

CITY OF SACO, MAINE  
 COMBINING BALANCE SHEET - ALL OTHER GOVERNMENTAL FUNDS  
 JUNE 30, 2001

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Other Governmental Funds
<b>ASSETS:</b>				
Cash and Cash Equivalents	\$ 565,669	\$ 1,818,663	\$ 25,955	\$ 2,410,287
Investments	1,222,049	2,034,764	530,780	3,787,593
Accounts Receivable	1,681,293	877,550	700	2,559,543
Inventories	159,833	-	-	159,833
Notes Receivable	216,830	-	-	216,830
Interfund Receivables	395,875	401,091	-	796,966
Capital assets, net	129,991	-	-	129,991
<b>TOTAL ASSETS</b>	<b>\$ 4,371,540</b>	<b>\$ 5,132,068</b>	<b>\$ 557,435</b>	<b>\$ 10,061,043</b>
<b>LIABILITIES AND FUND BALANCE:</b>				
Liabilities:				
Accounts Payable	\$ 67,598	\$ 607,772	\$ -	\$ 675,370
Accrued Wages	21,399	-	-	21,399
Interfund Payables	2,028,618	4,080,251	-	6,108,869
Contract Retainage	-	30,834	-	30,834
Total liabilities	2,117,615	4,718,857	-	6,836,472
Fund Balance:				
Reserved for:				
Encumbrances	44,234	32,469	-	76,703
Noncurrent Notes Receivable	168,881	-	-	168,881
Nonexpendable trust fund	-	-	181,383	181,383
Other purposes	301,264	-	-	301,264
Unreserved:				
Undesignated	1,609,555	380,742	376,052	2,366,349
Total fund balance	2,123,934	413,211	557,435	3,094,580
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 4,241,549</b>	<b>\$ 5,132,068</b>	<b>\$ 557,435</b>	<b>\$ 9,931,052</b>

CITY OF SACO, MAINE  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 ALL OTHER GOVERNMENTAL FUNDS  
 YEAR ENDED JUNE 30, 2001

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Other Governmental Funds
<b>REVENUES:</b>				
Intergovernmental	\$ 1,341,679	\$ 1,108,625	\$ -	\$ 2,450,304
User Fees	677,948	-	-	677,948
Interest Income	96,124	206,868	48,437	351,429
Other Revenues	624,726	40,500	7,489	672,715
Total revenues	<u>2,740,477</u>	<u>1,355,993</u>	<u>55,926</u>	<u>4,152,396</u>
<b>EXPENDITURES:</b>				
Current:				
Special Projects	805,840	-	1,356	807,196
Education	1,442,328	-	-	1,442,328
Housing Programs	175,994	-	-	175,994
Depreciation	14,882	-	-	14,882
Capital Expenditures	155,111	2,718,356	-	2,873,467
Total expenditures	<u>2,594,155</u>	<u>2,718,356</u>	<u>1,356</u>	<u>5,313,867</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>146,322</u>	<u>(1,362,363)</u>	<u>54,570</u>	<u>(1,161,471)</u>
<b>OTHER FINANCING SOURCES (USES) OF FUNDS:</b>				
Transfer (to) from General Fund	(361,000)	(905,335)	-	(1,266,335)
Transfer (to) from Capital Projects Fund	84,705	-	-	84,705
Transfer (to) from Special Revenue Fund	-	(84,705)	-	(84,705)
Total other financing sources (uses)	<u>(276,295)</u>	<u>(990,040)</u>	<u>-</u>	<u>(1,266,335)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>(129,973)</u>	<u>(2,352,403)</u>	<u>54,570</u>	<u>(2,427,806)</u>
<b>FUND BALANCE (DEFICIT) - BEGINNING OF YEAR</b>	<u>2,253,907</u>	<u>2,765,614</u>	<u>502,865</u>	<u>5,522,386</u>
<b>FUND BALANCE (DEFICIT) - END OF YEAR</b>	<u>\$ 2,123,934</u>	<u>\$ 413,211</u>	<u>\$ 557,435</u>	<u>\$ 3,094,580</u>