

BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2020

01 -GENERAL FUND

ACCOUNT# TITLE

ASSETS

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101	CLAIM ON CASH	31,807.08
102	TEXPOOL	0.00
104	BOND ESCROW ACCOUNT (	2,401.70)
105	CASH IN BANK - GRANT FUNDS	100.00
106	LIBRARY	13,431.58
106.2	TEXPOOL - GF	25,822.84
106.3	TEXPOOL - VFD	410.69
106.4	CERTIFICATES OF DEPOSIT -	0.00
106.5	CERTIFICATES OF DEPOSIT -	5,196.12
106.7	GENERAL FUND RESERVE MM	390,870.06
107	IDALOU EMS HOSPITAL REVENU	0.00
107.2	POLICE SEIZURE FUND	72.05
109	CASH ON HAND	200.00
112	ACCRUED INT. RECEIVABLE	0.00
116	DELIQUENT TAXES REC.	34,975.51
117	ALLOWANCE FOR UNCOLL. TAX(	8,490.17)
118	PREPAID EXPENSES	0.00
119	ACCOUNTS RECEIVABLE	32,551.05
120	NOTE RECEIVABLE	0.00
121	1996 REFUND BOND I&S	391.64
132	DUE FROM OTHER FUNDS	0.00
135	DONATED ASSETS	<u>0.00</u>

524,936.75

TOTAL ASSETS

524,936.75

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BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2020

01 -GENERAL FUND

ACCOUNT# TITLE

LIABILITIES & FUND BALANCE

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201	ACCOUNTS PAYABLE PENDING	0.00
215	NOTE PAYABLE - FORD CREDIT	0.00
217	NOTE PAYABLE GMLC-PHONES	0.00
218	NOTES PAYABLE LNB	0.00
219	NOTES PAYABLE SEC. BANK	0.00
220	DEFERRED GRANT INCOME	0.00
221	ACCOUNTS PAYABLE	8,339.42
222	DEFERRED TAX REVENUE	26,485.34
223	ACCRUED SALARIES PAYABLE	0.00
224	RETIREMENT PAYABLE	1,615.15
225	RETIREMENT PAYABLE	0.00
227	FLEXIBLE EMPLOYEE SPENDIN(	316.21)
227.1	DEPENDENT CARE SPENDING	0.00
229	DUE TO DISBURSEMENT	0.00
240	CHILD SUPPORT DEDUCTION	0.00
248	FICA TAX PAYABLE (	84.47)
249	WITHHOLDING PAYABLE (	101.48)
250	EMPLOYEES SAVINGS	0.00
252	EMPLOYEE HEALTH INS.	0.00
252.1	AXA RETIREMENT	0.00
252.2	ALTA MONTCLAIR	0.00
253	EMPLOYEE LIFE INSURANCE	0.00
254	CRIMINAL JUSTICE TAX PAY.	0.00
255	ACCRUED INTEREST PAYABLE	0.00
256	DUE TO EDC	9,625.84
340	FUND BALANCE	<u>452,467.46</u>

498,031.05

TOTAL LIABILITIES

498,031.05

SURPLUS (DEFICIT) 26,905.70TOTAL EQUITY 26,905.70

TOTAL LIABILITIES & FUND EQUITY

524,936.75

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BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2020

02 -WATER & SEWER FUND

ACCOUNT# TITLE

ASSETS

=====

101	CLAIM ON CASH	40,463.91
102	UNBALANCE UTILITY DEP.	0.00
103	CASH WASTE WATER IMPROV.	0.00
105	CASH IN BANK	0.00
106.1	TEXPOOL - W&S	1,277.96
106.2	CERTIFICATES OF DEPOSIT -(	55.72)
106.3	WATER / SEWER MM	295,114.00
107	TEXPOOL - W&S INF.	458.00
107.1	CERTIFICATES OF DEPOSIT -	0.00
107.2	WATER/SEWER INFRASTRUCTURE	571,841.64
107.3	CD SEGREGATED FUNDS	0.00
107.4	SEGREGATED WATER MM	1,153,017.42
108	CASH IN SAVINGS	0.00
109	CASH ON HAND	200.00
110	ACCOUNTS RECEIVABLE	148,831.76
110.01	UNRECONCILED A/R	0.00
111	PREPAID INSURANCE	0.00
112	ACCRUED INT. RECEIVABLE (	49.06)
113	ALLOW. FOR DOUBTFUL ACCT.(	123,791.49)
114	RESTRICTED CASH ISB RES.	0.00
115	REFUND CHECKS PAYABLE (	1,005.94)
116	WATER AND SEWER I&S	0.00
117	1980 REV. BOND - I&S ACCOU	0.00
117.1	2010 C OF O - I&S ACCOUNT	71,747.38
117.2	2010 C OF O CONSTRUCTION	1.04
117.3	2010 CO	149,680.03
118	DUE FROM OTHER FUNDS	0.00
119	UNBILLED RECEIVABLES	64,752.23
120	A/R STATE	0.00
121	UNAPPLIED CREDITS (	1,011.98)
124	WATER & SEWER SYSTEM	5,093,033.43
129	DEPRECIATION	0.00
130	ACCUMULATED DEPRECIATION (	3,887,132.44)
140	CONSTRUCTION IN PROGRESS	0.00
150	WW IMPROVEMENT PROJECT	0.00
170	CERT. OF OBLIGATION COSTS	0.00
171	ACCUM. AMORT C OF O COST	<u>0.00</u>

3,577,372.17

TOTAL ASSETS

3,577,372.17

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BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2020

02 -WATER & SEWER FUND

ACCOUNT# TITLE

LIABILITIES & FUND BALANCE

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201	ACCOUNTS PAYABLE PENDING	800.00
210	ADJUSTED A/R	0.00
211	ADJUSTED DEPOSITS	0.00
214	UNRECORDED METER DEPOSITS	24,505.00
215	REBATES FROM DEPOSITS	0.00
216	METER DEPOSITS	40,532.00
217	ACCRUED INTEREST PAYABLE	2,250.78
218	1980 Revenue Bond Payable	0.00
218.1	2010 C of O Payable	480,000.00
219	NOTE PAYABLE VISTA BANK	0.00
219.1	NOTE PAYABLE - VB - SEWER	0.00
220	DUE TO SANITATION	0.00
221	ACCOUNTS PAYABLE	2,259.90
222	ACCRUED SALARIES PAYABLE	7,101.54
224	RETIREMENT PAYABLE	3,118.17
225	1990 WW/SS (	1,355.40)
226	NOTE PAYABLE-CITY BANK	0.00
227	FLEXIBLE EMPLOYEE SPENDING	49.12
229	DUE TO DISBURSEMENT	0.00
230	NET PENSION LIABILITY	22,148.74
230.1	OPEB LIABILITY	844.02
231	DUE TO GENERAL (	14,020.22)
231.1	DEFERRED OUTFLOW-OPEB	1,659.80
245	1992 WW/SS	0.00
248	FICA PAYABLE	0.00
249	WITHHOLDING PAYABLE	0.00
251	SALES TAX PAYABLE	0.00
252	INSURANCE PAYABLE	0.00
252.1	AXA RETIRMENT	0.00
252.2	ALTA MONTCLIER	0.00
253	EMPLOYEE LIFE INSURANCE	0.00
304	RETAINED EARNINGS	2,599,158.19
306	RESERVE FOR BOND RETIRE	<u>0.00</u>

3,169,051.64

TOTAL LIABILITIES

3,169,051.64

SURPLUS (DEFICIT) 408,320.53

TOTAL EQUITY

408,320.53

TOTAL LIABILITIES & FUND EQUITY

3,577,372.17

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BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2020

03 -SANITATION FUND

ACCOUNT#	TITLE		
ASSETS			
=====			
101	CLAIM ON CASH	(18,145.65)	
105	CASH IN BANK	0.00	
106.2	TEXPOOL - SANIT.	92.41	
106.3	CERTIFICATES OF DEPOSIT -	0.00	
106.4	MM SANITATION RESERVES	311,500.00	
108	CASH IN SAVINGS	0.00	
110	ACCOUNTS RECEIVABLE	35,009.06	
110.01	UNRECONCILED A/R	0.00	
111	A/R SALES TAX	1,872.54	
111.01	UNRECONCILED A/R SALES TAX	0.00	
113	ALLOWANCE FOR DOUBTFUL AC(	6,801.74)	
118	PREPAID EXP.	0.00	
120	DUE FROM WATER & SEWER	0.00	
124	SANITATION SYSTME EQUIP.	643,491.06	
130	ACCUMULATED DEPRECIATION (	<u>531,780.10)</u>	
		<u>435,237.58</u>	
TOTAL ASSETS			435,237.58
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BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2020

03 -SANITATION FUND

ACCOUNT#	TITLE		
LIABILITIES & FUND BALANCE			
=====			
201	ACCOUNTS PAYABLE PENDING	0.00	
217	ACCRUED INT. PAYABLE	0.00	
219	NOTE PAYABLE - SB	0.00	
221	ACCOUNTS PAYABLE	0.00	
222	ACCRUED SALARIES PAYABLE	0.00	
224	RETIREMENT PAYABLE	0.00	
227	FLEXIBLE EMPLOYEE SPENDING	0.00	
229	DUE TO DISBURSEMENT	0.00	
231	DUE TO GENERAL	0.00	
240	CHILD SUPPORT DEDUCTION	0.00	
248	FICA PAYABLE	0.00	
249	WITHHOLDING PAYABLE	0.00	
251	SALES TAX PAYABLE	109.76	
252	INSURANCE PAYABLE	0.00	
253	RETIREMENT PAYABLE	0.00	
260	INTERFUND PAYABLE	0.00	
340	RETAINED EARNINGS	<u>467,790.82</u>	
		<u>467,900.58</u>	
TOTAL LIABILITIES			467,900.58
SURPLUS (DEFICIT)	(<u>32,663.00</u>)		
TOTAL EQUITY	(<u>32,663.00</u>)		
TOTAL LIABILITIES & FUND EQUITY			435,237.58
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BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2020

04 -GOLF COURSE FUND

ACCOUNT# TITLE

ASSETS

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101	CLAIM ON CASH	0.00
101	INVALID ACCT	0.00
105	CASH IN BANK	0.00
106	CERTIFICATE OF DEPOSIT	404.80
108	ISLAND OAKS SAVINGS	0.00
109	CASH ON HAND	0.00
110	CASH-TOURNAMENT FUND	0.00
111	ACCT. REC. CREDIT CARDS	0.00
112	ACCRUED INT. RECEIVABLE	0.00
115	ALLOWANCE FOR DOUBTBUL ACC	0.00
117	GOLF COURSE I & S	0.00
118	INVENTORY	0.00
120	NOTE RECEIVABLE	0.00
121	1996 REFUND BOND I&S	0.00
130	EQUIPMENT	0.00
131	ACCUMULATED DEPRECIATION	0.00
132	BUILDINGS	0.00
133	GROUNDS	0.00
170	CERT. OF OBLIGATION COSTS	0.00
171	ACCUM AMORT C OF O COSTS	0.00
174	DEFERRED EXPENSE-REFUNDING	0.00
175	REFUNDING ISSUE COST	<u>0.00</u>

404.80

TOTAL ASSETS

404.80

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BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2020

04 -GOLF COURSE FUND

ACCOUNT#	TITLE		
LIABILITIES & FUND BALANCE			
=====			
201	ACCOUNTS PAYABLE PENDING	0.00	
220	ACCOUNTS RECIEVABLE	0.00	
221	ACCOUNTS PAYABLE	0.00	
222	ACCRUED SALARIES PAYABLE	0.00	
223	GIFT CERT. OUTSTANDING	0.00	
225	CERT. OF OBLICATION PAY	0.00	
229	DUE TO DISBURSEMENT	0.00	
230	DUE TO OTHER FUNDS	0.00	
235	GOLF DOLLARS	0.00	
239	NOTE PAYMENTS TO CITY	0.00	
240	NOTES PAYABLE SB	0.00	
242	NOTES PAY. AMER. BANK	0.00	
248	FICA PAYABLE	0.00	
249	WITHHOLDING PAYABLE	0.00	
251	SALES TAX PAYABLE	0.00	
252	INSURANCE PAYABLE	0.00	
253	SPONSORSHIP PAYABLE	0.00	
254	SPONSORSHIP COMMISSION PAY	0.00	
255	ACCRUED INTEREST PAYABLE	0.00	
340	FUND BALANCE	<u>401.16</u>	
			<u>401.16</u>
TOTAL LIABILITIES			401.16
	SURPLUS (DEFICIT)	<u>3.64</u>	
TOTAL EQUITY		<u>3.64</u>	
TOTAL LIABILITIES & FUND EQUITY			404.80
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BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2020

05 -DEBT SERVICE FUND

ACCOUNT# TITLE

ASSETS

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101	CLAIM ON CASH	(104,526.61)	
102	2010 C OF O - I&S ACCOUNT	0.00	
116	DELINQUENT TAX REC.	4,323.98	
117	1996 REFUND BOND I&S	0.00	
117.1	ALLOWANCE FOR UNCOLL. TAX (<u>1,732.41</u>)		
		(<u>101,935.04</u>)	
TOTAL ASSETS			(101,935.04)

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BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2020

05 -DEBT SERVICE FUND

ACCOUNT# TITLE

LIABILITIES & FUND BALANCE

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201	ACCOUNTS PAYABLE PENDING	0.00
205	2010 C of O Payable	0.00
210	1996 GO BOND PAYABLE	0.00
218	REVENUE BOND PAYABLE	0.00
222	DEFERRED TAX REVENUE	2,591.57
305	RESERVE FOR DEBT SERVICE	0.00
340	FUND BALANCE	<u>1,473.39</u>

4,064.96

TOTAL LIABILITIES

4,064.96

SURPLUS (DEFICIT) (106,000.00)TOTAL EQUITY (106,000.00)

TOTAL LIABILITIES & FUND EQUITY

(101,935.04)

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BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2020

06 -CAPITAL PROJECTS FUND

ACCOUNT#	TITLE
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ASSETS

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101	CLAIM ON CASH	0.00
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102	TEXPOOL	0.00
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103	CERTIFICATES OF DEPOSIT	<u>0.00</u>
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0.00

TOTAL ASSETS

0.00

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BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2020

06 -CAPITAL PROJECTS FUND

ACCOUNT#	TITLE		
LIABILITIES & FUND BALANCE			
=====			
201	ACCOUNTS PAYABLE PENDING	0.00	
221	ACCOUNTS PAYABLE	0.00	
305	RESERVE FOR CAPITAL	0.00	
340	FUND BALANCE	<u>0.00</u>	
			<u>0.00</u>
TOTAL LIABILITIES			0.00
	SURPLUS (DEFICIT)	<u>0.00</u>	
	TOTAL EQUITY	<u>0.00</u>	
TOTAL LIABILITIES & FUND EQUITY			0.00
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BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2020

99 -POOLED CASH/AP FUND

ACCOUNT# TITLE

ASSETS

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105	POOLED CASH	(50,401.27)	
111	DUE FROM GENERAL	0.00	
112	DUE FROM WATER/SEWER	800.00	
113	DUE FROM SANITATION	0.00	
114	DUE FROM GOLF COURSE	0.00	
115	DUE FROM DEBT SERVICE	0.00	
116	DUE FROM CAPITAL PROJECTS	<u>0.00</u>	
		(<u>49,601.27</u>)	
	TOTAL ASSETS		(49,601.27)
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BALANCE SHEET

AS OF: SEPTEMBER 30TH, 2020

99 -POOLED CASH/AP FUND

ACCOUNT#	TITLE		
LIABILITIES & FUND BALANCE			
=====			
201	WAGES PAYABLE	0.00	
202	ACCOUNTS PAYABLE	800.00	
231	DUE TO OTHER FUNDS	(50,401.27)	
304	FUND BALANCE	0.00	
305	BAD DEBT	<u>0.00</u>	
		(<u>49,601.27</u>)	
TOTAL LIABILITIES			(49,601.27)
	SURPLUS (DEFICIT)	<u>0.00</u>	
	TOTAL EQUITY	<u>0.00</u>	
TOTAL LIABILITIES & FUND EQUITY			(49,601.27)
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