

SPECIAL REVENUE FUNDS

Combining Balance Sheet

September 30, 1999

(In Thousands)

	<i>County Transportation Trust</i>	<i>Tourist Development Tax</i>	<i>Local Housing Assistance Trust</i>	<i>Water Control Districts</i>	<i>Broward Economic Development Board</i>	<i>Other Special Revenue</i>
<i>ASSETS</i>						
Cash and Cash Equivalents	\$24,292	\$23,915	\$ 8,175	\$2,696		\$ 995
Investments						
Receivables:						
Accounts	3	100				
Other	46	1,317	2,606	25		
Due from Other County Funds	97				\$ 349	174
Due from Other Governments	11,332					324
Inventory	1,134					
Other Assets						
Total Assets	\$36,904	\$25,332	\$10,781	\$2,721	\$ 349	\$1,493
<i>LIABILITIES AND FUND BALANCES</i>						
Liabilities:						
Vouchers Payable and Accrued Liabilities	\$ 1,597	\$ 952	\$ 180	\$ 87	\$ 334	\$ 91
Due to Other County Funds		516				174
Due to Other Governments						
Escrow Deposits	5,433	39	3	6		
Deferred Revenue	46		10,598	25	15	
Total Liabilities	7,076	1,507	10,781	118	349	265
Fund Balances:						
Reserved for Encumbrances	3	25				
Reserved for Inventory	1,134					
Unreserved/Undesignated	28,691	23,800		2,603		1,228
Total Fund Balances	29,828	23,825		2,603		1,228
Total Liabilities and Fund Balances	\$36,904	\$25,332	\$10,781	\$2,721	\$ 349	\$1,493

<i>Sheriff Operations</i>	<i>Sheriff Special Revenue</i>	<i>Clerk Operations</i>	<i>Clerk Special Revenue</i>	<i>Property Appraiser Operations</i>	<i>Supervisor of Elections Operations</i>	<i>Total</i>
\$22,016	\$6,031	\$ 2		\$956	\$434	\$ 89,512
						103
						3,994
3,886		1,336	\$ 165	188	25	6,220
1	1,473					13,130
						1,134
102						102
\$26,005	\$7,504	\$1,338	\$ 165	\$1,144	\$459	\$114,195
\$11,826	\$ 919	\$ 771		\$188	\$449	\$17,394
11,548	1,156	567		840	10	14,811
2,631				116		2,747
	5,429					5,481
						16,113
26,005	7,504	1,338		1,144	459	56,546
			\$ 641			669
			(476)			1,134
						55,846
			165			57,649
\$26,005	\$7,504	\$1,338	\$ 165	\$1,144	\$459	\$114,195

SPECIAL REVENUE FUNDS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
for the fiscal year ended September 30, 1999
(In Thousands)

	<i>County Transportation Trust</i>	<i>Tourist Development Tax</i>	<i>Local Housing Assistance Trust</i>	<i>Water Control Districts</i>	<i>Broward Economic Development Board</i>	<i>Other Special Revenue</i>
Revenues:						
Taxes (Net of Discounts)	\$45,720	\$25,495		\$1,266		
Special Assessment/Impact Fees	2,044			8		
Licenses and Permits	149				\$1,027	\$ 403
Federal Revenue:						
Grants	24					
State Revenue:						
Licenses	318					
Gasoline Taxes	19,836					
One-Half Cent Sales Tax	11,363					
Other		2,000	\$3,916			877
Charges for Services	827	4,227	211	5		
Fines and Forfeitures		146				2,359
Interest Income	1,279	1,031	346	147	3	55
Miscellaneous	316	50				
Total Revenues	81,876	32,949	4,473	1,426	1,030	3,694
Expenditures:						
Current:						
General Government						
Public Safety						
Transportation	22,881					
Culture and Recreation		14,366				
Physical Environment				860		1,363
Economic Environment			4,469		1,030	
Capital Outlay	65	458	4	177		86
Debt Service:						
Principal Retirement						
Interest and Fiscal Charges						
Total Expenditures	22,946	14,824	4,473	1,037	1,030	1,449
Excess of Revenues Over (Under) Expenditures	58,930	18,125		389		2,245
Other Financing Sources (Uses):						
Operating Transfers In	5,597	2,185				9
Operating Transfers Out	(57,979)	(15,714)				(2,359)
Total Other Financing Sources (Uses)	(52,382)	(13,529)				(2,350)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	6,548	4,596		389		(105)
Fund Balances, October 1	23,540	19,229		2,214		1,333
Changes in Reserves for Inventory	(260)					
Fund Balances, September 30	\$29,828	\$23,825	\$ —	\$2,603	\$ —	\$ 1,228

<i>Sheriff Operations</i>	<i>Sheriff Special Revenue</i>	<i>Clerk Operations</i>	<i>Clerk Special Revenue</i>	<i>Property Appraiser Operations</i>	<i>Supervisor of Elections Operations</i>	<i>Total</i>
						\$ 72,481
						2,052
						1,579
	\$5,799					5,823
						318
						19,836
						11,363
	1,405					8,198
				\$1,186		6,456
	3,431					5,936
						2,861
	139					505
	10,774			1,186		137,408
\$253,333	8,195	\$24,669	\$172	7,716	\$4,921	37,478
						261,528
						22,881
						14,366
						2,223
						5,499
13,701	2,579	16	297	277	215	17,875
			68			68
			26			26
267,034	10,774	24,685	563	7,993	5,136	361,944
(267,034)		(24,685)	(563)	(6,807)	(5,136)	(224,536)
267,034		24,685	324	6,807	5,136	311,777
						(76,052)
267,034		24,685	324	6,807	5,136	235,725
			(239)			11,189
			404			46,720
						(260)
\$ —	\$ —	\$ —	\$165	\$ —	\$ —	\$ 57,649

COUNTY TRANSPORTATION TRUST FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
— Budget and Actual
for the fiscal year ended September 30, 1999
(In Thousands)

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Taxes (Net of Discounts)	\$ 44,643	\$ 45,720	\$ 1,077
Special Assessment/Impact Fees		2,044	2,044
Licenses and Permits	91	149	58
Federal Revenue:			
Grants		24	24
State Revenue:			
Licenses	300	318	18
Gasoline Taxes	17,823	19,836	2,013
One-Half Cent Sales Tax	10,866	11,363	497
Charges for Services	573	827	254
Interest Income	519	1,279	760
Miscellaneous	11	316	305
Subtotal	74,826	81,876	7,050
Less 5% of Anticipated Revenues	(3,741)		3,741
Total Revenues	71,085	81,876	10,791
Expenditures:			
Current:			
Transportation	23,424	22,881	543
Capital Outlay	85	65	20
Total Expenditures	23,509	22,946	563
Excess of Revenues Over Expenditures	47,576	58,930	11,354
Other Financing Sources (Uses):			
Operating Transfers In	5,597	5,597	
Operating Transfers Out	(61,214)	(57,979)	3,235
Total Other Financing Sources (Uses)	(55,617)	(52,382)	3,235
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(8,041)	6,548	14,589
Fund Balance, October 1	22,146	23,540	1,394
Changes in Reserves for Inventory		(260)	(260)
Fund Balance, September 30	\$ 14,105	\$ 29,828	\$15,723

TOURIST DEVELOPMENT TAX FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
— Budget and Actual
for the fiscal year ended September 30, 1999
(In Thousands)

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Taxes (Net of Discounts)	\$ 23,500	\$ 25,495	\$ 1,995
State Revenue:			
Other	2,105	2,000	(105)
Charges for Services	3,070	4,227	1,157
Fines and Forfeitures		146	146
Interest Income	690	1,031	341
Miscellaneous		50	50
Subtotal	29,365	32,949	3,584
Less 5% of Anticipated Revenues	(1,465)		1,465
Total Revenues	27,900	32,949	5,049
Expenditures:			
Current:			
Culture and Recreation	16,127	14,366	1,761
Capital Outlay	370	458	(88)
Total Expenditures	16,497	14,824	1,673
Excess of Revenues Over Expenditures	11,403	18,125	6,722
Other Financing Sources (Uses):			
Operating Transfers In	2,185	2,185	
Operating Transfers Out	(14,239)	(15,714)	(1,475)
Total Other Financing Sources (Uses)	(12,054)	(13,529)	(1,475)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(651)	4,596	5,247
Fund Balance, October 1	19,229	19,229	
Fund Balance, September 30	\$ 18,578	\$ 23,825	\$ 5,247

LOCAL HOUSING ASSISTANCE TRUST FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
— Budget and Actual
for the fiscal year ended September 30, 1999
(In Thousands)

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
State Revenue:			
Other	\$ 9,183	\$3,916	\$(5,267)
Charges for Services	316	211	(105)
Interest Income	646	346	(300)
Subtotal	10,145	4,473	(5,672)
Less 5% of Anticipated Revenues	(534)		534
Total Revenues	9,611	4,473	(5,138)
Expenditures:			
Current:			
Economic Environment	9,605	4,469	5,136
Capital Outlay	6	4	2
Total Expenditures	9,611	4,473	5,138
Excess of Revenues Over Expenditures			
Fund Balance, October 1			
Fund Balance, September 30	\$ —	\$ —	\$ —

WATER CONTROL DISTRICTS FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
— Budget and Actual
for the fiscal year ended September 30, 1999
(In Thousands)

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Taxes (Net of Discounts)	\$1,334	\$1,266	\$ (68)
Special Assessment/Impact Fees	9	8	(1)
Charges for Services		5	5
Interest Income	94	147	53
Subtotal	1,437	1,426	(11)
Less 5% of Anticipated Revenues	(72)		72
Total Revenues	1,365	1,426	61
Expenditures:			
Current:			
Physical Environment	951	860	91
Capital Outlay	694	177	517
Total Expenditures	1,645	1,037	608
Excess of Revenues Over (Under) Expenditures	(280)	389	669
Fund Balance, October 1	2,214	2,214	
Fund Balance, September 30	\$1,934	\$2,603	\$ 669

BROWARD ECONOMIC DEVELOPMENT BOARD
Statement of Revenues, Expenditures and Changes in Fund Balance
— Budget and Actual
for the fiscal year ended September 30, 1999
(In Thousands)

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Licenses and Permits	\$ 1,030	\$1,027	\$ (3)
Interest Income		3	3
Subtotal	1,030	1,030	
Less 5% of Anticipated Revenues			
Total Revenues	1,030	1,030	
Expenditures:			
Current:			
Economic Environment	1,030	1,030	
Total Expenditures	1,030	1,030	
Excess of Revenues Over Expenditures			
Fund Balance, October 1			
Fund Balance, September 30	\$ —	\$ —	\$ —

OTHER SPECIAL REVENUE FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
— Budget and Actual
for the fiscal year ended September 30, 1999
(In Thousands)

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Licenses and Permits	\$ 350	\$ 403	\$ 53
State Revenue:			
Other	804	877	73
Fines and Forfeitures	2,480	2,359	(121)
Interest Income		55	55
Subtotal	3,634	3,694	60
Less 5% of Anticipated Revenues	(182)		182
Total Revenues	3,452	3,694	242
Expenditures:			
Current:			
Physical Environment	1,927	1,363	564
Capital Outlay	177	86	91
Total Expenditures	2,104	1,449	655
Excess of Revenues Over Expenditures	1,348	2,245	897
Other Financing Sources (Uses):			
Operating Transfers In	9	9	
Operating Transfers Out	(2,356)	(2,359)	(3)
Total Other Financing Sources (Uses)	(2,347)	(2,350)	(3)
Excess of Revenues Over (Under) Expenditures and Other Uses	(999)	(105)	894
Fund Balance, October 1	1,333	1,333	
Fund Balance, September 30	\$ 334	\$1,228	\$ 894

SHERIFF OPERATIONS FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
— Budget and Actual
for the fiscal year ended September 30, 1999
(In Thousands)

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Charges for Services	—	—	—
Total Revenues	—	—	—
Expenditures:			
Current:			
Public Safety	\$264,335	\$253,333	\$11,002
Capital Outlay	14,433	13,701	732
Total Expenditures	278,768	267,034	11,734
Excess of Revenues Over (Under) Expenditures	(278,768)	(267,034)	11,734
Other Financing Sources:			
Operating Transfers In	278,768	267,034	(11,734)
Total Other Financing Sources	278,768	267,034	(11,734)
Excess of Revenues and Other Sources Over Expenditures			
Fund Balance, October 1			
Fund Balance, September 30	\$ —	\$ —	\$ —

CLERK OPERATIONS FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
— Budget and Actual
for the fiscal year ended September 30, 1999
(In Thousands)

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Charges for Services	—	—	—
Total Revenues	—	—	—
Expenditures:			
Current:			
General Government	\$25,060	\$24,669	\$ 391
Capital Outlay	28	16	12
Total Expenditures	25,088	24,685	403
Excess of Revenue Over (Under) Expenditures	(25,088)	(24,685)	403
Other Financing Sources:			
Operating Transfers In	25,088	24,685	(403)
Total Other Financing Sources	25,088	24,685	(403)
Excess of Revenue and Other Sources Over Expenditures			
Fund Balance, October 1			
Fund Balance, September 30	\$ —	\$ —	\$ —

CLERK SPECIAL REVENUE FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
— Budget and Actual
for the fiscal year ended September 30, 1999
(In Thousands)

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Charges for Services	—	—	—
Total Revenues	—	—	—
Expenditures:			
Current:			
General Government	\$172	\$172	
Capital Outlay	152	297	\$(145)
Debt Service:			
Principal Retirement		68	(68)
Interest and Fiscal Charges		26	(26)
Total Expenditures	324	563	(239)
Excess of Revenues Under Expenditures	(324)	(563)	(239)
Other Financing Sources:			
Operating Transfers In	324	324	
Total Other Financing Sources	324	324	
Excess of Revenues and Other Sources Under Expenditures		(239)	(239)
Fund Balance, October 1		404	404
Fund Balance, September 30	\$ —	\$ 165	\$ 165

PROPERTY APPRAISER OPERATIONS FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
— Budget and Actual
for the fiscal year ended September 30, 1999
(In Thousands)

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Charges for Services	\$1,024	\$1,186	\$ 162
Total Revenues	1,024	1,186	162
Expenditures:			
Current:			
General Government	8,384	7,716	668
Capital Outlay	286	277	9
Total Expenditures	8,670	7,993	677
Excess of Revenues Over (Under) Expenditures	(7,646)	(6,807)	839
Other Financing Sources:			
Operating Transfers In	7,646	6,807	(839)
Total Other Financing Sources	7,646	6,807	(839)
Excess of Revenues and Other Sources Over Expenditures			
Fund Balance, October 1			
Fund Balance, September 30	\$ —	\$ —	\$ —

SUPERVISOR OF ELECTIONS OPERATIONS FUND
Statement of Revenues, Expenditures and Changes in Fund Balance
— Budget and Actual
for the fiscal year ended September 30, 1999
(In Thousands)

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
Revenues:			
Charges for Services	—	—	—
Total Revenues	—	—	—
Expenditures:			
Current:			
General Government	\$5,035	\$4,921	\$ 114
Capital Outlay	110	215	(105)
Total Expenditures	5,145	5,136	9
Excess of Revenues Over (Under) Expenditures	(5,145)	(5,136)	9
Other Financing Sources:			
Operating Transfers In	5,145	5,136	(9)
Total Other Financing Sources	5,145	5,136	(9)
Excess of Revenues and Other Sources Over Expenditures			
Fund Balance, October 1			
Fund Balance, September 30	\$ —	\$ —	\$ —