City of Elkhart Balance Sheet

As of September 30, 2015

| | Sep 30, 15 |
|---|----------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | 282.97 |
| CBTx Bond Fund 9442 | 262.97 141,546.07 |
| CBTx General Fund 4722 | 15,908.05 |
| CBTx Grants 7691 | 9,404.89 |
| CBTx KEB 5158 CBTx Municipal Court 7550 | 3,887.08 |
| CBTx Payroli 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 | 16,656.00 |
| Unbilled Receivables | 20,801.00 |
| Grant Receivable | 177.00 |
| A/R Property Taxes | 37,634.00 |
| Total Other Current Assets | 589.925.41 |
| Total Current Assets | |
| Fixed Assets | 242,669.00 |
| Tank Rehabilation Project (2015 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 | 14,667.00 |
| Deferred Outflow of Resources | 9,419.00 |
| Cash - KEB | 3,738.00 |
| Allow - Property Taxes | 13,132.00 |
| Due From State 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 | 4 222 02 |
| Pension Payable | -4,223.03 |

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 NP-Backhoe Customer Deposits | 19,010.52 21,855.00 96,582.30 |
| Total Long Term Liabilities | 137,447.82 |
| Total Liabilities | 238,385.13 |
| Equity Net Income Fund Balance Opening Balance Equity Net Income | 67,704.02 2,397,491.52 564,713.74 -499.67 |
| Total Equity | 3,029,409.61 |
| TOTAL LIABILITIES & EQUITY | 3,267,794.74 |

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 | 26,126.59 151,164.31 |
| CBTx WSG 7529 | 12.312.77 |
| CBTx WSG MMDA 9913 | 12,312,77 |
| Total Checking/Savings | 469,285.18 |
| _ | |
| Accounts Receivable | 92,859.15 |
| AR- RVS | |
| 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 |
| • • | 37,634.00 |
| Total Other Current Assets | 599,778.33 |
| Total Current Assets | |
| Fixed Assets | 242,669.00 |
| Tank Rehabilation Project (2015 | -3,079,791.34 |
| Accum Depreciation 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 |
| 1000 majoriana | 4,856,189.02 |
| Plant | 4,656,165.02 |
| Land | 01,202.01 |
| Total Fixed Assets | 2,637,948.32 |
| Other Annah | |
| 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 |
| | 3,278,682.65 |
| TOTAL ASSETS | 0,210,002.00 |
| 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 |
| | |

City of Elkhart Balance Sheet As of October 31, 2015

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

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 CBTx WSG MMDA 9913 | 154,717.26 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 | 10.000.00 |
| Unbilled Receivables | 16,656.00 |
| Grant Receivable | 20,801.00 177.00 |
| A/R Property Taxes | |
| Total Other Current Assets | 37,634.00 |
| Total Current Assets | 579,288.16 |
| Fixed Assets | |
| Tank Rehabilation Project (2015 | 242,669.00 |
| Accum Depreciation | -3,079,791.34 |
| Office Furniture & Equipment | 7,585.85 |
| Transportation Equipment | 95,919,57 |
| Equipment | 40.040.50 |
| 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 | 200.40 |
| Medicare Payable | -603.42 |
| Pension Payable | -2,353.49 |

City of Elkhart Balance Sheet

As of November 30, 2015

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

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 CBTx Payroll 7113 | 5,987.08 17,700.69 |
| CBTx Fayron 7113 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 | 70 200 05 |
| AR- RVS | 78,390.95 |
| Total Accounts Receivable | 78,390.95 |
| Other Current Assets | 40.000.00 |
| Unbilled Receivables | 16,656.00 |
| Grant Receivable | 20,801.00 177.00 |
| A/R Property Taxes Allow for Doubtful Accounts | -37.73 |
| Total Other Current Assets | 37,596.27 |
| Total Current Assets | 616,184.08 |
| Fixed Assets | |
| Tank Rehabilation 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 | 14 557 00 |
| Deferred Outflow of Resources | 14,667.00 9,419.00 |
| Cash - KEB Allow - Property Taxes | 3,738.00 |
| Due From State | 13,132.00 |
| | 40,956.00 |
| Total Other Assets | |
| 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 | -256.40 |
| Medicare Payable | •200.4U |

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 |
| C 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 |

City of Elkhart Balance Sheet As of January 31, 2016

| | Jan 31, 16 |
|--|-------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings CBTx Bond Fund 9442 | 70 212 52 |
| CBTx General Fund 4722 | 79,313.53 153,161.21 |
| 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 CBTx WSG MMDA 9913 | 172,179.48 12,392.40 |
| Total Checking/Savings | 540,857.87 |
| • | 0.5(457.157 |
| 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 Allow for Doubtfu! Accounts | 177.00 |
| | -37.73 |
| Total Other Current Assets | 37,596.27 |
| Total Current Assets | 657,812.79 |
| Fixed Assets Tank Rehabilation 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 Deferred Revenue - TML | 3,996.00 12,131.00 |
| Sales Tax Payable | 1,926.71 |
| Child Support Payable | 47.26 |
| Payroll Liabilities | 47.20 |
| • | |

Equity

TOTAL LIABILITIES & EQUITY

City of Elkhart **Balance Sheet** As of January 31, 2016

Jan 31, 16 -586.16 Medicare Payable 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 17,208.45 **Tractor Loan - Streets** NP-Backhoe 17,335.29 95,756.22 **Customer Deposits** 130,299.96 **Total Long Term Liabilities Total Liabilities** 234,580.23 67,704.02 Net Income **Fund Balance** 2,397,491.52 564,264.62 **Opening Balance Equity Unrestricted Net Assets** -499.67 76,266.12 **Net Income** 3,105,226.61 **Total Equity**

3,339,806.84

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 5,887.08 **CBTx Municipal Court 7550 CBTx Payroll 7113** 29,103.30 80.257.94 **CBTx Streets 7634 CBTx VFD 7642** 17,834.35 126,363.56 **CBTx WSG 7529 CBTx WSG MMDA 9913** 12,392.93 **Merchant Account** 1,492.94 459,922.22 **Total Checking/Savings Accounts Receivable** 94,980.64 AR-RVS **Total Accounts Receivable** 94,980.64 Other Current Assets **Unbilled Receivables** 16,656.00 20,801.00 **Grant Receivable** 177.00 A/R Property Taxes **Allow for Doubtful Accounts** -52.68 Total Other Current Assets-37,581.32 **Total Current Assets** 592,484.18 **Fixed Assets** 242,669.00 Tank Rehabilation Project (2015 -3,079,791.34 **Accum Depreciation** Office Furniture & Equipment 10,675.58 95,919.57 **Transportation Equipment** Equipment **Tractor - Streets** 19,010.52 436,462.83 **Equipment - Other** 455,473.35 **Total Equipment** 4,856,189.02 **Plant** 61,202.87 **Total Fixed Assets** 2,642,338.05 Other Assets 14.667.00 **Deferred Outflow of Resources** Cash - KEB 9,419.00 3,738.00 Allow - Property Taxes 13,132.00 **Due From State** 40,956.00 **Total Other Assets TOTAL ASSETS** 3,275,778.23 **LIABILITIES & EQUITY** Liabilities **Current Liabilities** Other Current Liabilities **Deferred Inflow - Pension** -9,390.00 74,482.00 Net Pension Liability 22,981.00 A/P Year End 3,996.00 **Deferred Revenue - Prop Tax** 12,131.00 Deferred Revenue - TML 1,931.31 Sales Tax Payable Child Support Payable 70.90

City of Elkhart Balance Sheet As of February 29, 2016

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

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 76,662.55 |
| CBTx Streets 7634 CBTx VFD 7642 | 17,834,35 |
| CBTx VPD 7642 CBTx WSG 7529 | 135,260,46 |
| CBTX WSG 7325 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 | 40.000.00 |
| Unbilled Receivables Grant Receivable | 16,656.00 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 Rehabilation 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 Plant | 455,473.35 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 |

City of Elkhart Balance Sheet As of March 31, 2016

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

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 77.160.05 |
| CBTx Streets 7634 CBTx VFD 7642 | 77,169.95 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 | 242 662 00 |
| Tank Rehabilation Project (2015 | 242,669.00 |
| Accum Depreciation | -3,079,791.34 |
| Office Furniture & Equipment Transportation Equipment | 10,675.58 95,919.57 |
| Equipment | 93,319.31 |
| Tractor - Streets | 19,010.52 |
| Equipment - Other | 436,462.83 |
| i i li | |
| 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 | 44 887 88 |
| Deferred Outflow of Resources | 14,667.00 |
| Cash - KEB | 9,419.00 3,738.00 |
| Allow - Property Taxes 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 |
| ··· - , | .,,- |

City of Elkhart Balance Sheet As of April 30, 2016

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

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 CBTx VFD 7642 | 77,254.41 15,834.35 |
| CB1x VPD 7642 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 | - 1 |
| AR- RVS | 92,361.71 |
| Total Accounts Receivable | 92,361.71 |
| Other Current Assets | 40 000 00 |
| Unbilled Receivables | 16,656.00 20,801.00 |
| Grant Receivable | 177.00 |
| A/R Property Taxes 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 Rehabilation Project (2015 | 242,669.00 |
| Accum Depreciation | -3,079,791.34 |
| Office Furniture & Equipment | 10,675.58 |
| Transportation Equipment | 95,919.57 |
| Equipment Streets | 19,010.52 |
| Tractor - Streets 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 |

City of Elkhart Balance Sheet As of May 31, 2016

| | May 31, 16 |
|---|----------------------------|
| Sales Tax Payable Child Support Payable Payroll Liabilities | 1,910.63 0.01 |
| Medicare Payable | -585.70 |
| Pension Payable | -2,154.62 |
| TWC Payable | 77.79 -112.76 |
| AFLAC Payable 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 | 45 044 50 |
| Tractor Loan - Streets NP-Backhoe | 15,011.56 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 Opening Balance Equity | 2,397,491.52 564,264.62 |
| Unrestricted Net Assets | -499.67 |
| Net Income | 75,495.72 |
| Total Equity | 3,104,456.21 |
| TOTAL LIABILITIES & EQUITY | 3,333,867.36 |

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 |
| t cocunto Paggiuchia | |
| 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 Rehabilation 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 |
| • • | 455 470 25 |
| 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 |
| | 1000 |
| 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 |

City of Elkhart Balance Sheet As of June 30, 2016

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

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 CBTx Payroll 7113 | 5,587.08 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 Allow for Doubtful Accounts | 177.00 -52.68 |
| Total Other Current Assets | 37,581.32 |
| Total Current Assets | 728,914.87 |
| Fixed Assets | |
| Tank Rehabilation 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 |

City of Elkhart Balance Sheet As of July 31, 2016

| | Jul 31, 16 |
|---|------------------|
| Sales Tax Payable Child Support Payable Payroll Liabilities | 1,784.91 0.01 |
| Medicare Payable | -647.50 |
| Pension Payable | -2,549.61 |
| TWC Payable | 125.55 |
| AFLAC Payable | -173.36 |
| Social Security Payable Payroll Liabilities - Other | 311.56 417.98 |
| 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 Bajance | 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 |

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 CBTx Streets 7634 | 9,590.60 148,103.55 |
| 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 Allow for Doubtful Accounts | 177.00 -52.68 |
| Total Other Current Assets | 37,581.32 |
| Total Current Assets | 762,099.73 |
| Fixed Assets | |
| Tank Rehabilation Project (2015 | 242,669.00 |
| Accum Depreciation | -3,079,791.34 |
| Office Furniture & Equipment | 10,675.58 |
| Transportation Equipment | 95,919.57 |
| Equipment | 55,513.51 |
| 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 |

City of Elkhart Balance Sheet As of August 31, 2016

| | Aug 31, 16 |
|---|----------------------------|
| Sales Tax Payable Child Support Payable Payroll Liabilities | 1,797.47 0.01 |
| Medicare Payable | -554.86 |
| Pension Payable | -553.22 |
| TWC Payable | 327.92 |
| AFLAC Payable | -173.36 |
| Social Security Payable | 345.06 779.98 |
| Payroll Liabilities - Other | |
| Total Payroll Liabilities | 171.52 |
| Total Other Current Liabilities | 106,169.00 |
| Total Current Liabilities | 106,169.00 |
| Long Term Liabilities | 14 115 05 |
| Tractor Loan - Streets NP-Backhoe | 14,115.95 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 | 2,397,491.52 564,243.88 |
| Opening Balance Equity Unrestricted Net Assets | -499.67 |
| Net Income | 188,993.82 |
| Total Equity | 3,217,933.57 |
| TOTAL LIABILITIES & EQUITY | 3,447,321.18 |

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 25.00 |
| CBTx KEB 5158 CBTx Municipal Court 7550 | 5,087.08 |
| CBTx Municipal Court 7550 | 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 | 10.722.00 |
| Other Receivables | 10,722.00 |
| Unbilled Receivables 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 Rehabilation Project (2015 | 242,669.00 |
| Accum Depreciation | -3,293,759.34 |
| Office Furniture & Equipment | 10,288.58 |
| Transportation Equipment | 68,319.57 |
| Equipment | 0.40 |
| 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 -15,205.00 |
| Allow - Property Taxes 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 |

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 Net Income | -499.67 |
| | 231,450.00 |
| Total Equity | 3,036,805.75 |
| TOTAL LIABILITIES & EQUITY | 3,331,460.55 |

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 CBTx Streets 7634 | 11,543.04 139,042.36 |
| 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 Rehabilation Project (2015 | 242,669.00 |
| Accum Depreciation | -3,293,759.34 |
| Office Furniture & Equipment | 10,288.58 |
| Transportation Equipment | 68,319.57 |
| Equipment | 2.42 |
| 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 | 105.47 |
| Accounts Payable | 105.47 |
| Total Accounts Payable | 105.47 |

City of Elkhart Balance Sheet As of October 31, 2016

| Other Current Liabilities 1,193.00 Accrued Interest 60,619.00 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 -627.90 Payroll Liabilities -627.90 Pension Payable -709.94 Payroll Liabilities 55.00 AFLAC Payable 55.00 AFLAC Payable -773.36 Social Security Payable -173.36 Social Security Payable -173.36 Total Payroll Liabilities -343.12 Total Other Current Liabilities 182,436.69 Total Current Liabilities 182,542.16 Long Term Liabilities 84.00 Due to Grants 84.00 Due to EVFD 227.00 KEB Payable 47.00 Tractor Loan - Streets 0.02 <th></th> <th>Oct 31, 16</th> | | Oct 31, 16 |
|--|--|---------------------------------------|
| 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 -627.90 Pension Payable -709.94 TWC Payable 55.00 AFLAC Payable -173.36 Social Security Payable -177.36 Social Security Payable 217.10 Payroll Liabilities - Other 895.98 Total Payroll Liabilities 182,436.69 Total Current Liabilities 182,542.16 Long Term Liabilities 182,542.16 Long Term Liabilities 227.00 Due to KEB 52.00 Due to EVFD 227.00 KEB Payable 47.00 Tractor Loan - Streets 0.02 NP-Backhoe 7,01.77 Customer Deposits 103,239.23 < | Other Current Liabilities | |
| Deferred Inflow - Pension | Accrued Interest | 1,193.00 |
| 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 Llabilities -627.90 Medicare Payable -709.94 TWC Payable 1,753.36 Social Security Payable 217.10 Payroll Liabilities - Other 895.98 Total Payroll Liabilities 182,436.69 Total Current Liabilities 182,436.69 Total Current Liabilities 182,542.16 Long Term Liabilities 84.00 Due to Grants 84.00 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 67,704.02 Fund Balance 2,173,907.52 | Due to/from General | 60,619.00 |
| A/P Year End Deferred Revenue - Prop Tax | Deferred Inflow - Pension | -5,974.00 |
| Deferred Revenue - Prop Tax | Net Pension Liability | 84,040.00 |
| Deferred Revenue - TML | A/P Year End | 24,580.00 |
| Sales Tax Payable 1,757.80 Child Support Payable 0.01 Payroll Liabilities -627.90 Medicare Payable -709.94 TWC Payable 55.00 AFLAC Payable -173.36 Social Security Payable 217.10 Payroll Liabilities - Other 895.98 Total Payroll Liabilities 182,436.69 Total Current Liabilities 182,542.16 Long Term Liabilities 84.00 Due to Grants 84.00 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 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 | Deferred Revenue - Prop Tax | 4,433.00 |
| Child Support Payable 0.01 Payroll Liabilities -627.90 Medicare Payable -709.94 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 182,436.69 Total Current Liabilities 182,436.69 Total Current Liabilities 182,542.16 Long Term Liabilities 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 64,243.8 Unrestricted Net Assets 20,0950.33 Net Income -6,675.43 Total Equity -6,675.43 Total Equity 3,030,130.32 | | • |
| Payroll Liabilities Medicare Payable Pension Payable Pension Payable TWC Payable AFLAC Payable Social Security Payable Payroll Liabilities Total Payroll Liabilities Total Current Liabilities Total Current Liabilities Total Current Liabilities Due to Grants Due to KEB Due to EVFD XEB Payable Tractor Loan - Streets NP-Backhoe Total Long Term Liabilities Total Long Term Liabilities Total Current Liabilities Due to EVFD XEB Payable Tractor Loan - Streets Due to EVFD Tractor Loan - Streets Due to EVFD Tractor Loan - Streets Due to Canner Suppose Su | | • |
| 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 84.00 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 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 -6,675.43 | Child Support Payable | 0.01 |
| 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 182,436.69 Total Current Liabilities 182,436.69 Total Current Liabilities 84.00 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 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,243.88 Unrestricted Net Assets 23,0950.33 Net Income -6,675.43 Total Equity 3,030,130.32 | Payroll Liabilities | |
| 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 84.00 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 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 | | |
| AFLAC Payable | | |
| Social Security Payable Payroll Liabilities - Other 217.10 895.98 Total Payroll Liabilities -343.12 Total Other Current Liabilities 182,436.69 Total Current Liabilities 182,542.16 Long Term Liabilities 84.00 Due to Grants 84.00 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 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 | | |
| 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 84.00 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 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 Payroll Liabilities -343.12 Total Other Current Liabilities 182,436.69 Total Current Liabilities 182,542.16 Long Term Liabilities 84.00 Due to Grants 84.00 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 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 Other Current Liabilities 182,436.69 Total Current Liabilities 182,542.16 Long Term Liabilities 84.00 Due to Grants 84.00 Due to EVFD 52.00 MEB 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 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 | Payroll Liabilities - Other | 895.98 |
| Total Current Liabilities 182,542.16 Long Term Liabilities 84.00 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 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 Payroll Liabilities | -343.12 |
| Long Term Liabilities 84.00 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 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 Other Current Liabilities | 182,436.69 |
| 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 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 Current Liabilities | 182,542.16 |
| 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 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 | Long Term Liabilities | |
| 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 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 | Due to Grants | 84.00 |
| 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 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 | Due to KEB | |
| 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 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 | Due to EVFD | · · · · · · · · · · · · · · · · · · · |
| NP-Backhoe 7,001.77 Customer Deposits 103,239.23 Total Long Term Liabilities 110,651.02 Total Liabilities 293,193.18 Equity 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 | | |
| Customer Deposits 103,239.23 Total Long Term Liabilities 110,651.02 Total Liabilities 293,193.18 Equity 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 | Tractor Loan - Streets | |
| Total Long Term Liabilities 110,651.02 Total Liabilities 293,193.18 Equity 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 293,193.18 Equity 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 | Customer Deposits | 103,239.23 |
| Equity 67,704.02 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 Long Term Liabilities | 110,651.02 |
| 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 | 293,193.18 |
| 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 | • • | |
| Opening Balance Equity 564,243.88 Unrestricted Net Assets 230,950.33 Net Income -6,675.43 Total Equity 3,030,130.32 | | |
| Unrestricted Net Assets 230,950.33 Net Income -6,675.43 Total Equity 3,030,130.32 | | |
| Net Income -6,675.43 Total Equity 3,030,130.32 | | |
| Total Equity 3,030,130.32 | | |
| | Net Income | -6,675.43 |
| TOTAL LIABILITIES & EQUITY 3,323,323.50 | Total Equity | 3,030,130.32 |
| | TOTAL LIABILITIES & EQUITY | 3,323,323.50 |

City of Elkhart Balance Sheet As of November 30, 2016

| | Nov 30, 16 |
|--|-----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | 207.44 |
| Petty Cash | 297.44 85.729.76 |
| CBTx Bond Fund 9442 | 85,728.76 220,879.48 |
| CBTx General Fund 4722 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 | 40 700 00 |
| Other Receivables | 10,722.00 |
| Unbilled Receivables | 10,949.00 |
| A/R Property Taxes | 19,638.00 |
| Returned Checks Receivable Allow for Doubtful Accounts | 201.73 -15,475.68 |
| Total Other Current Assets | 26,035.05 |
| Total Current Assets | 794,549.74 |
| · · · · · · · · · · · · · · · · · · · | , - 1, - 1, - 1 |
| Fixed Assets | 242 660 00 |
| Tank Rehabilation Project (2015 | 242,669.00 -3,293,759.34 |
| Accum Depreciation Office Furniture & Equipment | 10,288.58 |
| Transportation Equipment | 68,319.57 |
| Equipment | 00,010.01 |
| 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 | 00 000 00 |
| Due to/from WSG | 60,982.00 16,041.00 |
| Inventory | 20,620.00 |
| Deferred Outflow of Resources 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 & EQUITY Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| Accrued Interest | 1,193.00 |
| Due to/from General | 60,619.00 |
| | , |

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 | -5 83.56 |
| Pension Payable | -725.75 |
| TWC Payable | 114.78 |
| AFLAC Payable | -173.36 |
| Social Security Payable | 424.28 |
| Payroll Liabilities - Other | 936.98 |
| Total Payroli 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 |
| | |

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 | 229,267.26 102.05 |
| CBTx Grants 7691 | 25.00 |
| CBTx KEB 5158 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 Rehabilation Project (2015 | 242,669.00 |
| Accum Depreciation | -3,293,759.34 |
| Office Furniture & Equipment | 10,288.58 |
| Transportation Equipment | 68,319.57 |
| Eguipment | |
| 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 | 2,-12,010.10 |
| 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 |
| | · |

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 Payroll Liabilities | 0.01 |
| 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 |
| | |

City of Elkhart Balance Sheet

As of January 31, 2017

| | Jan 31, 17 |
|---|---|
| ASSETS | |
| Current Assets | |
| Checking/Savings | 283.26 |
| Petty Cash 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 15,834.35 |
| CBTx VFD 7642 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 Returned Checks Receivable | 19,638.00 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 Rehabilation Project (2015 | 242,669.00 |
| Accum Depreciation | -3,293,759.34 |
| Office Furniture & Equipment | 10,288,58 |
| Transportation Equipment | 68,319.57 |
| Equipment | -0.48 |
| Tractor - Streets Equipment - Other | -0.48 436,462.83 |
| Total Equipment | 436,462.35 |
| • • | |
| Plant | 4,903,332.02 |
| Land Furniture and Equipment | 61,202.87 0.40 |
| | *************************************** |
| Total Fixed Assets | 2,428,515.45 |
| Other Assets | 00.000.00 |
| Due to/from WSG | 60,982.00 16,041.00 |
| Inventory 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 |
| | |

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 |
| | |

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 Rehabilation 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 | · |
| Land | 4,903,332.02 |
| | 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 | 4-854 55 - 1-455 55 - 1-455 55 - 1 |
| Current Liabilities | |
| Accounts Payable | |
| Accounts Payable | 201.23 |
| Hennellin i alania | 201.23 |
| Total Accounts Payable | 201.23 |
| | |

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 |
| | |

City of Elkhart Balance Sheet As of March 31, 2017

| | Mar 31, 17 |
|--|------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | 202.25 |
| Petty Cash CBTx Bond Fund 9442 | 283.26 10.977.60 |
| CBTx General Fund 4722 | 295,774.28 |
| CBTx Grants 7691 | 36,912.05 |
| CBTx Municipal Court 7550 | 4,587.08 |
| CBTx Payroll 7113 | 27,315.43 |
| CBTx Streets 7634 | 141,215.24 3,834.35 |
| CBTx VFD 7642 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 10,949.00 |
| Unbilled Receivables 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 Rehabilation Project (2015 | 242,669.00 |
| Accum Depreciation | -3,293,759.34 |
| Office Furniture & Equipment | 10,288.58 68,319.57 |
| Transportation Equipment Equipment | 00,319.57 |
| 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 | 00.000.00 |
| Due to/from WSG | 60,982.00 16,041.00 |
| Inventory 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 |
| • | 201.23 |
| Total Accounts Payable Other Current Liabilities | 201.23 |
| enial entrait Habilities | |

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 | 96.12 991.98 |
| Payroll Liabilities - Other | |
| 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 |
| | |

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 | 3,834.35 201,770.75 |
| CBTx WSG 7529 | 12,595.23 |
| CBTx WSG MMDA 9913 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 | 10 722 00 |
| Other Receivables | 10,722.00 10,949.00 |
| Unbilled Receivables 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 Rehabilation 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 -15,205.00 |
| Allow - Property Taxes Due From State | 27,990.00 |
| Total Other Assets | 119,847.00 |
| | 3,389,962.16 |
| TOTAL ASSETS | 3,303,302.10 |
| LIABILITIES & EQUITY | |
| Liabilities Current Liabilities | |
| Accounts Payable | |
| Accounts Payable | 201.23 |
| • | |
| Total Accounts Payable | 201.23 |

City of Elkhart Balance Sheet As of April 30, 2017

| | 15 |
|---------------------------------|--------------|
| | 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 |
| Payroli 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 |
| Tota! 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 |
| | |

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 CBTx General Fund 4722 | 30,979.72 |
| CBTx Grants 7691 | 324,257.00 102.05 |
| 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 Merchant Account | 50,000.00 |
| Merchant Account | -1,872.66 |
| Total Checking/Savings | 751,491.82 |
| Accounts Receivable AR- RVS | 00 .40 .5 |
| AR- KVS | 89,448.45 |
| Total Accounts Receivable | 89,448.45 |
| Other Current Assets | |
| Other Receivables Unbilled Receivables | 10,722.00 |
| A/R Property Taxes | 10,949.00 |
| Returned Checks Receivable | 19,638.00 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 Rehabilation 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 Cash - KEB | 20,620.00 |
| Allow - Property Taxes | 9,419.00 |
| Due From State | -15,205.00 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 |
| | |

City of Elkhart Balance Sheet As of May 31, 2017

| | May 31, 17 |
|--|---|
| Total Accounts Payable | 201.23 |
| Other Current Liabilities Accrued Interest Due to/from General Deferred Inflow - Pension Net Pension Liability A/P Year End Deferred Revenue - Prop Tax Deferred Revenue - TML Sales Tax Payable Child Support Payable Payroll Liabilities Medicare Payable Pension Payable TWC Payable AFLAC Payable Social Security Payable Payroll Liabilities - Other | 1,193.00 60,619.00 -5,974.00 84,040.00 24,580.00 4,433.00 12,131.00 1,793.62 0.01 -715.96 -1,014.35 60.73 -46.96 195.62 497.98 |
| 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 Due to KEB Due to EVFD KEB Payable Tractor Loan - Streets NP-Backhoe Customer Deposits | 84.00 52.00 227.00 47.00 0.02 37.10 109,682.36 |
| Total Long Term Liabilities | 110,129.48 |
| Total Liabilities | 292,123,40 |
| Equity Net Income Fund Balance Opening Balance Equity Unrestricted Net Assets Net Income | 67,704.02 2,173,907.52 564,243.88 230,950.33 86,250.59 |
| Total Equity | 3,123,056.34 |
| TOTAL LIABILITIES & EQUITY | 3,415,179.74 |

City of Elkhart Balance Sheet As of June 30, 2017

Jun 30, 17 **ASSETS Current Assets** Checking/Savings 283.26 **Petty Cash CBTx Bond Fund 9442** 40,981.68 324,121.23 **CBTx General Fund 4722 CBTx Grants 7691** 102.05 4,287.08 **CBTx Municipal Court 7550** 29,084.09 **CBTx Payroll 7113 CBTx Streets 7634** 209,911.54 **CBTx VFD 7642** 3.834.35 166,482.94 **CBTx WSG 7529 CBTx WSG MMDA 9913** 12,596,35 50,000.00 **CBTx Meter Deposits 9023** -1,350.65 **Merchant Account** 840,333.92 Total Checking/Savings **Accounts Receivable** 82,376.53 AR-RVS **Total Accounts Receivable** 82,376.53 Other Current Assets 10,722.00 Other Receivables 10,949.00 **Unbilled Receivables** 19,638.00 A/R Property Taxes **Returned Checks Receivable** 43.70 -15,475.68 **Allow for Doubtful Accounts Total Other Current Assets** 25,877.02 948,587.47 **Total Current Assets Fixed Assets** 242,669.00 Tank Rehabilation Project (2015 Accum Depreciation -3,293,759.34 10,288.58 Office Furniture & Equipment Transportation Equipment 68,319.57 Equipment -0.48**Tractor - Streets** 436,462.83 **Equipment - Other** 436,462,35 **Total Equipment** 4,903,332.02 **Plant** 61,202.87 Land **Furniture and Equipment** 0.40 2,428,515.45 **Total Fixed Assets** Other Assets 60,982.00 Due to/from WSG Inventory 16,041.00 **Deferred Outflow of Resources** 20,620.00 9,419.00 Cash - KEB **Allow - Property Taxes** -15,205.00 27,990.00 **Due From State** 119,847.00 **Total Other Assets TOTAL ASSETS** 3,496,949.92 **LIABILITIES & EQUITY** Liabilities **Current Liabilities Accounts Payable** 201.23 **Accounts Payable**

City of Elkhart Balance Sheet As of June 30, 2017

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

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 CBTx Streets 7634 | 26,309.64 207,420.27 |
| 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 |
| AR-RVS | 03,013.03 |
| Total Accounts Receivable | 83,815,03 |
| Other Current Assets | 10 722 00 |
| Other Receivables Unbilled Receivables | 10,722.00 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 |
| filtrard Appete | |
| Fixed Assets Tank Rehabilation 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 |

City of Elkhart Balance Sheet As of July 31, 2017

| | Jul 31, 17 |
|---|---|
| Total Accounts Payable | 201.23 |
| Other Current Liabilities Accrued Interest Due to/from General Deferred Inflow - Pension Net Pension Liability A/P Year End Deferred Revenue - Prop Tax Deferred Revenue - TML Sales Tax Payable Child Support Payable Payroll Liabilities Medicare Payable Pension Payable TWC Payable AFLAC Payable | 1,193.00 60,619.00 -5,974.00 84,040.00 24,580.00 4,433.00 12,131.00 1,801.52 0.01 -688.32 -971.57 -14.12 -46.96 |
| Social Security Payable Payroll Liabilities - Other | 263.44 684.16 |
| Total Payroll Liabilities | -773.37 |
| Total Other Current Liabilities | 182,050.16 |
| Total Current Liabilities | 182,251.39 |
| Long Term Liabilities Due to Grants Due to KEB Due to EVFD KEB Payable Tractor Loan - Streets NP-Backhoe Customer Deposits | 84.00 52.00 227.00 47.00 0.02 37.10 106,574.48 |
| Total Long Term Liabilities | 107,021.60 |
| Total Liabilities | 289,272,99 |
| Equity Net Income Fund Balance Opening Balance Equity Unrestricted Net Assets Net Income | 67,704.02 2,173,907.52 564,243.88 230,950.33 178,301.22 |
| Total Equity | 3,215,106.97 |
| TOTAL LIABILITIES & EQUITY | 3,504,379.96 |

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 |
| • | 91,003.33 |
| Other Current Assets Other Receivables | 10,722.00 |
| Unbilled Receivables | 10,722,00 |
| 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 Rehabilation Project (2015 | 242,669.00 |
| Accum Depreciation | -3,293,759.34 |
| Office Furniture & Equipment | 10,288.58 |
| Transportation Equipment | 68,319.57 |
| Equipment | 0.40 |
| 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 | |
| Llabilities | |
| Current Liabilities | |
| Accounts Payable | 004.00 |
| Accounts Payable | 201.23 |

City of Elkhart Balance Sheet As of August 31, 2017

| | Aug 31, 17 |
|--|---|
| Total Accounts Payable | 201.23 |
| Other Current Liabilities Accrued Interest Due to/from General Deferred Inflow - Pension Net Pension Liability A/P Year End Deferred Revenue - Prop Tax Deferred Revenue - TML Sales Tax Payable Child Support Payable Payroll Liabilities Medicare Payable Pension Payable TWC Payable AFLAC Payable Social Security Payable | 1,193.00 60,619.00 -5,974.00 84,040.00 24,580.00 4,433.00 12,131.00 1,838.31 0.01 -680.74 -991.55 -14.12 -46.96 353.90 |
| 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 Due to KEB Due to EVFD KEB Payable Tractor Loan - Streets NP-Backhoe Customer Deposits | 84.00 52.00 227.00 47.00 0.02 37.10 108,124.03 |
| Total Long Term Liabilities | 108,571,15 |
| Total Liabilities | 291,465,49 |
| Equity Net Income Fund Balance Opening Balance Equity Unrestricted Net Assets Net Income | 67,704.02 2,173,907.52 564,243.88 230,950.33 199,398.39 |
| Total Equity | 3,236,204,14 |
| TOTAL LIABILITIES & EQUITY | 3,527,669.63 |
| | |

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 CBTx WSG MMDA 9913 | 119,626.93 |
| CBTX WSG MMDA 9913 CBTX Meter Deposits 9023 | 12,599.49 108,748.49 |
| Merchant Account | -1,948.42 |
| Total Checking/Savings | 876,043.57 |
| | 5,510,1515 |
| 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 Rehabilation 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 |
| I IADII ITIEC 9 EOUTY | |
| LIABILITIES & EQUITY | |
| Liabilities Current Liabilities | |
| Accounts Payable | |
| Accounts Payable Accounts Payable | 201.23 |
| veconing i alagia | 201,23 |

City of Elkhart Balance Sheet

As of September 30, 2017

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

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 CBTx Municipal Court 7550 | 102.05 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 Returned Checks Receivable | 19,638.00 |
| Allow for Doubtful Accounts | 43,70 -15,475.68 |
| | |
| Total Other Current Assets | 25,877.02 |
| Total Current Assets | 1,017,719.11 |
| Fixed Assets | |
| Tank Rehabilation Project (2015 | 242,669.00 |
| Accum Depreciation | -3,293,759.34 |
| Office Furniture & Equipment | 10,288.58 |
| Transportation Equipment Equipment | 68,319.57 |
| Tractor - Streets | -0.48 |
| Equipment - Other | 436,462.83 |
| Total Equipment | 436,462.35 |
| • • | · |
| Plant | 4,903,332.02 |
| Land Furniture and Equipment | 61,202.87 |
| | 0.40 |
| Total Fixed Assets | 2,428,515.45 |
| Other Assets Due to/from WSG | 20.000.00 |
| Inventory | 60,982.00 16,041.00 |
| Deferred Outflow of Resources | 16,041.00 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 |
| • | |

City of Elkhart Balance Sheet As of October 31, 2017

| | Oct 31, 17 |
|---|--|
| Total Accounts Payable | 201.23 |
| Other Current Liabilities Accrued Interest Due to/from General Deferred Inflow - Pension Net Pension Liability A/P Year End Deferred Revenue - Prop Tax Deferred Revenue - TML Sales Tax Payable Child Support Payable Payroll Liabilities Medicare Payable Pension Payable TWC Payable AFLAC Payable | 201.23 1,193.00 60,619.00 -5,974.00 84,040.00 24,580.00 4,433.00 12,131.00 1,808.19 0.01 -643.38 -663.38 -19.64 -46.96 |
| Social Security Payable Payroli Liabilities - Other | 82.56 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 Due to KEB Due to EVFD KEB Payable Tractor Loan - Streets NP-Backhoe Customer Deposits | 84.00 52.00 227.00 47.00 0.02 37.10 104,799.12 |
| Total Long Term Liabilities | 105,246.24 |
| Total Liabilities | 288,629,72 |
| Equity Net Income Fund Balance Opening Balance Equity Unrestricted Net Assets Net Income | 67,704.02 2,173,907.52 564,243.88 436,309.10 35,287.32 |
| Total Equity | 3,277,451.84 |
| TOTAL LIABILITIES & EQUITY | 3,566,081.56 |
| | |

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 CBTx Streets 7634 | 24,243.67 196,542.46 |
| 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 Rehabilation 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 & EQUITY Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| Accounts Payable | 201.23 |
| novalia i ajasis | 201,20 |

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 |
| | |

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 |
| ***** | 891,104.95 |
| Total Checking/Savings | 301,127,35 |
| Accounts Receivable AR- RVS | 87,974.33 |
| Total Accounts Receivable | 87,974.33 |
| Other Current Assets | 40 722 00 |
| 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 Rehabilation 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 |
| Mocoulity Lakania | |

City of Elkhart Balance Sheet

As of December 31, 2017

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

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 CBTx WSG MMDA 9913 | 145,425.87 13,099.60 |
| CBTx W3G MMDA 9913 CBTx Child Safety 1599 | 50.00 |
| CBTx Citild Safety 1339 CBTx Meter Deposits 9023 | 108,319.03 |
| Merchant Account | -2,198.04 |
| Total Checking/Savings | 941,375.47 |
| Accounts Receivable | 0 (1,0) 0, (1 |
| 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 | 240 550 00 |
| Tank Rehabilation Project (2015 | 242,669.00 |
| Accum Depreciation | -3,293,759.34 10,288.58 |
| Office Furniture & Equipment Transportation Equipment | 68,319.57 |
| Equipment | 00,319.37 |
| 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 Due From State | -15,205.00 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 |

City of Elkhart Balance Sheet

As of January 31, 2018

| Other Current Liabilities Accrued interest Due to/from General Deferred Inflow - Pension | 1,193.00 60,619.00 -5,974.00 84,040.00 |
|--|---|
| Due to/from General Deferred Inflow - Pension | 60,619.00 -5,974.00 84,040.00 |
| Deferred Inflow - Pension | -5,974.00 84,040.00 |
| | 84,040.00 |
| | |
| Net Pension Liability | |
| 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 0.01 |
| 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 |

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 |
| Tatal Assessed Deschields | 00 CDE 04 |
| 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 Rehabilation 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 |
| LIADII ITIES & EQUITY | |
| LIABILITIES & EQUITY Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| Accounts Payable | 201.23 |
| • | |
| Total Accounts Payable | 201.23 |

City of Elkhart Balance Sheet As of February 28, 2018

Feb 28, 18 Other Current Liabilities 1,193.00 **Accrued Interest** 60,619.00 Due to/from General -5,974.00 **Deferred Inflow - Pension Net Pension Liability** 84,040.00 24,580.00 A/P Year End 4,433.00 Deferred Revenue - Prop Tax 12,131.00 Deferred Revenue - TML 1,792.12 Sales Tax Payable 0.01 **Child Support Payable Payroll Liabilities** -630.12 Medicare Payable -620.45 Pension Payable 12.51 TWC Payable -46.96 **AFLAC Payable** 71.86 **Social Security Payable** 1,879.72 Payroll Liabilities - Other 666.56 **Total Payroll Liabilities** 183,480.69 **Total Other Current Liabilities** 183,681.92 **Total Current Liabilities Long Term Liabilities** 84.00 **Due to Grants** 52.00 **Due to KEB** Due to EVFD 227.00 47.00 **KEB Payable** 0.02 Tractor Loan - Streets 37.10 NP-Backhoe 106,457.76 **Customer Deposits** 106,904.88 **Total Long Term Liabilities** 290,586.80 **Total Liabilities** Equity 67,704.02 Net Income 2,173,907.52 **Fund Balance** 564,162.89 **Opening Balance Equity Unrestricted Net Assets** 436,309.10 -14,032,32 **Net Income** 3,228,051.21 **Total Equity**

TOTAL LIABILITIES & EQUITY

3,518,638.01

City of Elkhart Balance Sheet As of March 31, 2018

| | Mar 31, 18 |
|--|-------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | 89 |
| 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 Payroli 7113 | 22,009.58 |
| CBTx Streets 7634 | 192,794,55 |
| CBTx WSG 7529 CBTx WSG MMDA 9913 | 144,040.40 13,177.73 |
| CBTx W3G MMDA 9913 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 | 0,2,0,0 |
| AR- RVS | 85,702.97 |
| Total Accounts Receivable | 85,702.97 |
| Other Current Assets Other Receivables | 10,722.00 |
| Unbilled Receivables | 10,722.00 |
| 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 Rehabilation 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 | 60.000.00 |
| Due to/from WSG | 60,982.00 16,041.00 |
| Inventory Deferred Outflow of Resources | 16,041.00 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 |
| Accounts rayable | 201.23 |
| Total Accounts Payable | 201.23 |

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 | 007.04 |
| 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 |
| | |

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 | 51.57 110,748.59 |
| CBTx Meter Deposits 9023 Merchant Account | -2,380.31 |
| | 716,922.36 |
| Total Checking/Savings Accounts Receivable | 710,922.30 |
| 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 | 242 660 00 |
| Tank Rehabilation Project (2015 Accum Depreciation | 242,669.00 -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 | 20,000.00 |
| Due to/from WSG | 60,982.00 16,041.00 |
| inventory 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 |
| nocounts i ajable | 201.23 |
| Total Accounts Payable | 201,23 |

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 | E04.07 |
| Medicare Payable | -584.82 |
| Pension Payable | -609.88 907.83 |
| TWC Payable | -46.96 |
| AFLAC Payable | 253.26 |
| Social Security Payable Payroil 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 |
| | |

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 Rehabilation 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 | |
| Other Assets | 60 000 00 |
| 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 Due From State | -15,205.00 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 |

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 |
| | |

As of June 30, 2018

| ASSETS | | Jun 30, 18 |
|--|---------------------------------------|---------------|
| Cherking/Savings | ASSETS | |
| CBTK Bond Fund 9442 CBTX General Fund 4722 CBTX General Fund 4722 CBTX Grants 7591 CBTX Municipal Court 7550 CBTX Payroll 7113 22,802.86 CBTX Payroll 7113 22,802.86 CBTX Streets 7634 CBTX WSG 7629 CBTX WSG MMDA 9913 CBTX CBTX WSG 7629 CBTX WSG MMDA 9913 CBTX Child Safety 1599 CBTX Meter Deposits 9023 I10,645.06 CBTX Capital Expenditures 2027 40,535.38 Merchant Account Total Checking/Savings Accounts Receivable AR- RVS Total Accounts Receivable AR- RVS Total Accounts Receivable Other Current Assets Other Receivables I10,949.00 AIR Property Taxes Returned Checks Receivable Total Other Current Assets Total Current Checks Receivable AIR Property Taxes Returned Checks Receivable Total Current Assets Tank Rehabilation Project (2015 Accum Depreciation Accum Depreciation Accum Depreciation Accum Depreciation Accum Depreciation Accum Depreciation Tital Current Assets Total Current Ass | | |
| CBTx General Fund 4722 136,719,43 CBTx Grants 7691 120,25 CBTx Municipal Court 7550 4,287,08 CBTx Payroll 7113 22,802,88 CBTx RySG 7529 129,947,95 CBTx WSG 7529 129,947,95 CBTx WSG MMDA 9913 5,180,99 CBTx Child Safely 1599 143,90 CBTx Capital Expenditures 2027 40,536,38 Merchant Account -2,486,48 Total Checking/Savings 672,144,09 Accounts Receivable 101,964,63 Total Accounts Receivable 101,964,63 Other Current Assets 10,722,00 Other Receivables 10,722,00 Unbilled Receivables 10,722,00 Unbilled Receivables 10,722,00 AIR 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 799,985,74 Total Current Lassets -3,293,759,34 | Checking/Savings | |
| CBTX Grants 7691 CBTX Municipal Court 7550 CBTX Municipal Court 7550 CBTX Payroll 7113 22, 802, 86 CBTX Streets 7634 22, 141, 93 CBTX Streets 7634 22, 141, 93 CBTX WSG 7529 CBTX WSG 7529 CBTX WSG 7529 CBTX WSG 7529 CBTX Child Safely 1599 CBTX Meter Deposits 9023 CBTX Capital Expenditures 2027 Merchant Account Total Checking/Savings Accounts Receivable AR- RVS Total Accounts Receivable AR- RVS Total Accounts Receivable Other Current Assets Other Receivables Other Receivables AR- RVS Total Other Current Assets Other Receivable AR- RVS Total Other Current Assets Total Current Called Add Add Add Add Add Add Add Add Add A | CBTx Bond Fund 9442 | |
| CBTX Municipal Court 7550 CBTX Payroll 7113 CBTX Payroll 7113 CBTX Payroll 7113 CBTX Payroll 7113 CBTX WSG 7529 CBTX WSG 7529 CBTX WSG MMDA 8913 CBTX CBTX WSG MMDA 8913 CBTX CBTX MSG MMDA 8913 CBTX CBTX CBTX CBTX CBTX CBTX CBTX CBTX | CBTx General Fund 4722 | • |
| CBTX Payroll 7113 | · · · · · · · · · · · · · · · · · · | |
| CBT x Streets 7634 CBT x WSG 7529 CBT x WSG MMDA 9913 CBT x Child Safety 1599 CBT x Child Safety 1599 CBT x Child Safety 1599 CBT x Metor Deposits 9023 CBT x Metor Deposits 9023 CBT x Capital Expenditures 2027 Merchant Account Merchant Accounts Total Checking/Savings Accounts Receivable AR RVS Total Accounts Receivable AR RVS Total Accounts Receivable Other Current Assets Other Receivables Unbilled Receivables Unbilled Receivables AR RVS Total Other Current Assets Other Current Assets Total Other Current Assets Total Other Current Assets Total Other Current Assets Total Current Assets Tank Rehabilation Project (2015 Accum Depreciation Office Furniture & Equipment Tractor - Streets Equipment Tractor - Streets Total Equipment Tractor - Streets Total Equipment Tractor - Streets Due toffrom WSG Inventory Deferred Outflow of Resources Cash - KEB Allow - Property Taxes Due From State Total Other Assets TOTAL Assets TOTAL Assets TOTAL Assets TOTAL Assets TOTAL Assets TOTAL Assets Other Assets Due toffrom WSG Inventory Deferred Outflow of Resources Cash - KEB Allow - Property Taxes Due From State Total Other Assets TOTAL Assets | · · · · · · · · · · · · · · · · · · · | • |
| CBTx WSG 7529 129,947.95 CBTx WSG MMDA 9913 5,180.99 CBTx Child Safety 1599 143.90 CBTx Capital Expenditures 2027 40,536.38 Merchant Account -2,464.48 Total Checking/Savings 672,144.09 Accounts Receivable 101,964.63 Total Accounts Receivable 101,964.63 Other Current Assets 10,722.00 Other Receivables 10,722.00 Unbilled Receivables 10,949.00 AIR Property Taxes 19,638.00 Returned Checks Receivable 19,949.00 AIR Property Taxes 19,638.00 Returned Checks Receivable 19,949.00 AIR Property Taxes 19,638.00 Returned Checks Receivable 19,949.00 AIR Property Taxes 19,638.00 Total Other Current Assets 25,877.02 Total Current Assets 25,877.02 Total Current Assets 25,877.02 Total Current Assets 242,669.00 Total Current Assets 242,669.00 Accum Depreciation 3,283,799.34 <tr< th=""><th></th><td>•</td></tr<> | | • |
| CBTx WSG MMDA 9913 5,180.99 CBTx Meter Deposits 9023 110,645.08 CBTx Capital Expenditures 2027 40,536.38 Merchant Account -2,464.40 Total Checking/Savings 672,144.09 Accounts Receivable 101,964.63 Other Current Assets 101,964.63 Other Current Assets 10,722.00 Unbilled Receivables 10,722.00 Unbilled Receivables 10,949.00 AIR 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 242,669.00 Tank Rehabilation Project (2015 242,669.00 Accum Depreciation -3,293,759.34 Office Furniture & Equipment 10,288.58 Transportation Equipment 68,319.57 Equipment - Other 436,462.85 Plant 4,903,332.52 Land 61,202.87 Furniture and Equipment 0,40 | | • |
| CBTX Child Safety 1599 CBTX Meter Deposits 9023 CBTX Capital Expenditures 2027 Merchant Account Total Checking/Savings Accounts Receivable AR- RVS Total Accounts Receivable AR- RVS Total Accounts Receivable Other Current Assets Other Receivables Unbilled Receivables AR Property Taxes Returned Checks Receivable Allow for Doubtful Accounts Total Other Current Assets Other Receivables Unbilled Receivables AR Property Taxes Returned Checks Receivable Allow for Doubtful Accounts Total Other Current Assets Total Current Assets Tank Rehabiliation Project (2015 Accum Depreciation -3,293,759,34 Office Furniture & Equipment Tractor - Streets Transportation Equipment Equipment Tractor - Streets -0,48 Equipment - Other 436,462,83 Total Equipment - Other Assets Due toffrom WSG inventory Deferred Outflow of Resources Cash - KEB - 9,419,00 Allow - Property Taxes - 15,205,00 Due From State Total Other Assets Total Other Assets 119,847,00 Total Assets Current Liabilities Accounts Payable | | • |
| CBTx Meter Deposits 9023 | | -• |
| CBTx Capital Expenditures 2027 40,536,38 Merchant Account -2,464.48 Total Checking/Savings 672,144.09 Accounts Receivable | | |
| Merchant Account -2,464.48 Total Checking/Savings 672,144.09 Accounts Receivable 101,964.63 Total Accounts Receivable 101,964.63 Other Current Assets 10,722.00 Other Receivables 10,722.00 Unbilled Receivables 10,949.00 A/R Property Taxes 19,638.00 A/R Property Taxes 25,877.02 Total Other Current Assets 25,877.02 Total Current Assets 799,985.74 Fixed Assets 799,985.74 Fixed Assets 242,669.00 Accoum Depreciation 3,293,759.34 Office Furniture & Equipment 10,288.58 Transportation Equipment 68,319.57 Equipment Tractor - Streets 436,462.83 Total Equipment 436,462.83 Total Equipment 436,462.83 Total Equipment 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 0,419.00 Deferred Outflow of Resources 20,620.00 Cash - KEB 9,419.00 Deferred Outflow of Resources 20,620.00 Cash - KEB 9,419.00 Deferred Outflow of Resources 27,990.00 Total Other Assets 119,847.00 | | • |
| Total Checking/Savings 672,144.09 | | |
| Accounts Receivable | | 672,144.09 |
| AR-RVS | Y | · |
| Other Current Assets 10,722.00 Other Receivables 10,949.00 AIR 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 242,669.00 Accum Depreciation -3,293,759.34 Office Furniture & Equipment 10,288.58 Transportation Equipment 10,288.58 Transportation Equipment 436,462.83 Total Equipment 436,462.83 Total Equipment 436,462.83 Total Equipment 436,462.83 Total Equipment 0,48 Equipment - Other 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 9,419.00 Due tolfrom WSG 60,982.00 Inventory 16,041.00 Deferred Outflow of Resources 20,620.00 | | 101,964.63 |
| Other Receivables 10,722.00 Unbilled Receivables 10,949.00 AIR 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 242,669.00 Tank Rehabilation Project (2015 242,669.00 Accum Depreciation 3,293,759.34 Office Furniture & Equipment 10,288.58 Transportation Equipment 68,319.57 Equipment -0.48 Total Equipment 436,462.83 Total Equipment 436,462.83 Total Equipment 4,903,332.02 Land 61,202.87 Furniture and Equipment 0,40 Total Fixed Assets 2,428,515.45 Other Assets 2,428,515.45 Other Assets 9,419.00 Deferred Outflow of Resources 9,620.00 Cash - KEB 9,419.00 Allow - Property Taxes -15,205.00 Due From State 2 | Total Accounts Receivable | 101,964.63 |
| Other Receivables 10,722.00 Unbilled Receivables 10,949.00 AIR 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 242,669.00 Tank Rehabilation Project (2015 242,669.00 Accum Depreciation 3,293,759.34 Office Furniture & Equipment 10,288.58 Transportation Equipment 68,319.57 Equipment -0.48 Total Equipment 436,462.83 Total Equipment 436,462.83 Total Equipment 4,903,332.02 Land 61,202.87 Furniture and Equipment 0,40 Total Fixed Assets 2,428,515.45 Other Assets 2,428,515.45 Other Assets 9,419.00 Deferred Outflow of Resources 9,620.00 Cash - KEB 9,419.00 Allow - Property Taxes -15,205.00 Due From State 2 | Other Current Assets | |
| A/R Property Taxes | | 10,722.00 |
| Returned Checks Receivable Allow for Doubtful Accounts 43.70 Allow for Doubtful Accounts -15,475.68 Total Other Current Assets 25,877.02 Total Current Assets 799,985.74 Fixed Assets 242,669.00 Tank Rehabilation Project (2015 242,669.00 Accum Depreciation -3,293,759.34 Office Furniture & Equipment 68,319.57 Equipment 68,319.57 Equipment -0.48 Equipment - Other 436,462.83 Total Equipment 4,903,332.02 Land 61,202.87 Furniture and Equipment 0,40 Total Fixed Assets 2,428,515.45 Other Assets 2,428,515.45 Other Assets 2,428,515.45 Other Assets 9,419.00 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 | Unbilled Receivables | 10,949.00 |
| Allow for Doubtful Accounts | A/R Property Taxes | · |
| Total Other Current Assets 25,877.02 Total Current Assets 799,985.74 Fixed Assets 242,669.00 Tank Rehabilation Project (2015 242,669.00 Accum Depreciation -3,293,759.34 Office Furniture & Equipment 10,288.58 Transportation Equipment 68,319.57 Equipment -0.48 Equipment - Other 436,462.83 Total Equipment 436,462.83 Plant 4,903,332.02 Land 61,202.87 Furniture and Equipment 0.40 Total Fixed Assets 2,428,515.45 Other Assets 2,428,515.45 Other Assets 20,620.00 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 3,348,348.19 | | |
| Total Current Assets 799,985.74 Fixed Assets 242,669.00 Accum Depreciation -3,293,759.34 Office Furniture & Equipment 10,288.58 Transportation Equipment 68,319.57 Equipment -0.48 Equipment - Other 436,462.83 Total Equipment 4903,332.02 Land 61,202.87 Furniture and Equipment 0.40 Total Fixed Assets 2,428,515.45 Other Assets 2,428,515.45 Other Assets 20,620.00 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 | Allow for Doubtful Accounts | -15,475.68 |
| Fixed Assets 242,669.00 Accum Depreciation -3,293,759.34 Office Furniture & Equipment 10,288.58 Transportation Equipment 68,319.57 Equipment -0.48 Equipment - Other 436,462.83 Total Equipment 436,462.83 Plant 4,903,332.02 Land 61,202.87 Furniture and Equipment 0.40 Total Fixed Assets 2,428,515.45 Other Assets 0 Due tolfrom 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 | Total Other Current Assets | 25,877.02 |
| Tank Rehabilation Project (2015 242,669.00 Accum Depreciation -3,293,759.34 Office Furniture & Equipment 10,288.58 Transportation Equipment 68,319.57 Equipment -0.48 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 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 | Total Current Assets | 799,985.74 |
| Tank Rehabilation Project (2015 242,669.00 Accum Depreciation -3,293,759.34 Office Furniture & Equipment 10,288.58 Transportation Equipment 68,319.57 Equipment -0.48 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 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 | Fixed Assets | |
| Accum Depreciation -3,293,759.34 Office Furniture & Equipment 10,288.58 Transportation Equipment 68,319.57 Equipment -0.48 Tractor - Streets -0.48 Equipment - Other 436,462.83 Total Equipment 4903,332.02 Land 61,202.87 Furniture and Equipment 0.40 Total Fixed Assets 2,428,515.45 Other Assets 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 | · · · · · · · · · · · · · · · · · · · | 242,669.00 |
| Office Furniture & Equipment 10,288.58 Transportation Equipment 68,319.57 Equipment -0.48 Tractor - Streets -0.48 Equipment - Other 436,462.83 Total Equipment 436,462.83 Plant 4,903,332.02 Land 61,202.87 Furniture and Equipment 0.40 Total Fixed Assets 2,428,515.45 Other Assets 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 Current Liabilities Accounts Payable | | -3,293,759.34 |
| Equipment -0.48 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 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 Current Liabilities Accounts Payable Accounts Payable | Office Furniture & Equipment | • 100 |
| Tractor - Streets | Transportation Equipment | 68,319,57 |
| 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 1,348,348.19 LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable | Equipment | |
| 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 50,982.00 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 | | |
| Plant 4,903,332.02 Land 61,202.87 Furniture and Equipment 0.40 Total Fixed Assets 2,428,515.45 Other Assets 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 | Equipment - Other | 436,462.83 |
| Land 61,202.87 Furniture and Equipment 0.40 Total Fixed Assets 2,428,515.45 Other Assets 8 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 | Total Equipment | 436,462.35 |
| Furniture and Equipment 0.40 Total Fixed Assets 2,428,515.45 Other Assets 60,982.00 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 | Plant | 4,903,332.02 |
| Total Fixed Assets 2,428,515.45 Other Assets | :: | 61,202.87 |
| Other Assets 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 | Furniture and Equipment | 0.40 |
| 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 | Total Fixed Assets | 2,428,515.45 |
| Inventory | | |
| Inventory | Due to/from WSG | |
| 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 | Inventory | • |
| 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 | | |
| 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 | * ***** | |
| Total Other Assets 119,847.00 TOTAL ASSETS 3,348,348.19 LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable | | |
| TOTAL ASSETS LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable | Due From State | |
| LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable | Total Other Assets | |
| Liabilities Current Liabilities Accounts Payable | TOTAL ASSETS | 3,348,348.19 |
| Liabilities Current Liabilities Accounts Payable | LIABILITIES & EQUITY | |
| Current Liabilities Accounts Payable | | |
| | | |
| | Accounts Payable | |
| Accounts Payable 201,23 | Accounts Payable | 201,23 |

City of Elkhart Balance Sheet As of June 30, 2018

| Total Accounts Payable 201.23 Other Current Liabilities 1,193.00 Accrued Interest 60,619.00 Deferred Inflow - Pension -5,974.00 Net Pension Liability 84,040.00 AIP Year End 24,580.00 Deferred Revenue - Prop Tax 4,433.00 Deferred Revenue - TML 12,131.00 Sales Tax Payable 983.48 Child Support Payable -659.5 Payoril Liabilities -659.5 Medicare Payable -659.5 Pension Payable -659.5 TWC Payable 1,084.08 AFLAC Payable 46.96 Social Security Payable 207.46 Payroll Liabilities 2,776.31 Total Payroll Liabilities 184,691.80 Total Current Liabilities 184,691.80 Total Current Liabilities 184,691.80 Total Current Liabilities 184,691.80 Due to KEB 52.00 Due to EVFD 227.00 KEB Payable 47.00 Total Long Term Liabilities 10,02 | | Jun 30, 18 |
|--|---------------------------------|--------------|
| Accrued Interest Due to/from General Due to/from General Deferred Inflow - Pension Net Pension Liability A/P Year End Deferred Revenue - Prop Tax Deferred Revenue - Prop Tax Deferred Revenue - TML Sales Tax Payable Child Support Payable Payroll Liabilities Medicare Payable Pension Payable Pension Payable AFLAC Payable Social Security Payable Payroll Liabilities Total Other Current Liabilities Total Current Liabilities Due to Grants Due to KEB Due to Grants Due to EVFD Customer Deposits Total Long Term Liabilities Total Long Term Liabilities Total Long Term Liabilities Due to Tractor Loan - Streets Due to EVFD Tractor Loan - Streets Due to Grants Due to EVFD Tractor Loan - Streets Due to Grants Due to EVFD Tractor Loan - Streets Due to Grants Due to EVFD Tractor Loan - Streets Due to EVFD Tractor Loan - Stree | Total Accounts Payable | 201.23 |
| 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 669.55 Medicare Payable -659.55 TWC Payable 46.96 AFLAC Payable 46.96 Social Security Payable 207.46 Payroll Liabilities - Other 2,800.26 Total Payroll Liabilities - Other 2,800.26 Total Current Liabilities 184,691.80 Due to KEB 50.00 Due to EVFD 20.00 KEB Payable <td>Other Current Liabilities</td> <td></td> | Other Current Liabilities | |
| Deferred Inflow - Pension 5,974.00 Net Pension Liability 84,040.00 AIP 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 9.01 Payroll Liabilities Medicare Payable -659.55 TWC Payable 1,084.08 AFLAC Payable 46.96 Social Security Payable 207.46 Payroll Liabilities 207.46 Payroll Liabilities 184,691.80 Total Other Current Liabilities 184,691.80 Total Current Liabilities 184,893.03 Long Term Liabilities 184,893.03 Long Term Liabilities 184,091.80 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 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 | Accrued Interest | • 33 |
| Net Pension Liability 84,040.00 AIP 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 90.01 Payroll Liabilities 668.98 Medicare Payable -659.55 TWC Payable 46.96 AFLAC Payable 46.96 Social Security Payable 207.46 Payroll Liabilities - Other 2,800.26 Total Payroll Liabilities 184,691.80 Total Current Liabilities 184,691.80 Total Current Liabilities 184,691.80 Total Current Liabilities 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 Liabilities 292,599.48 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equ | Due to/from General | · |
| AP 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 - 659.55 TWC Payable - 659.55 TWC Payable - 46.96 Social Security Payable - 207.46 Payroll Liabilities - Other 2,800.26 Total Payroll Liabilities - Other 2,800.26 Total Other Current Liabilities 184,691.80 Long Term Liabilities - Due to KEB 52.00 Due to KEB 52.00 Due to EVFD 82.70 KEB 72.70 KEB 72.70 KEB 72.70 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 Quity 18,748.71 Net Income 186,334.82 Total Equity 3,055,748.71 | Deferred Inflow - Pension | -5,974.00 |
| Deferred Revenue - Prop Tax | Net Pension Liability | |
| Deferred Revenue - TML 12,131.00 | A/P Year End | |
| Sales Tax Payable 893 48 Child Support Payable 0.01 Payroll Liabilities -608.98 Medicare Payable -659.55 TWC Payable 46.96 AFLAC Payable 207.46 Payroll Liabilities - Other 2,800.26 Total Payroll Liabilities 184,691.80 Total Current Liabilities 184,691.80 Total Current Liabilities 184,693.03 Long Term Liabilities 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 107,259.33 Total Long Term Liabilities 292,599.48 Equity 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 | Deferred Revenue - Prop Tax | • 97 |
| Child Support Payable Payroll Llabilities Medicare Payable Pension Payable Pension Payable Pension Payable Pension Payable Pension Payable Pension Payable AFLAC Payable AFLAC Payable AFLAC Payable Social Security Payable Payroll Llabilities - Other Payroll Llabilities Total Payroll Llabilities Total Current Liabilities Total Current Liabilities Long Term Liabilities Due to Grants Due to KEB Due to Farnts Due to KEB Due to EVFD Social Security Payable Tractor Loan - Streets No22 NP-Backhoe Tractor Loan - Streets Total Long Term Liabilities Total Long Term Liabilities Total Long Term Liabilities Total Long Term Liabilities Total Current Liabilities Total Long Term Liabilities Total Long Term Liabilities Total Long Term Liabilities Total Long Term Liabilities Total Long Term Liabilities Total Long Term Liabilities Total Long Term Liabilities Total Liabilities 107,706.45 Total Liabilities 50,704.02 Fund Balance Current Liabilities Copening Balance Equity Unrestricted Net Assets Asc, 309.10 Net Income -186,334.82 Total Equity Social Response Security Asc, 309.10 Net Income -186,334.82 Total Equity Social Response Social R | Deferred Revenue - TML | 12,131.00 |
| Payroll Liabilities Medicare 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 184,691.80 Total Current Liabilities 184,691.80 Total Current Liabilities 184,691.80 Long Term Liabilities 84,000 Due to KEB 52.00 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 292,599.48 Equity Net Income 67,704.02 Fund Balance 21,773,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 436,309.10 Net Income -186,334.82 Total Equity 3,055,748.71 | Sales Tax Payable | 893.48 |
| 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 184,691.80 Total Current Liabilities 184,691.80 Total Current Liabilities 84.00 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 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 | Child Support Payable | 0.01 |
| Pension 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 84.00 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 Equity 564,162.89 Unrestricted Net Assets 436,309.10 Net Income - 186,334.82 Total Equity 3,055,748.71 | Payroll Liabilities | |
| TWC Payable | Medicare Payable | -608.98 |
| AFLAC Payable 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 84,893.03 Long Term Liabilities 84,00 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 Equity 564,162.89 Unrestricted Net Assets 436,309.10 Net Income -186,334.82 Total Equity 3,055,748.71 | Pension Payable | -659.55 |
| Social Security Payable Payroll Liabilities - Other 207.46 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 84.00 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 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 | TWC Payable | 1,084.08 |
| 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 84.00 Due to Grants 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 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 | AFLAC Payable | |
| Total Payroll Liabilities 2,776.31 Total Other Current Liabilities 184,691.80 Total Current Liabilities 184,893.03 Long Term Liabilities 84.00 Due to Grants 84.00 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 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 | Social Security Payable | 207.46 |
| Total Other Current Liabilities 184,691.80 Total Current Liabilities 184,893.03 Long Term Liabilities 84.00 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 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 | Payroll Liabilities - Other | 2,800.26 |
| Total Current Liabilities 184,893.03 Long Term Liabilities 84.00 Due to Grants 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 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 Payroll Liabilities | 2,776.31 |
| Long Term Liabilities 84.00 Due to Grants 52.00 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 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 Other Current Liabilities | 184,691.80 |
| 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 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 Current Liabilities | 184,893.03 |
| 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 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 | Long Term Liabilities | |
| 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 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 | | 84.00 |
| 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 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 | Due to KEB | 52.00 |
| 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 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 | Due to EVFD | 227.00 |
| 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 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 | KEB Pavable | 47.00 |
| Customer Deposits 107,259.33 Total Long Term Liabilities 107,706.45 Total Liabilities 292,599.48 Equity 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 | • | 0.02 |
| Total Long Term Liabilities 107,706.45 Total Liabilities 292,599.48 Equity Net Income Fund Balance Opening Balance Equity Unrestricted Net Assets 436,309.10 Net Income -186,334.82 Total Equity Total Equity 3,055,748.71 | NP-Backhoe | 37.10 |
| Total Liabilities 292,599.48 Equity 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 | Customer Deposits | 107,259.33 |
| Equity Net Income Fund Balance Copening Balance Equity Unrestricted Net Assets Net Income Total Equity 3,055,748.71 | Total Long Term Liabilities | 107,706.45 |
| 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 | 292,599.48 |
| 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 | Equity | |
| Opening Balance Equity 564,162.89 Unrestricted Net Assets 436,309.10 Net Income -186,334.82 Total Equity 3,055,748.71 | Net Income | • |
| Unrestricted Net Assets 436,309.10 Net Income -186,334.82 Total Equity 3,055,748.71 | Fund Balance | |
| Unrestricted Net Assets 436,309.10 Net Income -186,334.82 Total Equity 3,055,748.71 | Opening Balance Equity | |
| Total Equity 3,055,748.71 | | |
| | Net Income | -186,334.82 |
| TOTAL LIABILITIES & EQUITY 3,348,348.19 | Total Equity | 3,055,748.71 |
| | TOTAL LIABILITIES & EQUITY | 3,348,348.19 |

City of Elkhart Balance Sheet As of July 31, 2018

Jul 31, 18 **ASSETS Current Assets** Checking/Savings 93.24 **CBTx Bond Fund 9442** CBTx General Fund 4722 138,701.22 102.05 **CBTx Grants 7691** 4,087.08 **CBTx Municipal Court 7550** 22,359.89 CBTx Payroll 7113 224,040.15 **CBTx Streets 7634 CBTx WSG 7529** 160,568.67 5,181.67 **CBTx WSG MMDA 9913 CBTx Child Safety 1599** 143.92 111,614.59 **CBTx Meter Deposits 9023** 40,536.38 **CBTx Capital Expenditures 2027** -1,363.15 **Merchant Account** 706,065.71 **Total Checking/Savings Accounts Receivable** 83,141.49 AR- RVS 83,141.49 **Total Accounts Receivable Other Current Assets** 10,722.00 Other Receivables 10,949.00 **Unbilled Receivables** 19.638.00 A/R Property Taxes **Returned Checks Receivable** 43.70 -15,475.68 **Allow for Doubtful Accounts Total Other Current Assets** 25,877.02 815,084.22 **Total Current Assets Fixed Assets** 242,669.00 Tank Rehabilation Project (2015 **Accum Depreciation** -3,293,759.34 10,288.58 Office Furniture & Equipment **Transportation Equipment** 68,319.57 Equipment -0.48 Tractor - Streets 436,462.83 **Equipment - Other** 436,462.35 **Total Equipment** 4,903,332.02 Plant 61,202.87 Land **Furniture and Equipment** 0.40 2,428,515.45 **Total Fixed Assets** Other Assets 60,982.00 Due to/from WSG 16,041.00 Inventory 20,620.00 **Deferred Outflow of Resources** 9,419.00 Cash - KEB -15,205.00 Allow - Property Taxes 27,990.00 **Due From State** 119,847.00 **Total Other Assets TOTAL ASSETS** 3,363,446.67 **LIABILITIES & EQUITY** Liabilities **Current Liabilities Accounts Payable** 201.23 **Accounts Payable**

City of Elkhart Balance Sheet As of July 31, 2018

| Total Accounts Payable 201.23 Other Current Liabilities 1,193.00 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 -606.86 Pension Payable -603.35 TWC Payable -633.35 TWC Payable -633.35 TWC Payable -633.35 AFLAC Payable -663.36 AFLAC Payable -663.36 AFLAC Payable -663.36 Payroll Liabilities - Other 2,649.08 Total Payroll Liabilities 2,649.08 Total Payroll Liabilities 184,321.67 Total Current Liabilities 184,321.67 Total Current Liabilities 84.00 Due to KEB 52.00 Due to EVFD 227.00 < | | Jul 31, 18 |
|--|---|---|
| Accrued Interest Due to/from General Due to/from General Deferred Inflow - Pension Deferred Inflow - Pension Net Pension Liability A/P Year End Deferred Revenue - Prop Tax Deferred Revenue - TML Deferred Revenue - TML Sales Tax Payable Child Support Payable Payroll Liabilities Medicare Payable Pension Payable Pension Payable Pension Payable Social Security Payable Social Security Payable Total Other Current Liabilities Due to KEB Due to Grants Due to KEB Due to EVFD Customer Deposits Total Liabilities Due to EVFD Tractor Loan - Streets NP-Backhoe Total Liabilities Total Liabilities Total Liabilities Due to EVFD Tractor Loan - Streets Total Liabilities Total Liabilities Total Current Liabilities Due to EVFD Tractor Loan - Streets Total Curson Streets Total Liabilities Total Liabilities Total Curson Streets Due to EVFD Tractor Loan - Streets Total Liabilities Total Liabilities Total Liabilities Total Liabilities Total Liabilities Total Curson Streets Total Curson Streets Total Liabilities Total Curson Streets Total Liabilities Total Liabiliti | Total Accounts Payable | 201.23 |
| Due to/from General 60,619.00 Deferred Inflow - Pension -5,974.00 Net Pension Lability 84,040.00 AP 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 966.32 Child Support 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 - Other 2,649.08 Total Current Liabilities 184,522.90 Long Term Liabilities 184,522.90 Loue 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 Liabilities 293,292.46 Equ | Other Current Liabilities | |
| Deferred Inflow - Pension -5,974.00 Net Pension Liability 34,040.00 AP 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 -606.86 Pension Payable -633.35 TWC Payable 785.13 AFLAC Payable -46.96 Social Security Payable 186.30 Payroll Liabilities 2,649.08 Total Other Current Liabilities 184,321.67 Total Current Liabilities 184,522.90 Long Term Liabilities 184,522.90 Long Term Liabilities 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 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 | | 1,193.00 |
| 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 906.32 Child Support Payable -606.86 Payroll Liabilities -606.86 Pension Payable -633.35 TWC Payable -68.30 Social Security Payable 186.30 Payroll Liabilities - Other 2,649.08 Total Payroll Liabilities 2,649.08 Total Other Current Liabilities 184,321.67 Total Current Liabilities 184,321.67 Total Current Liabilities 84,00 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 108,769.56 Total Liabilities 293,292.46 Equity 67,704.02 Fund Bala | Due to/from General | 60,619.00 |
| A/P Year End | Deferred Inflow - Pension | -5,974.00 |
| Deferred Revenue - Prop Tax | Net Pension Liability | 84,040.00 |
| Deferred Revenue - TML 12,131.00 Sales Tax Payable 966.32 Child Support Payable 0.01 Payroll Liabilities -606.86 Medicare 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 184,321.67 Total Current Liabilities 184,321.67 Total Current Liabilities 84.00 Due to Grants 84.00 Due to EVFD 227.00 KEB Payable 47.00 Tractor Loan - Streets 0.02 NP-Backhoe 37.10 Customer Deposits 108,322.44 Total Liabilities 108,769.56 Total Liabilities 293,292.46 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 436,309.10 Net Income -171,1929.32 Total Equity | A/P Year End | 24,580.00 |
| Sales Tax Payable 966.32 Child Support Payable 0.01 Payroll Liabilities -606.86 Medicare 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 184,321.67 Total Current Liabilities 184,522.90 Long Term Liabilities 84.00 Due to Grants 84.00 Due to EVFD 227.00 KEB Payable 47.00 Tractor Loan - Streets 0.02 NP-Backhoe 37.10 Customer Deposits 108,322.44 Total Liabilities 108,769.56 Total Liabilities 293,292.46 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 436,309.10 Net Income -711,929.32 Total Equity 3,070,154.21 | Deferred Revenue - Prop Tax | 4,433.00 |
| Child Support Payable 0.01 Payroll Liabilities -606.86 Medicare 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 184,321.67 Total Current Liabilities 184,321.67 Total Current Liabilities 84.00 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 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 | Deferred Revenue - TML | 12,131.00 |
| Payroll Liabilities -606.86 Medicare 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 Current Liabilities 184,321.67 Total Current Liabilities 184,522.90 Long Term Liabilities 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 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 | Sales Tax Payable | 966.32 |
| 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 84.00 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 8 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 | Child Support Payable | 0.01 |
| 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 84.00 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 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 | Payroll Liabilities | |
| 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 84.00 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 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 | Medicare Payable | |
| AFLAC Payable | Pension Payable | -633.35 |
| Social Security Payable Payroll Liabilities - Other 186.30 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 84.00 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 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 | | |
| 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 84.00 Due to Grants 84.00 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 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 | AFLAC Payable | |
| Total Payroll Liabilities 2,333.34 Total Other Current Liabilities 184,321.67 Total Current Liabilities 184,522.90 Long Term Liabilities 84.00 Due to Grants 84.00 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 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 Other Current Liabilities 184,321.67 Total Current Liabilities 184,522.90 Long Term Liabilities 84.00 Due to Grants 84.00 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 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 | Payroli Liabilities - Other | 2,649.08 |
| Total Current Liabilities 184,522.90 Long Term Liabilities 84.00 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 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 Payroll Liabilities | 2,333.34 |
| Long Term Liabilities 84.00 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 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 Other Current Liabilities | 184,321.67 |
| 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 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 Current Liabilities | 184,522,90 |
| 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 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 | l ong Term Liabilities | |
| 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 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 | | 84.00 |
| 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 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 | | |
| 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 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 | | 227.00 |
| 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 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 | | 47.00 |
| NP-Backhoe 37.10 Customer Deposits 108,322.44 Total Long Term Liabilities 108,769.56 Total Liabilities 293,292.46 Equity 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 | • | 0.02 |
| Total Long Term Liabilities 108,769.56 Total Liabilities 293,292.46 Equity 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 | *************************************** | 37.10 |
| Total Liabilities 293,292.46 Equity 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 | Customer Deposits | 108,322.44 |
| 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 -171,929.32 Total Equity 3,070,154.21 | Total Long Term Liabilities | 108,769.56 |
| 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 | 293,292.46 |
| 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 | Equity | |
| Opening Balance Equity 564,162.89 Unrestricted Net Assets 436,309.10 Net Income -171,929.32 Total Equity 3,070,154.21 | | 67,704.02 |
| Unrestricted Net Assets 436,309.10 Net Income -171,929.32 Total Equity 3,070,154.21 | Fund Balance | 2,173,907.52 |
| Unrestricted Net Assets 436,309.10 Net Income -171,929.32 Total Equity 3,070,154.21 | Opening Balance Equity | 564,162.89 |
| Total Equity 3,070,154.21 | Unrestricted Net Assets | 436,309.10 |
| | Net Income | -171,929.32 |
| TOTAL LIABILITIES & EQUITY 3,363,446.67 | Total Equity | 3,070,154.21 |
| | TOTAL LIABILITIES & EQUITY | 3,363,446.67 |

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 4,087.08 |
| CBTx Municipal Court 7550 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 Rehabilation Project (2015 | 242,669.00 |
| Accum Depreciation | -3,293,759,34 |
| Office Furniture & Equipment | 10,288.58 |
| Transportation Equipment | 68,319.57 |
| Equipment | -0.48 |
| Tractor - Streets Equipment - Other | -0.46 436,462.83 |
| Equipment - Other | 430,402.63 |
| 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 Due From State | -15,205.00 27,990.00 |
| Total Other Assets | 119,847.00 |
| TOTAL ASSETS | 3,381,028.75 |
| | 0,001,02010 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | 204.22 |
| Accounts Payable | 201.23 |

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 |
| | |

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 3,887.08 |
| CBTx Municipal Court 7550 | 22,963.53 |
| CBTx Payroll 7113 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 Capitai Expenditures 2027 | 40,536,38 |
| Merchant Account | -2,215.75 |
| Total Checking/Savings | 680,906.35 |
| Accounts Receivable | 400 000 40 |
| AR- RVS | 100,253.40 |
| Total Accounts Receivable | 100,253,40 |
| Other Current Assets | |
| Other Receivables | 10,722.00 |
| Unbilled Receivables | 10,949.00 19,638.00 |
| A/R Property Taxes 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 | 242 660 00 |
| Tank Rehabilation Project (2015 | 242,669.00 -3,293,759.34 |
| Accum Depreciation 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 Due From State | -15,205.00 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 |
| Addance I ajabid | 201120 |

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 | 572 54 |
| Medicare Payable | -573.54 -416.47 |
| Pension Payable | 913.76 |
| TWC Payable | -59.38 |
| AFLAC Payable | 77.32 |
| Social Security Payable 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 |
| | |