

**ALL FUND TYPES AND ACCOUNT GROUPS
COMBINED BALANCE SHEET**

JUNE 30, 2002

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
ASSETS AND OTHER DEBITS			
Cash and short-term investments.....	\$ 7,868,339	\$ 1,859,183	\$ 17,083,915
Investments.....	-	-	-
Receivables, net of allowance for uncollectibles:			
Real estate and personal property taxes.....	402,192	-	-
Real estate tax deferrals.....	254,982	-	-
Tax liens.....	211,921	-	-
Motor vehicle and other excise taxes.....	408,855	-	-
User fees.....	18,681	-	-
Departmental and other.....	127,028	-	-
Intergovernmental.....	928,160	366,621	-
Tax foreclosures.....	581,304	-	-
Due from other funds.....	392,212	-	10,692
Working capital deposit.....	-	-	-
Fixed assets, net of accumulated depreciation.....	-	-	-
Amounts to be provided for retirement of long-term obligations.....	-	-	-
TOTAL ASSETS AND OTHER DEBITS.....	\$ 11,193,674	\$ 2,225,804	\$ 17,094,607
LIABILITIES AND FUND EQUITY			
LIABILITIES:			
Warrants payable.....	\$ 1,244,763	\$ 73,241	\$ 2,741,358
Health claims payable.....	-	-	-
Liabilities due depositors.....	-	-	-
Other liabilities.....	1,023,408	123,395	-
Deferred revenues.....	2,772,380	366,621	-
Due to other funds.....	7,861	-	2,831
Capital lease obligations.....	-	-	-
Accrued compensated absences.....	-	-	-
Bonds and notes payable.....	-	-	34,323,123
TOTAL LIABILITIES.....	5,048,412	563,257	37,067,312
FUND EQUITY:			
Retained earnings.....	-	-	-
Fund balances:			
Reserved for:			
Encumbrances and continuing appropriations.....	1,370,601	-	-
Nonexpendable trusts.....	-	-	-
Stabilization.....	-	-	-
Employees' pension benefits.....	-	-	-
Unreserved:			
Designated for subsequent year's expenditures.....	1,443,176	-	-
Undesignated.....	3,331,485	1,662,547	(19,972,705)
TOTAL FUND EQUITY.....	6,145,262	1,662,547	(19,972,705)
TOTAL LIABILITIES AND FUND EQUITY.....	\$ 11,193,674	\$ 2,225,804	\$ 17,094,607

See notes to general purpose financial statements.

Proprietary Fund Types			Fiduciary Fund Types	Account Group	
Water Enterprise	Internal Service	Trust and Agency	General Long-Term Obligations	Total (Memorandum Only)	
\$ 1,298,403	\$ -	\$ 4,295,907	\$ -	\$ 32,405,747	
-	-	2,360,050	-	2,360,050	
-	-	-	-	402,192	
-	-	-	-	254,982	
-	-	-	-	211,921	
-	-	-	-	408,855	
534,922	-	-	-	553,603	
-	-	-	-	127,028	
-	-	-	-	1,294,781	
-	-	-	-	581,304	
-	-	-	-	402,904	
-	588,400	-	-	588,400	
9,655,661	-	-	-	9,655,661	
-	-	-	10,918,074	10,918,074	
<u>\$ 11,488,986</u>	<u>\$ 588,400</u>	<u>\$ 6,655,957</u>	<u>\$ 10,918,074</u>	<u>\$ 60,165,502</u>	
\$ 196,463	\$ -	\$ 14,279	\$ -	\$ 4,270,104	
-	1,108,000	-	-	1,108,000	
-	-	464,246	-	464,246	
13,605	-	-	-	1,160,408	
-	-	-	-	3,139,001	
-	392,212	-	-	402,904	
-	-	-	821,148	821,148	
39,000	-	-	821,000	860,000	
4,022,878	-	-	9,275,926	47,621,927	
<u>4,271,946</u>	<u>1,500,212</u>	<u>478,525</u>	<u>10,918,074</u>	<u>59,847,738</u>	
7,217,040	(911,812)	-	-	6,305,228	
-	-	-	-	1,370,601	
-	-	2,670,315	-	2,670,315	
-	-	1,434,364	-	1,434,364	
-	-	1,542,812	-	1,542,812	
-	-	-	-	1,443,176	
-	-	529,941	-	(14,448,732)	
<u>7,217,040</u>	<u>(911,812)</u>	<u>6,177,432</u>	<u>-</u>	<u>317,764</u>	
<u>\$ 11,488,986</u>	<u>\$ 588,400</u>	<u>\$ 6,655,957</u>	<u>\$ 10,918,074</u>	<u>\$ 60,165,502</u>	