

City of Tampa, Florida
Combining Balance Sheet--
Nonmajor Governmental Funds
September 30, 2005 (in thousands)

| | Special Revenue | | | | |
|---|---------------------------|------------------------|----------------------------|-----------------|-------------------------|
| | Guaranteed Entitlement | Cable Communication | Local Option Gas Tax | Stormwater | Occupational License |
| ASSETS | | | | | |
| Cash | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Equity in pooled cash and investments | 0 | 8,261 | 2,674 | 2,969 | 7,379 |
| Investments | 0 | 0 | 0 | 0 | 0 |
| Receivables--net of allowance for uncollectibles | 0 | 0 | 993 | 5 | 0 |
| Total assets | <u>\$ 0</u> | <u>\$ 8,261</u> | <u>\$ 3,667</u> | <u>\$ 2,974</u> | <u>\$ 7,379</u> |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ 0 | \$ 17 | \$ 0 | \$ 17 | \$ 0 |
| Contracts payable--retainage | 0 | 0 | 0 | 40 | 0 |
| Accrued liabilities | 0 | 30 | 0 | 131 | 0 |
| Accrued Interest payable | 0 | 0 | 0 | 0 | 0 |
| Current portion of long-term debt | 0 | 0 | 0 | 0 | 0 |
| Due to other funds | 0 | 2 | 0 | 11 | 0 |
| Deferred revenues | 0 | 0 | 0 | 0 | 7,379 |
| Total liabilities | <u>0</u> | <u>49</u> | <u>0</u> | <u>199</u> | <u>7,379</u> |
| Fund balances: | | | | | |
| Reserved for: | | | | | |
| Encumbrances | 0 | 923 | 0 | 2,869 | 0 |
| Debt service | 0 | 0 | 0 | 0 | 0 |
| Unreserved reported in: | | | | | |
| Special revenue funds: | | | | | |
| Undesignated | 0 | 7,289 | 3,667 | (94) | 0 |
| Debt service funds: | | | | | |
| Undesignated | 0 | 0 | 0 | 0 | 0 |
| Capital projects funds: | | | | | |
| Designated for capital outlays | 0 | 0 | 0 | 0 | 0 |
| Undesignated | 0 | 0 | 0 | 0 | 0 |
| Total fund balances (deficit) | <u>0</u> | <u>8,212</u> | <u>3,667</u> | <u>2,775</u> | <u>0</u> |
| Total liabilities and fund balances | <u>\$ 0</u> | <u>\$ 8,261</u> | <u>\$ 3,667</u> | <u>\$ 2,974</u> | <u>\$ 7,379</u> |

See accompanying independent auditors' report.

| Special Revenue | | | | Debt Service | | |
|-----------------------------------|-----------------|-----------------------------------|--------------------------------|---------------------|--------------------------------------|---|
| Community Development Block Grant | Other Grants | State Housing Initiatives Program | Community Redevelopment Agency | Utilities Tax Bonds | Guaranteed Entitlement Revenue Bonds | Utilities Tax and Special Revenue Bonds |
| \$ 495 | \$ 10 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 4,120 | 3,438 | 6,470 | 3,018 | 13,784 | 4,504 | 1,961 |
| 0 | 0 | 0 | 0 | 2,672 | 0 | 0 |
| 1,320 | 0 | 0 | 0 | 41 | 0 | 0 |
| <u>\$ 5,935</u> | <u>\$ 3,448</u> | <u>6,470</u> | <u>\$ 3,018</u> | <u>\$ 16,497</u> | <u>\$ 4,504</u> | <u>\$ 1,961</u> |
| \$ 202 | \$ 444 | \$ 0 | \$ 92 | \$ 31 | \$ 0 | \$ 0 |
| 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | 6 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 4,064 | 551 | 1,010 |
| 0 | 0 | 0 | 0 | 9,680 | 3,730 | 0 |
| 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5,661 | 2,998 | 0 | 0 | 0 | 0 | 0 |
| <u>5,935</u> | <u>3,448</u> | <u>0</u> | <u>92</u> | <u>13,775</u> | <u>4,281</u> | <u>1,010</u> |
| 0 | 0 | 0 | 1,676 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 2,722 | 223 | 951 |
| 0 | 0 | 6,470 | 1,250 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>0</u> | <u>0</u> | <u>6,470</u> | <u>2,926</u> | <u>2,722</u> | <u>223</u> | <u>951</u> |
| <u>\$ 5,935</u> | <u>\$ 3,448</u> | <u>\$ 6,470</u> | <u>\$ 3,018</u> | <u>\$ 16,497</u> | <u>\$ 4,504</u> | <u>\$ 1,961</u> |

(Continued)

City of Tampa, Florida
Combining Balance Sheet--
Nonmajor Governmental Funds (continued)
September 30, 2005 (in thousands)

| | Debt Service (continued) | | | |
|---|--------------------------------------|--------------------------------------|---|---------------------------------------|
| | Community Investment Tax Bonds | Occupational License Tax Bonds | Local Option Gas Tax Revenue Bonds | HUD - Section 108 Loan Proceeds |
| ASSETS | | | | |
| Cash | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Equity in pooled cash and investments | 2,680 | 3,259 | 1,466 | 138 |
| Investments | 0 | 0 | 0 | 0 |
| Receivables--net of allowance for uncollectibles | 0 | 0 | 0 | 0 |
| Total assets | <u>\$ 2,680</u> | <u>\$ 3,259</u> | <u>\$ 1,466</u> | <u>\$ 138</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Contracts payable--retainage | 0 | 0 | 0 | 0 |
| Accrued liabilities | 0 | 0 | 0 | 0 |
| Accrued Interest payable | 1,280 | 97 | 136 | 103 |
| Current portion of long-term debt | 1,400 | 0 | 0 | 210 |
| Due to other funds | 0 | 0 | 0 | 0 |
| Deferred revenues | 0 | 0 | 0 | 0 |
| Total liabilities | <u>2,680</u> | <u>97</u> | <u>136</u> | <u>313</u> |
| Fund balances: | | | | |
| Reserved for: | | | | |
| Encumbrances | 0 | 0 | 0 | 0 |
| Debt service | 0 | 3,162 | 1,330 | 0 |
| Unreserved reported in: | | | | |
| Special revenue funds: | | | | |
| Undesignated | 0 | 0 | 0 | 0 |
| Debt service funds: | | | | |
| Undesignated | 0 | 0 | 0 | (175) |
| Capital projects funds: | | | | |
| Designated for capital outlays | 0 | 0 | 0 | 0 |
| Undesignated | 0 | 0 | 0 | 0 |
| Total fund balances (deficit) | <u>0</u> | <u>3,162</u> | <u>1,330</u> | <u>(175)</u> |
| Total liabilities and fund balances | <u>\$ 2,680</u> | <u>\$ 3,259</u> | <u>\$ 1,466</u> | <u>\$ 138</u> |

See accompanying independent auditors' report.

Capital Projects

| Local Option Gas Tax Capital Projects | Utility Tax Capital Projects | Transportation Impact Fees Capital Projects | Utility Tax Bond Projects | Community Investment Tax Capital Projects | Community Investment Tax Bond Projects | Total Nonmajor Governmental Funds |
|--|---------------------------------------|--|------------------------------------|--|---|--|
| \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 505 |
| 9,777 | 26,008 | 2,799 | 1,228 | 25,015 | 31,036 | 161,984 |
| 0 | 0 | 0 | 0 | 0 | 0 | 2,672 |
| 1,527 | 0 | 0 | 0 | 1,153 | 0 | 5,039 |
| <u>\$ 11,304</u> | <u>\$ 26,008</u> | <u>\$ 2,799</u> | <u>\$ 1,228</u> | <u>\$ 26,168</u> | <u>\$ 31,036</u> | <u>\$ 170,200</u> |
| \$ 4 | \$ 44 | \$ 0 | \$ 283 | \$ 0 | \$ 0 | \$ 1,134 |
| 185 | 62 | 13 | 117 | 15 | 247 | 681 |
| 0 | 0 | 0 | 0 | 0 | 0 | 232 |
| 0 | 0 | 0 | 0 | 0 | 0 | 7,241 |
| 0 | 0 | 0 | 0 | 0 | 0 | 15,020 |
| 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| 1,527 | 0 | 0 | 0 | 1,153 | 0 | 18,718 |
| <u>1,716</u> | <u>106</u> | <u>13</u> | <u>400</u> | <u>1,168</u> | <u>247</u> | <u>43,044</u> |
| 5,594 | 4,888 | 3,330 | 683 | 5,127 | 2,730 | 27,820 |
| 0 | 0 | 0 | 0 | 0 | 0 | 8,388 |
| 0 | 0 | 0 | 0 | 0 | 0 | 18,582 |
| 0 | 0 | 0 | 0 | 0 | 0 | (175) |
| 3,994 | 21,014 | 0 | 145 | 19,873 | 28,059 | 73,085 |
| 0 | 0 | (544) | 0 | 0 | 0 | (544) |
| <u>9,588</u> | <u>25,902</u> | <u>2,786</u> | <u>828</u> | <u>25,000</u> | <u>30,789</u> | <u>127,156</u> |
| <u>\$ 11,304</u> | <u>\$ 26,008</u> | <u>\$ 2,799</u> | <u>\$ 1,228</u> | <u>\$ 26,168</u> | <u>\$ 31,036</u> | <u>\$ 170,200</u> |