

## BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2023

10 -GENERAL FUND

FINAL - Unaudited - Modified Accrual Basis

ACCOUNT# TITLE

## ASSETS

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Cash

10-1100.00	Claim on Cash	4,740,951.19
10-1101.00	Cash on Hand	740.00
10-1102.00	Airport Grant Fund	38,897.61
10-1102.01	Airport Fire Funds	0.00
10-1103.00	Willie Wash Park Fund	0.00
10-1104.00	Aquatic Complex Fund	0.00
10-1108.00	Police Education Fund	0.00
10-1108.01	Drug Seizure Fund	0.00
10-1112.00	Street Sinking Fund 2002	0.00
10-1112.01	Street Improvement Fund	0.00
10-1115.00	Former CDs Fund	0.00
10-1117.00	Court Security Fund	0.00
10-1117.01	Court Technology Fund	0.00
10-1125.00	Sinking Fund 2003	0.00
10-1126.00	Sinking Fund 2007	0.00
10-1128.00	Sinking Fund 2012 - REF	0.00
10-1129.00	Ambulance Fund	0.00
10-1130.00	Golf Course Water Well Fund	0.00
10-1131.00	Golf Construction Fund	0.00
10-1185.00	Clearing Account	0.00
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TOTAL Cash		4,780,588.80

Investments

10-1200.00	Cert of Deposit-Harrington	0.00
10-1200.01	Cert of Deposits - BNB	0.00
10-1201.00	Cert of Deposit - BNB - St Imp	0.00
10-1202.00	Cert of Deposits- Ballinger NB	0.00
10-1205.00	Cert of Deposit - BNB - Golf	0.00
10-1210.00	Investments-Coastal Security	0.00
10-1210.01	Accrued Amortization	0.00
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TOTAL Investments		0.00

Accts Rec/Inv/Prepays

10-1300.00	Accts Rec - Street Surcharge	0.00
10-1300.01	Allowance for Doubtful Accts	0.00
10-1301.00	Accts Recv -Bulk Trash Pick Up	0.00
10-1312.00	Accts Rec - Franchise fees	0.00
10-1317.00	Accts Rec - General Recpts	42,334.40
10-1318.00	Accts Rec - TXDOT	0.00
10-1319.00	Accts Rec - TEDEM	0.00
10-1320.00	Accts Rec-App Dist-CurrentTax	3,785.04
10-1321.00	Accts Rec-App Dist-Deliq Tax	54,068.30
10-1322.00	Accts Rec-App Dist-Pen/Int	967.20
10-1322.01	Accts Rec-MCAD Sheriff Sale	0.00
10-1323.00	Accts Rec - Sales Tax Retained	2,850.55
10-1324.00	Accts Rec - Brush Chipping	0.00
10-1329.00	Accts Rec - Grant program(s)	0.00
10-1330.00	Accts Rec - Invoiced Charges	10,376.28

## BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2023

10 -GENERAL FUND

FINAL - Unaudited - Modified Accrual Basis

ACCOUNT# TITLE

ASSETS - (CONTINUED)

10-1330.01	Allowance for Doubtful Accts (	6,320.00)
10-1331.00	Accts Rec - Cemetery Lots	0.00
10-1332.00	Accts Rec -Military Fuel Sales	0.00
10-1332.01	Accts Rec- Military Sales	0.00
10-1333.00	Accts Rec - IRS	1,087.60
10-1340.00	Accts Rec - Payroll Advance	0.00
10-1341.00	Accts Rec - Employees	124.47
10-1345.00	Accts Rec - EMS Billings	0.00
10-1345.01	Allow for EMS Doubt Accts	0.00
10-1346.00	Accts Rec - EMS Billings RR	0.00
10-1347.00	Accts Rec - EMS Billings SBC	0.00
10-1360.00	Accrued Interest Receivable	0.00
10-1365.00	Airplane Fuel Inventory	19,762.86
10-1375.00	Prepaid Insurance	0.00
10-1376.00	Prepays	590.00
10-1377.00	Prepaid Interest - CO 2012	0.00
10-1380.00	Bond Insurance Prem-C.O. 2003	0.00
10-1381.00	Costs of Issuance- C.O. 2003	0.00
10-1381.01	Cost of Issuance CO - 2012	0.00
TOTAL Accts Rec/Inv/Prepays		129,626.70

Fixed Assets

10-1510.00	Property & Fixed Assets	0.00
10-1511.00	Reserve for Depreciation	0.00
10-1515.00	Land	0.00
10-1520.00	CWIP - City Hall Generator	0.00
10-1521.00	CWIP - Fire/EMS Generator	0.00
10-1522.00	CWIP - Police Generator	0.00
10-1523.00	CWIP - Airport - Runway08-26 E	0.00
10-1524.00	CWIP - Airport - Master Plan	0.00
10-1525.00	CWIP - Emergency Sirens	0.00
10-1526.00	CWIP - Richards Prk Restrms	0.00
10-1527.00	CWIP - Golf Storage Barn	0.00
10-1528.00	CWIP - W Washington Park Rstrm	0.00
10-1529.00	CWIP - Aquatic Complex	0.00
10-1530.00	CWIP - Civic Center	0.00
10-1531.00	CWIP - Brady Lake Boat Ramps	0.00
TOTAL Fixed Assets		0.00

4,910,215.50

TOTAL ASSETS	4,910,215.50
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## LIABILITIES

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## BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2023

10 -GENERAL FUND

FINAL - Unaudited - Modified Accrual Basis

ACCOUNT# TITLE

LIABILITIES - (CONTINUED)

Current Liabilities

10-2100.00 A/P Pending (Due to Pooled)	78,530.76
10-2100.01 Accounts Payable-Conversion	0.00
10-2100.02 Accounts Payable	2,376.00
10-2100.03 Accounts Payable-BC Retainage	0.00
10-2100.04 Accounts Payable- Fund 80	0.00
10-2101.00 Accounts Payable - Other	0.00
10-2102.00 Accrued Comp Absences	0.00
10-2109.00 Unapplied Credits A/R	5,401.71
10-2109.01 Unapplied Credits - Permits	0.00
10-2111.50 Sales Tax Payable- Golf	214.86
10-2111.51 Sales Tax Payable- Lake	101.53
10-2111.52 Sales Tax Payable- Pool	0.00
10-2111.53 Sales Tax Payable - Airport	8.16
10-2113.00 SSI Taxes Payable	0.00
10-2113.50 MDI Taxes Payable	0.00
10-2114.00 Withholding Taxes Payable	0.00
10-2114.50 Unemployment Taxes Payable	0.00
10-2115.00 Municipal Retirement Payable	0.00
10-2115.01 ICMA Retirement Payable	0.00
10-2115.50 Group Insurance Payable	0.00
10-2115.51 Colonial Insurance Payable	0.00
10-2115.52 AFLAC Insurance Payable	0.00
10-2118.11 Child Support Payable	0.00
10-2118.12 HSA Card Payable	0.00
10-2118.13 Workman's Comp Payable	0.00
10-2118.14 Uniforms Payable	0.00
10-2118.18 Payroll Deductions Payable	0.00
10-2118.19 Payroll Deduction-Utility Bill	0.00
10-2120.00 State Comptroller Payable	0.00
10-2121.00 Unclaimed Items Payable	0.00
10-2130.00 Accrued Interest Payable	0.00
10-2140.00 Deferred Revenue	<u>46,688.92</u>
TOTAL Current Liabilities	133,321.94

Long-Term Liabilities

10-2219.00 Premium - 2012 Reunding Bonds	0.00
10-2220.00 Deferred Interest - CO 2012	0.00
10-2221.00 Unclaimed Items Payable	0.00
10-2222.00 N/P - TIB	0.00
10-2223.00 C/O - 2003 - Streets	0.00
10-2224.00 C/O - 2012 - (Refunded 03,07)	0.00
10-2225.00 N/P - BNB-Tax Note '07 #51985	0.00
10-2226.00 N/P - CAT Financial	0.00
10-2227.00 N/P - CAT Financial - 140G	0.00
10-2228.00 N/P - PNC -spray rig	0.00
10-2229.00 N/P- Welch State Bank-914G	0.00
10-2230.00 N/P - Ford Motor Credit	0.00
10-2231.00 N/P - PNC- Greensmower	0.00
10-2232.00 N/P-ViewPoint Bnk - Police Car	0.00
10-2233.00 N/P-ViewPoint Bnk- Ambulance	0.00

## BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2023

10 -GENERAL FUND

FINAL - Unaudited - Modified Accrual Basis

ACCOUNT# TITLE

## LIABILITIES - (CONTINUED)

10-2234.00 N/P - Bank & Trust - Police Eq	0.00
10-2235.00 N/P- Security St Bank-Mowers	0.00
10-2236.00 N/P-ViewPoint Bnk-3Police Vehs	0.00
10-2237.00 N/P-First Financial -Ambulance	<u>0.00</u>
TOTAL Long-Term Liabilities	0.00

TOTAL LIABILITIES	133,321.94
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## EQUITY

10-3150.00 Fund Balance	3,988,375.90
10-3150.02 Fund Balance-Restricted	0.00
10-3150.11 Fund Balance-Restricted-Debt	0.00
10-3150.12 Fund Balance-Unspendable	58,075.28
TOTAL EQUITY	4,046,451.18

TOTAL REVENUE	9,972,834.10
TOTAL EXPENDITURES	9,242,391.72
(WILL CLOSE TO FUND BAL.)	0.00

TOTAL SURPLUS/(DEFICIT)	730,442.38
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TOTAL BEGINNING EQUITY	4,046,451.18
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TOTAL EQUITY & SURPLUS/(DEFICIT)	4,776,893.56
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TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT	4,910,215.50
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## BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2023

11 -GEN CONSTRUCTION FUND

FINAL - Unaudited - Modified Accrual Basis

ACCOUNT#	TITLE	
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ASSETS		
=====		
<b>Cash</b>		
11-1100.00	Claim on Cash	1,333,742.03
11-1120.00	General Construction Fund	0.00
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TOTAL Cash		1,333,742.03
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1,333,742.03		
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TOTAL ASSETS		1,333,742.03
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LIABILITIES		
=====		
<b>Current Liabilities</b>		
11-2100.00	A/P Pending (Due to Pooled)	51,960.00
11-2100.02	A/P	0.00
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TOTAL Current Liabilities		51,960.00
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TOTAL LIABILITIES		51,960.00
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EQUITY		
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11-3150.00	Fund Balance	216,189.38
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TOTAL EQUITY		216,189.38
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TOTAL REVENUE		1,175,300.00
TOTAL EXPENDITURES		109,707.35
(WILL CLOSE TO FUND BAL.)		0.00
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TOTAL SURPLUS/ (DEFICIT)		1,065,592.65
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TOTAL BEGINNING EQUITY		216,189.38
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TOTAL EQUITY & SURPLUS/ (DEFICIT)		1,281,782.03
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TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT		1,333,742.03
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## BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2023

20 -ELECTRIC FUND

FINAL - Unaudited - Modified Accrual Basis

ACCOUNT# TITLE

## ASSETS

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Cash

20-1100.00	Claim on Cash	4,738,704.63
20-1101.00	Cash on Hand	0.00
20-1121.00	BOTX Escrow Acct - CO 2012	0.00
20-1122.00	BOTX Escrow Acct - LF 2012	0.00
20-1123.00	WWTP Construction 2012	0.00
20-1125.00	Sinking Fund 2003 Checking	0.00
20-1126.00	Sinking Fund 2012 - WWTP	0.00
20-1170.00	Repair & Replace Chkg - 138768	0.00
20-1171.00	Meter Replacement Chkg-173229	0.00
20-1175.00	Sinking Fund 1999 Checking	0.00
20-1185.00	Clearing Account	0.00
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TOTAL Cash		4,738,704.63

Investments

20-1250.00	Certificates of Deposit - CNB	0.00
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TOTAL Investments		0.00

Accts Rec/Inv/Prepays

20-1300.00	Accts Rec-Electric Service	585,847.05
20-1300.01	Allowance for Doubtful Accts	( 8,836.64)
20-1305.00	Accts Rec-Sewer Service	0.00
20-1305.01	Allowance for Doubtful Accts	0.00
20-1317.00	Accts Rec - General Recpts	0.00
20-1330.00	Accts Rec-Invoiced Charges	0.00
20-1332.00	Accts Rec - CPS - TCOS Fees	0.00
20-1333.00	Accts Rec - LCRA -CSO	0.00
20-1340.00	Accts Rec - Payroll Advance	0.00
20-1341.00	Accts Rec - Employees	0.00
20-1360.00	Accrued Interest Receivable	0.00
20-1375.00	Prepays	0.00
20-1380.00	Bond Insurance Prem- C.O. 2003	0.00
20-1381.00	Costs of Issuance- C.O. 2003	0.00
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TOTAL Accts Rec/Inv/Prepays		577,010.41

Fixed Assets

20-1510.00	Property and Fixed Assets	0.00
20-1511.00	Reserve for Depreciation	0.00
20-1512.00	CWIP - WWTP Improvements	0.00
20-1513.00	CWIP - Grant#719089	0.00
20-1514.00	CWIP - Warehouse shed	0.00
20-1515.00	CWIP - New Line Construction	0.00
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TOTAL Fixed Assets		0.00

5,315,715.04

TOTAL ASSETS

5,315,715.04

## BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2023

20 -ELECTRIC FUND

FINAL - Unaudited - Modified Accrual Basis

ACCOUNT#                   TITLE

ASSETS - (CONTINUED)

LIABILITIES

Current Liabilities

20-2100.00	A/P Pending (Due to Pooled)	532,840.63
20-2100.01	Accounts Payable-Conversion	0.00
20-2100.02	Accounts Payable	( 57.32)
20-2102.00	Accrued Comp Absences	0.00
20-2113.00	SSI Taxes Payable	0.00
20-2113.50	MDI Taxes Payable	0.00
20-2114.00	Withholding Taxes Payable	0.00
20-2114.50	Unemployment Taxes Payable	0.00
20-2115.00	Municipal Retirement Payable	0.00
20-2115.01	ICMA Retirement Payable	0.00
20-2115.50	Group Insurance Payable	0.00
20-2115.51	Colonial Insurance Payable	0.00
20-2115.52	AFLAC Insurance Payable	0.00
20-2118.11	Child Support Payable	0.00
20-2118.13	Workman's Comp Payable	0.00
20-2118.14	Uniforms Payable	0.00
20-2118.18	Payroll Deductions Payable	0.00
20-2118.19	Payroll Deduction-Utility Bill	0.00
20-2130.00	Accrued Interest Payable	<u>0.00</u>
	TOTAL Current Liabilities	532,783.31

Long-Term Liabilities

20-2221.00	Unclaimed Items Payable	0.00
20-2222.00	C/O 1990 -TWDB -WWTP	0.00
20-2223.00	C/O 2003 - WWTP	0.00
20-2224.00	Tax N/P 1999 - BNB/CNB	0.00
20-2225.00	N/P Brady National Bank#46641	0.00
20-2226.00	N/P GE Capital	0.00
20-2228.00	N/P Security Bnk -Breakers	0.00
20-2229.00	N/P - Schertz B&T - Pickup	<u>0.00</u>
	TOTAL Long-Term Liabilities	0.00

TOTAL LIABILITIES                   532,783.31

EQUITY

20-3150.00	Fund Balance	4,533,478.85
20-3150.01	Fund Balance-Repair/Replace	0.00
20-3150.02	Fund Balance-Restricted-CWProj	0.00
20-3150.11	Fund Balance-Restricted-Debt	0.00
	TOTAL EQUITY	4,533,478.85

TOTAL REVENUE	8,544,723.88
TOTAL EXPENDITURES	8,295,271.00
(WILL CLOSE TO FUND BAL.)	0.00

TOTAL SURPLUS/(DEFICIT)                   249,452.88

ACCOUNT# TITLE

EQUITY (CONT.)

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TOTAL BEGINNING EQUITY 4,533,478.85

TOTAL EQUITY &amp; SURPLUS/(DEFICIT) 4,782,931.73

TOTAL LIABILITIES, EQUITY &amp; SURPLUS/DEFICIT 5,315,715.04

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## BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2023

30 -WATER / SEWER FUND

FINAL - Unaudited - Modified Accrual Basis

ACCOUNT# TITLE

## ASSETS

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Cash

30-1100.00	Claim on Cash	6,266,944.99
30-1101.00	Cash on Hand	0.00
30-1117.00	BOKF Escrow Acct - CW CO 2012	0.00
30-1118.00	BOTX Escrow Acct CW LF 2012	0.00
30-1119.00	WWTP Construction-Engineering	0.00
30-1120.00	BOTX Escrow Acct DW EDAP 2015	0.00
30-1121.00	BOTX Escrow Acct DW CO 2013	0.00
30-1122.00	BOTX Escrow Acct DW LF 2013	0.00
30-1123.00	DW Construction-Engineering	0.00
30-1125.00	CO 2004 Bridge St. Const Fund	0.00
30-1126.00	Sinking Fund 2012 - WWTP	15,135.09
30-1127.00	TXDOT Bridge St Reimb Chkg-DW	0.00
30-1128.00	Sinking Fund 2012 - REF	0.00
30-1130.00	Repair and Replace Chkg- DW	0.00
30-1131.00	Sinking Fund 2000 - WTP	92,046.49
30-1132.00	Sinking Fund 2004 Chkg	0.00
30-1133.00	Sinking Fund 2006 Chkg	0.00
30-1134.00	Sinking Fund 2013 - DW	4,188.55
30-1135.00	Sinking Fund 2019 - DW	36,902.59
30-1136.00	Sinking Fund 2019A -CW	20,573.96
30-1137.00	Sinking Fund 2019B -CW	7,976.78
30-1138.00	Sinking Fund 2021 - CW	7,408.62
30-1143.00	Community Blk Checking	0.00
30-1170.00	Repair and Replace Chkg-DW	0.00
30-1171.00	Meter Replacement Chkg-DW	0.00
30-1175.00	Sinking Fund 1999 Chkg-DW	0.00
30-1185.00	Clearing Account	0.00
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TOTAL Cash		6,451,177.07

Investments

30-1250.00	Certificates of Deposit - CNB	0.00
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TOTAL Investments		0.00

Accts Rec/Inv/Prepads

30-1300.00	Accts Rec-Water Service	197,689.84
30-1300.01	Allowance for Doubtful Accts (	10,100.29)
30-1301.00	Accts Rec - Lakeland Wat Serv	0.00
30-1305.00	Accts Rec - Sewer Service	67,672.42
30-1305.01	Allowance for Doubtful Accts (	9,132.99)
30-1317.00	Accts Rec - General Recpts	0.00
30-1318.00	Accts Rec - TXDOT	0.00
30-1318.01	Accts Rec - TDA	43,525.00
30-1320.00	Accts Rec - Contract Charges	0.00
30-1330.00	Accts Rec-Invoiced Charges	1,407.37
30-1340.00	Accts Rec - Payroll Advance	0.00
30-1341.00	Accts Rec-Employees	0.00
30-1360.00	Accrued Interest Receivable	0.00
30-1375.00	Prepaid Insurance	0.00

## BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2023

30 -WATER / SEWER FUND

FINAL = Unaudited = Modified Accrual Basis

ACCOUNT#  TITLE

ASSETS - (CONTINUED)

30-1376.00	Prepays	0.00
30-1377.00	Prepaid Interest - CO 2012	0.00
30-1381.00	Cost of Issuance CO 2004	0.00
30-1381.01	Cost of Issuance CO - 2012	0.00
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TOTAL Accts Rec/Inv/Prepays		291,061.35

TOTAL Accts Rec/Inv/Prepays 291,061.35

## Fixed Assets

30-1510.00	Property and Fixed Assets	0.00
30-1511.00	Reserve for Depreciation	0.00
30-1512.00	CWIP - New Water Lines	0.00
30-1512.01	CWIP	0.00
30-1513.00	CWIP - Pre-flush System	0.00
30-1514.00	CWIP - Warehouse shed	0.00
30-1515.00	CWIP - TWDB Lake Water Plant	0.00
30-1516.00	CWIP - Sewer Line Replacement	0.00
30-1517.00	CWIP - Bridge Street Project	0.00
30-1518.00	CWIP - RO Feedwater Bypass	0.00
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	TOTAL Fixed Assets	0.00

TOTAL Fixed Assets 0.00

6,742,238.42

TOTAL ASSETS 6,742,238.42

## LIABILITIES

## Current Liabilities

30-2100.00 A/P Pending (Due to Pooled)	152,994.98
30-2100.01 Accounts Payable-Conversion	0.00
30-2100.02 Accounts Payable	75,950.30
30-2100.03 A/P to Special Revenue Fund	0.00
30-2102.00 Accrued Comp Absences	0.00
30-2113.00 SSI Taxes Payable	0.00
30-2113.50 MDI Taxes Payable	0.00
30-2114.00 Withholding Taxes Payable	0.00
30-2114.50 Unemployment Taxes Payable	0.00
30-2115.00 Municipal Retirement Payable	0.00
30-2115.01 ICMA Retirement Payable	0.00
30-2115.50 Group Insurance Payable	0.00
30-2115.51 Colonial Insurance Payable	0.00
30-2115.52 AFLAC Insurance Payable	0.00
30-2118.11 Child Support Payable	0.01
30-2118.13 Workman's Comp Payable	0.00
30-2118.14 Uniforms Payable	0.00
30-2118.18 Payroll Deductions Payable	0.00
30-2118.19 Payroll Deduction-Utility Bill	0.00
30-2130.00 Accrued Interest Payable	0.00
<b>TOTAL Current Liabilities</b>	<b>228,945.29</b>

AS OF: SEPTEMBER 30TH, 2023

30 -WATER / SEWER FUND

FINAL - Unaudited - Modified Accrual Basis

ACCOUNT# TITLE

LIABILITIES - (CONTINUED)

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Long-Term Liabilities

30-2219.00 Premium - 2012 Reounding Bonds	0.00
30-2220.00 Deferred Interest - CO 2012	0.00
30-2221.00 Unclaimed Items Payable	0.00
30-2224.00 Tax N/P 1999 - BNB/CNB	0.00
30-2226.00 N/P GE Capital	0.00
30-2227.00 N/P John Deere Credit -hammer	0.00
30-2228.00 N/P Schertz Bank-truck	0.00
30-2230.00 C/O 2000 - TWDB -Lake WTP	0.00
30-2231.00 C/O 2004 - TWDB- Bridge St	0.00
30-2232.00 C/O 2006 - TIB - Bridge St	0.00
30-2233.00 C/O 2012 - Refunded 04	<u>0.00</u>
TOTAL Long-Term Liabilities	0.00

TOTAL LIABILITIES	228,945.29
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EQUITY

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30-3150.00 Fund Balance	5,972,570.45
30-3150.01 Fund Balance-Restricted-CWProj	0.00
30-3150.02 Fund Balance-Restricted-DWProj	0.00
30-3150.03 Fund Balance-Restricted-CO2000	220,000.00
30-3150.11 Fund Balance-Restricted-Debt	165,326.13

TOTAL EQUITY	6,357,896.58
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TOTAL REVENUE	5,134,257.34
TOTAL EXPENDITURES	4,978,860.79

(WILL CLOSE TO FUND BAL.)	0.00
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TOTAL SURPLUS/(DEFICIT)	155,396.55
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TOTAL BEGINNING EQUITY	6,357,896.58
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TOTAL EQUITY & SURPLUS/(DEFICIT)	6,513,293.13
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TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT	6,742,238.42
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## BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2023

33 -WATER CONSTRUCTION FUND FINAL - Unaudited - Modified Accrual Basis

ACCOUNT#	TITLE
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ASSETS	
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<u>Cash</u>	
33-1110.00	BOKF Escrow Acct - DW CO 2019 4,102,977.26
33-1111.00	BOKF Escrow Acct - DW LF 2019 98,232.94
33-1112.00	BOKF Escrow Acct -DW EDAP 2019 305,820.86
33-1120.00	DW Construction 2019 0.00
<hr/>	
TOTAL Cash	4,507,031.06
<hr/>	
4,507,031.06	
<hr/>	
TOTAL ASSETS	4,507,031.06
=====	
LIABILITIES	
=====	
<u>Current Liabilities</u>	
33-2100.02	Accounts Payable 209,911.96
33-2101.00	Arbitrage Rebate due to IRS <u>397,315.46</u>
TOTAL Current Liabilities	
607,227.42	
<hr/>	
TOTAL LIABILITIES	607,227.42
<hr/>	
EQUITY	
=====	
33-3150.00	Fund Balance 8,016,671.84
<hr/>	
TOTAL EQUITY	8,016,671.84
<hr/>	
TOTAL REVENUE	519,392.61
TOTAL EXPENDITURES	4,636,260.81
(WILL CLOSE TO FUND BAL.)	0.00
<hr/>	
TOTAL SURPLUS/(DEFICIT)	( 4,116,868.20)
<hr/>	
TOTAL BEGINNING EQUITY	8,016,671.84
<hr/>	
TOTAL EQUITY & SURPLUS/(DEFICIT)	3,899,803.64
<hr/>	
TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT	4,507,031.06
=====	

AS OF: SEPTEMBER 30TH, 2023

35 -WWTP CONSTRUCTION FUND

FINAL - Unaudited - Modified Accrual Basis

ACCOUNT#	TITLE	
<hr/>		
ASSETS		
=====		
<u>Cash</u>		
35-1110.00	BOKF Escrow Acct - CW CO 2019A	3,442,595.24
35-1111.00	BOKF Escrow Acct - CW CO 2019B	401,464.97
35-1112.00	BOKF Escrow Acct - CW LF 2019	378,622.25
35-1113.00	BOKF Escrow Acct - CW CO 2021	0.00
35-1120.00	CW Construction	10,705.20
<hr/>		
TOTAL Cash		4,233,387.66
<hr/>		
TOTAL ASSETS		
=====		
LIABILITIES		
=====		
<u>Current Liabilities</u>		
35-2100.02	Accounts Payable	369,987.86
35-2101.00	Arbitrage Rebate due to IRS	<u>156,882.43</u>
<hr/>		
TOTAL Current Liabilities		526,870.29
<hr/>		
TOTAL LIABILITIES		526,870.29
<hr/>		
EQUITY		
=====		
35-3150.00	Fund Balance	8,804,055.08
<hr/>		
TOTAL EQUITY		8,804,055.08
<hr/>		
TOTAL REVENUE		525,926.36
TOTAL EXPENDITURES		5,623,464.07
(WILL CLOSE TO FUND BAL.)		0.00
<hr/>		
TOTAL SURPLUS/ (DEFICIT)		( 5,097,537.71)
<hr/>		
TOTAL BEGINNING EQUITY		8,804,055.08
<hr/>		
TOTAL EQUITY & SURPLUS/ (DEFICIT)		3,706,517.37
<hr/>		
TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT		4,233,387.66
=====		

## BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2023

40 -GAS FUND

FINAL - Unaudited - Modified Accrual Basis

ACCOUNT# TITLE

## ASSETS

=====

Cash

40-1100.00	Claim on Cash	501,120.08
40-1101.00	Cash on Hand	0.00
40-1127.00	TXDOT Bridge St Reimburse Fund	0.00
40-1170.00	Repair & Replace Chkg-138768	0.00
40-1171.00	Meter Replacement Chkg-173229	0.00
40-1175.00	Sinking Fund 1999 Checking	0.00
40-1185.00	Clearing Account	0.00
TOTAL Cash		501,120.08

Investments

40-1211.00	Investments- CREnergy	0.00
TOTAL Investments		0.00

Accts Rec/Inv/Prepays

40-1300.00	Accts Rec-Gas Services	30,275.52
40-1300.01	Allowance for Doubtful Accts (	5,405.92)
40-1301.00	Accts Rec- WTG Gas	4,372.80
40-1317.00	Accts Rec - General Recpts	0.00
40-1318.00	Accts Rec - TXDOT	0.00
40-1330.00	Accts Rec-Invoiced Charges	0.00
40-1330.03	Accts Rec-Fund 10	0.00
40-1341.00	Accts Rec - Employees	0.00
40-1360.00	Accrued Interest Receivable	0.00
40-1375.00	Prepaid Insurance	0.00
40-1376.00	Prepays	0.00
TOTAL Accts Rec/Inv/Prepays		29,242.40

Fixed Assets

40-1510.00	Property and Fixed Assets	0.00
40-1511.00	Reserve for Depreciation	0.00
40-1512.00	CWIP-Tax Note 1999	0.00
40-1514.00	CWIP - Gas line - Hexion	0.00
40-1517.00	CWIP - Bridge Street Project	0.00
TOTAL Fixed Assets		0.00

530,362.48

TOTAL ASSETS	530,362.48
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## LIABILITIES

=====

## BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2023

40 -GAS FUND

FINAL - Unaudited - Modified Accrual Basis

ACCOUNT# TITLE

LIABILITIES - (CONTINUED)

-----

Current Liabilities

40-2100.00 A/P Pending (Due to Pooled)	15,357.50
40-2100.01 Accounts Payable-Conversion	0.00
40-2100.02 Accounts Payable	( 57.31)
40-2102.00 Accrued Comp Absences	0.00
40-2113.00 SSI Taxes Payable	0.00
40-2113.50 MDI Taxes Payable	0.00
40-2114.00 Withholding Taxes Payable	0.00
40-2114.50 Unemployment Taxes Payable	0.00
40-2115.00 Municipal Retirement Payable	0.00
40-2115.01 ICMA Retirement Payable	0.00
40-2115.50 Group Insurance Payable	0.00
40-2115.51 Colonial Insurance Payable	0.00
40-2115.52 AFLAC Insurance Payable	0.00
40-2117.50 Accrued Interest Payment	0.00
40-2118.11 Child Support Payable	0.00
40-2118.13 Workman's Comp Payable	0.00
40-2118.14 Uniforms Payable	0.00
40-2118.18 Payroll Deductions Payable	0.00
40-2118.19 Payroll Deduction-Utility Bill	0.00
40-2130.00 Accrued Interest Payable	<u>0.00</u>
TOTAL Current Liabilities	15,300.19

Long-Term Liabilities

40-2221.00 Unclaimed Items Payable	0.00
40-2224.00 Tax N/P 1999 - BNB/CNB	0.00
40-2226.00 N/P GE Capital	0.00
40-2227.00 N/P John Deere Cr - Backhoe	0.00
40-2228.00 N/P SecurityBnk-Leak Dect Eqmt	0.00
40-2229.00 N/P - Schertz B&T- Pickup	<u>0.00</u>
TOTAL Long-Term Liabilities	0.00

TOTAL LIABILITIES 15,300.19

EQUITY

=====

40-3150.00 Fund Balance	481,952.98
40-3150.01 Fund Balance-Repair/Replace	0.00
40-3150.11 Fund Balance-Restricted-Debt	0.00
TOTAL EQUITY	<u>481,952.98</u>

TOTAL REVENUE	1,197,638.98
TOTAL EXPENDITURES	1,164,529.67
(WILL CLOSE TO FUND BAL.)	0.00

TOTAL SURPLUS/ (DEFICIT) 33,109.31TOTAL BEGINNING EQUITY 481,952.98TOTAL EQUITY & SURPLUS/ (DEFICIT) 515,062.29

ACCOUNT# TITLE

EQUITY (CONT.)

TOTAL LIABILITIES, EQUITY &amp; SURPLUS/DEFICIT 530,362.48

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## BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2023

50 -UTILITY SUPPORT FUND

FINAL - Unaudited - Modified Accrual Basis

ACCOUNT# TITLE

## ASSETS

=====

Cash

50-1100.00	Claim on Cash	836,796.49
50-1101.00	Cash on Hand	900.00
50-1115.00	Former CDs - 102525	0.00
50-1170.00	Technology Replacement Fund	0.00
50-1185.00	Clearing Account	0.00
TOTAL Cash		837,696.49

Investments

50-1250.00	Cert of Deposits-CNB	0.00
50-1251.00	Cert of Deposit - BNB	0.00
TOTAL Investments		0.00

Accts Rec/Inv/Prepays

50-1300.00	Accts Rec-Utility Contracts	0.00
50-1300.01	Accts Rec-Utility Contracts	3,385.51
50-1301.00	Accts Rec - Utility Services	407.46
50-1302.00	Accts Recv - AMP	( 1,054.21)
50-1315.00	Accts Rec-Utility Penalties	9,459.98
50-1315.01	Allowance for Doubtful Accts	( 651.80)
50-1316.00	Accts Rec-Utility Service Fees	1,290.54
50-1317.00	Accts Rec - General Recpts	0.00
50-1330.00	Accts Rec-Invoiced Charges	0.00
50-1336.00	Sales Tax Rec	20,995.16
50-1340.00	Accts Rec - Payroll Advance	0.00
50-1341.00	Accts Rec - Employees	0.00
50-1360.00	Accrued Interest Receivable	0.00
50-1365.00	Inventory-PSB	198,175.32
50-1375.00	Prepaid Inventory	0.00
TOTAL Accts Rec/Inv/Prepays		232,007.96

Notes Receivable

50-1400.00	Suspense-Conversion	0.00
TOTAL Notes Receivable		0.00

Fixed Assets

50-1510.00	Property and Fixed Assets	0.00
50-1511.00	Reserve for Depreciation	0.00
50-1512.00	CWIP - Parking Garage	0.00
50-1513.00	CWIP - New Warehouse	0.00
TOTAL Fixed Assets		0.00

1,069,704.45

TOTAL ASSETS 1,069,704.45

=====

## BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2023

50 -UTILITY SUPPORT FUND

FINAL - Unaudited - Modified Accrual Basis

ACCOUNT# TITLE

ASSETS - (CONTINUED)

LIABILITIES

Current Liabilities

50-2100.00	A/P Pending (Due to Pooled)	3,295.98
50-2100.01	Accounts Payable-Conversion	0.00
50-2100.02	Accounts Payable	0.00
50-2102.00	Accrued Comp Absences	0.00
50-2108.00	AMP Reserve	( 1,054.21)
50-2109.00	Utility Customers-Overpmts	83,269.32
50-2110.00	Utility Deposits-Customers	726,483.40
50-2111.00	Utility Customers-Refunds Pay	3,584.51
50-2112.50	State Sales Tax Payable	18,455.70
50-2112.51	City Sales Tax Payable	10,251.04
50-2112.52	County Sales Tax Payable	6,519.74
50-2113.00	SSI Taxes Payable	0.00
50-2113.50	MDI Taxes Payable	0.00
50-2114.00	Withholding Taxes Payable	0.00
50-2114.50	Unemployment Taxes Payable	0.00
50-2115.00	Municipal Retirement Payable	0.00
50-2115.01	ICMA Retirement Payable	0.00
50-2115.50	Group Insurance Payable	0.00
50-2115.51	Colonial Insurance Payable	0.00
50-2115.52	AFLAC Insurance Payable	0.00
50-2118.11	Child Support Payable	0.00
50-2118.13	Workman's Comp Payable	0.00
50-2118.14	Uniforms Payable	0.00
50-2118.18	Payroll Deductions Payable	0.00
50-2118.19	Payroll Deduction-Utility Bill	0.00
50-2121.00	Unclaimed Items Payable	0.00
50-2130.00	Accrued Interest Payable	0.00
TOTAL Current Liabilities		850,805.48

Long-Term Liabilities

50-2221.00	Unclaimed Items Payable	0.00
50-2222.00	N/P INCODE	0.00
50-2223.00	N/P CNB#51459 (Incode)	0.00
TOTAL Long-Term Liabilities		0.00

TOTAL LIABILITIES	850,805.48
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## EQUITY

50-3150.00	Fund Balance	260,041.13
50-3150.01	Fund Balance-Repair/Replace	0.00
50-3150.11	Fund Balance-Restricted-Debt	0.00
TOTAL EQUITY		260,041.13

TOTAL REVENUE	701,982.63
TOTAL EXPENDITURES	743,124.79
(WILL CLOSE TO FUND BAL.)	0.00

AS OF: SEPTEMBER 30TH, 2023

50 -UTILITY SUPPORT FUND

FINAL - Unaudited - Modified Accrual Basis

ACCOUNT#	TITLE
<hr/> EQUITY (CONT.) <hr/> =====	
TOTAL SURPLUS/ (DEFICIT)	( 41,142.16)
TOTAL BEGINNING EQUITY	260,041.13
TOTAL EQUITY & SURPLUS/ (DEFICIT)	218,898.97
<hr/> TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT 1,069,704.45 <hr/> =====	

## BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2023

60 -SOLID WASTE FUND

FINAL - Unaudited - Modified Accrual Basis

ACCOUNT# TITLE

## ASSETS

=====

Cash

60-1100.00	Claim on Cash	1,774,765.17
60-1101.00	Cash on Hand	200.00
60-1114.00	Landfill Closure Chking	0.00
60-1170.00	Repair & Replace Chkg-138768	0.00
<hr/>		
TOTAL Cash		1,774,965.17

Investments

60-1250.00	Certificates of Deposit - CNB	0.00
<hr/>		
TOTAL Investments		0.00

Accts Rec/Inv/Prepays

60-1300.00	Acct Rec-Solid Waste Svc	62,475.33
60-1300.01	Allowance for Doubtful Accts (	2,736.01)
60-1305.00	Acct Rec - Street San Svc	0.00
60-1305.01	Allowance for Doubtful Accts	0.00
60-1317.00	Accts Rec - General Recpts	0.00
60-1330.00	Accts Rec-Invoiced Charges	7,597.19
60-1341.00	Accts Rec-Employees	0.00
60-1360.00	Accrued Interest Receivable	0.00
60-1375.00	Prepaid Insurance	0.00
60-1376.00	Prepays	0.00
<hr/>		
TOTAL Accts Rec/Inv/Prepays		67,336.51

Fixed Assets

60-1510.00	Property and Fixed Assets	0.00
60-1511.00	Reserve for Depreciation	0.00
60-1514.00	CWIP - Warehouse shed	0.00
60-1515.00	CWIP - Recycling Center	0.00
<hr/>		
TOTAL Fixed Assets		0.00

1,842,301.68

TOTAL ASSETS

1,842,301.68

=====

## LIABILITIES

=====

Current Liabilities

60-2100.00	A/P Pending (Due to Pooled)	12,227.69
60-2100.01	Accounts Payable-Conversion	0.00
60-2100.02	Accounts Payable	0.00
60-2102.00	Accrued Comp Absences	0.00
60-2113.00	SSI Taxes Payable	0.00
60-2113.50	MDI Taxes Payable	0.00
60-2114.00	Withholding Taxes Payable	0.00

## BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2023

60 -SOLID WASTE FUND

FINAL - Unaudited - Modified Accrual Basis

ACCOUNT# TITLE

## LIABILITIES - (CONTINUED)

60-2114.50	Unemployment Taxes Payable	0.00
60-2115.00	Municipal Retirement Payable	0.00
60-2115.01	ICMA Retirement Payable	0.00
60-2115.50	Group Insurance Payable	0.00
60-2115.51	Colonial Insurance Payable	0.00
60-2115.52	AFLAC Insurance Payable	0.00
60-2118.11	Child Support Payable	0.00
60-2118.13	Workman's Comp Payable	0.00
60-2118.14	Uniforms Payable	0.00
60-2118.18	Payroll Deductions Payable	0.00
60-2118.19	Payroll Deduction-Utility Bill	0.00
60-2130.00	Accrued Interest Payable	<u>0.00</u>
	TOTAL Current Liabilities	12,227.69

Long-Term Liabilities

60-2221.00	Unclaimed Items Payable	0.00
60-2226.00	N/P - CAT Financial - Scraper	0.00
60-2227.00	View Point Bank - Trash Equip	0.00
60-2260.00	Landfill Closure Reserve	<u>761,036.82</u>
	TOTAL Long-Term Liabilities	761,036.82

TOTAL LIABILITIES	773,264.51
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## EQUITY

60-3150.00	Fund Balance	870,220.76
60-3150.01	Fund Balance-Repair/Replace	0.00
60-3150.02	Fund Balance-Restict-St Sani	0.00
60-3150.04	Fund Balance-Restrict-Closure	0.00
60-3150.11	Fund Balance-Restricted-Debt	0.00
	TOTAL EQUITY	870,220.76

TOTAL REVENUE	1,512,911.50	
TOTAL EXPENDITURES	1,314,095.09	
(WILL CLOSE TO FUND BAL.)	0.00	
	TOTAL SURPLUS/ (DEFICIT)	198,816.41

TOTAL BEGINNING EQUITY	870,220.76
TOTAL EQUITY & SURPLUS/ (DEFICIT)	1,069,037.17

=====

## BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2023

61 -STREET SANITATION FUND

FINAL - Unaudited - Modified Accrual Basis

ACCOUNT#      TITLE

## ASSETS

=====

Cash

61-1100.00	Claim on cash	59,732.31
TOTAL Cash		59,732.31

Accts Rec/Inv/Prepays

61-1300.00	Acct Rec-Street Sani Service	4,348.40
61-1300.01	Allowance for Doubtful Accts (	118.04)
TOTAL Accts Rec/Inv/Prepays		4,230.36

Fixed Assets

61-1510.00	Property and Fixed Assets	0.00
61-1511.00	Reserve for Depreciation	0.00
TOTAL Fixed Assets		0.00

63,962.67

TOTAL ASSETS	63,962.67
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## LIABILITIES

=====

Current Liabilities

61-2100.00	A/P Pending ( Due to Pooled)	1,671.40
61-2102.00	Accrued Comp Absences	0.00
61-2113.00	SSI Taxes Payable	0.00
61-2113.50	MDI Taxes Payable	0.00
61-2114.00	Withholding Taxes Payable	0.00
61-2114.50	Unemployment Taxes Payable	0.00
61-2115.00	Municipal Retirement Payable	0.00
61-2115.01	ICMA Retirement Payable	0.00
61-2115.50	Group Insurance Payable	0.00
61-2115.51	Colonial Insurance Payable	0.00
61-2115.52	AFLAC Insurance Payable	0.00
61-2118.11	Child Support Payable	0.00
61-2118.13	Workman's Comp Payable	0.00
61-2118.14	Uniforms Payable	0.00
61-2118.18	Payroll Deductions Payable	0.00
61-2118.19	Payroll Deduction-Utility Bill	0.00
61-2130.00	Accrued Interest Payable	0.00
TOTAL Current Liabilities		1,671.40

TOTAL LIABILITIES	1,671.40
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## EQUITY

=====

61-3150.00	Fund Balance	89,956.95
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AS OF: SEPTEMBER 30TH, 2023

61 -STREET SANITATION FUND

FINAL - Unaudited - Modified Accrual Basis

ACCOUNT# TITLE

EQUITY (CONT.)

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TOTAL EQUITY 89,956.95

TOTAL REVENUE 74,004.30

TOTAL EXPENDITURES 101,669.98

(WILL CLOSE TO FUND BAL.) 0.00

TOTAL SURPLUS/(DEFICIT) ( 27,665.68)

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TOTAL BEGINNING EQUITY 89,956.95

TOTAL EQUITY &amp; SURPLUS/(DEFICIT) 62,291.27

=====

TOTAL LIABILITIES, EQUITY &amp; SURPLUS/DEFICIT 63,962.67

=====

## BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2023

80 -SPECIAL REVENUE FUND

FINAL - Unaudited - Modified Accrual Basis

ACCOUNT# TITLE

## ASSETS

=====

Cash

80-1100.00	Claim on Cash	314,902.74
80-1101.00	Cash on Hand	40.00
80-1104.00	Aquatic Complex Fund	0.00
80-1121.00	BOTX Escrow Acct - CO 2012	0.00
80-1122.00	BOTX Escrow Acct - LF 2012	0.00
80-1123.00	WWTP Construction - 2012	0.00
80-1129.00	EMS-RAC Funds Chkg-166470	0.00
80-1143.00	Comm Dev Blk Checking	3,620.23
80-1145.00	DW - Construction -2013	0.00
80-1146.00	BOTX Escrow Acct -CO 2013	0.00
80-1147.00	BOTX Excrow Acct - LF 2013	0.00
<hr/>		
TOTAL Cash		318,562.97

Accts Rec/Inv/Prepays

80-1317.00	Accts Rec - General Receipts	0.00
80-1321.00	Accts Rec- Delinquent Taxes	0.00
80-1322.00	Accts Rec- Penalties/Int	0.00
80-1330.00	Accts Rec-Invoiced Charges	0.00
80-1330.01	Accts Rec-Motel Tax	0.00
80-1330.02	Accts Rec-CVCOG	25,095.21
80-1330.03	Accts Rec- Miscellaneous	0.00
80-1330.04	Accts Rec -State of Texas/TDA	0.00
80-1330.05	Accts Rec-State of Texas/TXDOT	0.00
80-1330.06	Accts Rec -State of Texas/TDPS	0.00
80-1331.00	Accts Rec- State of Texas/TPWD	0.00
80-1360.00	Accrued Interest Receivable	0.00
80-1375.00	Prepaid Insurance	0.00
80-1380.00	Accts Rec-Water Fund	0.00
<hr/>		
TOTAL Accts Rec/Inv/Prepays		25,095.21

Fixed Assets

80-1510.00	Property and Fixed Assets	0.00
80-1511.00	Reserve for Depreciation	0.00
<hr/>		
TOTAL Fixed Assets		0.00

TOTAL ASSETS

343,658.18

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## LIABILITIES

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## BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2023

80 -SPECIAL REVENUE FUND

FINAL - Unaudited - Modified Accrual Basis

ACCOUNT#      TITLE

LIABILITIES - (CONTINUED)

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Current Liabilities

80-2100.00	A/P Pending (Due to Pooled)	2,051.64
80-2100.01	Accounts Payable-Conversion	0.00
80-2100.02	Accounts Payable	0.00
80-2100.05	Accounts Payable-Chamber	0.00
80-2100.06	Accounts Payable-Museum	0.00
80-2100.07	Accounts Payable-Hillbilly	0.00
80-2100.08	Accounts Payable -TWDB vendors	0.00
80-2102.00	Accrued Comp Absences	0.00
80-2113.00	SSI Taxes Payable	0.00
80-2113.50	MDI Taxes Payable	0.00
80-2114.00	Withholding Taxes Payable	0.00
80-2114.50	Unemployment Taxes Payable	0.00
80-2115.00	Municipal Retirement Payable	0.00
80-2115.01	ICMA Retirement Payable	0.00
80-2115.50	Group Insurance Payable	0.00
80-2115.51	Colonial Insurance Payable	0.00
80-2115.52	AFLAC Insurance Payable	0.00
80-2118.11	Child Support Payable	0.00
80-2118.13	Workman's Comp Payable	0.00
80-2118.14	Uniforms Payable	0.00
80-2118.18	Payroll Deductions Payable	0.00
80-2118.19	Payroll Deduction-Utility Bill	0.00
80-2130.00	Accrued Interest Payable	<u>0.00</u>
TOTAL Current Liabilities		2,051.64

Long-Term Liabilities

80-2221.00	Unclaimed Items Payable	<u>0.00</u>
TOTAL Long-Term Liabilities		0.00

TOTAL LIABILITIES	2,051.64
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EQUITY

=====

80-3150.00	Fund Balance	248,058.25
80-3150.01	Fund Balance-Repair/Replace	0.00
80-3150.02	Fund Balance-Restricted	0.00
80-3150.05	Fund Balance-Restricted-Motel	0.00
80-3150.06	Fund Balance-Restricted-Cem	0.00
TOTAL EQUITY		248,058.25

TOTAL REVENUE	1,330,725.11
TOTAL EXPENDITURES	1,237,176.82
(WILL CLOSE TO FUND BAL.)	0.00

TOTAL SURPLUS/ (DEFICIT)	93,548.29
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TOTAL BEGINNING EQUITY	248,058.25
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TOTAL EQUITY & SURPLUS/ (DEFICIT)	341,606.54
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AS OF: SEPTEMBER 30TH, 2023

80 -SPECIAL REVENUE FUND

FINAL - Unaudited - Modified Accrual Basis

ACCOUNT#	TITLE
<hr/> EQUITY (CONT.) <hr/> =====	
TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT	
	343,658.18
<hr/> =====	



AS OF: SEPTEMBER 30TH, 2023

81 -CEMETERY FUND

FINAL - Unaudited - Modified Accrual Basis

ACCOUNT#	TITLE
<hr/> EQUITY (CONT.) <hr/> =====	
TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT	
	100,209.87
<hr/> =====	

ACCOUNT#	TITLE	
ASSETS		
=====		
<u>Cash</u>		
82-1100.00 Claim on Cash	145,326.99	
TOTAL Cash	145,326.99	
<u>Accts Rec/Inv/Prepays</u>		
82-1300.00 Accts Rec - Motel Tax	51,771.96	
TOTAL Accts Rec/Inv/Prepays	51,771.96	
	197,098.95	
TOTAL ASSETS	197,098.95	
=====		
LIABILITIES		
=====		
<u>Current Liabilities</u>		
82-2100.00 A/P Pending ( Due to Pooled)	55,183.37	
TOTAL Current Liabilities	55,183.37	
TOTAL LIABILITIES	55,183.37	
EQUITY		
=====		
82-3150.00 Fund Balance	134,012.58	
TOTAL EQUITY	134,012.58	
TOTAL REVENUE	244,172.90	
TOTAL EXPENDITURES	236,269.90	
(WILL CLOSE TO FUND BAL.)	0.00	
TOTAL SURPLUS/ (DEFICIT)	7,903.00	
TOTAL BEGINNING EQUITY	134,012.58	
TOTAL EQUITY & SURPLUS/ (DEFICIT)	141,915.58	
TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT	197,098.95	
=====		

AS OF: SEPTEMBER 30TH, 2023

83 -SPECIAL PURPOSE FUND

FINAL - Unaudited - Modified Accrual Basis

ACCOUNT#	TITLE	
<hr/>		
ASSETS		
=====		
<u>Cash</u>		
83-1100.00	Claim on Cash	6,287.99
83-1108.00	Police Education Funds	5,811.52
83-1108.01	Drug Seizure Funds	4,344.84
83-1117.00	Court Security Funds	5,880.36
83-1117.01	Court Technology Funds	3,462.93
<hr/>		
TOTAL Cash		25,787.64
<hr/>		25,787.64
<hr/>		
TOTAL ASSETS		25,787.64
=====		
LIABILITIES		
=====		
<u>Current Liabilities</u>		
83-2100.00	A/P Pending ( Due to Pooled)	0.00
83-2100.02	A/P	<hr/> 0.00
<hr/>		0.00
TOTAL Current Liabilities		0.00
<hr/>		
TOTAL LIABILITIES		0.00
<hr/>		
EQUITY		
=====		
83-3150.00	Fund Balance	17,346.26
<hr/>		
TOTAL EQUITY		17,346.26
<hr/>		
TOTAL REVENUE		9,964.41
TOTAL EXPENDITURES		1,523.03
(WILL CLOSE TO FUND BAL.)		0.00
<hr/>		
TOTAL SURPLUS/ (DEFICIT)		8,441.38
<hr/>		
TOTAL BEGINNING EQUITY		17,346.26
<hr/>		
TOTAL EQUITY & SURPLUS/ (DEFICIT)		25,787.64
<hr/>		
TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT		25,787.64
=====		

## BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2023

99 -POOLED CASH FUND

FINAL - Unaudited - Modified Accrual Basis

ACCOUNT# TITLE

## ASSETS

=====

Cash

99-1100.00 Pooled Cash 20,819,188.54

TOTAL Cash 20,819,188.54

Investments

99-1200.10 Due from General Fund 78,530.76

99-1200.11 Due from Gen Const Fund 51,960.00

99-1200.20 Due from Electric Fund 532,840.63

99-1200.30 Due from Water / Sewer Fund 152,994.98

99-1200.40 Due from Gas Fund 15,357.50

99-1200.45 Due from G.R. White Complex 0.00

99-1200.50 Due from Utility Support Fund 3,295.98

99-1200.60 Due from Solid Waste Fund 12,227.69

99-1200.61 Due from Street Sanitation Fun 1,671.40

99-1200.80 Due from Special Revenue Fund 2,051.64

99-1200.81 Due from Cemetery Fund 10.10

99-1200.82 Due from Hotel/Motel Fund 55,183.37

99-1200.83 Due from Special Purpose Fund 0.00

TOTAL Investments 906,124.05

Accts Rec/Inv/Prepays

99-1340.00 Accts. Rec.-Payroll Advance 0.00

TOTAL Accts Rec/Inv/Prepays 0.00

21,725,312.59

TOTAL ASSETS 21,725,312.59

=====

## LIABILITIES

=====

Current Liabilities

99-2100.00 Accounts Payable Control 906,124.05

99-2120.00 Wages Payable 0.00

99-2199.00 Due to Other Funds 20,819,188.54

TOTAL Current Liabilities 21,725,312.59

TOTAL LIABILITIES 21,725,312.59

## EQUITY

=====

99-3150.00 Fund Balance 0.00

TOTAL EQUITY 0.00

TOTAL REVENUE 0.00

TOTAL EXPENDITURES 0.00

AS OF: SEPTEMBER 30TH, 2023

99 -POOLED CASH FUND

FINAL - Unaudited - Modified Accrual Basis

ACCOUNT#	TITLE
EQUITY (CONT.)	
=====	
(WILL CLOSE TO FUND BAL.)	0.00
=====	
TOTAL SURPLUS/(DEFICIT)	0.00
=====	
TOTAL BEGINNING EQUITY	0.00
=====	
TOTAL EQUITY & SURPLUS/(DEFICIT)	0.00
=====	
TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT	21,725,312.59
=====	