

CITY OF WARREN
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 2002

	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	\$ 1,891,208	\$ 736,436	\$ 6	\$ 2,113,021	\$ 194,259	\$ 142,388			\$ 5,077,318	
Interest receivable	-	-	-	-	-	4,819			4,819	
Investments	-	-	-	-	-	9,189,171			9,189,171	
Accounts receivable	134,536	-	-	203,566	1,304	12,928			352,334	
Allowance for uncollectible accounts	(82,132)	-	-	(58,536)	-	-			(140,668)	
Taxes receivable (net)	327,359	-	-	-	-	-			327,359	
Liens & assessments receivable	9,846	-	-	-	-	-			9,846	
Due from other funds	359,872	-	-	-	-	-			359,872	
Due from other governments	308,920	34,122	-	117,367	-	-			460,409	
Prepaid items	219	-	-	7,450,672	-	-			219	
Property, plant and equipment (net)	-	-	-	-	-	-	7,660,533		7,660,533	
Amount to be provided for retirement of long-term obligations	-	-	-	-	-	-	-	1,414,596	15,111,205	
Total assets	<u>\$ 2,949,828</u>	<u>\$ 770,538</u>	<u>\$ 6</u>	<u>\$ 9,826,090</u>	<u>\$ 195,563</u>	<u>\$ 9,349,306</u>	<u>\$ 7,660,533</u>	<u>\$ 1,414,596</u>	<u>\$ 32,166,480</u>	
LIABILITIES AND FUND EQUITY										
Liabilities:										
Accounts payable	\$ 101,401	\$ 32,365	\$ -	\$ 65,464	\$ -	\$ 43,982	\$ -	\$ -	\$ 243,212	
Accrued wages & payroll taxes	32,521	1,737	-	308,407	49,694	14	-	-	32,521	
Due to other funds	-	-	-	-	145,869	742	-	-	359,872	
Due to other governments	-	-	-	-	-	25,123	-	-	146,611	
Deferred revenue	289,110	64	-	12,018	-	-	-	-	314,297	
Revenue note payable - current	-	-	-	37,274	-	-	-	-	12,018	
Compensated absences	-	-	-	110,772	-	-	-	-	360,372	
Other liabilities	161,743	-	-	-	-	-	-	-	161,743	
Revenue note payable	-	-	-	-	-	-	-	1,085,000	110,772	
General obligation bonds payable	-	-	-	-	-	-	-	6,498	1,085,000	
Capital lease payable	-	-	-	-	-	-	-	-	6,498	
Total liabilities	<u>\$84,775</u>	<u>\$4,186</u>	<u>-</u>	<u>\$33,935</u>	<u>\$195,563</u>	<u>\$69,861</u>	<u>-</u>	<u>\$1,414,596</u>	<u>\$2,832,916</u>	
Fund Equity:										
Investment in general fixed assets	-	-	-	1,707,040	-	-	7,660,533	-	7,660,533	
Contributed capital	-	-	-	-	-	-	-	-	1,707,040	
Retained earnings:										
Unreserved	-	-	-	7,585,115	-	-	-	-	7,585,115	
Fund balance:										
Reserved for encumbrances	9,218	-	-	-	-	-	-	-	9,218	
Reserved for employees' retirement system	-	-	-	-	-	9,233,611	-	-	9,233,611	
Reserved for highway maintenance	-	82	-	-	-	-	-	-	82	
Unreserved:										
Designated for capital improvements	317,598	-	-	-	-	45,834	-	-	317,598	
Designated - other	1,860,578	736,290	6	-	-	-	-	-	2,642,708	
Undesignated	177,659	-	-	-	-	-	-	-	177,659	
Total fund equity	<u>2,365,053</u>	<u>736,372</u>	<u>6</u>	<u>9,292,155</u>	<u>\$ 195,563</u>	<u>9,279,445</u>	<u>\$ 7,660,533</u>	<u>\$ 1,414,596</u>	<u>\$ 29,333,564</u>	
Total liabilities and fund equity	<u>\$ 2,949,828</u>	<u>\$ 770,538</u>	<u>\$ 6</u>	<u>\$ 9,826,090</u>	<u>\$ 195,563</u>	<u>\$ 9,349,306</u>	<u>\$ 7,660,533</u>	<u>\$ 1,414,596</u>	<u>\$ 32,166,480</u>	

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