

CITY OF TAMPA, FLORIDA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2015

Total fund balances of governmental funds in the balance sheet (page 49)	\$	192,042,695
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Amounts reported for governmental activities in the statement of net position (page 41) are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds, net of capital assets included in internal service funds which are accounted for below.		1,135,118,665
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Internal service funds are used by management to charge the costs of fleet maintenance and utility accounting to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		8,163,730
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Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds:		
Bonds and Notes Payable	(304,165,000)	
Less: Unamortized Discount	1,115,590	
Less: Loss on Refunding	11,046,362	
HUD Section 108 Loan	(6,010,000)	
Capital Leases	(1,929,769)	
Capitalized Lease Obligations	751,184	
Total Bonds and Notes Payable		(299,191,633)

Certain assets and liabilities reported in governmental activities are not financial resources and therefore, are not reported in the funds:		
Claims and Judgments		(60,523,349)
Compensated Absences		(44,961,957)
Net OPEB Liability		(22,797,053)
Less: Deferred Bond Issuance Costs		206,458
Net Pension Liability (NPL)		(82,410,676)
Pension - Deferred Outflows		37,159,287
Pension - Deferred Inflows		(11,336,153)
Delinquent Property Taxes - Prior Year		213,977

Net Position of governmental activities (page 41)	\$	851,683,991
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The notes to the financial statements are an integral part of this statement.