

**Proprietary Funds**  
**Statement of Net Assets**  
**June 30, 2012**

	Business-type Activities- Nonmajor Enterprise Funds	Governmental Activities- Internal Service Funds
<b>Assets:</b>		
Current assets		
Cash and cash equivalents	\$ 11,239,983	\$ 36,523,924
Accounts receivable and accrued revenues	1,610,187	59,367
Due from other governments	7,793,952	17,634
Due from component units	12,805	---
Inventories	---	94,135
Prepays and deferred charges	18,817	140,175
Deposits held by others	---	50,000
Total current assets	<u>20,675,744</u>	<u>36,885,235</u>
Noncurrent assets		
Net pension asset	4,122,446	93,782
Depreciable capital assets, net	24,878,603	1,544,525
Total noncurrent assets	<u>29,001,049</u>	<u>1,638,307</u>
Total assets	<u>\$ 49,676,793</u>	<u>\$ 38,523,542</u>
<b>Liabilities and net assets:</b>		
Current liabilities		
Accounts payable and accrued liabilities	\$ 638,888	\$ 1,009,614
Accrued interest payable	13,586	---
Unearned revenue	91,566	3,900,850
Due to other governments	88,911	---
Deposits held for others	431,638	---
Claims payable, current	---	7,628,225
Compensated absences payable	2,909,231	53,572
Capital lease obligations, current portion	161,227	---
Total current liabilities	<u>4,335,047</u>	<u>12,592,261</u>
Noncurrent liabilities		
Claims payable, long-term	---	6,378,937
Accrued sick leave payable	1,589,878	43,414
Capital lease obligations	304,156	---
Net postemployment benefit obligation	3,390,077	102,536
Total noncurrent liabilities	<u>5,284,111</u>	<u>6,524,887</u>
Total liabilities	<u>9,619,158</u>	<u>19,117,148</u>
Net assets:		
Invested in capital assets, net of related debt	24,482,158	1,544,525
Unrestricted	15,575,477	17,861,869
Total net assets	<u>40,057,635</u>	<u>19,406,394</u>
Total liabilities and net assets	<u>\$ 49,676,793</u>	<u>\$ 38,523,542</u>
Total net assets	\$ 40,057,635	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	<u>(2,199,103)</u>	
Net assets of business-type activities on Statement of Net Assets (page C-1)	<u>\$ 37,858,532</u>	

The notes to the financial statements are an integral part of this statement.