

# Demo Fire District

## COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED ACCRUAL BASIS For the Year Ended 12/31/2009

|  | Governmental Funds |                     | Fiduciary Funds | Account Groups          |                              | Total<br>Memorandum<br>Only |
|--|--------------------|---------------------|-----------------|-------------------------|------------------------------|-----------------------------|
|  | General            | Capital<br>Projects | Agency          | General<br>Fixed Assets | General<br>Long-Term<br>Debt |                             |
| <b><u>ASSETS</u></b>                         |                    |                     |                 |                         |                              |                             |
| Cash   | 2,549,391.00       | 365,188.00          | 2,296.00        | -                       | -                            | 2,916,875.00                |
| Cash - reserved                              | 4,394,644.00       | -                   | 1,103.00        | -                       | -                            | 4,395,747.00                |
| Accounts receivable                          | -                  | -                   | -               | -                       | -                            | 0.00                        |
| Due from other funds                         | -                  | -                   | -               | -                       | -                            | 0.00                        |
| Prepaid expenditures                         | -                  | -                   | -               | -                       | -                            | 0.00                        |
| Service award program assets                 | -                  | -                   | -               | -                       | -                            | 0.00                        |
| Land, building and equipment                 | -                  | -                   | -               | -                       | -                            | 0.00                        |
| Amount to be provided for bonds payable      | -                  | -                   | -               | -                       | -                            | 0.00                        |
| Deferred Revenue                             | -                  | -                   | -               | -                       | -                            | 0.00                        |
| Total assets                                 | 6,944,035.00       | 365,188.00          | 3,399.00        | 0.00                    | 0.00                         | 7,312,622.00                |
| <b><u>LIABILITIES</u></b>                    |                    |                     |                 |                         |                              |                             |
| Accounts payable                             | 11,442.00          | -                   | -               | -                       | -                            | 11,442.00                   |
| Accrued expenditures                         | -                  | -                   | -               | -                       | -                            | 0.00                        |
| Due to other funds                           | -                  | -                   | -               | -                       | -                            | 0.00                        |
| Judgements payable                           | -                  | -                   | -               | -                       | -                            | 0.00                        |
| Service award program                        | -                  | -                   | -               | -                       | -                            | 0.00                        |
| Bond payable                                 | -                  | -                   | -               | -                       | -                            | 0.00                        |
| Deferred Revenue                             | -                  | -                   | -               | -                       | -                            | 0.00                        |
| Total liabilities                            | 11,442.00          | 0.00                | 0.00            | 0.00                    | 0.00                         | 11,442.00                   |
| <b><u>FUND BALANCE</u></b>                   |                    |                     |                 |                         |                              |                             |
| Investment in general fixed assets           | -                  | -                   | -               | -                       | -                            | 0.00                        |
| Reserved for capital projects                | 4,394,644.00       | -                   | 1,103.00        | -                       | -                            | 4,395,747.00                |
| Reserved for prepaid expenditures            | -                  | -                   | -               | -                       | -                            | 0.00                        |
| Reserved for receivables                     | -                  | -                   | -               | -                       | -                            | 0.00                        |
| Unreserved:                                  | -                  | -                   | -               | -                       | -                            | 0.00                        |
| Designated for subsequent years expenditures | -                  | -                   | -               | -                       | -                            | 0.00                        |
| Undesignated                                 | 2,537,949.00       | 365,188.00          | 2,296.00        | -                       | -                            | 2,905,433.00                |
| Total fund balance                           | 6,932,593.00       | 365,188.00          | 3,399.00        | 0.00                    | 0.00                         | 7,301,180.00                |
| Total liabilities and fund balance           | 6,944,035.00       | 365,188.00          | 3,399.00        | 0.00                    | 0.00                         | 7,312,622.00                |