

City of Tampa, Florida

Statement of Net Assets-- Proprietary Funds

September 30, 2007 (in thousands)

	Business-type Activities - Enterprise Funds							Governmental Activities - Internal Service Funds
	Major Funds			Nonmajor Enterprise Funds	Total	Governmental Activities - Internal Service Funds		
	Water Utility	Wastewater Utility	Solid Waste System			Parking Facilities		
ASSETS								
Current assets:								
Cash	2	1	2	76	54	135	\$	0
Equity in pooled cash and investments	54,157	18,515	12,694	15,919	158	101,443		8,029
Receivables--net	11,956	11,744	8,486	300	2	32,488		721
Prepaid items	0	0	0	0	38	38		0
Inventories	1,162	1,126	0	0	79	2,367		196
Restricted cash, cash equivalents, and investments:								
Bond covenant accounts:								
Equity in pooled cash and investments	32,505	63,830	24,071	0	0	120,406		0
Interest receivable	0	0	40	0	0	40		0
Total current assets	99,782	95,216	45,293	16,295	331	256,917		8,946
Noncurrent assets								
Restricted cash, cash equivalents, and investments:								
Bond covenant accounts:								
Investments	0	0	14,570	0	0	14,570		0
Restricted for solid waste facility postclosure:								
Equity in pooled cash and investments	1,383	0	219	0	0	1,602		0
Advances to other funds	0	8,859	0	0	0	8,859		0
Deferred bond issuance costs--net	575	1,028	1,127	0	0	2,730		0
Capital assets:								
Land and land rights	4,207	2,928	585	25,614	930	34,264		1
Buildings and improvements	41,810	55,577	207,546	91,153	4,121	400,207		2,819
Improvements other than buildings	532,042	722,699	2,333	7,792	11,896	1,276,762		1,508
Furniture and equipment	9,498	14,895	20,069	1,591	1,435	47,488		2,823
Construction in progress	51,533	44,402	0	1,529	0	97,464		0
Less accumulated depreciation	(164,416)	(379,992)	(103,212)	(35,198)	(5,967)	(688,785)		(4,713)
Total capital assets (net of accumulated depreciation)	474,674	460,509	127,321	92,481	12,415	1,167,400		2,438
Total noncurrent assets	476,632	470,396	143,237	92,481	12,415	1,195,161		2,438
Total assets	576,414	565,612	188,530	108,776	12,746	1,452,078		11,384

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	4,383	538	1,043	526	1,346	7,836	166
Contracts payable—retainage	24	172	0	131	0	327	1
Accrued liabilities	461	655	354	308	2	1,780	267
Unearned revenues	0	0	300	0	7	307	0
Due to other funds	54	88	45	51	0	238	25
Customer deposits	474	0	170	336	29	1,009	2,915
Customer advances	562	0	0	0	0	562	877
Current portion of long-term debt	0	0	0	0	152	152	0
Current liabilities payable from restricted assets:							
Accounts payable	0	482	0	0	0	482	0
Contracts payable—retainage	0	105	0	0	0	105	0
Accrued interest payable	2,691	3,434	3,775	0	0	9,900	0
Current portion of long-term debt	3,480	15,351	7,145	0	0	25,976	0
Total current liabilities	12,129	20,825	12,832	1,352	1,536	48,674	4,251
Noncurrent liabilities:							
Advances from other funds	8,859	0	0	0	0	8,859	0
Accrued for landfill postclosure	1,383	0	0	0	0	1,383	0
Long-term debt payable after one year	106,019	159,056	145,319	0	0	410,394	0
Long-term compensated absences	2,381	3,356	1,836	779	22	8,374	1,104
Unearned revenues	0	0	1,089	0	0	1,089	0
Total noncurrent liabilities	118,642	162,412	148,244	779	22	430,099	1,104
Total liabilities	130,771	183,237	161,076	2,131	1,558	478,773	5,355
NET ASSETS							
Invested in capital assets, net of related debt	367,879	318,645	(9,446)	92,481	12,263	781,822	2,438
Restricted:							
For debt service	27,685	28,881	20,336	0	0	76,902	0
For landfill postclosure	0	0	219	0	0	219	0
Unrestricted	50,079	34,849	16,345	14,164	(1,075)	114,362	3,591
Total net assets	\$ 445,643	\$ 382,375	\$ 27,454	\$ 106,645	\$ 11,188	\$ 973,305	\$ 6,029

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

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