

CITY OF PORTSMOUTH, VIRGINIA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2006

Schedule J-1

	Special Revenue Funds								Capital Projects	Permanent	Total
	Behavioral Health Services	Public Law Library	Social Services	Stormwater Management	Grants	Community Services	Donations	Willett Hall	Fund - Community Development	Fund - Cemetery	
Assets:											
Cash and temporary investments	\$ 3,365,905	74,960	-	2,942,374	-	-	1,565,377	315,576	-	1,188,777	9,452,969
Accounts receivable (net of allowance for uncollectibles of \$175,224)	-	-	15,459	178,708	81,483	-	-	-	-	-	275,650
Due from other governments	-	-	2,388,415	-	1,437,974	1,186,115	-	-	406,640	-	5,419,144
Prepaid items	-	-	-	-	-	-	-	2,223	-	-	2,223
Total assets	\$ 3,365,905	74,960	2,403,874	3,121,082	1,519,457	1,186,115	1,565,377	317,799	406,640	1,188,777	15,149,986
Liabilities:											
Accounts payable	\$ 130,693	2,932	637,480	8,967	53,627	472,782	13,398	1,214	42,627	-	1,363,720
Due to other governments	-	-	-	-	-	-	17,351	-	-	-	17,351
Due to other funds	-	-	2,193,203	-	608,432	630,936	-	-	364,013	3,380	3,799,964
Due to component units	56,917	-	-	-	-	-	-	-	-	-	56,917
Deferred revenues	-	-	-	63,603	-	-	-	-	-	-	63,603
Total liabilities	187,610	2,932	2,830,683	72,570	662,059	1,103,718	30,749	1,214	406,640	3,380	5,301,555
Fund balances:											
Reserved for current year encumbrances	400,541	2,469	356,459	50,086	454,484	2,357	272,966	17,510	521,140	-	2,078,012
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	-	-	-	298,101	-	-	-	-	-	-	298,101
Undesignated	2,777,754	69,559	(987,626)	2,700,325	402,914	80,040	1,261,662	299,075	(521,140)	185,397	6,267,960
Total fund balances	3,178,295	72,028	(426,809)	3,048,512	857,398	82,397	1,534,628	316,585	-	1,185,397	9,848,431
Total liabilities and fund balances	\$ 3,365,905	74,960	2,403,874	3,121,082	1,519,457	1,186,115	1,565,377	317,799	406,640	1,188,777	15,149,986