

**City of Goshen**  
**Balance Sheet**  
**As of May 31, 2018**

|  | May 31, 18 | Apr 30, 18 | \$ Change  |
|--|------------|------------|------------|
| <b>ASSETS</b>                          |            |            |            |
| <b>Current Assets</b>                  |            |            |            |
| <b>Checking/Savings</b>                |            |            |            |
| 1100 · Petty Cash                      | 44.92      | 44.92      | 0.00       |
| 1110 · Checking (OCB/Stockyard)        | 77,894.83  | 76,545.11  | 1,349.72   |
| 1147 · Money Market (Stockyards Bank)  | 133,411.54 | 133,354.91 | 56.63      |
| <b>Total Checking/Savings</b>          | 211,351.29 | 209,944.94 | 1,406.35   |
| <b>Accounts Receivable</b>             |            |            |            |
| 1200 · Accounts Receiv - Property Tax  | 1,277.81   | 1,277.81   | 0.00       |
| 1205 · Accounts Receivable - Other     | 1,454.41   | 1,454.41   | 0.00       |
| 1218 · Accounts Receivable - Fines     | 2,372.46   | 2,372.46   | 0.00       |
| <b>Total Accounts Receivable</b>       | 5,104.68   | 5,104.68   | 0.00       |
| <b>Other Current Assets</b>            |            |            |            |
| 1210 · Accounts Receivable - Ins. Sur. | 0.00       | 10,740.16  | -10,740.16 |
| 1280 · Deposit - Office                | 350.00     | 350.00     | 0.00       |
| 1285 · Deposit - Meeting Place         | 100.00     | 100.00     | 0.00       |
| 1300 · Prepaid Expenses                | 1,927.01   | 2,620.37   | -693.36    |
| <b>Total Other Current Assets</b>      | 2,377.01   | 13,810.53  | -11,433.52 |
| <b>Total Current Assets</b>            | 218,832.98 | 228,860.15 | -10,027.17 |
| <b>Fixed Assets</b>                    |            |            |            |
| <b>1400 · Capital Assets</b>           |            |            |            |
| 1401 · Drainage                        | 186,716.91 | 186,716.91 | 0.00       |
| 1405 · Playground                      | 74,162.77  | 74,162.77  | 0.00       |
| 1410 · Office Equipment                | 2,584.74   | 2,584.74   | 0.00       |
| 1415 · Equipment.                      | 15,239.51  | 15,239.51  | 0.00       |
| 1416 · Improvements                    | 33,068.70  | 33,068.70  | 0.00       |
| 1418 · Road Improvements               | 192,276.47 | 192,276.47 | 0.00       |

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| 1419 · Land - Park                     | 152,928.50        | 152,928.50        | 0.00              |
| 1420 · Accum. Depreciation             | -319,806.00       | -317,070.97       | -2,735.03         |
| <b>Total 1400 · Capital Assets</b>     | <b>337,171.60</b> | <b>339,906.63</b> | <b>-2,735.03</b>  |
| <b>Total Fixed Assets</b>              | <b>337,171.60</b> | <b>339,906.63</b> | <b>-2,735.03</b>  |
| <b>TOTAL ASSETS</b>                    | <b>556,004.58</b> | <b>568,766.78</b> | <b>-12,762.20</b> |
| <b>LIABILITIES &amp; EQUITY</b>        |                   |                   |                   |
| <b>Liabilities</b>                     |                   |                   |                   |
| <b>Current Liabilities</b>             |                   |                   |                   |
| <b>Other Current Liabilities</b>       |                   |                   |                   |
| 2015 · Accrued Federal Withholding     | 288.00            | 238.00            | 50.00             |
| 2020 · Accrued Fica/Medicare - Company | 358.13            | 335.14            | 22.99             |
| 2025 · Accrued Fica/Medicare Withholdi | 358.13            | 335.14            | 22.99             |
| 2030 · Accrued State Withholding       | 218.89            | 109.45            | 109.44            |
| 2035 · Accrued SUTA Tax                | 12.34             | 9.72              | 2.62              |
| 2036 · Accrued Payroll                 | 1,140.60          | 1,140.60          | 0.00              |
| 2040 · AP - Architectural Control Dep  | 250.00            | 250.00            | 0.00              |
| 2050 · Mortgage - Stock Yards B & T    | 76,596.76         | 76,596.76         | 0.00              |
| <b>Total Other Current Liabilities</b> | <b>79,222.85</b>  | <b>79,014.81</b>  | <b>208.04</b>     |
| <b>Total Current Liabilities</b>       | <b>79,222.85</b>  | <b>79,014.81</b>  | <b>208.04</b>     |
| <b>Total Liabilities</b>               | <b>79,222.85</b>  | <b>79,014.81</b>  | <b>208.04</b>     |
| <b>Equity</b>                          |                   |                   |                   |
| 3900 · Retained Earnings               | 25,418.29         | 25,418.29         | 0.00              |
| 3999 · Fund Balance                    | 462,243.08        | 462,243.08        | 0.00              |
| Net Income                             | -10,879.64        | 2,090.60          | -12,970.24        |
| <b>Total Equity</b>                    | <b>476,781.73</b> | <b>489,751.97</b> | <b>-12,970.24</b> |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b>556,004.58</b> | <b>568,766.78</b> | <b>-12,762.20</b> |