

Sample Government
Fund Balance Sheet - Proprietary Funds
As of 9/30/2001

	Water and Wastewater	Parking Facilities	Totals	Internal Services Fund
Assets				
Current assets				
Cash and cash equivalents	1,263,971.96	28,947.38	1,292,919.34	941,869.25
Investments	765,000.00	12,500.00	777,500.00	35,680.00
Receivables, net	790,092.78	9,780.89	799,873.67	59,676.44
Due from other governments	0.00	0.00	0.00	16,074.01
Inventories	13,840.91	0.00	13,840.91	0.00
Total Current assets	<u>2,832,905.65</u>	<u>51,228.27</u>	<u>2,884,133.92</u>	<u>1,053,299.70</u>
Noncurrent assets				
Restricted cash and cash equivalents	0.00	5,671.05	5,671.05	19,806.36
Capital assets				
Property and equipment	145,639.84	30,216.37	175,856.21	244,282.50
Land and buildings	1,289,247.00	336,250.00	1,625,497.00	0.00
Accumulated depreciation	(86,690.91)	(11,297.88)	(97,988.79)	(11,026.43)
Total Capital assets	<u>1,348,195.93</u>	<u>355,168.49</u>	<u>1,703,364.42</u>	<u>233,256.07</u>
Total Noncurrent assets	<u>1,348,195.93</u>	<u>360,839.54</u>	<u>1,709,035.47</u>	<u>253,062.43</u>
Total Assets	<u><u>4,181,101.58</u></u>	<u><u>412,067.81</u></u>	<u><u>4,593,169.39</u></u>	<u><u>1,306,362.13</u></u>
Liabilities				
Current liabilities				
Accounts payable	64,938.00	0.00	64,938.00	715,114.57
Due to other funds	59,651.87	0.00	59,651.87	0.00
Total Current liabilities	<u>124,589.87</u>	<u>0.00</u>	<u>124,589.87</u>	<u>715,114.57</u>
Noncurrent liabilities				
Bonds, notes and loans payable	2,003,639.84	215,581.37	2,219,221.21	0.00
Total Liabilities	<u>2,128,229.71</u>	<u>215,581.37</u>	<u>2,343,811.08</u>	<u>715,114.57</u>
Net assets				
Invested in capital assets-net	500,000.00	148,649.00	648,649.00	233,256.07
Restricted	1,265,000.00	18,171.05	1,283,171.05	35,680.00
Unrestricted	287,871.87	29,666.39	317,538.26	322,311.49
Total Net assets	<u>2,052,871.87</u>	<u>196,486.44</u>	<u>2,249,358.31</u>	<u>591,247.56</u>
Total liabilities and net assets	<u><u>4,181,101.58</u></u>	<u><u>412,067.81</u></u>	<u><u>4,593,169.39</u></u>	<u><u>1,306,362.13</u></u>