

	Governmental Activities	Business-type Activities	Total	Component Units
<b>Assets:</b>				
Cash and cash equivalents	\$ 232,602,584	\$ 11,239,983	\$ 243,842,567	\$ 39,307,021
Investments	130,391,527	---	130,391,527	184,526,204
Accrued interest receivable	631,508	---	631,508	60,327
Property taxes receivable, net of allowance for uncollectibles	797,531,969	---	797,531,969	---
Accounts receivable and accrued revenues	15,609,351	1,610,187	17,219,538	56,537,159
Due from primary government	---	---	---	13,871,861
Due from other governmental entities	22,479,594	7,793,952	30,273,546	18,864,763
Due from component units	27,440	12,805	40,245	---
Internal balances	2,199,103	(2,199,103)	---	---
Inventories	94,135	---	94,135	8,821,296
Prepaid and deferred charges	147,753	18,817	166,570	1,486,929
Deposits held by others	519,699	---	519,699	---
Notes receivable	6,953,148	---	6,953,148	---
Other assets	---	---	---	45,195
Restricted and other investments	---	---	---	3,323,723
Deferred derivative outflows	91,107,226	---	91,107,226	---
Net pension asset	24,676,977	4,122,446	28,799,423	---
Land	25,690,720	---	25,690,720	23,434,329
Construction in progress	15,475,183	---	15,475,183	30,853,885
Depreciable capital assets, net	491,636,813	24,878,603	516,515,416	415,999,101
Total assets	<u>\$ 1,857,774,730</u>	<u>\$ 47,477,690</u>	<u>\$ 1,905,252,420</u>	<u>\$ 797,131,793</u>
<b>Liabilities:</b>				
Accounts payable and accrued liabilities	\$ 25,743,189	\$ 638,888	\$ 26,382,077	\$ 67,500,126
Accrued interest payable	12,736,716	13,586	12,750,302	---
Due to primary government	---	---	---	40,245
Due to other governmental entities	37,168,143	88,911	37,257,054	---
Due to component units	13,871,861	---	13,871,861	---
Deposits held for others	4,953,013	431,638	5,384,651	42,005
Unearned revenue	744,650,148	91,566	744,741,714	643,235
Claims payable	6,595,408	---	6,595,408	---
Derivative instruments fair value	86,082,372	---	86,082,372	---
<b>Long-term liabilities</b>				
Due within one year	113,190,308	3,070,458	116,260,766	2,395,724
Net post-employment benefit obligations	10,560,616	3,390,077	13,950,693	210,356,702
Other due in more than one year	1,486,904,888	1,894,034	1,488,798,922	6,153,169
Total liabilities	<u>2,542,456,662</u>	<u>9,619,158</u>	<u>2,552,075,820</u>	<u>287,131,206</u>
<b>Net assets:</b>				
Invested in capital assets, net of related debt	293,284,276	24,482,158	317,766,434	470,106,422
<b>Restricted for:</b>				
Education	---	---	---	20,849,225
Debt service	1,697,206	---	1,697,206	---
Capital improvement projects	37,879,122	---	37,879,122	3,283,267
Roads and bridges	6,671,231	---	6,671,231	---
Law enforcement	6,348,360	---	6,348,360	---
Other purposes	22,675,296	---	22,675,296	4,727,275
Unrestricted	(1,053,237,423)	13,376,374	(1,039,861,049)	11,034,398
Total net assets	<u>(684,681,932)</u>	<u>37,858,532</u>	<u>(646,823,400)</u>	<u>510,000,587</u>
Total liabilities and net assets	<u>\$ 1,857,774,730</u>	<u>\$ 47,477,690</u>	<u>\$ 1,905,252,420</u>	<u>\$ 797,131,793</u>

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