

City of Tampa, Florida
Statement of Net Assets--
Proprietary Funds
September 30, 2004 (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	\$ 28	\$ 48	\$ 81	\$ 0
Equity in pooled cash and investments	43,340	26,650	2,388	8,498	3,691	84,567	5,758
Receivables--net	12,005	11,300	8,192	420	0	31,917	556
Prepaid items	0	0	0	0	39	39	0
Inventories	1,217	1,125	0	0	42	2,384	147
Total nonrestricted assets	<u>56,564</u>	<u>39,076</u>	<u>10,582</u>	<u>8,946</u>	<u>3,820</u>	<u>118,988</u>	<u>6,461</u>
Restricted cash, cash equivalents, and investments:							
Bond covenant accounts:							
Investments	8,237	0	14,739	0	0	22,976	0
Equity in pooled cash and investments	33,112	36,331	26,281	2,538	0	98,262	0
Interest receivable	23	0	40	0	0	63	0
Deposit for solid waste facility postclosure:							
Equity in pooled cash and investments	1,491	0	203	0	0	1,694	0
Total restricted assets	<u>42,863</u>	<u>36,331</u>	<u>41,263</u>	<u>2,538</u>	<u>0</u>	<u>122,995</u>	<u>0</u>
Total current assets	<u>99,427</u>	<u>75,407</u>	<u>51,845</u>	<u>11,484</u>	<u>3,820</u>	<u>241,983</u>	<u>6,461</u>
Noncurrent assets:							
Advances to other funds	0	8,859	0	0	0	8,859	0
Deferred bond issuance costs--net	729	895	1,670	12	0	3,306	0
Capital assets:							
Land	3,225	3,093	564	25,931	919	33,732	1
Buildings and improvements	41,693	53,407	207,525	111,762	4,042	418,429	2,829
Improvements other than buildings	440,572	682,340	2,178	7,777	3,612	1,136,479	1,200
Furniture and equipment	8,293	13,360	15,763	1,739	1,309	40,464	2,490
Construction in progress	62,622	26,991	0	153	3,782	93,548	30
Less accumulated depreciation	<u>(130,375)</u>	<u>(318,327)</u>	<u>(80,694)</u>	<u>(35,616)</u>	<u>(4,057)</u>	<u>(569,069)</u>	<u>(4,080)</u>
Total capital assets (net of accumulated depreciation)	<u>426,030</u>	<u>460,864</u>	<u>145,336</u>	<u>111,746</u>	<u>9,607</u>	<u>1,153,583</u>	<u>2,470</u>
Total noncurrent assets	<u>426,759</u>	<u>470,618</u>	<u>147,006</u>	<u>111,758</u>	<u>9,607</u>	<u>1,165,748</u>	<u>2,470</u>
Total assets	<u>526,186</u>	<u>546,025</u>	<u>198,851</u>	<u>123,242</u>	<u>13,427</u>	<u>1,407,731</u>	<u>8,931</u>

	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			
LIABILITIES							
Current liabilities:							
Accounts payable	1,033	204	1,278	479	912	3,906	36
Contracts payable--retainage	16	191	0	1	134	342	0
Accrued liabilities	767	1,203	616	321	3	2,910	491
Deferred revenues	0	0	300	0	18	318	0
Due to other funds	72	130	75	35	0	312	45
Customer deposits	315	0	90	265	3	673	2,201
Customer advances	604	0	0	0	0	604	503
Current portion of long-term debt	0	0	0	0	36	36	0
Total current liabilities	<u>2,807</u>	<u>1,728</u>	<u>2,359</u>	<u>1,101</u>	<u>1,106</u>	<u>9,101</u>	<u>3,276</u>
Current liabilities payable from restricted assets:							
Accounts payable	182	0	0	0	0	182	0
Contracts payable--retainage	1,129	0	0	0	0	1,129	0
Accrued interest payable	2,905	3,285	4,181	170	0	10,541	0
Current portion of long-term debt	3,117	12,908	6,335	2,115	0	24,475	0
Total current liabilities payable from restricted assets	<u>7,333</u>	<u>16,193</u>	<u>10,516</u>	<u>2,285</u>	<u>0</u>	<u>36,327</u>	<u>0</u>
Noncurrent liabilities:							
Advances from other funds	8,859	0	0	0	0	8,859	0
Accrued for landfill postclosure	1,491	0	0	0	0	1,491	0
Long-term debt payable after one year	115,414	165,438	165,655	4,904	53	451,464	0
Long-term compensated absences	2,168	3,337	1,435	811	0	7,751	906
Deferred revenues	0	0	1,989	0	0	1,989	0
Total noncurrent liabilities	<u>127,932</u>	<u>168,775</u>	<u>169,079</u>	<u>5,715</u>	<u>53</u>	<u>471,554</u>	<u>906</u>
Total liabilities	<u>138,072</u>	<u>186,696</u>	<u>181,954</u>	<u>9,101</u>	<u>1,159</u>	<u>516,982</u>	<u>4,182</u>
NET ASSETS							
Invested in capital assets, net of related debt	316,465	283,413	(10,245)	104,739	9,607	703,979	2,470
Restricted:							
For debt service	30,088	33,046	22,140	2,368	0	87,642	0
For landfill postclosure	0	0	203	0	0	203	0
Unrestricted	41,561	42,870	4,799	7,034	2,661	98,925	2,279
Total net assets	<u>\$ 388,114</u>	<u>\$ 359,329</u>	<u>\$ 16,897</u>	<u>\$ 114,141</u>	<u>\$ 12,268</u>	<u>\$ 890,749</u>	<u>\$ 4,749</u>

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