

City of Tampa, Florida

Combining Statement of Cash Flows--

Nonmajor Enterprise Funds

For the fiscal year ended September 30, 2004 (in thousands)

| | Marina | Golf Courses | Total |
|-------------------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|
| Cash flows from operating activities: | | | |
| Receipts from customers and users | \$ 158 | \$ 3,119 | \$ 3,277 |
| Payments to suppliers | (91) | (1,166) | (1,257) |
| Payments to employees | (50) | (2,157) | (2,207) |
| Payments for interfund services used | (8) | 0 | (8) |
| Net cash provided (used) by operating activities | <u>9</u> | <u>(204)</u> | <u>(195)</u> |
| Cash flows from noncapital financing activities: | | | |
| Cash received from other funds | 0 | 2,190 | 2,190 |
| Cash paid to other funds | (332) | 0 | (332) |
| Net cash provided (used) by noncapital financing activities | <u>(332)</u> | <u>2,190</u> | <u>1,858</u> |
| Cash flows from capital and related financing activities: | | | |
| Acquisition and construction of capital assets | (887) | (1,743) | (2,630) |
| Interest payments on debt | 0 | (2) | (2) |
| Proceeds from debt incurred | 0 | 104 | 104 |
| Principal paid on debt | 0 | (370) | (370) |
| Net cash used by capital and related financing activities | <u>(887)</u> | <u>(2,011)</u> | <u>(2,898)</u> |
| Cash flows from investing activities: | | | |
| Interest on investments | 168 | 1 | 169 |
| Net cash provided by investing activities | <u>168</u> | <u>1</u> | <u>169</u> |
| Net decrease in cash and cash equivalents | (1,042) | (24) | (1,066) |
| Beginning cash and cash equivalents | <u>4,733</u> | <u>72</u> | <u>4,805</u> |
| Ending cash and cash equivalents | <u>\$ 3,691</u> | <u>\$ 48</u> | <u>\$ 3,739</u> |
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities: | | | |
| Operating income (loss) | \$ 3 | \$ (556) | \$ (553) |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | |
| Depreciation | 6 | 387 | 393 |
| Changes in assets and liabilities: | | | |
| Increase in receivables--net | 0 | (23) | (23) |
| Decrease in inventory and other assets | 0 | 24 | 24 |
| Decrease in accounts payable | 0 | (33) | (33) |
| Decrease in deferred revenues | 0 | (3) | (3) |
| Total adjustments | <u>6</u> | <u>352</u> | <u>358</u> |
| Net cash provided (used) by operating activities | <u>\$ 9</u> | <u>\$ (204)</u> | <u>\$ (195)</u> |
| Noncash investing, capital, and financing activities: | | | |
| Contributions of fixed assets from developers | \$ 0 | \$ 656 | \$ 656 |
| Cash and cash equivalents are reported in the financial statements as follows: | | | |
| Cash | \$ 0 | \$ 48 | \$ 48 |
| Equity in pooled cash and investments | <u>3,691</u> | <u>0</u> | <u>3,691</u> |
| | <u>\$ 3,691</u> | <u>\$ 48</u> | <u>\$ 3,739</u> |

See accompanying independent auditors' report.