

# City of Tampa, Florida

## Combining Balance Sheet-- Enterprise Funds

September 30, 2000 (in thousands of dollars)

	Water Utility	Sewer Utility	Solid Waste System	Parking Facilities	Marina	Total
<b>ASSETS</b>						
Current assets:						
Cash	\$ 4	\$ 1	\$ 2	\$ 24	\$ 0	\$ 31
Investments	34,261	0	0	0	0	34,261
Equity in pooled cash and investments	4,949	14,333	4,074	4,981	616	28,953
Receivables--net	9,529	9,657	5,852	61	0	25,099
Inventories	1,376	1,318	0	0	0	2,694
Other	3	0	0	5	0	8
Total current assets	<u>50,122</u>	<u>25,309</u>	<u>9,928</u>	<u>5,071</u>	<u>616</u>	<u>91,046</u>
Restricted assets:						
For debt service:						
Cash	0	0	2,945	0	0	2,945
Investments	0	0	20,526	0	0	20,526
Equity in pooled cash and investments	36,328	35,432	17,732	2,306	0	91,798
Interest receivable	0	0	64	0	0	64
Total for debt service	<u>36,328</u>	<u>35,432</u>	<u>41,267</u>	<u>2,306</u>	<u>0</u>	<u>115,333</u>
For capital improvements:						
Cash	355	0	168	0	0	523
Investments	51,458	0	45,068	0	0	96,526
Equity in pooled cash and investments	3,887	32,100	674	20,393	4,279	61,333
Receivables	846	0	1,666	0	0	2,512
Advances to other funds	0	8,859	0	0	0	8,859
Total for capital improvements	<u>56,546</u>	<u>40,959</u>	<u>47,576</u>	<u>20,393</u>	<u>4,279</u>	<u>169,753</u>
For solid waste facility postclosure:						
Equity in pooled cash and investments	67	0	190	0	0	257
Total restricted assets	<u>92,941</u>	<u>76,391</u>	<u>89,033</u>	<u>22,699</u>	<u>4,279</u>	<u>285,343</u>
Deferred bond issue costs--net	878	1,150	2,559	86	0	4,673
Property, plant and equipment:						
Land and land rights	2,830	2,032	564	19,976	0	25,402
Buildings and improvements	30,864	1,413	96,841	90,809	9	219,936
Improvements other than buildings	279,300	596,540	2,257	7,169	486	885,752
Furniture and equipment	7,714	11,812	12,312	1,457	6	33,301
	<u>320,708</u>	<u>611,797</u>	<u>111,974</u>	<u>119,411</u>	<u>501</u>	<u>1,164,391</u>
Less accumulated depreciation	<u>102,696</u>	<u>245,918</u>	<u>55,685</u>	<u>24,655</u>	<u>419</u>	<u>429,373</u>
	218,012	365,879	56,289	94,756	82	735,018
Construction in progress	68,054	106,833	58,745	8,514	374	242,520
Net property, plant and equipment	<u>286,066</u>	<u>472,712</u>	<u>115,034</u>	<u>103,270</u>	<u>456</u>	<u>977,538</u>
Total assets	<u>\$ 430,007</u>	<u>\$ 575,562</u>	<u>\$ 216,554</u>	<u>\$ 131,126</u>	<u>\$ 5,351</u>	<u>\$ 1,358,600</u>

	Water Utility	Sewer Utility	Solid Waste System	Parking Facilities	Marina	Total
<b>LIABILITIES AND FUND EQUITY</b>						
Current liabilities payable						
from current assets:						
Accounts payable	\$ 3,195	\$ 129	\$ 1,898	\$ 16	\$ 0	\$ 5,238
Contracts payable--retainage	2	141	0	12	0	155
Accrued liabilities	2,148	3,042	1,248	594	2	7,034
Due to other funds	23	42	20	11	0	96
Customer deposits	223	0	67	157	3	450
Customer advances	1,188	0	0	317	0	1,505
Total current liabilities payable from current assets	6,779	3,354	3,233	1,107	5	14,478
Current liabilities payable from restricted assets:						
For debt service:						
Accrued interest payable	3,112	4,387	5,213	358	0	13,070
Current portion of long-term debt	3,780	11,908	4,270	1,735	0	21,693
Total for debt service	6,892	16,295	9,483	2,093	0	34,763
For capital improvements:						
Accounts payable	213	4	0	2	0	219
Contracts payable--retainage	340	673	0	1,443	0	2,456
Total for capital improvements	553	677	0	1,445	0	2,675
Total current liabilities payable from restricted assets	7,445	16,972	9,483	3,538	0	37,438
Advances from other funds	8,859	0	0	0	0	8,859
Accrued for landfill postclosure	67	0	0	0	0	67
Long-term debt payable after one year	115,710	216,525	185,884	17,238	0	535,357
Deferred revenues	0	0	3,285	0	0	3,285
Total liabilities	138,860	236,851	201,885	21,883	5	599,484
Fund equity (deficit):						
Contributed capital	34,027	147,536	(29)	11,950	48	193,532
Retained earnings:						
Reserved for debt service	29,436	19,137	31,784	213	0	80,570
Reserved for landfill postclosure	0	0	190	0	0	190
Unreserved	227,684	172,038	(17,276)	97,080	5,298	484,824
Total retained earnings	257,120	191,175	14,698	97,293	5,298	565,584
Total fund equity	291,147	338,711	14,669	109,243	5,346	759,116
Total liabilities and fund equity	<u>\$ 430,007</u>	<u>\$ 575,562</u>	<u>\$ 216,554</u>	<u>\$ 131,126</u>	<u>\$ 5,351</u>	<u>\$ 1,358,600</u>