

City of Mineola
Balance Sheet
Period Ending: 1/2024

Fund: 101 GENERAL FUND

Account Number	Description	Debit	Credit
101-10000-000	RECONCILE SUSPENSE		-3,106.42
101-10111-000	ANIMAL SHELTER DONATION FUND	3,708.84	
101-10130-000	CONSOLIDATED CASH ACCOUNT	1,648,690.09	
101-10131-000	RETURNED CHECKS	10.00	
101-10137-000	LANDMARK CASH ACCOUNT	8,226.68	
101-10139-000	MAIN STREET CASH ACCOUNT	37,055.87	
101-10155-000	INVESTMENT ACCOUNT	1,015,978.50	
101-10171-000	DELINQUENT TAX RECEIVABLE	107,199.12	
101-10174-000	ALLOW FOR UNCOLLECTED TAX		-47,453.70
101-10175-000	LEASE RECEIVABLE - GPM	76,524.47	
101-10176-000	LEASE RECEIVABLE - AMER TOWER	20,162.26	
101-10205-000	ACCOUNTS REC - INVOICES	100.00	
101-10207-000	ACCOUNTS REC - TML INS	13,629.84	
101-10211-000	UNBILLED REFUSE RECEIVABLE	44,408.23	
101-10212-000	ALLOW FOR UNCOLLECTED ACCT	3,945.97	
101-10218-000	ACCOUNTS REC - REFUSE COLL	67,198.09	
101-10219-000	ACCOUNTS REC - FRANCHISE	63,760.60	
101-10225-000	4B SALES TAX RECEIVABLE	345,630.43	
101-10230-000	SALES TAX RECEIVABLE - REFUSE	5,339.99	
101-10605-000	PREPAID EXPENSES	32,209.98	
101-10701-000	BOND ISSUANCE COST	.02	
101-20001-000	ACCOUNTS PAYABLE		-14,718.63
101-22220-000	SALES TAX PAYABLE		-11,408.71
101-22240-000	SALES TAX BILLED/NOT COLLECTED		-8,218.74
101-22260-000	DELQ TAX ATTORNEY PAYABLE		-2,434.89
101-22375-000	ACCRUED PAYROLL	17,873.89	
101-22700-000	TMRS PAYABLE		-29,293.26
101-22855-000	SUTA PAYABLE		-164.32
101-23100-000	AFLAC INSURANCE PAYABLE		-1,945.27
101-23105-000	DEPENDENT LIFE PAYABLE		-121.98
101-23110-000	DENTAL INSURANCE PAYABLE		-1,061.13
101-23115-000	LEGAL SHIELD PAYABLE		-54.80
101-23120-000	HEALTH INSURANCE PAYABLE		-30,540.73
101-23125-000	LIFE/AD&D PAYABLE		-65.89
101-23130-000	NATIONWIDE RETIREMENT PAYABLE		-751.32
101-23135-000	OPTIONAL LIFE INS PAYABLE		-759.13
101-23140-000	VISION INSURANCE PAYABLE		-403.29
101-28000-000	DEFERRED TAX REVENUE		-59,745.42
101-28500-000	DEFERRED INFLOW OF RESOURCES		-97,395.53

City of Mineola
Balance Sheet
Period Ending: 1/2024

Fund: 101 GENERAL FUND

Account Number	Description	Debit	Credit
101-39900-000	RETAINED EARNINGS		-637,085.96
101-39910-000	FUND BALANCE		-1,230,368.75
101-39911-000	FUND BALANCE - RESERVED		-436,271.79
Current Year Revenue/Expense			-898,283.21
	Fund totals:	----- 3,511,652.87	----- -3,511,652.87

City of Mineola
Balance Sheet
Period Ending: 1/2024

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	1,720,066.05	
102-10131-000	RETURNED CHECKS	399.01	
102-10155-000	INVESTMENT ACCOUNT	620,190.27	
102-10206-000	ACCOUNTS REC - WATER BILLING	184,504.26	
102-10212-000	ALLOW FOR UNCOLLECTED ACCT	6,769.43	
102-10213-000	UNBILLED UTILITIES RECEIVABLE	156,974.07	
102-10605-000	PREPAID EXPENSES	10,781.74	
102-11000-000	LAND	1,498,522.00	
102-11100-000	CONSTRUCTION IN PROGRESS		-3,987,795.51
102-11200-000	BUILDINGS	85,831.00	
102-11500-000	MACHINERY & TOOLS	743,659.56	
102-11600-000	VEHICLES ASSET	521,097.82	
102-11700-000	WATER & SEWER SYSTEM	22,664,027.68	
102-12000-000	ACCUMULATED DEPRECIATION		-11,637,345.07
102-14800-000	DEFERRED OUTFLOW - TMRS	45,156.13	
102-14801-000	DEFERRED OUTFLOW - INV EXP		-126,609.48
102-14802-000	DEFERRED OUTFLOW - ASSUMPTIONS	3,182.74	
102-14803-000	DEFERRED OUTFLOW OPEB - ASSUMP		-1,527.66
102-14850-000	NET PENSION ASSET		-30,117.35
102-14998-000	DEFERRED OUTFLOW - SDB ACTL EX	8,613.04	
102-14999-000	DEFERRED OUTFLOW OF RESOURCES	589.26	
102-20001-000	ACCOUNTS PAYABLE		-460.00
102-22110-000	AA - PAYABLE		-648.59
102-22155-000	CSII - PAYABLE		-408.70
102-22200-000	CUSTOMER METER DEPOSITS		-218,590.31
102-22210-000	DEPOSITS BILLED/NOT COLLECTED		-304.60
102-22250-000	CUSTOMER METER REFUNDS	472.92	
102-22375-000	ACCRUED PAYROLL	8,778.91	
102-22510-000	ACCRUED INTEREST - PAYABLE		-1,299.73
102-22700-000	TMRS PAYABLE		-11,535.61
102-22855-000	SUTA PAYABLE		-56.34
102-23100-000	AFLAC INSURANCE PAYABLE		-397.63
102-23105-000	DEPENDENT LIFE PAYABLE		-103.85
102-23110-000	DENTAL INSURANCE PAYABLE		-375.58
102-23115-000	LEGAL SHIELD PAYABLE		-69.80
102-23120-000	HEALTH INSURANCE PAYABLE		-11,131.76
102-23125-000	LIFE/AD&D PAYABLE		-24.57

City of Mineola
Balance Sheet
Period Ending: 1/2024

Fund: 102 WATER UTILITY FUND

Account Number	Description	Debit	Credit
102-23130-000	NATIONWIDE RETIREMENT PAYABLE		-135.00
102-23135-000	OPTIONAL LIFE INS PAYABLE		-174.21
102-23140-000	VISION INSURANCE PAYABLE		-121.40
102-24100-000	ACCRUED VACATION		-40,211.93
102-24500-000	SDB OPEB LIABILITY		-52,154.11
102-28150-000	DEFERRED INFLOW - TMRS		-8,351.99
102-32000-000	RETAINED EARNINGS - UNRESERVED		-11,800,219.87
	Current Year Revenue/Expense		-349,891.31
	Fund totals:	28,280,415.89	-28,280,415.89

City of Mineola
Balance Sheet
Period Ending: 1/2024

Fund: 103 STREET IMPROVEMENTS

Account Number	Description	Debit	Credit
103-10130-000	CONSOLIDATED CASH ACCOUNT	452,717.19	
103-39910-000	FUND BALANCE		-969,990.79
	Current Year Revenue/Expense	517,273.60	
	Fund totals:	969,990.79	-969,990.79

City of Mineola
Balance Sheet
Period Ending: 1/2024

Fund: 105 I & S GO REF SERIES 2017

Account Number	Description	Debit	Credit
105-10000-000	RECONCILE SUSPENSE	.07	
105-10130-000	CONSOLIDATED CASH ACCOUNT	477,276.74	
105-10171-000	DELINQUENT TAX RECEIVABLE	18,766.35	
105-10174-000	ALLOW FOR UNCOLLECTED TAX		-9,057.36
105-28100-000	DEFERRED REVENUE LIAB		-9,708.99
105-39910-000	FUND BALANCE		-82,388.30
	Current Year Revenue/Expense		-394,888.51
	Fund totals:	496,043.16	-496,043.16

City of Mineola
Balance Sheet
Period Ending: 1/2024

Fund: 106 TCDP

Account Number	Description	Debit	Credit
106-10120-000	CASH/INVESTMENT ACCOUNT	100.00	
106-39910-000	FUND BALANCE		-100.00
Current Year Revenue/Expense			
Fund totals:		-----100.00	-----100.00

City of Mineola
 Balance Sheet
 Period Ending: 1/2024

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	4,582.69	
108-14300-000	DEFERRED LOSS ON REFUNDING	1,605.17	
108-22001-000	BONDS PAYABLE - 2019 REFUNDING		-964,000.00
108-22510-000	ACCRUED INTEREST - PAYABLE		-7,637.00
108-25000-000	BONDS PAYABLE - CURRENT		-173,000.00
108-39910-000	FUND BALANCE	1,138,448.46	
Current Year Revenue/Expense			
Fund totals:		1,144,637.00	-1,144,637.00

City of Mineola
 Balance Sheet
 Period Ending: 1/2024

Fund: 109 W&S CONST FUND 2016 & 2022

Account Number	Description	Debit	Credit
109-10130-000	CONSOLIDATED CASH ACCOUNT	721,789.53	
109-11100-000	CONSTRUCTION IN PROGRESS	3,550,023.37	
109-11700-000	WATER & SEWER SYSTEM	796,740.12	
109-20001-000	ACCOUNTS PAYABLE		-80,969.72
109-20002-000	RETAINAGE PAYABLE		-123,812.26
109-20100-000	DUE TO WATER UTILITY FUND		-235,000.00
109-22510-000	ACCRUED INTEREST - PAYABLE		-13,216.54
109-25000-000	BONDS PAYABLE - CURRENT		-95,000.00
109-26205-000	BOND PREMIUM - 2022 SERIES		-150,162.60
109-26655-000	BONDS PAYABLE - CO 2017 SERIES		-4,400,000.00
109-26665-000	BONDS PAYABLE - 2022		-3,880,000.00
109-27000-000	BOND PREMIUM LIAB		-362,585.11
109-39910-000	FUND BALANCE	3,360,850.01	
	Current Year Revenue/Expense	911,343.20	
	Fund totals:	9,340,746.23	-9,340,746.23

City of Mineola
 Balance Sheet
 Period Ending: 1/2024

Fund: 111 I & S SERIES 2014 CO

Account Number	Description	Debit	Credit
111-10000-000	RECONCILE SUSPENSE		-.22
111-10130-000	CONSOLIDATED CASH ACCOUNT	15,268.71	
111-22510-000	ACCRUED INTEREST - PAYABLE		-16,960.00
111-26150-000	CERT OF OBLIGATION - LONG TERM		-3,715,000.45
111-26175-000	CERT OF OBLIGATION - CURRENT		-245,000.00
111-27000-000	BOND PREMIUM LIAB		-47,170.88
111-39910-000	FUND BALANCE	4,009,612.84	
111-99999-000	Conversion		-750.00
Current Year Revenue/Expense			
		Fund totals:	
		4,024,881.55	-4,024,881.55

City of Mineola
Balance Sheet
Period Ending: 1/2024

Fund: 113 I & S 2010

Account Number	Description	Debit	Credit
113-10000-000	RECONCILE SUSPENSE		-.14
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:	-----2,790.69	-----2,790.69

City of Mineola
Balance Sheet
Period Ending: 1/2024

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

City of Mineola
Balance Sheet
Period Ending: 1/2024

Fund: 115 MINEOLA ECONOMIC DEVELOPMENT

Account Number	Description	Debit	Credit
115-10000-000	RECONCILE SUSPENSE		-261.43
115-10130-000	CONSOLIDATED CASH ACCOUNT	422,956.38	
115-10150-000	INVESTMENTS - TEXPOOL	1,045,208.12	
115-10205-000	ACCOUNTS REC - INVOICES		-1,200.00
115-10210-000	LOANS RECEIVABLE	83,833.80	
115-10225-000	4B SALES TAX RECEIVABLE	172,815.21	
115-10605-000	PREPAID EXPENSES	265.83	
115-11000-000	LAND	274,971.25	
115-11450-000	CAPITAL ASSETS	18,451.55	
115-12000-000	ACCUMULATED DEPRECIATION		-11,666.82
115-20001-000	ACCOUNTS PAYABLE		-60.56
115-22375-000	ACCRUED PAYROLL		-2,576.52
115-22700-000	TMRS PAYABLE		-478.87
115-22855-000	SUTA PAYABLE		-2.66
115-23100-000	AFLAC INSURANCE PAYABLE		-91.91
115-23110-000	DENTAL INSURANCE PAYABLE		-9.97
115-23120-000	HEALTH INSURANCE PAYABLE		-263.98
115-23125-000	LIFE/AD&D PAYABLE		-.54
115-23140-000	VISION INSURANCE PAYABLE		-4.77
115-39910-000	FUND BALANCE		-1,749,550.00
115-55600-019	DEPRECIATION EXPENSE	2,356.94	
	Current Year Revenue/Expense		-254,691.05
	Fund totals:	2,020,859.08	-2,020,859.08

City of Mineola
 Balance Sheet
 Period Ending: 1/2024

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	10,574.47	
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		-95,000.00
116-26800-000	SERIES 2004 UNAMORTIZED BOND	.39	
116-39910-000	FUND BALANCE	184,425.83	
Current Year Revenue/Expense			
	Fund totals:	209,601.21	-209,601.21

City of Mineola
 Balance Sheet
 Period Ending: 1/2024

Fund: 118 NATURAL RESOURCES

Account Number	Description	Debit	Credit
118-10000-000	RECONCILE SUSPENSE	1.82	
118-10130-000	CONSOLIDATED CASH ACCOUNT	350,043.85	
118-10605-000	PREPAID EXPENSES	2,053.31	
118-20001-000	ACCOUNTS PAYABLE		-160.85
118-22205-000	CUSTOMER DEPOSITS - PRESERVE		-220.00
118-22375-000	ACCRUED PAYROLL	1,491.44	
118-22700-000	TMRS PAYABLE		-1,145.89
118-22855-000	SUTA PAYABLE		-6.39
118-23110-000	DENTAL INSURANCE PAYABLE		-73.13
118-23115-000	LEGAL SHIELD PAYABLE		-15.95
118-23120-000	HEALTH INSURANCE PAYABLE		-1,916.27
118-23125-000	LIFE/AD&D PAYABLE		-3.64
118-23135-000	OPTIONAL LIFE INS PAYABLE		-27.63
118-23140-000	VISION INSURANCE PAYABLE		-32.64
118-39910-000	FUND BALANCE		-46,592.04
	Current Year Revenue/Expense		-303,395.99
	Fund totals:	-----353,590.42	-----353,590.42

City of Mineola
 Balance Sheet
 Period Ending: 1/2024

Fund: 121 MARKETING & TOURISM

Account Number	Description	Debit	Credit
121-10130-000	CONSOLIDATED CASH ACCOUNT		-16,803.52
121-10605-000	PREPAID EXPENSES	946.81	
121-22375-000	ACCRUED PAYROLL	1,542.53	
121-22700-000	TMRS PAYABLE		-790.00
121-22855-000	SUTA PAYABLE		-4.41
121-23110-000	DENTAL INSURANCE PAYABLE		-39.81
121-23120-000	HEALTH INSURANCE PAYABLE		-892.20
121-23125-000	LIFE/AD&D PAYABLE		-1.82
121-23135-000	OPTIONAL LIFE INS PAYABLE		-5.18
121-23140-000	VISION INSURANCE PAYABLE		-7.80
121-39910-000	FUND BALANCE		-6,264.22
	Current Year Revenue/Expense	22,319.62	
	Fund totals:	24,808.96	-24,808.96

City of Mineola
Balance Sheet
Period Ending: 1/2024

Fund: 122 COURT BUILDING & SECURITY

Account Number	Description	Debit	Credit
122-10130-000	CONSOLIDATED CASH ACCOUNT	13,904.40	
122-39910-000	FUND BALANCE		-12,288.02
	Current Year Revenue/Expense		-1,616.38
	Fund totals:	-----13,904.40	-----13,904.40

City of Mineola
Balance Sheet
Period Ending: 1/2024

Fund: 123 COURT TECHNOLOGY

Account Number	Description	Debit	Credit
123-10130-000	CONSOLIDATED CASH ACCOUNT	6,150.19	
123-39910-000	FUND BALANCE		-4,473.26
	Current Year Revenue/Expense		-1,676.93
	Fund totals:	6,150.19	-6,150.19

City of Mineola
Balance Sheet
Period Ending: 1/2024

Fund: 124 TRUANCY PREVENTION & DIVERSION

Account Number	Description	Debit	Credit
124-10130-000	CONSOLIDATED CASH ACCOUNT	17,585.49	
124-39910-000	FUND BALANCE		-15,707.89
	Current Year Revenue/Expense		-1,877.60
	Fund totals:	17,585.49	-17,585.49

City of Mineola
Balance Sheet
Period Ending: 1/2024

Fund: 125 MUNICIPAL JURY FUND

Account Number	Description	Debit	Credit
125-10130-000	CONSOLIDATED CASH ACCOUNT	354.87	
125-39910-000	FUND BALANCE		-315.27
	Current Year Revenue/Expense		-39.60
	Fund totals:	354.87	-354.87

City of Mineola
Balance Sheet
Period Ending: 1/2024

Fund: 127 GRANT FUND

Account Number	Description	Debit	Credit
127-10120-000	CASH/INVESTMENT ACCOUNT	221,085.38	
127-39910-000	FUND BALANCE		-430,692.67
Current Year Revenue/Expense		209,607.29	
	Fund totals:	430,692.67	-430,692.67

City of Mineola
Balance Sheet
Period Ending: 1/2024

Fund: 128 I & S 2017 C0

Account Number	Description	Debit	Credit
128-10130-000	CONSOLIDATED CASH ACCOUNT	2,616.49	
128-39910-000	FUND BALANCE		-2,616.49
Current Year Revenue/Expense			
Fund totals:		2,616.49	-2,616.49

City of Mineola
Balance Sheet
Period Ending: 1/2024

Fund: 130 MUSEUM DONATION FUND

Account Number	Description	Debit	Credit
130-10130-000	CONSOLIDATED CASH ACCOUNT	22,023.58	
130-39910-000	FUND BALANCE		-32,789.65
	Current Year Revenue/Expense	10,766.07	
	Fund totals:	32,789.65	-32,789.65

City of Mineola
Balance Sheet
Period Ending: 1/2024

Fund: 150 POLICE DRUG ENFORCEMENT FUND

Account Number	Description	Debit	Credit
150-10120-000	CASH/INVESTMENT ACCOUNT	14,199.77	
150-39910-000	FUND BALANCE		-16,269.71
	Current Year Revenue/Expense	2,069.94	
	Fund totals:	16,269.71	-16,269.71

City of Mineola
Balance Sheet
Period Ending: 1/2024

Fund: 151 POLICE DEPT WORKING FUND

Account Number	Description	Debit	Credit
151-10130-000	CONSOLIDATED CASH ACCOUNT	34,358.30	
151-39910-000	FUND BALANCE		-33,958.30
	Current Year Revenue/Expense		-400.00
	Fund totals:	<u>34,358.30</u>	<u>-34,358.30</u>

City of Mineola
Balance Sheet
Period Ending: 1/2024

Fund: 152 FIRE DEPT CAPITAL FUND

Account Number	Description	Debit	Credit
152-10130-000	CONSOLIDATED CASH ACCOUNT	102,281.04	
152-39910-000	FUND BALANCE		-61,776.80
	Current Year Revenue/Expense		-40,504.24
	Fund totals:	102,281.04	-102,281.04

City of Mineola
Balance Sheet
Period Ending: 1/2024

Fund: 160 SPECIAL EVENTS & PROGRAMS

Account Number	Description	Debit	Credit
160-10130-000	CONSOLIDATED CASH ACCOUNT	3,203.00	
160-39910-000	FUND BALANCE	3,002.72	
	Current Year Revenue/Expense		-6,205.72
	Fund totals:	6,205.72	-6,205.72

City of Mineola
Balance Sheet
Period Ending: 1/2024

Fund: 191 Consolidated Cash

Account Number	Description	Debit	Credit
191-10130-000	CONSOLIDATED CASH ACCOUNT	1,910,367.51	
191-10143-000	CERTIFICATES OF DEPOSIT	619,418.12	
191-10150-000	INVESTMENTS - TEXPOOL	4,071,872.49	
191-10152-000	INVESTMENTS - LOGIC	502,080.93	
191-10155-000	INVESTMENT ACCOUNT	1,636,168.77	
191-21001-000	CONSOLIDATED EQUITY-GENERAL		-2,699,465.26
191-21002-000	CONSOLIDATED EQUITY-WATER		-2,340,256.32
191-21003-000	CONS. EQUITY - STREET CONS FUN		-466,911.91
191-21005-000	CONS. EQUITY-DEBT SVC FUND STR		-477,276.74
191-21008-000	CONS. EQUITY-I&S 2009		-4,582.69
191-21009-000	CONS. EQUITY-WAT & SEWER CONST		-721,789.53
191-21011-000	CONS. EQUITY-2014 C.O. I&S		-15,268.71
191-21015-000	CONS. EQUITY-MINEOLA EDC		-1,468,064.50
191-21016-000	CONS. EQUITY-I&S 2014 REFNDING		-10,574.47
191-21018-000	CONS. EQUITY-NATURAL RESOURCES		-350,043.85
191-21021-000	CONS. EQUITY-MARKETING/TOURISM	16,803.52	
191-21022-000	CONS. EQUITY-COURT SECURITY		-13,904.40
191-21023-000	CONS. EQUITY-COURT TECHNOLOGY		-6,150.19
191-21024-000	CONS. EQUITY-TRUANCY PREVENTIN		-17,585.49
191-21025-000	CONS. EQUITY-MUNICIPAL JURY FU		-354.87
191-21028-000	CONS. EQUITY-I&S 2017 CO		-2,616.49
191-21030-000	CONS. EQUITY-MUSEUM		-22,023.58
191-21051-000	CONS. EQUITY-PD WORKING FUND		-34,358.30
191-21052-000	CONS. EQUITY-FD CAP FUND		-102,281.04
191-21060-000	CONS. EQUITY-SPECIAL EVENTS		-3,203.00
Current Year Revenue/Expense			
Fund totals:		8,756,711.34	-8,756,711.34

City of Mineola
Balance Sheet
Period Ending: 1/2024

Fund: 199 Conversion

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