

CITY OF HILDALE
COMBINED CASH INVESTMENT
DECEMBER 31, 2023

COMBINED CASH ACCOUNTS

CASH ALLOCATION RECONCILIATION

63 ALLOCATION TO 2017 JUDGMENT RESOLUTION FUND	(22,392.63)
65 ALLOCATION TO JOINT ADMINISTRATION FUND	(739,686.57)
81 ALLOCATION TO WATER FUND		1,064,979.94
82 ALLOCATION TO WASTEWATER FUND		2,424,394.46
84 ALLOCATION TO GAS FUND		813,858.40
89 ALLOCATION TO 89 FUND COLO CITY FIBER DEPT		2,354.12
90 ALLOCATION TO 90 FUND HILDALE CITY FIBER DEP		75,616.15

TOTAL ALLOCATIONS TO OTHER FUNDS		3,619,123.87

ZERO PROOF IF ALLOCATIONS BALANCE		3,619,123.87

CITY OF HILDALE
BALANCE SHEET
DECEMBER 31, 2023

2017 JUDGMENT RESOLUTION FUND

ASSETS

63-11900	CASH - COMBINED FUND	(22,392.63)		
	TOTAL ASSETS			(22,392.63)

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:				
	REVENUE OVER EXPENDITURES - YTD	(22,392.63)		
	BALANCE - CURRENT DATE	(22,392.63)		
	TOTAL FUND EQUITY			(22,392.63)
	TOTAL LIABILITIES AND EQUITY			(22,392.63)

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JOINT ADMINISTRATION FUND

ASSETS

65-11900	CASH - COMBINED FUND	(739,686.57)
65-16210	BUILDINGS		456,805.76
65-16510	MACHINERY AND EQUIPMENT		198,291.00
65-16610	AUTOMOBILE AND TRUCKS		27,123.35
65-17500	ACCUMULATED DEPRECIATION	(265,833.98)
	TOTAL ASSETS		(323,300.44)

LIABILITIES AND EQUITY

LIABILITIES

65-24210	DUE TO OTHER FUNDS		371,459.46
	TOTAL LIABILITIES		371,459.46

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

65-29800	BALANCE - BEGINNING OF YEAR	(27,074.16)
65-29811	RESERVE FUND - R&R		27,074.16
	REVENUE OVER EXPENDITURES - YTD	(694,759.90)
	BALANCE - CURRENT DATE	(694,759.90)
	TOTAL FUND EQUITY		(694,759.90)
	TOTAL LIABILITIES AND EQUITY		(323,300.44)

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WATER FUND

ASSETS

81-11900	CASH - COMBINED FUND	1,064,979.94	
81-13111	ACCOUNTS RECEIVABLE	79,449.65	
81-13135	WATER CONTRACTS A/R	4,121.88	
81-13136	ALLOWANCE FOR DOUBTFUL ACCOUNT	(4,702.92)	
81-16110	LAND	82,248.36	
81-16115	WATER RIGHTS	463,333.00	
81-16510	MACHINERY AND EQUIPMENT	234,361.97	
81-16610	AUTOMOBILE AND TRUCKS	74,134.27	
81-17112	DISTRIBUTION SYSTEM	2,865,850.23	
81-17500	ACCUMULATED DEPRECIATION	(1,626,791.51)	
	TOTAL ASSETS		3,236,984.87

LIABILITIES AND EQUITY

LIABILITIES

81-21315	ACCRUED LIABILITIES - OTHER	60,000.00	
81-21350	CUSTOMER DEPOSITS	218,452.03	
81-21371	AZ SALES TAX PAYABLE	24.67	
81-21375	SALES & USE TAX PAYABLE - UT	(25.37)	
81-21500	COMPENSATED ABSENCES	6,844.75	
81-24210	DUE TO OTHER FUNDS	112,883.35	
	TOTAL LIABILITIES		398,179.43

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
81-29800	BALANCE - BEGINNING OF YEAR	2,286,790.01	
81-29811	RESERVE FUND - R&R	471,405.46	
	REVENUE OVER EXPENDITURES - YTD	80,609.97	
	BALANCE - CURRENT DATE	2,838,805.44	
	TOTAL FUND EQUITY		2,838,805.44
	TOTAL LIABILITIES AND EQUITY		3,236,984.87

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WASTEWATER FUND

ASSETS

82-11900	CASH - COMBINED FUND	2,424,394.46	
82-13111	ACCOUNTS RECEIVABLE	115,399.81	
82-13135	WASTEWATER CONTRACTS A/R	4,878.32	
82-13136	ALLOWANCE FOR DOUBTFUL ACCOUNT	(4,449.75)	
82-16110	LAND	364,661.06	
82-16210	BUILDINGS	1,051,028.36	
82-16310	IMPROVEMENTS OTHER THAN BUILDI	1,579,333.85	
82-16510	MACHINERY AND EQUIPMENT	135,717.68	
82-16610	AUTOMOBILE AND TRUCKS	778,996.57	
82-16710	SEWER TREATMENT PLANT	5,332,879.74	
82-16750	CONSTRUCTION IN PROGRESS	22,046.00	
82-17500	ACCUMULATED DEPRECIATION	(5,972,402.15)	
	TOTAL ASSETS		5,832,483.95

LIABILITIES AND EQUITY

LIABILITIES

82-21500	COMPENSATED ABSENCES	8,605.14	
82-22515	CURRENT PORTION LTD	108,000.00	
82-25150	BONDS PAYABLE 2021 REFUNDING	1,488,000.00	
82-25590	CURRENT PORTION OF LTD-OFFSET	(108,000.00)	
	TOTAL LIABILITIES		1,496,605.14

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
82-29800	BALANCE - BEGINNING OF YEAR	2,768,468.97	
82-29811	RESERVE FUND - R&R	224,454.19	
82-29812	IMPACT FEES - RESTRICTED	644,435.10	
	REVENUE OVER EXPENDITURES - YTD	698,520.55	
	BALANCE - CURRENT DATE		4,335,878.81
	TOTAL FUND EQUITY		4,335,878.81
	TOTAL LIABILITIES AND EQUITY		5,832,483.95

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GAS FUND

ASSETS

84-11900	CASH - COMBINED FUND	813,858.40	
84-13111	ACCOUNTS RECEIVABLE	110,714.70	
84-13135	GAS CONTRACTS A/R	5,909.29	
84-13136	ALLOWANCE FOR DOUBTFUL ACCOUNT	(10,949.83)	
84-13305	DUE FROM OTHER FUNDS (LOAN)	112,883.35	
84-15100	INVENTORY	5,021.00	
84-15611	DEPOSITS	30,804.07	
84-16510	MACHINERY AND EQUIPMENT	442,682.39	
84-16610	AUTOMOBILE AND TRUCKS	450,093.04	
84-16750	CONSTRUCTION IN PROGRESS	6,388.90	
84-17112	DISTRIBUTION SYSTEM	2,076,379.72	
84-17500	ACCUMULATED DEPRECIATION	(1,724,483.70)	
	TOTAL ASSETS		2,319,301.33

LIABILITIES AND EQUITY

LIABILITIES

84-21371	AZ SALES TAX PAYABLE	(17.09)	
84-21375	SALES & USE TAX PAYABLE - UT	1,527.76	
84-21376	ENERGY & USE TAX PAYABLE - HIL	(195.37)	
84-21500	COMPENSATED ABSENCES	2,605.38	
	TOTAL LIABILITIES		3,920.68

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
84-29800	BALANCE - BEGINNING OF YEAR	1,668,646.87	
84-29811	RESERVE FUND - R&R	547,208.77	
	REVENUE OVER EXPENDITURES - YTD	99,525.01	
	BALANCE - CURRENT DATE	2,315,380.65	
	TOTAL FUND EQUITY		2,315,380.65
	TOTAL LIABILITIES AND EQUITY		2,319,301.33

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89 FUND COLO CITY FIBER DEPT

ASSETS

89-11900	CASH - COMBINED FUND		2,354.12	
	TOTAL ASSETS			2,354.12

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
89-29800	BALANCE - BEGINNING OF YEAR	2,354.12		
	BALANCE - CURRENT DATE		2,354.12	
	TOTAL FUND EQUITY			2,354.12
	TOTAL LIABILITIES AND EQUITY			2,354.12

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90 FUND HILDALE CITY FIBER DEP

ASSETS

90-11900	CASH - COMBINED FUND	75,616.15	
90-13111	ACCOUNTS RECEIVABLE	1,247.45	
	TOTAL ASSETS		76,863.60

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
90-29800	BALANCE - BEGINNING OF YEAR	75,130.75	
	REVENUE OVER EXPENDITURES - YTD	1,732.85	
	BALANCE - CURRENT DATE		76,863.60
	TOTAL FUND EQUITY		76,863.60
	TOTAL LIABILITIES AND EQUITY		76,863.60