

CITY OF WARREN
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 December 31, 2003

	Governmental Fund Types				Proprietary Fund Types		Internal Service	Fiduciary Fund Types	Account Groups			Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Enterprise	Internal	Trust and Agency			General Fixed Assets	General Long-Term Debt	General	
Assets												
Cash	\$ 1,745,160	\$ 810,275	\$ -	\$ 1,212,404	\$ 222,016		\$ 116,849				\$ 4,106,704	
Interest receivable	-	-	-	-	-		14,790				14,790	
Investments	-	-	-	-	-		10,015,700				10,015,700	
Accounts receivable	89,065	-	-	224,089	-		32,928				346,082	
Allowance for uncollectible accounts	(51,924)	-	-	(55,434)	-		-				(107,358)	
Taxes receivable (net)	317,383	-	-	-	-		-				317,383	
Liens and assessments receivable	9,846	-	-	-	-		-				9,846	
Due from other funds	63,501	-	-	-	-		-				63,501	
Due from other governments	86,962	2,200	-	98,058	-		-				187,220	
Property, plant and equipment (net)	-	-	-	3,552,088	-		-				11,484,416	
Amount to be provided for retirement of long-term obligations	-	-	-	-	-		-				1,284,897	
Total assets	\$ 2,259,993	\$ 812,475	\$ -	\$ 5,031,185	\$ 222,016		\$ 10,180,267	\$ 7,932,348	\$ 1,284,897	\$ 27,703,181		
Liabilities and Fund Equity												
Liabilities:												
Accounts payable	\$ 89,764	\$ 2,200	\$ -	\$ 240,355	\$ 3,404		\$ 1,520	\$ -	\$ -	\$ 337,243		
Accrued wages and payroll taxes	30,343	-	-	14,886	48,615		-	-	-	30,343		
Due to other funds	-	-	-	-	169,997		815	-	-	63,501		
Due to other governments	-	-	-	-	-		32,928	-	-	170,812		
Deferred revenue	269,168	81	-	-	-		-	-	-	302,177		
Revenue note payable - current	-	-	-	12,563	-		-	-	-	12,563		
Compensated absences	-	-	-	41,234	-		-	-	-	342,501		
Other liabilities	7,510	-	-	98,209	-		-	-	-	7,510		
Revenue note payable	-	-	-	-	-		-	-	-	98,209		
General obligation bonds payable	-	-	-	-	-		-	-	960,000	960,000		
Capital lease payable	-	-	-	-	-		-	-	3,630	3,630		
Total liabilities	396,785	2,281	-	407,247	222,016		35,263	-	1,284,897	2,328,489		
Fund Equity:												
Investment in general fixed assets	-	-	-	-	-		-	7,932,348	-	7,932,348		
Contributed capital	-	-	-	1,707,040	-		-	-	-	1,707,040		
Retained earnings:												
Reserved for capital improvements	-	-	-	675,000	-		-	-	-	675,000		
Unreserved	-	-	-	2,241,898	-		-	-	-	2,241,898		
Fund balance:												
Reserved for encumbrances	16,487	-	-	-	-		-	-	-	16,487		
Reserved for employees' retirement	-	-	-	-	-		-	-	-	10,084,724		
Reserved for highway maintenance	-	71,694	-	-	-		-	-	-	71,694		
Unreserved:												
Designated for capital improvements	440,120	-	-	-	-		-	-	-	440,120		
Designated - other	1,276,958	738,500	-	-	-		60,280	-	-	2,075,738		
Undesignated	129,643	-	-	-	-		-	-	-	129,643		
Total fund equity	1,863,208	810,194	-	4,623,938	-		10,145,004	7,932,348	-	25,374,692		
Total liabilities and fund equity	\$ 2,259,993	\$ 812,475	\$ -	\$ 5,031,185	\$ 222,016		\$ 10,180,267	\$ 7,932,348	\$ 1,284,897	\$ 27,703,181		

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