

City of Mineola
Balance Sheet
Period Ending: 9/2021

Fund: 1 GENERAL FUND

Account Number	Description	Debit	Credit
01-10100-000	PETTY CASH	200.00	
01-10109-000	POLICE DEPT DRUG ENFORCEMENT	15,972.18	
01-10110-000	WORKING FUND/POLICE DEPT.	32,070.28	
01-10112-000	INVESTMENT ACCOUNT	798,965.70	
01-10130-000	CASH/INVESTMENT ACCOUNT	727,335.52	
01-10135-000	FIRE DEPT. CAPITAL FUND	98,708.36	
01-10137-000	Landmark Cash Account	16,617.14	
01-10138-000	Museum Cash Account	17,661.36	
01-10139-000	Main Street Cash Account	6,201.65	
01-10140-000	Lake Country Trails Bicycle Cl	7.34	
01-10150-000	Bond Insurance	.02	
01-10175-000	ACCT. REC. REFUSE COLLECT	55,387.53	
01-10177-000	Accounts Receivable Invoices	100.00	
01-10180-000	ACCT RECEIVABLE - FRANCHISE TX	63,760.60	
01-10199-000	SALES TAX RECEIVABLE	279,673.08	
01-10211-000	UNBILLED REFUSE RECEIVABLE	37,165.02	
01-10212-000	ALLOW FOR UNCOLLECT ACCT	2,134.86	
01-10245-000	DELQ. TAXES RECEIVABLE	140,798.28	
01-10250-000	ALLOW. FOR UNCOLLEC. TAX		-47,453.70
01-10255-000	RETURNED CHECKS	10.00	
01-10265-000	DUE FROM OTHER FUNDS	.72	
01-10400-000	RECONCILE SUSPENSE		-444.84
01-20001-000	ACCOUNTS PAYABLE		-84,527.10
01-21000-000	DUE TO WATER UTILILITIES		-100.50
01-22350-000	DEFERRED TAX REVENUE		-93,344.58
01-22375-000	ACCRUED PAYROLL		-152,329.40
01-22840-000	SALES TAX BILLED/NOT COLLECTED		-6,952.75
01-22850-000	SALES TAX PAYABLE		-9,164.33
01-23670-000	MISC. INS. PAYABLE		-1,957.96
01-23700-000	TMRS PAYABLE		-.01
01-39900-000	RETAINED EARNINGS		-637,085.96
01-39910-000	FUND BALANCE		-401,904.40
01-39911-000	FUND BALANCE - RESERVED		-436,271.79
	Current Year Revenue/Expense		-421,232.32
	Fund totals:	2,292,769.64	-2,292,769.64

City of Mineola
Balance Sheet
Period Ending: 9/2021

Fund: 2 WATER UTILITY FUND

Account Number	Description	Debit	Credit
02-10115-000	WATER UTILITY INVESTMENT ACCT	442,525.85	
02-10125-000	CASH IN DRAWERS	600.00	
02-10130-000	CASH/INVESTMENT ACCOUNT	901,155.64	
02-10200-000	RETURNED CHECKS	2,331.53	
02-10210-000	ACCTS. REC. WATER BILLING	238,189.89	
02-10211-000	UNBILLED UTILITIES REC.	121,167.91	
02-10212-000	ALLOW FOR UNCOLLECT ACCT	14,089.74	
02-10290-000	DUE FROM GENERAL OPERATING	100.50	
02-10400-000	RECONCILE SUSPENSE		-413.94
02-10600-000	LAND	1,498,522.00	
02-10610-000	WATER & SEWER SYSTEM	22,308,700.93	
02-10620-000	REAL ESTATE & BUILDING	49,267.00	
02-10630-000	AUTOMOBILES & TRUCKS	454,897.51	
02-10640-000	MACHINERY & TOOLS	716,859.56	
02-10680-000	CONSTRUCTION IN PROGRESS		-3,919,328.22
02-10700-000	ACCUMULATED DEPRECIATION		-10,312,188.54
02-10800-000	DEFERRED OUTFLOW - TMRS	18,615.96	
02-10801-000	Deferred Outflow - Inv. Exp		-54,743.91
02-10802-000	Deferred Outflows - Assumption	8,718.15	
02-10803-000	OPEB DEFERRED OUTFLOW - ASSUMP		-1,459.12
02-10850-000	NET PENSION ASSET	100,034.36	
02-14998-000	DEFERRED OUTFLOW-SDB ACTUAL EX	5,221.92	
02-14999-000	DEFERRED OUTFLOW OF RESOURCES	204.93	
02-20001-000	ACCOUNTS PAYABLE		-33,800.44
02-22100-000	ACCRUED VACATION		-49,465.89
02-22200-000	CUSTOMER METER DEPOSITS		-178,455.31
02-22210-000	DEPOSITS BILLED/NOT COLLECTED		-496.51
02-22250-000	CUSTOMER METER REFUNDS	11,424.42	
02-22375-000	ACCRUED PAYROLL		-49,043.55
02-22450-000	ACCRUED INTEREST		-1,299.73
02-22500-000	DEFERRED INFLOW - TMRS	7,484.66	
02-22599-000	SDB OPEB Liability		-38,915.77
02-23400-000	FICA PAYABLE	125.46	
02-23450-000	MEDICARE PAYABLE	29.34	
02-23670-000	MISC. INS. PAYABLE		-557.00
02-25600-000	AA - PAYABLE		-648.59
02-25700-000	CSII - PAYABLE		-4,499.10
02-39910-000	RETAINED EARNINGS UNRESER		-12,097,035.93

City of Mineola
Balance Sheet
Period Ending: 9/2021

Fund: 2 WATER UTILITY FUND

Account Number	Description	Debit	Credit
	Current Year Revenue/Expense		-157,915.71
	Fund totals:	26,900,267.26	-26,900,267.26

City of Mineola
 Balance Sheet
 Period Ending: 9/2021

Fund: 5 Debt Service Fund - Streets

Account Number	Description	Debit	Credit
05-10130-000	CASH/INVESTMENT ACCOUNT	37,492.81	
05-10140-000	DUE FROM MCA	.07	
05-10141-000	DEL. TAXES RECEIVABLE	22,998.19	
05-10142-000	ALLOW. FOR UNCOLLECT. TAX		-9,057.36
05-20001-000	ACCOUNTS PAYABLE		-450.00
05-21800-000	DEFERRED REVENUES		-13,940.83
05-39910-000	FUND BALANCE		-13,784.71
	Current Year Revenue/Expense		-23,258.17
	Fund totals:	60,491.07	-60,491.07

City of Mineola
Balance Sheet
Period Ending: 9/2021

Fund: 6 TCDP

Account Number	Description	Debit	Credit
06-10120-000	CHECKING ACCOUNT	100.00	
06-39910-000	FUND BALANCE		-100.00
Current Year Revenue/Expense			
Fund totals:		-----100.00	-----100.00

City of Mineola
 Balance Sheet
 Period Ending: 9/2021

Fund: 8 GO Refunding Bond Series 2019

Account Number	Description	Debit	Credit
08-10130-000	CASH/INVESTMENT ACCOUNT	1,819.18	
08-10300-000	DEFERRED LOSS ON REFUNDING	2,139.67	
08-10400-000	RECONCILE SUSPENSE	.68	
08-22001-000	2019 SERIES REFUNDING		-1,313,000.00
08-22051-000	2019 SERIES REFUNDING CURR		-179,000.00
08-22500-000	ACCRUED INTEREST PAYABLE		-7,637.00
08-39910-000	FUND BALANCE	1,496,658.98	
	Current Year Revenue/Expense		-981.51
	Fund totals:	1,500,618.51	-1,500,618.51

City of Mineola
Balance Sheet
Period Ending: 9/2021

Fund: 9 Debt Service Fund - W & S

Account Number	Description	Debit	Credit
09-10130-000	CASH/INVESTMENT ACCOUNT	4,558,648.84	
09-10140-000	I&S 2017 CO	1,810.00	
09-10165-000	CONSTRUCTION IN PROCESS	892,394.97	
09-10610-000	WATER & SEWER SYSTEM	302,355.00	
09-20001-000	ACCOUNTS PAYABLE		-450.00
09-21000-000	DUE TO W.U.F		-225,000.00
09-22200-000	BOND PAYABLE - CO 2017 SERIES		-4,860,000.00
09-22210-000	PREMIUM ON DEBT ISSUANCE		-410,894.49
09-22500-000	ACCRUED INTEREST PAYABLE		-7,081.39
09-39910-000	FUND BALANCE		-757,479.66
Current Year Revenue/Expense		505,696.73	
Fund totals:		6,260,905.54	-6,260,905.54

City of Mineola
 Balance Sheet
 Period Ending: 9/2021

Fund: 11 CO I&S Series 2014

Account Number	Description	Debit	Credit
11-10130-000	CASH/INVESTMENT ACCOUNT	13,400.43	
11-10400-000	RECONCILE SUSPENSE		-.22
11-22000-000	CERT OF OBLIGATION L/T-2014		-4,190,000.45
11-22001-000	BOND PREMIUM - 2014 SERIES		-60,451.29
11-22050-000	CERT. OF OBLIGATION CUR.		-215,000.00
11-22500-000	ACCRUED INTEREST PAYABLE		-16,960.00
11-39910-000	FUND BALANCE	4,469,761.53	
11-99999-000	Conversion		-750.00
Current Year Revenue/Expense			
		Fund totals:	
		4,483,161.96	-4,483,161.96

City of Mineola
Balance Sheet
Period Ending: 9/2021

Fund: 12 I & S 2007

Account Number	Description	Debit	Credit
12-39910-000	FUND BALANCE		-17,387.07
	Current Year Revenue/Expense	17,387.07	
	Fund totals:	17,387.07	-17,387.07

City of Mineola
Balance Sheet
Period Ending: 9/2021

Fund: 13 I & S 2010

Account Number	Description	Debit	Credit
13-10170-000	DUE FROM OTHER FUNDS	.16	
13-10400-000	Reconcile Suspense		-.30
13-22000-000	BOND PREMIUM - 2010 SERIES		-.33
13-22500-000	ACCRUED INTEREST PAYABLE		-2,790.22
13-39910-000	FUND BALANCE	2,790.69	
Current Year Revenue/Expense			
	Fund totals:	2,790.85	-2,790.85

City of Mineola
Balance Sheet
Period Ending: 9/2021

Fund: 14 2014 W & S CONST. FUND

Account Number	Description	Debit	Credit
14-10150-000	CONSTRUCTION IN PROGRESS	3,448,706.90	
14-10610-000	Water & Sewer System	375,023.10	
14-10640-000	Machinery & Tools	13,219.00	
14-39910-000	FUND BALANCE		-3,836,948.20
14-99999-000	Conversion		-.80
Current Year Revenue/Expense			
	Fund totals:	3,836,949.00	-3,836,949.00

City of Mineola
Balance Sheet
Period Ending: 9/2021

Fund: 15 MINEOLA ECONOMIC DEVELOPMENT

Account Number	Description	Debit	Credit
15-10130-000	CASH/INVESTMENT ACCOUNT	869,569.23	
15-10275-000	SALES TAX RECEIVABLE	117,140.41	
15-10400-000	RECONCILE SUSPENSE	.62	
15-10450-000	Capital Assets	18,451.55	
15-10499-000	Accumulated Depreciation		-6,952.86
15-10600-000	LAND	304,561.25	
15-20001-000	ACCOUNTS PAYABLE		-16,467.70
15-22375-000	ACCRUED PAYROLL		-4,578.81
15-23670-000	MISC. INS. PAYABLE	256.71	
15-23700-000	TMRS PAYABLE		-262.47
15-39910-000	FUND BALANCE		-966,374.37
15-50500-000	Depreciation Expense	2,356.98	
	Current Year Revenue/Expense		-317,700.54
	Fund totals:	1,312,336.75	-1,312,336.75

City of Mineola
 Balance Sheet
 Period Ending: 9/2021

Fund: 16 GO I&S Refund Bond Series 2014

Account Number	Description	Debit	Credit
16-10130-000	CASH/INVESTMENT ACCOUNT	9,751.52	
16-10200-000	SERIES 2004 BOND ISSUE COSTS	.26	
16-10205-000	ACCUMULATED AMORT - BIC	.01	
16-10230-000	SERIES 2004 BOND INSURANCE	14,600.00	
16-10235-000	ACCUMULATED AMORT-BOND INS		-14,600.02
16-10400-000	Reconcile Suspense	.25	
16-21000-000	SERIES 2014 BOND PAY-CURR		-100,000.00
16-22000-000	SERIES 2014 BOND PAY- LONG		-295,000.00
16-22001-000	SERIES 2004 UNAMORTIZED BOND	.39	
16-22500-000	ACCRUED INTEREST PAYABLE		-1.19
16-39910-000	FUND BALANCE	385,283.78	
	Current Year Revenue/Expense		-35.00
	Fund totals:	409,636.21	-409,636.21

City of Mineola
Balance Sheet
Period Ending: 9/2021

Fund: 18 NATURAL RESOURCES

Account Number	Description	Debit	Credit
18-10130-000	CASH/INVESTMENT ACCOUNT	37,599.19	
18-10400-000	Reconcile Suspense	1.82	
18-20001-000	ACCOUNTS PAYABLE		-1,088.25
18-22375-000	ACCRUED PAYROLL		-7,044.51
18-23670-000	MISC. INS. PAYABLE		-56.64
18-39910-000	FUND BALANCE		-43,368.88
	Current Year Revenue/Expense	13,957.27	
	Fund totals:	51,558.28	-51,558.28

City of Mineola
Balance Sheet
Period Ending: 9/2021

Fund: 21 MARKETING & TOURISM

Account Number	Description	Debit	Credit
21-10130-000	CASH/INVESTMENT ACCOUNT	11,273.09	
21-20001-000	ACCOUNTS PAYABLE		-4,955.09
21-22375-000	ACCRUED PAYROLL		-4,421.03
21-23450-000	MEDICARE PAYABLE		-.30
21-23670-000	MISC INSURANCE PAYABLE		-56.64
21-39910-000	FUND BALANCE		-2,753.63
	Current Year Revenue/Expense	913.60	
	Fund totals:	<u>12,186.69</u>	<u>-12,186.69</u>

City of Mineola
Balance Sheet
Period Ending: 9/2021

Fund: 22 COURT BUILDING & SECURITY

Account Number	Description	Debit	Credit
22-10130-000	CASH/INVESTMENT ACCOUNT	1,364.14	
22-39910-000	FUND BALANCE		-1,296.02
	Current Year Revenue/Expense		-68.12
	Fund totals:	1,364.14	-1,364.14

City of Mineola
Balance Sheet
Period Ending: 9/2021

Fund: 23 COURT TECHNOLOGY

Account Number	Description	Debit	Credit
23-10130-000	CASH/INVESTMENT ACCOUNT	2,648.57	
23-20001-000	ACCOUNTS PAYABLE		-20.18
23-39910-000	FUND BALANCE		-1,226.10
	Current Year Revenue/Expense		-1,402.29
	Fund totals:	----- 2,648.57	----- -2,648.57

City of Mineola
Balance Sheet
Period Ending: 9/2021

Fund: 24 TRUANCY PREVENTION & DIVERSION

Account Number	Description	Debit	Credit
24-10130-000	CASH/INVESTMENT ACCOUNT	4,883.50	
24-39910-000	FUND BALANCE		-1,168.20
	Current Year Revenue/Expense		-3,715.30
	Fund totals:	4,883.50	-4,883.50

City of Mineola
Balance Sheet
Period Ending: 9/2021

Fund: 25 MUNICIPAL JURY FUND

Account Number	Description	Debit	Credit
25-10130-000	CASH/INVESTMENT ACCOUNT	97.85	
25-39910-000	FUND BALANCE		-23.38
	Current Year Revenue/Expense		-74.47
	Fund totals:	97.85	-97.85

City of Mineola
Balance Sheet
Period Ending: 9/2021

Fund: 27 Grant Fund

Account Number	Description	Debit	Credit
27-10120-000	CASH/INVESTMENT ACCOUNT	588,612.22	
	Current Year Revenue/Expense		-588,612.22
	Fund totals:	588,612.22	-588,612.22

City of Mineola
 Balance Sheet
 Period Ending: 9/2021

Fund: 91 Consolidated Cash

Account Number	Description	Debit	Credit
91-10112-000	Consolidated Investments	1,241,491.55	
91-10130-000	CONSOLIDATED CASH	7,350,115.64	
91-20001-000	Consolidated Equity-General		-1,697,567.35
91-20002-000	Consolidated Equity-Water		-1,343,681.49
91-20005-000	Cons. Equity-Debt Svc Fund Str		-37,492.81
91-20008-000	Cons. Equity-I&S 2009		-1,819.18
91-20009-000	Cons. Equity-Wat & Sewer Const		-4,560,458.84
91-20011-000	Cons. Equity-2014 C.O. I&S		-13,400.43
91-20015-000	Cons. Equity-Mineola EDC		-869,569.23
91-20016-000	Cons. Equity-I&S 2014 Refundg.		-9,751.52
91-20018-000	Cons. Equity-Natural Resources		-37,599.19
91-20021-000	Cons. Equity-Marketing/Tourism		-11,273.09
91-20022-000	Cons. Equity-Court Security		-1,364.14
91-20023-000	Cons. Equity-Court Technology		-2,648.57
91-20024-000	Cons Equity-Truancy Prevention		-4,883.50
91-20025-000	Cons. Equity-Municipal Jury Fu		-97.85
Current Year Revenue/Expense			
		Fund totals:	
		-----8,591,607.19	-----8,591,607.19

City of Mineola
Balance Sheet
Period Ending: 9/2021

Fund: 99 Conversion

Account Number	Description	Debit	Credit
Current Year Revenue/Expense			
	Fund totals:	.00	.00
	*****	End of Report	*****