

CITY OF PORTSMOUTH, VIRGINIA
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2007

Schedule J-1

	Special Revenue Funds										Capital Projects		
	Behavioral Health Services	Public Law Library	Social Services	Stormwater Management	Grants	Comprehensive Services	Donations	Willet Hall	Recreation	Fund - Community Development	Fund - Cemetery	Total	
Assets:													
Cash and temporary investments	\$ 3,914,207	71,694	-	893,127	-	-	1,615,758	438,578	-	7,694	1,297,604	8,238,662	
Accounts receivable (net of allowance for uncollectibles of \$225,735)	31,828	-	10,531	216,648	486,776	-	-	21,316	-	-	-	767,099	
Due from other governments	-	-	2,501,294	-	752,996	1,484,305	-	-	-	257,767	-	4,996,362	
Prepaid items	-	-	-	-	-	-	-	2,223	-	-	-	2,223	
Total assets	\$ 3,946,035	71,694	2,511,825	1,109,775	1,239,772	1,484,305	1,615,758	462,117	-	265,461	1,297,604	14,004,346	
Liabilities:													
Accounts payable	\$ 207,271	-	650,274	16,578	106,556	911,153	11,805	46,369	-	265,461	-	2,215,467	
Due to other governments	-	-	-	-	-	-	17,351	-	-	-	-	17,351	
Due to other funds	-	-	2,289,483	-	385,369	571,493	-	-	1,932	-	-	3,248,277	
Due to component units	104,075	-	-	-	-	-	-	-	-	-	-	104,075	
Deferred revenues	-	-	-	12,434	-	-	-	-	-	-	-	12,434	
Total liabilities	311,346	-	2,939,757	29,012	491,925	1,482,646	29,156	46,369	1,932	265,461	-	5,597,604	
Fund balances:													
Reserved for current year encumbrances	617,092	666	198,207	14,113	60,460	489	42,918	37,794	-	735,444	-	1,707,183	
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	3,017,597	71,028	(830,497)	736,149	687,387	1,170	1,543,684	377,954	(1,932)	(735,444)	297,604	5,164,700	
Total fund balances	3,634,689	71,694	(427,932)	1,080,763	747,847	1,659	1,586,602	415,748	(1,932)	-	1,297,604	8,406,742	
Total liabilities and fund balances	\$ 3,946,035	71,694	2,511,825	1,109,775	1,239,772	1,484,305	1,615,758	462,117	-	265,461	1,297,604	14,004,346	