

CITY OF WARREN
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1999

	Governmental Fund Types			Proprietary Fund Types			Fiduciary Fund Types		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt			
ASSETS											
Cash	\$ 3,173,998	\$ 203,695	\$ 19	\$ 1,605,497	\$ 122,670	\$ 46,947	\$ -	\$ -	\$ 5,152,826		\$ 5,152,826
Interest receivable	14,486	-	-	-	-	688	-	-	15,174		11,650,139
Investments	-	-	-	-	-	11,650,139	-	-	1,953		4,222,630
Accounts receivable	77,150	53,837	-	288,053	1,637	1,953	-	-	(176,969)		290,717
Allowance for uncollectible accounts	(29,530)	-	-	(147,439)	-	-	-	-	-		6,151
Taxes receivable (net)	230,717	-	-	-	-	-	-	-	290,717		133,433
Liens & assessments receivable	6,151	-	-	-	-	-	-	-	6,151		165,342
Due from other funds	133,433	-	-	-	-	-	-	-	133,433		35,336
Due from other governments	102,501	10,419	-	52,622	-	-	-	-	102,501		26,838
Notes receivable - current	-	35,336	-	26,838	-	-	-	-	35,336		437,644
Prepaid items	-	-	-	-	-	-	-	-	-		11,655,950
Notes receivable - non-current	-	437,644	-	6,767,302	-	-	-	-	437,644		439
Property, plant and equipment (net)	-	-	-	439	-	-	-	-	4,888,648		-
Intangible assets	-	-	-	-	-	-	-	-	-		-
Amount to be provided for retirement of long-term obligations	-	-	-	-	-	-	-	-	-		-
Total assets	\$ 3,708,906	\$ 740,931	\$ 19	\$ 8,593,312	\$ 124,307	\$ 11,699,727	\$ 4,888,648	\$ 1,801,747	\$ 31,557,597		\$ 1,801,747
LIABILITIES AND FUND EQUITY											
Liabilities:											
Accounts payable	\$ 126,391	\$ 3,896	\$ -	\$ 83,990	\$ 904	\$ -	\$ -	\$ -	\$ 215,191		18,731
Accrued wages & payroll taxes	18,731	6,642	-	95,911	30,880	-	-	-	133,433		92,606
Due to other funds	-	128	-	-	92,478	-	-	-	185,333		40,508
Due to other governments	185,333	-	-	40,508	-	-	-	-	185,333		407,470
Deferred revenue	-	-	-	26,087	-	-	-	381,383	381,383		15,645
Revenue note payable - current	-	-	-	162,754	45	-	-	-	1,420,000		364
Compensated absences	15,600	-	-	-	-	-	-	-	1,420,000		45,266
Other liability	-	-	-	-	-	-	-	-	-		-
Revenue note payable	-	-	-	-	-	-	-	-	-		-
General obligation bonds payable	-	-	-	-	-	-	-	-	-		-
Capital lease payable	45,266	-	-	-	-	-	-	-	45,266		-
Deferred compensation benefits payable	-	-	-	-	-	-	-	-	-		-
Total liabilities	\$ 391,321	\$ 10,666	\$ -	\$ 409,250	\$ 124,307	\$ -	\$ -	\$ 1,801,747	\$ 2,737,291		\$ 4,888,648
Fund Equity:											
Investment in general fixed assets	-	-	-	1,937,620	-	-	4,888,648	-	1,937,620		20,897
Contributed capital	-	-	-	-	-	-	-	-	-		437,644
Retained earnings:											11,698,722
Reserved	-	-	-	-	-	-	-	-	-		4,293
Unreserved	-	-	-	6,246,442	-	-	-	-	6,246,442		-
Fund balance:											-
Reserved for encumbrances	20,897	-	-	-	-	-	-	-	20,897		-
Reserved for long-term portion of receivables	-	437,644	-	-	-	-	-	-	437,644		-
Reserved for employees' retirement system	-	-	-	-	-	-	-	-	11,698,722		-
Reserved for highway maintenance	-	4,293	-	-	-	-	-	-	4,293		-
Unreserved:											-
Designated for capital improvements	1,548,950	-	-	-	-	1,005	-	-	1,548,950		-
Designated - other	1,166,304	288,328	19	-	-	-	-	-	1,455,656		-
Undesignated	581,434	-	-	-	-	-	-	-	581,434		-
Total fund equity	3,317,585	730,265	19	8,184,062	-	11,699,727	4,888,648	-	28,820,306		-
Total liabilities and fund equity	\$ 3,708,906	\$ 740,931	\$ 19	\$ 8,593,312	\$ 124,307	\$ 11,699,727	\$ 4,888,648	\$ 1,801,747	\$ 31,557,597		\$ 31,557,597

The accompanying notes are an integral part of the financial statements.