

## CITY OF PORTSMOUTH, VIRGINIA

Schedule J-1

## Combining Balance Sheet

## Nonmajor Governmental Funds

June 30, 2008

	Special Revenue Funds									Capital Projects	Permanent	Total
	Behavioral Health Services	Public Law Library	Social Services	Stormwater Management	Grants	Comprehensive Services	Donations	Willett Hall	Recreation	Fund - Community Development	Fund - Cemetery	
Assets:												
Cash and temporary investments	\$ 2,348,117	22,233	-	1,272,197	197,111	-	1,928,037	296,090	72,363	206,578	1,407,268	7,749,994
Accounts receivable (net of allowance for uncollectibles of \$238,664)	4,335	-	24,421	224,619	3,774	-	-	13,480	-	-	-	270,629
Due from other governments	-	-	2,314,665	-	756,797	844,576	-	-	-	288,890	-	4,204,928
Prepaid items	-	-	-	-	-	-	-	2,223	-	-	-	2,223
<b>Total assets</b>	<b>\$ 2,352,452</b>	<b>22,233</b>	<b>2,339,086</b>	<b>1,496,816</b>	<b>957,682</b>	<b>844,576</b>	<b>1,928,037</b>	<b>311,793</b>	<b>72,363</b>	<b>495,468</b>	<b>1,407,268</b>	<b>12,227,774</b>
Liabilities:												
Accounts payable	\$ 178,472	2,481	739,682	12,074	322,354	650,005	41,855	15,126	5,243	68,093	-	2,035,385
Due to other governments	-	-	-	-	-	-	18,504	-	-	-	-	18,504
Due to other funds	-	-	1,595,404	-	-	193,648	-	-	-	-	-	1,789,052
Due to component units	89,480	-	-	-	-	-	-	-	-	-	-	89,480
Deferred revenues	-	-	4,000	37,749	-	-	-	-	-	-	-	41,749
<b>Total liabilities</b>	<b>267,952</b>	<b>2,481</b>	<b>2,339,086</b>	<b>49,823</b>	<b>322,354</b>	<b>843,653</b>	<b>60,359</b>	<b>15,126</b>	<b>5,243</b>	<b>68,093</b>	<b>-</b>	<b>3,974,170</b>
Fund balances:												
Reserved for current year encumbrances	394,359	4,537	229,652	23,950	324,375	-	-	7,348	101	905,997	-	1,890,319
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	1,690,141	15,215	(434,010)	1,092,542	310,953	923	1,867,678	289,319	67,019	(478,622)	407,268	4,828,426
<b>Total fund balances</b>	<b>2,084,500</b>	<b>19,752</b>	<b>-</b>	<b>1,446,993</b>	<b>635,328</b>	<b>923</b>	<b>1,867,678</b>	<b>296,667</b>	<b>67,120</b>	<b>427,375</b>	<b>1,407,268</b>	<b>8,253,604</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,352,452</b>	<b>22,233</b>	<b>2,339,086</b>	<b>1,496,816</b>	<b>957,682</b>	<b>844,576</b>	<b>1,928,037</b>	<b>311,793</b>	<b>72,363</b>	<b>495,468</b>	<b>1,407,268</b>	<b>12,227,774</b>