

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS

June 30, 1999
(in thousands)

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		Totals (Memorandum Only)	Total Component Units	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long-term Debt	Primary Gov't	Units	Reporting Unit
Liabilities, fund equity and other credits												
Liabilities:												
Accounts payable	\$ 4,890	\$ 8,543	\$ 11	\$ 9,272	\$ 14,513	\$ 717				\$ 37,946	\$ 788	\$ 38,734
Interest payable		25	56	39	458					578	252	830
Contract retentions	12	62		985		1				1,060		1,060
Employee compensation	5,620	2,313		24	5,925	361	\$ 2,292		\$ 13,232	29,767		29,767
Interfund payable	151	72			18	47				288		288
Due to other funds	30,351	11,719		43	46,491		1,049			89,653		89,653
Due to other governments		6,587			552		7,338			14,477		14,477
Arbitrage rebate payable				406						406		406
Deposits and rebates	81	14					18,394			18,489	168	18,657
Reported but unpaid losses							15,910			15,910		15,910
Incurred but not reported losses							11,790			11,790		11,790
Contracts and notes					849				264	1,113	14,940	16,053
Line of credit	30,000									30,000		30,000
Payable from restricted assets					917					917	549	1,466
Certificates of participation									8,945	8,945		8,945
Capital leases									36,368	36,368		36,368
General obligation bonds			15						153,280	153,295		153,295
Flood control bonds									7,360	7,360		7,360
Revenue bonds					79,473				1,220	80,693	33,441	114,134
Transportation bonds									36,000	36,000		36,000
Loans payable					13,967					13,967		13,967
Special assessment bonds									2,300	2,300		2,300
Landfill closure payable					12,747					12,747		12,747
Deferred revenues	5,197	2,756	2,410	4,040	2,286					16,689		16,689
Total liabilities	76,302	32,091	2,492	14,809	178,196	28,826	29,073		258,969	620,758	50,138	670,896
Fund equity and other credits:												
Contributed capital					287,401	714				288,115	2,014	290,129
Investment in general fixed assets								\$ 360,809		360,809		360,809
Retained earnings					46,149	23,875				70,024	8,693	78,717
Fund balances												
Reserved for investment trust participants							172,794			172,794		172,794
Reserved for loan receivable	400									400		400
Reserved for inventory		1,557								1,557		1,557
Reserved for prepaid expenditures	1,940	452								2,392		2,392
Reserved for specified programs	139	111								250		250
Reserved for capital repairs and refurbishments		75								75		75
Reserved for debt service		122	8,155							8,277		8,277
Unreserved												
Undesignated	6,030	27,114		34,580						67,724		67,724
Total fund equity and other credits	8,509	29,431	8,155	34,580	333,550	24,589	172,794	360,809		972,417	10,707	983,124
Total liabilities, fund equity and other credits	\$ 84,811	\$ 61,522	\$ 10,647	\$ 49,389	\$ 511,746	\$ 53,415	\$ 201,867	\$ 360,809	\$ 258,969	\$ 1,593,175	\$ 60,845	\$ 1,654,020

See Notes to Financial Statements