

City of Tampa, Florida
Statement of Net Assets--
Proprietary Funds
September 30, 2003 (in thousands)

	Business-type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds	
	Major Funds				Nonmajor Enterprise Funds		Total
	Water Utility	Wastewater Utility	Solid Waste System	Parking Facilities			
ASSETS							
Current assets:							
Cash	\$ 2	\$ 1	\$ 2	\$ 27	\$ 72	\$ 104	\$ 0
Equity in pooled cash and investments	40,437	34,384	1,222	9,272	4,733	90,048	4,477
Receivables--net	12,396	8,911	6,706	571	17	28,601	525
Inventories	1,044	1,284	0	0	66	2,394	168
Total current assets	<u>53,879</u>	<u>44,580</u>	<u>7,930</u>	<u>9,870</u>	<u>4,888</u>	<u>121,147</u>	<u>5,170</u>
Noncurrent assets:							
Restricted cash, cash equivalents, and investments:							
Bond covenant accounts:							
Investments	11,601	0	14,978	0	0	26,579	0
Equity in pooled cash and investments	32,699	34,667	23,509	2,472	0	93,347	0
Interest receivable	58	0	79	0	0	137	0
Deposit for solid waste facility postclosure:							
Equity in pooled cash and investments	1,539	0	200	0	0	1,739	0
Total restricted assets	<u>45,897</u>	<u>34,667</u>	<u>38,766</u>	<u>2,472</u>	<u>0</u>	<u>121,802</u>	<u>0</u>
Advances to other funds	0	8,859	0	0	0	8,859	0
Deferred bond issuance costs--net	797	1,047	1,878	25	0	3,747	0
Capital assets:							
Land and land rights	3,064	2,929	564	25,931	263	32,751	1
Buildings and improvements	38,548	51,751	207,497	111,698	4,040	413,534	2,829
Improvements other than buildings	344,306	672,533	2,178	7,755	3,611	1,030,383	1,200
Furniture and equipment	7,878	12,369	15,117	1,645	990	37,999	2,507
Construction in progress	130,165	24,749	0	107	808	155,829	25
Less accumulated depreciation	<u>(122,049)</u>	<u>(298,200)</u>	<u>(72,556)</u>	<u>(32,536)</u>	<u>(3,472)</u>	<u>(528,813)</u>	<u>(3,919)</u>
Total capital assets (net of accumulated depreciation)	<u>401,912</u>	<u>466,131</u>	<u>152,800</u>	<u>114,600</u>	<u>6,240</u>	<u>1,141,683</u>	<u>2,643</u>
Total noncurrent assets	<u>448,606</u>	<u>510,704</u>	<u>193,444</u>	<u>117,097</u>	<u>6,240</u>	<u>1,276,091</u>	<u>2,643</u>
Total assets	<u>502,485</u>	<u>555,284</u>	<u>201,374</u>	<u>126,967</u>	<u>11,128</u>	<u>1,397,238</u>	<u>7,813</u>

Business-type Activities - Enterprise Funds

	Major Funds				Nonmajor Enterprise Funds	Total	Governmental Activities - Internal Service Funds
	Water Utility	Wastewater Utility	Solid Waste System	Parking Facilities			
LIABILITIES							
Current liabilities:							
Accounts payable	708	841	1,920	540	447	4,456	202
Contracts payable--retainage	18	653	0	37	0	708	0
Accrued liabilities	2,362	3,768	1,442	823	3	8,398	1,245
Deferred revenues	0	0	300	0	21	321	0
Due to other funds	60	94	42	27	0	223	35
Customer deposits	285	0	75	241	3	604	2,066
Customer advances	517	0	0	0	0	517	563
Total current liabilities	<u>3,950</u>	<u>5,356</u>	<u>3,779</u>	<u>1,668</u>	<u>474</u>	<u>15,227</u>	<u>4,111</u>
Current liabilities payable from restricted assets:							
Accounts payable	1,340	34	0	0	0	1,374	0
Contracts payable--retainage	1,292	0	0	0	0	1,292	0
Accrued interest payable	2,909	3,223	3,654	223	0	10,009	0
Current portion of long-term debt	2,641	10,837	5,275	2,005	0	20,758	0
Total current liabilities payable from restricted assets	<u>8,182</u>	<u>14,094</u>	<u>8,929</u>	<u>2,228</u>	<u>0</u>	<u>33,433</u>	<u>0</u>
Noncurrent liabilities:							
Advances from other funds	8,859	0	0	0	0	8,859	0
Accrued for landfill postclosure	1,539	0	0	0	0	1,539	0
Long-term debt payable after one year	118,244	178,026	171,858	7,784	650	476,562	0
Deferred revenues	0	0	2,289	0	0	2,289	0
Total noncurrent liabilities	<u>128,642</u>	<u>178,026</u>	<u>174,147</u>	<u>7,784</u>	<u>650</u>	<u>489,249</u>	<u>0</u>
Total liabilities	<u>140,774</u>	<u>197,476</u>	<u>186,855</u>	<u>11,680</u>	<u>1,124</u>	<u>537,909</u>	<u>4,111</u>
NET ASSETS							
Invested in capital assets, net of related debt	293,425	278,315	(7,477)	104,836	6,240	675,339	2,643
Restricted:							
For debt service	29,671	31,410	19,934	2,249	0	83,264	0
For landfill postclosure	0	0	200	0	0	200	0
Unrestricted	38,615	48,083	1,862	8,202	3,764	100,526	1,059
Total net assets	<u>\$ 361,711</u>	<u>\$ 357,808</u>	<u>\$ 14,519</u>	<u>\$ 115,287</u>	<u>\$ 10,004</u>	<u>\$ 859,329</u>	<u>\$ 3,702</u>

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