

11:24 AM

03/06/19

Accrual Basis

City of Elkhart
Balance Sheet
 As of September 30, 2015

	Sep 30, 15
ASSETS	
Current Assets	
Checking/Savings	
CBTx Bond Fund 9442	282.97
CBTx General Fund 4722	141,546.07
CBTx Grants 7691	15,908.05
CBTx KEB 5158	9,404.89
CBTx Municipal Court 7550	3,887.08
CBTx Payroll 7113	18,750.65
CBTx Streets 7634	78,470.07
CBTx VFD 7642	26,288.19
CBTx WSG 7529	152,094.11
CBTx WSG MMDA 9913	12,312.26
Total Checking/Savings	458,944.34
Accounts Receivable	
AR- RVS	93,347.07
Total Accounts Receivable	93,347.07
Other Current Assets	
Unbilled Receivables	16,656.00
Grant Receivable	20,801.00
A/R Property Taxes	177.00
Total Other Current Assets	37,634.00
Total Current Assets	589,925.41
Fixed Assets	
Tank Rehabilitation Project (2015)	242,669.00
Accum Depreciation	-3,079,791.34
Office Furniture & Equipment	7,585.85
Transportation Equipment	95,919.57
Equipment	
Tractor - Streets	19,010.52
Equipment - Other	434,127.84
Total Equipment	453,138.36
Plant	4,856,189.02
Land	61,202.87
Total Fixed Assets	2,636,913.33
Other Assets	
Deferred Outflow of Resources	14,667.00
Cash - KEB	9,419.00
Allow - Property Taxes	3,738.00
Due From State	13,132.00
Total Other Assets	40,956.00
TOTAL ASSETS	3,267,794.74
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Deferred Inflow - Pension	-9,390.00
Net Pension Liability	74,482.00
A/P Year End	22,981.00
Deferred Revenue - Prop Tax	3,996.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	983.97
Child Support Payable	-23.63
Payroll Liabilities	
Pension Payable	-4,223.03

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Accrual Basis

City of Elkhart
Balance Sheet
As of September 30, 2015

	Sep 30, 15
Total Payroll Liabilities	-4,223.03
Total Other Current Liabilities	100,937.31
Total Current Liabilities	100,937.31
Long Term Liabilities	
Tractor Loan - Streets	19,010.52
NP-Backhoe	21,855.00
Customer Deposits	96,582.30
Total Long Term Liabilities	137,447.82
Total Liabilities	238,385.13
Equity	
Net Income	67,704.02
Fund Balance	2,397,491.52
Opening Balance Equity	564,713.74
Net Income	-499.67
Total Equity	3,029,409.61
TOTAL LIABILITIES & EQUITY	3,267,794.74

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Accrual Basis

City of Elkhart
Balance Sheet
 As of October 31, 2015

	Oct 31, 15
ASSETS	
Current Assets	
Checking/Savings	
CBTx Bond Fund 9442	282.97
CBTx General Fund 4722	139,038.29
CBTx Grants 7691	30,658.05
CBTx KEB 5158	9,404.89
CBTx Municipal Court 7550	3,787.08
CBTx Payroll 7113	23,429.23
CBTx Streets 7634	73,081.00
CBTx VFD 7642	26,126.59
CBTx WSG 7529	151,164.31
CBTx WSG MMDA 9913	12,312.77
Total Checking/Savings	469,285.18
Accounts Receivable	
AR- RVS	92,859.15
Total Accounts Receivable	92,859.15
Other Current Assets	
Unbilled Receivables	16,656.00
Grant Receivable	20,801.00
A/R Property Taxes	177.00
Total Other Current Assets	37,634.00
Total Current Assets	599,778.33
Fixed Assets	
Tank Rehabilitation Project (2015	242,669.00
Accum Depreciation	-3,079,791.34
Office Furniture & Equipment	7,585.85
Transportation Equipment	95,919.57
Equipment	
Tractor - Streets	19,010.52
Equipment - Other	435,162.83
Total Equipment	454,173.35
Plant	4,856,189.02
Land	61,202.87
Total Fixed Assets	2,637,948.32
Other Assets	
Deferred Outflow of Resources	14,667.00
Cash - KEB	9,419.00
Allow - Property Taxes	3,738.00
Due From State	13,132.00
Total Other Assets	40,956.00
TOTAL ASSETS	3,278,682.65
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Deferred Inflow - Pension	-9,390.00
Net Pension Liability	74,482.00
A/P Year End	22,981.00
Deferred Revenue - Prop Tax	3,996.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	996.10
Child Support Payable	-23.63
Payroll Liabilities	
Medicare Payable	-571.24

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Accrual Basis

City of Elkhart
Balance Sheet
 As of October 31, 2015

	Oct 31, 15
Pension Payable	-2,217.05
TWC Payable	1.68
AFLAC Payable	-345.46
Social Security Payable	208.42
Payroll Liabilities - Other	747.96
Total Payroll Liabilities	-2,175.69
Total Other Current Liabilities	102,996.78
Total Current Liabilities	102,996.78
Long Term Liabilities	
Tractor Loan - Streets	18,556.26
NP-Backhoe	20,728.48
Customer Deposits	97,332.30
Total Long Term Liabilities	136,617.04
Total Liabilities	239,613.82
Equity	
Net Income	67,704.02
Fund Balance	2,397,491.52
Opening Balance Equity	564,264.62
Unrestricted Net Assets	-499.67
Net Income	10,108.34
Total Equity	3,039,068.83
TOTAL LIABILITIES & EQUITY	3,278,682.65

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Accrual Basis

City of Elkhart
Balance Sheet
As of November 30, 2015

	Nov 30, 15
ASSETS	
Current Assets	
Checking/Savings	
CBTx Bond Fund 9442	28,532.97
CBTx General Fund 4722	104,886.47
CBTx Grants 7691	13,726.55
CBTx KEB 5158	9,404.89
CBTx Municipal Court 7550	6,087.08
CBTx Payroll 7113	23,135.91
CBTx Streets 7634	72,045.66
CBTx VFD 7642	26,126.59
CBTx WSG 7529	154,717.26
CBTx WSG MMDA 9913	12,313.29
Total Checking/Savings	450,976.67
Accounts Receivable	
AR- RVS	90,677.49
Total Accounts Receivable	90,677.49
Other Current Assets	
Unbilled Receivables	16,656.00
Grant Receivable	20,801.00
A/R Property Taxes	177.00
Total Other Current Assets	37,634.00
Total Current Assets	579,288.16
Fixed Assets	
Tank Rehabilitation Project (2015	242,669.00
Accum Depreciation	-3,079,791.34
Office Furniture & Equipment	7,585.85
Transportation Equipment	95,919.57
Equipment	
Tractor - Streets	19,010.52
Equipment - Other	435,162.83
Total Equipment	454,173.35
Plant	4,856,189.02
Land	61,202.87
Total Fixed Assets	2,637,948.32
Other Assets	
Deferred Outflow of Resources	14,667.00
Cash - KEB	9,419.00
Allow - Property Taxes	3,738.00
Due From State	13,132.00
Total Other Assets	40,956.00
TOTAL ASSETS	3,258,192.48
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Deferred Inflow - Pension	-9,390.00
Net Pension Liability	74,482.00
A/P Year End	22,981.00
Deferred Revenue - Prop Tax	3,996.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	1,926.78
Payroll Liabilities	
Medicare Payable	-603.42
Pension Payable	-2,353.49

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Accrual Basis

City of Elkhart
Balance Sheet
As of November 30, 2015

	Nov 30, 15
TWC Payable	3.58
AFLAC Payable	-345.46
Social Security Payable	235.00
Payroll Liabilities - Other	582.96
Total Payroll Liabilities	-2,480.83
Total Other Current Liabilities	103,645.95
Total Current Liabilities	103,645.95
Long Term Liabilities	
Tractor Loan - Streets	18,099.39
NP-Backhoe	19,600.88
Customer Deposits	97,338.05
Total Long Term Liabilities	135,038.32
Total Liabilities	238,684.27
Equity	
Net Income	67,704.02
Fund Balance	2,397,491.52
Opening Balance Equity	564,264.62
Unrestricted Net Assets	-499.67
Net Income	-9,452.28
Total Equity	3,019,508.21
TOTAL LIABILITIES & EQUITY	3,258,192.48

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Accrual Basis

City of Elkhart
Balance Sheet
As of December 31, 2015

	Dec 31, 15
ASSETS	
Current Assets	
Checking/Savings	
CBTx Bond Fund 9442	38,534.47
CBTx General Fund 4722	129,885.47
CBTx Grants 7691	101.55
CBTx KEB 5158	9,404.89
CBTx Municipal Court 7550	5,987.08
CBTx Payroll 7113	17,700.69
CBTx Streets 7634	67,904.27
CBTx VFD 7642	26,126.59
CBTx WSG 7529	192,238.04
CBTx WSG MMDA 9913	12,313.81
Total Checking/Savings	500,196.86
Accounts Receivable	
AR- RVS	78,390.95
Total Accounts Receivable	78,390.95
Other Current Assets	
Unbilled Receivables	16,656.00
Grant Receivable	20,801.00
A/R Property Taxes	177.00
Allow for Doubtful Accounts	-37.73
Total Other Current Assets	37,596.27
Total Current Assets	616,184.08
Fixed Assets	
Tank Rehabilitation Project (2015	242,669.00
Accum Depreciation	-3,079,791.34
Office Furniture & Equipment	10,499.43
Transportation Equipment	95,919.57
Equipment	
Tractor - Streets	19,010.52
Equipment - Other	435,162.83
Total Equipment	454,173.35
Plant	4,856,189.02
Land	61,202.87
Total Fixed Assets	2,640,861.90
Other Assets	
Deferred Outflow of Resources	14,667.00
Cash - KEB	9,419.00
Allow - Property Taxes	3,738.00
Due From State	13,132.00
Total Other Assets	40,956.00
TOTAL ASSETS	3,298,001.98
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Deferred Inflow - Pension	-9,390.00
Net Pension Liability	74,482.00
A/P Year End	22,981.00
Deferred Revenue - Prop Tax	3,996.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	1,918.34
Payroll Liabilities	
Medicare Payable	-256.40

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Accrual Basis

City of Elkhart
Balance Sheet
As of December 31, 2015

	Dec 31, 15
Pension Payable	-1,187.33
TWC Payable	6.69
AFLAC Payable	-345.46
Social Security Payable	386.22
Payroll Liabilities - Other	1,685.96
Total Payroll Liabilities	289.68
Total Other Current Liabilities	106,408.02
Total Current Liabilities	106,408.02
Long Term Liabilities	
Tractor Loan - Streets	17,208.45
NP-Backhoe	17,335.29
Customer Deposits	96,476.41
Total Long Term Liabilities	131,020.15
Total Liabilities	237,428.17
Equity	
Net Income	67,704.02
Fund Balance	2,397,491.52
Opening Balance Equity	564,264.62
Unrestricted Net Assets	-499.67
Net Income	31,613.32
Total Equity	3,060,573.81
TOTAL LIABILITIES & EQUITY	3,298,001.98

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Accrual Basis

City of Elkhart
Balance Sheet
 As of January 31, 2016

	Jan 31, 16
ASSETS	
Current Assets	
Checking/Savings	
CBTx Bond Fund 9442	79,313.53
CBTx General Fund 4722	153,161.21
CBTx Grants 7691	102.05
CBTx KEB 5158	4,404.89
CBTx Municipal Court 7550	5,987.08
CBTx Payroll 7113	18,419.29
CBTx Streets 7634	77,019.69
CBTx VFD 7642	17,878.25
CBTx WSG 7529	172,179.48
CBTx WSG MMDA 9913	12,392.40
Total Checking/Savings	540,857.87
Accounts Receivable	
AR- RVS	79,358.65
Total Accounts Receivable	79,358.65
Other Current Assets	
Unbilled Receivables	16,656.00
Grant Receivable	20,801.00
A/R Property Taxes	177.00
Allow for Doubtful Accounts	-37.73
Total Other Current Assets	37,596.27
Total Current Assets	657,812.79
Fixed Assets	
Tank Rehabilitation Project (2015)	242,669.00
Accum Depreciation	-3,079,791.34
Office Furniture & Equipment	10,675.58
Transportation Equipment	95,919.57
Equipment	
Tractor - Streets	19,010.52
Equipment - Other	435,162.83
Total Equipment	454,173.35
Plant	4,856,189.02
Land	61,202.87
Total Fixed Assets	2,641,038.05
Other Assets	
Deferred Outflow of Resources	14,667.00
Cash - KEB	9,419.00
Allow - Property Taxes	3,738.00
Due From State	13,132.00
Total Other Assets	40,956.00
TOTAL ASSETS	3,339,806.84
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Deferred Inflow - Pension	-9,390.00
Net Pension Liability	74,482.00
A/P Year End	22,981.00
Deferred Revenue - Prop Tax	3,996.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	1,926.71
Child Support Payable	47.26
Payroll Liabilities	

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Accrual Basis

City of Elkhart
Balance Sheet
As of January 31, 2016

	Jan 31, 16
Medicare Payable	-586.16
Pension Payable	-2,107.85
TWC Payable	20.19
AFLAC Payable	85.56
Social Security Payable	106.83
Payroll Liabilities - Other	587.73
Total Payroll Liabilities	-1,893.70
Total Other Current Liabilities	104,280.27
Total Current Liabilities	104,280.27
Long Term Liabilities	
Tractor Loan - Streets	17,208.45
NP-Backhoe	17,335.29
Customer Deposits	95,756.22
Total Long Term Liabilities	130,299.96
Total Liabilities	234,580.23
Equity	
Net Income	67,704.02
Fund Balance	2,397,491.52
Opening Balance Equity	564,264.62
Unrestricted Net Assets	-499.67
Net Income	76,266.12
Total Equity	3,105,226.61
TOTAL LIABILITIES & EQUITY	3,339,806.84

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Accrual Basis

City of Elkhart
Balance Sheet
 As of February 29, 2016

	Feb 29, 16
ASSETS	
Current Assets	
Checking/Savings	
CBTx Bond Fund 9442	416.65
CBTx General Fund 4722	181,666.53
CBTx Grants 7691	102.05
CBTx KEB 5158	4,404.89
CBTx Municipal Court 7550	5,887.08
CBTx Payroll 7113	29,103.30
CBTx Streets 7634	80,257.94
CBTx VFD 7642	17,834.35
CBTx WSG 7529	126,363.56
CBTx WSG MMDA 9913	12,392.93
Merchant Account	1,492.94
Total Checking/Savings	459,922.22
Accounts Receivable	
AR- RVS	94,980.64
Total Accounts Receivable	94,980.64
Other Current Assets	
Unbilled Receivables	16,656.00
Grant Receivable	20,801.00
A/R Property Taxes	177.00
Allow for Doubtful Accounts	-52.68
Total Other Current Assets	37,581.32
Total Current Assets	592,484.18
Fixed Assets	
Tank Rehabilitation Project (2015)	242,669.00
Accum Depreciation	-3,079,791.34
Office Furniture & Equipment	10,675.58
Transportation Equipment	95,919.57
Equipment	
Tractor - Streets	19,010.52
Equipment - Other	436,462.83
Total Equipment	455,473.35
Plant	4,856,189.02
Land	61,202.87
Total Fixed Assets	2,642,338.05
Other Assets	
Deferred Outflow of Resources	14,667.00
Cash - KEB	9,419.00
Allow - Property Taxes	3,738.00
Due From State	13,132.00
Total Other Assets	40,956.00
TOTAL ASSETS	3,275,778.23
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Deferred Inflow - Pension	-9,390.00
Net Pension Liability	74,482.00
A/P Year End	22,981.00
Deferred Revenue - Prop Tax	3,996.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	1,931.31
Child Support Payable	70.90

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Accrual Basis

City of Elkhart
Balance Sheet
As of February 29, 2016

	Feb 29, 16
Payroll Liabilities	
Medicare Payable	-594.96
Pension Payable	-2,046.63
TWC Payable	719.41
AFLAC Payable	85.56
Social Security Payable	-0.01
Payroll Liabilities - Other	493.96
Total Payroll Liabilities	-1,342.67
Total Other Current Liabilities	104,859.54
Total Current Liabilities	104,859.54
Long Term Liabilities	
Tractor Loan - Streets	16,803.34
NP-Backhoe	16,198.93
Customer Deposits	96,961.22
Total Long Term Liabilities	129,963.49
Total Liabilities	234,823.03
Equity	
Net Income	67,704.02
Fund Balance	2,397,491.52
Opening Balance Equity	564,264.62
Unrestricted Net Assets	-499.67
Net Income	11,994.71
Total Equity	3,040,955.20
TOTAL LIABILITIES & EQUITY	3,275,778.23

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Accrual Basis

City of Elkhart
Balance Sheet
 As of March 31, 2016

	Mar 31, 16
ASSETS	
Current Assets	
Checking/Savings	
CBTx Bond Fund 9442	10,473.98
CBTx General Fund 4722	197,716.17
CBTx Grants 7691	102.05
CBTx KEB 5158	4,404.89
CBTx Municipal Court 7550	5,887.08
CBTx Payroll 7113	32,763.30
CBTx Streets 7634	76,662.55
CBTx VFD 7642	17,834.35
CBTx WSG 7529	135,260.46
CBTx WSG MMDA 9913	12,588.46
Merchant Account	884.42
Total Checking/Savings	494,577.71
Accounts Receivable	
AR- RVS	83,770.98
Total Accounts Receivable	83,770.98
Other Current Assets	
Unbilled Receivables	16,656.00
Grant Receivable	20,801.00
A/R Property Taxes	177.00
Allow for Doubtful Accounts	-52.68
Total Other Current Assets	37,581.32
Total Current Assets	615,930.01
Fixed Assets	
Tank Rehabilitation Project (2015)	242,669.00
Accum Depreciation	-3,079,791.34
Office Furniture & Equipment	10,675.58
Transportation Equipment	95,919.57
Equipment	
Tractor - Streets	19,010.52
Equipment - Other	436,462.83
Total Equipment	455,473.35
Plant	4,856,189.02
Land	61,202.87
Total Fixed Assets	2,642,338.05
Other Assets	
Deferred Outflow of Resources	14,667.00
Cash - KEB	9,419.00
Allow - Property Taxes	3,738.00
Due From State	13,132.00
Total Other Assets	40,956.00
TOTAL ASSETS	3,299,224.06
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Deferred Inflow - Pension	-9,390.00
Net Pension Liability	74,482.00
A/P Year End	22,981.00
Deferred Revenue - Prop Tax	3,996.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	1,915.83
Child Support Payable	47.28

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Accrual Basis

City of Elkhart
Balance Sheet
As of March 31, 2016

	Mar 31, 16
Payroll Liabilities	
Medicare Payable	-644.50
Pension Payable	-4,164.02
TWC Payable	935.56
AFLAC Payable	-363.32
Social Security Payable	37.20
Payroll Liabilities - Other	307.96
Total Payroll Liabilities	-3,891.12
Total Other Current Liabilities	102,271.99
Total Current Liabilities	102,271.99
Long Term Liabilities	
Tractor Loan - Streets	16,335.89
NP-Backhoe	15,062.57
Customer Deposits	97,327.47
Total Long Term Liabilities	128,725.93
Total Liabilities	230,997.92
Equity	
Net Income	67,704.02
Fund Balance	2,397,491.52
Opening Balance Equity	564,264.62
Unrestricted Net Assets	-499.67
Net Income	39,265.65
Total Equity	3,068,226.14
TOTAL LIABILITIES & EQUITY	3,299,224.06

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Accrual Basis

City of Elkhart
Balance Sheet
As of April 30, 2016

	Apr 30, 16
ASSETS	
Current Assets	
Checking/Savings	
CBTx Bond Fund 9442	20,474.55
CBTx General Fund 4722	186,238.09
CBTx Grants 7691	102.05
CBTx KEB 5158	4,404.89
CBTx Municipal Court 7550	5,687.08
CBTx Payroll 7113	34,897.43
CBTx Streets 7634	77,169.95
CBTx VFD 7642	15,834.35
CBTx WSG 7529	136,635.83
CBTx WSG MMDA 9913	12,588.96
Merchant Account	215.33
Total Checking/Savings	494,248.51
Accounts Receivable	
AR- RVS	95,176.59
Total Accounts Receivable	95,176.59
Other Current Assets	
Unbilled Receivables	16,656.00
Grant Receivable	20,801.00
A/R Property Taxes	177.00
Allow for Doubtful Accounts	-52.68
Total Other Current Assets	37,581.32
Total Current Assets	627,006.42
Fixed Assets	
Tank Rehabilitation Project (2015)	242,669.00
Accum Depreciation	-3,079,791.34
Office Furniture & Equipment	10,675.58
Transportation Equipment	95,919.57
Equipment	
Tractor - Streets	19,010.52
Equipment - Other	436,462.83
Total Equipment	455,473.35
Plant	4,856,189.02
Land	61,202.87
Furniture and Equipment	1,927.40
Total Fixed Assets	2,644,265.45
Other Assets	
Deferred Outflow of Resources	14,667.00
Cash - KEB	9,419.00
Allow - Property Taxes	3,738.00
Due From State	13,132.00
Total Other Assets	40,956.00
TOTAL ASSETS	3,312,227.87
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Deferred Inflow - Pension	-9,390.00
Net Pension Liability	74,482.00
A/P Year End	22,981.00
Deferred Revenue - Prop Tax	3,996.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	1,917.45

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Accrual Basis

City of Elkhart
Balance Sheet
As of April 30, 2016

	Apr 30, 16
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-600.68
Pension Payable	-2,212.57
TWC Payable	55.36
AFLAC Payable	-363.32
Social Security Payable	147.76
Payroll Liabilities - Other	650.50
Total Payroll Liabilities	-2,322.95
Total Other Current Liabilities	103,794.51
Total Current Liabilities	103,794.51
Long Term Liabilities	
Tractor Loan - Streets	15,896.97
NP-Backhoe	12,773.96
Customer Deposits	97,190.56
Total Long Term Liabilities	125,861.49
Total Liabilities	229,656.00
Equity	
Net Income	67,704.02
Fund Balance	2,397,491.52
Opening Balance Equity	564,264.62
Unrestricted Net Assets	-499.67
Net Income	53,611.38
Total Equity	3,082,571.87
TOTAL LIABILITIES & EQUITY	3,312,227.87

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Accrual Basis

City of Elkhart
Balance Sheet
As of May 31, 2016

	May 31, 16
ASSETS	
Current Assets	
Checking/Savings	
CBTx Bond Fund 9442	30,475.72
CBTx General Fund 4722	200,703.79
CBTx Grants 7691	102.05
CBTx KEB 5158	4,404.89
CBTx Municipal Court 7550	5,587.08
CBTx Payroll 7113	10,404.90
CBTx Streets 7634	77,254.41
CBTx VFD 7642	15,834.35
CBTx WSG 7529	161,925.75
CBTx WSG MMDA 9913	12,589.51
Merchant Account	-832.02
Total Checking/Savings	518,450.43
Accounts Receivable	
AR- RVS	92,361.71
Total Accounts Receivable	92,361.71
Other Current Assets	
Unbilled Receivables	16,656.00
Grant Receivable	20,801.00
A/R Property Taxes	177.00
Returned Checks Receivable	252.45
Allow for Doubtful Accounts	-52.68
Total Other Current Assets	37,833.77
Total Current Assets	648,645.91
Fixed Assets	
Tank Rehabilitation Project (2015)	242,669.00
Accum Depreciation	-3,079,791.34
Office Furniture & Equipment	10,675.58
Transportation Equipment	95,919.57
Equipment	
Tractor - Streets	19,010.52
Equipment - Other	436,462.83
Total Equipment	455,473.35
Plant	4,856,189.02
Land	61,202.87
Furniture and Equipment	1,927.40
Total Fixed Assets	2,644,265.45
Other Assets	
Deferred Outflow of Resources	14,667.00
Cash - KEB	9,419.00
Allow - Property Taxes	3,738.00
Due From State	13,132.00
Total Other Assets	40,956.00
TOTAL ASSETS	3,333,867.36
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Deferred Inflow - Pension	-9,390.00
Net Pension Liability	74,482.00
A/P Year End	22,981.00
Deferred Revenue - Prop Tax	3,996.00
Deferred Revenue - TML	12,131.00

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03/06/19

Accrual Basis

City of Elkhart
Balance Sheet
 As of May 31, 2016

	May 31, 16
Sales Tax Payable	1,910.63
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-585.70
Pension Payable	-2,154.62
TWC Payable	77.79
AFLAC Payable	-112.76
Social Security Payable	146.38
Payroll Liabilities - Other	781.04
Total Payroll Liabilities	-1,847.87
Total Other Current Liabilities	104,262.77
Total Current Liabilities	104,262.77
Long Term Liabilities	
Tractor Loan - Streets	15,011.56
NP-Backhoe	11,625.80
Customer Deposits	98,511.02
Total Long Term Liabilities	125,148.38
Total Liabilities	229,411.15
Equity	
Net Income	67,704.02
Fund Balance	2,397,491.52
Opening Balance Equity	564,264.62
Unrestricted Net Assets	-499.67
Net Income	75,495.72
Total Equity	3,104,456.21
TOTAL LIABILITIES & EQUITY	3,333,867.36

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03/06/19

Accrual Basis

City of Elkhart
Balance Sheet
As of June 30, 2016

	Jun 30, 16
ASSETS	
Current Assets	
Checking/Savings	
CBTx Bond Fund 9442	40,477.27
CBTx General Fund 4722	183,751.22
CBTx Grants 7691	102.05
CBTx KEB 5158	4,404.89
CBTx Municipal Court 7550	5,987.08
CBTx Payroll 7113	9,091.71
CBTx Streets 7634	145,724.69
CBTx VFD 7642	15,834.35
CBTx WSG 7529	147,754.42
CBTx WSG MMDA 9913	12,590.03
Merchant Account	-1,637.95
Total Checking/Savings	564,079.76
Accounts Receivable	
AR- RVS	94,055.50
Total Accounts Receivable	94,055.50
Other Current Assets	
Unbilled Receivables	16,656.00
Grant Receivable	20,801.00
A/R Property Taxes	177.00
Allow for Doubtful Accounts	-52.68
Total Other Current Assets	37,581.32
Total Current Assets	695,716.58
Fixed Assets	
Tank Rehabilitation Project (2015	242,669.00
Accum Depreciation	-3,079,791.34
Office Furniture & Equipment	10,675.58
Transportation Equipment	95,919.57
Equipment	
Tractor - Streets	19,010.52
Equipment - Other	436,462.83
Total Equipment	455,473.35
Plant	4,856,189.02
Land	61,202.87
Furniture and Equipment	1,927.40
Total Fixed Assets	2,644,265.45
Other Assets	
Deferred Outflow of Resources	14,667.00
Cash - KEB	9,419.00
Allow - Property Taxes	3,738.00
Due From State	13,132.00
Total Other Assets	40,956.00
TOTAL ASSETS	3,380,938.03
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Deferred Inflow - Pension	-9,390.00
Net Pension Liability	74,482.00
A/P Year End	22,981.00
Deferred Revenue - Prop Tax	3,996.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	1,914.38

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Accrual Basis

City of Elkhart
Balance Sheet
 As of June 30, 2016

	Jun 30, 16
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-539.14
Pension Payable	-2,068.44
TWC Payable	115.37
AFLAC Payable	-54.56
Social Security Payable	245.28
Payroll Liabilities - Other	861.98
Total Payroll Liabilities	-1,439.51
Total Other Current Liabilities	104,674.88
Total Current Liabilities	104,674.88
Long Term Liabilities	
Tractor Loan - Streets	14,565.04
NP-Backhoe	10,473.70
Customer Deposits	98,947.22
Total Long Term Liabilities	123,985.96
Total Liabilities	228,660.84
Equity	
Net Income	67,704.02
Fund Balance	2,397,491.52
Opening Balance Equity	564,243.88
Unrestricted Net Assets	-499.67
Net Income	123,337.44
Total Equity	3,152,277.19
TOTAL LIABILITIES & EQUITY	3,380,938.03

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03/06/19

Accrual Basis

City of Elkhart
Balance Sheet
 As of July 31, 2016

	Jul 31, 16
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	320.97
CBTx Bond Fund 9442	45,708.29
CBTx General Fund 4722	200,029.40
CBTx Grants 7691	102.05
CBTx KEB 5158	25.00
CBTx Municipal Court 7550	5,587.08
CBTx Payroll 7113	31,341.55
CBTx Streets 7634	145,383.48
CBTx VFD 7642	15,834.35
CBTx WSG 7529	142,094.57
CBTx WSG MMDA 9913	12,590.53
Merchant Account	-1,106.25
Total Checking/Savings	597,911.02
Accounts Receivable	
AR- RVS	93,422.53
Total Accounts Receivable	93,422.53
Other Current Assets	
Unbilled Receivables	16,656.00
Grant Receivable	20,801.00
A/R Property Taxes	177.00
Allow for Doubtful Accounts	-52.68
Total Other Current Assets	37,581.32
Total Current Assets	728,914.87
Fixed Assets	
Tank Rehabilitation Project (2015	242,669.00
Accum Depreciation	-3,079,791.34
Office Furniture & Equipment	10,675.58
Transportation Equipment	95,919.57
Equipment	
Tractor - Streets	19,010.52
Equipment - Other	436,462.83
Total Equipment	455,473.35
Plant	4,856,189.02
Land	61,202.87
Furniture and Equipment	1,927.40
Total Fixed Assets	2,644,265.45
Other Assets	
Deferred Outflow of Resources	14,667.00
Cash - KEB	9,419.00
Allow - Property Taxes	3,738.00
Due From State	13,132.00
Total Other Assets	40,956.00
TOTAL ASSETS	3,414,136.32
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Deferred Inflow - Pension	-9,390.00
Net Pension Liability	74,482.00
A/P Year End	22,981.00
Deferred Revenue - Prop Tax	3,996.00
Deferred Revenue - TML	12,131.00

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Accrual Basis

City of Elkhart
Balance Sheet
As of July 31, 2016

	Jul 31, 16
Sales Tax Payable	1,784.91
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-647.50
Pension Payable	-2,549.61
TWC Payable	125.55
AFLAC Payable	-173.36
Social Security Payable	311.56
Payroll Liabilities - Other	417.98
Total Payroll Liabilities	-2,515.38
Total Other Current Liabilities	103,469.54
Total Current Liabilities	103,469.54
Long Term Liabilities	
Tractor Loan - Streets	14,565.04
NP-Backhoe	10,473.70
Customer Deposits	99,235.78
Total Long Term Liabilities	124,274.52
Total Liabilities	227,744.06
Equity	
Net Income	67,704.02
Fund Balance	2,397,491.52
Opening Balance Equity	564,243.88
Unrestricted Net Assets	-499.67
Net Income	157,452.51
Total Equity	3,186,392.26
TOTAL LIABILITIES & EQUITY	3,414,136.32

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Accrual Basis

City of Elkhart
Balance Sheet
 As of August 31, 2016

	Aug 31, 16
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	249.20
CBTx Bond Fund 9442	55,711.71
CBTx General Fund 4722	209,302.87
CBTx Grants 7691	102.05
CBTx KEB 5158	25.00
CBTx Municipal Court 7550	5,287.08
CBTx Payroll 7113	9,590.60
CBTx Streets 7634	148,103.55
CBTx VFD 7642	15,834.35
CBTx WSG 7529	168,721.15
CBTx WSG MMDA 9913	12,591.10
Merchant Account	-1,604.40
Total Checking/Savings	623,914.26
Accounts Receivable	
AR- RVS	100,604.15
Total Accounts Receivable	100,604.15
Other Current Assets	
Unbilled Receivables	16,656.00
Grant Receivable	20,801.00
A/R Property Taxes	177.00
Allow for Doubtful Accounts	-52.68
Total Other Current Assets	37,581.32
Total Current Assets	762,099.73
Fixed Assets	
Tank Rehabilitation Project (2015	242,669.00
Accum Depreciation	-3,079,791.34
Office Furniture & Equipment	10,675.58
Transportation Equipment	95,919.57
Equipment	
Tractor - Streets	19,010.52
Equipment - Other	436,462.83
Total Equipment	455,473.35
Plant	4,856,189.02
Land	61,202.87
Furniture and Equipment	1,927.40
Total Fixed Assets	2,644,265.45
Other Assets	
Deferred Outflow of Resources	14,667.00
Cash - KEB	9,419.00
Allow - Property Taxes	3,738.00
Due From State	13,132.00
Total Other Assets	40,956.00
TOTAL ASSETS	3,447,321.18
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Deferred Inflow - Pension	-9,390.00
Net Pension Liability	74,482.00
A/P Year End	22,981.00
Deferred Revenue - Prop Tax	3,996.00
Deferred Revenue - TML	12,131.00

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Accrual Basis

City of Elkhart
Balance Sheet
As of August 31, 2016

	Aug 31, 16
Sales Tax Payable	1,797.47
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-554.86
Pension Payable	-553.22
TWC Payable	327.92
AFLAC Payable	-173.36
Social Security Payable	345.06
Payroll Liabilities - Other	779.98
Total Payroll Liabilities	171.52
Total Other Current Liabilities	106,169.00
Total Current Liabilities	106,169.00
Long Term Liabilities	
Tractor Loan - Streets	14,115.95
NP-Backhoe	9,319.60
Customer Deposits	99,783.06
Total Long Term Liabilities	123,218.61
Total Liabilities	229,387.61
Equity	
Net Income	67,704.02
Fund Balance	2,397,491.52
Opening Balance Equity	564,243.88
Unrestricted Net Assets	-499.67
Net Income	188,993.82
Total Equity	3,217,933.57
TOTAL LIABILITIES & EQUITY	3,447,321.18

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Accrual Basis

City of Elkhart
Balance Sheet
As of September 30, 2016

	Sep 30, 16
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	223.23
CBTx Bond Fund 9442	65,716.29
CBTx General Fund 4722	211,165.66
CBTx Grants 7691	102.05
CBTx KEB 5158	25.00
CBTx Municipal Court 7550	5,087.08
CBTx Payroll 7113	32,347.52
CBTx Streets 7634	149,280.46
CBTx VFD 7642	15,834.35
CBTx WSG 7529	188,933.74
CBTx WSG MMDA 9913	12,591.62
Merchant Account	-1,374.43
Total Checking/Savings	679,932.57
Accounts Receivable	
AR- RVS	77,332.21
Total Accounts Receivable	77,332.21
Other Current Assets	
Other Receivables	10,722.00
Unbilled Receivables	10,949.00
A/R Property Taxes	19,638.00
Allow for Doubtful Accounts	-15,475.68
Total Other Current Assets	25,833.32
Total Current Assets	783,098.10
Fixed Assets	
Tank Rehabilitation Project (2015)	242,669.00
Accum Depreciation	-3,293,759.34
Office Furniture & Equipment	10,288.58
Transportation Equipment	68,319.57
Equipment	
Tractor - Streets	-0.48
Equipment - Other	436,462.83
Total Equipment	436,462.35
Plant	4,903,332.02
Land	61,202.87
Furniture and Equipment	0.40
Total Fixed Assets	2,428,515.45
Other Assets	
Due to/from WSG	60,982.00
Inventory	16,041.00
Deferred Outflow of Resources	20,620.00
Cash - KEB	9,419.00
Allow - Property Taxes	-15,205.00
Due From State	27,990.00
Total Other Assets	119,847.00
TOTAL ASSETS	3,331,460.55
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accrued Interest	1,193.00
Due to/from General	60,619.00
Deferred Inflow - Pension	-5,974.00

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Accrual Basis

City of Elkhart
Balance Sheet
As of September 30, 2016

	Sep 30, 16
Net Pension Liability	84,040.00
A/P Year End	24,580.00
Deferred Revenue - Prop Tax	4,433.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	1,757.59
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-568.56
Pension Payable	-638.33
TWC Payable	418.10
AFLAC Payable	-173.36
Social Security Payable	389.66
Payroll Liabilities - Other	1,108.98
Total Payroll Liabilities	536.49
Total Other Current Liabilities	183,316.09
Total Current Liabilities	183,316.09
Long Term Liabilities	
Due to Grants	84.00
Due to KEB	52.00
Due to EVFD	227.00
KEB Payable	47.00
Tractor Loan - Streets	0.02
NP-Backhoe	8,162.52
Customer Deposits	102,766.17
Total Long Term Liabilities	111,338.71
Total Liabilities	294,654.80
Equity	
Net Income	67,704.02
Fund Balance	2,173,907.52
Opening Balance Equity	564,243.88
Unrestricted Net Assets	-499.67
Net Income	231,450.00
Total Equity	3,036,805.75
TOTAL LIABILITIES & EQUITY	3,331,460.55

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Accrual Basis

City of Elkhart
Balance Sheet
 As of October 31, 2016

	Oct 31, 16
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	384.90
CBTx Bond Fund 9442	75,721.82
CBTx General Fund 4722	210,769.14
CBTx Grants 7691	102.05
CBTx KEB 5158	25.00
CBTx Municipal Court 7550	4,987.08
CBTx Payroll 7113	11,543.04
CBTx Streets 7634	139,042.36
CBTx VFD 7642	15,834.35
CBTx WSG 7529	191,154.63
CBTx WSG MMDA 9913	12,592.15
Merchant Account	-1,773.81
Total Checking/Savings	660,382.71
Accounts Receivable	
AR- RVS	88,745.02
Total Accounts Receivable	88,745.02
Other Current Assets	
Other Receivables	10,722.00
Unbilled Receivables	10,949.00
A/R Property Taxes	19,638.00
Allow for Doubtful Accounts	-15,475.68
Total Other Current Assets	25,833.32
Total Current Assets	774,961.05
Fixed Assets	
Tank Rehabilitation Project (2015)	242,669.00
Accum Depreciation	-3,293,759.34
Office Furniture & Equipment	10,288.58
Transportation Equipment	68,319.57
Equipment	
Tractor - Streets	-0.48
Equipment - Other	436,462.83
Total Equipment	436,462.35
Plant	4,903,332.02
Land	61,202.87
Furniture and Equipment	0.40
Total Fixed Assets	2,428,515.45
Other Assets	
Due to/from WSG	60,982.00
Inventory	16,041.00
Deferred Outflow of Resources	20,620.00
Cash - KEB	9,419.00
Allow - Property Taxes	-15,205.00
Due From State	27,990.00
Total Other Assets	119,847.00
TOTAL ASSETS	3,323,323.50
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	105.47
Total Accounts Payable	105.47

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Accrual Basis

City of Elkhart
Balance Sheet
 As of October 31, 2016

	Oct 31, 16
Other Current Liabilities	
Accrued Interest	1,193.00
Due to/from General	60,619.00
Deferred Inflow - Pension	-5,974.00
Net Pension Liability	84,040.00
A/P Year End	24,580.00
Deferred Revenue - Prop Tax	4,433.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	1,757.80
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-627.90
Pension Payable	-709.94
TWC Payable	55.00
AFLAC Payable	-173.36
Social Security Payable	217.10
Payroll Liabilities - Other	895.98
Total Payroll Liabilities	-343.12
Total Other Current Liabilities	182,436.69
Total Current Liabilities	182,542.16
Long Term Liabilities	
Due to Grants	84.00
Due to KEB	52.00
Due to EVFD	227.00
KEB Payable	47.00
Tractor Loan - Streets	0.02
NP-Backhoe	7,001.77
Customer Deposits	103,239.23
Total Long Term Liabilities	110,651.02
Total Liabilities	293,193.18
Equity	
Net Income	67,704.02
Fund Balance	2,173,907.52
Opening Balance Equity	564,243.88
Unrestricted Net Assets	230,950.33
Net Income	-6,675.43
Total Equity	3,030,130.32
TOTAL LIABILITIES & EQUITY	3,323,323.50

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Accrual Basis

City of Elkhart
Balance Sheet
 As of November 30, 2016

	Nov 30, 16
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	297.44
CBTx Bond Fund 9442	85,728.76
CBTx General Fund 4722	220,879.48
CBTx Grants 7691	102.05
CBTx KEB 5158	25.00
CBTx Municipal Court 7550	4,987.08
CBTx Payroll 7113	26,636.01
CBTx Streets 7634	135,756.80
CBTx VFD 7642	15,834.35
CBTx WSG 7529	186,616.87
CBTx WSG MMDA 9913	12,592.67
Merchant Account	-1,497.92
Total Checking/Savings	687,958.59
Accounts Receivable	
AR- RVS	80,556.10
Total Accounts Receivable	80,556.10
Other Current Assets	
Other Receivables	10,722.00
Unbilled Receivables	10,949.00
A/R Property Taxes	19,638.00
Returned Checks Receivable	201.73
Allow for Doubtful Accounts	-15,475.68
Total Other Current Assets	26,035.05
Total Current Assets	794,549.74
Fixed Assets	
Tank Rehabilitation Project (2015)	242,669.00
Accum Depreciation	-3,293,759.34
Office Furniture & Equipment	10,288.58
Transportation Equipment	68,319.57
Equipment	
Tractor - Streets	-0.48
Equipment - Other	436,462.83
Total Equipment	436,462.35
Plant	4,903,332.02
Land	61,202.87
Furniture and Equipment	0.40
Total Fixed Assets	2,428,515.45
Other Assets	
Due to/from WSG	60,982.00
Inventory	16,041.00
Deferred Outflow of Resources	20,620.00
Cash - KEB	9,419.00
Allow - Property Taxes	-15,205.00
Due From State	27,990.00
Total Other Assets	119,847.00
TOTAL ASSETS	3,342,912.19
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accrued Interest	1,193.00
Due to/from General	60,619.00

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Accrual Basis

City of Elkhart
Balance Sheet
As of November 30, 2016

	Nov 30, 16
Deferred Inflow - Pension	-5,974.00
Net Pension Liability	84,040.00
A/P Year End	24,580.00
Deferred Revenue - Prop Tax	4,433.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	1,754.63
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-583.56
Pension Payable	-725.75
TWC Payable	114.78
AFLAC Payable	-173.36
Social Security Payable	424.28
Payroll Liabilities - Other	936.98
Total Payroll Liabilities	-6.63
Total Other Current Liabilities	182,770.01
Total Current Liabilities	182,770.01
Long Term Liabilities	
Due to Grants	84.00
Due to KEB	52.00
Due to EVFD	227.00
KEB Payable	47.00
Tractor Loan - Streets	0.02
NP-Backhoe	5,838.70
Customer Deposits	103,169.23
Total Long Term Liabilities	109,417.95
Total Liabilities	292,187.96
Equity	
Net Income	67,704.02
Fund Balance	2,173,907.52
Opening Balance Equity	564,243.88
Unrestricted Net Assets	230,950.33
Net Income	13,918.48
Total Equity	3,050,724.23
TOTAL LIABILITIES & EQUITY	3,342,912.19

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Accrual Basis

City of Elkhart
Balance Sheet
 As of December 31, 2016

	Dec 31, 16
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	283.26
CBTx Bond Fund 9442	95,736.46
CBTx General Fund 4722	229,267.26
CBTx Grants 7691	102.05
CBTx KEB 5158	25.00
CBTx Municipal Court 7550	4,887.08
CBTx Payroll 7113	30,823.29
CBTx Streets 7634	136,350.56
CBTx VFD 7642	15,834.35
CBTx WSG 7529	179,439.47
CBTx WSG MMDA 9913	12,593.19
Merchant Account	-1,662.09
Total Checking/Savings	703,679.88
Accounts Receivable	
AR- RVS	84,253.59
Total Accounts Receivable	84,253.59
Other Current Assets	
Other Receivables	10,722.00
Unbilled Receivables	10,949.00
A/R Property Taxes	19,638.00
Returned Checks Receivable	61.73
Allow for Doubtful Accounts	-15,475.68
Total Other Current Assets	25,895.05
Total Current Assets	813,828.52
Fixed Assets	
Tank Rehabilitation Project (2015)	242,669.00
Accum Depreciation	-3,293,759.34
Office Furniture & Equipment	10,288.58
Transportation Equipment	68,319.57
Equipment	
Tractor - Streets	-0.48
Equipment - Other	436,462.83
Total Equipment	436,462.35
Plant	4,903,332.02
Land	61,202.87
Furniture and Equipment	0.40
Total Fixed Assets	2,428,515.45
Other Assets	
Due to/from WSG	60,982.00
Inventory	16,041.00
Deferred Outflow of Resources	20,620.00
Cash - KEB	9,419.00
Allow - Property Taxes	-15,205.00
Due From State	27,990.00
Total Other Assets	119,847.00
TOTAL ASSETS	3,362,190.97
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accrued Interest	1,193.00
Due to/from General	60,619.00

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Accrual Basis

City of Elkhart
Balance Sheet
As of December 31, 2016

	Dec 31, 16
Deferred Inflow - Pension	-5,974.00
Net Pension Liability	84,040.00
A/P Year End	24,580.00
Deferred Revenue - Prop Tax	4,433.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	1,753.58
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-332.08
Pension Payable	1,761.93
TWC Payable	243.07
AFLAC Payable	-173.36
Social Security Payable	745.46
Payroll Liabilities - Other	1,960.98
Total Payroll Liabilities	4,206.00
Total Other Current Liabilities	186,981.59
Total Current Liabilities	186,981.59
Long Term Liabilities	
Due to Grants	84.00
Due to KEB	52.00
Due to EVFD	227.00
KEB Payable	47.00
Tractor Loan - Streets	0.02
NP-Backhoe	4,672.14
Customer Deposits	103,790.57
Total Long Term Liabilities	108,872.73
Total Liabilities	295,854.32
Equity	
Net Income	67,704.02
Fund Balance	2,173,907.52
Opening Balance Equity	564,243.88
Unrestricted Net Assets	230,950.33
Net Income	29,530.90
Total Equity	3,066,336.65
TOTAL LIABILITIES & EQUITY	3,362,190.97

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Accrual Basis

City of Elkhart
Balance Sheet
 As of January 31, 2017

	Jan 31, 17
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	283.26
CBTx Bond Fund 9442	105,745.65
CBTx General Fund 4722	263,470.70
CBTx Grants 7691	102.05
CBTx KEB 5158	25.00
CBTx Municipal Court 7550	4,887.08
CBTx Payroll 7113	27,290.75
CBTx Streets 7634	135,083.03
CBTx VFD 7642	15,834.35
CBTx WSG 7529	186,196.25
CBTx WSG MMDA 9913	12,593.74
Merchant Account	-1,678.70
Total Checking/Savings	749,833.16
Accounts Receivable	
AR- RVS	92,152.91
Total Accounts Receivable	92,152.91
Other Current Assets	
Other Receivables	10,722.00
Unbilled Receivables	10,949.00
A/R Property Taxes	19,638.00
Returned Checks Receivable	61.73
Allow for Doubtful Accounts	-15,475.68
Total Other Current Assets	25,895.05
Total Current Assets	867,881.12
Fixed Assets	
Tank Rehabilitation Project (2015	242,669.00
Accum Depreciation	-3,293,759.34
Office Furniture & Equipment	10,288.58
Transportation Equipment	68,319.57
Equipment	
Tractor - Streets	-0.48
Equipment - Other	436,462.83
Total Equipment	436,462.35
Plant	4,903,332.02
Land	61,202.87
Furniture and Equipment	0.40
Total Fixed Assets	2,428,515.45
Other Assets	
Due to/from WSG	60,982.00
Inventory	16,041.00
Deferred Outflow of Resources	20,620.00
Cash - KEB	9,419.00
Allow - Property Taxes	-15,205.00
Due From State	27,990.00
Total Other Assets	119,847.00
TOTAL ASSETS	3,416,243.57
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accrued Interest	1,193.00
Due to/from General	60,619.00

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Accrual Basis

City of Elkhart
Balance Sheet
 As of January 31, 2017

	Jan 31, 17
Deferred inflow - Pension	-5,974.00
Net Pension Liability	84,040.00
A/P Year End	24,580.00
Deferred Revenue - Prop Tax	4,433.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	1,747.41
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-568.20
Pension Payable	-736.28
TWC Payable	374.74
AFLAC Payable	-173.36
Social Security Payable	501.98
Payroll Liabilities - Other	1,250.98
Total Payroll Liabilities	649.86
Total Other Current Liabilities	183,419.28
Total Current Liabilities	183,419.28
Long Term Liabilities	
Due to Grants	84.00
Due to KEB	52.00
Due to EVFD	227.00
KEB Payable	47.00
Tractor Loan - Streets	0.02
NP-Backhoe	3,503.06
Customer Deposits	106,283.57
Total Long Term Liabilities	110,196.65
Total Liabilities	293,615.93
Equity	
Net Income	67,704.02
Fund Balance	2,173,907.52
Opening Balance Equity	564,243.88
Unrestricted Net Assets	230,950.33
Net Income	85,821.89
Total Equity	3,122,627.64
TOTAL LIABILITIES & EQUITY	3,416,243.57

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Accrual Basis

City of Elkhart
Balance Sheet
As of February 28, 2017

	Feb 28, 17
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	283.26
CBTx Bond Fund 9442	977.27
CBTx General Fund 4722	282,943.71
CBTx Grants 7691	102.05
CBTx KEB 5158	25.00
CBTx Municipal Court 7550	4,587.08
CBTx Payroll 7113	27,173.50
CBTx Streets 7634	138,693.77
CBTx VFD 7642	15,834.35
CBTx WSG 7529	192,972.98
CBTx WSG MMDA 9913	12,594.22
Merchant Account	-1,216.61
Total Checking/Savings	674,970.58
Accounts Receivable	
AR- RVS	83,144.03
Total Accounts Receivable	83,144.03
Other Current Assets	
Other Receivables	10,722.00
Unbilled Receivables	10,949.00
A/R Property Taxes	19,638.00
Allow for Doubtful Accounts	-15,475.68
Total Other Current Assets	25,833.32
Total Current Assets	783,947.93
Fixed Assets	
Tank Rehabilitation Project (2015	242,669.00
Accum Depreciation	-3,293,759.34
Office Furniture & Equipment	10,288.58
Transportation Equipment	68,319.57
Equipment	
Tractor - Streets	-0.48
Equipment - Other	436,462.83
Total Equipment	436,462.35
Plant	4,903,332.02
Land	61,202.87
Furniture and Equipment	0.40
Total Fixed Assets	2,428,515.45
Other Assets	
Due to/from WSG	60,982.00
Inventory	16,041.00
Deferred Outflow of Resources	20,620.00
Cash - KEB	9,419.00
Allow - Property Taxes	-15,205.00
Due From State	27,990.00
Total Other Assets	119,847.00
TOTAL ASSETS	3,332,310.38
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	201.23
Total Accounts Payable	201.23

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Accrual Basis

City of Elkhart
Balance Sheet
As of February 28, 2017

	Feb 28, 17
Other Current Liabilities	
Accrued Interest	1,193.00
Due to/from General	60,619.00
Deferred Inflow - Pension	-5,974.00
Net Pension Liability	84,040.00
A/P Year End	24,580.00
Deferred Revenue - Prop Tax	4,433.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	1,759.30
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-592.84
Pension Payable	-465.97
TWC Payable	685.96
AFLAC Payable	-229.16
Social Security Payable	87.72
Payroll Liabilities - Other	1,051.98
Total Payroll Liabilities	537.69
Total Other Current Liabilities	183,319.00
Total Current Liabilities	183,520.23
Long Term Liabilities	
Due to Grants	84.00
Due to KEB	52.00
Due to EVFD	227.00
KEB Payable	47.00
Tractor Loan - Streets	0.02
NP-Backhoe	2,330.96
Customer Deposits	108,056.19
Total Long Term Liabilities	110,797.17
Total Liabilities	294,317.40
Equity	
Net Income	67,704.02
Fund Balance	2,173,907.52
Opening Balance Equity	564,243.88
Unrestricted Net Assets	230,950.33
Net Income	1,187.23
Total Equity	3,037,992.98
TOTAL LIABILITIES & EQUITY	3,332,310.38

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Accrual Basis

City of Elkhart
Balance Sheet
 As of March 31, 2017

	Mar 31, 17
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	283.26
CBTx Bond Fund 9442	10,977.60
CBTx General Fund 4722	295,774.28
CBTx Grants 7691	36,912.05
CBTx Municipal Court 7650	4,587.08
CBTx Payroll 7113	27,315.43
CBTx Streets 7634	141,215.24
CBTx VFD 7642	3,834.35
CBTx WSG 7529	206,847.96
CBTx WSG MMDA 9913	12,594.75
Merchant Account	32.40
Total Checking/Savings	740,374.40
Accounts Receivable	
AR- RVS	71,602.44
Total Accounts Receivable	71,602.44
Other Current Assets	
Other Receivables	10,722.00
Unbilled Receivables	10,949.00
A/R Property Taxes	19,638.00
Allow for Doubtful Accounts	-15,475.68
Total Other Current Assets	25,833.32
Total Current Assets	837,810.16
Fixed Assets	
Tank Rehabilitation Project (2015	242,669.00
Accum Depreciation	-3,293,759.34
Office Furniture & Equipment	10,288.58
Transportation Equipment	68,319.57
Equipment	
Tractor - Streets	-0.48
Equipment - Other	436,462.83
Total Equipment	436,462.35
Plant	4,903,332.02
Land	61,202.87
Furniture and Equipment	0.40
Total Fixed Assets	2,428,515.45
Other Assets	
Due to/from WSG	60,982.00
Inventory	16,041.00
Deferred Outflow of Resources	20,620.00
Cash - KEB	9,419.00
Allow - Property Taxes	-15,205.00
Due From State	27,990.00
Total Other Assets	119,847.00
TOTAL ASSETS	3,386,172.61
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	201.23
Total Accounts Payable	201.23
Other Current Liabilities	

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Accrual Basis

City of Elkhart
Balance Sheet
As of March 31, 2017

	Mar 31, 17
Accrued Interest	1,193.00
Due to/from General	60,619.00
Deferred Inflow - Pension	-5,974.00
Net Pension Liability	84,040.00
A/P Year End	24,580.00
Deferred Revenue - Prop Tax	4,433.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	1,761.64
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-625.10
Pension Payable	-585.84
TWC Payable	31.76
AFLAC Payable	-84.22
Social Security Payable	96.12
Payroll Liabilities - Other	991.98
Total Payroll Liabilities	-175.30
Total Other Current Liabilities	182,608.35
Total Current Liabilities	182,809.58
Long Term Liabilities	
Due to Grants	84.00
Due to KEB	52.00
Due to EVFD	227.00
KEB Payable	47.00
Tractor Loan - Streets	0.02
NP-Backhoe	37.10
Customer Deposits	108,725.86
Total Long Term Liabilities	109,172.98
Total Liabilities	291,982.56
Equity	
Net Income	67,704.02
Fund Balance	2,173,907.52
Opening Balance Equity	564,243.88
Unrestricted Net Assets	230,950.33
Net Income	57,384.30
Total Equity	3,094,190.05
TOTAL LIABILITIES & EQUITY	3,386,172.61

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Accrual Basis

City of Elkhart
Balance Sheet
 As of April 30, 2017

	Apr 30, 17
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	283.26
CBTx Bond Fund 9442	20,978.36
CBTx General Fund 4722	318,841.98
CBTx Grants 7691	102.05
CBTx Municipal Court 7550	4,487.08
CBTx Payroll 7113	27,323.72
CBTx Streets 7634	140,859.68
CBTx VFD 7642	3,834.35
CBTx WSG 7529	201,770.75
CBTx WSG MMDA 9913	12,595.23
Merchant Account	-2,335.95
Total Checking/Savings	728,740.51
Accounts Receivable	
AR- RVS	86,982.18
Total Accounts Receivable	86,982.18
Other Current Assets	
Other Receivables	10,722.00
Unbilled Receivables	10,949.00
A/R Property Taxes	19,638.00
Returned Checks Receivable	43.70
Allow for Doubtful Accounts	-15,475.68
Total Other Current Assets	25,877.02
Total Current Assets	841,599.71
Fixed Assets	
Tank Rehabilitation Project (2015)	242,669.00
Accum Depreciation	-3,293,759.34
Office Furniture & Equipment	10,288.58
Transportation Equipment	68,319.57
Equipment	
Tractor - Streets	-0.48
Equipment - Other	436,462.83
Total Equipment	436,462.35
Plant	4,903,332.02
Land	61,202.87
Furniture and Equipment	0.40
Total Fixed Assets	2,428,515.45
Other Assets	
Due to/from WSG	60,982.00
Inventory	16,041.00
Deferred Outflow of Resources	20,620.00
Cash - KEB	9,419.00
Allow - Property Taxes	-15,205.00
Due From State	27,990.00
Total Other Assets	119,847.00
TOTAL ASSETS	3,389,962.16
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	201.23
Total Accounts Payable	201.23

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Accrual Basis

**City of Elkhart
Balance Sheet
As of April 30, 2017**

	Apr 30, 17
Other Current Liabilities	
Accrued Interest	1,193.00
Due to/from General	60,619.00
Deferred Inflow - Pension	-5,974.00
Net Pension Liability	84,040.00
A/P Year End	24,580.00
Deferred Revenue - Prop Tax	4,433.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	1,776.18
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-615.80
Pension Payable	-530.87
TWC Payable	59.46
AFLAC Payable	-59.38
Social Security Payable	72.92
Payroll Liabilities - Other	1,122.98
Total Payroll Liabilities	49.31
Total Other Current Liabilities	182,847.50
Total Current Liabilities	183,048.73
Long Term Liabilities	
Due to Grants	84.00
Due to KEB	52.00
Due to EVFD	227.00
KEB Payable	47.00
Tractor Loan - Streets	0.02
NP-Backhoe	37.10
Customer Deposits	109,535.84
Total Long Term Liabilities	109,982.96
Total Liabilities	293,031.69
Equity	
Net Income	67,704.02
Fund Balance	2,173,907.52
Opening Balance Equity	564,243.88
Unrestricted Net Assets	230,950.33
Net Income	60,124.72
Total Equity	3,096,930.47
TOTAL LIABILITIES & EQUITY	3,389,962.16

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Accrual Basis

City of Elkhart
Balance Sheet
As of May 31, 2017

	May 31, 17
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	283.26
CBTx Bond Fund 9442	30,979.72
CBTx General Fund 4722	324,257.00
CBTx Grants 7691	102.05
CBTx Municipal Court 7550	4,287.08
CBTx Payroll 7113	9,609.50
CBTx Streets 7634	141,269.81
CBTx VFD 7642	3,834.35
CBTx WSG 7529	176,145.91
CBTx WSG MMDA 9913	12,595.80
CBTx Meter Deposits 9023	50,000.00
Merchant Account	-1,872.66
Total Checking/Savings	751,491.82
Accounts Receivable	
AR- RVS	89,448.45
Total Accounts Receivable	89,448.45
Other Current Assets	
Other Receivables	10,722.00
Unbilled Receivables	10,949.00
A/R Property Taxes	19,638.00
Returned Checks Receivable	43.70
Allow for Doubtful Accounts	-15,475.68
Total Other Current Assets	25,877.02
Total Current Assets	866,817.29
Fixed Assets	
Tank Rehabilitation Project (2015	242,669.00
Accum Depreciation	-3,293,759.34
Office Furniture & Equipment	10,288.58
Transportation Equipment	68,319.57
Equipment	
Tractor - Streets	-0.48
Equipment - Other	436,462.83
Total Equipment	436,462.35
Plant	4,903,332.02
Land	61,202.87
Furniture and Equipment	0.40
Total Fixed Assets	2,428,515.45
Other Assets	
Due to/from WSG	60,982.00
Inventory	16,041.00
Deferred Outflow of Resources	20,620.00
Cash - KEB	9,419.00
Allow - Property Taxes	-15,205.00
Due From State	27,990.00
Total Other Assets	119,847.00
TOTAL ASSETS	3,415,179.74
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	201.23

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Accrual Basis

City of Elkhart
Balance Sheet
As of May 31, 2017

	May 31, 17
Total Accounts Payable	201.23
Other Current Liabilities	
Accrued Interest	1,193.00
Due to/from General	60,619.00
Deferred Inflow - Pension	-5,974.00
Net Pension Liability	84,040.00
A/P Year End	24,580.00
Deferred Revenue - Prop Tax	4,433.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	1,793.62
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-715.96
Pension Payable	-1,014.35
TWC Payable	60.73
AFLAC Payable	-46.96
Social Security Payable	195.62
Payroll Liabilities - Other	497.98
Total Payroll Liabilities	-1,022.94
Total Other Current Liabilities	181,792.69
Total Current Liabilities	181,993.92
Long Term Liabilities	
Due to Grants	84.00
Due to KEB	52.00
Due to EVFD	227.00
KEB Payable	47.00
Tractor Loan - Streets	0.02
NP-Backhoe	37.10
Customer Deposits	109,682.36
Total Long Term Liabilities	110,129.48
Total Liabilities	292,123.40
Equity	
Net Income	67,704.02
Fund Balance	2,173,907.52
Opening Balance Equity	564,243.88
Unrestricted Net Assets	230,950.33
Net Income	86,250.59
Total Equity	3,123,056.34
TOTAL LIABILITIES & EQUITY	3,415,179.74

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Accrual Basis

City of Elkhart
Balance Sheet
 As of June 30, 2017

	Jun 30, 17
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	283.26
CBTx Bond Fund 9442	40,981.68
CBTx General Fund 4722	324,121.23
CBTx Grants 7691	102.05
CBTx Municipal Court 7550	4,287.08
CBTx Payroll 7113	29,084.09
CBTx Streets 7634	209,911.54
CBTx VFD 7642	3,834.35
CBTx WSG 7529	166,482.94
CBTx WSG MMDA 9913	12,596.35
CBTx Meter Deposits 9023	50,000.00
Merchant Account	-1,350.65
Total Checking/Savings	840,333.92
Accounts Receivable	
AR- RVS	82,376.53
Total Accounts Receivable	82,376.53
Other Current Assets	
Other Receivables	10,722.00
Unbilled Receivables	10,949.00
A/R Property Taxes	19,638.00
Returned Checks Receivable	43.70
Allow for Doubtful Accounts	-15,475.68
Total Other Current Assets	25,877.02
Total Current Assets	948,587.47
Fixed Assets	
Tank Rehabilitation Project (2015	242,669.00
Accum Depreciation	-3,293,759.34
Office Furniture & Equipment	10,288.58
Transportation Equipment	68,319.57
Equipment	
Tractor - Streets	-0.48
Equipment - Other	436,462.83
Total Equipment	436,462.35
Plant	4,903,332.02
Land	61,202.87
Furniture and Equipment	0.40
Total Fixed Assets	2,428,515.45
Other Assets	
Due to/from WSG	60,982.00
Inventory	16,041.00
Deferred Outflow of Resources	20,620.00
Cash - KEB	9,419.00
Allow - Property Taxes	-15,205.00
Due From State	27,990.00
Total Other Assets	119,847.00
TOTAL ASSETS	3,496,949.92
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	201.23

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Accrual Basis

City of Elkhart
Balance Sheet
As of June 30, 2017

	Jun 30, 17
Total Accounts Payable	201.23
Other Current Liabilities	
Accrued Interest	1,193.00
Due to/from General	60,619.00
Deferred Inflow - Pension	-5,974.00
Net Pension Liability	84,040.00
A/P Year End	24,580.00
Deferred Revenue - Prop Tax	4,433.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	1,789.40
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-385.96
Pension Payable	12.43
TWC Payable	10.47
AFLAC Payable	-46.96
Social Security Payable	438.28
Payroll Liabilities - Other	1,713.98
Total Payroll Liabilities	1,742.24
Total Other Current Liabilities	184,553.65
Total Current Liabilities	184,754.88
Long Term Liabilities	
Due to Grants	84.00
Due to KEB	52.00
Due to EVFD	227.00
KEB Payable	47.00
Tractor Loan - Streets	0.02
NP-Backhoe	37.10
Customer Deposits	108,925.57
Total Long Term Liabilities	109,372.69
Total Liabilities	294,127.57
Equity	
Net Income	67,704.02
Fund Balance	2,173,907.52
Opening Balance Equity	564,243.88
Unrestricted Net Assets	230,950.33
Net Income	166,016.60
Total Equity	3,202,822.35
TOTAL LIABILITIES & EQUITY	3,496,949.92

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Accrual Basis

**City of Elkhart
Balance Sheet
As of July 31, 2017**

	Jul 31, 17
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	283.26
CBTx Bond Fund 9442	50,987.97
CBTx General Fund 4722	346,551.15
CBTx Grants 7691	102.05
CBTx Municipal Court 7550	4,187.08
CBTx Payroll 7113	26,309.64
CBTx Streets 7634	207,420.27
CBTx VFD 7642	3,834.35
CBTx WSG 7529	143,200.57
CBTx WSG MMDA 9913	12,597.42
CBTx Meter Deposits 9023	52,611.32
Merchant Account	-1,811.62
Total Checking/Savings	846,273.46
Accounts Receivable	
AR- RVS	83,815.03
Total Accounts Receivable	83,815.03
Other Current Assets	
Other Receivables	10,722.00
Unbilled Receivables	10,949.00
A/R Property Taxes	19,638.00
Returned Checks Receivable	95.70
Allow for Doubtful Accounts	-15,475.68
Total Other Current Assets	25,929.02
Total Current Assets	956,017.51
Fixed Assets	
Tank Rehabilitation Project (2015	242,669.00
Accum Depreciation	-3,293,759.34
Office Furniture & Equipment	10,288.58
Transportation Equipment	68,319.57
Equipment	
Tractor - Streets	-0.48
Equipment - Other	436,462.83
Total Equipment	436,462.35
Plant	4,903,332.02
Land	61,202.87
Furniture and Equipment	0.40
Total Fixed Assets	2,428,515.45
Other Assets	
Due to/from WSG	60,982.00
Inventory	16,041.00
Deferred Outflow of Resources	20,620.00
Cash - KEB	9,419.00
Allow - Property Taxes	-15,205.00
Due From State	27,990.00
Total Other Assets	119,847.00
TOTAL ASSETS	3,504,379.96
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	201.23

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03/06/19

Accrual Basis

City of Elkhart
Balance Sheet
As of July 31, 2017

	Jul 31, 17
Total Accounts Payable	201.23
Other Current Liabilities	
Accrued Interest	1,193.00
Due to/from General	60,619.00
Deferred Inflow - Pension	-5,974.00
Net Pension Liability	84,040.00
A/P Year End	24,580.00
Deferred Revenue - Prop Tax	4,433.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	1,801.52
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-688.32
Pension Payable	-971.57
TWC Payable	-14.12
AFLAC Payable	-46.96
Social Security Payable	263.44
Payroll Liabilities - Other	684.16
Total Payroll Liabilities	-773.37
Total Other Current Liabilities	182,050.16
Total Current Liabilities	182,251.39
Long Term Liabilities	
Due to Grants	84.00
Due to KEB	52.00
Due to EVFD	227.00
KEB Payable	47.00
Tractor Loan - Streets	0.02
NP-Backhoe	37.10
Customer Deposits	106,574.48
Total Long Term Liabilities	107,021.60
Total Liabilities	289,272.99
Equity	
Net Income	67,704.02
Fund Balance	2,173,907.52
Opening Balance Equity	564,243.88
Unrestricted Net Assets	230,950.33
Net Income	178,301.22
Total Equity	3,215,106.97
TOTAL LIABILITIES & EQUITY	3,504,379.96

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Accrual Basis

City of Elkhart
Balance Sheet
 As of August 31, 2017

	Aug 31, 17
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	283.26
CBTx Bond Fund 9442	57,381.61
CBTx General Fund 4722	348,285.61
CBTx Grants 7691	102.05
CBTx Municipal Court 7550	3,987.08
CBTx Payroll 7113	26,535.35
CBTx Streets 7634	212,280.62
CBTx VFD 7642	34.35
CBTx WSG 7529	93,882.31
CBTx WSG MMDA 9913	12,598.49
CBTx Meter Deposits 9023	108,127.87
Merchant Account	-1,878.37
Total Checking/Savings	861,620.23
Accounts Receivable	
AR- RVS	91,809.93
Total Accounts Receivable	91,809.93
Other Current Assets	
Other Receivables	10,722.00
Unbilled Receivables	10,949.00
A/R Property Taxes	19,638.00
Returned Checks Receivable	43.70
Allow for Doubtful Accounts	-15,475.68
Total Other Current Assets	25,877.02
Total Current Assets	979,307.18
Fixed Assets	
Tank Rehabilitation Project (2015	242,669.00
Accum Depreciation	-3,293,759.34
Office Furniture & Equipment	10,288.58
Transportation Equipment	68,319.57
Equipment	
Tractor - Streets	-0.48
Equipment - Other	436,462.83
Total Equipment	436,462.35
Plant	4,903,332.02
Land	61,202.87
Furniture and Equipment	0.40
Total Fixed Assets	2,428,515.45
Other Assets	
Due to/from WSG	60,982.00
Inventory	16,041.00
Deferred Outflow of Resources	20,620.00
Cash - KEB	9,419.00
Allow - Property Taxes	-15,205.00
Due From State	27,990.00
Total Other Assets	119,847.00
TOTAL ASSETS	3,527,669.63
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	201.23

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Accrual Basis

City of Elkhart
Balance Sheet
As of August 31, 2017

	Aug 31, 17
Total Accounts Payable	201.23
Other Current Liabilities	
Accrued Interest	1,193.00
Due to/from General	60,619.00
Deferred Inflow - Pension	-5,974.00
Net Pension Liability	84,040.00
A/P Year End	24,580.00
Deferred Revenue - Prop Tax	4,433.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	1,838.31
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-680.74
Pension Payable	-991.55
TWC Payable	-14.12
AFLAC Payable	-46.96
Social Security Payable	353.90
Payroll Liabilities - Other	1,212.26
Total Payroll Liabilities	-167.21
Total Other Current Liabilities	182,693.11
Total Current Liabilities	182,894.34
Long Term Liabilities	
Due to Grants	84.00
Due to KEB	52.00
Due to EVFD	227.00
KEB Payable	47.00
Tractor Loan - Streets	0.02
NP-Backhoe	37.10
Customer Deposits	108,124.03
Total Long Term Liabilities	108,571.15
Total Liabilities	291,465.49
Equity	
Net Income	67,704.02
Fund Balance	2,173,907.52
Opening Balance Equity	564,243.88
Unrestricted Net Assets	230,950.33
Net Income	199,398.39
Total Equity	3,236,204.14
TOTAL LIABILITIES & EQUITY	3,527,669.63

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Accrual Basis

City of Elkhart
Balance Sheet
As of September 30, 2017

	Sep 30, 17
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	283.26
CBTx Bond Fund 9442	67,389.11
CBTx General Fund 4722	342,314.50
CBTx Grants 7691	102.05
CBTx Municipal Court 7550	3,887.08
CBTx Payroll 7113	26,769.47
CBTx Streets 7634	196,237.26
CBTx VFD 7642	34.35
CBTx WSG 7529	119,626.93
CBTx WSG MMDA 9913	12,599.49
CBTx Meter Deposits 9023	108,748.49
Merchant Account	-1,948.42
Total Checking/Savings	876,043.57
Accounts Receivable	
AR- RVS	83,507.80
Total Accounts Receivable	83,507.80
Other Current Assets	
Other Receivables	10,722.00
Unbilled Receivables	10,949.00
A/R Property Taxes	19,638.00
Returned Checks Receivable	43.70
Allow for Doubtful Accounts	-15,475.68
Total Other Current Assets	25,877.02
Total Current Assets	985,428.39
Fixed Assets	
Tank Rehabilitation Project (2015	242,669.00
Accum Depreciation	-3,293,759.34
Office Furniture & Equipment	10,288.58
Transportation Equipment	68,319.57
Equipment	
Tractor - Streets	-0.48
Equipment - Other	436,462.83
Total Equipment	436,462.35
Plant	4,903,332.02
Land	61,202.87
Furniture and Equipment	0.40
Total Fixed Assets	2,428,515.45
Other Assets	
Due to/from WSG	60,982.00
Inventory	16,041.00
Deferred Outflow of Resources	20,620.00
Cash - KEB	9,419.00
Allow - Property Taxes	-15,205.00
Due From State	27,990.00
Total Other Assets	119,847.00
TOTAL ASSETS	3,533,790.84
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	201.23

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Accrual Basis

City of Elkhart
Balance Sheet
As of September 30, 2017

	Sep 30, 17
Total Accounts Payable	201.23
Other Current Liabilities	
Accrued Interest	1,193.00
Due to/from General	60,619.00
Deferred Inflow - Pension	-5,974.00
Net Pension Liability	84,040.00
A/P Year End	24,580.00
Deferred Revenue - Prop Tax	4,433.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	1,744.17
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-668.86
Pension Payable	-755.83
TWC Payable	-14.12
AFLAC Payable	-46.96
Social Security Payable	79.30
Payroll Liabilities - Other	1,494.23
Total Payroll Liabilities	87.76
Total Other Current Liabilities	182,853.94
Total Current Liabilities	183,055.17
Long Term Liabilities	
Due to Grants	84.00
Due to KEB	52.00
Due to EVFD	227.00
KEB Payable	47.00
Tractor Loan - Streets	0.02
NP-Backhoe	37.10
Customer Deposits	108,124.03
Total Long Term Liabilities	108,571.15
Total Liabilities	291,626.32
Equity	
Net Income	67,704.02
Fund Balance	2,173,907.52
Opening Balance Equity	564,243.88
Unrestricted Net Assets	230,950.33
Net Income	205,358.77
Total Equity	3,242,164.52
TOTAL LIABILITIES & EQUITY	3,533,790.84

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Accrual Basis

City of Elkhart
Balance Sheet
 As of October 31, 2017

	Oct 31, 17
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	283.26
CBTx Bond Fund 9442	77,398.63
CBTx General Fund 4722	351,817.20
CBTx Grants 7691	102.05
CBTx Municipal Court 7550	3,887.08
CBTx Payroll 7113	26,740.39
CBTx Streets 7634	196,352.24
CBTx VFD 7642	34.35
CBTx WSG 7529	134,823.37
CBTx WSG MMDA 9913	12,730.59
CBTx Meter Deposits 9023	106,590.19
Merchant Account	-1,811.85
Total Checking/Savings	908,947.50
Accounts Receivable	
AR- RVS	82,894.59
Total Accounts Receivable	82,894.59
Other Current Assets	
Other Receivables	10,722.00
Unbilled Receivables	10,949.00
A/R Property Taxes	19,638.00
Returned Checks Receivable	43.70
Allow for Doubtful Accounts	-15,475.68
Total Other Current Assets	25,877.02
Total Current Assets	1,017,719.11
Fixed Assets	
Tank Rehabilitation Project (2015	242,669.00
Accum Depreciation	-3,293,759.34
Office Furniture & Equipment	10,288.58
Transportation Equipment	68,319.57
Equipment	
Tractor - Streets	-0.48
Equipment - Other	436,462.83
Total Equipment	436,462.35
Plant	4,903,332.02
Land	61,202.87
Furniture and Equipment	0.40
Total Fixed Assets	2,428,515.45
Other Assets	
Due to/from WSG	60,982.00
Inventory	16,041.00
Deferred Outflow of Resources	20,620.00
Cash - KEB	9,419.00
Allow - Property Taxes	-15,205.00
Due From State	27,990.00
Total Other Assets	119,847.00
TOTAL ASSETS	3,566,081.56
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	201.23

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Accrual Basis

City of Elkhart
Balance Sheet
As of October 31, 2017

	Oct 31, 17
Total Accounts Payable	201.23
Other Current Liabilities	
Accrued Interest	1,193.00
Due to/from General	60,619.00
Deferred Inflow - Pension	-5,974.00
Net Pension Liability	84,040.00
A/P Year End	24,580.00
Deferred Revenue - Prop Tax	4,433.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	1,808.19
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-643.38
Pension Payable	-663.38
TWC Payable	-19.64
AFLAC Payable	-46.96
Social Security Payable	82.56
Payroll Liabilities - Other	1,642.85
Total Payroll Liabilities	352.05
Total Other Current Liabilities	183,182.25
Total Current Liabilities	183,383.48
Long Term Liabilities	
Due to Grants	84.00
Due to KEB	52.00
Due to EVFD	227.00
KEB Payable	47.00
Tractor Loan - Streets	0.02
NP-Backhoe	37.10
Customer Deposits	104,799.12
Total Long Term Liabilities	105,246.24
Total Liabilities	288,629.72
Equity	
Net Income	67,704.02
Fund Balance	2,173,907.52
Opening Balance Equity	564,243.88
Unrestricted Net Assets	436,309.10
Net Income	35,287.32
Total Equity	3,277,451.84
TOTAL LIABILITIES & EQUITY	3,566,081.56

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Accrual Basis

City of Elkhart
Balance Sheet
As of November 30, 2017

	Nov 30, 17
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	283.26
CBTx Bond Fund 9442	87,409.12
CBTx General Fund 4722	306,021.44
CBTx Grants 7691	102.05
CBTx Municipal Court 7550	5,087.08
CBTx Payroll 7113	24,243.67
CBTx Streets 7634	196,542.46
CBTx VFD 7642	34.35
CBTx WSG 7529	138,696.89
CBTx WSG MMDA 9913	12,804.47
CBTx Meter Deposits 9023	106,143.71
Merchant Account	-719.26
Total Checking/Savings	876,649.24
Accounts Receivable	
AR- RVS	79,512.49
Total Accounts Receivable	79,512.49
Other Current Assets	
Other Receivables	10,722.00
Unbilled Receivables	10,949.00
A/R Property Taxes	19,638.00
Returned Checks Receivable	43.70
Allow for Doubtful Accounts	-15,475.68
Total Other Current Assets	25,877.02
Total Current Assets	982,038.75
Fixed Assets	
Tank Rehabilitation Project (2015	242,669.00
Accum Depreciation	-3,293,759.34
Office Furniture & Equipment	10,288.58
Transportation Equipment	68,319.57
Equipment	
Tractor - Streets	-0.48
Equipment - Other	436,462.83
Total Equipment	436,462.35
Plant	4,903,332.02
Land	61,202.87
Furniture and Equipment	0.40
Total Fixed Assets	2,428,515.45
Other Assets	
Due to/from WSG	60,982.00
Inventory	16,041.00
Deferred Outflow of Resources	20,620.00
Cash - KEB	9,419.00
Allow - Property Taxes	-15,205.00
Due From State	27,990.00
Total Other Assets	119,847.00
TOTAL ASSETS	3,530,401.20
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	201.23

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Accrual Basis

City of Elkhart
Balance Sheet
As of November 30, 2017

	Nov 30, 17
Total Accounts Payable	201.23
Other Current Liabilities	
Accrued Interest	1,193.00
Due to/from General	60,619.00
Deferred Inflow - Pension	-5,974.00
Net Pension Liability	84,040.00
A/P Year End	24,580.00
Deferred Revenue - Prop Tax	4,433.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	1,734.37
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-398.70
Pension Payable	235.50
TWC Payable	-18.58
AFLAC Payable	13.09
Social Security Payable	108.20
Payroll Liabilities - Other	2,915.82
Total Payroll Liabilities	2,855.33
Total Other Current Liabilities	185,611.71
Total Current Liabilities	185,812.94
Long Term Liabilities	
Due to Grants	84.00
Due to KEB	52.00
Due to EVFD	227.00
KEB Payable	47.00
Tractor Loan - Streets	0.02
NP-Backhoe	37.10
Customer Deposits	103,722.80
Total Long Term Liabilities	104,169.92
Total Liabilities	289,982.86
Equity	
Net Income	67,704.02
Fund Balance	2,173,907.52
Opening Balance Equity	564,243.88
Unrestricted Net Assets	436,309.10
Net Income	-1,746.18
Total Equity	3,240,418.34
TOTAL LIABILITIES & EQUITY	3,530,401.20

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Accrual Basis

City of Elkhart
Balance Sheet
 As of December 31, 2017

	Dec 31, 17
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	283.26
CBTx Bond Fund 9442	107,420.19
CBTx General Fund 4722	311,556.72
CBTx Grants 7691	102.05
CBTx Municipal Court 7550	4,887.08
CBTx Payroll 7113	22,266.20
CBTx Streets 7634	195,408.03
CBTx VFD 7642	34.35
CBTx WSG 7529	130,973.63
CBTx WSG MMDA 9913	12,847.89
CBTx Meter Deposits 9023	107,250.00
Merchant Account	-1,924.45
Total Checking/Savings	891,104.95
Accounts Receivable	
AR- RVS	87,974.33
Total Accounts Receivable	87,974.33
Other Current Assets	
Other Receivables	10,722.00
Unbilled Receivables	10,949.00
A/R Property Taxes	19,638.00
Returned Checks Receivable	125.67
Allow for Doubtful Accounts	-15,475.68
Total Other Current Assets	25,958.99
Total Current Assets	1,005,038.27
Fixed Assets	
Tank Rehabilitation Project (2015	242,669.00
Accum Depreciation	-3,293,759.34
Office Furniture & Equipment	10,288.58
Transportation Equipment	68,319.57
Equipment	
Tractor - Streets	-0.48
Equipment - Other	436,462.83
Total Equipment	436,462.35
Plant	4,903,332.02
Land	61,202.87
Furniture and Equipment	0.40
Total Fixed Assets	2,428,515.45
Other Assets	
Due to/from WSG	60,982.00
Inventory	16,041.00
Deferred Outflow of Resources	20,620.00
Cash - KEB	9,419.00
Allow - Property Taxes	-15,205.00
Due From State	27,990.00
Total Other Assets	119,847.00
TOTAL ASSETS	3,553,400.72
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	201.23

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Accrual Basis

City of Elkhart
Balance Sheet
As of December 31, 2017

	Dec 31, 17
Total Accounts Payable	201.23
Other Current Liabilities	
Accrued Interest	1,193.00
Due to/from General	60,619.00
Deferred Inflow - Pension	-5,974.00
Net Pension Liability	84,040.00
A/P Year End	24,580.00
Deferred Revenue - Prop Tax	4,433.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	1,726.14
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-643.28
Pension Payable	-653.38
TWC Payable	-16.96
AFLAC Payable	-46.96
Social Security Payable	71.72
Payroll Liabilities - Other	2,166.72
Total Payroll Liabilities	877.86
Total Other Current Liabilities	183,626.01
Total Current Liabilities	183,827.24
Long Term Liabilities	
Due to Grants	84.00
Due to KEB	52.00
Due to EVFD	227.00
KEB Payable	47.00
Tractor Loan - Streets	0.02
NP-Backhoe	37.10
Customer Deposits	104,819.64
Total Long Term Liabilities	105,266.76
Total Liabilities	289,094.00
Equity	
Net Income	67,704.02
Fund Balance	2,173,907.52
Opening Balance Equity	564,243.88
Unrestricted Net Assets	436,309.10
Net Income	22,142.20
Total Equity	3,264,306.72
TOTAL LIABILITIES & EQUITY	3,553,400.72

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Accrual Basis

City of Elkhart
Balance Sheet
 As of January 31, 2018

	Jan 31, 18
ASSETS	
Current Assets	
Checking/Savings	
CBTx Bond Fund 9442	107,438.88
CBTx General Fund 4722	347,634.17
CBTx Grants 7691	102.05
CBTx Municipal Court 7550	4,687.08
CBTx Payroll 7113	22,070.89
CBTx Streets 7634	194,745.94
CBTx WSG 7529	145,425.87
CBTx WSG MMDA 9913	13,099.60
CBTx Child Safety 1599	50.00
CBTx Meter Deposits 9023	108,319.03
Merchant Account	-2,198.04
Total Checking/Savings	941,375.47
Accounts Receivable	
AR- RVS	83,415.87
Total Accounts Receivable	83,415.87
Other Current Assets	
Other Receivables	10,722.00
Unbilled Receivables	10,949.00
A/R Property Taxes	19,638.00
Returned Checks Receivable	43.70
Allow for Doubtful Accounts	-15,475.68
Total Other Current Assets	25,877.02
Total Current Assets	1,050,668.36
Fixed Assets	
Tank Rehabilitation Project (2015	242,669.00
Accum Depreciation	-3,293,759.34
Office Furniture & Equipment	10,288.58
Transportation Equipment	68,319.57
Equipment	
Tractor - Streets	-0.48
Equipment - Other	436,462.83
Total Equipment	436,462.35
Plant	4,903,332.02
Land	61,202.87
Furniture and Equipment	0.40
Total Fixed Assets	2,428,515.45
Other Assets	
Due to/from WSG	60,982.00
Inventory	16,041.00
Deferred Outflow of Resources	20,620.00
Cash - KEB	9,419.00
Allow - Property Taxes	-15,205.00
Due From State	27,990.00
Total Other Assets	119,847.00
TOTAL ASSETS	3,599,030.81
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	201.23
Total Accounts Payable	201.23

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Accrual Basis

City of Elkhart
Balance Sheet
As of January 31, 2018

	Jan 31, 18
Other Current Liabilities	
Accrued Interest	1,193.00
Due to/from General	60,619.00
Deferred Inflow - Pension	-5,974.00
Net Pension Liability	84,040.00
A/P Year End	24,580.00
Deferred Revenue - Prop Tax	4,433.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	1,693.42
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-645.50
Pension Payable	-669.09
TWC Payable	-3.82
AFLAC Payable	-46.96
Social Security Payable	62.20
Payroll Liabilities - Other	1,985.72
Total Payroll Liabilities	682.55
Total Other Current Liabilities	183,397.98
Total Current Liabilities	183,599.21
Long Term Liabilities	
Due to Grants	84.00
Due to KEB	52.00
Due to EVFD	227.00
KEB Payable	47.00
Tractor Loan - Streets	0.02
NP-Backhoe	37.10
Customer Deposits	105,630.30
Total Long Term Liabilities	106,077.42
Total Liabilities	289,676.63
Equity	
Net Income	67,704.02
Fund Balance	2,173,907.52
Opening Balance Equity	564,162.89
Unrestricted Net Assets	436,309.10
Net Income	67,270.65
Total Equity	3,309,354.18
TOTAL LIABILITIES & EQUITY	3,599,030.81

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Accrual Basis

City of Elkhart
Balance Sheet
As of February 28, 2018

	Feb 28, 18
ASSETS	
Current Assets	
Checking/Savings	
CBTx Bond Fund 9442	1,839.53
CBTx General Fund 4722	367,357.10
CBTx Grants 7691	102.05
CBTx Municipal Court 7550	4,587.08
CBTx Payroll 7113	22,054.90
CBTx Streets 7634	195,109.57
CBTx WSG 7529	133,991.80
CBTx WSG MMDA 9913	13,176.11
CBTx Child Safety 1599	-238.41
CBTx Meter Deposits 9023	109,503.01
Merchant Account	-1,689.21
Total Checking/Savings	845,793.53
Accounts Receivable	
AR- RVS	98,605.01
Total Accounts Receivable	98,605.01
Other Current Assets	
Other Receivables	10,722.00
Unbilled Receivables	10,949.00
A/R Property Taxes	19,638.00
Returned Checks Receivable	43.70
Allow for Doubtful Accounts	-15,475.68
Total Other Current Assets	25,877.02
Total Current Assets	970,275.56
Fixed Assets	
Tank Rehabilitation Project (2015	242,669.00
Accum Depreciation	-3,293,759.34
Office Furniture & Equipment	10,288.58
Transportation Equipment	68,319.57
Equipment	
Tractor - Streets	-0.48
Equipment - Other	436,462.83
Total Equipment	436,462.35
Plant	4,903,332.02
Land	61,202.87
Furniture and Equipment	0.40
Total Fixed Assets	2,428,515.45
Other Assets	
Due to/from WSG	60,982.00
Inventory	16,041.00
Deferred Outflow of Resources	20,620.00
Cash - KEB	9,419.00
Allow - Property Taxes	-15,205.00
Due From State	27,990.00
Total Other Assets	119,847.00
TOTAL ASSETS	3,518,638.01
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	201.23
Total Accounts Payable	201.23

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Accrual Basis

City of Elkhart
Balance Sheet
As of February 28, 2018

	Feb 28, 18
Other Current Liabilities	
Accrued Interest	1,193.00
Due to/from General	60,619.00
Deferred Inflow - Pension	-5,974.00
Net Pension Liability	84,040.00
A/P Year End	24,580.00
Deferred Revenue - Prop Tax	4,433.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	1,792.12
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-630.12
Pension Payable	-620.45
TWC Payable	12.51
AFLAC Payable	-46.96
Social Security Payable	71.86
Payroll Liabilities - Other	1,879.72
Total Payroll Liabilities	666.56
Total Other Current Liabilities	183,480.69
Total Current Liabilities	183,681.92
Long Term Liabilities	
Due to Grants	84.00
Due to KEB	52.00
Due to EVFD	227.00
KEB Payable	47.00
Tractor Loan - Streets	0.02
NP-Backhoe	37.10
Customer Deposits	106,457.76
Total Long Term Liabilities	106,904.88
Total Liabilities	290,586.80
Equity	
Net Income	67,704.02
Fund Balance	2,173,907.52
Opening Balance Equity	564,162.89
Unrestricted Net Assets	436,309.10
Net Income	-14,032.32
Total Equity	3,228,051.21
TOTAL LIABILITIES & EQUITY	3,518,638.01

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Accrual Basis

City of Elkhart
Balance Sheet
As of March 31, 2018

	Mar 31, 18
ASSETS	
Current Assets	
Checking/Savings	
CBTx Bond Fund 9442	11,840.99
CBTx General Fund 4722	376,854.30
CBTx Grants 7691	102.05
CBTx Municipal Court 7550	4,587.08
CBTx Payroll 7113	22,009.58
CBTx Streets 7634	192,794.55
CBTx WSG 7529	144,040.40
CBTx WSG MMDA 9913	13,177.73
CBTx Child Safety 1599	66.52
CBTx Meter Deposits 9023	109,861.51
Merchant Account	-2,689.88
Total Checking/Savings	872,644.83
Accounts Receivable	
AR- RVS	85,702.97
Total Accounts Receivable	85,702.97
Other Current Assets	
Other Receivables	10,722.00
Unbilled Receivables	10,949.00
A/R Property Taxes	19,638.00
Returned Checks Receivable	43.70
Allow for Doubtful Accounts	-15,475.68
Total Other Current Assets	25,877.02
Total Current Assets	984,224.82
Fixed Assets	
Tank Rehabilitation Project (2015	242,669.00
Accum Depreciation	-3,293,759.34
Office Furniture & Equipment	10,288.58
Transportation Equipment	68,319.57
Equipment	
Tractor - Streets	-0.48
Equipment - Other	436,462.83
Total Equipment	436,462.35
Plant	4,903,332.02
Land	61,202.87
Furniture and Equipment	0.40
Total Fixed Assets	2,428,515.45
Other Assets	
Due to/from WSG	60,982.00
Inventory	16,041.00
Deferred Outflow of Resources	20,620.00
Cash - KEB	9,419.00
Allow - Property Taxes	-15,205.00
Due From State	27,990.00
Total Other Assets	119,847.00
TOTAL ASSETS	3,532,587.27
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	201.23
Total Accounts Payable	201.23

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Accrual Basis

City of Elkhart
Balance Sheet
As of March 31, 2018

	Mar 31, 18
Other Current Liabilities	
Accrued Interest	1,193.00
Due to/from General	60,619.00
Deferred Inflow - Pension	-5,974.00
Net Pension Liability	84,040.00
A/P Year End	24,580.00
Deferred Revenue - Prop Tax	4,433.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	1,707.57
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-637.34
Pension Payable	-679.32
TWC Payable	803.97
AFLAC Payable	-46.96
Social Security Payable	109.02
Payroll Liabilities - Other	1,851.72
Total Payroll Liabilities	1,401.09
Total Other Current Liabilities	184,130.67
Total Current Liabilities	184,331.90
Long Term Liabilities	
Due to Grants	84.00
Due to KEB	52.00
Due to EVFD	227.00
KEB Payable	47.00
Tractor Loan - Streets	0.02
NP-Backhoe	37.10
Customer Deposits	106,413.37
Total Long Term Liabilities	106,860.49
Total Liabilities	291,192.39
Equity	
Net Income	67,704.02
Fund Balance	2,173,907.52
Opening Balance Equity	564,162.89
Unrestricted Net Assets	436,309.10
Net Income	-688.65
Total Equity	3,241,394.88
TOTAL LIABILITIES & EQUITY	3,532,587.27

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Accrual Basis

**City of Elkhart
Balance Sheet
As of April 30, 2018**

	Apr 30, 18
ASSETS	
Current Assets	
Checking/Savings	
CBTx Bond Fund 9442	93.24
CBTx General Fund 4722	233,585.69
CBTx Grants 7691	102.05
CBTx Municipal Court 7550	4,487.08
CBTx Payroll 7113	22,588.41
CBTx Streets 7634	189,007.62
CBTx WSG 7529	145,459.01
CBTx WSG MMDA 9913	13,179.41
CBTx Child Safety 1599	51.57
CBTx Meter Deposits 9023	110,748.59
Merchant Account	-2,380.31
Total Checking/Savings	716,922.36
Accounts Receivable	
AR- RVS	85,314.92
Total Accounts Receivable	85,314.92
Other Current Assets	
Other Receivables	10,722.00
Unbilled Receivables	10,949.00
A/R Property Taxes	19,638.00
Returned Checks Receivable	43.70
Allow for Doubtful Accounts	-15,475.68
Total Other Current Assets	25,877.02
Total Current Assets	828,114.30
Fixed Assets	
Tank Rehabilitation Project (2015	242,669.00
Accum Depreciation	-3,293,759.34
Office Furniture & Equipment	10,288.58
Transportation Equipment	68,319.57
Equipment	
Tractor - Streets	-0.48
Equipment - Other	436,462.83
Total Equipment	436,462.35
Plant	4,903,332.02
Land	61,202.87
Furniture and Equipment	0.40
Total Fixed Assets	2,428,515.45
Other Assets	
Due to/from WSG	60,982.00
Inventory	16,041.00
Deferred Outflow of Resources	20,620.00
Cash - KEB	9,419.00
Allow - Property Taxes	-15,205.00
Due From State	27,990.00
Total Other Assets	119,847.00
TOTAL ASSETS	3,376,476.75
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	201.23
Total Accounts Payable	201.23

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Accrual Basis

City of Elkhart
Balance Sheet
As of April 30, 2018

	Apr 30, 18
Other Current Liabilities	
Accrued Interest	1,193.00
Due to/from General	60,619.00
Deferred Inflow - Pension	-5,974.00
Net Pension Liability	84,040.00
A/P Year End	24,580.00
Deferred Revenue - Prop Tax	4,433.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	1,706.46
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-584.82
Pension Payable	-609.88
TWC Payable	907.83
AFLAC Payable	-46.96
Social Security Payable	253.26
Payroll Liabilities - Other	2,060.49
Total Payroll Liabilities	1,979.92
Total Other Current Liabilities	184,708.39
Total Current Liabilities	184,909.62
Long Term Liabilities	
Due to Grants	84.00
Due to KEB	52.00
Due to EVFD	227.00
KEB Payable	47.00
Tractor Loan - Streets	0.02
NP-Backhoe	37.10
Customer Deposits	107,138.16
Total Long Term Liabilities	107,585.28
Total Liabilities	292,494.90
Equity	
Net Income	67,704.02
Fund Balance	2,173,907.52
Opening Balance Equity	564,162.89
Unrestricted Net Assets	436,309.10
Net Income	-158,101.68
Total Equity	3,083,981.85
TOTAL LIABILITIES & EQUITY	3,376,476.75

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Accrual Basis

City of Elkhart
Balance Sheet
 As of May 31, 2018

	May 31, 18
ASSETS	
Current Assets	
Checking/Savings	
CBTx Bond Fund 9442	93.24
CBTx General Fund 4722	184,883.39
CBTx Grants 7691	102.05
CBTx Municipal Court 7550	4,387.08
CBTx Payroll 7113	25,320.73
CBTx Streets 7634	164,390.24
CBTx WSG 7529	153,589.09
CBTx WSG MMDA 9913	5,180.37
CBTx Child Safety 1599	98.00
CBTx Meter Deposits 9023	110,542.93
Merchant Account	-2,035.73
Total Checking/Savings	646,551.39
Accounts Receivable	
AR- RVS	74,601.52
Total Accounts Receivable	74,601.52
Other Current Assets	
Other Receivables	10,722.00
Unbilled Receivables	10,949.00
A/R Property Taxes	19,638.00
Returned Checks Receivable	-68.30
Allow for Doubtful Accounts	-15,475.68
Total Other Current Assets	25,765.02
Total Current Assets	746,917.93
Fixed Assets	
Tank Rehabilitation Project (2015	242,669.00
Accum Depreciation	-3,293,759.34
Office Furniture & Equipment	10,288.58
Transportation Equipment	68,319.57
Equipment	
Tractor - Streets	-0.48
Equipment - Other	436,462.83
Total Equipment	436,462.35
Plant	4,903,332.02
Land	61,202.87
Furniture and Equipment	0.40
Total Fixed Assets	2,428,515.45
Other Assets	
Due to/from WSG	60,982.00
Inventory	16,041.00
Deferred Outflow of Resources	20,620.00
Cash - KEB	9,419.00
Allow - Property Taxes	-15,205.00
Due From State	27,990.00
Total Other Assets	119,847.00
TOTAL ASSETS	3,295,280.38
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	201.23
Total Accounts Payable	201.23

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Accrual Basis

City of Elkhart
Balance Sheet
 As of May 31, 2018

	May 31, 18
Other Current Liabilities	
Accrued Interest	1,193.00
Due to/from General	60,619.00
Deferred Inflow - Pension	-5,974.00
Net Pension Liability	84,040.00
A/P Year End	24,580.00
Deferred Revenue - Prop Tax	4,433.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	885.89
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-264.46
Pension Payable	340.67
TWC Payable	1,053.97
AFLAC Payable	13.09
Social Security Payable	534.28
Payroll Liabilities - Other	3,034.69
Total Payroll Liabilities	4,712.24
Total Other Current Liabilities	186,620.14
Total Current Liabilities	186,821.37
Long Term Liabilities	
Due to Grants	84.00
Due to KEB	52.00
Due to EVFD	227.00
KEB Payable	47.00
Tractor Loan - Streets	0.02
NP-Backhoe	37.10
Customer Deposits	106,864.58
Total Long Term Liabilities	107,311.70
Total Liabilities	294,133.07
Equity	
Net Income	67,704.02
Fund Balance	2,173,907.52
Opening Balance Equity	564,162.89
Unrestricted Net Assets	436,309.10
Net Income	-240,936.22
Total Equity	3,001,147.31
TOTAL LIABILITIES & EQUITY	3,295,280.38

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Accrual Basis

City of Elkhart
Balance Sheet
As of June 30, 2018

	Jun 30, 18
ASSETS	
Current Assets	
Checking/Savings	
CBTx Bond Fund 9442	93.24
CBTx General Fund 4722	136,719.43
CBTx Grants 7691	102.05
CBTx Municipal Court 7550	4,287.08
CBTx Payroll 7113	22,802.86
CBTx Streets 7634	224,149.63
CBTx WSG 7529	129,947.95
CBTx WSG MMDA 9913	5,180.99
CBTx Child Safety 1599	143.90
CBTx Meter Deposits 9023	110,645.06
CBTx Capital Expenditures 2027	40,536.38
Merchant Account	-2,464.48
Total Checking/Savings	672,144.09
Accounts Receivable	
AR- RVS	101,964.63
Total Accounts Receivable	101,964.63
Other Current Assets	
Other Receivables	10,722.00
Unbilled Receivables	10,949.00
A/R Property Taxes	19,638.00
Returned Checks Receivable	43.70
Allow for Doubtful Accounts	-15,475.68
Total Other Current Assets	25,877.02
Total Current Assets	799,985.74
Fixed Assets	
Tank Rehabilitation Project (2015	242,669.00
Accum Depreciation	-3,293,759.34
Office Furniture & Equipment	10,288.58
Transportation Equipment	68,319.57
Equipment	
Tractor - Streets	-0.48
Equipment - Other	436,462.83
Total Equipment	436,462.35
Plant	4,903,332.02
Land	61,202.87
Furniture and Equipment	0.40
Total Fixed Assets	2,428,515.45
Other Assets	
Due to/from WSG	60,982.00
Inventory	16,041.00
Deferred Outflow of Resources	20,620.00
Cash - KEB	9,419.00
Allow - Property Taxes	-15,205.00
Due From State	27,990.00
Total Other Assets	119,847.00
TOTAL ASSETS	3,348,348.19
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	201.23

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Accrual Basis

City of Elkhart
Balance Sheet
As of June 30, 2018

	Jun 30, 18
Total Accounts Payable	201.23
Other Current Liabilities	
Accrued Interest	1,193.00
Due to/from General	60,619.00
Deferred Inflow - Pension	-5,974.00
Net Pension Liability	84,040.00
A/P Year End	24,580.00
Deferred Revenue - Prop Tax	4,433.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	893.48
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-608.98
Pension Payable	-659.55
TWC Payable	1,084.08
AFLAC Payable	-46.96
Social Security Payable	207.46
Payroll Liabilities - Other	2,800.26
Total Payroll Liabilities	2,776.31
Total Other Current Liabilities	184,691.80
Total Current Liabilities	184,893.03
Long Term Liabilities	
Due to Grants	84.00
Due to KEB	52.00
Due to EVFD	227.00
KEB Payable	47.00
Tractor Loan - Streets	0.02
NP-Backhoe	37.10
Customer Deposits	107,259.33
Total Long Term Liabilities	107,706.45
Total Liabilities	292,599.48
Equity	
Net Income	67,704.02
Fund Balance	2,173,907.52
Opening Balance Equity	564,162.89
Unrestricted Net Assets	436,309.10
Net Income	-186,334.82
Total Equity	3,055,748.71
TOTAL LIABILITIES & EQUITY	3,348,348.19

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Accrual Basis

City of Elkhart
Balance Sheet
 As of July 31, 2018

	Jul 31, 18
ASSETS	
Current Assets	
Checking/Savings	
CBTx Bond Fund 9442	93.24
CBTx General Fund 4722	138,701.22
CBTx Grants 7691	102.05
CBTx Municipal Court 7550	4,087.08
CBTx Payroll 7113	22,359.89
CBTx Streets 7634	224,040.15
CBTx WSG 7529	160,568.67
CBTx WSG MMDA 9913	5,181.67
CBTx Child Safety 1599	143.92
CBTx Meter Deposits 9023	111,614.59
CBTx Capital Expenditures 2027	40,536.38
Merchant Account	-1,363.15
Total Checking/Savings	706,065.71
Accounts Receivable	
AR- RVS	83,141.49
Total Accounts Receivable	83,141.49
Other Current Assets	
Other Receivables	10,722.00
Unbilled Receivables	10,949.00
A/R Property Taxes	19,638.00
Returned Checks Receivable	43.70
Allow for Doubtful Accounts	-15,475.68
Total Other Current Assets	25,877.02
Total Current Assets	815,084.22
Fixed Assets	
Tank Rehabilitation Project (2015	242,669.00
Accum Depreciation	-3,293,759.34
Office Furniture & Equipment	10,288.58
Transportation Equipment	68,319.57
Equipment	
Tractor - Streets	-0.48
Equipment - Other	436,462.83
Total Equipment	436,462.35
Plant	4,903,332.02
Land	61,202.87
Furniture and Equipment	0.40
Total Fixed Assets	2,428,515.45
Other Assets	
Due to/from WSG	60,982.00
Inventory	16,041.00
Deferred Outflow of Resources	20,620.00
Cash - KEB	9,419.00
Allow - Property Taxes	-15,205.00
Due From State	27,990.00
Total Other Assets	119,847.00
TOTAL ASSETS	3,363,446.67
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	201.23

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Accrual Basis

City of Elkhart
Balance Sheet
As of July 31, 2018

	Jul 31, 18
Total Accounts Payable	201.23
Other Current Liabilities	
Accrued Interest	1,193.00
Due to/from General	60,619.00
Deferred Inflow - Pension	-5,974.00
Net Pension Liability	84,040.00
A/P Year End	24,580.00
Deferred Revenue - Prop Tax	4,433.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	966.32
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-606.86
Pension Payable	-633.35
TWC Payable	785.13
AFLAC Payable	-46.96
Social Security Payable	186.30
Payroll Liabilities - Other	2,649.08
Total Payroll Liabilities	2,333.34
Total Other Current Liabilities	184,321.67
Total Current Liabilities	184,522.90
Long Term Liabilities	
Due to Grants	84.00
Due to KEB	52.00
Due to EVFD	227.00
KEB Payable	47.00
Tractor Loan - Streets	0.02
NP-Backhoe	37.10
Customer Deposits	108,322.44
Total Long Term Liabilities	108,769.56
Total Liabilities	293,292.46
Equity	
Net Income	67,704.02
Fund Balance	2,173,907.52
Opening Balance Equity	564,162.89
Unrestricted Net Assets	436,309.10
Net Income	-171,929.32
Total Equity	3,070,154.21
TOTAL LIABILITIES & EQUITY	3,363,446.67

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Accrual Basis

City of Elkhart
Balance Sheet
As of August 31, 2018

	Aug 31, 18
ASSETS	
Current Assets	
Checking/Savings	
CBTx Bond Fund 9442	93.24
CBTx General Fund 4722	128,879.24
CBTx Grants 7691	102.05
CBTx Municipal Court 7550	4,087.08
CBTx Payroll 7113	22,551.15
CBTx Streets 7634	224,217.12
CBTx WSG 7529	176,904.27
CBTx WSG MMDA 9913	5,429.34
CBTx Child Safety 1599	189.32
CBTx Meter Deposits 9023	112,233.88
CBTx Capital Expenditures 2027	40,536.38
Merchant Account	-1,625.10
Total Checking/Savings	713,597.97
Accounts Receivable	
AR- RVS	93,191.31
Total Accounts Receivable	93,191.31
Other Current Assets	
Other Receivables	10,722.00
Unbilled Receivables	10,949.00
A/R Property Taxes	19,638.00
Returned Checks Receivable	43.70
Allow for Doubtful Accounts	-15,475.68
Total Other Current Assets	25,877.02
Total Current Assets	832,666.30
Fixed Assets	
Tank Rehabilitation Project (2015	242,669.00
Accum Depreciation	-3,293,759.34
Office Furniture & Equipment	10,288.58
Transportation Equipment	68,319.57
Equipment	
Tractor - Streets	-0.48
Equipment - Other	436,462.83
Total Equipment	436,462.35
Plant	4,903,332.02
Land	61,202.87
Furniture and Equipment	0.40
Total Fixed Assets	2,428,515.45
Other Assets	
Due to/from WSG	60,982.00
Inventory	16,041.00
Deferred Outflow of Resources	20,620.00
Cash - KEB	9,419.00
Allow - Property Taxes	-15,205.00
Due From State	27,990.00
Total Other Assets	119,847.00
TOTAL ASSETS	3,381,028.75
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	201.23

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Accrual Basis

City of Elkhart
Balance Sheet
As of August 31, 2018

	Aug 31, 18
Total Accounts Payable	201.23
Other Current Liabilities	
Accrued Interest	1,193.00
Due to/from General	60,619.00
Deferred Inflow - Pension	-5,974.00
Net Pension Liability	84,040.00
A/P Year End	24,580.00
Deferred Revenue - Prop Tax	4,433.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	901.25
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-582.88
Pension Payable	-554.62
TWC Payable	828.27
AFLAC Payable	-46.96
Social Security Payable	197.96
Payroll Liabilities - Other	3,278.62
Total Payroll Liabilities	3,120.39
Total Other Current Liabilities	185,043.65
Total Current Liabilities	185,244.88
Long Term Liabilities	
Due to Grants	84.00
Due to KEB	52.00
Due to EVFD	227.00
KEB Payable	47.00
Tractor Loan - Streets	0.02
NP-Backhoe	37.10
Customer Deposits	108,922.44
Total Long Term Liabilities	109,369.56
Total Liabilities	294,614.44
Equity	
Net Income	67,704.02
Fund Balance	2,173,907.52
Opening Balance Equity	564,162.89
Unrestricted Net Assets	436,309.10
Net Income	-155,669.22
Total Equity	3,086,414.31
TOTAL LIABILITIES & EQUITY	3,381,028.75

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Accrual Basis

City of Elkhart
Balance Sheet
As of September 30, 2018

	Sep 30, 18
ASSETS	
Current Assets	
Checking/Savings	
CBTx Bond Fund 9442	93.24
CBTx General Fund 4722	120,287.35
CBTx Grants 7691	102.05
CBTx Municipal Court 7550	3,887.08
CBTx Payroll 7113	22,963.53
CBTx Streets 7634	223,783.53
CBTx WSG 7529	157,068.71
CBTx WSG MMDA 9913	5,429.96
CBTx Child Safety 1599	174.45
CBTx Meter Deposits 9023	108,795.82
CBTx Capital Expenditures 2027	40,536.38
Merchant Account	-2,215.75
Total Checking/Savings	680,906.35
Accounts Receivable	
AR- RVS	100,253.40
Total Accounts Receivable	100,253.40
Other Current Assets	
Other Receivables	10,722.00
Unbilled Receivables	10,949.00
A/R Property Taxes	19,638.00
Returned Checks Receivable	43.70
Allow for Doubtful Accounts	-15,475.68
Total Other Current Assets	25,877.02
Total Current Assets	807,036.77
Fixed Assets	
Tank Rehabilitation Project (2015	242,669.00
Accum Depreciation	-3,293,759.34
Office Furniture & Equipment	10,288.58
Transportation Equipment	68,319.57
Equipment	
Tractor - Streets	-0.48
Equipment - Other	436,462.83
Total Equipment	436,462.35
Plant	4,903,332.02
Land	61,202.87
Furniture and Equipment	0.40
Total Fixed Assets	2,428,515.45
Other Assets	
Due to/from WSG	60,982.00
Inventory	16,041.00
Deferred Outflow of Resources	20,620.00
Cash - KEB	9,419.00
Allow - Property Taxes	-15,205.00
Due From State	27,990.00
Total Other Assets	119,847.00
TOTAL ASSETS	3,355,399.22
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	201.23

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Accrual Basis

City of Elkhart
Balance Sheet
As of September 30, 2018

	Sep 30, 18
Total Accounts Payable	201.23
Other Current Liabilities	
Accrued Interest	1,193.00
Due to/from General	60,619.00
Deferred Inflow - Pension	-5,974.00
Net Pension Liability	84,040.00
A/P Year End	24,580.00
Deferred Revenue - Prop Tax	4,433.00
Deferred Revenue - TML	12,131.00
Sales Tax Payable	894.99
Child Support Payable	0.01
Payroll Liabilities	
Medicare Payable	-573.54
Pension Payable	-416.47
TWC Payable	913.76
AFLAC Payable	-59.38
Social Security Payable	77.32
Payroll Liabilities - Other	3,357.12
Total Payroll Liabilities	3,298.81
Total Other Current Liabilities	185,215.81
Total Current Liabilities	185,417.04
Long Term Liabilities	
Due to Grants	84.00
Due to KEB	52.00
Due to EVFD	227.00
KEB Payable	47.00
Tractor Loan - Streets	0.02
NP-Backhoe	37.10
Customer Deposits	102,657.51
Total Long Term Liabilities	103,104.63
Total Liabilities	288,521.67
Equity	
Net Income	67,704.02
Fund Balance	2,173,907.52
Opening Balance Equity	564,162.89
Unrestricted Net Assets	436,309.10
Net Income	-175,205.98
Total Equity	3,066,877.55
TOTAL LIABILITIES & EQUITY	3,355,399.22