

**CITY OF COLUMBIA CITY- COMBINED BALANCE SHEET**

**ALL FUND TYPES AND ACCOUNT GROUPS**

April 30, 2017

	Governmental Fund Types					Proprietary Fund Types Enterprise Funds				Total Memorandum (only)	
	General	Equipment Reserve	Street	Street Development	Park Development	Storm Drain Development	Water	Water Development	Sewer		Sewer Development
<b>ASSETS AND OTHER DEBITS</b>											
<b>Assets:</b>											
Cash and investments	240,570.68	86,532.95	243,961.46	60,349.56	44,011.77	3,258.14	285,850.22	232,438.54	302,611.28	20,023.26	1,519,607.86
Receivables:											-
Taxes	16,383.22										16,383.22
Accounts - other	26,522.59		994.90						17,743.31		45,260.80
Accounts - utility billings							42,953.66		36,443.74		79,397.40
Loan receivable from Water Cap. Const. Fund											-
Inventories			4,837.92								4,837.92
Fixed assets											-
<b>Other Debits:</b>											
Amount to be provided for retirement of accrued compensation absences											-
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>283,476.49</b>	<b>86,532.95</b>	<b>249,794.28</b>	<b>60,349.56</b>	<b>44,011.77</b>	<b>3,258.14</b>	<b>328,803.88</b>	<b>232,438.54</b>	<b>356,798.33</b>	<b>20,023.26</b>	<b>1,665,487.20</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>											
<b>Liabilities:</b>											
Accounts payable	26,819.76						81.38		71.80		26,972.94
Payroll liabilities	184.13										184.13
Interest payable											-
Loan payable to General Fund											-
Loan payable to Water Development Fund											-
Building Assessment Liability	159.20										159.20
Bonds payable current portion											-
Deposits	125.00						12,440.45		12,266.71		24,832.16
Assessments on fines	(504.00)										(504.00)
Deferred revenue:											-
Property taxes	20,017.70										20,017.70
Celebration											-
Sewer liens									16,494.83		16,494.83
Shop with a Cop	600.00										600.00
Housing rehabilitation loans	23,918.00										23,918.00
Absences payable											-
<b>TOTAL LIABILITIES</b>	<b>71,319.79</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,521.83</b>	<b>-</b>	<b>28,833.34</b>	<b>-</b>	<b>112,674.96</b>
<b>Equity and other credits:</b>											
Investment in general fixed assets											-
Fund balances:											-
Reserved for inventory			4,837.92								4,837.92
Unreserved:											-
Designated for Columbia City Heritage											-
Undesignated	212,156.70	86,532.95	244,956.36	60,349.56	44,011.77	3,258.14	316,282.05	232,438.54	327,964.99	20,023.26	1,547,974.32
Total fund balance	212,156.70	86,532.95	249,794.28	60,349.56	44,011.77	3,258.14	316,282.05	232,438.54	327,964.99	20,023.26	1,552,812.24
<b>TOTAL EQUITY AND OTHER CREDITS</b>	<b>212,156.70</b>	<b>86,532.95</b>	<b>249,794.28</b>	<b>60,349.56</b>	<b>44,011.77</b>	<b>3,258.14</b>	<b>316,282.05</b>	<b>232,438.54</b>	<b>327,964.99</b>	<b>20,023.26</b>	<b>1,552,812.24</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>283,476.49</b>	<b>86,532.95</b>	<b>249,794.28</b>	<b>60,349.56</b>	<b>44,011.77</b>	<b>3,258.14</b>	<b>328,803.88</b>	<b>232,438.54</b>	<b>356,798.33</b>	<b>20,023.26</b>	<b>1,665,487.20</b>
<b>REVENUES:</b>	644,854.29	16,752.94	120,161.52	18,836.99	4,857.92	1,000.00	446,717.41	19,155.02	351,127.17	6,655.61	1,630,118.87
<b>EXPENDITURES:</b>	675,342.83	-	76,996.14	30,000.00	-	-	463,775.76	6,000.00	296,767.42	-	1,548,882.15
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:</b>	<b>(30,488.54)</b>	<b>16,752.94</b>	<b>43,165.38</b>	<b>(11,163.01)</b>	<b>4,857.92</b>	<b>1,000.00</b>	<b>(17,058.35)</b>	<b>13,155.02</b>	<b>54,359.75</b>	<b>6,655.61</b>	<b>81,236.72</b>
<b>FUND BALANCE/RETAINED EARNINGS 7/1/16</b>	<b>242,645.24</b>	<b>69,780.01</b>	<b>206,628.90</b>	<b>71,512.57</b>	<b>39,153.85</b>	<b>2,258.14</b>	<b>333,340.40</b>	<b>219,283.52</b>	<b>273,605.24</b>	<b>13,367.65</b>	<b>1,471,575.52</b>
<b>FUND BALANCE/RETAINED EARNINGS Current</b>	<b>212,156.70</b>	<b>86,532.95</b>	<b>249,794.28</b>	<b>60,349.56</b>	<b>44,011.77</b>	<b>3,258.14</b>	<b>316,282.05</b>	<b>232,438.54</b>	<b>327,964.99</b>	<b>20,023.26</b>	<b>1,552,812.24</b>