

Combining Statement of Net Assets

Nonmajor Proprietary Funds

June 30, 2006

	Port Facility and Economic Development	Golf	Waste Management	Total
Assets:				
Current assets:				
Cash and temporary investments	\$ 585,515	1,930,376	283,504	2,799,395
Accounts receivable (net of allowance for uncollectibles of \$484,431)	-	733	1,515,167	1,515,900
Total current assets	585,515	1,931,109	1,798,671	4,315,295
Noncurrent assets:				
Capital assets:				
Land	1,830,251	9,605,289	2,909,275	14,344,815
Buildings	1,434,349	2,127,591	-	3,561,940
Improvements other than buildings	4,547,558	29,000	-	4,576,558
Machinery, furniture and equipment	-	904,317	5,720,913	6,625,230
Total capital assets	7,812,158	12,666,197	8,630,188	29,108,543
Less accumulated depreciation	(4,651,504)	(1,367,223)	(2,590,030)	(8,608,757)
Total capital assets, net	3,160,654	11,298,974	6,040,158	20,499,786
Other assets	-	72,594	-	72,594
Total noncurrent assets	3,160,654	11,371,568	6,040,158	20,572,380
Total assets	\$ 3,746,169	13,302,677	7,838,829	24,887,675
Liabilities:				
Current liabilities:				
Accounts payable	\$ -	37,596	274,926	312,522
Accrued interest payable	-	82,950	-	82,950
Deposits	10,000	-	-	10,000
Compensated absences	-	72,000	295,054	367,054
Obligations under capital leases	-	-	354,805	354,805
General obligation bonds	-	292,188	-	292,188
Total current liabilities	10,000	484,734	924,785	1,419,519
Noncurrent liabilities:				
Obligations under capital leases	-	-	871,782	871,782
Landfill closure and postclosure liability	-	-	5,436,375	5,436,375
General obligation bonds	-	6,880,003	-	6,880,003
Total noncurrent liabilities	-	6,880,003	6,308,157	13,188,160
Total liabilities	10,000	7,364,737	7,232,942	14,607,679
Net assets:				
Invested in capital assets, net of related debt	3,160,654	4,126,783	4,813,571	12,101,008
Unrestricted (deficit)	575,515	1,811,157	(4,207,684)	(1,821,012)
Total net assets	3,736,169	5,937,940	605,887	10,279,996
Total liabilities and net assets	\$ 3,746,169	13,302,677	7,838,829	24,887,675