

CITY OF KANSAS CITY, MISSOURI

Statement of Net Assets

April 30, 2006

(In thousands of dollars)

| Assets | Primary government | | Total |
|----------------------------------|-------------------------|--------------------------|------------------|
| | Governmental activities | Business-type activities | |
| Cash and short-term investments | \$ 446,546 | 164,042 | 610,588 |
| Receivables, net | 81,819 | 29,523 | 111,342 |
| Prepaid items | 745 | 1,249 | 1,994 |
| Due from other governments | 32,194 | 8,804 | 40,998 |
| Due from primary government | — | — | — |
| Due from component units | 1,529 | 1,142 | 2,671 |
| Inventories | 1,957 | 3,703 | 5,660 |
| Special assessments—net | 4,701 | 283 | 4,984 |
| Bond issue costs—net | 12,352 | 9,417 | 21,769 |
| Other assets | 182 | — | 182 |
| Restricted assets: | | | |
| Cash and short-term investments | 420,678 | 213,666 | 634,344 |
| Accounts | — | 5,036 | 5,036 |
| Accrued interest | — | 1,558 | 1,558 |
| Due from primary government | — | — | — |
| Net pension assets | — | — | — |
| Net long-term lease receivable | — | 5,015 | 5,015 |
| Capital assets, nondepreciable | 2,497,359 | 215,617 | 2,712,976 |
| Capital assets, depreciable, net | 442,259 | 1,540,111 | 1,982,370 |
| Total assets | 3,942,321 | 2,199,166 | 6,141,487 |

CITY OF KANSAS CITY, MISSOURI

Statement of Net Assets

April 30, 2006

(In thousands of dollars)

Primary government

| Liabilities | Primary government | | Total |
|---|--------------------------------|---------------------------------|------------------|
| | Governmental activities | Business-type activities | |
| Liabilities: | | | |
| Accounts payable | \$ 83,028 | 17,101 | 100,129 |
| Other accrued items | 5,952 | 5,679 | 11,631 |
| Construction contracts and retainages payable | 10,012 | 6,347 | 16,359 |
| Due to other governments | | | — |
| Internal balances | (7,090) | 7,090 | — |
| Prepaid lease revenue | | 3,955 | 3,955 |
| Due to primary government | — | — | — |
| Due to component units | 20,932 | — | 20,932 |
| Deferred income | 15,491 | — | 15,491 |
| Accrued interest | 27,870 | 9,225 | 37,095 |
| Claims payable | 25,764 | 844 | 26,608 |
| Long-term liabilities: | | | |
| Due within one year | 40,016 | 33,068 | 73,084 |
| Due in more than one year | 1,158,487 | 731,989 | 1,890,476 |
| Net pension obligations | 12,041 | 3,724 | 15,765 |
| Other liabilities | 9,515 | 1,585 | 11,100 |
| Total liabilities | 1,402,018 | 820,607 | 2,222,625 |
| Net Assets | | | |
| Net assets: | | | |
| Investment in capital assets, net of related debt | 2,142,833 | 1,130,181 | 3,273,014 |
| Restricted for: | | | |
| Endowments-unexpendable | 15,688 | — | 15,688 |
| Debt service | 86,379 | 28,387 | 114,766 |
| Other | — | 44,288 | 44,288 |
| Unrestricted (deficit) | 295,403 | 175,703 | 471,106 |
| Total net assets | \$ 2,540,303 | 1,378,559 | 3,918,862 |

See accompanying notes to financial statements.

**Component
units**

19,420

12,149

—

3,650

5,371

33

1,638

—

6,731

1,270

71,425

3,037

—

15,678

6,169

—

38,128

22,848

207,547

**Component
units**

8,374
6,537

—
22,797

—
4,246
33
618
3,048
2,947

14,102
543,013
5,405
1,900

613,020

25,588

—
87,114
10,395
(528,570)

(405,473)
