

CITY OF PORTSMOUTH, VIRGINIA

Schedule J-1

Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2005

	Special Revenue Funds							Capital Projects	Permanent	Total
	Behavioral Health Services	Public Law Library	Social Services	Stormwater Management	Grants	Donations	Willett Hall	Fund - Community Development	Fund - Cemetery	
<b>Assets:</b>										
Cash and temporary investments	\$ 2,455,220	82,149	400	2,811,344	250,366	1,577,486	233,336	153	1,140,468	8,550,922
Accounts receivable (net of allowance for uncollectibles of \$157,490)	-	-	47,347	185,432	464	-	-	-	-	233,243
Due from other governments	-	-	1,566,023	-	2,295,749	-	-	557,345	-	4,419,117
<b>Total assets</b>	<b>\$ 2,455,220</b>	<b>82,149</b>	<b>1,613,770</b>	<b>2,996,776</b>	<b>2,546,579</b>	<b>1,577,486</b>	<b>233,336</b>	<b>557,498</b>	<b>1,140,468</b>	<b>13,203,282</b>
<b>Liabilities:</b>										
Accounts payable	\$ 382,536	1,329	364,240	11,245	409,252	61,876	2,677	44,793	-	1,277,948
Deposits	-	-	-	-	-	12,000	-	-	-	12,000
Due to other governments	-	-	-	-	-	21,265	-	-	-	21,265
Due to other funds	4,276	-	1,107,527	-	1,109,749	-	-	512,705	-	2,734,257
Due to component units	22,565	-	-	-	-	-	-	-	-	22,565
Deferred revenues	-	-	-	82,786	-	-	-	-	-	82,786
<b>Total liabilities</b>	<b>409,377</b>	<b>1,329</b>	<b>1,471,767</b>	<b>94,031</b>	<b>1,519,001</b>	<b>95,141</b>	<b>2,677</b>	<b>557,498</b>	<b>-</b>	<b>4,150,821</b>
<b>Fund balances:</b>										
Reserved for current year encumbrances	282,396	8,880	80,537	251,944	760,901	59,549	-	363,121	-	1,807,328
Reserved for revenue maximization	-	-	61,466	-	-	-	-	-	-	61,466
Reserved for cemetery care	-	-	-	-	-	-	-	-	1,000,000	1,000,000
<b>Unreserved:</b>										
Designated for subsequent year's expenditures	-	-	-	298,101	-	-	-	-	-	298,101
Undesignated	1,763,447	71,940	-	2,352,700	266,677	1,422,796	230,659	(363,121)	140,468	5,885,566
<b>Total fund balances</b>	<b>2,045,843</b>	<b>80,820</b>	<b>142,003</b>	<b>2,902,745</b>	<b>1,027,578</b>	<b>1,482,345</b>	<b>230,659</b>	<b>-</b>	<b>1,140,468</b>	<b>9,052,461</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,455,220</b>	<b>82,149</b>	<b>1,613,770</b>	<b>2,996,776</b>	<b>2,546,579</b>	<b>1,577,486</b>	<b>233,336</b>	<b>557,498</b>	<b>1,140,468</b>	<b>13,203,282</b>