

City of Tampa, Florida
Statement of Net Assets
September 30, 2002 (in thousands of dollars)

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	The Florida Aquarium, Inc.
ASSETS				
Cash	\$ 465	\$ 31	\$ 496	\$ 79
Equity in pooled cash and investments	155,154	50,158	205,312	0
Investments	0	39,046	39,046	0
Receivables--net of allowance for uncollectibles	31,946	31,942	63,888	424
Interest receivable	0	345	345	0
Internal balances	153	(153)	0	0
Inventories	565	2,456	3,021	363
Prepays	292	0	292	37
Deferred charges	2,106	4,164	6,270	0
Restricted assets:				
Cash	677	0	677	386
Equity in pooled cash and investments	30,522	100,546	131,068	0
Investments	88,144	48,004	136,148	199
Receivables	3,105	346	3,451	0
Capital assets (net of accumulated depreciation):				
Land and land rights	151,956	31,637	183,593	0
Buildings and improvements	182,413	303,182	485,595	0
Improvements other than buildings	52,507	622,121	674,628	0
Furniture and equipment	45,971	14,488	60,459	447
Infrastructure	195,428	0	195,428	0
Construction in progress	81,895	139,158	221,053	0
Total assets	<u>1,023,299</u>	<u>1,387,471</u>	<u>2,410,770</u>	<u>1,935</u>
LIABILITIES				
Accounts payable and other current liabilities	12,103	7,068	19,171	1,285
Unearned revenue	38,965	2,889	41,854	394
Utility deposits	2,605	0	2,605	0
Liabilities payable from restricted assets	22,877	38,913	61,790	385
Noncurrent liabilities:				
Due within one year	5,930	6,639	12,569	89
Due in more than one year	538,958	498,409	1,037,367	320
Total liabilities	<u>621,438</u>	<u>553,918</u>	<u>1,175,356</u>	<u>2,473</u>
NET ASSETS				
Invested in capital assets, net of related debt	326,867	638,882	965,749	38
Restricted for:				
Debt service	18,103	87,165	105,268	0
Capital improvements	5,227	79	5,306	0
Landfill postclosure	0	198	198	0
Endowments	0	0	0	199
Unrestricted	51,664	107,229	158,893	(775)
Total net assets	<u>\$ 401,861</u>	<u>\$ 833,553</u>	<u>\$ 1,235,414</u>	<u>\$ (538)</u>

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