

**COMBINING
FINANCIAL
STATEMENTS**

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Intergovernmental Revenue Fund – to account for revenues from Federal, State and local governments restricted to expenditure for specific current operating purposes or the acquisition of capital assets.

Florida Housing Finance Corporation Fund – to account for revenues from the Florida Housing Finance Corporation restricted to expenditure for low income housing.

Community Redevelopment Agency Fund – to account for the operation of the agency overseeing the financing and redevelopment of the designated redevelopment areas.

Law Enforcement Confiscated Property Fund – to account for the proceeds from court awarded forfeitures of currency and personal property that are restricted to expenditure for law enforcement purposes.

Beach Business Improvements Fund – to account for the services and improvements to a portion of the beach area funded through assessments imposed on the businesses within that area.

Debt Service Funds

Debt Service funds are used to account for the annual payment of principal, interest and other expenditures on general long-term debt, other than bonds payable from the operations of the enterprise funds.

Excise Tax Bonds Fund – to accumulate monies for payment of the Excise Tax Improvement Bonds Series issued in 1998 with remaining principal and interest due in varying amounts until maturity in 2009.

Florida Intergovernmental Loans Fund – to accumulate monies for payment of the Florida Intergovernmental Financing Commission Loans with remaining principal and interest due in varying amounts until maturity in 2019.

Tax Increment Revenue Bonds Fund – to accumulate monies for payment of the Series 2003 and 2004 Tax Increment Revenue Bonds with remaining principal and interest due in varying amounts until maturity in 2013.

General Obligation Bonds Fund – to accumulate monies for payment of the Series 1997, 1998, 2002 and 2005 General Obligation Bonds with remaining principal and interest due in varying amounts until maturity in 2035.

Sunshine State Loans Fund – to accumulate monies for payment of the Sunshine State Financing Commission Loans with remaining principal and interest due in varying amounts until maturity in 2021.

Special Obligation Loans Fund – to accumulate monies for payment of the Special Obligation Loans with remaining principal and interest due in varying amounts until maturity in 2020.

Capital Projects Funds

Capital projects funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations.

General Capital Projects Fund – to account for the acquisition or construction of, or improvements to, major capital facilities.

General Obligation Construction Fund 1997 – to account for the acquisition or construction of parks and recreation facilities financed through the issuance of long-term debt.

General Obligation Construction Fund 2005 – to account for the construction of, or improvements to fire rescue facilities financed through the issuance of long-term debt.

Gas Tax Fund – to account for the construction of, or improvements to, streets and highways financed by county-shared gas tax revenues.

Excise Tax Construction Fund 1998C, Florida Intergovernmental Construction Fund 2002, Sunshine State Construction Fund 1996 and Special Obligation Construction 2008B – all four funds are used to account for the acquisition or construction of, or improvements to, major capital facilities financed through the issuance of long-term debt.

Tax Increment Construction Fund 2004 – to account for the acquisition or construction of major capital facilities in the City's Community Redevelopment Area financed through the issuance of tax increment revenue bonds.

Permanent Fund

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

Perpetual Care Fund – to account for a portion of the lot sale proceeds of the City's cemeteries to be used for maintenance of the cemetery grounds and lots.

CITY OF FORT LAUDERDALE, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2009

	INTERGOVERN- MENTAL REVENUE	FLORIDA HOUSING FINANCE CORPORATION	SPECIAL COMMUNITY REDEVELOP- MENT AGENCY
ASSETS			
Cash and Cash Equivalents	\$ 0	4,150,706	32,968,697
Receivables			
Property Taxes	0	0	0
Accounts and Loans	117,259	0	4,711
Assessments	0	0	0
Due from Other Funds	0	0	0
Due from Other Governments	26,734,566	0	0
Inventories	3,241,061	16,667	6,936,696
Restricted Assets			
Cash and Cash Equivalents	0	0	0
Investments	0	0	0
Accrued Dividends and Interest	0	0	0
Total Assets	<u>\$ 30,092,886</u>	<u>4,167,373</u>	<u>39,910,104</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Vouchers Payable	\$ 1,946,942	12,428	29,323
Contracts Payable	122,598	0	118,799
Accrued Payroll	26,540	0	29,055
Due to Other Funds	14,247,000	0	0
Due to Other Governments	2,535,583	580,091	0
Payable from Restricted Assets			
Vouchers Payable	0	0	0
Contracts Payable	0	0	0
Due to Other Funds	0	0	0
Advances from Other Funds	3,362,397	0	0
Deposits	0	0	0
Deferred Revenue	669,916	3,302,533	0
Total Liabilities	<u>22,910,976</u>	<u>3,895,052</u>	<u>177,177</u>
FUND BALANCES			
Reserved for			
Encumbrances	0	0	691,905
Inventories	3,241,061	16,667	6,936,696
Endowments			
Expendable	0	0	0
Nonexpendable	0	0	0
Debt Service	0	0	0
Unreserved Reported in			
Special Revenue			
Designated: Special Programs	3,940,849	0	32,104,326
Undesignated	0	255,654	0
Capital Projects			
Designated: Capital Improvements	0	0	0
Undesignated	0	0	0
Total Fund Balances	<u>7,181,910</u>	<u>272,321</u>	<u>39,732,927</u>
Total Liabilities and Fund Balances	<u>\$ 30,092,886</u>	<u>4,167,373</u>	<u>39,910,104</u>

REVENUE		DEBT SERVICE	CAPITAL PROJECTS	
LAW ENFORCEMENT CONFISCATED PROPERTY	BEACH BUSINESS IMPROVE- MENTS	GENERAL OBLIGATION BONDS	GENERAL CAPITAL PROJECTS	GENERAL OBLIGATION CONSTRUCTION 1997
4,774,161	139,167	0	28,986,000	678,593
0	0	70,462	0	0
0	0	0	15,777	0
0	6,247	0	640,872	0
0	0	0	85,678	0
0	0	0	0	0
0	0	0	6,750	0
0	0	628,426	0	0
0	0	0	0	1,058,933
0	0	0	0	702
<u>4,774,161</u>	<u>145,414</u>	<u>698,888</u>	<u>29,735,077</u>	<u>1,738,228</u>
158,195	32,592	0	764,118	0
0	0	0	288,250	0
13,358	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	73,536
0	0	0	0	14,887
0	0	0	0	0
0	0	0	0	0
96,666	0	0	60,895	0
0	6,247	70,462	596,019	0
<u>268,219</u>	<u>38,839</u>	<u>70,462</u>	<u>1,709,282</u>	<u>88,423</u>
239,066	203	0	6,579,434	24,717
0	0	0	6,750	0
0	0	0	0	0
0	0	0	0	0
0	0	628,426	0	0
0	0	0	0	0
4,266,876	106,372	0	0	0
0	0	0	16,958,222	385,587
0	0	0	4,481,389	1,239,501
<u>4,505,942</u>	<u>106,575</u>	<u>628,426</u>	<u>28,025,795</u>	<u>1,649,805</u>
<u>4,774,161</u>	<u>145,414</u>	<u>698,888</u>	<u>29,735,077</u>	<u>1,738,228</u>

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CITY OF FORT LAUDERDALE, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2009

	GENERAL OBLIGATION CONSTRUCTION 2005	EXCISE TAX CONSTRUCTION 1998C	CAPITAL FLORIDA INTER- GOVERNMENTAL CONSTRUCTION 2002
ASSETS			
Cash and Cash Equivalents	\$ 0	0	0
Receivables			
Property Taxes	0	0	0
Accounts and Loans	0	0	0
Assessments	0	0	0
Due from Other Funds	0	0	0
Due from Other Governments	0	0	0
Inventories	0	0	0
Restricted Assets			
Cash and Cash Equivalents	0	0	0
Investments	7,111,050	1,373,744	1,339,672
Accrued Dividends and Interest	5,081	899	895
Total Assets	<u>\$ 7,116,131</u>	<u>1,374,643</u>	<u>1,340,567</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Vouchers Payable	\$ 0	0	0
Contracts Payable	0	0	0
Accrued Payroll	0	0	0
Due to Other Funds	0	0	0
Due to Other Governments	383,281	0	0
Payable from Restricted Assets			
Vouchers Payable	503,019	0	27,394
Contracts Payable	310,426	4,074	12,936
Due to Other Funds	0	0	0
Advances from Other Funds	0	0	0
Deposits	0	0	0
Deferred Revenue	0	0	0
Total Liabilities	<u>1,196,726</u>	<u>4,074</u>	<u>40,330</u>
FUND BALANCES			
Reserved for			
Encumbrances	3,153,975	213,410	183,547
Inventories	0	0	0
Endowments			
Expendable	0	0	0
Nonexpendable	0	0	0
Debt Service	0	0	0
Unreserved Reported in			
Special Revenue			
Designated: Special Programs	0	0	0
Undesignated	0	0	0
Capital Projects			
Designated: Capital Improvements	179,505	830,629	879,838
Undesignated	2,585,925	326,530	236,852
Total Fund Balances	<u>5,919,405</u>	<u>1,370,569</u>	<u>1,300,237</u>
Total Liabilities and Fund Balances	<u>\$ 7,116,131</u>	<u>1,374,643</u>	<u>1,340,567</u>

PROJECTS				PERMANENT FUND	
TAX INCREMENT CONSTRUCTION 2004	SUNSHINE STATE CONSTRUCTION 1996	SPECIAL OBLIGATION CONSTRUCTION 2008B	GAS TAX	PERPETUAL CARE	TOTAL
0	0	0	1,308,355	0	73,005,679
0	0	0	0	0	70,462
0	0	0	0	0	137,747
0	0	0	0	0	647,119
0	0	0	0	0	85,678
0	0	0	80,303	0	26,814,869
0	0	0	0	0	10,201,174
0	0	0	0	969	629,395
12,911,399	130,584	7,519,954	0	16,169,584	47,614,920
8,450	85	4,931	0	121,239	142,282
<u>12,919,849</u>	<u>130,669</u>	<u>7,524,885</u>	<u>1,388,658</u>	<u>16,291,792</u>	<u>159,349,325</u>
0	0	0	0	0	2,943,598
0	0	0	52,568	0	582,215
0	0	0	0	0	68,953
0	0	0	0	0	14,247,000
0	4,732	0	0	0	3,503,687
0	0	0	0	158,423	762,372
5,247	0	3,118	0	0	350,688
0	0	0	0	85,678	85,678
0	0	0	0	0	3,362,397
0	0	0	0	0	157,561
0	0	0	0	0	4,645,177
<u>5,247</u>	<u>4,732</u>	<u>3,118</u>	<u>52,568</u>	<u>244,101</u>	<u>30,709,326</u>
60,137	0	147,917	582,303	0	11,876,614
0	0	0	0	0	10,201,174
0	0	0	0	6,041,557	6,041,557
0	0	0	0	10,006,134	10,006,134
0	0	0	0	0	628,426
0	0	0	0	0	36,045,175
0	0	0	0	0	4,628,902
9,954,274	0	7,343,252	753,787	0	37,285,094
2,900,191	125,937	30,598	0	0	11,926,923
<u>12,914,602</u>	<u>125,937</u>	<u>7,521,767</u>	<u>1,336,090</u>	<u>16,047,691</u>	<u>128,639,999</u>
<u>12,919,849</u>	<u>130,669</u>	<u>7,524,885</u>	<u>1,388,658</u>	<u>16,291,792</u>	<u>159,349,325</u>

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CITY OF FORT LAUDERDALE, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

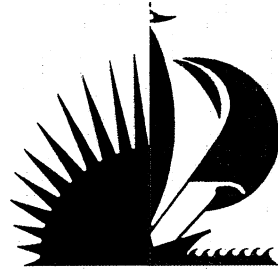
	INTERGOVERN- MENTAL REVENUE	FLORIDA HOUSING FINANCE CORPORATION	COMMUNITY REDEVELOP- MENT AGENCY	SPECIAL LAW ENFORCEMENT CONFISCATED PROPERTY
REVENUES				
Fines and Forfeitures	\$ 0	0	0	993,879
Intergovernmental				
Federal	12,033,824	0	0	0
State	382,686	1,849,301	0	0
Other Local Units	1,557,977	0	8,884,864	0
Charges for Services	0	0	0	82,252
Other				
Assessments	0	0	0	0
Interest and Dividends	15,843	239,210	531,698	86,501
Rents and Concession	190,407	0	0	0
Contributions and Donations	76,088	0	0	0
Net Increase (Decrease) in Fair Value of Investments	0	0	0	0
Interfund Service Charges	0	0	0	9,024
Sale of Cemetery Plots	0	0	0	0
Miscellaneous	(206,752)	376,901	2,060	1,809
Total Revenues	<u>14,050,073</u>	<u>2,465,412</u>	<u>9,418,622</u>	<u>1,173,465</u>
EXPENDITURES				
Current				
General Government	109	0	0	0
Public Safety	1,799,618	0	0	1,173,741
Physical Environment	13,000	0	0	0
Transportation	813,727	0	0	0
Economic Environment	13,292,394	2,465,412	1,933,803	0
Culture and Recreation	115,577	0	0	0
Debt Service				
Principal Retirement	5,024	0	0	0
Interest and Fiscal Charges	44,473	0	3,119	0
Capital Outlay	3,048,483	0	1,713,246	0
Total Expenditures	<u>19,132,405</u>	<u>2,465,412</u>	<u>3,650,168</u>	<u>1,173,741</u>
Excess Revenues Over (Under) Expenditures	<u>(5,082,332)</u>	<u>0</u>	<u>5,768,454</u>	<u>(276)</u>
OTHER FINANCING SOURCES (USES)				
Debt Issuance	0	0	0	0
Transfers In	802,620	0	6,188,112	0
Transfers Out	0	0	(1,557,105)	0
Current Debt Repayment	0	0	(8,809)	0
Total Other Financing Sources (Uses)	<u>802,620</u>	<u>0</u>	<u>4,622,198</u>	<u>0</u>
Net Change in Fund Balances	<u>(4,279,712)</u>	<u>0</u>	<u>10,390,652</u>	<u>(276)</u>
Fund Balances - Beginning of Period	11,461,622	272,321	29,342,275	4,506,218
Fund Balances - End of Period	<u>\$ 7,181,910</u>	<u>272,321</u>	<u>39,732,927</u>	<u>4,505,942</u>

CITY OF FORT LAUDERDALE, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

	GENERAL CAPITAL PROJECTS	GENERAL OBLIGATION CONSTRUCTION 1997	GENERAL OBLIGATION CONSTRUCTION 2005	CAPITAL EXCISE TAX CONSTRUCTION 1998C
REVENUES				
Fines and Forfeitures	\$ 0	0	0	0
Intergovernmental				
Federal	0	0	0	0
State	0	0	0	0
Other Local Units	6,556,589	0	0	0
Charges for Services	0	0	0	0
Other				
Assessments	742,378	0	0	0
Interest and Dividends	467,721	17,887	46,212	7,675
Rents and Concession	0	0	0	0
Contributions and Donations	457,486	0	0	0
Net Increase (Decrease) in Fair Value of Investments	0	0	0	0
Interfund Service Charges	0	0	0	0
Sale of Cemetery Plots	0	0	0	0
Miscellaneous	3,786	0	0	0
Total Revenues	<u>8,227,960</u>	<u>17,887</u>	<u>46,212</u>	<u>7,675</u>
EXPENDITURES				
Current				
General Government	0	166	1,691	255
Public Safety	0	0	0	0
Physical Environment	0	0	0	0
Transportation	0	0	0	0
Economic Environment	0	0	0	0
Culture and Recreation	0	0	0	0
Debt Service				
Principal Retirement	834,707	0	0	0
Interest and Fiscal Charges	59,015	0	0	0
Capital Outlay	15,290,580	268,921	4,327,833	379,728
Total Expenditures	<u>16,184,302</u>	<u>269,087</u>	<u>4,329,524</u>	<u>379,983</u>
Excess Revenues Over (Under) Expenditures	<u>(7,956,342)</u>	<u>(251,200)</u>	<u>(4,283,312)</u>	<u>(372,308)</u>
OTHER FINANCING SOURCES (USES)				
Debt Issuance	0	0	0	0
Transfers In	15,109,660	0	0	0
Transfers Out	(512,843)	0	0	0
Current Debt Repayment	0	0	0	0
Total Other Financing Sources (Uses)	<u>14,596,817</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	6,640,475	(251,200)	(4,283,312)	(372,308)
Fund Balances - Beginning of Period	21,385,320	1,901,005	10,202,717	1,742,877
Fund Balances - End of Period	<u>\$ 28,025,795</u>	<u>1,649,805</u>	<u>5,919,405</u>	<u>1,370,569</u>

PROJECTS					PERMENENT FUND	
FLORIDA INTER-GOVERNMENTAL CONSTRUCTION 2002	TAX INCREMENT CONSTRUCTION 2004	SUNSHINE STATE CONSTRUCTION 1996	SPECIAL OBLIGATION CONSTRUCTION 2008B	GAS TAX	PERPETUAL CARE	TOTAL
0	0	0	0	0	0	993,879
0	0	0	0	0	0	12,033,824
0	0	0	0	0	0	2,231,987
0	0	0	0	978,003	0	17,977,433
0	0	0	0	0	0	82,252
0	0	0	0	0	0	1,343,822
7,490	60,972	605	30,598	24,201	515,409	2,084,345
0	0	0	0	0	0	190,407
0	329,867	0	0	0	0	863,441
0	0	0	0	0	453,041	453,041
0	0	0	0	0	0	9,024
0	0	0	0	0	658,956	658,956
0	0	0	0	0	12,079	189,883
<u>7,490</u>	<u>390,839</u>	<u>605</u>	<u>30,598</u>	<u>1,002,204</u>	<u>1,639,485</u>	<u>39,112,294</u>
122	234	0	0	0	0	2,577
0	0	0	0	0	0	2,973,359
0	0	0	0	0	576,008	589,008
0	0	0	0	0	0	813,727
0	0	0	0	0	0	18,248,567
0	0	0	0	0	0	115,577
0	0	0	0	0	0	8,013,131
0	0	0	0	0	0	3,240,627
460,878	90,937	0	902,031	1,007,808	0	27,490,445
<u>461,000</u>	<u>91,171</u>	<u>0</u>	<u>902,031</u>	<u>1,007,808</u>	<u>576,008</u>	<u>61,487,018</u>
(453,510)	299,668	605	(871,433)	(5,604)	1,063,477	(22,374,724)
0	0	0	10,051,200	0	0	25,514,081
0	0	0	0	0	0	32,214,791
0	(817,299)	0	(1,658,000)	0	(39,167)	(4,584,414)
0	0	0	0	0	0	(15,410,001)
<u>0</u>	<u>(817,299)</u>	<u>0</u>	<u>8,393,200</u>	<u>0</u>	<u>(39,167)</u>	<u>37,734,457</u>
(453,510)	(517,631)	605	7,521,767	(5,604)	1,024,310	15,359,733
1,753,747	13,432,233	125,332	0	1,341,694	15,023,381	113,280,266
<u>1,300,237</u>	<u>12,914,602</u>	<u>125,937</u>	<u>7,521,767</u>	<u>1,336,090</u>	<u>16,047,691</u>	<u>128,639,999</u>

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CITY OF FORT LAUDERDALE

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Nonmajor Enterprise Funds and Internal Service Funds

Enterprise Funds

Each of the enterprise funds accounts for all activities necessary to provide the respective services of the fund, including but not limited to, administration, operations, maintenance, financing and related debt service.

Sanitation Fund – to account for the provision of solid waste disposal services to City residents, including solid waste collection and disposal, curbside recycling, street sweeping, lot clearing and canal cleaning.

Parking System Fund - to account for the operations of various parking facilities throughout the City.

Airport Fund - to account for the operation of the Fort Lauderdale Executive Airport.

Stormwater Fund - to account for the development and operation of the City's stormwater management program.

Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department or fund to the other departments or funds of the City on a cost reimbursement basis.

City Insurance Fund - to account for the costs of insuring the City in the areas of general liability, auto liability, workers' compensation, police professional liability, employment practices and medical benefits. The City is primarily self-insured in these areas. Other funds are billed to cover actual costs of premiums and claims and to maintain an adequate balance in fund equity.

Central Services Fund - to account for the costs of providing communications and printing services to other departments. The other departments are billed at actual cost.

Vehicle Rental Fund - to account for the costs of operating a maintenance facility for City vehicles. Departments are billed to cover operating costs and to provide for future replacement of the vehicles. Funding for the initial purchase of vehicles is provided by the user departments.

CITY OF FORT LAUDERDALE, FLORIDA
COMBINING STATEMENT OF NET ASSETS
NONMAJOR ENTERPRISE FUNDS
SEPTEMBER 30, 2009

	SANITATION	PARKING SYSTEM	AIRPORT	STORMWATER	TOTAL
ASSETS					
Current Assets					
Cash and Cash Equivalents	\$ 11,070,774	12,185,642	19,268,779	14,096,572	56,621,767
Receivables					
Accounts	1,257,613	0	26,345	671,693	1,955,651
Unbilled Service	679,632	0	0	0	679,632
Assessments	0	0	0	49,639	49,639
Due from Other Governments	117,239	824	1,979,104	0	2,097,167
Restricted Assets					
Cash and Cash Equivalents	945,771	30,664	1,660,350	0	2,636,785
Total Current Assets	<u>14,071,029</u>	<u>12,217,130</u>	<u>22,934,578</u>	<u>14,817,904</u>	<u>64,040,641</u>
Noncurrent assets					
Investment in Joint Venture	0	981,958	0	0	981,958
Deferred Debt Issuance Costs	21,945	0	0	0	21,945
Deposits	0	0	430,648	0	430,648
Capital Assets (Net of Accumulated Depreciation)	<u>2,579,855</u>	<u>31,737,627</u>	<u>38,349,483</u>	<u>9,977,341</u>	<u>82,644,306</u>
Total Noncurrent Assets	<u>2,601,800</u>	<u>32,719,585</u>	<u>38,780,131</u>	<u>9,977,341</u>	<u>84,078,857</u>
Total Assets	<u>16,672,829</u>	<u>44,936,715</u>	<u>61,714,709</u>	<u>24,795,245</u>	<u>148,119,498</u>
LIABILITIES					
Current Liabilities					
Vouchers Payable	2,880,218	364,291	1,276,842	137,741	4,659,092
Contracts Payable	0	30,860	544,085	22,576	597,521
Accrued Payroll	109,170	100,546	29,887	31,326	270,929
Current Portion of Long-Term Debt	3,085,391	56,361	25,080	28,630	3,195,462
Payable from Restricted Assets					
Accrued Interest	12,187	0	0	0	12,187
Deposits	933,583	0	0	0	933,583
Total Current Liabilities	<u>7,020,549</u>	<u>552,058</u>	<u>1,875,894</u>	<u>220,273</u>	<u>9,668,774</u>
Noncurrent Liabilities					
Deposits	0	43,282	0	0	43,282
Unearned Revenue	0	0	0	200,339	200,339
Net OPEB Obligation	61,764	73,925	13,407	21,068	170,164
Long-Term Debt	<u>3,778,342</u>	<u>304,446</u>	<u>89,926</u>	<u>97,670</u>	<u>4,270,384</u>
Total Noncurrent Liabilities	<u>3,840,106</u>	<u>421,653</u>	<u>103,333</u>	<u>319,077</u>	<u>4,684,169</u>
Total Liabilities	<u>10,860,655</u>	<u>973,711</u>	<u>1,979,227</u>	<u>539,350</u>	<u>14,352,943</u>
NET ASSETS					
Invested in Capital Assets, Net of Related Debt	2,579,855	31,737,627	38,349,483	9,977,341	82,644,306
Restricted for					
Replacement and Improvement	0	30,664	0	0	30,664
Capital Improvements	0	0	1,660,350	0	1,660,350
Unrestricted	<u>3,232,319</u>	<u>12,194,713</u>	<u>19,725,649</u>	<u>14,278,554</u>	<u>49,431,235</u>
Total Net Assets	<u>\$ 5,812,174</u>	<u>43,963,004</u>	<u>59,735,482</u>	<u>24,255,895</u>	<u>133,766,555</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, 2009

	<u>SANITATION</u>	<u>PARKING SYSTEM</u>	<u>AIRPORT</u>	<u>STORMWATER</u>	<u>TOTAL</u>
OPERATING REVENUES					
Charges for Services	\$ 15,170,779	8,954,924	2,532,336	4,495,328	31,153,367
Equity in Earnings of Joint Venture	0	99,401	0	0	99,401
Private Collectors Operating Fees	4,035,845	0	0	0	4,035,845
Parking Citations	0	2,433,052	0	0	2,433,052
Land Leases	0	0	3,240,034	0	3,240,034
Other	905,530	0	390,772	4,767	1,301,069
Total Operating Revenues	<u>20,112,154</u>	<u>11,487,377</u>	<u>6,163,142</u>	<u>4,500,095</u>	<u>42,262,768</u>
OPERATING EXPENSES					
Personal Services	4,451,367	4,575,814	1,148,936	1,472,583	11,648,700
Current Expenses	17,332,103	5,109,752	4,793,053	1,762,042	28,996,950
Depreciation	127,530	1,214,957	1,597,767	672,737	3,612,991
Total Operating Expenses	<u>21,911,000</u>	<u>10,900,523</u>	<u>7,539,756</u>	<u>3,907,362</u>	<u>44,258,641</u>
Operating Income (Loss)	<u>(1,798,846)</u>	<u>586,854</u>	<u>(1,376,614)</u>	<u>592,733</u>	<u>(1,995,873)</u>
NON-OPERATING REVENUES (EXPENSES)					
Revenues					
Interest	264,542	219,137	388,976	256,189	1,128,844
Other	61,336	0	472,262	0	533,598
Total	<u>325,878</u>	<u>219,137</u>	<u>861,238</u>	<u>256,189</u>	<u>1,662,442</u>
Expenses					
Interest and Fiscal Charges	159,149	0	0	0	159,149
Other	0	0	0	8,648	8,648
Total	<u>159,149</u>	<u>0</u>	<u>0</u>	<u>8,648</u>	<u>167,797</u>
Total Non-Operating Revenues (Expenses)	<u>166,729</u>	<u>219,137</u>	<u>861,238</u>	<u>247,541</u>	<u>1,494,645</u>
Income Before Contributions and Transfers	<u>(1,632,117)</u>	<u>805,991</u>	<u>(515,376)</u>	<u>840,274</u>	<u>(501,228)</u>
Capital Contributions	0	0	5,798,483	(454,883)	5,343,600
Transfers In	0	0	0	253,000	253,000
Transfers Out	<u>(30,675)</u>	<u>(543,757)</u>	<u>0</u>	<u>0</u>	<u>(574,432)</u>
Change In Net Assets	<u>(1,662,792)</u>	<u>262,234</u>	<u>5,283,107</u>	<u>638,391</u>	<u>4,520,940</u>
Net Assets - Beginning of Period	<u>7,474,966</u>	<u>43,700,770</u>	<u>54,452,375</u>	<u>23,617,504</u>	<u>129,245,615</u>
Net Assets - End of Period	<u>\$ 5,812,174</u>	<u>43,963,004</u>	<u>59,735,482</u>	<u>24,255,895</u>	<u>133,766,555</u>

CITY OF FORT LAUDERDALE, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

	<u>SANITATION</u>	<u>PARKING SYSTEM</u>	<u>AIRPORT</u>	<u>STORMWATER</u>	<u>TOTAL</u>
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from Customers	\$ 19,852,311	11,411,457	5,966,992	3,951,560	41,182,320
Receipts from Other Funds	243,202	96,921	483,550	0	823,673
Payments to Suppliers	(12,288,043)	(2,548,576)	(2,088,004)	(819,798)	(17,744,421)
Payments for Services of Employees	(4,362,448)	(4,500,315)	(1,126,332)	(1,448,825)	(11,437,920)
Payments to Other Funds	(3,450,995)	(2,337,061)	(2,688,835)	(939,579)	(9,416,470)
Net Cash Provided (Used) by Operating Activities	<u>(5,973)</u>	<u>2,122,426</u>	<u>547,371</u>	<u>743,358</u>	<u>3,407,182</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES					
Operating Grant Receipts	61,336	0	472,262	0	533,598
Transfers to Other Funds	(30,675)	(543,757)	0	0	(574,432)
Net Cash Provided (Used) by Non- Capital Financing Activities	<u>30,661</u>	<u>(543,757)</u>	<u>472,262</u>	<u>0</u>	<u>(40,834)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Capital Contributions	0	0	5,858,677	787,886	6,646,563
Investment in Joint Venture	0	145,351	0	0	145,351
Acquisition of Capital Assets	(411,049)	(657,494)	(6,522,583)	(636,203)	(8,227,329)
Retirement of Debt	(395,000)	0	0	0	(395,000)
Interest Paid on Debt	(160,767)	0	0	0	(160,767)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(966,816)</u>	<u>(512,143)</u>	<u>(663,906)</u>	<u>151,683</u>	<u>(1,991,182)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest and Dividends on Investments	264,542	219,137	388,976	256,189	1,128,844
Net Cash Provided by Investing Activities	<u>264,542</u>	<u>219,137</u>	<u>388,976</u>	<u>256,189</u>	<u>1,128,844</u>
Net Increase In Cash and Cash Equivalents	(677,586)	1,285,663	744,703	1,151,230	2,504,010
Cash and Cash Equivalents - Beginning of Period	<u>12,694,131</u>	<u>10,930,643</u>	<u>20,184,426</u>	<u>12,945,342</u>	<u>56,754,542</u>
Cash and Cash Equivalents - End of Period	<u>\$ 12,016,545</u>	<u>12,216,306</u>	<u>20,929,129</u>	<u>14,096,572</u>	<u>59,258,552</u>

Continued on Next Page

CITY OF FORT LAUDERDALE, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

	<u>SANITATION</u>	<u>PARKING SYSTEM</u>	<u>AIRPORT</u>	<u>STORMWATER</u>	<u>TOTAL</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES					
OPERATING INCOME (LOSS)	\$ (1,798,846)	586,854	(1,376,614)	592,733	(1,995,873)
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Depreciation	127,530	1,214,957	1,597,767	672,737	3,612,991
Equity in Earnings of Joint Venture	0	(99,401)	0	0	(99,401)
Changes in Assets and Liabilities					
(Increase) Decrease in Accounts					
Receivables	(289,069)	0	287,400	(538,451)	(540,120)
Increase in Unbilled Service	(61,264)	0	0	0	(61,264)
Decrease in Due from Other					
Governments	301,097	120,472	0	0	421,569
Decrease in Deferred Debt Issue Costs	7,101	0	0	0	7,101
Increase in Vouchers Payable	1,704,302	224,115	16,214	2,665	1,947,296
Increase in Accrued Payroll	16,336	15,786	7,621	2,944	42,687
Increase in Deposits Payable from					
Restricted Assets	32,595	0	0	0	32,595
Increase in Compensated Absences					
and Longevity	35,646	14,940	6,982	7,855	65,423
Increase in Net OPEB Obligation	36,937	44,773	8,001	12,959	102,670
Decrease in Deposits	0	(70)	0	0	(70)
Decrease in Unearned Revenue	0	0	0	(10,084)	(10,084)
Decrease in Landfill Closure Costs	(118,338)	0	0	0	(118,338)
Total Adjustments	<u>1,792,873</u>	<u>1,535,572</u>	<u>1,923,985</u>	<u>150,625</u>	<u>5,403,055</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ (5,973)</u>	<u>2,122,426</u>	<u>547,371</u>	<u>743,358</u>	<u>3,407,182</u>

NON-CASH CAPITAL AND RELATED FINANCING ACTIVITIES

During the year storm sewers valued at \$253,000 were transferred from the Tax Increment Construction Fund 2004 to the Stormwater Fund.

Continued from Prior Page

CITY OF FORT LAUDERDALE, FLORIDA
COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2009

	<u>CITY INSURANCE</u>	<u>CENTRAL SERVICES</u>	<u>VEHICLE RENTAL</u>	<u>TOTAL</u>
ASSETS				
Current Assets				
Cash and Cash Equivalents	\$ 47,001,235	766,265	30,056,283	77,823,783
Receivables				
Accounts and Notes	628,832	4,599	5,150	638,581
Restricted Assets				
Cash and Cash Equivalents	0	0	3,165,992	3,165,992
Total Current Assets	<u>47,630,067</u>	<u>770,864</u>	<u>33,227,425</u>	<u>81,628,356</u>
Noncurrent Assets				
Deposits	25,000	0	0	25,000
Capital Assets (Net of Accumulated Depreciation)	7,060	701,203	26,843,805	27,552,068
Total Noncurrent Assets	<u>32,060</u>	<u>701,203</u>	<u>26,843,805</u>	<u>27,577,068</u>
Total Assets	<u>47,662,127</u>	<u>1,472,067</u>	<u>60,071,230</u>	<u>109,205,424</u>
LIABILITIES				
Current Liabilities				
Vouchers Payable	664,513	4,891	5,516,889	6,186,293
Accrued Payroll	23,983	24,951	7,786	56,720
Current Portion of Long-Term Debt	10,070,611	12,599	1,234,809	11,318,019
Payable from Restricted Assets				
Accrued Interest	0	0	5,851	5,851
Total Current Liabilities	<u>10,759,107</u>	<u>42,441</u>	<u>6,765,335</u>	<u>17,566,883</u>
Noncurrent Liabilities				
Deposits	1,038,869	0	0	1,038,869
Net OPEB Obligation	12,449	11,585	3,829	27,863
Long Term Debt	24,317,757	86,042	8,388,211	32,792,010
Total Noncurrent Liabilities	<u>25,369,075</u>	<u>97,627</u>	<u>8,392,040</u>	<u>33,858,742</u>
Total Liabilities	<u>36,128,182</u>	<u>140,068</u>	<u>15,157,375</u>	<u>51,425,625</u>
NET ASSETS				
Invested in Capital Assets, Net of Related Debt	7,060	701,203	20,393,307	21,101,570
Unrestricted	11,526,885	630,796	24,520,548	36,678,229
Total Net Assets	<u>\$ 11,533,945</u>	<u>1,331,999</u>	<u>44,913,855</u>	<u>57,779,799</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, 2009

	<u>CITY INSURANCE</u>	<u>CENTRAL SERVICES</u>	<u>VEHICLE RENTAL</u>	<u>TOTAL</u>
OPERATING REVENUES				
Charges for Services				
Premiums	\$ 37,868,279	0	0	37,868,279
Printing	0	409,489	0	409,489
Communications	0	2,722,885	0	2,722,885
Vehicle Rental	0	0	19,486,719	19,486,719
Total	<u>37,868,279</u>	<u>3,132,374</u>	<u>19,486,719</u>	<u>60,487,372</u>
Other				
Miscellaneous	1,332,505	39,755	786,962	2,159,222
Total	<u>1,332,505</u>	<u>39,755</u>	<u>786,962</u>	<u>2,159,222</u>
Total Operating Revenues	<u>39,200,784</u>	<u>3,172,129</u>	<u>20,273,681</u>	<u>62,646,594</u>
OPERATING EXPENSES				
Personal Services	1,173,393	1,091,715	350,116	2,615,224
Current Expenses	36,881,852	1,901,551	9,040,625	47,824,028
Depreciation	2,165	310,492	8,446,220	8,758,877
Total Operating Expenses	<u>38,057,410</u>	<u>3,303,758</u>	<u>17,836,961</u>	<u>59,198,129</u>
Operating Income (Loss)	<u>1,143,374</u>	<u>(131,629)</u>	<u>2,436,720</u>	<u>3,448,465</u>
NON-OPERATING REVENUES (EXPENSES)				
Revenues				
Interest on Pooled Investments	816,692	9,106	439,076	1,264,874
Other	0	0	695,721	695,721
Total	<u>816,692</u>	<u>9,106</u>	<u>1,134,797</u>	<u>1,960,595</u>
Expenses				
Interest and Fiscal Charges	0	0	87,745	87,745
Total Non-Operating Revenues (Expenses)	<u>816,692</u>	<u>9,106</u>	<u>1,047,052</u>	<u>1,872,850</u>
Income Before Transfers	<u>1,960,066</u>	<u>(122,523)</u>	<u>3,483,772</u>	<u>5,321,315</u>
Transfers In	0	0	44,853	44,853
Transfers Out	0	(10,509)	0	(10,509)
Changes in Net Assets	1,960,066	(133,032)	3,528,625	5,355,659
Net Assets - Beginning of Period	<u>9,573,879</u>	<u>1,465,031</u>	<u>41,385,230</u>	<u>52,424,140</u>
Net Assets - End of Period	<u>\$ 11,533,945</u>	<u>1,331,999</u>	<u>44,913,855</u>	<u>57,779,799</u>

CITY OF FORT LAUDERDALE, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

	<u>CITY INSURANCE</u>	<u>CENTRAL SERVICES</u>	<u>VEHICLE RENTAL</u>	<u>TOTAL</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Other Funds	\$ 37,868,279	3,172,522	20,268,531	61,309,332
Other Operating Receipts	1,332,505	0	0	1,332,505
Payments to Suppliers	(36,756,484)	(1,757,102)	(3,770,984)	(42,284,570)
Payments for Services of Employees	(1,172,213)	(1,069,012)	(342,917)	(2,584,142)
Payments to Other Funds	(292,203)	(213,841)	(580,113)	(1,086,157)
Net Cash Provided by Operating Activities	<u>979,884</u>	<u>132,567</u>	<u>15,574,517</u>	<u>16,686,968</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfers from Other Funds	0	0	44,853	44,853
Transfers to Other Funds	0	(10,509)	0	(10,509)
Net Cash Provided (Used) by Non-Capital Financing Activities	<u>0</u>	<u>(10,509)</u>	<u>44,853</u>	<u>34,344</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from Disposal of Capital Assets	0	0	695,721	695,721
Proceeds from Debt Issuance	0	0	7,969,602	7,969,602
Acquisition of Capital Assets	0	(78,523)	(13,889,629)	(13,968,152)
Retirement of Debt	0	0	(705,022)	(705,022)
Interest Paid on Debt	0	0	(90,062)	(90,062)
Net Cash Used by Capital and Related Financing Activities	<u>0</u>	<u>(78,523)</u>	<u>(6,019,390)</u>	<u>(6,097,913)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and Dividends on Investments	816,692	9,106	439,076	1,264,874
Net Cash Provided by Investing Activities	<u>816,692</u>	<u>9,106</u>	<u>439,076</u>	<u>1,264,874</u>
Net Increase In Cash and Cash Equivalents	1,796,576	52,641	10,039,056	11,888,273
Cash and Cash Equivalents - Beginning of Period	<u>45,204,659</u>	<u>713,624</u>	<u>23,183,219</u>	<u>69,101,502</u>
Cash and Cash Equivalents - End of Period	<u>\$ 47,001,235</u>	<u>766,265</u>	<u>33,222,275</u>	<u>80,989,775</u>

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CITY OF FORT LAUDERDALE, FLORIDA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009

	<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)	\$ 1,143,374	(131,629)	2,436,720	3,448,465
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Depreciation	2,165	310,492	8,446,220	8,758,877
Changes in Assets and Liabilities				
(Increase) Decrease in Accounts Receivable	(626,943)	393	(5,150)	(631,700)
Increase (Decrease) in Vouchers Payable	391,052	(69,392)	4,689,528	5,011,188
Increase (Decrease) in Accrued Payroll	2,981	(658)	1,603	3,926
Increase in Estimated Insurance Claims Payable	8,140	0	0	8,140
Increase (Decrease) in Compensated Absences and Longevity	(9,616)	16,487	3,312	10,183
Increase in Net OPEB Obligation	7,815	6,874	2,284	16,973
Increase in Deposits	60,916	0	0	60,916
Total Adjustments	<u>(163,490)</u>	<u>264,196</u>	<u>13,137,797</u>	<u>13,238,503</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 979,884</u>	<u>132,567</u>	<u>15,574,517</u>	<u>16,686,968</u>

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CITY OF FORT LAUDERDALE

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Fiduciary Funds

Pension Trust Funds

The General Employees' and Police and Fire pension trust funds are used to account for the accumulation of resources to be used for retirement benefit payments to City employees. Resources are contributed by employees at rates fixed by law and by the City at amounts determined by annual actuarial valuations.

Agency Fund

The Arts and Science District Garage Fund – to account for the operations of the Arts and Science District Garage.

CITY OF FORT LAUDERDALE, FLORIDA
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
PENSION TRUST FIDUCIARY FUNDS
SEPTEMBER 30, 2009

	<u>GENERAL EMPLOYEES</u>	<u>POLICE AND FIRE</u>	<u>TOTAL</u>
ASSETS			
Cash and Cash Equivalents	\$ 6,879	11,545,876	11,552,755
Investments, at Fair Value			
U.S. Treasury Securities	565,693	2,742,456	3,308,149
U.S. Government Agency Securities	36,054,449	24,841,950	60,896,399
Corporate Obligations	27,643,823	27,303,290	54,947,113
Other Bonds	0	9,654,813	9,654,813
Bond Index Funds	0	42,989,753	42,989,753
Money Market Mutual Funds	17,467,425	0	17,467,425
Common Stock	203,382,178	235,879,085	439,261,263
Real Estate	5,360,000	27,888,812	33,248,812
Venture Capital & Partnerships	0	10,691,950	10,691,950
Total Investments	<u>290,473,568</u>	<u>381,992,109</u>	<u>672,465,677</u>
Receivables			
Accounts	3,386,886	1,629,464	5,016,350
Accrued Dividends and Interest	741,837	797,596	1,539,433
Deposits	4,050	0	4,050
Capital Assets (Net of Accumulated Depreciation)	<u>28,618</u>	<u>2,202</u>	<u>30,820</u>
Total Assets	<u>294,641,838</u>	<u>395,967,247</u>	<u>690,609,085</u>
LIABILITIES			
Vouchers Payable	4,356,893	1,927,489	6,284,382
Accrued Payroll	5,793	6,786	12,579
Due to Other Funds	565,912	3,494,949	4,060,861
Deposits	5,500	0	5,500
Total Liabilities	<u>4,934,098</u>	<u>5,429,224</u>	<u>10,363,322</u>
NET ASSETS			
Held in Trust for Pension Benefits	<u>\$ 289,707,740</u>	<u>390,538,023</u>	<u>680,245,763</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, 2009

	<u>GENERAL EMPLOYEES</u>	<u>POLICE AND FIRE</u>	<u>TOTAL</u>
ADDITIONS			
Contributions			
City	\$ 18,325,484	19,146,573	37,472,057
Employee	4,354,972	4,063,019	8,417,991
State	0	4,409,900	4,409,900
County	37,867	0	37,867
Total	<u>22,718,323</u>	<u>27,619,492</u>	<u>50,337,815</u>
Investment Income			
Interest	5,032,318	3,577,834	8,610,152
Dividends	2,911,405	2,808,888	5,720,293
Net Depreciation in Fair Value of Investments	(5,443,002)	(13,136,490)	(18,579,492)
Other	238,078	1,592,215	1,830,293
Total	<u>2,738,799</u>	<u>(5,157,553)</u>	<u>(2,418,754)</u>
Investment Expense	1,389,503	1,386,972	2,776,475
Net Investment Income (Loss)	<u>1,349,296</u>	<u>(6,544,525)</u>	<u>(5,195,229)</u>
Other Income	27,259	58,871	86,130
Total Additions	<u>24,094,878</u>	<u>21,133,838</u>	<u>45,228,716</u>
DEDUCTIONS			
Benefits Paid			
Retirement	22,528,250	45,012,981	67,541,231
Disability	680,105	640,317	1,320,422
Death	2,712,876	2,671,641	5,384,517
Total	<u>25,921,231</u>	<u>48,324,939</u>	<u>74,246,170</u>
Employee Contribution Refunds	416,209	133,101	549,310
Administrative Costs	397,528	585,368	982,896
Total Deductions	<u>26,734,968</u>	<u>49,043,408</u>	<u>75,778,376</u>
Change In Net Assets	(2,640,090)	(27,909,570)	(30,549,660)
Net Assets - Beginning of Period	<u>292,347,830</u>	<u>418,447,593</u>	<u>710,795,423</u>
Net Assets - End of Period	<u>\$ 289,707,740</u>	<u>390,538,023</u>	<u>680,245,763</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, 2009

	<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	\$ 0	1,381,229	1,377,434	3,795
Due from Other Governments	<u>174,982</u>	<u>4,327</u>	<u>174,982</u>	<u>4,327</u>
	<u>\$ 174,982</u>	<u>1,385,556</u>	<u>1,552,416</u>	<u>8,122</u>
<u>LIABILITIES</u>				
Vouchers Payable	\$ 47,217	3,075	47,217	3,075
Contracts Payable	35,796	0	35,796	0
Accrued Payroll	4,004	5,047	4,004	5,047
Due to Other Governments	<u>87,965</u>	<u>0</u>	<u>87,965</u>	<u>0</u>
	<u>\$ 174,982</u>	<u>8,122</u>	<u>174,982</u>	<u>8,122</u>