ALL PRIMARY GOVERNMENT FUND TYPES, ACCOUNT GROUPS,
AND DISCRETELY PRESENTED COMPONENT UNITS
COMBINED BALANCE SHEET
December 31, 2001

	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
ASSETS and OTHER DEBITS						
Cash and cash equivalents	$ 47,387	$ 47,592	$ 46,291	$ 212,631	$ 54,089	$ 1,128
Deposits with fiscal agents	-	680	-	-	-	-
Fund investments	-	34,931	-	-	-	-
Investments with trustees	-	18	1,269	21,853	73,856	-
Receivables:						
Accounts - net	6,520	7,323	23	3,015	19,220	696
Taxes	1,163	137	425	1,699	-	-
Special assessments	934	-	19,861	1,888	1,359	-
Loans	-	4,743	-	-	33,814	-
Notes	-	-	-	-	9,225	-
Interest	-	-	-	-	380	-
Intergovernmental	2	16,811	-	470	-	182
Capital leases	-	-	-	-	42,485	-
Due from other funds	986	10,652	3,578	832	23,800	1,622
Due from component units	-	-	-	250	-	-
Due from primary governments	-	-	-	-	-	-
Interfund loans receivable	-	-	-	-	-	-
Advances to other funds	-	15,583	-	13,446	500	-
Advances to presenters	-	-	-	-	-	-
Inventories	678	6	-	-	3,503	3,756
Prepaid items	-	34	-	-	84	-
Deferred charges	-	-	-	-	2,090	-
Properties held for resale	-	-	-	-	12	-
Fixed assets (net of accumulated depreciation)	-	-	-	-	595,013	48,446
Amount available in debt service funds	-	-	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	-
Total assets and other debits	$ 57,670	$ 138,510	$ 71,447	$ 256,084	$ 859,430	$ 55,830

(In Thousands)

Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)	Component Units		Totals (Memorandum Only)	Totals (Memorandum Only)
Agency	General Fixed Assets	General Long-Term Debt	Primary Government	Library Board	Park and Recreation Board	Reporting Entity 2001	Reporting Entity 2000
$ 5,757	$ -	$ -	$ 414,875	$ 3,944	$ 18,372	$ 437,191	$ 544,078
-	-	-	680	-	-	680	617
-	-	-	34,931	6,129	-	41,060	46,754
-	-	-	96,996	-	-	96,996	62,581
171	-	-	36,968	2	918	37,888	34,974
-	-	-	3,424	190	517	4,131	4,209
-	-	-	24,042	-	14	24,056	21,761
-	-	-	38,557	-	-	38,557	37,214
-	-	-	9,225	-	-	9,225	10,325
-	-	-	380	-	-	380	393
-	-	-	17,465	-	1,701	19,166	12,553
-	-	-	42,485	-	-	42,485	48,110
-	-	-	41,470	-	-	41,470	6,270
-	-	-	250	-	-	250	-
-	-	-	-	-	1,010	1,010	1,301
-	-	-	-	-	-	-	26,676
-	-	-	29,529	-	3,969	33,498	27,690
805	-	-	805	-	-	805	14
-	-	-	7,943	32	558	8,533	8,753
-	-	-	118	-	-	118	607
-	-	-	2,090	-	-	2,090	2,221
-	-	-	12	-	-	12	12
-	515,608	-	1,159,067	73,205	215,549	1,447,821	1,396,410
-	-	51,038	51,038	-	-	51,038	53,985
-	-	890,856	890,856	1,055	3,191	895,102	842,493
$ 6,733	$ 515,608	$ 941,894	$ 2,903,206	$ 84,557	$ 245,799	$ 3,233,562	$ 3,190,001

(Continued)

ALL PRIMARY GOVERNMENT FUND TYPES, ACCOUNT GROUPS, AND DISCRETELY PRESENTED COMPONENT UNITS
COMBINED BALANCE SHEET
December 31, 2001

	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
LIABILITIES, EQUITIES, and OTHER CREDITS						
Liabilities:						
Salaries payable	$ 7,304	$ 1,205	$ -	$ 523	$ 1,781	$ 1,459
Accounts payable	3,875	12,266	224	11,282	7,039	4,431
Intergovernmental payable	6	445	-	22	96	2
Due to other funds	2,824	10,447	-	132	5,467	22,271
Due to primary government	-	-	-	-	-	-
Due to component units	-	1,010	-	-	-	-
Interfund loans payable	-	-	-	-	-	-
Deposits held for others	2,090	1,996	-	16	5,310	-
Advances from other funds	-	800	-	12,911	3,018	12,800
Interest payable	-	-	-	-	18,402	152
Deferred revenue	1,947	9,912	20,185	8,696	2,896	140
Bonds payable	-	-	-	-	484,032	36,405
Unamortized premium (discounts)	-	-	-	-	(5,288)	739
Loans payable	-	-	-	-	-	-
Notes payable	-	200	-	-	7,406	-
Operating leases payable	-	-	-	-	-	-
Capital leases payable	-	-	-	-	-	-
Compensated absences payable	-	-	-	-	1,859	1,658
Contracts payable	-	-	-	-	-	-
Unpaid claims payable	-	-	-	-	-	25,543
Total liabilities	18,046	38,281	20,409	33,582	532,018	105,600
Equity and other credits:						
Investment in general fixed assets	-	-	-	-	-	-
Contributed capital	-	-	-	-	124,903	14,133
Retained Earnings:						
Reserved	-	-	-	-	27,274	759
Unreserved	-	-	-	-	175,235	(64,662)
Fund balances:						
Reserved	1,117	22,156	-	222,598	-	-
Unreserved:						
Designated	-	-	51,038	-	-	-
Undesignated	38,507	78,073	-	(96)	-	-
Total equity and other credits	39,624	100,229	51,038	222,502	327,412	(49,770)
Total liabilities, equity, and other credits	$ 57,670	$ 138,510	$ 71,447	$ 256,084	$ 859,430	$ 55,830

The notes to the financial statements are an integral part of this statement.

Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)	Component Units		Totals (Memorandum Only)	Totals (Memorandum Only)
Agency	General Fixed Assets	General Long-Term Debt	Primary Government	Library Board	Park and Recreation Board	Reporting Entity 2001	Reporting Entity 2000
$ -	$ -	$ -	$ 12,272	$ 691	$ 1,555	$ 14,518	$ 13,035
4,432	-	-	43,549	530	3,634	47,713	43,835
-	-	-	571	85	1	657	764
329	-	-	41,470	-	-	41,470	6,270
-	-	-	-	250	-	250	-
-	-	-	1,010	-	-	1,010	1,301
-	-	-	-	-	-	-	26,676
1,972	-	-	11,384	-	-	11,384	12,032
-	-	-	29,529	-	3,969	33,498	27,690
-	-	-	18,554	-	-	18,554	15,812
-	-	-	43,776	190	505	44,471	41,035
-	-	860,226	1,380,663	-	-	1,380,663	1,376,861
-	-	-	(4,549)	-	-	(4,549)	(6,633)
-	-	28,225	28,225	-	-	28,225	6,585
-	-	32,488	40,094	-	-	40,094	23,561
-	-	638	638	-	-	638	714
-	-	30	30	-	-	30	154
-	-	20,013	23,530	1,055	3,553	28,138	32,064
-	-	274	274	-	-	274	299
-	-	-	25,543	-	4,490	30,033	36,140
6,733	-	941,894	1,696,563	2,801	17,707	1,717,071	1,658,195
-	515,608	-	515,608	73,205	196,699	785,512	768,795
-	-	-	139,036	-	7,190	146,226	146,974
-	-	-	28,033	-	4,733	32,766	33,682
-	-	-	110,573	-	12,754	123,327	87,093
-	-	-	245,871	111	6,240	252,222	312,526
-	-	-	51,038	729	-	51,767	62,463
-	-	-	116,484	7,711	476	124,671	120,273
-	515,608	-	1,206,643	81,756	228,092	1,516,491	1,531,806
$ 6,733	$ 515,608	$ 941,894	$ 2,903,206	$ 84,557	$ 245,799	$ 3,233,562	$ 3,190,001