

ATTACHMENT D

Balance Sheet

Governmental Funds

June 30, 2008

	<u>General</u>	<u>Transit Special Revenue</u>	<u>General Obligation Debt Service</u>	<u>Special Assessment Debt Service</u>
<u>Assets</u>				
Pooled cash and investments	\$ 99,108,900	\$ 5,267,346	\$ 23,496,590	\$ 563,409
Receivables:				
Taxes	5,032,219	2,754,157	772,801	-
Accounts	4,650,329	-	-	-
Accrued interest	608,994	48,333	-	-
Due from other funds	746,810	94,815	-	-
Due from other governments	4,219,641	9,403,062	-	-
Inventories	251,527	-	-	-
Restricted cash and investments	79,279	2,158,209	11,669,686	768,001
Special assessments	-	-	-	38,552,710
Capital improvement notes receivable	33,714,306	-	13,057,877	-
Total assets	<u>\$ 148,412,005</u>	<u>\$ 19,725,922</u>	<u>\$ 48,996,954</u>	<u>\$ 39,884,120</u>
<u>Liabilities and Fund Balances</u>				
Liabilities				
Accounts payable	\$ 4,393,504	\$ 3,587,932	\$ 32,592	\$ 1,235
Deposits	4,737,070	-	-	-
Accrued expenditures	3,316,698	74,569	-	-
Claims and judgements	1,210,727	28,369	-	-
Due to other funds	-	-	-	-
Deferred revenue	37,871,684	-	13,508,824	38,552,710
Matured bonds payable	-	1,890,000	8,420,000	-
Matured interest payable	-	140,985	3,176,546	768,001
Total liabilities	<u>51,529,683</u>	<u>5,721,855</u>	<u>25,137,962</u>	<u>39,321,946</u>
Fund Balances				
Fund balances (deficit):				
Reserved for:				
Encumbrances	3,748,316	89,196	-	-
Inventories	251,527	-	-	-
Notes receivable	450,000	-	-	-
Debt Service	-	-	23,858,992	562,174
Unreserved, designated (see note 16)	47,821,044	-	-	-
Unreserved, reported in:				
General fund	44,611,435	-	-	-
Special revenue funds	-	13,914,871	-	-
Capital projects funds	-	-	-	-
Total fund balances (deficit)	96,882,322	14,004,067	23,858,992	562,174
Total liabilities and fund balances	<u>\$ 148,412,005</u>	<u>\$ 19,725,922</u>	<u>\$ 48,996,954</u>	<u>\$ 39,884,120</u>