

CITY OF FORT LAUDERDALE, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2004

	SPECIAL REVENUE				DEBT SERVICE		CAPITAL PROJECTS		
	INTERGOVERN- MENTAL REVENUE	FLORIDA HOUSING FINANCE CORPORATION	COMMUNITY REDEVELOP- MENT AGENCY	LAW ENFORCEMENT CONFISCATED PROPERTY	GENERAL OBLIGATION BONDS	SUNSHINE STATE LOANS	GENERAL CAPITAL PROJECTS	GENERAL OBLIGATION CONSTRUCTION 1997	GAS TAX
ASSETS									
Cash and Cash Equivalents	\$ 0	6,092,603	6,204,798	2,158,477	0	0	14,781,508	2,287,525	2,430,852
Investments	0	0	28,422	0	0	0	0	0	0
Receivables									
Property Taxes	0	0	0	0	176,823	0	0	0	0
Accounts and Loans	130,724	0	0	0	0	0	1,138,638	0	0
Assessments	0	0	0	0	0	0	131,116	0	0
Due from Other Funds	0	0	0	0	0	0	350,624	0	0
Due from Other Governments	5,348,441	0	0	0	0	0	0	1,700,321	82,534
Inventories	2,759,543	16,667	5,654,088	0	0	0	6,750	0	0
Restricted Assets									
Cash and Cash Equivalents	0	0	129,787	0	733	0	0	0	0
Investments	0	0	0	0	0	260,925	0	7,994,395	0
Accrued Dividends and Interest	0	0	0	0	0	0	0	0	0
Total Assets	\$ 8,238,708	6,109,270	12,017,095	2,158,477	177,556	260,925	16,408,636	11,982,241	2,513,386
LIABILITIES AND FUND BALANCES									
LIABILITIES									
Vouchers Payable	\$ 2,230,845	58,754	143,711	452,934	0	0	898,203	633,360	88,929
Contracts Payable	118,940	0	118,799	0	0	0	404,476	332,765	23,490
Accrued Payroll	57,010	0	31,878	27,874	0	0	0	0	0
Due to Other Funds	554,295	0	0	0	0	0	0	0	0
Due to Other Governments	373,626	0	0	0	0	0	0	0	0
Payable from Restricted Assets									
Vouchers Payable	0	0	0	0	0	0	0	656,526	0
Contracts Payable	0	0	0	0	0	0	0	610,444	0
Due to Other Funds	0	0	0	0	0	0	0	0	0
Deposits	0	0	10,000	162,971	0	0	260,895	0	0
Deferred Revenue	590,273	5,778,195	0	0	176,823	0	1,524,621	0	0
Total Liabilities	3,924,989	5,836,949	304,388	643,779	176,823	0	3,088,195	2,233,095	112,419
FUND BALANCES									
Reserved for									
Encumbrances	0	0	39,147	30,871	0	0	1,852,430	6,313,381	326,555
Inventories	2,759,543	16,667	5,654,088	0	0	0	6,750	0	0
Endowments									
Expendable	0	0	0	0	0	0	0	0	0
Nonexpendable	0	0	0	0	0	0	0	0	0
Debt Service	0	0	129,787	0	733	260,925	0	0	0
Unreserved Reported in									
Special Revenue									
Designated: Other Purposes	236,683	0	5,889,685	0	0	0	0	0	0
Undesignated	1,317,493	255,654	0	1,483,827	0	0	0	0	0
Capital Projects									
Designated: Capital Improvements	0	0	0	0	0	0	11,461,261	2,720,319	1,352,315
Undesignated	0	0	0	0	0	0	0	715,446	722,097
Total Fund Balances	4,313,719	272,321	11,712,707	1,514,698	733	260,925	13,320,441	9,749,146	2,400,967
Total Liabilities and Fund Balances	\$ 8,238,708	6,109,270	12,017,095	2,158,477	177,556	260,925	16,408,636	11,982,241	2,513,386

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CITY OF FORT LAUDERDALE, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2004

	CAPITAL PROJECTS (CONTINUED)					PERMANENT FUNDS		TOTAL
	EXCISE TAX CONSTRUCTION	EXCISE TAX CONSTRUCTION	FLORIDA INTER- GOVERNMENTAL CONSTRUCTION	TAX INCREMENT CONSTRUCTION	SUNSHINE STATE CONSTRUCTION	GENERAL RESERVE ENDOWMENT	PERPETUAL CARE	
	1993	1998C	2002	2004	1996			
ASSETS								
Cash and Cash Equivalents	\$ 0	0	0	0	0	0	0	33,955,763
Investments	0	0	0	0	0	0	0	28,422
Receivables								
Property Taxes	0	0	0	0	0	0	0	176,823
Accounts and Loans	0	0	0	0	0	0	0	1,269,362
Assessments	0	0	0	0	0	0	0	131,116
Due from Other Funds	0	0	0	0	0	0	0	350,624
Due from Other Governments	0	0	0	0	0	0	0	7,131,296
Inventories	0	0	0	0	0	0	0	8,437,048
Restricted Assets								
Cash and Cash Equivalents	0	0	0	0	0	0	0	130,520
Investments	240,300	3,534,822	6,539,374	14,537,659	409,787	0	14,042,492	47,559,754
Accrued Dividends and Interest	0	0	0	0	0	0	56,934	56,934
Total Assets	<u>\$ 240,300</u>	<u>3,534,822</u>	<u>6,539,374</u>	<u>14,537,659</u>	<u>409,787</u>	<u>0</u>	<u>14,099,426</u>	<u>99,227,662</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Vouchers Payable	\$ 0	0	0	0	0	0	0	4,506,736
Contracts Payable	0	0	0	0	0	0	0	998,470
Accrued Payroll	0	0	0	0	0	0	0	116,762
Due to Other Funds	0	0	0	0	0	0	0	554,295
Due to Other Governments	0	0	0	0	39,348	0	0	412,974
Payable from Restricted Assets								
Vouchers Payable	16,484	29,232	522,302	550,537	0	0	98,387	1,873,468
Contracts Payable	46,132	104,172	125,428	162	165,907	0	0	1,052,245
Due to Other Funds	0	0	0	0	0	0	350,624	350,624
Deposits	0	0	0	0	0	0	0	433,866
Deferred Revenue	0	0	0	0	0	0	0	8,069,912
Total Liabilities	<u>62,616</u>	<u>133,404</u>	<u>647,730</u>	<u>550,699</u>	<u>205,255</u>	<u>0</u>	<u>449,011</u>	<u>18,369,352</u>
FUND BALANCES								
Reserved for								
Encumbrances	53,759	446,214	3,122,913	1,696,661	126,738	0	0	14,008,669
Inventories	0	0	0	0	0	0	0	8,437,048
Endowments								
Expendable	0	0	0	0	0	0	6,549,683	6,549,683
Nonexpendable	0	0	0	0	0	0	7,100,732	7,100,732
Debt Service	0	0	0	0	0	0	0	391,445
Unreserved Reported in								
Special Revenue								
Designated for Subsequent Years' Expenditures	0	0	0	0	0	0	0	6,126,368
Undesignated	0	0	0	0	0	0	0	3,056,974
Capital Projects								
Designated for Subsequent Years' Expenditures	47,512	2,418,202	2,276,390	11,493,913	8,872	0	0	31,778,784
Undesignated	76,413	537,002	492,341	796,386	68,922	0	0	3,408,607
Total Fund Balances	<u>177,684</u>	<u>3,401,418</u>	<u>5,891,644</u>	<u>13,986,960</u>	<u>204,532</u>	<u>0</u>	<u>13,650,415</u>	<u>80,858,310</u>
Total Liabilities and Fund Balances	<u>\$ 240,300</u>	<u>3,534,822</u>	<u>6,539,374</u>	<u>14,537,659</u>	<u>409,787</u>	<u>0</u>	<u>14,099,426</u>	<u>99,227,662</u>

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CITY OF FORT LAUDERDALE, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2004

	SPECIAL REVENUE				DEBT	SERVICE				CAPITAL PROJECTS		
	INTERGOVERN- MENTAL REVENUE	FLORIDA HOUSING FINANCE CORPORATION	COMMUNITY REDEVELOP- MENT AGENCY	LAW ENFORCEMENT CONFISCATED PROPERTY		EXCISE TAX BONDS	FLORIDA INTERGOVERN- MENTAL LOANS	TAX INCREMENT REVENUE BONDS	GENERAL OBLIGATION BONDS	SUNSHINE STATE LOANS	GENERAL CAPITAL PROJECTS	GENERAL OBLIGATION CONSTRUCTION 1997
REVENUES												
Fines and Forfeitures	\$ 0	0	0	1,118,432	0	0	0	0	0	0	0	0
Intergovernmental												
Federal	12,601,150	0	0	0	0	0	0	0	0	0	150,000	0
State	332,976	622,514	0	0	0	0	0	0	0	1,940,195	87,199	0
Other Local Units	2,482,661	0	2,645,061	0	0	0	0	0	0	2,350,000	927,535	1,071,576
Charges for Services	0	0	0	48,000	0	0	0	0	0	0	0	0
Other												
Assessments	0	0	0	0	0	0	0	0	0	50,577	0	0
Interest and Dividends	2,062	0	71,214	20,139	12,691	4,620	0	4,183	15,071	195,681	152,136	32,670
Rents and Concession	0	0	156,206	0	0	0	0	0	0	0	0	0
Contributions and Donations	0	0	0	0	0	0	0	0	0	1,601,609	0	0
Net Increase (Decrease) in Fair Value of Investments	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Service Charges	0	0	91,032	8,076	0	0	0	0	0	0	0	0
Sale of Cemetery Plots	0	0	0	0	0	0	0	0	0	0	0	0
Sale of Land Held for Resale	0	0	0	0	0	0	0	0	0	64,156	0	0
Miscellaneous	1,549,150	156,377	10	16,067	0	0	0	0	0	952	0	0
Total Revenues	<u>16,967,999</u>	<u>778,891</u>	<u>2,963,523</u>	<u>1,210,714</u>	<u>12,691</u>	<u>4,620</u>	<u>0</u>	<u>4,183</u>	<u>15,071</u>	<u>6,203,170</u>	<u>1,316,870</u>	<u>1,104,246</u>
EXPENDITURES												
Current												
General Government	1,039,168	0	0	0	0	0	0	0	0	0	0	0
Public Safety	2,228,588	0	0	861,854	0	0	0	0	0	0	0	0
Physical Environment	0	0	0	0	0	0	0	0	0	0	0	0
Transportation	813,916	0	0	0	0	0	0	0	0	0	0	0
Economic Environment	9,886,095	778,891	1,415,907	0	0	0	0	0	0	0	0	0
Culture and Recreation	198,021	0	0	0	0	0	0	0	0	0	0	0
Debt Service												
Principal Retirement	0	0	65,000	0	1,400,000	975,000	422,000	4,895,000	2,210,000	0	0	0
Interest and Fiscal Charges	0	0	18,356	0	516,392	236,320	367,257	1,575,144	157,875	95,263	0	0
Capital Outlay	2,823,319	0	611,948	0	0	0	0	0	0	9,633,426	3,932,658	1,090,770
Total Expenditures	<u>16,989,107</u>	<u>778,891</u>	<u>2,111,211</u>	<u>861,854</u>	<u>1,916,392</u>	<u>1,211,320</u>	<u>789,257</u>	<u>6,470,144</u>	<u>2,367,875</u>	<u>9,728,689</u>	<u>3,932,658</u>	<u>1,090,770</u>
Excess Revenues Over (Under) Expenditures	<u>(21,108)</u>	<u>0</u>	<u>852,312</u>	<u>348,860</u>	<u>(1,903,701)</u>	<u>(1,206,700)</u>	<u>(789,257)</u>	<u>(6,465,961)</u>	<u>(2,352,804)</u>	<u>(3,525,519)</u>	<u>(2,615,788)</u>	<u>13,476</u>
OTHER FINANCING SOURCES (USES)												
Debt Issuance	0	0	0	0	0	0	0	0	0	315,000	0	0
Transfers In	367,411	0	3,516,154	0	1,903,701	1,206,700	789,257	6,462,248	2,310,384	3,113,561	0	0
Transfers Out	0	0	(5,894,090)	(206,284)	0	0	0	0	0	(1,736,934)	0	(100,000)
Total Other Financing Sources (Uses)	<u>367,411</u>	<u>0</u>	<u>(2,377,936)</u>	<u>(206,284)</u>	<u>1,903,701</u>	<u>1,206,700</u>	<u>789,257</u>	<u>6,462,248</u>	<u>2,310,384</u>	<u>1,691,627</u>	<u>0</u>	<u>(100,000)</u>
Net Change in Fund Balances	346,303	0	(1,525,624)	142,576	0	0	0	(3,713)	(42,420)	(1,833,892)	(2,615,788)	(86,524)
Fund Balances - Beginning of Period	3,967,416	272,321	13,238,331	1,372,122	0	0	0	4,446	303,345	15,154,333	12,364,934	2,487,491
Fund Balances - End of Period	<u>\$ 4,313,719</u>	<u>272,321</u>	<u>11,712,707</u>	<u>1,514,698</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>733</u>	<u>260,925</u>	<u>13,320,441</u>	<u>9,749,146</u>	<u>2,400,967</u>

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CITY OF FORT LAUDERDALE, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2004

	CAPITAL PROJECTS (CONTINUED)					PERMANENT FUNDS		TOTAL
	EXCISE TAX CONSTRUCTION	EXCISE TAX CONSTRUCTION	FLORIDA INTER- GOVERNMENTAL CONSTRUCTION	TAX INCREMENT CONSTRUCTION	SUNSHINE STATE CONSTRUCTION	GENERAL RESERVE ENDOWMENT	PERPETUAL CARE	
	1993	1998C	2002	2004	1996			
REVENUES								
Fines and Forfeitures	\$ 0	0	0	0	0	0	0	1,118,432
Intergovernmental								
Federal	0	0	0	0	0	0	0	12,751,150
State	0	0	0	0	0	0	0	2,982,884
Other Local Units	0	0	0	0	0	0	0	9,476,833
Charges for Services	0	0	0	0	0	0	0	48,000
Other								
Assessments	0	0	0	0	0	0	0	50,577
Interest and Dividends	5,536	53,972	111,295	129,360	19,240	19,899	426,422	1,276,191
Rents and Concession	0	0	0	0	0	0	0	156,206
Contributions and Donations	0	0	0	0	0	0	0	1,601,609
Net Increase (Decrease) in Fair Value of Investments	0	0	0	0	0	(11,772)	684,331	672,559
Interfund Service Charges	0	0	0	0	0	0	0	99,108
Sale of Cemetery Plots	0	0	0	0	0	45,641	382,168	427,809
Sale of Land Held for Resale	0	0	0	0	0	0	0	64,156
Miscellaneous	0	251,336	0	0	0	0	0	1,973,892
Total Revenues	<u>5,536</u>	<u>305,308</u>	<u>111,295</u>	<u>129,360</u>	<u>19,240</u>	<u>53,768</u>	<u>1,492,921</u>	<u>32,699,406</u>
EXPENDITURES								
Current								
General Government	0	0	0	0	39,348	0	0	1,078,516
Public Safety	0	0	0	0	0	0	0	3,090,442
Physical Environment	0	0	0	0	0	8,435	493,794	502,229
Transportation	0	0	0	0	0	0	0	813,916
Economic Environment	0	0	0	0	0	0	0	12,080,893
Culture and Recreation	0	0	0	0	0	0	0	198,021
Debt Service								
Principal Retirement	0	0	0	0	0	0	0	9,967,000
Interest and Fiscal Charges	0	0	0	0	0	0	0	2,966,607
Capital Outlay	310,639	831,372	3,391,572	1,349,011	2,477,283	0	0	26,451,998
Total Expenditures	<u>310,639</u>	<u>831,372</u>	<u>3,391,572</u>	<u>1,349,011</u>	<u>2,516,631</u>	<u>8,435</u>	<u>493,794</u>	<u>57,149,622</u>
Excess Revenues Over (Under) Expenditures	<u>(305,103)</u>	<u>(526,064)</u>	<u>(3,280,277)</u>	<u>(1,219,651)</u>	<u>(2,497,391)</u>	<u>45,333</u>	<u>999,127</u>	<u>(24,450,216)</u>
OTHER FINANCING SOURCES (USES)								
Debt Issuance	0	0	0	18,000,000	0	0	0	18,315,000
Transfers In	0	14,432	0	0	0	0	1,986,578	21,670,426
Transfers Out	0	0	0	(1,001,128)	(14,432)	(1,986,578)	0	(10,939,446)
Total Other Financing Sources (Uses)	<u>0</u>	<u>14,432</u>	<u>0</u>	<u>16,998,872</u>	<u>(14,432)</u>	<u>(1,986,578)</u>	<u>1,986,578</u>	<u>29,045,980</u>
Net Change in Fund Balances	<u>(305,103)</u>	<u>(511,632)</u>	<u>(3,280,277)</u>	<u>15,779,221</u>	<u>(2,511,823)</u>	<u>(1,941,245)</u>	<u>2,985,705</u>	<u>4,595,764</u>
Fund Balances - Beginning of Period	482,787	3,913,050	9,171,921	(1,792,261)	2,716,355	1,941,245	10,664,710	76,262,546
Fund Balances - End of Period	<u>\$ 177,684</u>	<u>3,401,418</u>	<u>5,891,644</u>	<u>13,986,960</u>	<u>204,532</u>	<u>0</u>	<u>13,650,415</u>	<u>80,858,310</u>

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CITY OF FORT LAUDERDALE, FLORIDA
COMBINING STATEMENT OF NET ASSETS
NONMAJOR ENTERPRISE FUNDS
SEPTEMBER 30, 2004

	<u>PARKING SYSTEM</u>	<u>AIRPORT</u>	<u>STORMWATER</u>	<u>TOTAL</u>
ASSETS				
Current Assets				
Cash and Cash Equivalents	\$ 3,898,940	13,102,033	10,486,348	27,487,321
Receivables				
Accounts	0	305,399	152,781	458,180
Assessments	0	0	235,258	235,258
Due from Other Funds	2,277	0	0	2,277
Due from Other Governments	5,777	3,564,335	0	3,570,112
Restricted Assets				
Cash and Cash Equivalents	8,943	1,406,674	0	1,415,617
Total Current Assets	<u>3,915,937</u>	<u>18,378,441</u>	<u>10,874,387</u>	<u>33,168,765</u>
Noncurrent assets				
Capital Assets (Net of Accumulated Depreciation)	31,915,428	23,244,430	5,796,417	60,956,275
Investment in Joint Venture	1,121,251	0	0	1,121,251
Deferred Debt Issuance Costs	0	0	0	0
Total Noncurrent Assets	<u>33,036,679</u>	<u>23,244,430</u>	<u>5,796,417</u>	<u>62,077,526</u>
Total Assets	<u>36,952,616</u>	<u>41,622,871</u>	<u>16,670,804</u>	<u>95,246,291</u>
LIABILITIES				
Current Liabilities				
Vouchers Payable	188,074	963,036	110,557	1,261,667
Contracts Payable	111,061	413,303	46,802	571,166
Accrued Payroll	132,109	29,250	85,796	247,155
Current Portion of Long-Term Debt	39,470	10,167	31,665	81,302
Total Current Liabilities	<u>470,714</u>	<u>1,415,756</u>	<u>274,820</u>	<u>2,161,290</u>
Noncurrent Liabilities				
Deposits	27,554	0	0	27,554
Deferred Revenue	0	0	330,502	330,502
Long-Term Debt	179,726	53,124	104,497	337,347
Total Noncurrent Liabilities	<u>207,280</u>	<u>53,124</u>	<u>434,999</u>	<u>695,403</u>
Total Liabilities	<u>677,994</u>	<u>1,468,880</u>	<u>709,819</u>	<u>2,856,693</u>
NET ASSETS				
Invested in Capital Assets, Net of Related Debt	31,915,428	23,244,430	5,796,417	60,956,275
Restricted for				
Replacement and Improvement	8,943	0	0	8,943
Capital Improvements	0	1,406,674	0	1,406,674
Unrestricted	4,350,251	15,502,887	10,164,568	30,017,706
Total Net Assets	<u>\$ 36,274,622</u>	<u>40,153,991</u>	<u>15,960,985</u>	<u>92,389,598</u>

CITY OF FORT LAUDERDALE, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
 NONMAJOR ENTERPRISE FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2004

	<u>PARKING SYSTEM</u>	<u>AIRPORT</u>	<u>STORMWATER</u>	<u>TOTAL</u>
OPERATING REVENUES				
Charges for Services	\$ 7,740,782	1,911,088	3,347,690	12,999,560
Equity in Earnings of Joint Venture	45,328	0	0	45,328
Parking Citations	2,506,838	0	0	2,506,838
Land Leases	0	3,150,655	0	3,150,655
Other	0	0	15,904	15,904
Total Operating Revenues	<u>10,292,948</u>	<u>5,061,743</u>	<u>3,363,594</u>	<u>18,718,285</u>
OPERATING EXPENSES				
Personal Services	3,583,154	798,174	1,272,862	5,654,190
Current Expenses	3,644,407	3,005,594	1,191,487	7,841,488
Depreciation	938,180	1,057,463	262,599	2,258,242
Total Operating Expenses	<u>8,165,741</u>	<u>4,861,231</u>	<u>2,726,948</u>	<u>15,753,920</u>
Operating Income	<u>2,127,207</u>	<u>200,512</u>	<u>636,646</u>	<u>2,964,365</u>
NON-OPERATING REVENUES (EXPENSES)				
Revenues				
Interest	<u>79,320</u>	<u>211,679</u>	<u>143,597</u>	<u>434,596</u>
Expenses				
Interest and Fiscal Charges	39,914	0	0	39,914
Less Interest Capitalized	(12,128)	0	0	(12,128)
Other	<u>0</u>	<u>599</u>	<u>149</u>	<u>748</u>
Total	<u>27,786</u>	<u>599</u>	<u>149</u>	<u>28,534</u>
Total Non-Operating Revenues (Expenses)	<u>51,534</u>	<u>211,080</u>	<u>143,448</u>	<u>406,062</u>
Income Before Contributions and Transfers	<u>2,178,741</u>	<u>411,592</u>	<u>780,094</u>	<u>3,370,427</u>
Capital Contributions, Net	15,000	4,861,375	309,207	5,185,582
Transfers In	5,355,833	0	0	5,355,833
Transfers Out	<u>(9,599)</u>	<u>(250,000)</u>	<u>0</u>	<u>(259,599)</u>
Change In Net Assets	7,539,975	5,022,967	1,089,301	13,652,243
Net Assets - Beginning of Period	<u>28,734,647</u>	<u>35,131,024</u>	<u>14,871,684</u>	<u>78,737,355</u>
Net Assets - End of Period	<u>\$ 36,274,622</u>	<u>40,153,991</u>	<u>15,960,985</u>	<u>92,389,598</u>

CITY OF FORT LAUDERDALE, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2004

	<u>PARKING SYSTEM</u>	<u>AIRPORT</u>	<u>STORMWATER</u>	<u>TOTAL</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Customers	\$ 10,224,920	4,747,968	3,382,622	18,355,510
Receipts from Other Funds	25,726	395,164	10,173	431,063
Payments to Suppliers	(1,323,786)	(111,762)	(399,308)	(1,834,856)
Payments for Services of Employees	(3,573,241)	(791,612)	(1,277,198)	(5,642,051)
Payments to Other Funds	<u>(2,600,261)</u>	<u>(2,098,936)</u>	<u>(898,913)</u>	<u>(5,598,110)</u>
Net Cash Provided by Operating Activities	<u>2,753,358</u>	<u>2,140,822</u>	<u>817,376</u>	<u>5,711,556</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers from Other Funds	251,000	0	0	251,000
Loans to Other Funds	(2,277)	0	0	(2,277)
Transfers to Other Funds	<u>(605,863)</u>	<u>(250,000)</u>	<u>0</u>	<u>(855,863)</u>
Net Cash Used by Non-Capital Financing Activities	<u>(357,140)</u>	<u>(250,000)</u>	<u>0</u>	<u>(607,140)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital Contributions	15,000	1,549,937	378,123	1,943,060
Investment in Joint Venture	79,520	0	0	79,520
Acquisition of Capital Assets	(2,446,360)	(4,607,965)	(877,908)	(7,932,233)
Retirement of Debt	(1,325,000)	0	0	(1,325,000)
Interest Paid on Debt	<u>(79,242)</u>	<u>0</u>	<u>0</u>	<u>(79,242)</u>
Net Cash Used by Capital and Related Financing Activities	<u>(3,756,082)</u>	<u>(3,058,028)</u>	<u>(499,785)</u>	<u>(7,313,895)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	<u>79,320</u>	<u>211,679</u>	<u>143,597</u>	<u>434,596</u>
Net Cash Provided by Investing Activities	<u>79,320</u>	<u>211,679</u>	<u>143,597</u>	<u>434,596</u>
Net Increase (Decrease) In Cash And Cash Equivalents	(1,280,544)	(955,527)	461,188	(1,774,883)
Cash And Cash Equivalents - Beginning of Period	<u>5,188,427</u>	<u>15,464,234</u>	<u>10,025,160</u>	<u>30,677,821</u>
Cash And Cash Equivalents - End of Period	<u>\$ 3,907,883</u>	<u>14,508,707</u>	<u>10,486,348</u>	<u>28,902,938</u>

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CITY OF FORT LAUDERDALE, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2004

	<u>PARKING SYSTEM</u>	<u>AIRPORT</u>	<u>STORMWATER</u>	<u>TOTAL</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
OPERATING INCOME	\$ <u>2,127,207</u>	<u>200,512</u>	<u>636,646</u>	<u>2,964,365</u>
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Depreciation	938,180	1,057,463	262,599	2,258,242
Equity in Earnings of Joint Venture	(45,328)	0	0	(45,328)
Changes in Assets and Liabilities				
Decrease in Accounts Receivables	0	81,389	86,151	167,540
Increase in Due from Other Governments	(5,777)	0	0	(5,777)
Decrease in Deferred Debt Issue Costs	60,802	0	0	60,802
Increase (Decrease) in Vouchers Payable	(325,199)	794,895	(106,734)	362,962
Increase in Accrued Payroll	34,893	4,680	46,257	85,830
Decrease in Due to Other Governments	(15,243)	0	0	(15,243)
Increase (Decrease) in Compensated Absences and Longevity	(24,980)	1,883	(50,593)	(73,690)
Increase in Deposits	8,803	0	0	8,803
Decrease in Deferred Revenue	0	0	(56,950)	(56,950)
Total Adjustments	<u>626,151</u>	<u>1,940,310</u>	<u>180,730</u>	<u>2,747,191</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ <u><u>2,753,358</u></u>	<u><u>2,140,822</u></u>	<u><u>817,376</u></u>	<u><u>5,711,556</u></u>

NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES

During the year land valued at \$5,701,107 was transferred from the Community Redevelopment Agency Special Revenue Fund to the Parking System Enterprise Fund.

Continued from Prior Page

CITY OF FORT LAUDERDALE, FLORIDA
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2004

	<u>CITY INSURANCE</u>	<u>CENTRAL SERVICES</u>	<u>VEHICLE RENTAL</u>	<u>TOTAL</u>
ASSETS				
Current Assets				
Cash and Cash Equivalents	\$ 12,576,137	846,624	18,808,402	32,231,163
Receivables				
Accounts and Notes	1,418	64,157	8,626	74,201
Inventories	0	26,012	0	26,012
Restricted Assets				
Cash and Cash Equivalents	0	0	13,958	13,958
Total Current Assets	<u>12,577,555</u>	<u>936,793</u>	<u>18,830,986</u>	<u>32,345,334</u>
Noncurrent Assets				
Capital Assets (Net of Accumulated Depreciation)	16,847	1,991,490	14,235,319	16,243,656
Deposits	25,000	0	0	25,000
Total Noncurrent Assets	<u>41,847</u>	<u>1,991,490</u>	<u>14,235,319</u>	<u>16,268,656</u>
Total Assets	<u>12,619,402</u>	<u>2,928,283</u>	<u>33,066,305</u>	<u>48,613,990</u>
LIABILITIES				
Current Liabilities				
Vouchers Payable	340,745	30,986	850,544	1,222,275
Accrued Payroll	35,640	24,024	13,290	72,954
Current Portion of Long-Term Debt	10,367,909	15,453	1,297,101	11,680,463
Payable from Restricted Assets				
Accrued Interest	0	0	13,958	13,958
Total Current Liabilities	<u>10,744,294</u>	<u>70,463</u>	<u>2,174,893</u>	<u>12,989,650</u>
Noncurrent Liabilities				
Long Term Debt	15,267,723	41,983	3,207,539	18,517,245
Total Liabilities	<u>26,012,017</u>	<u>112,446</u>	<u>5,382,432</u>	<u>31,506,895</u>
NET ASSETS				
Invested in Capital Assets, Net of Related Debt	16,847	1,991,490	9,763,521	11,771,858
Unrestricted	(13,409,462)	824,347	17,920,352	5,335,237
Total Net Assets (Deficit)	<u>\$ (13,392,615)</u>	<u>2,815,837</u>	<u>27,683,873</u>	<u>17,107,095</u>

CITY OF FORT LAUDERDALE, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
 INTERNAL SERVICE FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2004

	<u>CITY INSURANCE</u>	<u>CENTRAL SERVICES</u>	<u>VEHICLE RENTAL</u>	<u>TOTAL</u>
OPERATING REVENUES				
Charges for Services				
Premiums	\$ 36,900,875	0	0	36,900,875
Printing	0	328,100	0	328,100
Communications	0	1,745,511	0	1,745,511
Vehicle Rental	0	0	13,792,902	13,792,902
Total	<u>36,900,875</u>	<u>2,073,611</u>	<u>13,792,902</u>	<u>52,767,388</u>
Other				
Sales	0	81,483	0	81,483
Miscellaneous	708,667	44,014	423,668	1,176,349
Total	<u>708,667</u>	<u>125,497</u>	<u>423,668</u>	<u>1,257,832</u>
Total Operating Revenues	<u>37,609,542</u>	<u>2,199,108</u>	<u>14,216,570</u>	<u>54,025,220</u>
OPERATING EXPENSES				
Personal Services	928,229	658,258	347,070	1,933,557
Current Expenses	29,457,226	1,282,833	6,796,769	37,536,828
Depreciation	17,788	875,923	5,953,660	6,847,371
Total Operating Expenses	<u>30,403,243</u>	<u>2,817,014</u>	<u>13,097,499</u>	<u>46,317,756</u>
Operating Income (Loss)	<u>7,206,299</u>	<u>(617,906)</u>	<u>1,119,071</u>	<u>7,707,464</u>
NON-OPERATING REVENUES (EXPENSES)				
Revenues				
Interest on Pooled Investments	82,764	5,916	232,681	321,361
Other	0	(3,926)	462,437	458,511
Total	<u>82,764</u>	<u>1,990</u>	<u>695,118</u>	<u>779,872</u>
Expenses				
Interest and Fiscal Charges	0	0	208,130	208,130
Total Non-Operating Revenues (Expenses)	<u>82,764</u>	<u>1,990</u>	<u>486,988</u>	<u>571,742</u>
Income (Loss) Before Transfers	<u>7,289,063</u>	<u>(615,916)</u>	<u>1,606,059</u>	<u>8,279,206</u>
Transfers In	0	9,334	67,946	77,280
Transfers Out	<u>(103,000)</u>	<u>(101,397)</u>	<u>0</u>	<u>(204,397)</u>
Changes In Net Assets	7,186,063	(707,979)	1,674,005	8,152,089
Net Assets (Deficit) - Beginning of Period	<u>(20,578,678)</u>	<u>3,523,816</u>	<u>26,009,868</u>	<u>8,955,006</u>
Net Assets (Deficit) - End of Period	<u>\$ (13,392,615)</u>	<u>2,815,837</u>	<u>27,683,873</u>	<u>17,107,095</u>

CITY OF FORT LAUDERDALE, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2004

	<u>CITY INSURANCE</u>	<u>CENTRAL SERVICES</u>	<u>VEHICLE RENTAL</u>	<u>TOTAL</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Other Funds	\$ 36,900,875	2,193,481	14,241,520	53,335,876
Other Operating Receipts	708,667	0	0	708,667
Payments to Suppliers	(28,241,153)	(1,027,054)	(6,063,423)	(35,331,630)
Payments for Services of Employees	(915,614)	(667,102)	(344,925)	(1,927,641)
Payments to Other Funds	(444,061)	(240,136)	(340,099)	(1,024,296)
Net Cash Provided by Operating Activities	<u>8,008,714</u>	<u>259,189</u>	<u>7,493,073</u>	<u>15,760,976</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers from Other Funds	0	9,334	67,946	77,280
Transfers to Other Funds	(103,000)	(101,397)	0	(204,397)
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>(103,000)</u>	<u>(92,063)</u>	<u>67,946</u>	<u>(127,117)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from Disposal of Capital Assets	0	0	462,437	462,437
Acquisition of Capital Assets	(2,972)	(19,745)	(4,740,024)	(4,762,741)
Retirement of Debt	0	0	(1,244,454)	(1,244,454)
Interest Paid on Debt	0	0	(212,049)	(212,049)
Net Cash Used by Capital and Related Financing Activities	<u>(2,972)</u>	<u>(19,745)</u>	<u>(5,734,090)</u>	<u>(5,756,807)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	82,764	5,916	232,681	321,361
Net Cash Provided by Investing Activities	<u>82,764</u>	<u>5,916</u>	<u>232,681</u>	<u>321,361</u>
Net Increase In Cash And Cash Equivalents	7,985,506	153,297	2,059,610	10,198,413
Cash and Cash Equivalents - Beginning of Period	<u>4,590,631</u>	<u>693,327</u>	<u>16,762,750</u>	<u>22,046,708</u>
Cash And Cash Equivalents - End of Period	<u>\$ 12,576,137</u>	<u>846,624</u>	<u>18,822,360</u>	<u>32,245,121</u>

Continued on next page

CITY OF FORT LAUDERDALE, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2004

	<u>CITY INSURANCE</u>	<u>CENTRAL SERVICES</u>	<u>VEHICLE RENTAL</u>	<u>TOTAL</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
OPERATING INCOME (LOSS)	\$ <u>7,206,299</u>	<u>(617,906)</u>	<u>1,119,071</u>	<u>7,707,464</u>
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Depreciation	17,788	875,923	5,953,660	6,847,371
Changes in Assets and Liabilities				
(Increase) Decrease in Accounts Receivable	(821)	(5,627)	24,950	18,502
Decrease in Inventories	0	113,888	0	113,888
Decrease in Deposits	0	0	0	0
Increase (Decrease) in Vouchers Payable	(78,290)	(98,245)	393,247	216,712
Increase in Accrued Payroll	11,118	813	2,288	14,219
Increase in Estimated Insurance Claims Payable	851,123	0	0	851,123
Increase (Decrease) in Compensated Absences and Longevity	<u>1,497</u>	<u>(9,657)</u>	<u>(143)</u>	<u>(8,303)</u>
Total Adjustments	<u>802,415</u>	<u>877,095</u>	<u>6,374,002</u>	<u>8,053,512</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ <u><u>8,008,714</u></u>	<u><u>259,189</u></u>	<u><u>7,493,073</u></u>	<u><u>15,760,976</u></u>

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CITY OF FORT LAUDERDALE, FLORIDA
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
PENSION TRUST FIDUCIARY FUNDS
SEPTEMBER 30, 2004

	<u>GENERAL EMPLOYEES</u>	<u>POLICE AND FIRE</u>	<u>TOTAL</u>
ASSETS			
Investments, at Fair Value			
U.S. Treasury Securities	\$ 11,751,100	33,657,380	45,408,480
U.S. Government Agency Securities	43,748,679	0	43,748,679
Corporate Obligations	20,152,752	30,610,726	50,763,478
Other Bonds	0	1,706,700	1,706,700
Bond Index Funds	0	78,110,360	78,110,360
Money Market Mutual Funds	5,701,420	92,565,969	98,267,389
Common Stock	191,146,406	135,160,693	326,307,099
Stock Funds	0	13,771,698	13,771,698
Real Estate	788,647	0	788,647
Total Investments	<u>273,289,004</u>	<u>385,583,526</u>	<u>658,872,530</u>
Receivables			
Accounts	5,292,160	2,751,469	8,043,629
Accrued Dividends and Interest	788,393	727,438	1,515,831
Capital Assets (Net of Accumulated Depreciation)	2,973	5,861	8,834
Deposits	2,175	0	2,175
Total Assets	<u>279,374,705</u>	<u>389,068,294</u>	<u>668,442,999</u>
LIABILITIES			
Vouchers Payable	3,727,289	3,098,869	6,826,158
Accrued Payroll	8,374	7,921	16,295
Due to Other Funds	278,913	2,281,948	2,560,861
Total Liabilities	<u>4,014,576</u>	<u>5,388,738</u>	<u>9,403,314</u>
NET ASSETS			
Held in Trust for Pension Benefits	<u>\$ 275,360,129</u>	<u>383,679,556</u>	<u>659,039,685</u>

CITY OF FORT LAUDERDALE, FLORIDA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
PENSION TRUST FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2004

	<u>GENERAL EMPLOYEES</u>	<u>POLICE AND FIRE</u>	<u>TOTAL</u>
ADDITIONS			
Contributions			
City	\$ 12,055,085	12,377,564	24,432,649
Employee	4,091,032	3,159,108	7,250,140
State	0	4,105,057	4,105,057
County	34,142	0	34,142
Total	<u>16,180,259</u>	<u>19,641,729</u>	<u>35,821,988</u>
Investment Income			
Interest	4,797,640	3,448,602	8,246,242
Dividends	2,302,730	2,083,964	4,386,694
Net Appreciation in Fair Value of Investments	16,588,348	30,698,207	47,286,555
Total	<u>23,688,718</u>	<u>36,230,773</u>	<u>59,919,491</u>
Investment Expense	766,101	825,448	1,591,549
Net Investment Income	<u>22,922,617</u>	<u>35,405,325</u>	<u>58,327,942</u>
Other Income	<u>139,694</u>	<u>4,039</u>	<u>143,733</u>
Transfer from General Employees Fund	<u>0</u>	<u>13,549</u>	<u>13,549</u>
Total Additions	<u>39,242,570</u>	<u>55,064,642</u>	<u>94,307,212</u>
DEDUCTIONS			
Benefits Paid			
Retirement	16,455,991	26,135,558	42,591,549
Disability	557,623	393,573	951,196
Death	2,385,166	1,850,187	4,235,353
Total	<u>19,398,780</u>	<u>28,379,318</u>	<u>47,778,098</u>
Employee Contribution Refunds	446,321	278,915	725,236
Administrative Costs	372,914	380,974	753,888
Transfer to Police and Fire Fund	<u>13,549</u>	<u>0</u>	<u>13,549</u>
Total Deductions	<u>20,231,564</u>	<u>29,039,207</u>	<u>49,270,771</u>
Change In Net Assets	19,011,006	26,025,435	45,036,441
Net Assets - Beginning of Period	<u>256,349,123</u>	<u>357,654,121</u>	<u>614,003,244</u>
Net Assets - End of Period	<u>\$ 275,360,129</u>	<u>383,679,556</u>	<u>659,039,685</u>

CITY OF FORT LAUDERDALE, FLORIDA
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ARTS AND SCIENCE DISTRICT GARAGE AGENCY FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2004

	<u>BALANCE BEGINNING OF PERIOD</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE END OF PERIOD</u>
<u>ASSETS</u>				
Cash and Cash Equivalents	\$ 86,514	768,564	855,078	0
Due from Other Governments	<u>0</u>	<u>20,162</u>	<u>0</u>	<u>20,162</u>
	<u>\$ 86,514</u>	<u>788,726</u>	<u>855,078</u>	<u>20,162</u>
<u>LIABILITIES</u>				
Vouchers Payable	\$ 1,509	1,619	1,509	1,619
Accrued Payroll	4,980	7,253	4,980	7,253
Due to Other Funds	0	2,277	0	2,277
Due to Other Governments	<u>80,025</u>	<u>9,013</u>	<u>80,025</u>	<u>9,013</u>
	<u>\$ 86,514</u>	<u>20,162</u>	<u>86,514</u>	<u>20,162</u>