

# City of Tampa, Florida

## Statement of Net Assets--

### Proprietary Funds

September 30, 2002 (in thousands of dollars)

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds	
	Major Funds				Nonmajor Fund		
	Water Utility	Sewer Utility	Solid Waste System	Parking Facilities	Marina		
					Total		
<b>ASSETS</b>							
Current assets:							
Cash	\$ 1	\$ 1	\$ 2	\$ 27	\$ 0	\$ 31	\$ 0
Equity in pooled cash and investments	(5,220)	43,068	(5,562)	12,956	4,916	50,158	4,308
Investments	39,046	0	0	0	0	39,046	0
Interest receivable	345	0	0	0	0	345	0
Receivables--net	15,920	9,044	6,592	386	0	31,942	519
Inventories	1,148	1,308	0	0	0	2,456	166
Total current assets	<u>51,240</u>	<u>53,421</u>	<u>1,032</u>	<u>13,369</u>	<u>4,916</u>	<u>123,978</u>	<u>4,993</u>
Noncurrent assets:							
Restricted cash, cash equivalents, and investments:							
Bond covenant accounts:							
Investments	24,974	0	23,030	0	0	48,004	0
Equity in pooled cash and investments	35,171	38,844	22,323	2,417	0	98,755	0
Interest receivable	210	0	136	0	0	346	0
Deposit for solid waste facility postclosure:							
Equity in pooled cash and investments	1,593	0	198	0	0	1,791	0
Total restricted assets	<u>61,948</u>	<u>38,844</u>	<u>45,687</u>	<u>2,417</u>	<u>0</u>	<u>148,896</u>	<u>0</u>
Advances to other funds	0	8,859	0	0	0	8,859	0
Deferred bond issuance costs--net	855	1,172	2,096	41	0	4,164	0
Capital assets:							
Land and land rights	2,995	2,164	564	25,914	0	31,637	1
Buildings and improvements	33,553	49,137	207,025	110,601	9	400,325	2,935
Improvements other than buildings	327,243	654,842	2,178	7,755	486	992,504	1,277
Furniture and equipment	7,834	12,667	14,629	1,539	6	36,675	2,396
Construction in progress	110,702	27,582	0	160	714	139,158	0
Less accumulated depreciation	(115,343)	(279,640)	(64,748)	(29,543)	(439)	(489,713)	(4,018)
Total capital assets (net of accumulated depreciation)	<u>366,984</u>	<u>466,752</u>	<u>159,648</u>	<u>116,426</u>	<u>776</u>	<u>1,110,586</u>	<u>2,591</u>
Total noncurrent assets	<u>429,787</u>	<u>515,627</u>	<u>207,431</u>	<u>118,884</u>	<u>776</u>	<u>1,272,505</u>	<u>2,591</u>
Total assets	<u>481,027</u>	<u>569,048</u>	<u>208,463</u>	<u>132,253</u>	<u>5,692</u>	<u>1,396,483</u>	<u>7,584</u>

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds	
	Major Funds				Nonmajor Fund		
	Water Utility	Sewer Utility	Solid Waste System	Parking Facilities	Marina		Total
<b>LIABILITIES</b>							
Current liabilities:							
Accounts payable	663	232	1,847	263	0	3,005	128
Contracts payable--retainage	18	582	0	501	0	1,101	0
Accrued liabilities	2,342	3,552	1,507	762	1	8,164	1,183
Due to other funds	39	63	33	18	0	153	28
Customer deposits	260	0	65	213	3	541	2,018
Customer advances	882	14	0	0	0	896	587
Total current liabilities	<u>4,204</u>	<u>4,443</u>	<u>3,452</u>	<u>1,757</u>	<u>4</u>	<u>13,860</u>	<u>3,944</u>
Current liabilities payable from restricted assets:							
Contracts payable--retainage	202	0	1	0	0	203	0
Accrued interest payable	3,005	3,407	4,971	271	0	11,654	0
Current portion of long-term debt	5,009	13,789	4,755	1,910	0	25,463	0
Total current liabilities payable from restricted assets	<u>8,216</u>	<u>17,196</u>	<u>9,727</u>	<u>2,181</u>	<u>0</u>	<u>37,320</u>	<u>0</u>
Noncurrent liabilities:							
Advances from other funds	8,859	0	0	0	0	8,859	0
Accrued for landfill postclosure	1,593	0	0	0	0	1,593	0
Long-term debt payable after one year	120,976	189,652	176,981	10,800	0	498,409	0
Deferred revenues	0	0	2,889	0	0	2,889	0
Total noncurrent liabilities	<u>131,428</u>	<u>189,652</u>	<u>179,870</u>	<u>10,800</u>	<u>0</u>	<u>511,750</u>	<u>0</u>
Total liabilities	<u>143,848</u>	<u>211,291</u>	<u>193,049</u>	<u>14,738</u>	<u>4</u>	<u>562,930</u>	<u>3,944</u>
<b>NET ASSETS</b>							
Invested in capital assets, net of related debt	266,828	264,483	3,038	103,757	776	638,882	2,591
Restricted:							
For debt service	32,166	35,437	17,416	2,146	0	87,165	0
For capital improvements	8	0	71	0	0	79	0
For landfill postclosure	0	0	198	0	0	198	0
Unrestricted	<u>38,177</u>	<u>57,837</u>	<u>(5,309)</u>	<u>11,612</u>	<u>4,912</u>	<u>107,229</u>	<u>1,049</u>
Total net assets	<u>\$ 337,179</u>	<u>\$ 357,757</u>	<u>\$ 15,414</u>	<u>\$ 117,515</u>	<u>\$ 5,688</u>	<u>\$ 833,553</u>	<u>\$ 3,640</u>

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