



NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are restricted or committed to expenditures for specified purposes.

Visit Grand Junction (f.k.a. Visitors and Convention Bureau) ~ to accumulate resources from a lodging tax approved by the voters in 1994 and other taxes committed by City Council to proactively market the Grand Junction area and promote tourism.

Enhanced 911 Fund ~ to account for the resources from municipal telephone charges, as established by section 29-11-103 of the Colorado Revised Statutes, and the expenditures from improvements to the emergency 911 communication center.

Parkland Expansion Fund ~ to accumulate resources derived from fees paid by land developers within the City committed to acquire, develop and maintain parks and green space.

Conservatio Trust Fund ~ to account for lottery proceeds received from the State of Colorado for the development and improvement of City Parks.

Community Development Fund ~ to account for resources and expenditures of the community development block grant and other grants received for pass-thru to other agencies.

Capital Project Funds

Capital project funds are used to account for financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Sales Tax Capital Improvement Fund ~ to account for the financing and construction of projected financed completely or partially with the $\frac{3}{4}$ percent portion of the City's 2- $\frac{3}{4}$ percent sales and use tax. The $\frac{3}{4}$ percent portion is currently dedicated to general capital improvements,

economic development and debt service on the sales tax improvement bond issue and the public safety building certificated of participation issue.

Capital Projects Funds (Continued)

Storm Drainage Development Fund ~ to account for storm drainage development projects funded partially or in whole with assessments to property owners.

Street Assessment Projects Fund ~ to account for various street improvement projects funded partially or in whole with assessments to property owners.

Debt Service Funds

Debt service funds are used to account for the accumulation of resources and the payment of general long-term debt principal, interest and related costs.

General Debt Service Fund ~ to account for all resources which are being accumulated for general long-term debt principal and interest payments maturing in future years, other than long-term debt accounted for in enterprise and internal service funds or where a separate debt service fund is legally mandated.

Parkway Debt Retirement Fund ~ a debt service fund used to account for all resources which are being accumulated for the early retirement of the Parkway Project long-term debt principal and interest payments maturing in future years.

Ridges Debt Service Fund ~ to account for the disposition of those assets received by the City upon the dissolution of the Ridges Metropolitan District restricted to the payment of Ridges long-term debt, the collection of property taxes levied within the District for the payment of long-term debt and the payment of Ridges long-term debt.

Grand Junction Public Finance Corporation Debt Service Fund ~ to account for debt service payments incurred in the financing of open space land.

Permanent Funds

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's program.

Cemetery Perpetual Care Fund ~ to accumulate resources to provide for the future maintenance of municipal cemeteries.



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City of Grand Junction
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2017

	Special Revenue				
	Visit Grand Junction	Enhanced 911	Parkland Expansion	Conservation Trust	Community Development
ASSETS					
Cash and investments	\$ 126,810	\$ 2,441,014	\$ 239,613	\$ 100,886	\$ -
Accounts receivable	3,694	376,650	1,900	-	-
Taxes receivable	136,811	-	-	-	-
Intergovernmental receivable	-	5,167	-	-	64,798
Prepays	18,109	-	-	-	-
Restricted cash and investments	-	-	-	-	-
Total assets	<u>\$ 285,424</u>	<u>\$ 2,822,831</u>	<u>\$ 241,513</u>	<u>\$ 100,886</u>	<u>\$ 64,798</u>
LIABILITIES					
Accounts payable	31,996	-	-	-	64,798
Accrued liabilities	4,390	-	-	-	-
Unearned revenue	25,000	-	-	-	-
Total liabilities	<u>61,386</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>64,798</u>
FUND BALANCES					
Nonspendable:					
Inventories and prepaids	\$ 18,109	\$ -	\$ -	\$ -	\$ -
Permanent fund principal	-	-	-	-	-
Restricted for:					
Debt service	-	-	-	-	-
Parks and recreation	-	-	-	100,886	-
Public safety	-	2,822,831	-	-	-
Capital projects	-	-	-	-	-
Committed to:					
Open space	-	-	241,513	-	-
Tourism and convention	205,929	-	-	-	-
Total fund balances	<u>224,038</u>	<u>2,822,831</u>	<u>241,513</u>	<u>100,886</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 285,424</u>	<u>\$ 2,822,831</u>	<u>\$ 241,513</u>	<u>\$ 100,886</u>	<u>\$ 64,798</u>

Debt Service		Capital Projects	Permanent Fund	Total Nonmajor Governmental Funds
Ridges	GJ Public Finance	Storm Drainage Development	Cemetery Perpetual Care	
\$ 17,112	\$ 3,860	\$ 29,506	\$ 1,413,796	\$ 4,372,597
-	-	-	508	382,752
-	-	-	-	136,811
-	-	-	-	69,965
-	-	-	-	18,109
-	5,577	-	-	5,577
<u>\$ 17,112</u>	<u>\$ 9,437</u>	<u>\$ 29,506</u>	<u>\$ 1,414,304</u>	<u>\$ 4,985,811</u>
-	-	553	-	97,347
-	-	-	-	4,390
-	-	-	-	25,000
-	-	553	-	126,737
\$ -	\$ -	\$ -	\$ -	\$ 18,109
-	-	-	1,414,304	1,414,304
17,112	9,437	-	-	26,549
-	-	-	-	100,886
-	-	-	-	2,822,831
-	-	28,953	-	28,953
-	-	-	-	241,513
-	-	-	-	205,929
<u>17,112</u>	<u>9,437</u>	<u>28,953</u>	<u>1,414,304</u>	<u>4,859,074</u>
<u>\$ 17,112</u>	<u>\$ 9,437</u>	<u>\$ 29,506</u>	<u>\$ 1,414,304</u>	<u>\$ 4,985,811</u>

City of Grand Junction, Colorado
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the year ended December 31, 2017

	Special Revenue				
	Visit Grand Junction	Enhanced 911	Parkland Expansion	Conservation Trust	Community Development
REVENUES					
Sales, use and lodging taxes	\$ 2,175,654	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	631,796	434,351
Charges for services	10,871	2,356,109	-	-	-
Investment earnings	-	24,858	5,337	5,702	-
Other income	543	-	249,651	-	-
Total revenues	<u>2,187,068</u>	<u>2,380,967</u>	<u>254,988</u>	<u>637,498</u>	<u>434,351</u>
EXPENDITURES					
Current:					
General government	1,924,507	-	-	-	-
Urban development and housing	-	-	-	-	186,241
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay:					
Construction	-	-	-	-	-
Total expenditures	<u>1,924,507</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>186,241</u>
Excess (deficiency) of revenues over (under) expenditures	262,561	2,380,967	254,988	637,498	248,110
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	(222,469)	(2,173,808)	(601,115)	(1,002,103)	(248,110)
Total other financing sources and (uses)	<u>1,964,599</u>	<u>207,159</u>	<u>(346,127)</u>	<u>(364,605)</u>	<u>186,241</u>
Net change in fund balance	40,092	207,159	(346,127)	(364,605)	-
Fund balances - beginning	183,946	2,615,672	587,640	465,491	-
Fund balances - ending	<u>\$ 224,038</u>	<u>\$ 2,822,831</u>	<u>\$ 241,513</u>	<u>\$ 100,886</u>	<u>\$ -</u>

Debt Service		Capital Projects	Permanent Fund	Total Nonmajor Governmental Funds
Ridges	GJ Public Finance	Storm Drainage Development	Cemetery Perpetual Care	
\$ -	\$ -	\$ -	\$ -	\$ 2,175,654
-	-	-	-	1,066,147
-	-	-	22,654	2,389,634
151	5,597	-	12,220	53,865
-	300,000	22,716	-	572,910
<u>151</u>	<u>305,597</u>	<u>22,716</u>	<u>34,874</u>	<u>6,258,210</u>
-	1,500	553	-	1,926,560
-	-	-	-	186,241
-	230,000	-	-	230,000
-	298,650	-	-	298,650
-	-	120,853	-	120,853
-	530,150	121,406	-	2,762,304
151	(224,553)	(98,690)	34,874	3,495,906
-	230,150	124,320	-	354,470
-	-	-	(13,000)	(4,260,605)
<u>151</u>	<u>535,747</u>	<u>147,036</u>	<u>21,874</u>	<u>2,352,075</u>
151	5,597	25,630	21,874	(410,229)
16,961	3,840	3,323	1,392,430	5,269,303
<u>\$ 17,112</u>	<u>\$ 9,437</u>	<u>\$ 28,953</u>	<u>\$ 1,414,304</u>	<u>\$ 4,859,074</u>

City of Grand Junction, Colorado
VISIT GRAND JUNCTION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
For the year ended December 31, 2017

	Budgeted Amounts		Actual on Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Sales, use and lodging taxes	\$ 2,182,047	\$ 2,169,949	\$ 2,175,654	\$ 5,705
Charges for services	10,000	10,000	10,871	871
Other income	-	-	543	543
Total revenues	<u>2,192,047</u>	<u>2,179,949</u>	<u>2,187,068</u>	<u>7,119</u>
EXPENDITURES				
Current:				
General government	1,976,453	1,931,072	1,924,507	6,565
Capital outlay:				
Construction	20,000	23,713	-	23,713
Total expenditures	<u>1,996,453</u>	<u>1,954,785</u>	<u>1,924,507</u>	<u>30,278</u>
Excess (deficiency) of revenues over (under) expenditures	<u>195,594</u>	<u>225,164</u>	<u>262,561</u>	<u>37,397</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(222,469)	(222,469)	(222,469)	-
Net change in fund balance	(26,875)	2,695	40,092	37,397
Fund balances - beginning	183,946	183,946	183,946	-
Fund balances - ending	<u>\$ 157,071</u>	<u>\$ 186,641</u>	<u>\$ 224,038</u>	<u>\$ 37,397</u>

City of Grand Junction, Colorado
ENHANCED 911 SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
For the year ended December 31, 2017

	Budgeted Amounts		Actual on Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 2,420,600	\$ 2,420,600	\$ 2,356,109	\$ (64,491)
Investment earnings	25,000	32,000	24,858	(7,142)
Total revenues	<u>2,445,600</u>	<u>2,452,600</u>	<u>2,380,967</u>	<u>(71,633)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(3,156,508)</u>	<u>(2,396,159)</u>	<u>(2,173,808)</u>	<u>222,351</u>
Net change in fund balance	(710,908)	56,441	207,159	150,718
Fund balances - beginning	2,615,672	2,615,672	2,615,672	-
Fund balances - ending	<u>\$ 1,904,764</u>	<u>\$ 2,672,113</u>	<u>\$ 2,822,831</u>	<u>\$ 150,718</u>

City of Grand Junction, Colorado
PARKLAND EXPANSION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
For the year ended December 31, 2017

	Budgeted Amounts		Actual on Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Investment earnings	\$ 1,500	\$ 6,800	\$ 5,337	\$ (1,463)
Other income	135,000	135,000	249,651	114,651
Total revenues	<u>136,500</u>	<u>141,800</u>	<u>254,988</u>	<u>113,188</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(601,115)	(601,115)	(601,115)	-
Net change in fund balance	(464,615)	(459,315)	(346,127)	113,188
Fund balances - beginning	587,640	587,640	587,640	-
Fund balances - ending	<u>\$ 123,025</u>	<u>\$ 128,325</u>	<u>\$ 241,513</u>	<u>\$ 113,188</u>

City of Grand Junction, Colorado
CONSERVATION TRUST SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
For the year ended December 31, 2017

	Budgeted Amounts		Actual on Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 624,000	\$ 624,000	\$ 631,796	\$ 7,796
Investment earnings	1,000	6,900	5,702	(1,198)
Total revenues	<u>625,000</u>	<u>630,900</u>	<u>637,498</u>	<u>6,598</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(1,002,829)	(1,002,829)	(1,002,103)	726
Net change in fund balance	(377,829)	(371,929)	(364,605)	7,324
Fund balances - beginning	465,491	465,491	465,491	-
Fund balances - ending	<u>\$ 87,662</u>	<u>\$ 93,562</u>	<u>\$ 100,886</u>	<u>\$ 7,324</u>

City of Grand Junction, Colorado
COMMUNITY DEVELOPMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
For the year ended December 31, 2017

	Budgeted Amounts		Actual on Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 518,843	\$ 518,843	\$ 434,351	\$ (84,492)
Total revenues	<u>518,843</u>	<u>518,843</u>	<u>434,351</u>	<u>(84,492)</u>
EXPENDITURES				
Current:				
Urban development and housing	<u>254,145</u>	<u>254,145</u>	<u>186,241</u>	<u>67,904</u>
Excess (deficiency) of revenues over (under) expenditures	<u>264,698</u>	<u>264,698</u>	<u>248,110</u>	<u>(16,588)</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>(264,698)</u>	<u>(264,698)</u>	<u>(248,110)</u>	<u>16,588</u>
Net change in fund balance	-	-	-	-
Fund balances - beginning	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Grand Junction, Colorado
RIDGES DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
For the year ended December 31, 2017

	Budgeted Amounts		Actual on Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Investment earnings	\$ -	\$ -	\$ 151	\$ 151
Total revenues	-	-	151	151
Net change in fund balance	-	-	151	151
Fund balances - beginning	16,961	16,961	16,961	-
Fund balances - ending	\$ 16,961	\$ 16,961	\$ 17,112	\$ 151

City of Grand Junction, Colorado
GRAND JUNCTION PUBLIC FINANCE CORPORATION DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
For the year ended December 31, 2017

	Budgeted Amounts		Actual on Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Investment earnings	\$ -	\$ -	\$ 5,597	\$ 5,597
Other income	300,000	300,000	300,000	-
Total revenues	<u>300,000</u>	<u>300,000</u>	<u>305,597</u>	<u>5,597</u>
EXPENDITURES				
Current:				
General government	1,510	1,510	1,500	10
Debt service:				
Principal retirement	230,000	230,000	230,000	-
Interest and fiscal charges	298,650	298,650	298,650	-
Total expenditures	<u>530,160</u>	<u>530,160</u>	<u>530,150</u>	<u>10</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(230,160)</u>	<u>(230,160)</u>	<u>(224,553)</u>	<u>5,607</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	<u>230,155</u>	<u>230,155</u>	<u>230,150</u>	<u>(5)</u>
Net change in fund balance	(5)	(5)	5,597	5,602
Fund balances - beginning	3,840	3,840	3,840	-
Fund balances - ending	<u>\$ 3,835</u>	<u>\$ 3,835</u>	<u>\$ 9,437</u>	<u>\$ 5,602</u>

City of Grand Junction, Colorado
GENERAL DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
For the year ended December 31, 2017

	Budgeted Amounts		Actual on Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 698,727	\$ 698,727	\$ 719,326	\$ 20,599
Investment earnings	-	-	1,982	1,982
Total revenues	<u>698,727</u>	<u>698,727</u>	<u>721,308</u>	<u>22,581</u>
EXPENDITURES				
Current:				
General government	3,010	3,010	3,000	10
Debt service:				
Principal retirement	3,460,000	3,460,000	3,460,000	-
Interest and fiscal charges	<u>3,421,885</u>	<u>3,421,885</u>	<u>3,421,885</u>	<u>-</u>
Total expenditures	<u>6,884,895</u>	<u>6,884,895</u>	<u>6,884,885</u>	<u>10</u>
Excess (deficiency) of revenues over (under) expenditures	(6,186,168)	(6,186,168)	(6,163,577)	22,591
OTHER FINANCING SOURCES (USES)				
Transfers in	6,186,168	6,188,673	6,163,059	(25,614)
Total other financing sources (uses)	<u>6,186,168</u>	<u>6,188,673</u>	<u>6,163,059</u>	<u>(25,614)</u>
Net change in fund balances	-	2,505	(518)	(3,023)
Fund balances - beginning	946	946	946	-
Fund balances - ending	<u>\$ 946</u>	<u>\$ 3,451</u>	<u>\$ 428</u>	<u>\$ (3,023)</u>

City of Grand Junction, Colorado
PARKWAY DEBT RETIREMENT DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
For the year ended December 31, 2017

	Budgeted Amounts		Actual on Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Investment earnings	\$ 85,000	\$ 124,000	\$ 139,251	\$ 15,251
Total revenues	<u>85,000</u>	<u>124,000</u>	<u>139,251</u>	<u>15,251</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,105,078	1,090,277	1,090,277	-
Transfers out	-	(3,750,000)	(3,205,166)	544,834
Total other financing sources (uses)	<u>1,105,078</u>	<u>(2,659,723)</u>	<u>(2,114,889)</u>	<u>544,834</u>
Net change in fund balances	1,190,078	(2,535,723)	(1,975,638)	560,085
Fund balances - beginning	11,205,012	11,205,012	11,205,012	-
Fund balances - ending	<u>\$ 12,395,090</u>	<u>\$ 8,669,289</u>	<u>\$ 9,229,374</u>	<u>\$ 560,085</u>

City of Grand Junction, Colorado
SALES TAX CAPITAL IMPROVEMENTS CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
For the year ended December 31, 2017

	Budgeted Amounts		Actual on Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Sales, use and lodging taxes	\$ 11,695,558	\$ 11,670,558	\$ 12,603,898	\$ 933,340
Intergovernmental	1,778,436	1,803,204	1,762,073	(41,131)
Charges for services	30,000	30,000	84,689	54,689
Special assessments	9,700	9,700	8,216	(1,484)
Investment earnings	-	-	1,381	1,381
Other contributions	492,001	643,001	646,430	3,429
Total revenues	<u>14,005,695</u>	<u>14,156,463</u>	<u>15,106,687</u>	<u>950,224</u>
EXPENDITURES				
Capital outlay:				
Construction	7,557,523	12,440,616	10,912,253	1,528,363
Total expenditures	<u>7,557,523</u>	<u>12,440,616</u>	<u>10,912,253</u>	<u>1,528,363</u>
Excess (deficiency) of revenues over (under) expenditures	6,448,172	1,715,847	4,194,434	2,478,587
OTHER FINANCING SOURCES (USES)				
Transfers in	1,443,487	5,193,487	4,551,717	(641,770)
Transfers out	(8,091,246)	(8,245,495)	(8,057,656)	187,839
Total other financing sources (uses)	<u>(6,647,759)</u>	<u>(3,052,008)</u>	<u>(3,505,939)</u>	<u>(453,931)</u>
Net change in fund balances	(199,587)	(1,336,161)	688,495	2,024,656
Fund balances - beginning	956,296	956,296	956,296	-
Fund balances - ending	<u>\$ 756,709</u>	<u>\$ (379,865)</u>	<u>\$ 1,644,791</u>	<u>\$ 2,024,656</u>

City of Grand Junction, Colorado
STORM DRAINAGE DEVELOPMENT CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
For the year ended December 31, 2017

	Budgeted Amounts		Actual on Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Development fees	\$ -	\$ 16,000	\$ 22,716	\$ 6,716
Total revenues	-	16,000	22,716	6,716
EXPENDITURES				
Current:				
General government	-	-	553	(553)
Capital outlay:				
Construction	150,000	226,400	120,853	105,547
Total expenditures	150,000	226,400	121,406	104,994
Excess (deficiency) of revenues over (under) expenditures	(150,000)	(210,400)	(98,690)	111,710
OTHER FINANCING SOURCES (USES)				
Transfers in	150,000	226,400	124,320	(102,080)
Net change in fund balance	-	16,000	25,630	9,630
Fund balances - beginning	3,323	3,323	3,323	-
Fund balances - ending	\$ 3,323	\$ 19,323	\$ 28,953	\$ 9,630

City of Grand Junction, Colorado
STREET ASSESSMENT PROJECTS CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
For the year ended December 31, 2017

	Budgeted Amounts		Actual on Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous:				
Development fees	\$ 1,200,000	\$ 1,200,000	\$ 1,614,878	\$ 414,878
Total revenues	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,614,878</u>	<u>414,878</u>
EXPENDITURES				
Current:				
General government	-	-	13,160	(13,160)
Capital outlay:				
Construction	3,155,000	3,155,000	3,071,994	83,006
Total expenditures	<u>3,155,000</u>	<u>3,155,000</u>	<u>3,085,154</u>	<u>69,846</u>
Net change in fund balances	(1,955,000)	(1,955,000)	(1,470,276)	484,724
Fund balances - beginning	2,378,164	2,378,164	2,378,164	-
Fund balances - ending	<u>\$ 423,164</u>	<u>\$ 423,164</u>	<u>\$ 907,888</u>	<u>\$ 484,724</u>

City of Grand Junction, Colorado
CEMETERY PERPETUAL CARE PERMANENT TRUST FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL
For the year ended December 31, 2017

	Budgeted Amounts		Actual on Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Perpetual care revenue	\$ 20,000	\$ 20,000	\$ 22,654	\$ 2,654
Investment earnings	13,000	13,000	12,220	(780)
Total revenues	<u>33,000</u>	<u>33,000</u>	<u>34,874</u>	<u>1,874</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(13,000)	(13,000)	(13,000)	-
Net change in fund balance	20,000	20,000	21,874	1,874
Fund balances - beginning	1,396,254	1,396,254	1,392,430	(3,824)
Fund balances - ending	<u>\$ 1,416,254</u>	<u>\$ 1,416,254</u>	<u>\$ 1,414,304</u>	<u>\$ (1,950)</u>



NONMAJOR PROPRIETARY FUNDS

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the expense, including depreciation, of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Additionally, enterprise funds are used where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Solid Waste Removal Fund ~ to account for the revenues and expenses associated with

Irrigation Fund ~ to account for the resources and expenses associated with the operation of the irrigation system located in the Ridges residential area.

Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or other governments, on a cost-reimbursement basis.

Data Processing Fund ~ to account for expenses associated with the operations of the data processing center that provides services to City agencies and the related charges for these services.

Equipment Fund ~ to account for the expenses associated with the acquisition, operation and maintenance of City-owned vehicles and equipment and the related charges for these services.

Self-Insurance Fund ~ to account for the expenses associated with providing workers' compensation, property and liability, health and retiree health insurance coverage, as well as the related charges to the various departments within the City.

Communications Center Fund ~ to account for the expenses associated with the operations of the Grand Valley Combined Emergency 911 Communications Center, as well as the related charges for its operation to the various local governments using its services.

Facilities Management Fund ~ to account for the expenses associated with the utilities and maintenance of City-owned buildings and the related charges for these services.

City of Grand Junction, Colorado
COMBINING STATEMENT OF NET POSITION
NONMAJOR PROPRIETARY FUNDS
December 31, 2017

	Business-Type Activities - Enterprise Funds		
	Solid Waste Removal	Irrigation	Total
ASSETS			
Current assets:			
Cash and investments	\$ 1,063,156	\$ 111,346	\$ 1,174,502
Accounts receivable, net of allowance	502,557	30,929	533,486
Total current assets	<u>1,565,713</u>	<u>142,275</u>	<u>1,707,988</u>
Noncurrent assets:			
Capital assets:			
Buildings, improvements, plant and system	249,750	3,435,807	3,685,557
Equipment	1,056,016	20,310	1,076,326
Less accumulated depreciation	<u>(1,039,259)</u>	<u>(2,966,636)</u>	<u>(4,005,895)</u>
Total capital assets (net of accumulated depreciation)	<u>266,507</u>	<u>489,481</u>	<u>755,988</u>
Total noncurrent assets	<u>266,507</u>	<u>489,481</u>	<u>755,988</u>
Total assets	<u>1,832,220</u>	<u>631,756</u>	<u>2,463,976</u>
LIABILITIES			
Current liabilities:			
Accounts payable	116,536	5,455	121,991
Compensated absences payable	4,010	760	4,770
Due to other funds	91,958	-	91,958
Total current liabilities	<u>212,504</u>	<u>6,215</u>	<u>218,719</u>
Noncurrent liabilities:			
Compensated absences payable	62,693	11,872	74,565
Advances from other funds - general fund	406,670	-	406,670
Total noncurrent liabilities	<u>469,363</u>	<u>11,872</u>	<u>481,235</u>
Total liabilities	<u>681,867</u>	<u>18,087</u>	<u>699,954</u>
NET POSITION			
Net investment in capital assets	266,507	489,481	755,988
Unrestricted	883,846	124,188	1,008,034
Total net position	<u>\$ 1,150,353</u>	<u>\$ 613,669</u>	<u>\$ 1,764,022</u>

City of Grand Junction, Colorado
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
NONMAJOR PROPRIETARY FUNDS
For the year ended December 31, 2017

	Business-Type Activities - Enterprise Funds		
	Solid Waste Removal	Irrigation	Total
Operating revenues:			
Charges for sales and services, net of allowances	\$ 3,993,456	\$ 254,711	\$ 4,248,167
Operating expenses:			
Personnel services	1,112,472	95,964	1,208,436
Costs of sales and services	2,702,722	160,554	2,863,276
Depreciation and amortization	48,698	88,330	137,028
Total operating expenses	3,863,892	344,848	4,208,740
Operating income (loss)	129,564	(90,137)	39,427
Nonoperating revenues:			
Investment income	9,758	940	10,698
Total nonoperating revenues	9,758	940	10,698
Income (loss) before contributions and transfers	139,322	(89,197)	50,125
Capital contributions - tap fees	-	1,560	1,560
Change in net position	139,322	(87,637)	51,685
Net position - beginning	1,011,031	701,306	1,712,337
Net position - ending	\$ 1,150,353	\$ 613,669	\$ 1,764,022

City of Grand Junction, Colorado
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
For the year ended December 31, 2017

	Business-Type Activities - Enterprise Funds		
	Solid Waste Removal	Irrigation	Total
Cash flows from operating activities:			
Cash received from customers and users	\$ 3,958,007	\$ 253,768	\$ 4,211,775
Cash paid to interfund	(1,249,547)	(121,108)	(1,370,655)
Cash paid to suppliers	(1,429,263)	(34,474)	(1,463,737)
Cash paid to employees	(1,108,780)	(97,087)	(1,205,867)
Net cash provided by operating activities	<u>170,417</u>	<u>1,099</u>	<u>171,516</u>
Cash flows from noncapital financing activities:			
Increase in amount due other funds	<u>2,417</u>	-	<u>2,417</u>
Net cash provided by noncapital financing activities	<u>2,417</u>	-	<u>2,417</u>
Cash flows from capital and related financing activities:			
Tap fees	-	1,560	1,560
Repayment of interfund capital loans	(91,958)	-	(91,958)
Purchase of capital assets	-	-	-
Net cash (used) in capital and related financing activities	<u>(91,958)</u>	<u>1,560</u>	<u>(90,398)</u>
Cash flows from investing activities:			
Investment income received	<u>9,758</u>	<u>940</u>	<u>10,698</u>
Net cash provided by investing activities	<u>9,758</u>	<u>940</u>	<u>10,698</u>
Net increase in cash and cash equivalents	90,634	3,599	94,233
Cash and cash equivalents, January 1	972,522	107,747	1,080,269
Cash and cash equivalents, December 31	<u>\$ 1,063,156</u>	<u>\$ 111,346</u>	<u>\$ 1,174,502</u>
Reconciliation of Operating Income (loss) to Net cash Provided by Operating Activities:			
Operating income (loss)	\$ 129,564	\$ (90,137)	\$ 39,427
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation expense	48,698	88,330	137,028
(Increase) decrease in accounts receivable	(35,449)	(943)	(36,392)
Increase (decrease) in accounts payable	23,912	4,972	28,884
Increase (decrease) in accrued liabilities and compensated absences payable	3,692	(1,123)	2,569
Total adjustments	<u>40,853</u>	<u>91,236</u>	<u>132,089</u>
Net cash provided by operating activities	<u>\$ 170,417</u>	<u>\$ 1,099</u>	<u>\$ 171,516</u>

City of Grand Junction, Colorado
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
December 31, 2017

	Data Processing	Equipment	Self- Insurance	Communication s Center	Facilities Management	Total
ASSETS						
Current assets:						
Cash and investments	\$ 2,980,604	\$ 2,927,057	\$ 5,328,178	\$ 651,036	\$ 490,150	\$ 12,377,025
Accounts receivable, net of allowance	1,330	11,820	15,105	123	39,486	67,864
Intergovernmental receivable	-	49,761	-	6,312	-	56,073
Prepaid items	2,479	-	-	5,049	-	7,528
Total current assets	<u>2,984,413</u>	<u>2,988,638</u>	<u>5,343,283</u>	<u>662,520</u>	<u>529,636</u>	<u>12,508,490</u>
Noncurrent assets:						
Capital assets:						
Buildings, improvements, plant and system	321,639	3,319,363	-	13,700	184,210	3,838,912
Equipment	6,135,998	24,075,575	-	10,446,633	174,527	40,832,733
Less accumulated depreciation	<u>(4,490,216)</u>	<u>(15,293,190)</u>	<u>-</u>	<u>(7,474,236)</u>	<u>(41,697)</u>	<u>(27,299,339)</u>
Total capital assets (net of accumulated depreciation)	<u>1,967,421</u>	<u>12,101,748</u>	<u>-</u>	<u>2,986,097</u>	<u>317,040</u>	<u>17,372,306</u>
Total assets	<u>4,951,834</u>	<u>15,090,386</u>	<u>5,343,283</u>	<u>3,648,617</u>	<u>846,676</u>	<u>29,880,796</u>
LIABILITIES						
Current liabilities:						
Accounts payable	179,299	197,037	96,455	14,593	182,355	669,739
Compensated absences payable	9,695	4,114	1,320	15,461	1,663	32,253
Claims payable	-	-	2,249,491	-	-	2,249,491
Total current liabilities	<u>188,994</u>	<u>201,151</u>	<u>2,347,266</u>	<u>30,054</u>	<u>184,018</u>	<u>2,951,483</u>
Noncurrent liabilities:						
Compensated absences payable	151,561	64,327	20,649	241,700	26,005	504,242
Claims payable	-	-	1,051,407	-	-	1,051,407
Total noncurrent liabilities	<u>151,561</u>	<u>64,327</u>	<u>1,072,056</u>	<u>241,700</u>	<u>26,005</u>	<u>1,555,649</u>
Total liabilities	<u>340,555</u>	<u>265,478</u>	<u>3,419,322</u>	<u>271,754</u>	<u>210,023</u>	<u>4,507,132</u>
NET POSITION						
Net investment in capital assets	1,967,421	12,101,748	-	2,986,097	317,040	17,372,306
Restricted for:						
Public safety	185,598	-	-	-	-	185,598
Assigned to:						
Retiree health benefits	-	-	937,648	-	-	937,648
Unrestricted	<u>2,458,260</u>	<u>2,723,160</u>	<u>986,313</u>	<u>390,766</u>	<u>319,613</u>	<u>6,878,112</u>
Total net position	<u>\$ 4,611,279</u>	<u>\$ 14,824,908</u>	<u>\$ 1,923,961</u>	<u>\$ 3,376,863</u>	<u>\$ 636,653</u>	<u>\$ 25,373,664</u>

City of Grand Junction, Colorado
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For the year ended December 31, 2017

	Data Processing	Equipment	Self- Insurance	Communications Center	Facilities Management	Total
Operating revenues:						
Charges for sales and services	\$ 6,402,428	\$ 5,880,123	\$ 2,749,458	\$ 4,758,621	\$ 2,631,276	\$ 22,421,906
Other income	33,600	2,895	38,701	18,619	23,256	117,071
Total operating revenues	<u>6,436,028</u>	<u>5,883,018</u>	<u>2,788,159</u>	<u>4,777,240</u>	<u>2,654,532</u>	<u>22,538,977</u>
Operating expenses:						
Personnel services	2,020,342	1,062,279	694,540	4,074,065	458,261	8,309,487
Costs of sales and services	3,203,401	2,212,347	4,259,564	1,644,766	2,167,353	13,487,431
Depreciation and amortization	<u>875,507</u>	<u>2,169,231</u>	<u>-</u>	<u>1,060,260</u>	<u>23,406</u>	<u>4,128,404</u>
Total operating expenses	<u>6,099,250</u>	<u>5,443,857</u>	<u>4,954,104</u>	<u>6,779,091</u>	<u>2,649,020</u>	<u>25,925,322</u>
Operating income (loss)	<u>336,778</u>	<u>439,161</u>	<u>(2,165,945)</u>	<u>(2,001,851)</u>	<u>5,512</u>	<u>(3,386,345)</u>
Nonoperating revenues (expenses):						
Intergovernmental	-	57,912	-	461	-	58,373
Investment income	17,979	9,438	49,184	-	-	76,601
Gain (loss) on disposition of property and equipment	<u>(2,245)</u>	<u>256,514</u>	<u>-</u>	<u>(11,599)</u>	<u>-</u>	<u>242,670</u>
Total nonoperating revenues (expenses)	<u>15,734</u>	<u>323,864</u>	<u>49,184</u>	<u>(11,138)</u>	<u>-</u>	<u>377,644</u>
Income (loss) before contributions and transfers	<u>352,512</u>	<u>763,025</u>	<u>(2,116,761)</u>	<u>(2,012,989)</u>	<u>5,512</u>	<u>(3,008,701)</u>
Transfers in	<u>-</u>	<u>-</u>	<u>937,648</u>	<u>1,673,808</u>	<u>117,373</u>	<u>2,728,829</u>
Change in net position	<u>352,512</u>	<u>763,025</u>	<u>(1,179,113)</u>	<u>(339,181)</u>	<u>122,885</u>	<u>(279,872)</u>
Net position - beginning	<u>4,258,767</u>	<u>14,061,883</u>	<u>3,103,074</u>	<u>3,716,044</u>	<u>513,768</u>	<u>25,653,536</u>
Net position - ending	<u>\$ 4,611,279</u>	<u>\$ 14,824,908</u>	<u>\$ 1,923,961</u>	<u>\$ 3,376,863</u>	<u>\$ 636,653</u>	<u>\$ 25,373,664</u>

City of Grand Junction, Colorado
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the year ended December 31, 2017

	Data		Self -	Communications	Facilities	
	Processing	Equipment	Insurance	Center	Management	Total
Cash flows from operating activities:						
Cash received from interfund	\$ 6,319,766	\$ 5,116,253	\$ 2,366,046	\$ 2,754,591	\$ 2,631,276	\$ 19,187,932
Cash received from customers and users	81,332	778,219	383,412	2,002,544	-	3,245,507
Cash paid to interfund	(339,049)	(211,304)	(18,512)	(1,255,937)	(153,920)	(1,978,722)
Cash paid to suppliers	(2,741,876)	(1,993,289)	(2,995,490)	(394,552)	(1,957,646)	(10,082,853)
Cash paid to employees	(2,020,128)	(1,061,662)	(695,901)	(4,070,788)	(458,259)	(8,306,738)
Miscellaneous receipts	33,600	2,895	28,742	18,619	(15,115)	68,741
Net cash provided (used) by operating activities	<u>1,333,645</u>	<u>2,631,112</u>	<u>(931,703)</u>	<u>(945,523)</u>	<u>46,336</u>	<u>2,133,867</u>
Cash flows from noncapital financing activities:						
Transfers from other funds	-	-	937,648	1,673,808	117,373	2,728,829
Transfers to other funds	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	461	-	461
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>937,648</u>	<u>1,674,269</u>	<u>117,373</u>	<u>2,729,290</u>
Cash flows from capital and related financing activities:						
Intergovernmental receipts	-	57,912	-	-	-	57,912
Proceeds from disposition of capital assets	-	245,923	-	-	-	245,923
Purchase of capital assets	(814,759)	(807,901)	-	(208,985)	(156,038)	(1,987,683)
Net cash used in capital and related financing activities	<u>(814,759)</u>	<u>(504,066)</u>	<u>-</u>	<u>(208,985)</u>	<u>(156,038)</u>	<u>(1,683,848)</u>
Cash flows from investing activities:						
Investment income received	17,979	9,438	49,184	-	-	76,601
Net cash provided by investing activities	<u>17,979</u>	<u>9,438</u>	<u>49,184</u>	<u>-</u>	<u>-</u>	<u>76,601</u>
Net increase in cash and cash equivalents	536,865	2,136,484	55,129	519,761	7,671	3,255,910
Cash and cash equivalents, January 1	2,443,739	790,573	5,273,049	131,275	482,479	9,121,115
Cash and cash equivalents, December 31	<u>\$ 2,980,604</u>	<u>\$ 2,927,057</u>	<u>\$ 5,328,178</u>	<u>\$ 651,036</u>	<u>\$ 490,150</u>	<u>\$ 12,377,025</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities						
Operating income (loss)	\$ 336,778	\$ 439,161	\$ (2,165,945)	\$ (2,001,851)	\$ 5,512	\$ (3,386,345)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Depreciation expense	875,507	2,169,231	-	1,060,260	23,406	4,128,404
(Increase) decrease in accounts receivable	(1,330)	14,349	(9,959)	(1,486)	(38,371)	(36,797)
(Increase) decrease in prepaid items	13,462	1,041	4,954	(870)	-	18,587
Increase (decrease) in accounts payable	107,694	67,201	(103,384)	(24,477)	55,787	102,821
Increase (decrease) in claims payable	-	-	1,343,992	-	-	1,343,992
Increase (decrease) in accrued wages and compensated absences payable	214	617	(1,361)	3,277	2	2,749
Increase (decrease) in deferred revenues	-	-	-	-	-	-
(Increase) decrease in accounts payable due to purchase of capital assets on account	1,320	(60,488)	-	19,624	-	(39,544)
Total adjustments	<u>996,867</u>	<u>2,191,951</u>	<u>1,234,242</u>	<u>1,056,328</u>	<u>40,824</u>	<u>5,520,212</u>
Net cash provided (used) by operating activities	<u>\$ 1,333,645</u>	<u>\$ 2,631,112</u>	<u>\$ (931,703)</u>	<u>\$ (945,523)</u>	<u>\$ 46,336</u>	<u>\$ 2,133,867</u>
Noncash Investing, Capital and Financing Activities						
Purchase of capital assets on account	\$ -	\$ 63,488	\$ -	\$ -	\$ -	\$ 63,488
Net book value of capital assets traded in on capital assets acquired	-	11,333	-	-	-	11,333
Trade in value of disposed assets	-	37,001	-	-	-	37,001
Intergovernmental receipts from noncapital financing activities	-	-	-	461	-	461



FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held by the City in a fiduciary capacity, or as an agent for individuals, private organizations, other governments, and/or other funds. These include private-purpose trust, investment trust and agency funds. Since the City has only one investment trust fund, it is presented in the Basic Financial Statements section of this report.

Private Purpose Trust Funds

Mesa County Valley School District 51 SLD Fee Fund ~ to account for revenues and expenditures not included in other trust funds for which uses have been specified by parties outside the City government.

General Trust Fund ~ to account for revenues and expenditures not included in other trust funds for which uses have been specified by parties outside City government.

Agency Funds

Park Improvement Advisory Board Fund ~ to provide the custodial function of accounting for operations of the board.

Rimrock Marketplace General Improvement District Fund ~ to act as an agent for property owners in collection assessments, forwarding the collections to bondholders and initiating foreclosure proceedings, if applicable.

Downtown Business Improvement District Fund ~ to provide the custodial function of accounting for operations of the Downtown Business Improvement District.

City of Grand Junction, Colorado
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
 December 31, 2017

	Mesa County Valley School District 51 SLD Fee	General Trust	Total
ASSETS			
Cash and cash equivalents	\$ 145,585	\$ 468	\$ 146,053
NET POSITION HELD IN TRUST FOR			
Individuals, organizations and others	\$ 145,585	\$ 468	\$ 146,053

City of Grand Junction, Colorado
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS
For the year ended December 31, 2017

	Mesa County Valley School District 51 SLD Fee	General Trust	Total
ADDITIONS			
Additions by participants	\$ 278,120	\$ -	\$ 278,120
Interest income (loss)	1,688	-	1,688
Total additions	<u>279,808</u>	<u>-</u>	<u>279,808</u>
DEDUCTIONS			
Distributions to participants	244,978	-	244,978
Administrative expenses	7,576	-	7,576
Total deductions	<u>252,554</u>	<u>-</u>	<u>252,554</u>
Change in net position	27,254	-	27,254
Net position - beginning	118,331	468	118,799
Net position - ending	<u>\$ 145,585</u>	<u>\$ 468</u>	<u>\$ 146,053</u>

City of Grand Junction, Colorado
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS

For the year ended December 31, 2017

	Balance Beginning	Additions	Deletions	Balance Ending
<u>PARK IMPROVEMENT ADVISORY BOARD</u>				
ASSETS				
Cash and investments	\$ 240,261	\$ 185,313	\$ 318,994	\$ 106,580
LIABILITIES				
Accounts payable	\$ -	\$ 50,969	\$ 50,969	\$ -
Due to other governments	240,261	134,344	268,025	106,580
Total liabilities	<u>\$ 240,261</u>	<u>\$ 185,313</u>	<u>\$ 318,994</u>	<u>\$ 106,580</u>
<u>RIMROCK MARKETPLACE GENERAL IMPROVEMENT DISTRICT</u>				
ASSETS				
Cash and investments	\$ 325,166	\$ 244,037	\$ 213,164	\$ 356,039
LIABILITIES				
Due to other governments	\$ 325,166	\$ 244,037	\$ 213,164	\$ 356,039
<u>DOWNTOWN BUSINESS IMPROVEMENT DISTRICT</u>				
ASSETS				
Cash and investments	\$ 25,202	\$ 422,431	\$ 405,844	\$ 41,789
Accounts receivable, net of allowance	2,225	-	2,225	-
Total assets	<u>\$ 27,427</u>	<u>\$ 422,431</u>	<u>\$ 408,069</u>	<u>\$ 41,789</u>
LIABILITIES				
Accounts payable	\$ 14,717	\$ 264,613	\$ 262,150	\$ 17,180
Due to other governments	12,710	157,818	145,919	24,609
Total liabilities	<u>\$ 27,427</u>	<u>\$ 422,431</u>	<u>\$ 408,069</u>	<u>\$ 41,789</u>
<u>TOTAL - ALL AGENCY FUNDS</u>				
ASSETS				
Cash and investments	\$ 590,629	\$ 851,781	\$ 938,002	\$ 504,408
Accounts receivable, net of allowance	2,225	-	2,225	-
Total assets	<u>\$ 592,854</u>	<u>\$ 851,781</u>	<u>\$ 940,227</u>	<u>\$ 504,408</u>
LIABILITIES				
Accounts payable	\$ 14,717	\$ 315,582	\$ 313,119	\$ 17,180
Due to other governments	578,137	536,199	627,108	487,228
Total liabilities	<u>\$ 592,854</u>	<u>\$ 851,781</u>	<u>\$ 940,227</u>	<u>\$ 504,408</u>