City of Elkhart Balance Sheet

As of December 31, 2018

	Dec 31, 18
ASSETS	
Current Assets	
Checking/Savings	
CBTx Bond Fund 9442	93.24
CBTx General Fund 4722	85,583.96 102.05
CBTx Grants 7691 CBTx Municipal Court 7550	387.08
CBTx Municipal Court 7550 CBTx Payroll 7113	23,184,13
CBTx Streets 7634	218,419,61
CBTx WSG 7529	189,128.69
CBTx WSG MMDA 9913	5,642.88
CBTx Child Safety 1599	221,26
CBTx Meter Deposits 9023	111,626,57
CBTx Capital Expenditures 2027	40,536.38
Merchant Account	-2,498 28
Total Checking/Savings	672,427.57
Accounts Receivable AR- RVS	94,292.72
Total Accounts Receivable	94,292.72
Other Current Assets	
Other Receivables	10,722.00
Unbilled Receivables	10,949.00
A/R Property Taxes	19,638.00 43.70
Returned Checks Receivable Allow for Doubtful Accounts	-15,475,68
Total Other Current Assets	25,877.02
Total Current Assets	792,597.31
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
•	4,903,332.02
Plant 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	3,340,959.76
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	201.23
Accounts Payable	201,23

City of Elkhart Balance Sheet

As of December 31, 2018

Total Accounts Payable 201.23 Other Current Liabilities 1,193.00 Accrued Interest 60,619.00 Due toffrom General 60,619.00 Deferred Inflow - Pension -5,974.00 Net Pension Liability 84,040.00 AlP Year End 24,580.00 Deferred Revenue - Prop Tax 4,433.00 Deferred Revenue - TML 12,131.00 Sales Tax Payable 1,410.31 Child Support Payable -5,770 Payroll Liabilities 451.31 Medicare Payable 451.31 TWC Payable 1,080.64 AFLAC Payable -167.06 Social Security Payable -1,036.56 Payroll Liabilities 4,063.08 Total Payroll Liabilities 186,495.40 Total Current Liabilities 186,495.40 Total Current Liabilities 186,495.40 Total Current Liabilities 186,696.63 Long Term Liabilities 227.00 KEB Payable 4,700 Tractor Loan - Streets 228.12 NP-Backhoe 37		Dec 31, 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 - TML Sales Tax Payable Child Support Payable Pension Payable Pension Payable AFLAC Payable Total Current Liabilities Total Other Current Liabilities Due to Grants Due to KEB Due to EVFD KEB Payable Tractor Loan - Streets NP-Backhoe Total Liabilities Total Long Term Liabilities Total Long Term Liabilities Total Long Term Liabilities Total Long Term Liabilities Total Liabilities Due to Sycan Syc	Total Accounts Payable	201.23
Due to/from General 50,619.00	Other Current Liabilities	
Deferred Inflow - Pension 5,974.00	Accrued Interest	,
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 1,410.31 Child Support Payable 0.01 Payroll Liabilities -547.70 Medicare Payable 451.31 TWC Payable 1,080.64 AFLAC Payable -167.06 Social Security Payable -1,036.56 Payroll Liabilities - Other 4,262.45 Total Payroll Liabilities 4,063.08 Total Current Liabilities 186,696.63 Long Term Liabilities 84,00 Due to Grants 84,00 Due to EVFD 227.00 KEB Payable 47.00 Tractor Loan - Streets 28.12 NP-Backhoe 37.10 Customer Deposits 105,201.59 Total Long Term Liabilities 105,676.81 Total Long Term Liabilities 292,373.44 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestric	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 1,410.31 Child Support Payable 0.01 Payroll Liabilities Medicare Payable 451.31 TWC Payable 451.31 TWC Payable 1,080.64 AFLAC Payable -167.06 Social Security Payable -1,036.56 Payroll Liabilities - Other 4,282.45 Total Other Current Liabilities 186,495.40 Total Current Liabilities 186,696.63 Long Term Liabilities 5 Due to KEB 52.00 Due to KEB 52.00 Due to EVFD 827.00 KEB 927.00 KEB 927.00 KEB 327.00 Customer Deposits 105,201.59 Total Long Term Liabilities 105,676.81 Total Liabilities 292,373.44 Equity Net Income 67,704.02 Fund Balance Quity 12,709.752 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261.103.12 Net Income -18,291.23 Total Equity 3,048,586.32	Deferred Inflow - Pension	,
Deferred Revenue - Prop Tax	Net Pension Liability	•
Deferred Revenue - TML		
Sales Tax Payable 1,410.31 Child Support Payable 0.01 Payroll Liabilities -547.70 Medicare Payable 451.31 TWC Payable 1,080.64 AFLAC Payable -167.06 Social Security Payable -1,036.56 Payroll Liabilities 4,282.45 Total Payroll Liabilities 186,495.40 Total Current Liabilities 186,696.63 Long Term Liabilities 84.00 Due to KEB 52.00 Due to EVFD 227.00 KEB Payable 47.00 Tractor Loan - Streets 28.12 NP-Backhoe 37.10 Customer Deposits 105,676.81 Total Liabilities 292,373.44 Equity 64,162.89 Unrestricted Net Assets 261,103.12 Net Income -18,291.23 Total Equity 564,162.89 Unrestricted Net Assets -18,291.23 Net Income -18,291.23 Total Equity 3,048,586.32	Deferred Revenue - Prop Tax	•
Child Support Payable Payroll Liabilities Medicare Payable 547.70 Pension Payable 451.31 TWC Payable 1,080.64 AFLAC Payable -167.06 Social Security Payable -1,036.56 Payroll Liabilities - Other 4,282.45 Total Payroll Liabilities 186,695.63 Long Term Liabilities 186,695.63 Long Term Liabilities 8,000 Due to KEB 52.00 Due to EVFD 227.00 KEB Payable 47.00 Tractor Loan - Streets 28.12 NP-Backhoe 37.10 Customer Deposits 105,676.81 Total Liabilities 292,373.44 Equity Net Income 67,704.02 Fund Balance 21,73,907.52 Opening Balance Equity 564,162.89 Uncestricted Net Assets 21,79.91 Net Income -18,291.23 Total Equity 3,048,586.32	Deferred Revenue - TML	•
Payroll Llabilities Medicare Payable	Sales Tax Payable	·
Medicare Payable -547.70 Pension Payable 451.31 TWC Payable 1,080.64 AFLAC Payable -167.06 Social Security Payable -1,036.56 Payroil Liabilities - Other 4,282.45 Total Payroll Liabilities 186,495.40 Total Current Liabilities 186,696.63 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 28.12 NP-Backhoe 37.10 Customer Deposits 105,201.59 Total Long Term Liabilities 105,676.81 Total Long Term Liabilities 292,373.44 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -18,291.23 Total Equity 3,048,586.32	Child Support Payable	0.01
Pension Payable 451.31 TWC Payable 1,080.64 AFLAC Payable -167.06 Social Security Payable -1,036.56 Payroil Liabilities - Other 4,282.45 Total Payroil Liabilities 186,495.40 Total Current Liabilities 186,696.63 Long Term Liabilities 840.00 Due to Grants 840.00 Due to KEB 52.00 Due to EVFD 227.00 KEB 9ayable 47.00 Tractor Loan - Streets 28.12 NP-Backhoe 37.10 Customer Deposits 105,201.59 Total Long Term Liabilities 105,676.81 Total Liabilities 292,373.44 Equity Net Income 67,704.02 Fund Balance 21,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 26.10.3 12 Net Income -18,291.23 Total Equity 3,048,586.32	Payroll Liabilities	
TWC Payable 1,080.64 AFLAC Payable -167.06 Social Security Payable -1,036.56 Payroll Liabilities - Other 4,282.45 Total Payroll Liabilities 4,063.08 Total Other Current Liabilities 186,696.63 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 28.12 NP-Backhoe 37.10 Customer Deposits 105,201.59 Total Liabilities 105,676.81 Total Liabilities 292,373.44 Equity Net Income 67,704.02 Fund Balance Quiries 261,103.12 Net Income 1,18,291.23 Total Equity 3,048,586.32	Medicare Payable	-547.70
AFLAC Payable	Pension Payable	451.31
Social Security Payable	TWC Payable	1,080.64
Payroll Liabilities - Other 4,282.45 Total Payroll Liabilities 4,063.08 Total Other Current Liabilities 186,495.40 Total Current Liabilities 186,696.63 Long Term Liabilities 84.00 Due to Grants 52.00 Due to EVFD 227.00 KEB Payable 47.00 Tractor Loan - Streets 28.12 NP-Backhoe 37.10 Customer Deposits 105,201.59 Total Long Term Liabilities 105,676.81 Total Liabilities 292,373.44 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -18,291.23 Total Equity 3,048,586.32	AFLAC Payable	-167.06
Payroll Liabilities - Other 4,282.45 Total Payroll Liabilities 4,063.08 Total Other Current Liabilities 186,495.40 Total Current Liabilities 186,696.63 Long Term Liabilities 84.00 Due to Grants 9.20 Due to EVFD 227.00 KEB Payable 47.00 Tractor Loan - Streets 28.12 NP-Backhoe 37.10 Customer Deposits 105,201.59 Total Long Term Liabilities 105,676.81 Total Liabilities 292,373.44 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -18,291.23 Total Equity 3,048,586.32	Social Security Payable	-1,036.56
Total Other Current Liabilities 186,495.40 Total Current Liabilities 186,696.63 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 28.12 NP-Backhoe 37.10 Customer Deposits 105,201.59 Total Long Term Liabilities 105,676.81 Total Liabilities 292,373.44 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -18,291.23 Total Equity 3,048,586.32		4,282.45
Total Current Liabilities 186,696.63 Long Term Liabilities 84.00 Due to Grants 52.00 Due to EVFD 227.00 KEB Payable 47.00 Tractor Loan - Streets 28.12 NP-Backhoe 37.10 Customer Deposits 105,201.59 Total Long Term Liabilities 105,676.81 Total Liabilities 292,373.44 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -18,291.23 Total Equity 3,048,586.32	Total Payroll Liabilities	4,063.08
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 28.12 NP-Backhoe 37.10 Customer Deposits 105,201.59 Total Long Term Liabilities 105,676.81 Total Liabilities 292,373.44 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -18,291.23 Total Equity 3,048,586.32	Total Other Current Liabilities	186,495.40
Due to Grants 84.00 Due to KEB 52.00 Due to EVFD 227.00 KEB Payable 47.00 Tractor Loan - Streets 28.12 NP-Backhoe 37.10 Customer Deposits 105,201.59 Total Long Term Liabilities 105,676.81 Total Liabilities 292,373.44 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -18,291.23 Total Equity 3,048,586.32	Total Current Liabilities	186,696.63
Due to Grants 84.00 Due to KEB 52.00 Due to EVFD 227.00 KEB Payable 47.00 Tractor Loan - Streets 28.12 NP-Backhoe 37.10 Customer Deposits 105,201.59 Total Long Term Liabilities 105,676.81 Total Liabilities 292,373.44 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -18,291.23 Total Equity 3,048,586.32	Long Term Liabilities	
Due to KEB 52.00 Due to EVFD 227.00 KEB Payable 47.00 Tractor Loan - Streets 28.12 NP-Backhoe 37.10 Customer Deposits 105,201.59 Total Long Term Liabilities 105,676.81 Total Liabilities 292,373.44 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -18,291.23 Total Equity 3,048,586.32	_	84.00
Due to EVFD 227.00 KEB Payable 47.00 Tractor Loan - Streets 28.12 NP-Backhoe 37.10 Customer Deposits 105,201.59 Total Long Term Liabilities 105,676.81 Total Liabilities 292,373.44 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -18,291.23 Total Equity 3,048,586.32		52.00
KEB Payable 47.00 Tractor Loan - Streets 28.12 NP-Backhoe 37.10 Customer Deposits 105,201.59 Total Long Term Liabilities 105,676.81 Total Liabilities 292,373.44 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -18,291.23 Total Equity 3,048,586.32		227.00
Tractor Loan - Streets 28.12 NP-Backhoe 37.10 Customer Deposits 105,201.59 Total Long Term Liabilities 105,676.81 Total Liabilities 292,373.44 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -18,291.23 Total Equity 3,048,586.32		47.00
NP-Backhoe 37.10 Customer Deposits 105,201.59 Total Long Term Liabilities 105,676.81 Total Liabilities 292,373.44 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -18,291.23 Total Equity 3,048,586.32		28.12
Customer Deposits 105,201.59 Total Long Term Liabilities 105,676.81 Total Liabilities 292,373.44 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -18,291.23 Total Equity 3,048,586.32		37.10
Total Liabilities 292,373.44 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -18,291.23 Total Equity 3,048,586.32	*** =======	105,201.59
Equity 67,704.02 Net Income 2,173,907.52 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -18,291.23 Total Equity 3,048,586.32	Total Long Term Liabilities	105,676.81
Net Income 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -18,291.23 Total Equity 3,048,586.32	Total Liabilities	292,373.44
Net Income 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -18,291.23 Total Equity 3,048,586.32	Equity	
Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -18,291.23 Total Equity 3,048,586.32		67,704.02
Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -18,291.23 Total Equity 3,048,586.32	••	2,173,907.52
Unrestricted Net Assets Net Income 261,103.12 -18,291.23 Total Equity 3,048,586.32		
Net Income -18,291.23 Total Equity 3,048,586.32		•
Total Equity		
TOTAL LIABILITIES & EQUITY 3,340,959.76	Total Equity	3,048,586.32
	TOTAL LIABILITIES & EQUITY	3,340,959.76