

City of Tampa, Florida

Reconciliation of the Balance Sheet of Governmental Funds To the Statement of Net Assets September 30, 2004 (in thousands)

Total fund balances of governmental funds in the balance sheet (page 26)	\$ 210,958
Amounts reported for governmental activities in the statement of net assets (page 24) are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	761,542
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	4,756
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.	4,749
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(539,049)
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Net assets of governmental activities (page 24)	<u>\$ 442,956</u>

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