

City of Woodway, Texas

BALANCE SHEET

GOVERNMENTAL FUNDS

September 30, 2022

	General Fund	Family Center Improvements	General Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 4,934,326	\$ 7,088,370	\$ 6,055,337	\$ 4,396,312	\$ 22,474,345
Investments	245,000	-	-	743,662	988,662
Receivables, net	1,055,065	-	-	171,196	1,226,261
Prepays	18,285	-	-	-	18,285
Total Assets	\$ 6,252,676	\$ 7,088,370	\$ 6,055,337	\$ 5,311,170	\$ 24,707,553
Liabilities					
Accounts payable	\$ 1,686,495	\$ 19,600	\$ 271,589	\$ 138,556	\$ 2,116,240
Accrued liabilities	-	-	-	193,585	193,585
Customer deposits	5,900	-	-	-	5,900
Unearned revenue - rental revenue	110,700	-	-	-	110,700
Total Liabilities	1,803,095	19,600	271,589	332,141	2,426,425
Deferred Inflows of Resources					
Unavailable revenue					
Property taxes	93,527	-	-	19,500	113,027
Total Deferred Inflows of Resources	93,527	-	-	19,500	113,027
Fund Balances					
Nonspendable:					
Prepays	18,285	-	-	-	18,285
Endowment	-	-	-	824,209	824,209
Restricted for:					
Tourism	-	-	-	171,266	171,266
Family Center	-	-	-	171	171
Arboretum	-	-	-	44,783	44,783
Public safety	31,589	-	-	82,057	113,646
Debt service	-	-	-	45,661	45,661
Capital projects	-	7,068,770	-	-	7,068,770
Committed for:					
Capital projects	-	-	5,783,748	3,791,382	9,575,130
Assigned:					
Awards banquet	11,915	-	-	-	11,915
Unassigned	4,294,265	-	-	-	4,294,265
Total Fund Balances	4,356,054	7,068,770	5,783,748	4,959,529	22,168,101
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 6,252,676	\$ 7,088,370	\$ 6,055,337	\$ 5,311,170	\$ 24,707,553

See Notes to Financial Statements.

City of Woodway, Texas
STATEMENT OF NET POSITION (Page 1 of 2)
PROPRIETARY FUND
September 30, 2022

	Water & Sewer
<u>Liabilities</u>	
<u>Current Liabilities</u>	
Accounts payable	\$ 758,123
Accrued liabilities	99,543
Customer deposits	112,093
Unearned revenue	2,240,439
Accrued interest	86,313
Long-term debt, current	1,145,000
Compensated absences, current	35,701
Total Current Liabilities	4,477,212
<u>Noncurrent Liabilities</u>	
Long-term debt, noncurrent	23,850,846
Compensated absences, noncurrent	3,967
Net pension liability	265,836
OPEB liability	33,794
Total Liabilities	28,631,655
<u>Deferred Inflows of Resources</u>	
OPEB inflows	1,904
Pension inflows	216,520
Total Deferred Inflows of Resources	218,424
<u>Net Position</u>	
Net investment in capital assets	14,457,391
Unrestricted	857,663
Total Net Position	\$ 15,315,054

See Notes to Financial Statements.