City of Elkhart Balance Sheet

As of November 30, 2018

	Nov 30, 18
ASSETS	#
Current Assets	
Checking/Savings	00.04
CBTx Bond Fund 9442	93.24
CBTx General Fund 4722	100,540.40 102.05
CBTx Grants 7691 CBTx Municipal Court 7550	387.08
CBTx Municipal Court 7550	25,586.66
CBTx Streets 7634	218,918.93
CBTx WSG 7529	175,810.21
CBTx WSG MMDA 9913	5,581.37
CBTx Child Safety 1599	159.59
CBTx Meter Deposits 9023	110,092,35
CBTx Capital Expenditures 2027	40,536.38
Merchant Account	-2,271.90
Total Checking/Savings	675,536.36
Accounts Receivable AR- RVS	89,966.46
Total Accounts Receivable	89,966.46
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	791,379.84
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 teach	
Other Assets	60,982.00
Due to/from WSG 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	3,339,742.29
LIABILITIES & EQUITY Liabilities	
Current Liabilities	
Accounts Payable Accounts Payable	201,23
Autounts rayable	201/20

City of Elkhart Balance Sheet

As of November 30, 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 AP Year End 24,550.00 Deferred Revenue - TML 12,131.00 Sales Tax Payable 1,043.11 Child Support Payable 0.01 Payroll Liabilities -46.72 Medicare Payable 1,380.01 TWC Payable 1,380.01 AFLAC Payable 1,505.01 AFLAC Payable 1,505.01 AFLAC Payable 1,507.06 Social Security Payable 592.26 Payroll Liabilities 187,968.19 Total Other Current Liabilities 187,968.19 Total Current Liabilities 187,968.19 Total Current Liabilities 187,968.19 Due to KEB 52.00 Due to KEB 52.00 Due to KEB 52.00 Customer Deposits 37.10 Tot		Nov 30, 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 - Prop Tax Deferred Revenue - TML Deferred Revenue - TML Sales Tax Payable Child Support Payable Payroll Liabilities Medicare Payable Pension Payable Pension Payable Differed Revenue - Medicare Payable Payroll Liabilities Medicare Payable Deferred Revenue - Medicare Payable Pension Payable Differed Revenue - Medicare Payable Description Payable Descriptio	Total Accounts Payable	201.23
Due to/from General 60.619.00	Other Current Liabilities	
Deferred Inflow - Pension	Accrued Interest	1,193.00
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 1,043.11 Child Support Payable 0.01 Payroll Liabilities -246.72 Pension Payable 1,380.01 TWC Payable 1,005.01 AFLAC Payable -167.06 Social Security Payable -592.26 Payroll Liabilities - Other 4,524.09 Total Payroll Liabilities 5,903.07 Total Current Liabilities 187,968.19 Total Current Liabilities 188,169.42 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 103,859.20 Total Long Term Liabilities 104,306.32 Total Long Term Liabilities 292,475.74 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Bal	Due to/from General	60,619.00
AP Year End 24,580.00 Deferred Revenue - Prop Tax 4,433.00 Deferred Revenue - TML 12,131.00 Sales Tax Payable 1,043.11 Child Support Payable 0.01 Payroll Liabilities Medicare Payable 1,380.01 TWC Payable 1,005.01 AFLAC Payable 1,005.01 Total Other Current Liabilities 187,968.19 Total Current Liabilities 1,006.19 Total Current Liabilities 1,006.19 Due to KEB 52.00 Due to KEB 52.00 Due to KEB 52.00 Due to EVFD 227.00 KEB Payable 1,700 KEB Payable 1,700 Tractor Loan - Streets 0.002 NP-Backhoe 37.10 Customer Deposits 103,859.20 Total Long Term Liabilities 104,306.32 Total Liabilities 292,475.74 Equity 84 Income 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income 1,9,611.00 Total Equity 3,047,266.55	Deferred Inflow - Pension	-5,974.00
A/P Year End Deferred Revenue - Prop Tax Deferred Revenue - TML 12,131.00 Sales Tax Payable Child Support Payable Payroll Liabilities Medicare Payable Pension Payable TWC Payable AFLAC Payable AFLAC Payable Payroll Liabilities - Cther Total Other Current Liabilities Total Current Liabilities Due to Grants Due to KEB Due to Grants Due to KEB Due to Grants Customer Deposits Total Liabilities Total Liabilities Total Liabilities Due to Sacies Due to EVFD Tractor Loan - Streets Due to Grants Total Customer Deposits Total Liabilities Due to KEB Due to Grants Due to EVFD Tractor Loan - Streets Due to EVFD Tractor Loan - Streets Due to Mayable Tractor Loan - Streets Due to EVFD Total Liabilities Due to KEB Die Scool Due to EVFD Tractor Loan - Streets Due to EVFD Tractor Loan - Streets Due to Mayable Due to Mayab	Net Pension Liability	84,040.00
Deferred Revenue - TML	•	24,580.00
Deferred Revenue - TML 12,131.00 Sales Tax Payable 1,043.11 Child Support Payable 0.01 Payroll Liabilities -246.72 Pension Payable 1,380.01 TWC Payable 1,005.01 AFLAC Payable -167.06 Social Security Payable -592.26 Payroll Liabilities - Other 4,524.09 Total Payroll Liabilities 5,903.07 Total Other Current Liabilities 187,968.19 Total Current Liabilities 188,169.42 Long Term Liabilities 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 103,859.20 Total Liabilities 104,306.32 Total Liabilities 292,475.74 Equity 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 -19,611.00 Total Equity 3,047,266.55	***	4,433.00
Sales Tax Payable 1,043.11 Child Support Payable 0.01 Payroll Liabilities .246.72 Medicare Payable 1,380.01 TWC Payable 1,005.01 AFLAC Payable -167.06 Social Security Payable -592.26 Payroll Liabilities - Other 4,524.09 Total Payroll Liabilities 187,968.19 Total Current Liabilities 188,169.42 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 103,859.20 Total Long Term Liabilities 104,306.32 Total Liabilities 292,475.74 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -19,611.00 Total Equity -19,611.00 Total Equity		12,131.00
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Social Security Payable		•
Payroll Liabilities - Other 4,524.09 Total Payroll Liabilities 5,903.07 Total Other Current Liabilities 187,968.19 Total Current Liabilities 188,169.42 Long Term Liabilities 84.00 Due to Grants 9.20 Due to EVFD 227.00 KEB Payable 47.00 Tractor Loan - Streets 0.02 NP-Backhoe 37.10 Customer Deposits 103,859.20 Total Long Term Liabilities 104,306.32 Total Liabilities 292,475.74 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -19,611.00 Total Equity 3,047,266.55		
Total Payroll Liabilities 5,903.07 Total Other Current Liabilities 187,968.19 Total Current Liabilities 188,169.42 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 103,859.20 Total Long Term Liabilities 104,306.32 Total Liabilities 292,475.74 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -19,611.00 Total Equity 3,047,266.55		
Total Other Current Liabilities 187,968.19 Total Current Liabilities 188,169.42 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 103,859.20 Total Long Term Liabilities 104,306.32 Total Liabilities 292,475.74 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -19,611.00 Total Equity 3,047,266.55	•	
Total Current Liabilities 188,169.42 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 103,859.20 Total Long Term Liabilities 104,306.32 Total Liabilities 292,475.74 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -19,611.00 Total Equity 3,047,266.55	Total Payroll Liabilities	
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 103,859.20 Total Long Term Liabilities 104,306.32 Total Liabilities 292,475.74 Equity 81 Net Income 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.69 Unrestricted Net Assets 261,103.12 Net Income -19,611.00 Total Equity 3,047,266.55	Total Other Current Liabilities	187,968.19
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 103,859.20 Total Long Term Liabilities 104,306.32 Total Liabilities 292,475.74 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -19,611.00 Total Equity 3,047,266.55	Total Current Liabilities	188,169.42
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 103,859.20 Total Long Term Liabilities 104,306.32 Total Liabilities 292,475.74 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -19,611.00 Total Equity 3,047,266.55	Long Term Liabilities	
Due to EVFD 227.00 KEB Payable 47.00 Tractor Loan - Streets 0.02 NP-Backhoe 37.10 Customer Deposits 103,859.20 Total Long Term Liabilities 104,306.32 Total Liabilities 292,475.74 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -19,611.00 Total Equity 3,047,266.55	Due to Grants	
KEB Payable 47.00 Tractor Loan - Streets 0.02 NP-Backhoe 37.10 Customer Deposits 103,859.20 Total Long Term Liabilities 104,306.32 Total Liabilities 292,475.74 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -19,611.00 Total Equity 3,047,266.55	Due to KEB	
Tractor Loan - Streets 0.02 NP-Backhoe 37.10 Customer Deposits 103,859.20 Total Long Term Liabilities 104,306.32 Total Liabilities 292,475.74 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -19,611.00 Total Equity 3,047,266.55	Due to EVFD	227.00
Tractor Loan - Streets 0.02 NP-Backhoe 37.10 Customer Deposits 103,859.20 Total Long Term Liabilities 104,306.32 Total Liabilities 292,475.74 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -19,611.00 Total Equity 3,047,266.55	KEB Payable	47.00
Customer Deposits 103,859.20 Total Long Term Liabilities 104,306.32 Total Liabilities 292,475.74 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -19,611.00 Total Equity 3,047,266.55		0.02
Total Long Term Liabilities 104,306.32 Total Liabilities 292,475.74 Equity Net Income Fund Balance Opening Balance Equity Unrestricted Net Assets 261,103.12 Net Income 19,611.00 Total Equity 3,047,266.55	NP-Backhoe	37.10
Total Liabilities 292,475.74 Equity 67,704.02 Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -19,611.00 Total Equity 3,047,266.55	Customer Deposits	103,859.20
Equity Net Income Fund Balance Opening Balance Equity Unrestricted Net Assets Net Income Total Equity 3,047,266.55	Total Long Term Liabilities	104,306.32
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 -19,611.00 Total Equity 3,047,266.55	Total Liabilities	292,475.74
Fund Balance 2,173,907.52 Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -19,611.00 Total Equity 3,047,266.55	Equity	
Opening Balance Equity 564,162.89 Unrestricted Net Assets 261,103.12 Net Income -19,611.00 Total Equity 3,047,266.55	Net Income	
Unrestricted Net Assets 261,103.12 Net Income -19,611.00 Total Equity 3,047,266.55	Fund Balance	2,173,907.52
Unrestricted Net Assets 261,103.12 Net Income -19,611.00 Total Equity 3,047,266.55	Opening Balance Equity	564,162.89
Net Income -19,611.00 Total Equity 3,047,266.55		261,103.12
		-19,611.00
TOTAL LIABILITIES & EQUITY 3,339,742.29	Total Equity	3,047,266.55
	TOTAL LIABILITIES & EQUITY	3,339,742.29