

City of Tampa, Florida

Combining Statement of Net Assets--

Internal Service Funds

September 30, 2004 (in thousands)

	Fleet Maintenance	Administrative Services	Utility Accounting	Total
ASSETS				
Current assets:				
Equity in pooled cash and investments	\$ 3,380	\$ 150	\$ 2,228	\$ 5,758
Receivables--net	24	0	532	556
Inventories	147	0	0	147
Total current assets	<u>3,551</u>	<u>150</u>	<u>2,760</u>	<u>6,461</u>
Noncurrent assets:				
Capital assets:				
Land	1	0	0	1
Buildings and improvements	2,771	0	58	2,829
Improvements other than buildings	1,200	0	0	1,200
Furniture and equipment	1,562	43	885	2,490
Construction in progress	30	0	0	30
Less accumulated depreciation	<u>(3,498)</u>	<u>(34)</u>	<u>(548)</u>	<u>(4,080)</u>
Total capital assets (net of accumulated depreciation)	<u>2,066</u>	<u>9</u>	<u>395</u>	<u>2,470</u>
Total noncurrent assets	<u>2,066</u>	<u>9</u>	<u>395</u>	<u>2,470</u>
Total assets	<u>5,617</u>	<u>159</u>	<u>3,155</u>	<u>8,931</u>
LIABILITIES				
Current liabilities:				
Accounts payable	32	0	4	36
Accrued liabilities	247	16	228	491
Due to other funds	24	1	20	45
Customer deposits	0	0	2,201	2,201
Customer advances	0	0	503	503
Total current liabilities	<u>303</u>	<u>17</u>	<u>2,956</u>	<u>3,276</u>
Noncurrent liabilities:				
Long-term compensated absences	464	64	378	906
Total liabilities	<u>767</u>	<u>81</u>	<u>3,334</u>	<u>4,182</u>
NET ASSETS				
Invested in capital assets	2,066	9	395	2,470
Unrestricted (deficit)	<u>2,784</u>	<u>69</u>	<u>(574)</u>	<u>2,279</u>
Total net assets (deficit)	<u>\$ 4,850</u>	<u>\$ 78</u>	<u>\$ (179)</u>	<u>\$ 4,749</u>

See accompanying independent auditors' report.