

# City of Tampa, Florida

## Combining Balance Sheet--

### Enterprise Funds

September 30, 1999 (in thousands of dollars)

	Water Utility	Sewer Utility	Solid Waste System	Parking Facilitie s	Marina	Total
<b>ASSETS</b>						
Current assets:						
Cash	\$ 6	\$ 1	\$ 2	\$ 18	\$ 0	\$ 27
Investments	32,439	0	25,571	0	0	58,010
Equity in pooled cash and investments	5,524	12,816	5,992	5,431	551	30,314
Receivables--net	10,607	9,537	5,859	280	0	26,283
Inventories	1,171	1,272	0	0	0	2,443
Other	3	0	0	5	0	8
Total current assets	49,750	23,626	37,424	5,734	551	117,085
Restricted assets:						
For debt service:						
Cash	0	0	3,379	0	0	3,379
Equity in pooled cash and investments	31,982	31,901	14,940	2,269	0	81,092
Interest receivable	0	0	64	0	0	64
Total for debt service	31,982	31,901	18,383	2,269	0	84,535
For capital improvements:						
Cash	(97)	103	2	0	0	8
Investments	4,278	0	76,396	0	0	80,674
Equity in pooled cash and investments	3,338	36,741	209	30,900	0	71,188
Receivables	19	0	2,143	0	0	2,162
Advances to other funds	0	8,859	0	0	0	8,859
Total for capital improvements	7,538	45,703	78,750	30,900	0	162,891
For solid waste facility postclosure:						
Equity in pooled cash and investments	65	0	187	0	0	252
Total restricted assets	39,585	77,604	97,320	33,169	0	247,678
Deferred bond issue costs--net	380	1,316	2,804	114	0	4,614
Property, plant and equipment:						
Land and land rights	2,679	1,971	564	18,585	0	23,799
Buildings and improvements	29,323	1,304	96,841	65,589	9	193,066
Improvements other than buildings	254,901	587,382	2,197	5,156	486	850,122
Furniture and equipment	7,962	12,357	11,647	1,462	3	33,431
	294,865	603,014	111,249	90,792	498	1,100,418
Less accumulated depreciation	97,229	230,490	52,872	22,645	408	403,644
	197,636	372,524	58,377	68,147	90	696,774
Construction in progress	50,697	99,209	24,230	15,908	190	190,234
Net property, plant and equipment	248,333	471,733	82,607	84,055	280	887,008
Total assets	\$ 338,048	\$ 574,279	\$ 220,155	\$ 123,072	\$ 831	\$ 1,256,385

	Water Utility	Sewer Utility	Solid Waste System	Parking Facilitie s	Marina	Total
<b>LIABILITIES AND FUND EQUITY</b>						
Current liabilities payable						
from current assets:						
Accounts payable	\$ 237	\$ 464	\$ 1,632	\$ 479	\$ 1	\$ 2,813
Contracts payable--retainage	32	191	0	0	0	223
Accrued liabilities	2,295	3,391	1,321	584	3	7,594
Due to other funds	36	67	31	20	0	154
Customer deposits	183	0	59	122	3	367
Customer advances	740	12	0	140	0	892
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total current liabilities payable from current assets	3,523	4,125	3,043	1,345	7	12,043
Current liabilities payable						
from restricted assets:						
For debt service:						
Accrued interest payable	1,231	4,580	6,539	397	0	12,747
Current portion of long-term debt	3,035	11,388	0	1,665	0	16,088
Total for debt service	<u>4,266</u>	<u>15,968</u>	<u>6,539</u>	<u>2,062</u>	<u>0</u>	<u>28,835</u>
For capital improvements:						
Accounts payable	234	6	13	0	0	253
Contracts payable--retainage	771	893	0	1,112	0	2,776
Total for capital improvements	<u>1,005</u>	<u>899</u>	<u>13</u>	<u>1,112</u>	<u>0</u>	<u>3,029</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total current liabilities payable from restricted assets	5,271	16,867	6,552	3,174	0	31,864
Advances from other funds	8,859	0	0	0	0	8,859
Accrued for landfill postclosure	65	0	0	0	0	65
Long-term debt payable after one year	50,273	227,167	189,954	20,651	0	488,045
Deferred revenues	0	0	3,390	0	0	3,390
Total liabilities	<u>67,991</u>	<u>248,159</u>	<u>202,939</u>	<u>25,170</u>	<u>7</u>	<u>544,266</u>
Fund equity:						
Contributed capital	27,964	146,203	26	12,450	55	186,698
Retained earnings:						
Reserved for debt service	27,716	15,933	11,844	207	0	55,700
Reserved for landfill postclosure	0	0	187	0	0	187
Unreserved	214,377	163,984	5,159	85,245	769	469,534
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total retained earnings	242,093	179,917	17,190	85,452	769	525,421
Total fund equity	<u>270,057</u>	<u>326,120</u>	<u>17,216</u>	<u>97,902</u>	<u>824</u>	<u>712,119</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities and fund equity	<u>\$ 338,048</u>	<u>\$ 574,279</u>	<u>\$ 220,155</u>	<u>\$ 123,072</u>	<u>\$ 831</u>	<u>\$ 1,256,385</u>