

CITY OF COLUMBIA CITY- COMBINED BALANCE SHEET

ALL FUND TYPES AND ACCOUNT GROUPS

July 31, 2019

	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
ASSETS AND OTHER DEBITS											
Assets:											
Cash and investments	160,428.87	34,397.62	240,235.32	66,327.04	44,672.85	3,258.14	164,775.92	252,518.36	259,767.01	1,944.81	1,228,325.94
Receivables:			(269.73)								(269.73)
Taxes	25,903.63										25,903.63
Accounts - other	26,238.29						91.66		49.16		26,379.11
Accounts - utility billings							58,072.38		34,037.20		92,109.58
Inventories			9,686.36								9,686.36
TOTAL ASSETS AND OTHER DEBITS	212,570.79	34,397.62	249,651.95	66,327.04	44,672.85	3,258.14	222,939.96	252,518.36	293,853.37	1,944.81	1,382,134.89
LIABILITIES, EQUITY AND OTHER CREDITS											
Liabilities:											
Accounts payable	32,800.45		-				18,202.97		71.80		51,075.22
Payroll liabilities	536.51										536.51
Building Assessment Liability	212.24										212.24
Community Hall Deposits	100.00						10,050.24		9,648.52		19,798.76
Fence Deposit	620.99										620.99
Assessments on fines	(4,599.00)										(4,599.00)
Deferred revenue:											
Property taxes	25,903.63										25,903.63
Celebration											-
Shop with a Cop	318.00										318.00
Housing rehabilitation loans	23,918.00										23,918.00
TOTAL LIABILITIES	79,810.82	-	-	-	-	-	28,253.21	-	9,720.32	-	117,784.35
Equity and other credits:											
Fund balances:											
Reserved for inventory			9,697.25								9,697.25
Unreserved:											
Undesignated	132,759.97	34,397.62	239,954.70	66,327.04	44,672.85	3,258.14	194,686.75	252,518.36	284,133.05	1,944.81	1,254,653.29
Total fund balance	132,759.97	34,397.62	249,651.95	66,327.04	44,672.85	3,258.14	194,686.75	252,518.36	284,133.05	1,944.81	1,264,350.54
TOTAL EQUITY AND OTHER CREDITS	132,759.97	34,397.62	249,651.95	66,327.04	44,672.85	3,258.14	194,686.75	252,518.36	284,133.05	1,944.81	1,264,350.54
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	212,570.79	34,397.62	249,651.95	66,327.04	44,672.85	3,258.14	222,939.96	252,518.36	293,853.37	1,944.81	1,382,134.89
REVENUES:	17,335.45	134.97	13,903.52	151.36	102.45	-	41,262.64	(579.61)	25,816.37	4.46	98,131.61
EXPENDITURES:	60,740.91	5,599.42	4,597.35	-	-	-	260,926.00	-	16,408.45	-	348,272.13
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(43,405.46)	(5,464.45)	9,306.17	151.36	102.45	-	(219,663.36)	(579.61)	9,407.92	4.46	(250,140.52)
FUND BALANCE/RETAINED EARNINGS 7/1/19	176,165.43	39,862.07	240,345.78	66,175.68	44,570.40	3,258.14	414,350.11	253,097.97	274,725.13	1,940.35	1,514,491.06
FUND BALANCE/RETAINED EARNINGS Current	132,759.97	34,397.62	249,651.95	66,327.04	44,672.85	3,258.14	194,686.75	252,518.36	284,133.05	1,944.81	1,264,350.54