

Combining Statement of Net Assets

Nonmajor Proprietary Funds

June 30, 2009

	Port Facility and Economic Development	Golf	Waste Management	Total
Assets:				
Current assets:				
Cash and temporary investments	\$ -	50,031	3,673,398	3,723,429
Accounts receivable (net of allowance for uncollectibles \$592,396)	-	397	2,276,745	2,277,142
Total current assets	-	50,428	5,950,143	6,000,571
Noncurrent assets:				
Capital assets:				
Land	1,830,251	9,605,289	2,909,275	14,344,815
Buildings	3,938,058	2,127,591	-	6,065,649
Improvements other than buildings	2,043,849	29,000	-	2,072,849
Machinery, furniture and equipment	-	1,042,600	8,112,148	9,154,748
Total capital assets	7,812,158	12,804,480	11,021,423	31,638,061
Less accumulated depreciation	(4,912,270)	(1,693,977)	(3,810,782)	(10,417,029)
Total capital assets, net	2,899,888	11,110,503	7,210,641	21,221,032
Other assets				
Cost of Debt Issuance	-	78,931	-	78,931
Total noncurrent assets	2,899,888	11,189,434	7,210,641	21,299,963
Total assets	\$ 2,899,888	11,239,862	13,160,784	27,300,534
Liabilities:				
Current liabilities:				
Accounts payable	\$ -	44,369	772,396	816,765
Accrued interest payable	-	79,763	-	79,763
Deposits	10,000	-	-	10,000
Due to other funds	259,824	-	-	259,824
Compensated absences	-	104,439	232,611	337,050
Obligations under capital leases	-	-	920,090	920,090
General obligation bonds	-	60,000	-	60,000
Total current liabilities	269,824	288,571	1,925,097	2,483,492
Noncurrent liabilities:				
Other post employment benefit obligations	-	187,215	739,004	926,219
Obligations under capital leases	-	-	2,208,079	2,208,079
Landfill closure and postclosure liability	-	-	5,481,808	5,481,808
General obligation bonds	-	6,489,775	-	6,489,775
Total noncurrent liabilities	-	6,676,990	8,428,891	15,105,881
Total liabilities	269,824	6,965,561	10,353,988	17,589,373
Net assets:				
Invested in capital assets, net of related debt	2,899,888	-	5,551,547	8,451,435
Unrestricted (deficit)	(269,824)	4,274,301	(2,744,751)	1,259,726
Total net assets	2,630,064	4,274,301	2,806,796	9,711,161
Total liabilities and net assets	\$ 2,899,888	11,239,862	13,160,784	27,300,534