

City of Dinuba

**Cities Financial Transactions Report - Consolidated Statement of Assets, Liabilities,
and Fund Balances/Working Capital**

Balance Sheet

Fiscal Year **2015**

	General	Special Revenue	Debt Service	Capital Projects
	A	B	C	D
Total Assets	\$5,657,068	\$33,915,176	\$1,723,112	\$11,148,925
Less: Non-Current Assets				
Net Current Assets	\$5,657,068	\$33,915,176	\$1,723,112	\$11,148,925
Total Liabilities	\$705,303	\$23,599,898	\$350,000	\$2,265,561
Non-Current Liabilities				
Net Current Liabilities	\$705,303	\$23,599,898	\$350,000	\$2,265,561
Working Capital	\$4,951,765	\$10,315,278	\$1,373,112	\$8,883,364
Fund Equity	\$4,951,765	\$10,315,278	\$1,373,112	\$8,883,364
Contributed Capital				
Investment in General				
Fixed Assets				
Retained Earnings				
Reserved				
Unreserved				
Fund Balance				
Reserved	\$0	\$10,315,278	\$1,373,112	\$8,883,364
Unreserved - Designated	\$0	\$0	\$0	\$0
Unreserved - Undesignated	\$4,951,765	\$0	\$0	\$0
Total Fund Equity	\$4,951,765	\$10,315,278	\$1,373,112	\$8,883,364

City of Dinuba

**Cities Financial Transactions Report - Consolidated Statement of Assets, Liabilities,
and Fund Balances/Working Capital**

Balance Sheet

Fiscal Year 2015

	Enterprise	Internal Service	Trust and Agency
	E	F	G
Total Assets	\$74,729,227	(\$929,961)	\$676,393
Less: Non-Current Assets	\$68,693,626	\$39,466	\$0
Net Current Assets	\$6,035,601	(\$969,427)	\$676,393
Total Liabilities	\$22,556,952	\$208,652	\$676,393
Non-Current Liabilities	\$19,080,231	\$119,457	\$0
Net-Current Liabilities	\$3,476,721	\$89,195	\$676,393
Working Capital	\$2,558,880	(\$1,058,622)	\$0
Fund Equity	\$52,172,275	(\$1,138,613)	\$0
Contributed Capital	\$20,792,923	\$0	
Investment in General			
Fixed Assets			
Retained Earnings			
Reserved	\$0	\$0	
Unreserved	\$31,379,352	(\$1,139,613)	
Fund Balance			
Reserved			\$0
Unreserved - Designated			\$0
Unreserved - Undesignated			\$0
Total Fund Equity	\$52,172,275	(\$1,139,613)	\$0

City of Dinuba

**Cities Financial Transactions Report - Consolidated Statement of Assets, Liabilities,
and Fund Balances/Working Capital**

Balance Sheet

Fiscal Year 2015

	General Fixed Assets H	General Long- Term Debt I	Total J
Total Assets	\$164,748.824	\$33,171.098	\$324,839.862
Less: Non-Current Assets	\$164,748.824	\$33,171.098	\$266,653.014
Net Current Assets	\$0		\$58,186.848
Total Liabilities		\$33,171.098	\$83,533.857
Non-Current Liabilities		\$33,171.098	\$52,370.786
Net-Current Liabilities			\$31,163.071
Working Capital			\$27,023.777
Fund Equity	\$164,748.824		\$241,306.005
Contributed Capital			\$20,792.923
Investment in General			
Fixed Assets	\$164,748.824		\$164,748.824
Retained Earnings			
Reserved			\$0
Unreserved			\$30,239.739
Fund Balance			
Reserved			\$20,571.754
Unreserved - Designated			\$0
Unreserved - Undesignated			\$4,951.765
Total Fund Equity	\$164,748.824		\$241,305.005