

Pre-closing Trial Balance as of 2020

City of Smithville

5 - Governmental Activities, Governmental-Wide level

Description	Debit	Credit
Cash	505,192	
Allowance for Uncollectible Current Taxes		75,148
Taxes Receivable-Delinquent	305,049	
Allowance for Uncollectible Delinquent Taxes	25,822	
Interest and Penalties Receivable on Taxes	46,356	
Allowance for Uncollectible Interest and Penalties		6,859
Due from State Government	150,000	
Interest Receivable on Investments		12,500
Land	4,180,000	
Infrastructure	9,882,000	
Accumulated Depreciation-Infrastructure		2,713,944
Buildings	6,226,000	
Accumulated Depreciation-Buildings		1,731,000
Equipment	3,589,140	
Accumulated Depreciation-Equipment		1,766,480
Vouchers Payable		334,166
Due to Federal Government		125,210
Due to State Government		6,001
Accrued Interest Payable on Long-Term Debt		12,500
Deferred Serial Bonds Payable		2,000,000
Premium on Deferred Serial Bonds Payable		18,686
Net Position-Net Investment in Capital Assets		17,684,376
Net Position-Unrestricted		519,888
Program Revenues-General Government-Charges for Services		1,032,990
Program Revenues-Public Safety-Operating Grants and Contributions		639,000
Program Revenues-Culture and Recreation-Charges for Services		281,391
Program Revenues-Culture and Recreation-Operating Grants and Contributions		150,000
General Revenue-Taxes-Real Property		1,641,129
General Revenue-Taxes-Sales		590,000
General Revenue-Interest and Penalties on Taxes		37,252
Expenses-General Government	3,344,284	
Expenses-Public Safety	1,905,360	
Expenses-Public Works	652,406	
Expenses-Culture and Recreation	558,802	
Expenses-Interest on Long-Term Debt	36,186	
Totals for all accounts	31,547,827	31,547,827

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CO Houle



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Proceedings Watershed '96 ,1996 **Utility Executive** ,2000 **Cumulative List of Organizations Described in Missouri River Basin, State and Federal Water and Related Land Resource Programs, Fiscal Years 1977-1981** ,1976 **Accounting for Governmental and Nonprofit Entities** Leon Edwards Hay,Earl Ray Wilson,1995 **Hearings, Reports and Prints of the Senate Committee on Appropriations** United States. Congress. Senate. Committee on Appropriations,1969 *Kansas Register* ,2005 **Project Equality Buyer's Guide** ,2000 *Water Works Engineering* ,1926 *Public Service* ,1917 Contracting ,1918

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