

BALANCE SHEET FOR 2023 13

FUND: ES JOINT SEWAGE OPERATING FUND			NET CHANGE FOR PERIOD	ACCOUNT BALANCE
<b>ASSETS</b>				
ES	101	LAND	.00	240,000.00
ES	102	BUILDINGS	.00	25,103,192.75
ES	104	MACHINERY & EQUIPMENT	.00	13,245,164.77
ES	106	INFRASTRUCTURE	.00	294,118,682.81
ES	108	NET PENSION ASSET - PROP SHARE	.00	661,138.00
ES	112	ACCUM DEPRECIATION - BLDGS	.00	-21,534,063.35
ES	114	ACCUM DEPRECIATION - MACH/EQ	.00	-12,458,034.85
ES	116	ACCUM DEPR - INFRASTRUCTURE	.00	-30,330,938.00
ES	200	CASH	.00	614,558.47
ES	200A	CASH-PAYROLL	.00	100,000.00
ES	201	CASH IN TIME DEPOSITS	.00	1,507,532.05
ES	201A	CASH IN TIME DEPOSITS -CHEMUNG	.00	9,716,722.45
ES	230	CASH- SPECIAL RESERVES	.00	1,431,103.19
ES	380	ACCOUNTS RECEIVABLE	.00	162,433.55
ES	440	DUE FROM OTHER GOVERNMENTS	.00	46,808.48
ES	480	PREPAID EXPENSES	.00	88,632.89
ES	496	DEF OUTFLOWS OF RESOURCES-OPEB	.00	605,082.00
ES	496A	DEF OUTFLOWS OF RESOURCES-PENS	.00	1,147,724.00
<b>TOTAL ASSETS</b>			<b>.00</b>	<b>284,465,739.21</b>
<b>LIABILITIES</b>				
ES	600	ACCOUNTS PAYABLE	.00	-406,127.39
ES	601	ACCRUED LIABILITIES	.00	-6,738,918.96
ES	631	COB DUE TO OTHER GOVERNMENTS	.00	-100,838,806.00
ES	631	VJC DUE TO OTHER GOVERNMENTS	.00	-86,013,257.00
ES	637	DUE TO EMPLOYEES' RET SYSTEM	.00	-10,443.13
ES	638	NET PENSION LIAB - PROP SHARE	.00	-1,702,247.37
ES	683	OTHER POST EMPLMNT BENEFITS	.00	-2,385,560.00
ES	687	COMPENSATED ABSENCES	.00	-112,392.00
ES	688	JFLEX OTHER LIABILITIES	.00	-13,151.77
ES	697	DEFERRED INFLOWS OF RESOURCES	.00	-2,777,693.00
ES	697A	DEF INFLOWS OF RES - PENSION	.00	-238,008.07
<b>TOTAL LIABILITIES</b>			<b>.00</b>	<b>-201,236,604.69</b>
<b>FUND BALANCE</b>				
ES	510	ESTIMATED REVENUES	-46,735,647.86	.00
ES	521	ENCUMBRANCES	-234,567.20	.00
ES	522	EXPENDITURES	-51,299,319.57	.00
ES	821	FUND BAL-RESRV FOR ENCUMBR	-234,567.20	-234,567.20
ES	821A	BUDGETARY FUND BAL-RES/ENC	234,567.20	.00
ES	920	NET ASSETS-INVESTED IN CAP AST	.00	-81,476,848.24
ES	923	NET ASSETS - RESTR, OTHR PURPO	.00	-1,754,303.28
ES	924	NET ASSETS - UNRESTRICTED	-10,289,704.32	236,584.20
ES	960	APPROPRIATIONS	46,735,647.86	.00
ES	980	REVENUES	61,823,591.09	.00

**BALANCE SHEET FOR 2023 13**

FUND: ES JOINT SEWAGE OPERATING FUND		NET CHANGE FOR PERIOD	ACCOUNT BALANCE
FUND BALANCE			
	TOTAL FUND BALANCE	.00	-83,229,134.52
	TOTAL LIABILITIES + FUND BALANCE	.00	-284,465,739.21

\*\* END OF REPORT - Generated by CHARLES W ROBINSON \*\*