

TABLE 26.9

City B: Statement of Financial Position (Balance Sheet)

City B

Assets (\$)

Cash	150,071
Investments	520,950
Receivables	222,793
Inventory	18,154
Other Non-Current Assets	1,027,412
Capital Assets (at cost)	
Non-Depreciable	1,694,551
Depreciable Net	2,530,613
Total Assets	6,164,544

Liabilities (\$)

Accounts Payable	583,214
Trust Liabilities and Deposits	31,984
Advance Payments	35,691
Matured Bonds Payable	77,044
Interest Payable	58,503
Non Current Liabilities	
Due in Less Than One Year	103,845
Due in More Than One Year	2,054,176
Total Liabilities	2,944,457

Net Assets (\$)

Net Investment in Capital Assets	586,550
Restricted Assets	1,790,701
Unrestricted Assets	842,836
Total Net Assets	3,220,087
Total Liabilities & Net Assets	6,164,544