

CITY OF PORTSMOUTH, VIRGINIA

Schedule J-1

Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2004

	Special Revenue Funds							Capital Projects	Permanent	Total
	Mental Health Services	Public Law Library	Virginia Public Assistance	Stormwater Management	Grants	Donations	Willett Hall	Fund - Community Development	Fund - Cemetery	
Assets:										
Cash and temporary investments	\$ 2,137,149	84,421	400	1,959,391	220,366	1,268,612	96,296	63,500	1,120,002	6,950,137
Accounts receivable (net of allowance for uncollectibles of \$211,311)	-	-	12,672	129,196	-	160	-	-	-	142,028
Due from other governments	-	-	1,618,097	-	1,860,401	-	-	1,096,888	-	4,575,386
<b>Total assets</b>	<b>\$ 2,137,149</b>	<b>84,421</b>	<b>1,631,169</b>	<b>2,088,587</b>	<b>2,080,767</b>	<b>1,268,772</b>	<b>96,296</b>	<b>1,160,388</b>	<b>1,120,002</b>	<b>11,667,551</b>
Liabilities:										
Accounts payable	\$ 236,006	6,124	283,017	41,405	662,980	56,173	52,015	193,610	-	1,531,330
Deposits	-	-	-	-	-	12,000	-	-	-	12,000
Due to other governments	-	-	-	-	-	18,158	-	-	-	18,158
Due to other funds	-	-	889,369	-	248,068	-	-	966,778	-	2,104,215
Due to component units	59,922	-	5,896	-	59	-	-	-	-	65,877
<b>Total liabilities</b>	<b>295,928</b>	<b>6,124</b>	<b>1,178,282</b>	<b>41,405</b>	<b>911,107</b>	<b>86,331</b>	<b>52,015</b>	<b>1,160,388</b>	<b>-</b>	<b>3,731,580</b>
Fund balances:										
Reserved for current year encumbrances	508,989	9,441	132,664	60,199	-	19,566	-	-	-	730,859
Reserved for revenue maximization	-	-	320,223	-	-	-	-	-	-	320,223
Reserved for cemetery care	-	-	-	-	-	-	-	-	1,000,000	1,000,000
Unreserved:										
Designated for subsequent year's expenditure	-	-	-	297,701	-	-	-	-	-	297,701
Undesignated	1,332,232	68,856	-	1,689,282	1,169,660	1,162,875	44,281	-	120,002	5,587,188
<b>Total fund balances</b>	<b>1,841,221</b>	<b>78,297</b>	<b>452,887</b>	<b>2,047,182</b>	<b>1,169,660</b>	<b>1,182,441</b>	<b>44,281</b>	<b>-</b>	<b>1,120,002</b>	<b>7,935,971</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,137,149</b>	<b>84,421</b>	<b>1,631,169</b>	<b>2,088,587</b>	<b>2,080,767</b>	<b>1,268,772</b>	<b>96,296</b>	<b>1,160,388</b>	<b>1,120,002</b>	<b>11,667,551</b>