

City of Tampa, Florida
Statement of Net Assets--
Proprietary Funds
September 30, 2005 (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	\$ 112	\$ 148	\$ 0
Equity in pooled cash and investments	52,797	18,813	6,445	17,022	92	95,169	6,390
Receivables--net	11,209	10,634	7,364	290	2	29,499	652
Prepaid items	0	0	0	0	7	7	0
Inventories	1,077	1,171	0	0	71	2,319	194
Restricted cash, cash equivalents, and investments:							
Bond covenant accounts:							
Equity in pooled cash and investments	32,389	32,915	23,620	0	0	88,924	0
Interest receivable	0	0	40	0	0	40	0
Total current assets	<u>97,474</u>	<u>63,534</u>	<u>37,471</u>	<u>17,343</u>	<u>284</u>	<u>216,106</u>	<u>7,236</u>
Noncurrent assets:							
Restricted cash, cash equivalents, and investments:							
Bond covenant accounts:							
Investments	0	0	14,305	0	0	14,305	0
Restricted for solid waste facility postclosure:							
Equity in pooled cash and investments	1,449	0	207	0	0	1,656	0
Advances to other funds	0	8,859	0	0	0	8,859	0
Deferred bond issuance costs--net	703	899	1,475	0	0	3,077	0
Capital assets:							
Land	3,549	3,083	585	25,616	925	33,758	1
Buildings and improvements	41,808	53,494	207,525	89,782	4,101	396,710	2,829
Improvements other than buildings	493,502	698,352	2,178	7,780	11,713	1,213,525	1,200
Furniture and equipment	8,823	14,622	18,635	1,619	1,447	45,146	2,540
Construction in progress	27,720	27,088	0	196	0	55,004	75
Less accumulated depreciation	(141,083)	(338,077)	(88,730)	(30,359)	(4,713)	(602,962)	(4,237)
Total capital assets (net of accumulated depreciation)	<u>434,319</u>	<u>458,562</u>	<u>140,193</u>	<u>94,634</u>	<u>13,473</u>	<u>1,141,181</u>	<u>2,408</u>
Total noncurrent assets	<u>436,471</u>	<u>468,320</u>	<u>156,180</u>	<u>94,634</u>	<u>13,473</u>	<u>1,169,078</u>	<u>2,408</u>
Total assets	<u>533,945</u>	<u>531,854</u>	<u>193,651</u>	<u>111,977</u>	<u>13,757</u>	<u>1,385,184</u>	<u>9,644</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	598	587	1,580	80	721	3,566	104
Contracts payable--retainage	345	303	0	5	0	653	0
Accrued liabilities	367	536	236	272	1	1,412	229
Unearned revenues	0	0	300	0	44	344	0
Due to other funds	26	36	22	28	0	112	17
Customer deposits	337	0	104	282	16	739	2,548
Customer advances	1,347	0	0	0	0	1,347	585
Current portion of long-term debt	0	0	0	0	41	41	0
Current liabilities payable from restricted assets:							
Accounts payable	119	0	0	0	0	119	0
Accrued interest payable	2,651	2,382	4,054	0	0	9,087	0
Current portion of long-term debt	2,589	10,962	6,590	0	0	20,141	0
Total current liabilities	<u>8,379</u>	<u>14,806</u>	<u>12,886</u>	<u>667</u>	<u>823</u>	<u>37,561</u>	<u>3,483</u>
Noncurrent liabilities:							
Accrued for landfill postclosure	1,449	0	0	0	0	1,449	0
Advances from other funds	8,859	0	0	0	0	8,859	0
Long-term debt payable after one year	112,333	151,860	159,175	0	45	423,413	0
Long-term compensated absences	2,228	3,308	1,548	914	0	7,998	979
Unearned revenues	0	0	1,689	0	0	1,689	0
Total noncurrent liabilities	<u>124,869</u>	<u>155,168</u>	<u>162,412</u>	<u>914</u>	<u>45</u>	<u>443,408</u>	<u>979</u>
Total liabilities	<u>133,248</u>	<u>169,974</u>	<u>175,298</u>	<u>1,581</u>	<u>868</u>	<u>480,969</u>	<u>4,462</u>
NET ASSETS							
Invested in capital assets, net of related debt	320,100	296,639	(9,792)	94,634	13,387	714,968	2,408
Restricted:							
For debt service	29,619	30,533	19,606	0	0	79,758	0
For landfill postclosure	0	0	207	0	0	207	0
Unrestricted (deficit)	<u>50,978</u>	<u>34,708</u>	<u>8,332</u>	<u>15,762</u>	<u>(498)</u>	<u>109,282</u>	<u>2,774</u>
Total net assets	<u>\$ 400,697</u>	<u>\$ 361,880</u>	<u>\$ 18,353</u>	<u>\$ 110,396</u>	<u>\$ 12,889</u>	<u>\$ 904,215</u>	<u>\$ 5,182</u>

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