

City of Tampa, Florida
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Assets
September 30, 2002 (in thousands of dollars)

Amounts reported for governmental activities in the statement of net assets (page 24) are different because:

Total fund balances of governmental funds in the balance sheet (page 26)	\$ 243,328
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	707,579
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	12,334
Internal service funds are used by management to charge the costs of fleet maintenance, administrative services, and utility accounting to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.	3,640
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(540,635)
Property tax receipts provide current financial resources in the funds. In the statement of net assets a portion of the revenue is deferred because the calendar year for which the tax is levied extends beyond the current fiscal period.	<u>(24,385)</u>
Net assets of governmental activities (page 24)	<u><u>\$ 401,861</u></u>

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