

TABLE 26.8

City A: Statement of Financial Position (Balance Sheet)

City A

Assets (\$)

Cash	294,203
Investments	1,789,353
Receivables	379,756
Inventory	21,358
Other Non-Current Assets	32,249
Capital Assets (at cost)	
Non-Depreciable	1,993,589
Depreciable Net	2,741,898
Total Assets	<u>7,252,406</u>

Liabilities (\$)

Accounts Payable	97,899
Trust Liabilities and Deposits	37,628
Advance Payments	18,460
Matured Bonds Payable	90,640
Interest Payable	68,827
Non-Current Liabilities	
Due in Less Than One Year	122,171
Due in More Than One Year	2,440,207
Total Liabilities	<u>2,875,832</u>

Net Assets (\$)

Net Investment in Capital Assets	2,454,765
Restricted Assets	930,237
Unrestricted Assets	991,572
Total Net Assets	<u>4,376,574</u>
Total Liabilities & Net Assets	<u>7,252,406</u>