

City of Tampa, Florida

Statement of Net Assets--

Proprietary Funds

September 30, 2006 (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	\$ 31	\$ 57	\$ 93	\$ 0
Equity in pooled cash and investments	55,356	22,815	9,227	17,933	156	105,487	7,613
Receivables--net	11,754	10,745	8,114	281	2	30,896	734
Prepaid items	0	0	0	0	45	45	0
Inventories	1,149	1,216	0	0	85	2,450	179
Restricted cash, cash equivalents, and investments:							
Bond covenant accounts:							
Equity in pooled cash and investments	32,970	66,360	23,846	0	0	123,176	0
Interest receivable	0	0	40	0	0	40	0
Total current assets	<u>101,231</u>	<u>101,137</u>	<u>41,229</u>	<u>18,245</u>	<u>345</u>	<u>262,187</u>	<u>8,526</u>
Noncurrent assets							
Restricted cash, cash equivalents, and investments:							
Bond covenant accounts:							
Investments	0	0	14,297	0	0	14,297	0
Restricted for solid waste facility postclosure:							
Equity in pooled cash and investments	1,418	0	213	0	0	1,631	0
Advances to other funds	0	8,859	0	0	0	8,859	0
Deferred bond issuance costs--net	637	1,175	1,294	0	0	3,106	0
Capital assets:							
Land and land rights	3,816	2,788	585	25,615	925	33,729	1
Buildings and improvements	41,810	55,101	207,525	89,888	4,105	398,429	2,819
Improvements other than buildings	497,295	711,228	2,333	7,784	11,731	1,230,371	1,275
Furniture and equipment	9,290	14,737	19,078	1,621	1,394	46,120	2,726
Construction in progress	54,095	34,579	0	607	0	89,281	18
Less accumulated depreciation	<u>(152,868)</u>	<u>(358,879)</u>	<u>(95,723)</u>	<u>(32,832)</u>	<u>(5,370)</u>	<u>(645,672)</u>	<u>(4,550)</u>
Total capital assets (net of accumulated depreciation)	<u>453,438</u>	<u>459,554</u>	<u>133,798</u>	<u>92,683</u>	<u>12,785</u>	<u>1,152,258</u>	<u>2,289</u>
Total noncurrent assets	<u>455,493</u>	<u>469,588</u>	<u>149,602</u>	<u>92,683</u>	<u>12,785</u>	<u>1,180,151</u>	<u>2,289</u>
Total assets	<u>556,724</u>	<u>570,725</u>	<u>190,831</u>	<u>110,928</u>	<u>13,130</u>	<u>1,442,338</u>	<u>10,815</u>

Business-type Activities - Enterprise Funds

	Major Funds				Nonmajor Enterprise Funds	Total	Governmental Activities - Internal Service Funds
	Water Utility	Wastewater Utility	Solid Waste System	Parking Facilities			
LIABILITIES							
Current liabilities:							
Accounts payable	3,857	155	1,656	452	907	7,027	156
Contracts payable--retainage	243	467	0	19	0	729	0
Accrued liabilities	479	596	278	287	3	1,643	252
Unearned revenues	0	0	300	0	10	310	0
Due to other funds	43	71	40	44	0	198	22
Customer deposits	402	0	111	315	27	855	3,185
Customer advances	1,329	0	0	0	0	1,329	780
Current portion of long-term debt	0	0	0	0	44	44	0
Current liabilities payable from restricted assets:							
Contracts payable--retainage	0	73	0	0	0	73	0
Accrued interest payable	2,761	3,258	3,919	0	0	9,938	0
Current portion of long-term debt	3,342	14,134	6,860	0	0	24,336	0
Total current liabilities	<u>12,456</u>	<u>18,754</u>	<u>13,164</u>	<u>1,117</u>	<u>991</u>	<u>46,482</u>	<u>4,395</u>
Noncurrent liabilities:							
Advances from other funds	8,859	0	0	0	0	8,859	0
Accrued for landfill postclosure	1,418	0	0	0	0	1,418	0
Long-term debt payable after one year	109,242	174,294	152,402	0	0	435,938	0
Long-term compensated absences	2,370	3,329	1,705	832	0	8,236	1,033
Unearned revenues	0	0	1,389	0	0	1,389	0
Total noncurrent liabilities	<u>121,889</u>	<u>177,623</u>	<u>155,496</u>	<u>832</u>	<u>0</u>	<u>455,840</u>	<u>1,033</u>
Total liabilities	<u>134,345</u>	<u>196,377</u>	<u>168,660</u>	<u>1,949</u>	<u>991</u>	<u>502,322</u>	<u>5,428</u>
NET ASSETS							
Invested in capital assets, net of related debt	344,142	307,281	(9,873)	92,683	12,741	746,974	2,289
Restricted:							
For debt service	27,558	28,122	19,967	0	0	75,647	0
For landfill postclosure	0	0	213	0	0	213	0
Unrestricted	<u>50,679</u>	<u>38,945</u>	<u>11,864</u>	<u>16,296</u>	<u>(602)</u>	<u>117,182</u>	<u>3,098</u>
Total net assets	<u>\$ 422,379</u>	<u>\$ 374,348</u>	<u>\$ 22,171</u>	<u>\$ 108,979</u>	<u>\$ 12,139</u>	<u>\$ 940,016</u>	<u>\$ 5,387</u>

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