

Statement of Net Assets
Proprietary Funds
June 30, 2006

	Public Utility	Parking Authority	Nonmajor Enterprise Funds	Total	Governmental Activities - Internal Service Funds
Assets:					
Current assets:					
Cash and temporary investments (note 3)	\$ 23,134,028	26,614	2,799,395	25,960,037	5,745,627
Restricted cash and temporary investments (note 3)	15,037,501	384,965	-	15,422,466	-
Accounts receivable (net of allowance for uncollectibles of \$1,317,214)	4,912,791	13,453	1,515,900	6,442,144	366,963
Deposits	-	-	-	-	502,200
Inventory of supplies, at cost	614,770	-	-	614,770	681,554
Total current assets	43,699,090	425,032	4,315,295	48,439,417	7,296,344
Noncurrent assets:					
Capital assets (note 4):					
Land	186,779	679,680	14,344,815	15,211,274	15,048
Buildings	67,864	18,667,910	3,561,940	22,297,714	693,083
Improvements other than buildings	141,304,575	242,609	4,576,558	146,123,742	-
Machinery, furniture and equipment	6,165,284	431,083	6,625,230	13,221,597	19,017,525
Construction in progress	70,035,598	-	-	70,035,598	-
Total capital assets	217,760,100	20,021,282	29,108,543	266,889,925	19,725,656
Less accumulated depreciation	(57,227,063)	(7,894,043)	(8,608,757)	(73,729,863)	(11,738,948)
Total capital assets, net	160,533,037	12,127,239	20,499,786	193,160,062	7,986,708
Other assets	740,227	54,682	72,594	867,503	-
Total noncurrent assets	161,273,264	12,181,921	20,572,380	194,027,565	7,986,708
Total assets	\$ 204,972,354	12,606,953	24,887,675	242,466,982	15,283,052
Liabilities:					
Current liabilities:					
Accounts payable	\$ 252,654	25,144	312,522	590,320	474,006
Construction payable	1,131,937	-	-	1,131,937	-
Accrued interest payable	1,282,430	161,911	82,950	1,527,291	-
Deposits	612,517	-	10,000	622,517	-
Due to other funds (note 10)	-	-	-	-	2,522,016
Unearned revenues (note 12)	-	48,613	-	48,613	-
Arbitrage payable	207,169	-	-	207,169	-
Compensated absences (note 5)	389,748	33,419	367,054	790,221	309,077
Advances payable	-	335,835	-	335,835	-
General obligation bonds (note 5)	3,328,999	269,804	292,188	3,890,991	-
Obligations under capital leases (notes 5 and 7)	-	-	354,805	354,805	1,603,378
Claims payable (note 15)	-	-	-	-	4,570,927
Total current liabilities	7,205,454	874,726	1,419,519	9,499,699	9,479,404
Noncurrent liabilities:					
Claims payable (note 15)	-	-	-	-	12,399,019
Obligations under capital leases (notes 5 and 7)	-	-	871,782	871,782	4,505,039
Landfill closure and postclosure liability (notes 5 and 13)	-	-	5,436,375	5,436,375	-
Advances payable	-	3,841,607	-	3,841,607	-
General obligation bonds (note 5)	80,468,288	7,133,418	6,880,003	94,481,709	-
Total noncurrent liabilities	80,468,288	10,975,025	13,188,160	104,631,473	16,904,058
Total liabilities	87,673,742	11,849,751	14,607,679	114,131,172	26,383,462
Net assets:					
Invested in capital assets, net of related debt	91,773,251	931,540	12,101,008	104,805,799	1,878,291
Unrestricted (deficit)	25,525,361	(174,338)	(1,821,012)	23,530,011	(12,978,701)
Total net assets	117,298,612	757,202	10,279,996	128,335,810	(11,100,410)
Total liabilities and net assets	\$ 204,972,354	12,606,953	24,887,675	242,466,982	15,283,052

See accompanying notes to basic financial statements.