

CITY OF WARREN
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2001

	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		
ASSETS										
Cash	\$ 2,570,085	\$ 351,032	\$ -	\$ 2,210,174	\$ 70,663	\$ 307,309	\$ -	\$ -	\$ 5,509,283	
Interest receivable	12,226	-	-	6,562	-	20,043	-	-	38,831	
Investments	-	-	-	-	-	10,242,199	-	-	10,242,199	
Accounts receivable	148,473	-	-	280,418	-	18,011	-	-	446,902	
Allowance for uncollectible accounts	(66,889)	-	-	(136,584)	-	-	-	-	(203,473)	
Taxes receivable (net)	332,116	-	-	-	-	-	-	-	332,116	
Liens & assessments receivable	6,151	-	-	-	-	-	-	-	6,151	
Due from other funds	248,037	1,545	-	26,618	-	-	-	-	249,582	
Due from other governments	173,800	442,530	-	-	-	-	-	-	207,889	
Notes receivable - current	-	-	-	37,187	-	-	-	-	442,530	
Prepaid items	62,223	-	-	-	-	-	-	-	99,410	
Property, plant and equipment (net)	-	-	-	7,025,473	-	-	6,921,961	-	13,947,434	
Amount to be provided for retirement of long-term obligations	-	-	-	-	-	-	-	-	-	
Total assets	\$ 3,486,222	\$ 802,598	\$ -	\$ 9,449,948	\$ 70,663	\$ 10,587,562	\$ 6,921,961	\$ 1,564,984	\$ 32,883,838	
LIABILITIES AND FUND EQUITY										
Liabilities:										
Accounts payable	\$ 324,794	\$ 5,547	\$ -	\$ 92,130	\$ 1,397	\$ 7,227	\$ -	\$ -	\$ 431,115	
Accrued wages & payroll taxes	26,001	34,308	-	206,928	6,784	17	-	-	249,582	
Due to other funds	1,545	-	-	-	62,482	596	-	-	63,078	
Due to other governments	-	-	-	-	-	20,528	-	-	316,769	
Deferred revenue	296,221	20	-	-	-	-	-	-	11,496	
Revenue note payable - current	-	-	-	11,496	-	-	-	-	350,825	
Compensated absences	-	-	-	31,466	-	-	-	-	382,291	
Other liability	28,235	-	-	122,790	-	-	-	-	28,235	
Revenue note payable	-	-	-	-	-	-	-	-	122,790	
General obligation bonds payable	-	-	-	-	-	-	-	-	1,205,000	
Capital lease payable	-	-	-	-	-	-	-	-	9,159	
Total liabilities	676,796	39,875	-	464,830	70,663	28,368	-	1,564,984	2,845,516	
Fund Equity:										
Investment in general fixed assets	-	-	-	1,707,040	-	-	6,921,961	-	6,921,961	
Contributed capital	-	-	-	-	-	-	-	-	1,707,040	
Retained earnings:										
Reserved	-	-	-	-	-	-	-	-	-	
Unreserved	-	-	-	7,277,978	-	-	-	-	7,277,978	
Fund balance:										
Reserved for encumbrances	14,726	-	-	-	-	-	-	-	14,726	
Reserved for employees' retirement system	-	38,248	-	-	-	-	-	-	38,248	
Reserved for highway maintenance	-	-	-	-	-	-	-	-	-	
Unreserved:										
Designated for capital improvements	1,356,540	-	-	-	-	-	-	-	1,356,540	
Designated - other	1,247,370	724,475	-	-	-	36,121	-	-	2,007,966	
Undesignated	190,790	-	-	-	-	-	-	-	190,790	
Total fund equity	\$ 3,486,222	\$ 802,598	\$ -	\$ 9,449,948	\$ 70,663	\$ 10,587,562	\$ 6,921,961	\$ 1,564,984	\$ 32,883,838	
Total liabilities and fund equity										

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