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## GENERAL PURPOSE FINANCIAL STATEMENTS

General Purpose Financial Statements (GPFS) are the minimum financial statements which conform with Generally Accepted Accounting Principles (GAAP). GPFS are designed for users requiring more succinct information than is contained in the full Comprehensive Annual Financial Report (CAFR).

General Purpose Financial Statements include:

1. Combined Balance Sheet - All Fund Types and Account Groups.
2. Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types.
3. Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General, Special Revenue, Debt Service, and Capital Project Fund Types.
4. Combined Statement of Revenues, Expenses, and Changes in Fund Equity - All Proprietary Fund Types
5. Combined Statement of Cash Flows - All Proprietary Fund Types.
6. Notes to the Financial Statements.

**COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
AS OF December 31, 2001**

<b>Assets</b>	<b>GOVERNMENTAL FUND TYPES</b>			<b>PROPRIETARY FUND TYPES</b>		
	<b>GENERAL</b>	<b>SPECIAL REVENUE</b>	<b>DEBT SERVICE</b>	<b>CAPITAL PROJECT</b>	<b>ENTERPRISE</b>	<b>INTERNAL SERVICE</b>
<i>Current Assets</i>						
Cash & Pooled Investments	\$3,878,982	\$56,126,283	\$119,385	\$8,465,853	\$13,524,657	\$15,215,818
Taxes Receivable	1,071,840	1,097,737	-	-	-	-
Special Assessment Receivables	-	42,542	41,000	-	299,582	-
Accrued Interest & Penalties	2,214,641	207,595	538	30,870	56,280	48,891
Customer Account Receivables	439,994	142,378	-	-	1,089,320	18,798
Due from Other Funds	243,689	389,662	-	1,220	581,004	1,784,114
Interfund Loans Receivables						
Due from Other Government Units	731,678	3,185,911	-	599,748	365,960	4,932
Inventory	-	849,529	-	-	-	139,928
Prepayments	(427)	-	-	-	-	189,067
<i>Restricted Assets</i>						
Cash & Pooled Investments	-	-	-	-	19,881,873	-
Investments at Cost	-	-	-	-	-	-
<i>Long-Term Assets</i>						
Deferred Charges	-	-	-	-	193,175	-
Community Loans Receivable	-	-	-	-	179,622	-
Other Long-Term Receivables	-	263,391	-	-	-	-
Special Assessment Receivables	-	-	696,957	-	5,660,711	-
Fixed Assets	-	-	-	-	50,461,569	24,698,035
Accumulated Depreciation	-	-	-	-	(20,622,631)	(15,394,013)
<i>Other Debits</i>						
Amount Available in Debt Service Funds	-	-	-	-	-	-
Amount to be Prov. for Retirement of L/T Debt	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$8,580,397</b>	<b>\$62,305,028</b>	<b>\$857,880</b>	<b>\$9,097,691</b>	<b>\$71,671,122</b>	<b>\$26,705,570</b>
<b>Liabilities, Equity &amp; Other Credits</b>						
<i>Current Liabilities</i>						
Warrants Payable	-	-	-	-	-	-
Accounts Payable	678,521	3,002,350	-	560,158	1,640,333	745,494
Due to Other Funds	318,797	1,478,182	-	26,704	1,109,273	86,288
Due to Fiscal Agent	-	-	-	-	-	-
Interfund Loans Payable	-	-	-	-	-	-
Due to Other Government Units	-	536,674	-	74	3,889	-
Limited G.O. Bonds Payable	-	-	-	-	90,000	150,194
Deferred Revenue	3,329,290	2,502,350	696,957	-	-	-
<i>Long-Term Liabilities</i>						
Limited G.O. Bonds Payable	-	-	-	-	12,650,000	876,443
Compensated Absences Payable	-	-	-	-	194,936	381,177
Claims & Judgements Payable	-	-	-	-	-	1,826,183
Intergovernmental Loans & Contracts Payable	-	-	-	-	1,262,295	226,647
Accumulated Landfill Closure Costs	-	-	-	-	23,511,360	-
<b>Total Liabilities</b>	<b>4,326,608</b>	<b>7,519,556</b>	<b>696,957</b>	<b>586,936</b>	<b>40,462,086</b>	<b>4,292,426</b>
<i>Equity &amp; Other Credits :</i>						
Contributed Capital	-	-	-	-	17,295,888	4,398,288
Investment in General Fixed Assets	-	-	-	-	-	-
Retained Earnings - Reserved	-	-	-	-	20,860,514	6,777,031
Retained Earnings - Unreserved	-	-	-	-	(6,947,366)	11,237,825
Fund Balance - Reserved	25,220	3,965,237	160,923	-	-	-
Fund Balance - Unreserved	4,228,569	50,820,235	-	8,510,755	-	-
<b>Total Equity &amp; Other Credits</b>	<b>4,253,789</b>	<b>54,785,472</b>	<b>160,923</b>	<b>8,510,755</b>	<b>31,209,036</b>	<b>22,413,144</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>\$8,580,397</b>	<b>\$62,305,028</b>	<b>\$857,880</b>	<b>\$9,097,691</b>	<b>\$71,671,122</b>	<b>\$26,705,570</b>

See accompanying notes to the financial statements.

	FIDUCIARY	ACCOUNT GROUPS		TOTALS	
	FUND TYPE			(MEMORANDUM ONLY)	
<u>Assets</u>	AGENCY	GEN FIXED ASSETS	GENERAL L/T DEBT	2001	2000
<i>Current Assets</i>					
Cash & Pooled Investments	\$156,055,624	\$ -	\$ -	\$253,386,602	\$233,143,522
Taxes Receivable	6,823,422	-	-	8,992,999	8,919,899
Special Assessment Receivables	-	-	-	383,124	338,188
Accrued Interest & Penalties	1,764,127	-	-	4,322,942	5,000,990
Customer Account Receivables	24	-	-	1,690,514	1,193,523
Due from Other Funds	34,661	-	-	3,034,350	6,525,550
Interfund Loans Receivables	-	-	-	-	-
Due from Other Government Units	-	-	-	4,888,229	4,862,071
Inventory	-	-	-	989,457	866,093
Prepayments	-	-	-	188,640	189,067
<i>Restricted Assets</i>					
Cash & Pooled Investments	-	-	-	19,881,873	23,058,772
Investments at Cost	-	-	-	-	1,000,000
<i>Long-Term Assets</i>					
Deferred Charges	-	-	-	193,175	204,576
Community Loan Receivable	-	-	-	179,622	181,353
Other Long-Term Receivables	-	--	-	263,391	263,391
Special Assessment Receivables	93,450	-	-	6,451,118	5,946,443
Fixed Assets	-	85,510,363	-	160,669,967	155,937,151
Accumulated Depreciation	-	-	-	(36,016,644)	(33,135,377)
<i>Other Debits</i>					
Amount Available in Debt Service Funds	-	-	160,923	160,923	18,769
Amount to be Prov. for Retirement of L/T Debt	-	-	37,160,407	37,160,407	38,489,381
<b>Total Assets</b>	<b>\$164,771,308</b>	<b>\$85,510,363</b>	<b>\$37,321,330</b>	<b>\$466,820,689</b>	<b>\$453,003,362</b>
<b>Liabilities, Equity &amp; Other Credits</b>					
<i>Current Liabilities</i>					
Warrants Payable	\$12,056,462	-	-	\$12,056,462	\$13,207,794
Accounts Payable	4,153,562	-	-	10,780,418	12,423,765
Due to Other Funds	15,106	-	-	3,034,350	6,526,765
Due to Fiscal Agent	1,301,977	-	-	1,301,977	952,662
Interfund Loans Payable	-	-	-	-	-
Due to Other Government Units	140,327,330	-	-	140,867,967	128,358,627
Limited G.O. Bonds Payable	-	-	-	240,194	227,957
Deferred Revenue	6,916,871	-	-	13,445,468	6,540,282
<i>Long-Term Liabilities</i>					
Limited G.O. Bonds Payable	-	-	32,826,140	46,352,583	47,968,900
Compensated Absences Payable	-	-	3,659,484	4,235,597	3,910,685
Claims & Judgements Payable	-	-	-	1,826,183	1,969,629
Intergovernmental Loans & Contracts Payable	-	-	835,706	2,324,648	2,521,592
Accumulated Landfill Closure Costs	-	-	-	23,511,360	24,813,897
<b>Total Liabilities</b>	<b>164,771,308</b>	<b>-</b>	<b>37,321,330</b>	<b>259,977,207</b>	<b>249,422,555</b>
<i>Equity &amp; Other Credits :</i>					
Contributed Capital	-	-	-	21,694,176	21,543,752
Investment in General Fixed Assets	-	85,510,363	-	85,510,363	82,000,674
Retained Earnings - Reserved	-	-	-	27,637,545	30,682,973
Retained Earnings - Unreserved	-	-	-	4,290,459	3,794,082
Fund Balance - Reserved	-	-	-	4,151,380	1,729,920
Fund Balance - Unreserved	-	-	-	63,559,559	63,829,406
<b>Total Equity &amp; Other Credits</b>	<b>-</b>	<b>85,510,363</b>	<b>-</b>	<b>206,843,482</b>	<b>203,580,807</b>
<b>Total Liabilities, Equity &amp; Other Credits</b>	<b>\$164,771,308</b>	<b>\$85,510,363</b>	<b>\$37,321,330</b>	<b>\$466,820,689</b>	<b>\$453,003,362</b>

See accompanying notes to the financial statements.

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES**  
**YEAR ENDED December 31, 2001**

	GOVERNMENT FUND TYPES				TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE	DEBT SVS.	CAPITAL PROJECT	2001	2000
<b>Revenues:</b>						
Taxes	\$32,242,788	\$28,352,774	-	\$218,316	\$60,813,878	\$57,073,237
Licenses and Permits	48,106	2,607,232	-	-	2,655,338	2,273,569
Intergovernmental	4,738,814	36,875,654	-	1,879,744	43,494,212	43,562,639
Charges for Services	5,208,562	4,582,067	-	157,999	9,948,628	9,002,140
Fines & Forfeitures	1,308,925	-	-	-	1,308,925	1,323,871
Miscellaneous Revenue	2,077,611	3,390,483	141,442	542,291	6,151,827	6,331,244
<b>Total Revenues</b>	<b>45,624,806</b>	<b>75,808,210</b>	<b>141,442</b>	<b>2,798,350</b>	<b>124,372,808</b>	<b>119,566,700</b>
<b>Expenditures:</b>						
<i>Current</i>						
General Government	20,836,292	3,355,133	-	51,927	24,243,352	23,305,103
Security of Persons & Property	21,744,673	8,234,827	-	-	29,979,500	27,295,351
Physical Environment	428,438	861,170	-	-	1,289,608	1,308,728
Transportation	110,002	17,257,423	-	-	17,367,425	15,236,454
Economic Environment	462,600	12,028,581	-	-	12,491,181	13,282,357
Mental and Physical Health	398,743	22,401,201	-	-	22,799,944	20,675,383
Culture and Recreation	367,131	1,844,577	-	-	2,211,708	2,001,181
Capital Outlay	61,418	756,613	-	10,280,144	11,098,175	10,087,016
<i>Debt Service</i>						
Principal	15,413	153,595	1,422,858	-	1,591,866	1,191,764
Interest and Fiscal Charges	4,376	25,235	1,546,086	-	1,575,697	1,442,498
<b>Total Expenditures</b>	<b>44,429,086</b>	<b>66,918,355</b>	<b>2,968,944</b>	<b>10,332,071</b>	<b>124,648,456</b>	<b>115,825,835</b>
Excess (Deficiency) of Revenues Over Expenditures	1,195,720	8,889,855	(2,868,944)	(7,533,721)	(275,648)	3,740,865
Other Financing Sources (Uses)						
Capital Lease Financing	51,386	-	-	-	51,386	404,878
Other Financing Sources - Sale of Fixed Assets	726,690	288,258	-	850,633	1,865,581	3,117,752
Other Financing Sources - Bond Proceeds	-	-	50,000	-	50,000	6,469,648
Operating Transfers In	1,160,691	9,941,080	2,919,655	5,120,749	19,142,175	14,597,921
Operating Transfers Out	(4,655,334)	(14,211,201)	-	(92,514)	(18,959,049)	(14,725,863)
<b>Total Other Financing Sources (Uses)</b>	<b>(2,716,567)</b>	<b>(3,981,863)</b>	<b>2,969,655</b>	<b>5,878,868</b>	<b>2,150,093</b>	<b>9,864,336</b>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	(1,520,847)	4,907,992	142,153	(1,654,853)	1,874,445	13,605,201
Fund Balance at Beginning of Year	5,780,067	49,594,882	18,770	10,165,608	65,559,327	52,086,167
Residual Equity Transfers In	7,699	373,522	-	-	381,221	32,723
Residual Equity Transfers Out	(13,130)	(90,924)	-	-	(104,054)	(164,765)
<b>Fund Balance at End of Year</b>	<b>\$4,253,789</b>	<b>\$54,785,472</b>	<b>\$160,923</b>	<b>\$8,510,755</b>	<b>\$67,710,939</b>	<b>\$65,559,326</b>

See accompanying notes to the financial statements.

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CAPITAL PROJECT FUND TYPES  
YEAR ENDED December 31, 2001 (Page 1 of 2)**

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
<b>Revenues:</b>						
Taxes	\$32,112,366	32,242,788	\$130,422	\$27,876,655	\$28,352,774	\$476,119
Licenses and Permits	30,115	48,106	17,991	2,254,564	2,607,232	352,668
Intergovernmental	5,014,615	4,738,814	(275,801)	36,771,667	36,875,654	103,987
Charges for Services	5,065,370	5,208,562	143,192	4,874,266	4,582,067	(292,199)
Fines & Forfeitures	1,123,900	1,308,925	185,025	-	-	-
Miscellaneous Revenue	1,856,026	2,077,611	221,585	2,775,560	3,390,483	614,923
<b>Total Revenues</b>	<b>45,202,392</b>	<b>45,624,806</b>	<b>422,414</b>	<b>74,552,712</b>	<b>75,808,210</b>	<b>1,255,498</b>
<b>Expenditures:</b>						
<i>Current</i>						
General Government	21,422,180	20,836,292	585,888	3,305,228	3,355,133	(49,905)
Security of Persons & Property	21,892,284	21,744,673	147,611	8,721,029	8,234,827	486,202
Physical Environment	428,440	428,438	2	1,038,828	861,170	177,658
Transportation	161,484	110,002	51,482	18,324,100	17,257,423	1,066,677
Economic Environment	481,988	462,600	19,388	14,683,219	12,028,581	2,654,638
Mental and Physical Health	406,256	398,743	7,513	28,476,252	22,401,201	6,075,051
Culture and Recreation	366,977	367,131	(154)	1,920,339	1,844,577	75,762
Capital Outlay	77,513	61,418	16,095	17,602,557	756,613	16,845,944
<i>Debt Service</i>						
Principal	10,341	15,413	(5,072)	172,057	153,595	18,462
Interest and Fiscal Charges	2,069	4,376	(2,307)	25,494	25,235	259
<b>Total Expenditures</b>	<b>45,249,532</b>	<b>44,429,086</b>	<b>820,446</b>	<b>94,269,103</b>	<b>66,918,355</b>	<b>27,350,748</b>
Excess (Deficiency) of Revenues Over Expenditures	(47,140)	1,195,720	1,242,860	(19,716,391)	8,889,855	28,606,246
<b>Other Financing Sources (Uses)</b>						
Capital Leases	-	51,386	51,386	-	-	-
Other Financing Sources - Bond Proceeds	-	-	-	2,300,000	-	(2,300,000)
Other Financing Sources - Sale of Fixed Assets	621,787	726,690	104,903	539,228	288,258	(250,970)
Operating Transfers In	1,205,320	1,160,691	(44,629)	10,014,789	9,941,080	(73,709)
Operating Transfers Out	(4,655,334)	(4,655,334)	-	(18,170,526)	(14,211,201)	3,959,325
<b>Total Other Financing Sources (Uses)</b>	<b>(2,828,227)</b>	<b>(2,716,567)</b>	<b>111,660</b>	<b>(5,316,509)</b>	<b>(3,981,863)</b>	<b>1,334,646</b>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	(2,875,367)	(1,520,847)	1,354,520	(25,032,900)	4,907,992	29,940,892
Fund Balance at Beginning of Year	5,758,123	5,780,067	21,944	50,182,631	49,594,882	(587,749)
Residual Equity Transfers In	-	7,699	7,699	360,000	373,522	13,522
Residual Equity Transfers Out	-	(13,130)	(13,130)	-	(90,924)	(90,924)
<b>Fund Balance at End of Year</b>	<b>\$2,882,756</b>	<b>\$4,253,789</b>	<b>\$1,371,033</b>	<b>\$25,509,731</b>	<b>\$54,785,472</b>	<b>\$29,275,741</b>

See accompanying notes to the financial statements.

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL, SPECIAL REVENUE, DEBT SERVICE AND CAPITAL PROJECT FUND TYPES  
YEAR ENDED December 31, 2001 (Page 2 of 2)**

	DEBT SERVICE FUNDS			CAPITAL PROJECT FUNDS		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
<b>Revenues:</b>						
Taxes	\$-	\$-	\$-	\$286,000	\$218,316	(\$67,684)
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	3,595,550	1,879,744	(1,715,806)
Charges for Services	-	-	-	61,700	157,999	96,299
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	76,373	141,442	65,069	484,049	542,291	58,242
<b>Total Revenues</b>	<b>76,373</b>	<b>141,442</b>	<b>65,069</b>	<b>4,427,299</b>	<b>2,798,350</b>	<b>(1,628,949)</b>
<b>Expenditures:</b>						
<i>Current</i>						
General Government	-	-	-	51,927	51,927	-
Security of Persons & Property	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Mental and Physical Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Capital Outlay	-	-	-	20,258,475	10,280,144	9,978,331
<i>Debt Service</i>						
Principal	1,439,900	1,422,858	17,042	-	-	-
Interest and Fiscal Charges	1,970,196	1,546,086	424,110	-	-	-
<b>Total Expenditures</b>	<b>3,410,096</b>	<b>2,968,944</b>	<b>441,152</b>	<b>20,310,402</b>	<b>10,332,071</b>	<b>9,978,331</b>
Excess (Deficiency) of Revenues Over Expenditures	(3,333,723)	(2,827,502)	506,221	(15,883,103)	(7,533,721)	8,349,382
Other Financing Sources (Uses)						
Other Financing Sources - Sale of Fixed Assets	-	-	-	852,000	850,633	(1,367)
Other Financing Sources - Bond Proceeds	-	50,000	50,000	-	-	-
Operating Transfers In	3,365,362	2,919,655	(445,707)	9,916,528	5,120,749	(4,795,779)
Operating Transfers Out	(10,016)	-	10,016	(79,240)	(92,514)	(13,274)
Total Other Financing Sources (Uses)	3,355,346	2,969,655	(385,691)	10,689,288	5,878,868	(4,810,420)
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	21,623	142,153	120,530	(5,193,815)	(1,654,853)	3,538,962
Fund Balance at Beginning of Year	13,350	18,770	5,420	10,223,608	10,165,608	(58,000)
Prior Period Adjustments	-	-	-	-	-	-
Residual Equity Transfers In	-	-	-	-	-	-
Residual Equity Transfers Out	-	-	-	-	-	-
<b>Fund Balance at End of Year</b>	<b>\$34,973</b>	<b>\$160,923</b>	<b>\$125,950</b>	<b>\$5,029,793</b>	<b>\$8,510,755</b>	<b>\$3,480,962</b>

See accompanying notes to the financial statements.

**COMBINED STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN FUND EQUITY  
ALL PROPRIETARY FUND TYPES  
YEAR ENDED December 31, 2001**

			<b>TOTALS (MEMORANDUM ONLY)</b>	
	<b>ENTERPRISE</b>	<b>INTERNAL SERVICE</b>	<b>2001</b>	<b>2000</b>
<b>Operating Revenues:</b>				
Charges for Services	\$14,938,708	\$11,936,213	\$26,874,921	\$25,655,870
Equipment Rental	-	4,814,603	4,814,603	3,544,291
Assessments	1,118,032	970,018	2,088,050	2,255,574
Interfund Contributions	-	482,974	482,974	470,417
Miscellaneous	14,039	23,064	37,103	167,105
<b>Total Operating Revenue</b>	<b>16,070,779</b>	<b>18,226,872</b>	<b>34,297,651</b>	<b>32,093,257</b>
<b>Operating Expenses:</b>				
General Operations	10,702,408	10,609,179	21,311,587	18,610,119
Maintenance of Equipment	556,236	562,021	1,118,257	829,022
Customer Service	361,714	-	361,714	302,276
General Administration	4,304,860	2,336,362	6,641,222	6,487,952
Other Admin.(Planning & Conservation)	608,073	-	608,073	626,464
Depreciation/Amortization	2,279,394	2,504,598	4,783,992	5,075,589
Risk Transfer Payments	-	467,726	467,726	510,377
Claims Payment	-	665,837	665,837	91,808
<b>Total Operating Expenses</b>	<b>18,812,685</b>	<b>17,145,723</b>	<b>35,958,408</b>	<b>32,533,607</b>
Operating Income	(2,741,906)	1,081,149	(1,660,757)	(440,350)
Nonoperating Revenue (Expenses):				
Interest Revenue	2,192,333	659,243	2,851,576	3,368,436
Other Non Operating Revenue	351,561	113,355	464,916	547,922
Interest Expense & Fiscal Charges	(731,286)	(72,266)	(803,552)	(1,021,688)
Closure Costs	(2,891,253)	-	(2,891,253)	-
<b>Total Nonoperating Revenue (Expense)</b>	<b>(1,078,645)</b>	<b>700,332</b>	<b>(378,313)</b>	<b>2,894,670</b>
Income Before Operating Transfers	(3,820,551)	1,781,481	(2,039,070)	2,454,320
Operating Transfers In	6,720,205	92,100	6,812,305	8,000,846
Operating Transfers Out	(6,939,533)	(55,898)	(6,995,431)	(7,872,904)
Net Income (Loss)	(4,039,879)	1,817,683	(2,222,196)	2,582,262
Fund Equity at Beginning of Year	35,498,644	20,522,163	56,020,807	53,591,168
Prior Period Adjustment	(60,650)	-	(60,650)	(284,665)
Residual Equity Trans In & Contributed Capital	167,925	103,920	271,845	146,698
Residual Equity Transfers Out	(357,004)	(30,622)	(387,626)	(14,656)
<b>Fund Equity at End of Year</b>	<b>\$31,209,036</b>	<b>\$22,413,144</b>	<b>\$53,622,180</b>	<b>\$56,020,807</b>

See accompanying notes to the financial statements.

**COMBINED STATEMENT OF CASH FLOWS**  
**ALL PROPRIETARY FUND TYPES**  
**YEAR ENDED December 31, 2001**

	ENTERPRISE	INTERNAL SERVICE	TOTALS (MEMORANDUM ONLY)	
			2001	2000
<b>Cash Flows from Operating Activities:</b>				
Cash Received from Customers	\$19,819,798	\$18,072,260	\$37,892,058	\$29,599,087
Cash Payments for Goods & Services	(20,303,282)	(8,283,179)	(28,586,461)	(19,184,952)
Cash Paid to Employees	(2,567,294)	(6,537,797)	(9,105,091)	(8,378,143)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>(3,050,778)</b>	<b>3,251,284</b>	<b>(200,506)</b>	<b>2,035,992</b>
<b>Cash Flows from Noncapital Financing Activities:</b>				
Operating Transfers In	6,720,205	92,100	6,812,305	8,000,846
Operating Transfers Out	(6,939,533)	(55,898)	(6,995,431)	(7,872,904)
Residual Equity Transfers In	167,925	103,920	271,845	146,698
Residual Equity Transfers Out	(357,004)	(30,622)	(387,626)	14,756
Grant Proceeds	466,754	-	466,754	407,430
Interest Payments	(16,866)	-	(16,866)	(14,522)
Community Loans/Contracts Issued (Paid)	1,731	-	1,731	36,928
Other Noncapital Financing	(2,891,253)	-	(2,891,253)	57,740
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<b>(2,848,041)</b>	<b>109,500</b>	<b>(2,738,541)</b>	<b>776,972</b>
<b>Cash Flows from Capital &amp; Related Financing Activities:</b>				
Capital Asset Acquisitions	(1,008,151)	(2,020,788)	(3,028,939)	(10,725,264)
Sales Of Capital Assets	(106,369)	69,951	(36,418)	3,807,430
Principal Proceeds	40,994	-	40,994	421,561
Principal Repayments	(137,387)	(220,566)	(357,953)	(1,677,381)
Assessment Receipts	280,108	-	280,108	335,471
Interest Payments	(714,420)	(72,266)	(786,686)	(1,007,166)
<b>Net Cash Provided (Used) by Capital &amp; Related Financing Activities</b>	<b>(1,645,225)</b>	<b>(2,243,669)</b>	<b>(3,888,894)</b>	<b>(8,845,349)</b>
<b>Cash Flows from Investment Activities:</b>				
Interest Receipts	2,339,771	679,891	3,019,662	3,360,481
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>2,339,771</b>	<b>679,891</b>	<b>3,019,662</b>	<b>3,360,481</b>
<b>Net Increase in Cash &amp; Cash Equivalents</b>	<b>(5,204,273)</b>	<b>1,797,006</b>	<b>(3,407,267)</b>	<b>(2,671,904)</b>
Cash & Cash Equivalents 1-1-01	38,610,803	13,418,812	52,029,615	54,701,519
Cash & Cash Equivalents 12-31-01	\$33,406,530	\$15,215,818	\$48,622,348	\$52,029,615
<b>Reconciliation of Operating Income To Net Cash Provided (Used) By Operating Income</b>				
Operating Income	(\$2,741,906)	\$1,081,149	(\$1,660,757)	(\$440,350)
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</b>				
Depreciation Expense	2,279,394	2,504,598	4,783,992	5,075,589
<b>(Increase) Decrease in:</b>				
Special Assessment Receivables	(5,624)	-	(5,624)	48,716
Other Current Receivables	(97,927)	(16,757)	(114,684)	110,982
Due From Other Funds	3,630,248	(250,715)	3,379,533	(2,949,101)
Inventories	-	9,876	9,876	(26,841)
Prepayments	-	-	-	-
Deferred Charges	11,401	-	11,401	21,733
<b>Increase (Decrease) in:</b>				
Accounts Payable	(1,724,197)	(17,131)	(1,741,328)	1,410,857
Due To Other Funds	(3,099,628)	56,041	(3,043,587)	2,500,307
Claims and Judgements	-	(143,446)	(143,446)	(342,407)
Compensated Absences Payable	(2)	27,669	27,667	20,479
Accumulated Landfill Closure Costs	(1,302,537)	-	(1,302,537)	(3,393,972)
<b>Total Adjustments</b>	<b>(308,872)</b>	<b>2,170,135</b>	<b>1,861,263</b>	<b>2,476,342</b>
<b>Net Cash Provided By Operating Activities</b>	<b>(\$3,050,778)</b>	<b>\$3,251,284</b>	<b>\$200,506</b>	<b>\$2,035,992</b>