

**City of Homer, Alaska**  
**Utility Special Revenue Fund**  
**Combining Balance Sheet**

<i>December 31, 2015</i>	Utility Operations	HAWSP Debt Service	Utility Capital Projects	Utility Reserves	Total Utility Fund
<b>Assets</b>					
Cash and investments	\$ 2,695,189	\$ (4,394,408)	\$ (140,305)	\$ 4,112,150	\$ 2,272,626
<b>Receivables</b>					
Accounts	273,832	-	-	-	273,832
Sales taxes	(20)	195,549	-	-	195,529
Assessments	-	4,398,291	-	-	4,398,291
<b>Total Receivables</b>	273,812	4,593,840	-	-	4,867,652
Inventory	310,094	-	-	-	310,094
Prepaid items	31,437	-	-	-	31,437
<b>Total Assets</b>	\$ 3,310,532	\$ 199,432	\$ (140,305)	\$ 4,112,150	\$ 7,481,809
<b>Liabilities</b>					
Accounts payable	\$ 41,254	\$ -	\$ -	\$ -	\$ 41,254
Accrued payroll and related liabilities	21,593	-	-	-	21,593
Customer deposits	40,697	-	-	-	40,697
Matured debt service	-	445,902	-	-	445,902
<b>Total Liabilities</b>	103,544	445,902	-	-	549,446
<b>Deferred Inflows of Resources</b>					
Deferred assessments	-	4,398,291	-	-	4,398,291
<b>Total Liabilities and Deferred Inflows of Resources</b>	103,544	4,844,193	-	-	4,947,737
<b>Fund Balances (Deficits)</b>					
Nonspendable - inventory and prepaid items	341,531	-	-	-	341,531
Assigned - water and sewer	2,865,457	(4,644,761)	(140,305)	4,112,150	2,192,541
<b>Total Fund Balances (Deficits)</b>	3,206,988	(4,644,761)	(140,305)	4,112,150	2,534,072
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)</b>	\$ 3,310,532	\$ 199,432	\$ (140,305)	\$ 4,112,150	\$ 7,481,809