

City of Mineola
Balance Sheet
Period Ending: 3/2023

Fund: 101 GENERAL FUND

Account Number	Description	Debit	Credit
101-10000-000	RECONCILE SUSPENSE		-3,107.02
101-10130-000	CONSOLIDATED CASH ACCOUNT	1,738,234.37	
101-10131-000	RETURNED CHECKS	10.00	
101-10137-000	LANDMARK CASH ACCOUNT		-896.85
101-10139-000	MAIN STREET CASH ACCOUNT	24,957.83	
101-10155-000	INVESTMENT ACCOUNT	1,010,889.64	
101-10171-000	DELINQUENT TAX RECEIVABLE	126,030.53	
101-10174-000	ALLOW FOR UNCOLLECTED TAX		-47,453.70
101-10205-000	ACCOUNTS REC - INVOICES	100.00	
101-10211-000	UNBILLED REFUSE RECEIVABLE	37,165.02	
101-10212-000	ALLOW FOR UNCOLLECTED ACCT	2,805.98	
101-10218-000	ACCOUNTS REC - REFUSE COLL	61,814.64	
101-10219-000	ACCOUNTS REC - FRANCHISE	63,760.60	
101-10225-000	4B SALES TAX RECEIVABLE	301,323.96	
101-10230-000	SALES TAX RECEIVABLE - REFUSE	4,987.14	
101-10251-000	DUE FROM GRANT FUND	1,323.00	
101-10265-000	DUE FROM OTHER FUNDS	.72	
101-10605-000	PREPAID EXPENSES	32,158.76	
101-10701-000	BOND ISSUANCE COST	.02	
101-20001-000	ACCOUNTS PAYABLE	2,907.38	
101-22220-000	SALES TAX PAYABLE		-10,156.62
101-22240-000	SALES TAX BILLED/NOT COLLECTED		-7,644.22
101-22260-000	DELQ TAX ATTORNEY PAYABLE		-877.92
101-22375-000	ACCRUED PAYROLL	51,872.40	
101-28000-000	DEFERRED TAX REVENUE		-78,576.83
101-39900-000	RETAINED EARNINGS		-637,085.96
101-39910-000	FUND BALANCE		-872,662.71
101-39911-000	FUND BALANCE - RESERVED		-436,271.79
Current Year Revenue/Expense			-1,365,608.37
Fund totals:		3,460,341.99	-3,460,341.99

City of Mineola
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Fund: 102 WATER UTILITY FUND

Account Number	Description	Debit	Credit
102-10000-000	RECONCILE SUSPENSE		-353.93
102-10125-000	CASH IN DRAWERS	800.00	
102-10130-000	CONSOLIDATED CASH ACCOUNT	1,149,950.65	
102-10131-000	RETURNED CHECKS	473.78	
102-10155-000	INVESTMENT ACCOUNT	620,056.11	
102-10206-000	ACCOUNTS REC - WATER BILLING	182,160.14	
102-10212-000	ALLOW FOR UNCOLLECTED ACCT	10,690.71	
102-10213-000	UNBILLED UTILITIES RECEIVABLE	146,487.68	
102-10605-000	PREPAID EXPENSES	11,034.05	
102-11000-000	LAND	1,498,522.00	
102-11100-000	CONSTRUCTION IN PROGRESS		-3,987,795.51
102-11200-000	BUILDINGS	49,267.00	
102-11500-000	MACHINERY & TOOLS	743,659.56	
102-11600-000	VEHICLES ASSET	481,245.31	
102-11700-000	WATER & SEWER SYSTEM	22,655,107.68	
102-12000-000	ACCUMULATED DEPRECIATION		-10,963,207.33
102-14800-000	DEFERRED OUTFLOW - TMRS	38,083.40	
102-14801-000	DEFERRED OUTFLOW - INV EXP		-50,607.59
102-14802-000	DEFERRED OUTFLOW - ASSUMPTIONS	5,950.33	
102-14803-000	DEFERRED OUTFLOW OPEB - ASSUMP		-1,025.34
102-14850-000	NET PENSION ASSET		-162,028.56
102-14998-000	DEFERRED OUTFLOW - SDB ACTL EX	9,683.92	
102-14999-000	DEFERRED OUTFLOW OF RESOURCES	516.58	
102-22110-000	AA - PAYABLE		-648.59
102-22155-000	CSII - PAYABLE		-64.55
102-22200-000	CUSTOMER METER DEPOSITS		-209,370.31
102-22210-000	DEPOSITS BILLED/NOT COLLECTED		-304.60
102-22375-000	ACCRUED PAYROLL	21,780.00	
102-22510-000	ACCRUED INTEREST - PAYABLE		-1,299.73
102-24100-000	ACCRUED VACATION		-53,440.97
102-24500-000	SDB OPEB LIABILITY		-48,919.39
102-28150-000	DEFERRED INFLOW - TMRS	3,026.80	
102-32000-000	RETAINED EARNINGS - UNRESERVED		-12,141,322.35
	Current Year Revenue/Expense		-8,106.95
	Fund totals:	27,628,495.70	-27,628,495.70

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Balance Sheet
Period Ending: 3/2023

Fund: 105 I & S GO REF SERIES 2017

Account Number	Description	Debit	Credit
105-10130-000	CONSOLIDATED CASH ACCOUNT	302,482.66	
105-10171-000	DELINQUENT TAX RECEIVABLE	22,000.14	
105-10174-000	ALLOW FOR UNCOLLECTED TAX		-9,057.36
105-10260-000	DUE FROM MASTER CLEARING	.07	
105-28100-000	DEFERRED REVENUE LIAB		-12,942.78
105-39910-000	FUND BALANCE		-35,223.96
	Current Year Revenue/Expense		-267,258.77
	Fund totals:	324,482.87	-324,482.87

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Fund: 106 TCDP

Account Number	Description	Debit	Credit
106-10120-000	CASH/INVESTMENT ACCOUNT	100.00	
	Current Year Revenue/Expense		-100.00
	Fund totals:	<u>100.00</u>	<u>-100.00</u>

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Fund: 108 I & S GO REF BOND SERIES 2019

Account Number	Description	Debit	Credit
108-10000-000	RECONCILE SUSPENSE	.68	
108-10130-000	CONSOLIDATED CASH ACCOUNT	89,509.63	
108-14300-000	DEFERRED LOSS ON REFUNDING	1,872.42	
108-22001-000	BONDS PAYABLE - 2019 REFUNDING		-1,137,000.00
108-22510-000	ACCRUED INTEREST - PAYABLE		-7,637.00
108-25000-000	BONDS PAYABLE - CURRENT		-176,000.00
108-39910-000	FUND BALANCE	1,316,006.16	
	Current Year Revenue/Expense		-86,751.89
	Fund totals:	1,407,388.89	-1,407,388.89

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Fund: 109 W&S CONST FUND 2016 & 2022

Account Number	Description	Debit	Credit
109-10130-000	CONSOLIDATED CASH ACCOUNT	4,039,238.34	
109-11100-000	CONSTRUCTION IN PROGRESS	901,395.20	
109-11700-000	WATER & SEWER SYSTEM	796,740.12	
109-20100-000	DUE TO WATER UTILITY FUND		-225,000.00
109-22510-000	ACCRUED INTEREST - PAYABLE		-7,081.39
109-26655-000	BONDS PAYABLE - CO 2017 SERIES		-4,635,000.00
109-27000-000	BOND PREMIUM LIAB		-386,739.80
109-39910-000	FUND BALANCE		-2,594,719.20
	Current Year Revenue/Expense	2,111,166.73	
	Fund totals:	7,848,540.39	-7,848,540.39

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Fund: 111 I & S SERIES 2014 CO

Account Number	Description	Debit	Credit
111-10000-000	RECONCILE SUSPENSE		-.22
111-10130-000	CONSOLIDATED CASH ACCOUNT	136,150.43	
111-22510-000	ACCRUED INTEREST - PAYABLE		-16,960.00
111-26150-000	CERT OF OBLIGATION - LONG TERM		-3,960,000.45
111-26175-000	CERT OF OBLIGATION - CURRENT		-230,000.00
111-27000-000	BOND PREMIUM LIAB		-53,654.48
111-39910-000	FUND BALANCE	4,247,964.72	
111-99999-000	Conversion		-750.00
	Current Year Revenue/Expense		-122,750.00
	Fund totals:	4,384,115.15	-4,384,115.15

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Fund: 113 I & S 2010

Account Number	Description	Debit	Credit
113-10000-000	RECONCILE SUSPENSE		-.30
113-10265-000	DUE FROM OTHER FUNDS	.16	
113-22510-000	ACCRUED INTEREST - PAYABLE		-2,790.22
113-26200-000	BOND PREMIUM - 2010 SERIES		-.33
113-39910-000	FUND BALANCE	2,790.69	
Current Year Revenue/Expense			
	Fund totals:	2,790.85	-2,790.85

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Fund: 114 2014 W & S CONST. FUND

Account Number	Description	Debit	Credit
114-11100-000	CONSTRUCTION IN PROGRESS	3,448,706.90	
114-11500-000	MACHINERY & TOOLS	13,219.00	
114-11700-000	WATER & SEWER SYSTEM	375,023.10	
114-39910-000	FUND BALANCE		-3,836,948.20
114-99999-000	Conversion		-.80
Current Year Revenue/Expense			
	Fund totals:	3,836,949.00	-3,836,949.00

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Fund: 115 MINEOLA ECONOMIC DEVELOPMENT

Account Number	Description	Debit	Credit
115-10000-000	RECONCILE SUSPENSE		-261.43
115-10130-000	CONSOLIDATED CASH ACCOUNT	1,358,247.80	
115-10210-000	LOANS RECEIVABLE	95,678.62	
115-10225-000	4B SALES TAX RECEIVABLE	150,661.97	
115-10605-000	PREPAID EXPENSES	375.93	
115-11000-000	LAND	304,561.25	
115-11450-000	CAPITAL ASSETS	18,451.55	
115-12000-000	ACCUMULATED DEPRECIATION		-9,309.84
115-22375-000	ACCRUED PAYROLL		-1,518.77
115-39910-000	FUND BALANCE		-1,575,260.71
115-55600-000	DEPRECIATION EXPENSE	2,356.96	
	Current Year Revenue/Expense		-343,983.33
	Fund totals:	1,930,334.08	-1,930,334.08

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Fund: 116 I & S GO REF BOND S 2014

Account Number	Description	Debit	Credit
116-10000-000	RECONCILE SUSPENSE	.25	
116-10130-000	CONSOLIDATED CASH ACCOUNT	59,818.19	
116-10701-000	BOND ISSUANCE COST	.26	
116-10750-000	ACC AMORT - BOND ISSUANCE COST	14,600.01	
116-10755-000	ACC AMORT - BOND ISSUANCE		-14,600.02
116-22510-000	ACCRUED INTEREST - PAYABLE		-1.19
116-25000-000	BONDS PAYABLE - CURRENT		-100,000.00
116-26650-000	BONDS PAYABLE - LONG TERM		-195,000.00
116-26800-000	SERIES 2004 UNAMORTIZED BOND	.39	
116-39910-000	FUND BALANCE	285,182.11	
	Current Year Revenue/Expense		-50,000.00
	Fund totals:	359,601.21	-359,601.21

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Fund: 117 CONSTRUCTION 2009

Account Number	Description	Debit	Credit
Current Year Revenue/Expense			
	Fund totals:	.00	.00

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Fund: 118 NATURAL RESOURCES

Account Number	Description	Debit	Credit
118-10000-000	RECONCILE SUSPENSE	1.82	
118-10130-000	CONSOLIDATED CASH ACCOUNT	45,184.19	
118-10605-000	PREPAID EXPENSES	2,387.04	
118-22375-000	ACCRUED PAYROLL	3,513.63	
118-39910-000	FUND BALANCE		-26,233.49
	Current Year Revenue/Expense		-24,853.19
	Fund totals:	51,086.68	-51,086.68

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Fund: 121 MARKETING & TOURISM

Account Number	Description	Debit	Credit
121-10130-000	CONSOLIDATED CASH ACCOUNT	9,222.05	
121-10605-000	PREPAID EXPENSES	1,102.53	
121-22375-000	ACCRUED PAYROLL	1,542.53	
121-39910-000	FUND BALANCE		-9,383.22
	Current Year Revenue/Expense		-2,483.89
	Fund totals:	11,867.11	-11,867.11

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Fund: 122 COURT BUILDING & SECURITY

Account Number	Description	Debit	Credit
122-10130-000	CONSOLIDATED CASH ACCOUNT	8,175.62	
122-39910-000	FUND BALANCE		-5,772.21
	Current Year Revenue/Expense		-2,403.41
	Fund totals:	8,175.62	-8,175.62

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Fund: 123 COURT TECHNOLOGY

Account Number	Description	Debit	Credit
123-10130-000	CONSOLIDATED CASH ACCOUNT	5,849.89	
123-39910-000	FUND BALANCE		-3,827.59
	Current Year Revenue/Expense		-2,022.30
	Fund totals:	<u>5,849.89</u>	<u>-5,849.89</u>

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Fund: 124 TRUANCY PREVENTION & DIVERSION

Account Number	Description	Debit	Credit
124-10130-000	CONSOLIDATED CASH ACCOUNT	11,354.58	
124-39910-000	FUND BALANCE		-9,005.04
	Current Year Revenue/Expense		-2,349.54
	Fund totals:	11,354.58	-11,354.58

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Fund: 125 MUNICIPAL JURY FUND

Account Number	Description	Debit	Credit
125-10130-000	CONSOLIDATED CASH ACCOUNT	227.67	
125-39910-000	FUND BALANCE		-180.43
	Current Year Revenue/Expense		-47.24
	Fund totals:	227.67	-227.67

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Fund: 126 HEALTH INSURANCE REIMBURSEMENT

Account Number	Description	Debit	Credit
Current Year Revenue/Expense			
	Fund totals:	.00	.00

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Fund: 127 GRANT FUND

Account Number	Description	Debit	Credit
127-10120-000	CASH/INVESTMENT ACCOUNT	734,669.51	
127-39910-000	FUND BALANCE		-917,375.17
Current Year Revenue/Expense		182,705.66	
	Fund totals:	917,375.17	-917,375.17

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Fund: 128 I & S 2017 C0

Account Number	Description	Debit	Credit
128-10130-000	CONSOLIDATED CASH ACCOUNT	146,435.00	
128-39910-000	FUND BALANCE		-1,310.00
	Current Year Revenue/Expense		-145,125.00
	Fund totals:	-----146,435.00	-----146,435.00

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Fund: 130 MUSEUM DONATION FUND

Account Number	Description	Debit	Credit
130-10130-000	CONSOLIDATED CASH ACCOUNT	36,177.71	
130-39910-000	FUND BALANCE		-28,571.25
	Current Year Revenue/Expense		-7,606.46
	Fund totals:	-----36,177.71	-----36,177.71

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Fund: 150 POLICE DRUG ENFORCEMENT FUND

Account Number	Description	Debit	Credit
150-10120-000	CASH/INVESTMENT ACCOUNT	16,233.05	
150-39910-000	FUND BALANCE		-16,199.07
	Current Year Revenue/Expense		-33.98
	Fund totals:	16,233.05	-16,233.05

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Fund: 151 POLICE DEPT WORKING FUND

Account Number	Description	Debit	Credit
151-10130-000	CONSOLIDATED CASH ACCOUNT	32,385.52	
151-39910-000	FUND BALANCE		-32,420.28
	Current Year Revenue/Expense	34.76	
	Fund totals:	32,420.28	-32,420.28

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Fund: 152 FIRE DEPT CAPITAL FUND

Account Number	Description	Debit	Credit
152-10130-000	CONSOLIDATED CASH ACCOUNT	163,748.53	
152-39910-000	FUND BALANCE		-126,024.64
	Current Year Revenue/Expense		-37,723.89
	Fund totals:	163,748.53	-163,748.53

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Fund: 160 SPECIAL EVENTS & PROGRAMS

Account Number	Description	Debit	Credit
160-10130-000	CONSOLIDATED CASH ACCOUNT	25,826.26	
	Current Year Revenue/Expense		-25,826.26
	Fund totals:	<u>25,826.26</u>	<u>-25,826.26</u>

City of Mineola
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Fund: 191 Consolidated Cash

Account Number	Description	Debit	Credit
191-10130-000	CONSOLIDATED CASH ACCOUNT	1,643,472.66	
191-10150-000	TEXPOOL INVESTMENTS	7,738,807.41	
191-10155-000	INVESTMENT ACCOUNT	1,630,945.75	
191-21001-000	CONSOLIDATED EQUITY-GENERAL		-2,773,184.99
191-21002-000	CONSOLIDATED EQUITY-WATER		-1,770,006.76
191-21005-000	CONS. EQUITY-DEBT SVC FUND STR		-302,482.66
191-21008-000	CONS. EQUITY-I&S 2009		-89,509.63
191-21009-000	CONS. EQUITY-WAT & SEWER CONST		-4,039,238.34
191-21011-000	CONS. EQUITY-2014 C.O. I&S		-136,150.43
191-21015-000	CONS. EQUITY-MINEOLA EDC		-1,358,247.80
191-21016-000	CONS. EQUITY-I&S 2014 REFNDING		-59,818.19
191-21018-000	CONS. EQUITY-NATURAL RESOURCES		-45,184.19
191-21021-000	CONS. EQUITY-MARKETING/TOURISM		-9,222.05
191-21022-000	CONS. EQUITY-COURT SECURITY		-8,175.62
191-21023-000	CONS. EQUITY-COURT TECHNOLOGY		-5,849.89
191-21024-000	CONS. EQUITY-TRUANCY PREVENTIN		-11,354.58
191-21025-000	CONS. EQUITY-MUNICIPAL JURY FU		-227.67
191-21028-000	CONS. EQUITY-I&S 2017 CO		-146,435.00
191-21030-000	CONS. EQUITY-MUSEUM		-36,177.71
191-21051-000	CONS. EQUITY - PD WORKING FUND		-32,385.52
191-21052-000	CONS. EQUITY - FD CAP FUND		-163,748.53
191-21060-000	CONS. EQUITY - SPECIAL EVENTS		-25,826.26
Current Year Revenue/Expense			
		Fund totals:	
		11,013,225.82	-11,013,225.82

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Fund: 199 Conversion

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