



Adopted Operating and Capital Budget FY 2011

Audited Balance Sheet  
Year Ended June 30, 2009

*Fredericksburg*<sup>TM</sup>  
**TIMELESS.**  
SPOTSYLVANIA STAFFORD FREDERICKSBURG

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ADOPTED OPERATING AND CAPITAL BUDGET FY 2011  
FY 2009 AUDITED BALANCE SHEET<sup>1</sup>

	General	Other Gov't. Funds	Total Gov't. Funds
<b>Assets</b>			
Cash & cash equivalents	17,070,627	13,024,997	30,095,624
Receivables (net uncollectables)			
Property taxes	689,406	5,439	
Accounts	113,834		
Accrued Revenue	230,060	91,387	
Inventory, at cost	53,614		
Pre-paids		807,603	807,603
Due from Other Governments	2,782,265	1,247,855	4,030,120
<b>Total Assets</b>	<b>20,939,806</b>	<b>15,177,281</b>	<b>36,117,087</b>
<b>Liabilities &amp; Equity</b>			
<b>Liabilities</b>			
Reconciled Overdraft		221,321	221,321
Accounts Payable & Accrued Expenditures	1,713,855	630,860	630,860
Accrued Liabilities	331,925	205,502	537,427
Amounts held for others	1,274,307	-	1,274,307
Deferred Revenue	1,505,047	1,547	1,506,594
<b>Total Liabilities</b>	<b>4,825,134</b>	<b>1,059,230</b>	<b>5,884,364</b>
<b>Equity</b>			
Fund Balance Reserved			
Encumbrances	189,721	424,626	614,347
Prepaids	-	807,603	807,603
Fund Balance Unreserved			
Designated for:			
<i>Capital Projects</i>	2,989,255	9,629,901	12,619,156
<i>Regional Security Center</i>	726,159	-	726,159
<i>Health Insurance Claims</i>	860,000	-	860,000
<i>Courthouse Maintenance</i>	167,837	-	167,837
<i>Education Debt Service</i>	411,159	-	411,159
Subsequent Year Expenditures – Special Revenue Funds		1,161,259	1,161,259
Unreserved Undesignated			
General	10,770,541	-	10,770,541
Special Revenue Funds		2,094,662	2,094,662
<b>Total Equity</b>	<b>16,114,672</b>	<b>14,118,051</b>	<b>30,232,723</b>
<b>Total Liabilities and Equity</b>	<b>20,939,806</b>	<b>15,177,281</b>	<b>36,117,087</b>

<sup>1</sup> Exhibit 3 of the FY 2009 Comprehensive Annual Financial Report

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