

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

June 30, 2001
(in thousands)

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		Totals	Total	Total
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long-term Debt	(Memorandum Only) Primary Gov't	Component Units	(Memorandum Only) Reporting Unit
<u>Liabilities, fund equity and other credits</u>												
Liabilities:												
Accounts payable	\$ 8,543	\$ 12,582	\$ 93	\$ 10,680	\$ 21,816	\$ 957				\$ 54,671	\$ 1,076	\$ 55,747
Interest payable		13	3	82	564					662	228	890
Contract retentions		12		552						564		564
Employee compensation	7,405	2,905		30	7,063	449	\$ 2,290		\$ 15,130	35,272		35,272
Interfund payable	782	50				27				859		859
Due to other funds	3,247	9,533			16,258	25	6			29,069		29,069
Due to other governments		8,513			1,334		11,580			21,427		21,427
Arbitrage rebate payable				1,292						1,292		1,292
Deposits and rebates	62	16		917			17,726			18,721	167	18,888
Line of credit	2,000									2,000		2,000
Reported but unpaid losses						15,536				15,536		15,536
Incurred but not reported losses						10,714				10,714		10,714
Contracts and notes					3,453			112		3,565	13,128	16,693
Payable from restricted assets					2,424					2,424	583	3,007
Certificates of participation								4,505		4,505		4,505
Capital leases								34,008		34,008		34,008
General obligation bonds			15					192,625		192,640		192,640
Flood control bonds								5,840		5,840		5,840
Revenue bonds					71,444			965		72,409	31,099	103,508
Transportation bonds								28,000		28,000		28,000
Loans payable					32,314					32,314		32,314
Special assessment bonds								1,053		1,053		1,053
Landfill closure payable					13,537					13,537		13,537
Deferred revenues	7,914	5,255	1,454		1,867					16,490		16,490
Total liabilities	29,953	38,879	1,565	13,553	172,074	27,708	31,602	282,238	597,572	46,281	643,853	
Fund equity and other credits:												
Contributed capital					296,166	3,141				299,307	2,479	301,786
Investment in general fixed assets								\$ 441,843		441,843		441,843
Retained earnings					117,960	28,873				146,833	10,612	157,445
Fund balances												
Reserved for investment trust participants							168,664			168,664		168,664
Reserved for loan receivable	300									300		300
Reserved for inventory		1,605								1,605		1,605
Reserved for prepaid expenditures	1,933	1,103								3,036		3,036
Reserved for specified programs		242								242		242
Reserved for capital repairs and refurbishments		592								592		592
Reserved for debt service		97	5,537							5,634		5,634
Unreserved	19,653	48,616		30,986						99,255		99,255
Total fund equity and other credits	21,886	52,255	5,537	30,986	414,126	32,014	168,664	441,843	1,167,311	13,091	1,180,402	
Total liabilities, fund equity and other credits	\$ 51,839	\$ 91,134	\$ 7,102	\$ 44,539	\$ 586,200	\$ 59,722	\$ 200,266	\$ 441,843	\$ 282,238	\$ 1,764,883	\$ 59,372	\$ 1,824,255

See Notes to Financial Statements