

CITY OF PORTSMOUTH, VIRGINIA
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2009

Schedule J-1

	Special Revenue Funds										Capital Projects	Permanent	Total
	Behavioral Health Services	Public Law Library	Social Services	Stormwater Management	Grants	Comprehensive Services	Donations	Shuttle Bus	Willet Hall	Recreation	Fund - Community Development	Fund - Cemetery	
Assets:													
Cash and temporary investments	\$ 2,178,417	22,035	-	1,949,581	500,340	-	1,905,555	\$ -	427,916	197,569	335,305	1,394,025	8,910,743
Accounts receivable (net of allowance for uncollectibles)	4,335	-	10,029	268,564	-	-	-	-	19,370	-	-	-	302,298
Due from other governments	-	-	2,492,674	-	657,547	979,886	-	-	-	-	255,661	-	4,385,768
Prepaid items	-	-	-	-	-	-	-	-	2,223	-	-	-	2,223
Total assets	\$ 2,182,752	22,035	2,502,703	2,218,145	1,157,887	979,886	1,905,555	-	449,509	197,569	590,966	1,394,025	13,601,032
Liabilities:													
Accounts payable	\$ 199,945	8,077	768,636	20,626	54,797	-	11,863	-	85,501	-	62,044	-	1,211,489
Due to other governments	-	-	-	-	-	551,679	83,216	-	-	-	-	-	634,895
Due to other funds	-	-	1,734,067	-	-	427,194	-	1,015	-	-	-	-	2,162,276
Due to component units	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred revenues	-	-	-	28,484	-	-	-	-	-	-	-	-	28,484
Total liabilities	199,945	8,077	2,502,703	49,110	54,797	978,873	95,079	1,015	85,501	-	62,044	-	4,037,144
Fund balances:													
Reserved for current year encumbrances	200,518	-	-	-	1,016,690	-	-	-	-	-	230,275	-	1,447,483
Reserved for revenue maximization	-	-	204,358	-	-	-	-	-	-	-	-	-	204,358
Reserved for cemetery care	-	-	-	-	-	-	-	-	-	-	-	1,000,000	1,000,000
Unreserved:													
Designated for subsequent year's expenditures	-	-	-	330,501	-	-	-	-	-	-	-	-	330,501
Undesignated	1,782,289	13,958	(204,358)	1,838,534	86,400	1,013	1,810,476	(1,015)	364,008	197,569	298,647	394,025	6,581,546
Total fund balances	1,982,807	13,958	-	2,169,035	1,103,090	1,013	1,810,476	(1,015)	364,008	197,569	528,922	1,394,025	9,563,888
Total liabilities and fund balances	\$ 2,182,752	22,035	2,502,703	2,218,145	1,157,887	979,886	1,905,555	-	449,509	197,569	590,966	1,394,025	13,601,032