

Appendix A

CITY OF MADISON COMBINING STATEMENT OF NET POSITION GOLF

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
ASSETS										
Current Assets										
Cash and investments	\$ 6,340	\$ 5,340	\$ -	\$ -	\$ -	\$ -	\$ 7,947	\$ -	\$ -	\$ 872
Accounts receivable	-	-	-	-	-	-	-	-	-	-
Accrued revenue	4,823	3,278	-	-	-	-	488	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-
Prepaid items	7,190	7,664	7,594	6,578	6,320	6,604	7,034	-	-	-
Total Current Assets	18,353	16,282	7,594	6,578	6,320	6,604	15,469	-	-	872
Capital Assets										
Land	803,833	803,833	803,833	803,832	803,832	803,832	803,832	804,164	804,164	804,164
Construction work in progress	-	-	-	18,486	18,486	-	-	-	-	-
Land improvements	4,644,155	4,644,155	4,644,155	4,625,670	4,625,670	-	-	-	-	-
Buildings	709,689	709,689	709,689	709,689	709,689	-	-	-	-	-
Machinery and equipment	1,464,548	1,902,426	1,656,214	1,617,627	-	-	-	-	-	-
Plant in service (at cost)	-	-	-	6,916,951	7,630,121	7,630,121	7,522,468	7,442,021	7,392,581	7,307,552
Intangibles	-	-	-	-	-	-	-	-	-	-
Accumulated depreciation	(6,179,473)	(6,414,782)	(6,211,275)	(6,010,999)	(5,799,630)	(6,308,688)	(6,049,153)	(5,764,384)	(5,462,324)	(5,148,061)
Net Capital Assets	1,442,752	1,645,321	1,602,616	1,764,305	1,939,339	2,125,265	2,277,147	2,481,801	2,734,421	2,963,655
Restricted net pension asset	135,438	-	-	115,461	-	-	-	-	-	-
Total Assets	1,596,543	1,661,603	1,610,210	1,886,344	1,945,659	2,131,869	2,292,616	2,481,801	2,734,421	2,964,527
DEFERRED OUTFLOWS OF RESOURCES										
Pension related amounts	84,077	288,039	429,799	118,617	-	-	-	-	-	-
Total Deferred Outflows of Resources	84,077	288,039	429,799	118,617	-	-	-	-	-	-
LIABILITIES										
Current Liabilities										
Accounts payable	144,766	45,599	44,236	14,627	9,037	7,688	48,737	13,124	75,480	2,951
Accrued liabilities	23,861	28,534	28,610	13,962	3,313	36,375	26,869	23,507	19,010	18,473
Unearned revenues	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	259,484	170,443	41,048	303,340	117,024	-	197,691	70,493	214,596
Deposits	53,280	47,274	45,111	42,391	36,630	-	-	-	-	-
Current portion of general obligation long-term debt	24,621	24,621	-	-	-	-	-	-	-	-
Current portion of capital lease	-	-	-	-	-	-	-	-	-	-
Current portion of advances from other funds	11,297	10,287	9,400	8,603	7,838	7,195	6,592	6,093	-	-
Current portion of accrued compensated absences	34,429	32,902	26,781	22,193	16,268	23,419	21,277	31,753	3,787	3,787
Total Current Liabilities	292,254	448,701	325,581	142,824	376,426	191,701	103,465	272,168	168,170	239,787
Long-Term Debt Net of Current Maturities										
General obligation long-term debt	196,970	221,591	-	-	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-	-	-	-	-
Advances from other funds	888,442	86,399	96,685	106,085	114,688	122,526	129,721	136,303	148,213	144,565
Net pension liability	-	41,363	76,644	-	-	-	-	-	-	-
Accrued compensated absences	152,555	131,609	107,124	88,771	65,074	93,676	85,111	100,660	84,561	120,265
Other post-employment benefits	229,988	42,570	37,556	39,723	42,184	39,273	36,204	30,041	24,284	15,932
Total Long-Term Obligations	1,467,935	523,532	318,009	234,579	221,946	255,475	251,036	267,004	257,058	280,762
Total Liabilities	1,760,189	972,233	643,590	377,403	598,372	447,176	354,501	539,172	425,828	520,549
DEFERRED INFLOWS OF RESOURCES										
Pension related amounts	93,143	126,034	162,261	25	-	-	-	-	-	-
OPEBS	20,107	-	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	113,250	126,034	162,261	25	-	-	-	-	-	-
NET POSITION										
Net investment in capital assets	1,221,161	1,399,109	1,602,616	1,764,305	1,939,339	2,125,265	2,277,147	2,481,801	2,734,421	2,963,655
Restricted for pension	135,438	-	-	115,461	-	-	-	-	-	-
Unrestricted (deficit)	(1,549,418)	(537,734)	(368,459)	(252,233)	(592,052)	(440,572)	(339,032)	(539,172)	(425,828)	(519,677)
TOTAL NET POSITION	\$ (192,819)	\$ 861,375	\$ 1,234,158	\$ 1,627,533	\$ 1,347,287	\$ 1,684,693	\$ 1,938,115	\$ 1,942,629	\$ 2,308,593	\$ 2,443,978

Appendix B

CITY OF MADISON

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION GOLF

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
OPERATING REVENUES										
Charges for services	\$ 2,434,016	\$ 2,832,151	\$ 3,187,116	\$ 3,052,335	\$ 2,852,013	\$ 2,676,118	\$ 2,136,428	\$ 2,007,156	\$ 2,077,855	\$ 2,216,566
Total Operating Revenues	<u>2,434,016</u>	<u>2,832,151</u>	<u>3,187,116</u>	<u>3,052,335</u>	<u>2,852,013</u>	<u>2,676,118</u>	<u>2,136,428</u>	<u>2,007,156</u>	<u>2,077,855</u>	<u>2,216,566</u>
OPERATING EXPENSES										
Operation and maintenance	2,911,994	2,924,935	3,167,262	2,590,429	2,521,362	2,613,866	1,991,637	1,929,542	1,744,330	1,745,087
Depreciation	202,568	203,507	200,276	211,069	232,692	259,534	284,770	302,059	314,262	321,485
Total Operating Expenses	<u>3,114,562</u>	<u>3,128,442</u>	<u>3,367,538</u>	<u>2,801,498</u>	<u>2,754,054</u>	<u>2,873,400</u>	<u>2,276,407</u>	<u>2,231,601</u>	<u>2,058,592</u>	<u>2,066,552</u>
Operating Income (Loss)	<u>(680,546)</u>	<u>(296,291)</u>	<u>(180,422)</u>	<u>250,837</u>	<u>(102,041)</u>	<u>(197,282)</u>	<u>(139,979)</u>	<u>(224,445)</u>	<u>19,263</u>	<u>150,014</u>
NONOPERATING REVENUES (EXPENSES)										
Investment income	-	83	1,771	293	-	828	605	-	-	-
Interest expense	(11,084)	(3,775)	(3,969)	(4,214)	(4,200)	(4,265)	(4,317)	(4,132)	(14,233)	(7,823)
Gain on sale of assets	-	-	-	-	(60,103)	1,000	276,068	3,500	-	-
Miscellaneous revenues	26,325	27,019	28,409	13,077	13,694	118,816	29,060	21,541	15,287	12,737
Total Nonoperating Revenues (Expenses)	<u>15,241</u>	<u>23,327</u>	<u>26,211</u>	<u>9,156</u>	<u>(50,609)</u>	<u>116,379</u>	<u>301,416</u>	<u>20,909</u>	<u>1,054</u>	<u>4,914</u>
Income (Loss) Before Transfers and Capital Contributions	<u>(665,305)</u>	<u>(272,964)</u>	<u>(154,211)</u>	<u>259,993</u>	<u>(152,650)</u>	<u>(80,903)</u>	<u>161,437</u>	<u>(203,536)</u>	<u>20,317</u>	<u>154,928</u>
TRANSFERS										
Transfers in	-	-	-	-	1,247	1,382	5,419	-	-	1,464
Transfers out	(198,015)	(99,819)	(239,164)	(210,868)	(186,003)	(173,901)	(171,370)	(162,428)	(155,702)	(157,260)
Net Transfers	<u>(198,015)</u>	<u>(99,819)</u>	<u>(239,164)</u>	<u>(210,868)</u>	<u>(184,756)</u>	<u>(172,519)</u>	<u>(165,951)</u>	<u>(162,428)</u>	<u>(155,702)</u>	<u>(155,796)</u>
Income (Loss) Before Contributions	<u>(863,320)</u>	<u>(372,783)</u>	<u>(393,375)</u>	<u>49,125</u>	<u>(337,406)</u>	<u>(253,422)</u>	<u>(4,514)</u>	<u>(365,964)</u>	<u>(135,385)</u>	<u>(868)</u>
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Change in Net Position	<u>(863,320)</u>	<u>(372,783)</u>	<u>(393,375)</u>	<u>49,125</u>	<u>(337,406)</u>	<u>(253,422)</u>	<u>(4,514)</u>	<u>(365,964)</u>	<u>(135,385)</u>	<u>(868)</u>
NET POSITION - Beginning of Year (restated)	<u>670,501</u>	<u>1,234,158</u>	<u>1,627,533</u>	<u>1,578,408</u>	<u>1,684,693</u>	<u>1,938,115</u>	<u>1,942,629</u>	<u>2,308,593</u>	<u>2,443,978</u>	<u>2,444,846</u>
NET POSITION - END OF YEAR	<u>\$ (192,819)</u>	<u>\$ 861,375</u>	<u>\$ 1,234,158</u>	<u>\$ 1,627,533</u>	<u>\$ 1,347,287</u>	<u>\$ 1,684,693</u>	<u>\$ 1,938,115</u>	<u>\$ 1,942,629</u>	<u>\$ 2,308,593</u>	<u>\$ 2,443,978</u>