

BALANCE SHEET  
AS OF: SEPTEMBER 30TH, 2021

01 -GENERAL FUND

ACCOUNT#	TITLE
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ASSETS  
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## CASH

100-107	DUE FROM MC-TECHNOLOGY	0.00	
100-115	PETTY CASH	2,605.00	
100-199	DUE FROM POOLED CASH	<u>2,871,727.97</u>	
			2,874,332.97

## INVESTMENTS

100-200	A/R LOAN PROCEEDS	<u>0.00</u>	0.00
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## RESTRICTED CASH

100-301	FSB-12 MONTH CD	349,742.25	
100-306	COURT BOND	<u>0.00</u>	
			349,742.25

## RECEIVABLES

100-408	DUE TO/FROM GENERATOR GRAN	0.00	
100-415	FEMA(IKE) PAYROLL REIMBURS	0.00	
100-416	IKE (FEMA) REIMBURSE-SUPPL	0.00	
100-417	FEMA REIMBURSEMENT FOR DEB	0.00	
100-418	DUE FROM OTHER GOV-COVID-1	0.00	
100-425	HGAC-GRANT ON RECORDER PHO	0.00	
100-440	A/R FROM ABL	620,248.12	
100-441	DUE FOR SALES TAX	619,016.55	
100-442	A/R REIMBURSEMENT FROM DE (	2,480.30)	
100-450	TAXES RECEIVABLE-CURRENT	0.00	
100-451	TAXES RECEIVABLE-DEL	157,508.28	
100-460	A/R SPECIAL ASSESSMENT	0.00	
100-461	A/R GARBAGE	435,719.56	
100-465	A/R PSG SURCHARGE ASSESSME	0.00	
100-466	A/R EMPLOY FICA&MED OWED	0.00	
100-467	A/R WAGE TAX DUE FROM ADP/	78,838.05	
100-470	FRANCHISE TAX RECEIVABLE	156,995.32	
100-490	A/R NSF CHECKS	0.00	
100-491	A/R MISCELLANEOUS	15,000.00	
100-497	DUE TO/FROM IKE HURRICANE	0.00	
100-498	ALLOWAN FOR UNCOLLECT-GAR (	117,539.93)	
100-499	ALLOW FOR UNCOLL TAXES (	<u>71,745.76</u> )	
			1,891,559.89

BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2021

01 -GENERAL FUND

ACCOUNT#	TITLE			
MISCELLANEOUS				
100-500	INVENTORY	0.00		
100-501	INVENTORY - POSTAGE	142.11		
100-505	PREPAID EXPENSES	48,095.20		
100-520	MIXED BEVERAGE-TAX RECEIBA	9,124.33		
100-550	ACCTS-RECEIVABLE-STATE	14,287.46		
100-560	AUDIT-ACCT RECEIVABLE	<u>0.00</u>		
			71,649.10	
FIXED ASSETS				
100-699	ACCUM. DEPR	<u>0.00</u>		
			<u>0.00</u>	
TOTAL ASSETS				5,187,284.21
				=====

BALANCE SHEET  
AS OF: SEPTEMBER 30TH, 2021

01 -GENERAL FUND

ACCOUNT# TITLE

## LIABILITIES &amp; FUND BALANCE

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## VENDORS PAYABLE

200-100	ACCOUNTS PAYABLE	586,447.24
200-140	DUE TO ABLC	0.00
200-145	DUE TO SPORTS ORGANIZATION	1,000.00
200-150	AUDITOR'S A/P	0.00
200-151	ACCRUED COMPENSATION	109,958.42
200-152	UNAPPLIED CREDIT-A/R	437.50
200-155	A/P-TXU PAYABLE	0.00
200-160	RETAINAGE PAYABLE	0.00
200-175	PREPAID-PSG	0.00
200-198	DUE TO FUND 26	0.00
200-950	PRINCIPAL/IBM NOTE	0.00
200-999	FUND BALANCE -UNRESERVED	<u>0.00</u>

697,843.16

## COMPENSATION PAYABLE

200-200	WAGES PAYABLE	0.00
200-205	TAXES PAYABLE	30,382.25
200-210	TMRS PAYABLE	0.00
200-213	VISION INSURANCE PAYABLE	0.00
200-214	COBRA INS	0.00
200-215	HEALTH INSURANCE PAYABLE	9,036.50
200-216	DENTAL INSURANCE PAYABLE	0.00
200-217	LIFE INSURANCE PAYABLE	0.00
200-218	LEGAL INSURANCE PAYABLE	0.00
200-220	CHILD SUPPORT PAYABLE	0.00
200-250	ANNUAL LEAVE PAYABLE	0.00
200-255	SICK LEAVE PAYABLE	0.00
200-260	GARNISHMENT	0.00
200-265	CREDIT UNION PAYABLE	0.00
200-270	CENTRAL UNITED/FREEDOM	0.00
200-275	MISCELLANEOUS-PAYABLE	0.00
200-276	CHASE MC-CREDIT CARD-ACCT	54,171.33
200-277	INTER-FUND-LOAN PAYABLE FD	0.00
200-950	PRINCIPAL/IBM NOTE	0.00
200-999	FUND BALANCE -UNRESERVED	<u>0.00</u>

93,590.08

BALANCE SHEET  
AS OF: SEPTEMBER 30TH, 2021

01 -GENERAL FUND

ACCOUNT# TITLE

DEFERRED REVENUE

200-300	DEFERRED REVENUE	285,762.52	
200-306	DEF REV/SP.ASSMT/DOWNING	0.00	
200-310	DUE TO ATTNY/MOWING LEINS	0.00	
200-950	PRINCIPAL/IBM NOTE	0.00	
200-999	FUND BALANCE -UNRESERVED	<u>0.00</u>	
			285,762.52

MISCELLANEOUS PAYABLES

200-405	SALES TAX PAYABLE	0.00	
200-410	DUE TO STATE-COURT FINES	37,082.90	
200-411	DUE TO STATE-FEDERAL FINES	0.00	
200-415	MC-SEATBELT FEE	2,105.00	
200-485	COURT BONDS PAYABLE	7,956.59	
200-950	PRINCIPAL/IBM NOTE	0.00	
200-999	FUND BALANCE -UNRESERVED	<u>0.00</u>	
			47,144.49

LONG-TERM LIABILITIES

200-950	PRINCIPAL/IBM NOTE	0.00	
200-999	FUND BALANCE -UNRESERVED	<u>0.00</u>	
			<u>0.00</u>

TOTAL LIABILITIES			1,124,340.25
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EQUITY

400-998	FUND BALANCE--RESERVED	0.00	
400-999	FUND BALANCE--UNRESERVED	3,980,503.09	
	SURPLUS (DEFECIT)	<u>82,440.87</u>	
	TOTAL EQUITY		<u>4,062,943.96</u>

TOTAL LIABILITIES & FUND EQUITY			5,187,284.21
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BALANCE SHEET  
AS OF: SEPTEMBER 30TH, 2021

02 -STREET FUND

ACCOUNT# TITLE

ASSETS  
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CASH

100-145	FEMA(IKE) PAYROLL REIMBURS	0.00	
100-199	DUE FROM POOLED CASH	<u>2,058,861.91</u>	2,058,861.91

INVESTMENTS

100-200	A/R LOAN PROCEEDS	<u>0.00</u>	0.00
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RESTRICTED CASH

100-302	FSB-12 MONTH CD	<u>349,742.25</u>	349,742.25
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RECEIVABLES

100-460	A/R SPECIAL ASSESSMENT	0.00	
100-470	SALES TAX RECEIVABLE	<u>0.00</u>	0.00

MISCELLANEOUS

100-500	STREET DEPARTMENT INVENTOR	<u>19,035.93</u>	19,035.93
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FIXED ASSETS

100-619	DUE FROM/FUND 19 TCDP	0.00	
100-626	DUE FROM FUND 26	0.00	
100-645	CONSTRUCTION IN PROGRESS	<u>0.00</u>	0.00

TOTAL ASSETS			<u>2,427,640.09</u> =====
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BALANCE SHEET  
AS OF: SEPTEMBER 30TH, 2021

02 -STREET FUND

ACCOUNT# TITLE

LIABILITIES & FUND BALANCE  
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## VENDORS PAYABLE

200-100	ACCOUNTS PAYABLE	178,819.44	
200-150	AUDITOR'S A/P	0.00	
200-151	STREETS-ACCRUED PAYROLL	0.00	
200-160	RETAINAGE PAYABLE	0.00	
200-197	DUE TO FUND 26	<u>0.00</u>	
			178,819.44

## COMPENSATION PAYABLE

200-205	STREET-TAXES PAYABLE	0.00	
200-210	STREET-TMRS PAYABLE	0.00	
200-213	VISION INSURANCE PAYABLE	0.00	
200-215	HEALTH INS. PAYABLE	0.00	
200-216	DENTAL INS. PAYABLE	0.00	
200-217	LIFE INS. PAYABLE	0.00	
200-220	CHILD SUPPORT PAYABLE	0.00	
200-231	DUE TO FUND 31 -CARB TX	0.00	
200-240	DUE TO ABL FUND 40	0.00	
200-260	GARNISHMENT	0.00	
200-275	MISCELLANEOUS PAYABLE	( <u>52.00</u> )	( 52.00)

## MISCELLANEOUS PAYABLES

200-400	RETAINGE PAYABLE	<u>0.00</u>	<u>0.00</u>
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TOTAL LIABILITIES 178,767.44

## EQUITY

400-999	FUND BALANCE	2,248,872.65	
	SURPLUS (DEFECIT)	<u>0.00</u>	
	TOTAL EQUITY		<u>2,248,872.65</u>

TOTAL LIABILITIES &amp; FUND EQUITY 2,427,640.09

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BALANCE SHEET  
AS OF: SEPTEMBER 30TH, 2021

03 -WATER FUND

ACCOUNT#	TITLE
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ASSETS  
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## CASH

100-110	PETTY CASH	375.00	
100-145	FEMA (IKE) PAYROLL REIMBUR	0.00	
100-199	DUE FROM POOLED CASH	<u>1,570,764.26</u>	
			1,571,139.26

## INVESTMENTS

100-200	A/R LOAN PROCEEDS	0.00	
100-250	DEFERRED CHARGE ON REFUNDI	55,178.69	
100-251	DEFERRED OUTFLOW-CONTRIB	0.00	
100-252	DEFERRED OUTFLOWS-DIFF IN(	138,010.87)	
100-253	DEFERRED OUTFLOW-ASSUMP CH	16,269.77	
100-254	DEFERRED OUT-CON,AFT.MEA.D	352.23	
100-255	DEFERRED OUT-CMNAGE IN ASS	10,199.14	
100-256	DEF OUT DIFF.EXP.& ACTU EX	<u>7,075.27</u>	
			( 48,935.77)

## RESTRICTED CASH

100-300	WATER DEPOSITS	0.00	
100-303	FSB-12 MONTH CD	<u>349,742.25</u>	
			349,742.25

## RECEIVABLES

100-401	US FILTERS REIMBURSE FOR E	0.00	
100-402	DUE TO FUND #2	0.00	
100-408	DUE TO FROM FUND#8	0.00	
100-450	A/R WATER	868,652.84	
100-451	UNAPPLIED CREDIT	( 54,302.94)	
100-453	UNKNOWN DETAIL	0.00	
100-455	A/R SEWER	544,221.03	
100-460	A/R GARBAGE	379.28	
100-465	A/R PENALTIES	178,052.20	
100-466	A/R EMPL FICA&MED OWED	0.00	
100-467	A/R-INDUSTRIAL WASTE	0.00	
100-470	A/R AMBULANCE FEES	25,559.05	
100-475	A/R SALES TAX	27,179.98	
100-480	A/R SPECIAL ASSESSMENT	0.00	
100-490	A/R NSF CKS	694.85	
100-491	ACC REC-BWA	0.00	
100-495	A/R - FIRE DEPT.	11,386.62	
100-496	A/R UNBILLED W&S	0.00	
100-497	A/R REFUNDS PAYABLE	530.54	
100-498	A/R MISC	14,410.94	
100-499	ALLOW FOR UNCOLLECTIBLE	<u>( 497,968.78)</u>	
			1,118,795.61

BALANCE SHEET  
AS OF: SEPTEMBER 30TH, 2021

03 -WATER FUND

ACCOUNT# TITLE

MISCELLANEOUS

100-500	INVENTORY	54,850.44	
100-501	SEWER-INVENTORY	5,381.85	
100-505	PREPAID EXPENSES	<u>0.00</u>	
			60,232.29

FIXED ASSETS

100-600	LAND & IMPROVEMENTS	0.00	
100-605	WATER SYSTEM	10,471,005.05	
100-610	WATER TANKS	7,395.00	
100-612	WATER PLANT	67,383.00	
100-615	WATER WELLS	1,683,542.00	
100-620	SEWER COLLECTION SYSTEM	31,077,689.88	
100-625	SEWER TREATMENT PLANT	4,191,753.75	
100-628	LIFT STATIONS	64,165.00	
100-630	EQUIPMENT	2,188,713.76	
100-635	FURNITURE & FIXTURES	6,677.10	
100-640	VEHICLES	448,214.57	
100-645	CONSTRUCTION IN PROGRESS	12,891.49	
100-650	FIXED ASSET/PENDING	319,665.48	
100-699	ACCUMULATED DEPRECIATION	<u>(31,288,684.76)</u>	
			<u>19,250,411.32</u>

TOTAL ASSETS		22,301,384.96
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BALANCE SHEET  
AS OF: SEPTEMBER 30TH, 2021

03 -WATER FUND

ACCOUNT# TITLE

## LIABILITIES &amp; FUND BALANCE

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## VENDORS PAYABLE

200-100	ACCOUNTS PAYABLE	488,493.83	
200-150	AUDITOR'S A/P	0.00	
200-151	WATER-ACCRUED WAGE & RELA	19,609.23	
200-155	A/P TXU PAYABLE	0.00	
200-160	RETAINAGE PAYABLE	0.00	
200-175	PREPAID-PSG	0.00	
200-930	DUE TO T/F FUND 30	<u>0.00</u>	508,103.06

## COMPENSATION PAYABLE

200-200	WAGES PAYABLE	0.00	
200-205	TAXES PAYABLE	9,849.35	
200-210	PERSONNEL PAYABLE	900,832.77	
200-213	VISION INSURANCE PAYABLE	0.00	
200-214	COBRA INS	0.00	
200-215	HEALTH INS PAYABLE	1,373.55	
200-216	DENTAL INSURANCE PAYABLE	0.00	
200-217	LIFE INSURANCE PAYABLE	0.00	
200-218	LEGAL INSURANCE PAYABLE	0.00	
200-220	CHILD SUPPORT PAYABLE	0.00	
200-250	ANNUAL LEAVE PAYABLE	120,690.48	
200-251	DEFERRED INFLOWS-DIFF IN E	40,092.86	
200-254	DEFERRED OUTFLOWS-ASSUMP C	0.00	
200-255	SICK LEAVE PAYALBE	0.00	
200-256	TOTAL OPEB LIABILITY	57,119.73	
200-257	DEFERED INFLO-CHANGES INFLOWS	1,917.30	
200-258	DEFERED INFLOW -DIFF BETW	1,542.63	
200-260	IRS PAYABLE	0.00	
200-265	CREDIT UNION PAYABLE	0.00	
200-270	CANCER INSURANCE PAYABLE	0.00	
200-275	MISCELLANEOUS PAYABLE	0.00	
200-930	DUE TO T/F FUND 30	<u>0.00</u>	1,133,418.67

## DEFERRED REVENUE

200-930	DUE TO T/F FUND 30	<u>0.00</u>	0.00
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BALANCE SHEET  
AS OF: SEPTEMBER 30TH, 2021

03 -WATER FUND

ACCOUNT#                      TITLE

## MISCELLANEOUS PAYABLES

200-400	CUSTOMER DEPOSITS	339,475.00	
200-401	BULK WATER CUSTOMER DEP	0.00	
200-405	SALES TAX PAYABLE	13,678.23	
200-410	DUE TO AAEMC	11,247.30	
200-420	A/P - FIRE DEPT	4,836.37	
200-430	DUE T/F FUND 30	0.00	
200-930	DUE TO T/F FUND 30	<u>0.00</u>	369,236.90

## LONG-TERM LIABILITIES

200-510	2015 COMB SERIES	3,390,000.00	
200-513	SERIES 2013-REFUNDING BOND	2,375,048.37	
200-515	NOTE PAYABLE BWA	0.00	
200-516	SERIES 1998- BOND PAYABLE	0.00	
200-517	SERIES 1999-BOND PAYABLE	0.00	
200-518	SERIES 1999 GO - BOND PAYA	0.00	
200-519	SERIES 2000- BOND PAYABLE	0.00	
200-520	SERIES 2001 - BOND PAYABLE	0.00	
200-521	SERIES 2002- BOND PAYABLE	0.00	
200-522	SERIES 2003- BOND PAYABLE	0.00	
200-523	SERIES 2007- BOND PAYABLE	0.00	
200-524	SERIES 2010-BOND PAYABLE	0.00	
200-525	BOND PREMIUM	215,058.81	
200-526	2016 REFUNDING BOND	1,425,000.00	
200-527	2019 CO BOND SERIES	0.00	
200-530	STORAGE TANK-CAPITAL LEASE	0.00	
200-531	WELLS FARGO-CAPITAL LEASE	0.00	
200-532	04/05 MOODY CAPITAL LEASE	0.00	
200-533	2008-2009 NEW LOAN-TX GULF	0.00	
200-534	BBT CAPITAL LEASE	0.00	
200-599	INTEREST PAYABLE	54,913.60	
200-930	DUE TO T/F FUND 30	<u>0.00</u>	<u>7,460,020.78</u>

TOTAL LIABILITIES

9,470,779.41

## EQUITY

400-900	CAPITAL-CONTRIBUTED	895,145.51	
400-901	CONTRIB CAP-CURRENT YEAR	1,379,326.95	
400-902	RETAINED EARNING-RESTRICTE	0.00	
400-995	CONTRIB CAP (RE) PR YR	4,678,295.37	
400-999	RETAINED EARNINGS	4,572,257.01	
	SURPLUS (DEFECIT)	<u>1,305,580.71</u>	
	TOTAL EQUITY		<u>12,830,605.55</u>

TOTAL LIABILITIES &amp; FUND EQUITY

22,301,384.96

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BALANCE SHEET  
AS OF: SEPTEMBER 30TH, 2021

04 -HOTEL/MOTEL TAX FUND

ACCOUNT# TITLE

ASSETS  
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CASH

100-100	HOTEL BANK ACCT	4,098.29	
100-199	DUE FROM POOLED CASH	<u>460,784.34</u>	
			464,882.63

RECEIVABLES

100-455	A/R - H/M TAX	40,300.02	
100-466	A/R EMPL FICA&MED OWED	<u>0.00</u>	
			<u>40,300.02</u>

TOTAL ASSETS			505,182.65
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BALANCE SHEET  
AS OF: SEPTEMBER 30TH, 2021

04 -HOTEL/MOTEL TAX FUND

ACCOUNT# TITLE

LIABILITIES & FUND BALANCE  
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## VENDORS PAYABLE

200-100	ACCOUNTS PAYABLE	25,819.05	
200-151	ACCRUED WAGE & RELATED EXP	<u>2,125.26</u>	
			27,944.31

## COMPENSATION PAYABLE

200-200	HM - WAGES PAYABLE	0.00	
200-205	HM - TAXES PAYABLE	0.00	
200-210	HM - TMRS PAYABLE	0.00	
200-213	VISION INSURANCE PAYABLE	0.00	
200-214	COBRA INS	0.00	
200-215	H/M- HEALTH INS	0.00	
200-216	H/M- DENTAL INS	0.00	
200-217	H/M- LIFE INS	0.00	
200-218	LEGAL INSURANCE PAYABLE	0.00	
200-220	CHILD SUPPORT PAYABLE	0.00	
200-250	HM - ANNUAL LEAVE PAYABLE	0.00	
200-255	HM - ANNUAL LEAVE PAYABLE	0.00	
200-260	GARNISHMENT	0.00	
200-265	HM-CREDIT UNION PAYABLE	0.00	
200-275	MISCELLANEOUS DEDUCTIONS	<u>0.00</u>	
			<u>0.00</u>

TOTAL LIABILITIES			27,944.31
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## EQUITY

400-498	HOLIDAY LITES-RESERVE	0.00	
400-999	FUND BALANCE	552,629.87	
	SURPLUS (DEFECIT)	<u>( 75,391.53)</u>	
	TOTAL EQUITY		<u>477,238.34</u>

TOTAL LIABILITIES & FUND EQUITY		505,182.65
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BALANCE SHEET  
AS OF: SEPTEMBER 30TH, 2021

05 -DEBT SERVICE FUND

ACCOUNT# TITLE

ASSETS  
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CASH

100-115	CASH WITH FISCAL AGENT	0.00	
100-198	D/S RESERVE	0.00	
100-199	DUE FROM POOLED CASH	<u>420,047.48</u>	420,047.48

INVESTMENTS

100-200	INVESTMENTS-CD'S	0.00	
100-201	PURCHASED INTEREST PAYABLE	<u>0.00</u>	0.00

RECEIVABLES

100-450	A/R CURRENT TAXES	0.00	
100-451	A/R DELINQUENT TAXES	26,587.07	
100-499	ALLOW FOR UNCOLLECTIBLE	( <u>12,193.58</u> )	
			<u>14,393.49</u>

TOTAL ASSETS			434,440.97
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BALANCE SHEET  
AS OF: SEPTEMBER 30TH, 2021

05 -DEBT SERVICE FUND

ACCOUNT# TITLE

LIABILITIES & FUND BALANCE

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VENDORS PAYABLE

200-100	ACCOUNTS PAYABLE	21,888.00	
200-150	DS-INTEREST PAYABLE	0.00	
200-998	DEBT SERVICE RESERVE	<u>0.00</u>	
			21,888.00

COMPENSATION PAYABLE

200-998	DEBT SERVICE RESERVE	<u>0.00</u>	
			0.00

DEFERRED REVENUE

200-300	DEF REVENUE	14,393.49	
200-310	DS-INTEREST PAYABLE	0.00	
200-998	DEBT SERVICE RESERVE	<u>0.00</u>	
			14,393.49

MISCELLANEOUS PAYABLES

200-998	DEBT SERVICE RESERVE	<u>0.00</u>	
			0.00

LONG-TERM LIABILITIES

200-998	DEBT SERVICE RESERVE	<u>0.00</u>	
			<u>0.00</u>

TOTAL LIABILITIES			36,281.49
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EQUITY

400-998	FUND BALANCE-RESERVE	0.00	
400-999	FUND BALANCE	398,159.48	
	SURPLUS (DEFECIT)	<u>0.00</u>	
	TOTAL EQUITY		<u>398,159.48</u>

TOTAL LIABILITIES & FUND EQUITY			434,440.97
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