

# City of Tampa, Florida

## Combining Balance Sheet-- Enterprise Funds

September 30, 2001 (in thousands of dollars)

	Water Utility	Sewer Utility	Solid Waste System	Parking Facilities	Marina	Total
<b>ASSETS</b>						
Current assets:						
Cash	\$ 2	\$ 1	\$ 2	\$ 24	\$ 0	\$ 29
Investments	37,916	0	0	0	0	37,916
Equity in pooled cash and investments	0	16,555	628	4,476	655	22,314
Receivables--net	9,803	10,331	6,210	373	0	26,717
Inventories	1,457	1,291	0	0	0	2,748
Total current assets	49,178	28,178	6,840	4,873	655	89,724
Restricted assets:						
For debt service:						
Cash	0	0	1,920	0	0	1,920
Investments	0	0	16,601	0	0	16,601
Equity in pooled cash and investments	30,775	39,506	18,876	2,362	0	91,519
Interest receivable	0	0	64	0	0	64
Total for debt service	30,775	39,506	37,461	2,362	0	110,104
For capital improvements:						
Cash	387	0	0	0	0	387
Investments	35,333	0	18,457	0	0	53,790
Equity in pooled cash and investments	1,237	30,415	559	16,753	4,281	53,245
Receivables	552	0	808	0	0	1,360
Advances to other funds	0	8,859	0	0	0	8,859
Total for capital improvements	37,509	39,274	19,824	16,753	4,281	117,641
For solid waste facility postclosure:						
Equity in pooled cash and investments	68	0	194	0	0	262
Total restricted assets	68,352	78,780	57,479	19,115	4,281	228,007
Deferred bond issue costs--net	943	1,013	2,322	62	0	4,340
Property, plant and equipment:						
Land and land rights	2,888	2,060	564	19,976	0	25,488
Buildings and improvements	30,899	1,426	96,841	95,212	9	224,387
Improvements other than buildings	290,298	617,487	2,257	7,651	486	918,179
Furniture and equipment	7,678	12,285	12,766	1,477	6	34,212
	331,763	633,258	112,428	124,316	501	1,202,266
Less accumulated depreciation	108,540	262,062	59,048	26,969	430	457,049
	223,223	371,196	53,380	97,347	71	745,217
Construction in progress	115,834	99,842	94,101	11,626	615	322,018
Net property, plant and equipment	339,057	471,038	147,481	108,973	686	1,067,235
Total assets	\$ 457,530	\$ 579,009	\$ 214,122	\$ 133,023	\$ 5,622	\$ 1,389,306

	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	\$ 176	\$ 194	\$ 2,184	\$ 175	\$ 0	\$ 2,729
Contracts payable--retainage	22	122	0	0	0	144
Accrued liabilities	2,238	3,298	1,359	709	3	7,607
Due to other funds	31	51	26	13	0	121
Customer deposits	245	23	72	188	3	531
Customer advances	709	11	0	0	0	720
Total current liabilities payable from current assets	3,421	3,699	3,641	1,085	6	11,852
Current liabilities payable						
from restricted assets:						
For debt service:						
Accrued interest payable	3,294	4,175	5,097	317	0	12,883
Current portion of long-term debt	4,671	13,487	4,500	1,820	0	24,478
Total for debt service	7,965	17,662	9,597	2,137	0	37,361
For capital improvements:						
Accounts payable	0	121	4,642	370	0	5,133
Contracts payable--retainage	98	464	0	690	0	1,252
Total for capital improvements	98	585	4,642	1,060	0	6,385
Total current liabilities payable from restricted assets	8,063	18,247	14,239	3,197	0	43,746
Advances from other funds	8,859	0	0	0	0	8,859
Accrued for landfill postclosure	68	0	0	0	0	68
Long-term debt payable after one year	125,700	204,039	181,568	13,953	0	525,260
Deferred revenues	0	0	3,189	0	0	3,189
Total liabilities	146,111	225,985	202,637	18,235	6	592,974
Fund equity (deficit):						
Contributed capital	33,567	143,489	0	11,447	40	188,543
Retained earnings:						
Reserved for debt service	22,810	21,844	27,864	225	0	72,743
Reserved for landfill postclosure	0	0	194	0	0	194
Unreserved	255,042	187,691	(16,573)	103,116	5,576	534,852
Total retained earnings	277,852	209,535	11,485	103,341	5,576	607,789
Total fund equity	311,419	353,024	11,485	114,788	5,616	796,332
Total liabilities and fund equity	\$ 457,530	\$ 579,009	\$ 214,122	\$ 133,023	\$ 5,622	\$ 1,389,306