</u>	<u>1,298,556</u>	<u>148.3%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	80,224	133,801	(53,577)	-40.0%
Accrued Liabilities	586,391	273,343	313,048	114.5%
Accrued Leave Payable	1,333	2,929	(1,596)	-54.5%
Other Current Liabilities	1,844	7,313	(5,469)	-74.8%
Total Current Liabilities	<u>669,792</u>	<u>417,386</u>	<u>252,406</u>	<u>60.5%</u>
Other Liabilities				
Due To Intercompany	(1,925,297)	(1,657,718)	(267,579)	-16.1%
Loans Payable	-	-	-	0.0%
Deferred Inflow of Resources	46,248	34,055	12,193	35.8%
Net Pension Liability	325,987	166,530	159,457	95.8%
Net OPEB Liability	54,655	45,659	8,996	19.7%
Total Other Liabilities	<u>(1,498,407)</u>	<u>(1,411,474)</u>	<u>(86,933)</u>	<u>-6.2%</u>
Total Liabilities	<u>(828,615)</u>	<u>(994,088)</u>	<u>165,473</u>	<u>16.6%</u>
Equity				
Retained Earnings	1,898,213	1,025,313	872,900	85.1%
Net Income	1,104,672	844,489	260,183	30.8%
Total Equity	<u>3,002,885</u>	<u>1,869,802</u>	<u>1,133,083</u>	<u>60.6%</u>
TOTAL LIABILITIES & EQUITY	<u>2,174,270</u>	<u>875,714</u>	<u>1,298,556</u>	<u>148.3%</u>

Fort Monroe Authority
Statement of Net Position - Enterprise Fund (Commerical Leasing Sub-Fund)

Accrual Basis - Internal Unaudited

	<u>Jun 30, 2019</u>	<u>Jun 30, 2018</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
Operating Account & Petty Cash	13,227	79,523	(66,297)	-83.4%
Restricted Cash Account	51,377	56,767	(5,390)	-9.5%
Other Cash Equivalents	-	-	-	0.0%
Total Checking/Savings	<u>64,604</u>	<u>136,291</u>	<u>(71,687)</u>	<u>-52.6%</u>
Accounts Receivable				
Accounts Receivable	402,633	205,849	196,784	95.6%
Other Receivables	25,022	24,516	506	2.1%
Total Accounts Receivable	<u>427,655</u>	<u>230,365</u>	<u>197,290</u>	<u>85.6%</u>
Other Current Assets				
Prepaid Expenses	64,605	60,192	4,413	7.3%
Other Current Assets	-	-	-	0.0%
Total Other Current Assets	<u>64,605</u>	<u>60,192</u>	<u>4,413</u>	<u>7.3%</u>
Total Current Assets	<u>556,864</u>	<u>426,848</u>	<u>130,016</u>	<u>30.5%</u>
Fixed Assets				
Electronic Equipment	18,445	18,445	-	0.0%
Office Furniture and Equipment	-	-	-	0.0%
Motor Vehicles	-	-	-	0.0%
Museum Artifacts	-	-	-	0.0%
Non-Capitalized Building Renovations	231,846	112,460	119,385	106.2%
Construction in Progress	174,224	159,459	14,765	9.3%
Accumulated Depreciation	(28,857)	(18,445)	(10,412)	-56.4%
Total Fixed Assets	<u>395,658</u>	<u>271,919</u>	<u>123,739</u>	<u>45.5%</u>
Other Assets				
Due From Intercompany	-	-	-	0.0%
Deferred Outflow of Resources	-	-	-	0.0%
Other Assets	-	7,027	(7,027)	-100.0%
Total Other Assets	<u>-</u>	<u>7,027</u>	<u>(7,027)</u>	<u>-100.0%</u>
TOTAL ASSETS	<u><u>952,522</u></u>	<u><u>705,794</u></u>	<u><u>246,728</u></u>	<u><u>35.0%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	27,430	110,906	(83,477)	-75.3%
Accrued Liabilities	187,111	134,239	52,872	39.4%
Accrued Leave Payable	7,308	5,811	1,497	25.8%
Other Current Liabilities	7,977	27,341	(19,364)	-70.8%
Total Current Liabilities	<u>229,825</u>	<u>278,297</u>	<u>(48,472)</u>	<u>-17.4%</u>
Other Liabilities				
Due To Intercompany	15,837,121	14,028,677	1,808,444	12.9%
Loans Payable	260,784	260,784	-	0.0%
Deferred Inflow of Resources	-	-	-	0.0%
Net Pension Liability	-	-	-	0.0%
Net OPEB Liability	-	-	-	0.0%
Total Other Liabilities	<u>16,097,905</u>	<u>14,289,461</u>	<u>1,808,444</u>	<u>12.7%</u>
Total Liabilities	<u>16,327,730</u>	<u>14,567,758</u>	<u>1,759,972</u>	<u>12.1%</u>
Equity				
Retained Earnings	(13,861,964)	(11,918,548)	(1,943,416)	-16.3%
Net Income	(1,513,244)	(1,943,416)	430,173	22.1%
Total Equity	<u>(15,375,208)</u>	<u>(13,861,964)</u>	<u>(1,513,244)</u>	<u>-10.9%</u>
TOTAL LIABILITIES & EQUITY	<u><u>952,522</u></u>	<u><u>705,794</u></u>	<u><u>246,728</u></u>	<u><u>35.0%</u></u>

Fort Monroe Authority
Statement of Net Position - Enterprise Fund (Special Events Sub-Fund)

Accrual Basis - Internal Unaudited

	<u>Jun 30, 2019</u>	<u>Jun 30, 2018</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
Operating Account & Petty Cash	112,345	106,857	5,488	5.1%
Restricted Cash Account	-	-	-	0.0%
Other Cash Equivalents	-	-	-	0.0%
Total Checking/Savings	<u>112,345</u>	<u>106,857</u>	<u>5,488</u>	<u>5.1%</u>
Accounts Receivable				
Accounts Receivable	-	-	-	0.0%
Other Receivables	-	-	-	0.0%
Total Accounts Receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Other Current Assets				
Prepaid Expenses	-	-	-	0.0%
Other Current Assets	7,793	7,430	363	4.9%
Total Other Current Assets	<u>7,793</u>	<u>7,430</u>	<u>363</u>	<u>4.9%</u>
Total Current Assets	<u>120,139</u>	<u>114,287</u>	<u>5,851</u>	<u>5.1%</u>
Fixed Assets				
Electronic Equipment	-	-	-	0.0%
Office Furniture and Equipment	-	-	-	0.0%
Motor Vehicles	-	-	-	0.0%
Museum Artifacts	-	-	-	0.0%
Non-Capitalized Building Renovations	-	-	-	0.0%
Construction in Progress	-	-	-	0.0%
Accumulated Depreciation	-	-	-	0.0%
Total Fixed Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Other Assets				
Due From Intercompany	-	-	-	0.0%
Deferred Outflow of Resources	-	-	-	0.0%
Other Assets	-	-	-	0.0%
Total Other Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
TOTAL ASSETS	<u><u>120,139</u></u>	<u><u>114,287</u></u>	<u><u>5,851</u></u>	<u><u>5.1%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	1,902	5,692	(3,789)	-66.6%
Accrued Liabilities	34,995	35,811	(816)	-2.3%
Accrued Leave Payable	-	-	-	0.0%
Other Current Liabilities	-	-	-	0.0%
Total Current Liabilities	<u>36,897</u>	<u>41,503</u>	<u>(4,606)</u>	<u>-11.1%</u>
Other Liabilities				
Due To Intercompany	2,470	3,029	(560)	-18.5%
Loans Payable	-	-	-	0.0%
Deferred Inflow of Resources	-	-	-	0.0%
Net Pension Liability	-	-	-	0.0%
Net OPEB Liability	-	-	-	0.0%
Total Other Liabilities	<u>2,470</u>	<u>3,029</u>	<u>(560)</u>	<u>-18.5%</u>
Total Liabilities	<u>39,367</u>	<u>44,532</u>	<u>(5,165)</u>	<u>-11.6%</u>
Equity				
Retained Earnings	69,755	79,487	(9,731)	-12.2%
Net Income	11,017	(9,731)	20,748	213.2%
Total Equity	<u>80,772</u>	<u>69,755</u>	<u>11,017</u>	<u>15.8%</u>
TOTAL LIABILITIES & EQUITY	<u><u>120,139</u></u>	<u><u>114,287</u></u>	<u><u>5,851</u></u>	<u><u>5.1%</u></u>

Fort Monroe Authority
Statement of Net Position - Enterprise Fund (Utility Sub-Fund)

Accrual Basis - Internal Unaudited

	<u>Jun 30, 2019</u>	<u>Jun 30, 2018</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
Operating Account & Petty Cash	26,626	6,173	20,453	331.3%
Restricted Cash Account	-	-	-	0.0%
Other Cash Equivalents	-	-	-	0.0%
Total Checking/Savings	<u>26,626</u>	<u>6,173</u>	<u>20,453</u>	<u>331.3%</u>
Accounts Receivable				
Accounts Receivable	228,150	149,596	78,554	52.5%
Other Receivables	-	-	-	0.0%
Total Accounts Receivable	<u>228,150</u>	<u>149,596</u>	<u>78,554</u>	<u>52.5%</u>
Other Current Assets				
Prepaid Expenses	873	885	(12)	-1.4%
Other Current Assets	-	-	-	0.0%
Total Other Current Assets	<u>873</u>	<u>885</u>	<u>(12)</u>	<u>-1.4%</u>
Total Current Assets	<u>255,649</u>	<u>156,654</u>	<u>98,995</u>	<u>63.2%</u>
Fixed Assets				
Electronic Equipment	-	-	-	0.0%
Office Furniture and Equipment	-	-	-	0.0%
Motor Vehicles	-	-	-	0.0%
Museum Artifacts	-	-	-	0.0%
Non-Capitalized Building Renovations	-	-	-	0.0%
Construction in Progress	-	-	-	0.0%
Accumulated Depreciation	-	-	-	0.0%
Total Fixed Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Other Assets				
Due From Intercompany	2,894,255	2,013,069	881,186	43.8%
Deferred Outflow of Resources	-	-	-	0.0%
Other Assets	-	-	-	0.0%
Total Other Assets	<u>2,894,255</u>	<u>2,013,069</u>	<u>881,186</u>	<u>43.8%</u>
TOTAL ASSETS	<u><u>3,149,904</u></u>	<u><u>2,169,723</u></u>	<u><u>980,181</u></u>	<u><u>45.2%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	151,861	191,563	(39,701)	-20.7%
Accrued Liabilities	72,400	46,816	25,584	54.6%
Accrued Leave Payable	-	-	-	0.0%
Other Current Liabilities	-	-	-	0.0%
Total Current Liabilities	<u>224,262</u>	<u>238,379</u>	<u>(14,117)</u>	<u>-5.9%</u>
Other Liabilities				
Due To Intercompany	6,001,672	4,236,661	1,765,010	41.7%
Loans Payable	-	-	-	0.0%
Deferred Inflow of Resources	-	-	-	0.0%
Net Pension Liability	-	-	-	0.0%
Net OPEB Liability	-	-	-	0.0%
Total Other Liabilities	<u>6,001,672</u>	<u>4,236,661</u>	<u>1,765,010</u>	<u>41.7%</u>
Total Liabilities	<u>6,225,933</u>	<u>4,475,040</u>	<u>1,750,893</u>	<u>39.1%</u>
Equity				
Retained Earnings	(2,305,317)	(1,533,663)	(771,654)	-50.3%
Net Income	(770,712)	(771,654)	942	0.1%
Total Equity	<u>(3,076,029)</u>	<u>(2,305,317)</u>	<u>(770,712)</u>	<u>-33.4%</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,149,904</u></u>	<u><u>2,169,723</u></u>	<u><u>980,181</u></u>	<u><u>45.2%</u></u>

Fort Monroe Authority
Statement of Net Position - Enterprise Fund (Marina Management Sub-Fund)

Accrual Basis - Internal Unaudited

	<u>Jun 30, 2019</u>	<u>Jun 30, 2018</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
Operating Account & Petty Cash	22,444	-	22,444	100.0%
Restricted Cash Account	-	-	-	0.0%
Other Cash Equivalents	-	-	-	0.0%
Total Checking/Savings	<u>22,444</u>	<u>-</u>	<u>22,444</u>	<u>100.0%</u>
Accounts Receivable				
Accounts Receivable	3,979	-	3,979	100.0%
Other Receivables	-	-	-	0.0%
Total Accounts Receivable	<u>3,979</u>	<u>-</u>	<u>3,979</u>	<u>100.0%</u>
Other Current Assets				
Prepaid Expenses	-	-	-	0.0%
Other Current Assets	2,499	-	2,499	100.0%
Total Other Current Assets	<u>2,499</u>	<u>-</u>	<u>2,499</u>	<u>100.0%</u>
Total Current Assets	<u>28,922</u>	<u>-</u>	<u>28,922</u>	<u>100.0%</u>
Fixed Assets				
Electronic Equipment	-	-	-	0.0%
Office Furniture and Equipment	-	-	-	0.0%
Motor Vehicles	-	-	-	0.0%
Museum Artifacts	-	-	-	0.0%
Non-Capitalized Building Renovations	-	-	-	0.0%
Construction in Progress	-	-	-	0.0%
Accumulated Depreciation	-	-	-	0.0%
Total Fixed Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Other Assets				
Due From Intercompany	-	-	-	0.0%
Deferred Outflow of Resources	-	-	-	0.0%
Other Assets	-	-	-	0.0%
Total Other Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
TOTAL ASSETS	<u><u>28,922</u></u>	<u><u>-</u></u>	<u><u>28,922</u></u>	<u><u>100.0%</u></u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	9,285	-	9,285	100.0%
Accrued Liabilities	682	-	682	100.0%
Accrued Leave Payable	-	-	-	0.0%
Other Current Liabilities	-	-	-	0.0%
Total Current Liabilities	<u>9,967</u>	<u>-</u>	<u>9,967</u>	<u>100.0%</u>
Other Liabilities				
Due To Intercompany	40,757	-	40,757	100.0%
Loans Payable	-	-	-	0.0%
Deferred Inflow of Resources	-	-	-	0.0%
Net Pension Liability	-	-	-	0.0%
Net OPEB Liability	-	-	-	0.0%
Total Other Liabilities	<u>40,757</u>	<u>-</u>	<u>40,757</u>	<u>100.0%</u>
Total Liabilities	<u>50,725</u>	<u>-</u>	<u>50,725</u>	<u>100.0%</u>
Equity				
Retained Earnings	-	-	-	0.0%
Net Income	(21,802)	-	(21,802)	-100.0%
Total Equity	<u>(21,802)</u>	<u>-</u>	<u>(21,802)</u>	<u>-100.0%</u>
TOTAL LIABILITIES & EQUITY	<u><u>28,922</u></u>	<u><u>-</u></u>	<u><u>28,922</u></u>	<u><u>100.0%</u></u>