

Combining Statement of Net Assets

Nonmajor Proprietary Funds

June 30, 2008

	Port Facility and Economic Development	Golf	Waste Management	Total
Assets:				
Current assets:				
Cash and temporary investments	\$ -	234,307	2,213,651	2,447,958
Accounts receivable (net of allowance for uncollectibles of \$557,648)	-	1,169	2,193,364	2,194,533
Total current assets	-	235,476	4,407,015	4,642,491
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	6,971,715	8,014,315
Total capital assets	7,812,158	12,804,480	9,880,990	30,497,628
Less accumulated depreciation	(4,825,348)	(1,558,018)	(3,435,416)	(9,818,782)
Total capital assets, net	2,986,810	11,246,462	6,445,574	20,678,846
Other assets	-	64,054	-	64,054
Total noncurrent assets	2,986,810	11,310,516	6,445,574	20,742,900
Total assets	\$ 2,986,810	11,545,992	10,852,589	25,385,391
Liabilities:				
Current liabilities:				
Accounts payable	\$ -	35,903	413,881	449,784
Accrued interest payable	-	77,328	-	77,328
Deposits	10,000	-	-	10,000
Due to other funds	259,824	-	-	259,824
Compensated absences	-	91,731	245,463	337,194
Obligations under capital leases	-	-	650,472	650,472
General obligation bonds	-	317,188	-	317,188
Total current liabilities	269,824	522,150	1,309,816	2,101,790
Noncurrent liabilities:				
Other post employment benefit obligations	-	107,409	423,981	531,390
Obligations under capital leases	-	-	1,581,663	1,581,663
Landfill closure and postclosure liability	-	-	5,436,375	5,436,375
General obligation bonds	-	6,260,627	-	6,260,627
Total noncurrent liabilities	-	6,368,036	7,442,019	13,810,055
Total liabilities	269,824	6,890,186	8,751,835	15,911,845
Net assets:				
Invested in capital assets, net of related debt	2,986,810	4,668,647	4,213,439	11,868,896
Unrestricted (deficit)	(269,824)	(12,841)	(2,112,685)	(2,395,350)
Total net assets	2,716,986	4,655,806	2,100,754	9,473,546
Total liabilities and net assets	\$ 2,986,810	11,545,992	10,852,589	25,385,391