

Statement of Net Assets
Proprietary Funds
June 30, 2010

	Public Utility	Parking Authority	Nonmajor Enterprise Funds	Total	Governmental Activities - Internal Service Funds
Assets:					
Current assets:					
Cash and temporary investments (note 3)	\$ 32,950,001	103,298	5,350,933	38,404,232	29,256,705
Restricted cash and temporary investments (note 3)	36,659,579	397,284	-	37,056,863	-
Accounts receivable (net of allowance for uncollectibles)	5,515,599	14,263	2,822,444	8,352,306	247,553
Due from other governments	1,393,121	-	-	1,393,121	-
Inventory of supplies, at cost	665,209	-	-	665,209	572,875
Total current assets	77,183,509	514,845	8,173,377	85,871,731	30,077,133
Noncurrent assets:					
Capital assets (note 4):					
Land	324,079	679,680	14,344,815	15,348,574	15,048
Buildings	736,018	18,667,910	6,065,649	25,469,577	693,083
Intangible Assets	-	-	-	-	866,100
Improvements other than buildings	170,274,136	260,636	2,072,849	172,607,621	-
Machinery, furniture and equipment	11,440,070	486,889	9,007,757	20,934,716	23,346,685
Construction in progress	79,995,746	-	-	79,995,746	-
Total capital assets	262,770,049	20,095,115	31,491,070	314,356,234	24,920,916
Less accumulated depreciation	(71,996,626)	(9,828,021)	(11,377,007)	(93,201,654)	(16,555,004)
Total capital assets, net	190,773,423	10,267,094	20,114,063	221,154,580	8,365,912
Other assets	985,198	42,705	73,535	1,101,438	-
Total noncurrent assets	191,758,621	10,309,799	20,187,598	222,256,018	8,365,912
Total assets	\$ 268,942,130	10,824,644	28,360,975	308,127,749	38,443,045
Liabilities:					
Current liabilities:					
Accounts payable	\$ 933,413	40,467	743,019	1,716,899	666,854
Construction payable	1,518,471	-	-	1,518,471	-
Accrued interest payable	1,594,931	138,469	88,355	1,821,755	-
Deposits	994,696	-	10,000	1,004,696	-
Due to other funds (note 10)	-	376,639	259,824	636,463	-
Unearned revenues (note 12)	-	55,754	-	55,754	-
Compensated absences (note 5)	245,161	17,109	190,791	453,061	357,167
Advances payable	-	196,125	-	196,125	-
General obligation bonds (note 5)	4,177,300	290,613	54,580	4,522,493	-
Obligations under capital leases (notes 5 and 6)	-	-	880,787	880,787	1,725,296
Claims payable (note 15)	-	-	-	-	4,249,828
Total current liabilities	9,463,972	1,115,176	2,227,356	12,806,504	6,999,145
Noncurrent liabilities:					
Claims payable (note 15)	-	-	-	-	11,121,049
Other post employment benefit obligation (note 8)	2,192,156	92,313	1,396,438	3,680,907	1,200,870
Compensated absences	156,742	10,939	121,983	289,664	-
Obligations under capital leases (notes 5 and 6)	-	-	1,327,292	1,327,292	2,184,606
Landfill closure and postclosure liability (notes 5 and 13)	-	-	5,568,962	5,568,962	-
Advances payable	-	2,584,125	-	2,584,125	-
General obligation bonds (note 5)	113,320,033	5,996,321	6,445,615	125,761,969	-
Total noncurrent liabilities	115,668,931	8,683,698	14,860,290	139,212,919	14,506,525
Total liabilities	125,132,903	9,798,874	17,087,646	152,019,423	21,505,670
Net assets:					
Invested in capital assets, net of related debt	109,935,670	1,585,063	11,405,789	122,926,522	4,456,010
Restricted for:					
Capital projects	-	12,131	-	12,131	-
Unrestricted (deficit)	33,873,557	(571,424)	(132,460)	33,169,673	12,481,365
Total net assets	143,809,227	1,025,770	11,273,329	156,108,326	16,937,375
Total liabilities and net assets	\$ 268,942,130	10,824,644	28,360,975	308,127,749	38,443,045

See accompanying notes to basic financial statements.