

CITY OF WARREN
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2000

	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	Long Term Debt	General		
ASSETS											
Cash	\$ 3,760,766	\$ 324,441	\$ 95	\$ 1,934,850	\$ 117,004	\$ 32,111	\$ -	\$ -	\$ -	\$ 6,169,267	
Interest receivable	9,992	-	-	-	-	106	-	-	-	10,098	
Investments	-	-	-	-	-	11,366,295	-	-	-	11,366,295	
Accounts receivable	93,322	56,368	-	286,801	-	985	-	-	-	439,476	
Allowance for uncollectible accounts	(37,326)	-	-	(134,404)	-	-	-	-	-	(171,730)	
Taxes receivable (net)	287,391	-	-	-	-	-	-	-	-	287,391	
Liens & assessments receivable	6,151	-	-	-	-	-	-	-	-	6,151	
Due from other funds	277,895	-	-	-	-	-	-	-	-	277,895	
Due from other governments	123,372	\$ 5,146	-	\$ 56,010	-	-	-	-	-	234,528	
Notes receivable - current	-	37,742	-	-	-	-	-	-	-	37,742	
Prepaid items	28,220	-	-	26,264	-	-	-	-	-	54,484	
Notes receivable - non-current	-	399,996	-	7,007,594	-	-	5,341,861	-	-	12,349,455	
Property, plant and equipment (net)	-	-	-	161	-	-	-	-	-	161	
Intangible assets	-	-	-	-	-	-	-	-	-	-	
Amount to be provided for retirement of long-term obligations	-	-	-	-	-	-	-	-	-	-	
Total assets	\$ 4,551,783	\$ 873,693	\$ 95	\$ 9,177,276	\$ 117,004	\$ 11,399,497	\$ 5,341,861	\$ 1,696,774	\$ 33,157,983		
LIABILITIES AND FUND EQUITY											
Liabilities:											
Accounts payable	\$ 170,946	\$ 63,938	\$ -	\$ 114,894	\$ 619	\$ 6,064	\$ -	\$ -	\$ 356,461		
Accrued wages & payroll taxes	20,535	34,298	-	213,424	30,173	-	-	-	277,895		
Due to other funds	-	86	-	-	86,212	-	-	-	86,298		
Due to other governments	239,354	3,247	-	-	-	-	-	-	242,601		
Deferred revenue	-	-	-	28,445	-	-	-	-	28,445		
Revenue note payable - current	-	-	-	27,685	-	-	-	370,146	397,831		
Compensated absences	-	-	-	134,298	-	-	-	1,315,000	1,342,298		
Other liability	6,530	-	-	-	-	-	-	11,628	11,628		
Revenue note payable	-	-	-	-	-	-	-	-	-		
General obligation bonds payable	-	-	-	-	-	-	-	-	-		
Capital lease payable	-	-	-	-	-	-	-	-	-		
Deferred compensation benefits payable	67,899	-	-	-	-	-	-	-	67,899		
Total liabilities	505,264	101,569	-	518,746	117,004	6,064	-	1,696,774	2,945,421		
Fund Equity:											
Investment in general fixed assets	-	-	-	1,707,040	-	-	5,341,861	-	5,341,861		
Contributed capital	-	-	-	-	-	-	-	-	-		
Retained earnings:											
Reserved	-	-	-	6,951,490	-	-	-	-	6,951,490		
Unreserved	-	-	-	-	-	-	-	-	-		
Fund balance:											
Reserved for encumbrances	82,889	-	-	-	-	-	-	-	82,889		
Reserved for long-term portion of receivables	-	399,996	-	-	-	-	-	-	399,996		
Reserved for employees' retirement system	-	-	-	-	-	11,383,658	-	-	11,383,658		
Reserved for highway maintenance	-	23,658	-	-	-	-	-	-	23,658		
Unreserved:											
Designated for capital improvements	2,600,000	-	95	-	-	9,775	-	-	2,600,000		
Designated - other	1,285,970	348,470	-	-	-	-	-	-	1,634,440		
Undesignated	77,660	-	95	-	-	-	-	-	77,660		
Total fund equity	\$ 4,046,519	\$ 772,124	\$ 95	\$ 8,658,530	\$ 117,004	\$ 11,399,497	\$ 5,341,861	\$ 1,696,774	\$ 30,212,562		
Total liabilities and fund equity	\$ 4,551,783	\$ 873,693	\$ 95	\$ 9,177,276	\$ 117,004	\$ 11,399,497	\$ 5,341,861	\$ 1,696,774	\$ 33,157,983		

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