



Aviation Department

FINANCIAL PLANNING ASSISTANCE PHASE I

(FY 2006 Cost Center Net Contributions, Rates and Charges Strategic Issues)

August 20, 2007

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BROWARD COUNTY AVIATION DEPARTMENT
FINANCIAL PLANNING ASSISTANCE - PHASE I
(FY 2006 Cost Center Net Contributions, Rates and Charges Strategic Issues)

TABLE OF CONTENTS

Executive Summary	i
Objectives	1
Financial Framework.....	2
Cost Center Reporting	5
Net Contributions (Loss) by Cost Center	6
Cost Center Methodology	8
Cost Center Definitions	9
Methodology Assumptions.....	10
Operating Revenues.....	10
Operation and Maintenance (O&M) Expenses	12
Debt Service	17
O&M Reserve Requirement.....	17
Transfers to Capital Funds.....	17
DOT and FAA Guidelines on Airport Rates and Charges and Recent Industry Developments.....	18
Potential Next Steps	20
Exhibits 1-3 – Net Contributions by Cost Center.....	21-23

APPENDICES

- 1 – Revenue and Expense Assumptions Summary
- 2 – Revenue Allocations by Cost Center
- 3 – Expense Allocations by Cost Center
- 4 and 5 – Debt Service Allocations by Cost Center
- 6 – Transfer to Capital Funds Allocations by Cost Center

BROWARD COUNTY AVIATION DEPARTMENT FINANCIAL PLANNING ASSISTANCE – PHASE I

EXECUTIVE SUMMARY

Sharpton, Brunson & Company (SBC) was engaged to assist the Broward County Aviation Department (BCAD or Aviation Department) in preparing and presenting cost center financial analyses regarding airline rates and charges as a proactive step in preparation for the FY 2011 Airline-Airport Lease and Use Agreement negotiations. As part of this process, this analysis calculates preliminary net contributions by cost centers; highlights primary strategic issues; and identifies next steps. This analysis can also serve as one component in evaluating the level of new capital expenditures and the corresponding financial impact to cost centers with the goal of obtaining an optimized balance among all Broward County stakeholders (passengers, airport, and community).

METHODOLOGY AND PROCESS

SBC's work plan included the following activities:

- Review of the existing Agreements, including the Airline-Airport Lease and Use Agreement and the Agreement for Rental Car Concession and Lease.
- Compile analysis of FY 2006 statistics to reflect the latest full fiscal year of actual data.
- Review historical, FY 2006, FY 2007 budget revenues, expenses, debt service, and fund transfer data.
- Review BCAD rates and charges model.
- Review and reconcile financial totals with the Broward County Comprehensive Annual Financial Report (CAFR) and Rates and Charges model.
- Review all available bond documents including Official Statements.
- Review all available Capital Improvement Plans and capital project descriptions.
- Utilize relevant industry information.
- Research and review applicable governmental regulations such as the Department of Transportation Policy regarding Airport Rates and Charges.
- Interview Broward County Aviation Department (BCAD) and Broward County staff to obtain relevant information.

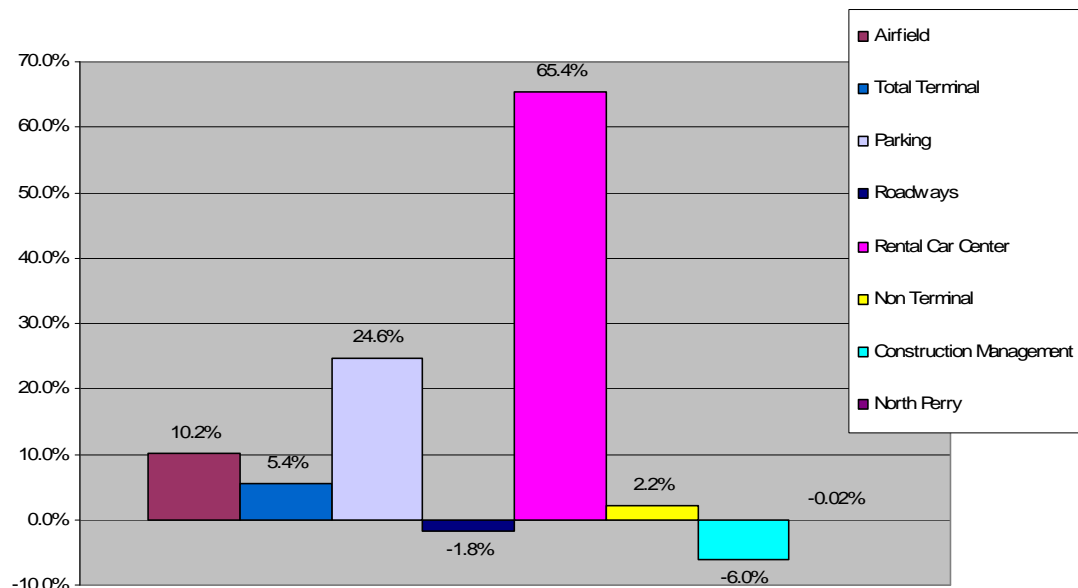
Note: SBC limits its observations and findings to the extent that the information provided to SBC by BCAD and Broward County was a fair representation of reports and records.

BROWARD COUNTY AVIATION DEPARTMENT FINANCIAL PLANNING ASSISTANCE – PHASE I

KEY DRIVERS AND OBSERVATIONS

- In general, cost centers measure the full cost of providing an organization’s products or services and provide an important management tool to assist with strategic decisions including the pricing of products and service. In the aviation industry, cost centers are typically used to establish rates and charges for air carrier use of airfield facilities (landing fees) and leases for use of terminal facilities (terminal rents).
- The Aviation Department currently utilizes cost centers, as defined by the Airline-Airport Lease and Use Agreement (Agreement), to track, monitor and report operating revenues, operating expenses and other costs and charges. Although the current Agreement and the analysis presented in this report both utilize cost centers, the number of cost centers, definitions and allocations vary.
- The current Airline-Airport Lease and Use Agreement are in effect through September 30, 2011. As a result, the activity based cost center approach can not be fully adopted until FY 2012. However, certain applications can be incorporated to further define costs.
- Under the current residual rates and charges methodology, any deficits are funded by the airlines through available balances in funds and accounts such as the Airline Fees and Charges Account and/or flow through the next fiscal year airline landing fees and terminal rents.
- Based on this analysis, the Net Operating Contribution (shown in percentages), and Total Net Contribution/(Loss) defined as the surplus or deficit of providing services by cost center are shown below. The cost center definitions and methodology are described later in the report.

Net Operating Contribution % Allocation
(Operating Revenues less Operating Expenses)



BROWARD COUNTY AVIATION DEPARTMENT FINANCIAL PLANNING ASSISTANCE – PHASE I

Net Operating Contribution and Net Contribution (Loss) by Cost Center

Cost Center	Net Operating Contribution	%	Net Contribution
Airfield	5,462	10.2%	(3,680)
Terminal	2,888	5.4%	(15,356)
Parking	13,125	24.6%	286
Roadways	(964)	(1.8)%	(6,624)
Rental Car Center	34,982	65.4%	21,394
Non Terminal	1,187	2.2%	(69)
Construction Management	(3,222)	(6.0)%	(3,391)
North Perry	(8)	0.02%	(93)
Total	53,450	100%	(7,533)

- Although the cost center net contribution is a major component of the calculation of rates and charges there are other considerations that may impact future rates and charges such as the following:
 - Rate Stabilization Fund – The Rate Stabilization Fund (Fund) was established in 1997 outside of the Airport-Airline Lease and Use Agreement. The Fund allows for the deposit and use of certain net revenues in future fiscal years to normalize airline rates and charges without affecting the airline rate base. In FY 2006, none of these available funds were used. In FY 2007, approximately \$13 million was expended. The remaining \$1 million balance is expected to be used in FY 2008.
 - Convertible Lien Bonds and Passenger Facility Charge (PFC) Offset Bonds – Currently, there are four Series (H, I, L, and M2) of bond debt service that are not included in the current rate base. Based on the Bond resolution requirements, the associated debt service on PFC offset bonds could be included in the rates and charges prior to the expiration of the current Agreement.
 - Capital Projects - Planned future capital projects that are not fully funded by grants, debt paid by PFCs, or existing balances in the Capital Funds may increase rates and charges, subject to Majority in Interest airline approval.
- A review of budget documents determined that operation and maintenance (O&M) expenses could materially increase as a result of the implementation of new projects such as the Inline Baggage System and increases in insurance and security costs.
- As the Aviation Department prepares for the expiration of its Airline-Airport Lease and Use Agreement in FY 2011, consideration should be given to Federal guidelines on airport rates and charges as well as the results of recent disputes between airports and air carriers regarding the methodologies used to establish rates and charges. The report summarizes the US Department of Transportation's (DOT) rulings as they apply to Los Angeles International Airport's (LAX) terminal proposed rate setting methodologies. These rulings highlight the requirement that airports apply consistent methodologies and assess expenses that can be documented and validated as fair and reasonable.

**BROWARD COUNTY AVIATION DEPARTMENT
FINANCIAL PLANNING ASSISTANCE – PHASE I**

NEXT STEPS

The next steps and phases will incorporate the observations and feedback of this analysis and provide the following:

- Identify primary variances between current rates and charges model cost center allocations and preliminary cost center allocations described in this analysis.
- Potentially refine cost centers to include additional sub cost centers (example – General Aviation, Cargo, Apron, and FIS).
- Perform sensitivity analysis on cost center allocation alternatives; and
- Incorporate the cost center analysis into the future rates and charges model and calculate its impact on airline payments.

We would like to thank staff from the Aviation Department, in particular the Finance and Maintenance staff for their cooperation and assistance in completing this task. We look forward to your feedback.



Sharpton, Brunson & Company, P.A.

August 20, 2007

**BROWARD COUNTY AVIATION DEPARTMENT
FINANCIAL PLANNING ASSISTANCE – PHASE I**

OBJECTIVES

Phase I objectives are as follows:

- Summarize Broward County Aviation Department's financial tracking, monitoring, and reporting for airport rates and charges.
- Establish preliminary cost center methodology and allocation methodologies of revenues, expenses, debt service, and fund transfers.
- Develop Cost Center definitions.
- Calculate the net contribution (break-even, surplus or deficit) of agreed-upon Cost Centers.
- Optimize management and internal financial and budgetary controls for BCAD stakeholders (Broward County, Broward County Aviation Department, and Airlines).
- Promote data transparency.
- Provide proactive early stage preparation for the Airline-Airport Lease and Use Agreement which expires at the end of FY 2011.
- Summarize Los Angeles International Airport (LAX) airport's cost center rate setting methodology and the resulting court case, which establishes an Aviation Industry precedent concerning differential pricing and cost center pricing.

**BROWARD COUNTY AVIATION DEPARTMENT
FINANCIAL PLANNING ASSISTANCE – PHASE I**

FINANCIAL FRAMEWORK

The Aviation Department is comprised of Fort Lauderdale-Hollywood International Airport (FLL) and North Perry Airport. The Aviation Department’s financial position and results of operations are reported in the Broward County Comprehensive Annual Financial Report (CAFR) as an enterprise fund (Aviation Fund).

For the purposes of developing a cost center methodology, SBC used actual FY 2006 statistics. Key financial operating results for the Aviation Fund as reported in the FY 2006 CAFR include:

Key Financial Results of the Aviation Fund (in 000’s)

Statement of Net Assets September 30, 2006	
Total assets:	1,798,553
Total liabilities:	984,385
Net assets:	814,168
Statement of Revenues, Expenses and Changes in Fund Net Assets for the fiscal year ended September 30, 2006	
Total operating revenues:	160,126
Total operating expenses:	142,935
Operating income net of depreciation:	17,191
Non-operating revenues (expenses):	22,972
Capital contributions:	11,743
Change in net assets:	51,906

FUND STRUCTURE

BCAD utilizes sub-funds and accounts to separately track, monitor, and report resources that have been segregated for specific objectives including internal (budgetary) and external (airline rates and charges) compliance. The sub-funds and accounts used and their purpose are presented in the table below:

Aviation Sub-funds and Purpose

Sub-fund/Account	Purpose
Operating Fund	Accounts for the operations and maintenance of Fort Lauderdale International Airport and North Perry Airport.
Capital Project Funds:	
- Airport Expansion Fund	Accounts for the construction of major additions, extensions and improvements to the Airport System, including engineering and other expenses.
- Renewal and Replacement Fund	Accounts for the replacement and renovation of existing equipment and facilities, including engineering and other expenses.
- Facilities Improvement and Development Fund	Accounts for moderate additions, extensions and improvements to the Airport System, including engineering and other expenses
- Discretionary Fund	Accounts for capital additions and improvements.
- North Perry Fund	Accounts for the construction of capital additions and improvements at the North Perry Airport.
- Improvement Fund	Accounts for the purchase of new equipment.

**BROWARD COUNTY AVIATION DEPARTMENT
FINANCIAL PLANNING ASSISTANCE – PHASE I**

Sub-fund/Account	Purpose
Passenger Facility Charges (PFC) Fund	Accounts for the use of PFC at the Airport.
O&M Reserve Fund	Accounts for funds established by Section 503 of the Trust Indenture and is intended to provide funding in the event operating fund deposits become insufficient.
Rate Stabilization Fund	Accounts for the use of funds established by the Majority in Interest (MII) in 1997 to offset future significant increases in landing fees and terminal rents.
Airline Fees & Charges Fund	Accounts for the cumulative carry forward of any excess funds remaining after annual operation and maintenance, 125% of debt service amount (net of amounts paid by PFC s), and required deposits to capital funds and reserves have been satisfied.

Source: Broward County Aviation Department Annual Budget, Fiscal Year Ending September 30, 2007

AIRLINE RATES AND CHARGES

The Airline-Airport Lease and Use Agreement (the Agreement) is a legal contract between the Aviation Department and its signatory (major) airlines regarding the use of airfield facilities and lease of terminal space at FLL. The Agreement defines the financial relationship, establishes the methodology for calculating rates and charges for all airlines (signatory and non signatory), and provides for certain financial control over the use of revenue generated. The Agreement has a term of 25 years and extends through September 30, 2011.

Under the Agreement, the signatory airlines assume significant financial risk by agreeing to fund operating deficits through their rates and charges. Rates and charges include both a landing fee for use of airfield facilities and terminal rent for lease of terminal space, and are calculated using a residual methodology. Under the residual methodology, rates and charges are calculated so that the revenue requirement is covered and surplus revenues, if any, are credited to the airlines for use in succeeding years. Generally, rates and charges are set annually; however, the Aviation Department can adjust the rates and charges as necessary to meet all financial covenants in its bond resolutions.

**BROWARD COUNTY AVIATION DEPARTMENT
FINANCIAL PLANNING ASSISTANCE – PHASE I**

The landing fee and terminal rental rates are based on revenue requirements consisting of their respective shares of the following four components after the application of non airline revenue (parking, concessions, building and ground rentals):

1. Budgeted operation and maintenance expenses;
2. Debt service including 25% coverage on Airport System Revenue (ASR) bonds net of ASR bonds paid by PFCs;
3. Any cumulative deficit carried forward;
4. Required deposits (transfers) to the O&M Reserve Fund; and
5. Required deposits (transfers) to the Capital Funds.

As a result of the airline's significant financial responsibility, the signatory airlines have approval rights over investments in capital through the use of a majority in interest (MII) clause. The MII clause requires that signatory airlines review and approve or veto capital projects funded in part through rates and charges which include, but are not limited to capital projects to be debt financed by Airport System Revenue (ASR) Bonds.

**BROWARD COUNTY AVIATION DEPARTMENT
FINANCIAL PLANNING ASSISTANCE – PHASE I**

COST CENTER REPORTING

In general, cost centers measure the full cost of providing an organization's products or services and provide an important management tool to assist with strategic decisions including the pricing of products and service. In the aviation industry, cost centers are typically used to establish rates and charges for air carrier use of airfield facilities (landing fees) and leases for use of terminal facilities (terminal rents).

The Aviation Department currently utilizes cost centers, as defined by the Agreement, to track, monitor and report operating revenues, operating expenses and other costs and charges. The cost centers defined and presented in our analysis differ from those contained in the Agreement. The cost centers provide the revenues generated and expenses of providing Aviation Department services by activity. For purposes of completing our analysis, the cost of providing services by activity (referred to as net contributions by cost center) includes the same categories of revenue, expenses, costs, and charges included in the Agreement. As shown on Exhibit 1 and 2 at the end of this analysis, the cost centers include the following components used to calculate the Net Contributions (Loss) by Cost Center:

- Operating revenues;
- Operation and maintenance (O&M) expenses;
- Debt service (principal and interest on ASR bonds);
- Deposits to O&M Reserve Fund; and
- Transfers to Capital Funds.

**BROWARD COUNTY AVIATION DEPARTMENT
FINANCIAL PLANNING ASSISTANCE – PHASE I**

NET CONTRIBUTIONS (LOSS) BY COST CENTER

Net Operating Contribution and Net Contribution (Loss) by Cost Center

Cost Center	Net Operating Contribution	%	Net Contribution
Airfield	5,462	10.2%	(3,680)
Terminal	2,888	5.4%	(15,356)
Parking	13,125	24.6%	286
Roadways	(964)	(1.8)%	(6,624)
Rental Car Center	34,982	65.4%	21,394
Non Terminal	1,187	2.2%	(69)
Construction Management	(3,222)	(6.0)%	(3,391)
North Perry	(8)	0.02%	(93)
Total	53,450	100%	(7,533)

The FY 2006 total net contribution loss of \$7.5 million was covered through the Airline Fees and Charges Account. The Airline Fees and Charges Account records the cumulative carry forward of any excess funds remaining after annual operation and maintenance, debt service payments (net of amounts paid by PFCs), and required deposits to capital funds and reserves have been satisfied. The balance in the account at the end of FY 2006 is approximately \$23.4 million.

It should also be noted that although the debt service coverage required by the ASR Bond Resolution of 125% is included in the calculation of airport rates and charges, we have included 100% of debt service (\$49.1 million) rather than 125% of debt service (\$61.3 million) as we believe our approach provides a more accurate depiction of the net activity of each cost center presented in our analysis. It should also be noted that the revenues available, including the balance in the Airline Fees and Charges Account were sufficient to fund the coverage requirement for FY 2006. A determination as to whether coverage should be included in the cost center analysis can be made on an annual basis.

**BROWARD COUNTY AVIATION DEPARTMENT
FINANCIAL PLANNING ASSISTANCE – PHASE I**

Our analysis was prepared using FY 2006 financial information and was reconciled to the Statement of Revenues, Expenses and Changes in Fund Net Assets contained in the FY 2006 CAFR. The following table provides a reconciliation of total operating revenues and total operating expenses:

Reconciliation of Operating Revenues and Expenses (in 000s)

Description	2006 CAFR	Cost Center Analysis	Difference
Total Operating Revenues	160,126	162,326	(2,200)
Adjustments to Reconcile Total Operating Revenues:			
Operating grants ¹	1,280		1,280
Insurance proceeds ¹	920		920
Total Operating Revenues (Adjusted)	162,326	162,326	-
Total Operating Expenses	142,935	108,876	34,059
Adjustments to Reconcile Total Operating Expenses:			
Depreciation Expense	(33,132)		(33,132)
Operating Expenses from Capital Funds ²	(924)		(924)
Total Operating Expenses (Adjusted)	108,879	108,876	3

¹ Source: BCAD 2006 Adjusted Trial Balance.

² Source: BCAD 2006 Annual Financial Report (Unaudited).

Three adjustments were necessary to reconcile total operating revenues and expenses per the FY 2006 CAFR to total operating revenues and expenses per our analysis:

1. Non operating revenue – treated as operating revenue in our analysis includes security related grants and insurance proceeds to properly reflect the actual cost of each cost center by activity. Amounts are included in non operating revenues (expenses) in the FY 2006 CAFR.
2. Depreciation expense - consistent with Generally Accepted Accounting Principles (GAAP), capital outlays are capitalized and depreciated over their estimated useful lives in the FY 2006 CAFR. Our analysis excludes depreciation expense, a non cash expense, and instead, includes debt service (principal and interest) consistent with the calculation of airport rates and charges.
3. Operating expenses from Capital Funds – were excluded from our analysis as we have already factored in the portion of these operating expenses funded through airport rates and charges by including transfers to Capital Funds in our calculation.

**BROWARD COUNTY AVIATION DEPARTMENT
FINANCIAL PLANNING ASSISTANCE – PHASE I**

COST CENTER METHODOLOGY

This Cost Center Analysis is an activity based methodology. Allocations are based on a combination of 1) the location of the activity; 2) the revenue or expense source of the activity; and 3) matching revenue and expense cost center locations. We believe this methodology provides an equitable distribution of costs to each cost center. This Cost Center Analysis is for planning and management reporting purposes. Currently, cost allocations are defined by the present Agreement, which does not expire until FY 2011. The following summarizes primary allocation benchmarks.

- Direct revenues and expenses will be charged to applicable cost centers.
- Direct revenues and expenses that can be identified to more than one cost center will be allocated individually as direct revenues and expenses using a base most appropriate to the particular revenue or expense being allocated. In determining the allocation base, consideration will be given to the cost drivers for the cost center and matching the revenues associated with those costs.
- Indirect revenues and expenses which can not be charged directly to a cost center will be allocated across the cost centers in proportion to total direct charges.
- Annual debt service for capital projects will be charged to the applicable cost center. The debt service reported is shown net of amounts paid by PFCs.
- Transfers to capital funds are based on three to five years of historical expenditures.

**BROWARD COUNTY AVIATION DEPARTMENT
FINANCIAL PLANNING ASSISTANCE – PHASE I**

COST CENTER DEFINITIONS

Cost center definitions are as follows:

- **AIRFIELD** – Areas located on the airfield and properties that facilitate the movement of aircrafts. Includes runways, taxiways, apron, Aircraft Rescue and Firefighting Facility (ARFF), fuel farm, Fixed Based Operators (FBO) leased facilities, and noise monitoring.
- **TERMINAL** – Areas used to facilitate the movement of passengers. Includes terminal buildings, passenger loading bridges, baggage handling, Federal Inspection Services (FIS) and security screening. Terminal consists of four sub cost centers - Terminals 1, 2, 3, and 4.
- **PARKING** – All public parking (including the parking portion of the consolidated rental car facility), employee parking, and other ground transportation (taxi and limousine).
- **ROADWAYS** – All associated roadways for terminal access.
- **RENTAL CAR CENTER** – Rental car center portion of the consolidated rental car facility excluding all associated garage levels (Cypress garage) which are included in Parking.
- **NON-TERMINAL** – All land (improved and unimproved) not included in another cost center. Includes, cargo buildings, maintenance hangers, and maintenance facilities.
- **CONSTRUCTION MANAGEMENT (CM)** – Airport Expansion Program (AEP) and Planning and Development.

This cost center may consist of costs incurred at the time acquisition or construction of capital assets. These costs, which prepare an asset for use, may be capitalized rather than expensed if such treatment is determined to be consistent with the capitalization policy used by other Enterprise funds of the County. Currently, these costs are paid through the O&M expenses.
- **NORTH PERRY** – North Perry Airport and all associated areas.
- **INDIRECT** – This cost center consists of revenues and expenses that can not be allocated to specific cost centers. Indirect revenues and expenses are allocated on a pro-rata basis of direct charges.

**BROWARD COUNTY AVIATION DEPARTMENT
FINANCIAL PLANNING ASSISTANCE – PHASE I**

METHODOLOGY ASSUMPTIONS

The financial assumptions presented in this analysis are for FY 2006 and have been summarized below. Additionally, Appendices 1 through 6 provide supplemental information detailing the methodology, description, amount, and percentage allocation for revenues, expenses, debt service and transfers to capital.

OPERATING REVENUES

Operating revenues are those revenues necessary to maintain the current activities at the airport. Operating revenues are monitored, tracked, and reported at the unit and revenue source level within the Operating Fund.

Following is a description of operating revenues and the cost center allocation methodologies used in our analysis. (See Appendix 1 and 2)

Airfield Fees and Charges

Airfield fees and charges include landing fees, apron fees, tie-down fees, and aircraft remote parking fees. Landing, apron, and aircraft remote parking fees are charged directly (100%) to the Airfield Cost Center. Tie down fees are charged directly (100%) to the North Perry Cost Center.

Terminal Rents and Charges

Terminal rents and charges include but are not limited to terminal rent, per use gate fees, ticket counter charges, and tenant services. Terminal rents and charges are charged directly (100%) to the Terminal Cost Center. Terminal rents are allocated to the Terminal Sub Cost Centers (T1 through T4) based on location.

Concessions

Concessions are primarily comprised of rental car, food and beverage, news and gifts, taxi and limousine, fuel flowage, in-flight catering and aircraft service concessions. The following table shows the cost center and allocation methodologies used for concessions.

**BROWARD COUNTY AVIATION DEPARTMENT
FINANCIAL PLANNING ASSISTANCE – PHASE I**

Concessions Revenue by Type and Cost Center

Concession Type	Cost Center	Allocation Methodology
Rental Car	Rental Car Center ¹	100%
Food & Beverage	Terminal	T1-T4 Sub Cost Center allocations based on location.
News & Gifts	Terminal	T1-T4 Sub Cost Center allocations based on location.
Taxi and Limousine	Parking	100%
Fuel Flowage	Airfield and North Perry	Location
Advertising	Terminal	T1-T4 Sub Cost Center allocations based on location.
In-Flight Catering	Airfield	100%
Aircraft Service	Airfield	100%

¹ Although the rental car concession was allocated to the Rental Car Center Cost Center, the Agreement for Rental Car Concession and Lease stipulates that the cost of the Rental Car Center must be covered by the Customer Facility Charge (CFC). Any amount not so covered is charged back to the rental car companies as contingent rent.

Parking

Parking includes self-parking, valet parking, employee parking, off-airport parking, and the car care services concession. Parking revenues are direct charged to the Parking Cost Center.

Rental Car Center

Rental car center revenues include customer facility charges (CFC) collected by rental car concessionaires from their customers, and consolidated rental car facility rental. Rental car center revenues are direct charged to the Rental Car Center Cost Center.

Building and Ground Rentals

Building and ground rentals include building and hangar rent, commercial and industrial land rent, and the fuel farm. Building, hangar, and land rent are charged to the Non Terminal and North Perry Cost Centers based on location. The fuel farm is charged to the Airfield Cost Center.

Indirect Revenues

Indirect revenues primarily consist of operating grants and insurance proceeds. These miscellaneous revenues are allocated to each cost center based on total direct operating revenues.

**BROWARD COUNTY AVIATION DEPARTMENT
FINANCIAL PLANNING ASSISTANCE – PHASE I**

OPERATION AND MAINTENANCE EXPENSES (O&M)

Operating expenses, commonly referred to as O&M expenses, are those expenses necessary to maintain the current activities at the airport. O&M expenses are monitored, tracked, and reported at the organization code level and by object code within the Operating Fund. For our analysis, a \$250,000 threshold was established at the object code level to identify expenses that may require cost allocation. All expenses under our \$250,000 threshold that were not direct charged to one cost center (excluding North Perry expenses) were included in the Indirect sub cost center.

Following is a summary of the expense object codes that met our scope and the cost center allocation methodology used. (See Appendix 1 and 3)

Personal Services

All object codes related to employee salaries and wages (object codes 1120 through 2500) have been reviewed in aggregate and are referred to herein as personal services.

Personal services are charged to cost centers as direct costs, where appropriate, according to their organization code. Where personal services of an organization code are not 100% direct charged to a cost center, separate allocation methodologies have been established. The table below summarizes the cost center and allocation methodologies used for personnel services.

Personal Services by Division, Organization and Cost Center

BCAD Division	Organization Code	Cost Center	Allocation Methodology
Administration	Administration	Indirect	100%
	AEP	Construction Management	100%
Business	Business	Indirect	100%
Finance	Finance	Indirect	100%
Planning & Development	Planning, Development, Engineering	Construction Management	100%
Information Systems	MIS	Indirect	100%
Operations	Terminal	Terminal	Allocated to T1-T4 Sub Cost Centers based on enplanements.
	Security	Airfield, Terminal, Parking, Roadways, Indirect	Allocated to Direct and Indirect Sub Cost Centers based Resource Allocations of Staff, BSO and Contracted Security Services.
	Airside	Airfield	100%
	Operations Administration	Indirect	100%
	Landside	Parking	100%
	North Perry Airport	North Perry	100%

**BROWARD COUNTY AVIATION DEPARTMENT
FINANCIAL PLANNING ASSISTANCE – PHASE I**

BCAD Division	Organization Code	Cost Center	Allocation Methodology
Maintenance	Airport Maintenance	Airfield, Terminal, Parking Roadways, Rental Car Center, Non Terminal, North Perry, Indirect	Allocated based on FY 2006 preventive and corrective maintenance work orders by location.
	Facilities Maintenance	Airfield, Terminal, Parking Roadways, Rental Car Center, Non Terminal, North Perry, Indirect	Allocated based on FY 2006 preventive and corrective maintenance work orders by location.

Contract Services – Recurring

Contract Services are charged to cost centers based on organization and contract descriptions contained in FY 2006 budget Appropriation Justification Forms.

Contract Services – Security Services

Contracted security services are allocated by organization and resource allocation as follows:

Contract Services - Security Services by Organization Code and Cost Center

Organization Code	Cost Center
Operations – Security	Airfield, Terminal, Parking, Roadways based on Resource Allocations
Operations – Airside	Airfield
Operations – Landside	Parking
Maintenance – Facilities	Indirect
North Perry	North Perry

Contract Services – Janitorial

Janitorial expenses for the Fort Lauderdale-Hollywood International Airport (FLL) campus are allocated to the Terminal, Parking, Rental Car Center, and Indirect cost centers based on the service area location and the square footage.

Janitorial expenses for North Perry are direct charged to the North Perry Cost Center.

**BROWARD COUNTY AVIATION DEPARTMENT
FINANCIAL PLANNING ASSISTANCE – PHASE I**

Contract Services – Elevator/Escalator

The maintenance contract for service of the elevators, escalators and moving walkways throughout the FLL campus are allocated to the Airfield, Terminal, Parking, and Rental Car Center cost centers based on the equipment location. It should be noted that the amount charged to the Airfield Cost Center is due to the elevator in the AARF facility.

Contract Services – Lawn/Landscaping

Lawn and landscaping services are allocated to the Parking and Roadways cost centers based on the FY 2006 budget descriptions contained on the Appropriation Justification Form for Appropriations Unit 5210.

Contract Services – Matrix Maintenance

Matrix maintenance expenses are allocated to the Airfield and Terminal Cost Centers based on the reader locations.

Contract Services – Parking Management

Compensation and reimbursable expenses paid to a professional parking company for the management and operation of all public and employee parking facilities are 100% direct charged to the Parking Cost Center.

Contract Services – Shuttle Service

The FLL campus provides shuttle services for its parking facilities (public and employee), the Rental Car Center, and rental car customers from Port Everglades. Compensation and reimbursable expenses paid are charged to the cost centers as follows:

- Parking shuttle expenses are 100% direct charged to the Parking Cost Center.
- Rental car shuttle expenses are allocated to the Rental Car Center and Parking cost centers in proportion to the use of the shuttle measured by the total of transactions of the Cypress garage and rental car companies.
- Rental car shuttle expenses of approximately \$213,000 related to cruise passengers of Port Everglades are included in the Rental Car Center Cost Center. The expense is reimbursed by the rental car companies and is included in revenue for the Rental Car Center Cost Center.

**BROWARD COUNTY AVIATION DEPARTMENT
FINANCIAL PLANNING ASSISTANCE – PHASE I**

Contract Services – Fuel Management

Fuel system management expenses for the rental car fueling facility are charged directly to the Rental Car Center Cost Center.

Motor Pool

Motor pool expenses consist of charges from Broward County Fleet Services Division for the use of vehicles assigned to BCAD. The charges, which are invoiced monthly, include expenses related to the usage and maintenance of vehicles:

- Motor pool rental expenses (computed based on time and miles),
- Fuel expenses (actual fuel consumed),
- Fixed expenses (auto insurance, administrative overhead, capital recovery, and maintenance charges); and
- Maintenance expenses.

Motor pool expenses are allocated to cost centers based on the assignment of vehicles.

Utilities – Electric

Electric expenses for the FLL campus were allocated to the cost centers based on 1,000 KWH consumed by meter and location.

North Perry electric expenses for FY 06 are based on monthly bills.

Utilities – Water & Waste Water

Water and waste water expenses are allocated to the cost centers based on meter and locations.

Purchased Insurance

Insurance expense for general liability, fire, and excess terrorism are allocated to cost centers based on building values.

Building Maintenance

Building maintenance is allocated to cost centers based on FY 2006 work orders by location.

Equipment Maintenance

Equipment Maintenance is allocated based on FY 2006 work orders by location.

**BROWARD COUNTY AVIATION DEPARTMENT
FINANCIAL PLANNING ASSISTANCE – PHASE I**

Other Current Charges

Amount represents payment to the Broward County Sheriff's Office (BSO) Department for the emergency medical services (EMS) portion of Aircraft Rescue and Firefighting (ARFF) services.

Due to the possible catastrophic nature of aircraft related incidents, Federal Regulations require airports meeting certain criteria to maintain an ARFF facility including a permanent fire station with direct access to the airfield. FLL meets the established criteria; as such, it maintains an ARFF facility on the airfield.

The proximity of the ARFF facility to other airport properties makes it the first responder to incidents requiring emergency medical services and fire rescue services. In FY 2006, ARFF responded to over 2,000 incidents, most of the incidents (over 70%) occurred in the terminals. The table below provides a summary of the cost center allocation for ARFF based on incidents.

FY 2006 ARFF Incidents by Cost Center

Cost Center	# of Incidents	Allocation %
Terminal	1,548	70.2%
Airfield	335	15.2%
Parking & Roadways	321	14.6%
Total	2,204	100%

Although the incidents primarily relate to occurrences outside the airfield, (the overarching purpose of the ARFF is to provide emergency response to incidents involving aircrafts), we have placed all direct expenses related to the ARFF in the Airfield Cost Center.

Cost Allocation Charges

Cost allocation charges of \$2.5 million for various services provided by other County agencies including, but not limited to accounting, budget, human resources and purchasing services are charged to the Indirect Sub Cost Center.

County Attorney Charges

County charge backs for salaries and benefits for on site County attorneys were charged to the Indirect Sub Cost Center.

Payments to OGA

Payment to other governmental agencies includes payment to BSO for airport security and fire rescue services of \$17.4 million and \$6.5 million, respectively.

BSO airport security services were allocated to the Airfield, Terminal, Parking, and Roadways, and Indirect Cost Centers based on resource allocations.

BROWARD COUNTY AVIATION DEPARTMENT FINANCIAL PLANNING ASSISTANCE – PHASE I

BSO fire rescue services provided in connection with the ARFF facility were charged to the Airfield Cost Center (see other current charges above).

DEBT SERVICE

Debt service includes principal and interest payments on Airport System Revenue (ASR) bonds not paid by PFCs. Following are the three steps used to allocate debt service by cost center. (See Appendix 4 and 5)

- Step 1 - validate the correct principal and interest payments (debt service) by bond issue for all outstanding Aviation Department bonds. Debt service on outstanding bonds consists of ASR bonds and Convertible Lien bonds and totaled \$72.7 million in FY 2006.
- Step 2 - allocate debt service on all outstanding bonds to each cost center by location according to the intended use of funds as described in the bond official statements.
- Step 3 – deduct from each cost center any debt service attributable to ASR bonds paid by PFCs (Series L and Series M2) and Convertible Lien bonds (Series H-1, Series H-2 and Series I) which are paid by PFCs through October 1, 2012. Debt service on bonds paid by PFCs (Series L, H, I and M2) totaled \$23.7 million in FY 2006.

O&M RESERVE REQUIREMENT

The O&M Reserve contains one-sixth of the annual amount appropriated in the Aviation Department budget for operating expenses. The reserve was established by Section 503 of the Trust Indenture and is intended to provide funding in the event operating fund deposits become insufficient.

The annual increase in O&M Reserves is determined by calculating the difference between 1/6th the operating expense budget and the current reserve balance. In FY 2006, the increase in the reserve requirement is \$2.2 million. The deposit to the reserve fund was allocated to direct cost centers in proportion to the total cost center allocation for operating expenses. All deposits to the O&M Reserve Fund are allocated to the Airfield Cost Center under the current Agreement.

TRANSFERS TO CAPITAL FUNDS

In FY 2006, capital transfers were made from the Operating Fund to the Renewal and Replacement, Facilities Improvement and Development, Improvement and Discretionary Funds totaling \$9.7 million. (See Appendix 6)

Transfers to each capital fund were allocated to cost centers based on project expenditures made over the last five years (FY 2002-2006), with the exception of the Improvement Fund which was based on three years (FY 2004-2006).

Project expenditures were reviewed and are allocated to cost centers based on their location and usage.

**BROWARD COUNTY AVIATION DEPARTMENT
FINANCIAL PLANNING ASSISTANCE – PHASE I**

DOT AND FAA GUIDELINES ON AIRPORT RATES AND CHARGES AND RECENT INDUSTRY DEVELOPMENTS

As the Aviation Department prepares for the expiration of its Agreement, consideration should be given to Federal guidelines on airport rates and charges as well as the results of recent disputes between airports and air carriers regarding the methodologies used to establish rates and charges. Following is a brief overview of the current Federal policy statement and the results of recent disputes.

In 1996 the FAA through the Secretary of the US Department of Transportation, issued its Policy Regarding Airport Rates and Charges (Policy Statement) (See Federal Register, Vol.61, No.121, pp.31994-32022).

The Policy Statement applies to Federally-assisted airports and does not include those airports whose rates and charges for aeronautical (airfield and non-airfield) facilities are covered by an agreement. The Policy requires that fees for the use of the airfield and public-use roadways (the land rental portion of the landing fee) be established on the basis of historical cost while fees for other aeronautical facilities may be based on any reasonable method.

The Policy Statement contains five principles regarding fees charged to air carriers and other aeronautical users:

1. Direct local negotiation and resolution between airports and aeronautical users is preferred.
2. Aeronautical fees (landing fees, rates, fees, rentals) imposed for use of airport facilities must be fair and reasonable.
3. Aeronautical fees may not unjustly discriminate.
4. Airports must maintain a fee and rental structure that makes the airport as financial self-sustaining as possible.
5. Airports may expend revenue for allowable purposes.

Summarized below are the US Department of Transportation's (DOT) rulings as they apply to Los Angeles International Airport's (LAX) Terminal proposed rate setting methodologies under the compensatory approach. These rulings highlight the requirement that airports apply consistent methodologies and assess expenses that can be documented and validated as fair and reasonable. As the Aviation Department develops its future rates and charges, these and other industry issues should be taken into account.

**BROWARD COUNTY AVIATION DEPARTMENT
FINANCIAL PLANNING ASSISTANCE – PHASE I**

Ruling Overview

In June 2007 The US Department of Transportation issued the latest decision in an ongoing lawsuit filed by airlines against Los Angeles International Airport (LAX) challenging its terminal rental rates.

The original plaintiffs of the lawsuit were seven airlines in Terminals 1 and 3 whose leases had expired and were unable to satisfactorily negotiate new lease agreements with the airport due to changes in terminal rates and methodologies that were believed to be unreasonable and unjustly discriminatory.

The new terminal rates, imposed in the form of a tariff since the airlines did not have a lease agreement, were challenged based on the following elements:

- New and increased operating and maintenance (O&M) expenses;
- Use of a rentable space methodology rather than a usable space methodology; and
- Use of market value rather than cost to determine the base rent portion of terminal charges.

The DOT decision determined that the new O&M methodology reasonably allocated the new or increased cost allocations for access, security, and general and administrative costs to the terminal cost center as the costs were based on actual costs and were consistently applied to the landing fee methodology which was not challenged in the lawsuit.

The DOT also decided that the conversion from the usable space methodology to the rentable space methodology was reasonable. However, the net effect of the rentable space cost allocation methodology, selectively applied to airlines in T1 and T3, but not T2 and T4-T8, artificially inflates the common area costs to T1 and T3 airlines because airlines making similar use are not being charged on a comparable basis and as a result this methodology is unjustly discriminatory.

Finally, the DOT ruled that the use of market value as determined by LAX was deemed unreasonable because it did not comply with the guidelines of the Policy Statement which requires an independent objective appraisal to determine Fair Market Value.

**BROWARD COUNTY AVIATION DEPARTMENT
FINANCIAL PLANNING ASSISTANCE – PHASE I**

POTENTIAL NEXT STEPS

The next steps and phases will incorporate the findings and feedback of this analysis and provide the following:

- Identify primary variances between current rates and charges model cost center allocations and preliminary cost center allocations described in this analysis.
- Potentially refine cost centers to include additional sub cost centers (example – General Aviation, Cargo, Apron, and FIS).
- Perform sensitivity analysis on cost center allocation alternatives; and
- Incorporate the cost center analysis into the future rates and charges model and calculate impact to airline payments.

FY 2006 CONTRIBUTIONS BY COST CENTER

EXHIBIT 1 BROWARD COUNTY AVIATION DEPARTMENT

Category	Airfield	Total Terminal	Parking	Roadways	Rental Car Center	Non Terminal	Construction Management	North Perry	Total
TOTAL OPERATING REVENUE	\$20,670,287	\$49,100,423	\$42,301,511	\$313,847	\$47,010,780	\$2,200,211	\$0	\$728,878	\$162,325,937
<i>% Allocation</i>	12.7%	30.2%	26.1%	0.2%	29.0%	1.4%	0.0%	0.4%	100.0%
OPERATING EXPENSES (O&M)									
TOTAL OPERATING EXPENSE	\$15,208,089	\$46,212,618	\$29,176,072	\$1,278,116	\$12,028,851	\$1,013,158	\$3,221,845	\$737,060	\$108,875,808
<i>% Allocation</i>	14.0%	42.4%	26.8%	1.2%	11.0%	0.9%	3.0%	0.7%	100.0%
NET OPERATING CONTRIBUTION	\$5,462,198	\$2,887,805	\$13,125,440	(\$964,269)	\$34,981,929	\$1,187,053	(\$3,221,845)	(\$8,182)	\$53,450,129
<i>% Allocation</i>	10.2%	5.4%	24.6%	-1.8%	65.4%	2.2%	-6.0%	-0.02%	100.0%
DEBT SERVICE									
Debt Service	\$7,738,985	\$24,251,071	\$12,149,211	\$14,966,286	\$13,343,530	\$292,202	\$0	\$0	\$72,741,285
less: PFC and Convertible Lien Bond Debt Service	\$1,884,508	\$11,452,086	\$0	\$10,336,591	\$0	\$0	\$0	\$0	\$23,673,185
TOTAL ADJUSTED DEBT SERVICE	\$5,854,477	\$12,798,986	\$12,149,211	\$4,629,695	\$13,343,530	\$292,202	\$0	\$0	\$49,068,100
<i>% Allocation</i>	11.9%	26.1%	24.8%	9.4%	27.2%	0.6%	0.0%	0.0%	100.0%
NET CONTRIBUTION W/O FUND TRANSFERS AND O&M RESERVE	(\$392,279)	(\$9,911,180)	\$976,229	(\$5,593,964)	\$21,638,399	\$894,851	(\$3,221,845)	(\$8,182)	\$4,382,029
O&M RESERVE REQUIREMENT	\$309,302	\$939,873	\$593,383	\$25,994	\$244,643	\$20,606	\$65,526	\$14,990	\$2,214,318
TRANSFERS TO CAPITAL FUND	\$2,978,684	\$4,504,867	\$96,573	\$1,004,049	\$0	\$943,385	\$103,723	\$69,379	\$9,700,660
<i>% Allocation</i>	30.7%	46.4%	1.0%	10.4%	0.0%	9.7%	1.1%	0.7%	100.0%
TOTAL NET CONTRIBUTION	(\$3,680,265)	(\$15,355,920)	\$286,272	(\$6,624,008)	\$21,393,756	(\$69,139)	(\$3,391,094)	(\$92,552)	(\$7,532,949)



FY 2006 CONTRIBUTIONS BY COST CENTER

**EXHIBIT 2
BROWARD COUNTY AVIATION DEPARTMENT**

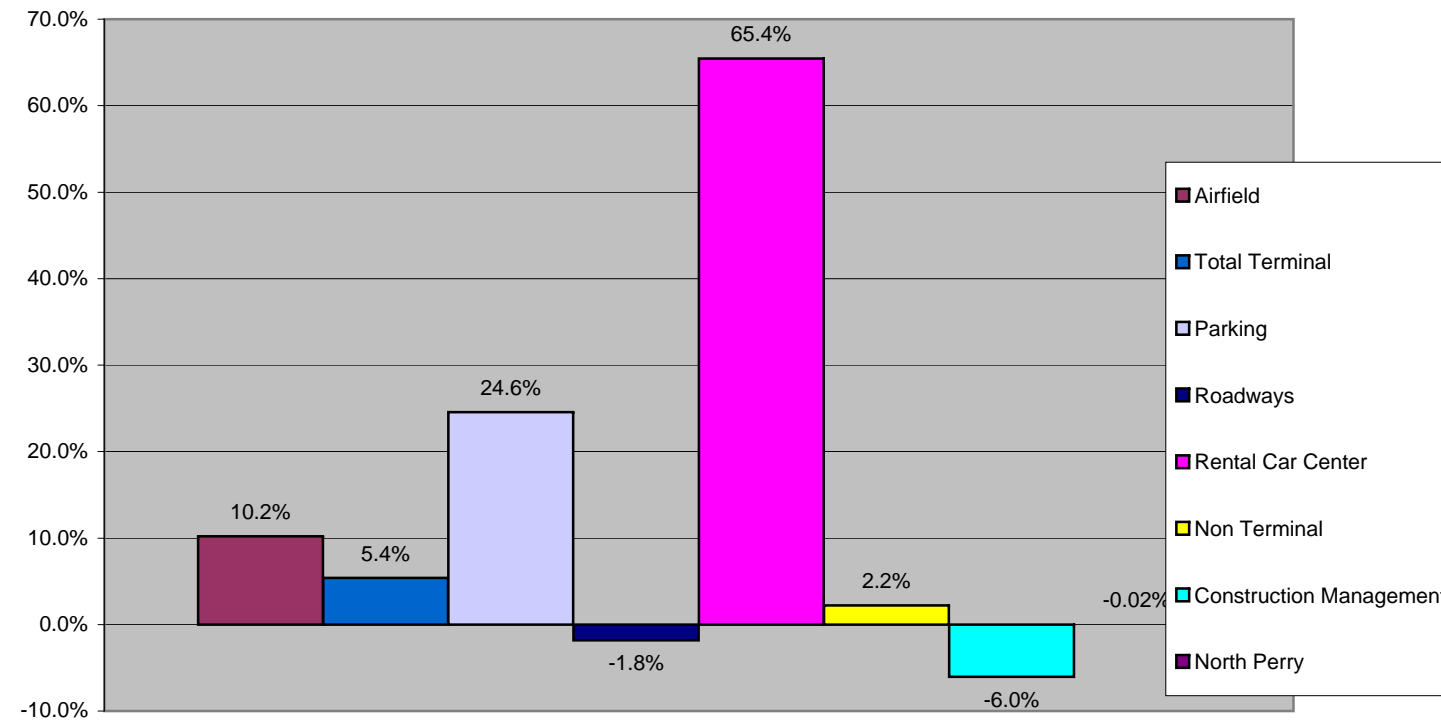
Category	Terminal						Parking	Roadways	Rental Car Center	Non Terminal	Construction Management	North Perry	Total
	Airfield	Terminal 1	Terminal 2	Terminal 3	Terminal 4	Total Terminal							
OPERATING REVENUES													
Airfield Fees and Charges	\$ 13,736,521	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,255	\$ 13,740,776
Concessions	\$ 1,675,943	\$ 4,081,913	\$ 2,377,399	\$ 4,113,960	\$ 1,685,709	\$ 12,258,982	\$ 1,089,472	\$ -	\$ 22,034,855	\$ -	\$ -	\$ 4,191	\$ 37,063,443
Parking and Roadways	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,565,116	\$ 309,048	\$ -	\$ -	\$ -	\$ -	\$ 40,874,164
Terminal Rents and Charges	\$ -	\$ 13,927,423	\$ 5,343,415	\$ 8,484,860	\$ 8,334,842	\$ 36,090,541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,090,541
Rental Car Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,256,981	\$ -	\$ -	\$ -	\$ 24,256,981
Building and Ground Rentals	\$ 4,941,708	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,166,563	\$ -	\$ 709,285	\$ 7,817,556
Misc. Revenues - Indirect Allocation	\$ 316,114	\$ 279,697	\$ 119,909	\$ 195,668	\$ 155,626	\$ 750,901	\$ 646,924	\$ 4,800	\$ 718,943	\$ 33,648	\$ -	\$ 11,147	\$ 2,482,476
TOTAL OPERATING REVENUE	\$20,670,287	\$18,289,034	\$7,840,724	\$12,794,489	\$10,176,177	\$49,100,423	\$42,301,511	\$313,847	\$47,010,780	\$2,200,211	\$0	\$728,878	\$162,325,937
<i>% Allocation</i>	<i>12.7%</i>	<i>11.3%</i>	<i>4.8%</i>	<i>7.9%</i>	<i>6.3%</i>	<i>30.2%</i>	<i>26.1%</i>	<i>0.2%</i>	<i>29.0%</i>	<i>1.4%</i>	<i>0.0%</i>	<i>0.4%</i>	<i>100.0%</i>
LESS:													
OPERATING EXPENSES (O&M)													
Personal Services	\$ 2,923,998	\$ 2,518,173	\$ 1,304,340	\$ 2,394,378	\$ 1,810,237	\$ 8,027,128	\$ 1,958,615	\$ 77,508	\$ 285,051	\$ 430,990	\$ 2,133,371	\$ 435,654	\$ 16,272,314
Contractual Services	\$ 341,617	\$ 2,769,020	\$ 1,599,712	\$ 1,716,441	\$ 1,655,645	\$ 7,740,817	\$ 18,560,337	\$ 493,176	\$ 7,933,950	\$ 10,069	\$ 476,551	\$ 88,440	\$ 35,644,956
Other Expenses	\$ 9,136,961	\$ 6,852,520	\$ 3,947,057	\$ 6,543,177	\$ 4,576,841	\$ 21,919,596	\$ 3,274,861	\$ 471,652	\$ 1,590,826	\$ 385,196	\$ 17,572	\$ 76,998	\$ 36,873,663
Total Direct	\$ 12,402,575	\$ 12,139,713	\$ 6,851,109	\$ 10,653,996	\$ 8,042,723	\$ 37,687,541	\$ 23,793,813	\$ 1,042,336	\$ 9,809,827	\$ 826,255	\$ 2,627,494	\$ 601,091	\$ 88,790,932
Indirect	\$ 2,805,514	\$ 2,746,053	\$ 1,549,749	\$ 2,409,978	\$ 1,819,297	\$ 8,525,077	\$ 5,382,259	\$ 235,781	\$ 2,219,023	\$ 186,902	\$ 594,350	\$ 135,969	\$ 20,084,876
TOTAL OPERATING EXPENSE	\$ 15,208,089	\$ 14,885,766	\$ 8,400,858	\$ 13,063,974	\$ 9,862,020	\$ 46,212,618	\$ 29,176,072	\$ 1,278,116	\$ 12,028,851	\$ 1,013,158	\$ 3,221,845	\$ 737,060	\$ 108,875,808
<i>% Allocation</i>	<i>14.0%</i>	<i>13.7%</i>	<i>7.7%</i>	<i>12.0%</i>	<i>9.1%</i>	<i>42.4%</i>	<i>26.8%</i>	<i>1.2%</i>	<i>11.0%</i>	<i>0.9%</i>	<i>3.0%</i>	<i>0.7%</i>	<i>100.0%</i>
NET OPERATING CONTRIBUTION	\$ 5,462,198	\$ 3,403,268	\$ (560,134)	\$ (269,486)	\$ 314,158	\$ 2,887,805	\$ 13,125,440	\$ (964,269)	\$ 34,981,929	\$ 1,187,053	\$ (3,221,845)	\$ (8,182)	\$ 53,450,129
DEBT SERVICE													
Direct	\$ 7,432,956	\$ 6,576,999	\$ 5,203,106	\$ 5,301,084	\$ 6,210,903	\$ 23,292,092	\$ 11,668,785	\$ 14,374,462	\$ 12,815,876	\$ 280,647	\$ -	\$ -	\$ 69,864,819
Indirect	\$ 306,029	\$ 270,787	\$ 214,222	\$ 218,256	\$ 255,715	\$ 958,979	\$ 480,426	\$ 591,824	\$ 527,654	\$ 11,555	\$ -	\$ -	\$ 2,876,466
Total Debt Service	\$ 7,738,985	\$ 6,847,787	\$ 5,417,327	\$ 5,519,340	\$ 6,466,617	\$ 24,251,071	\$ 12,149,211	\$ 14,966,286	\$ 13,343,530	\$ 292,202	\$ -	\$ -	\$ 72,741,285
less: PFC and Convertible Lien Bond Debt Service	\$ 1,884,508	\$ 5,423,425	\$ 1,694,322	\$ 1,694,322	\$ 2,640,017	\$ 11,452,086	\$ -	\$ 10,336,591	\$ -	\$ -	\$ -	\$ -	\$ 23,673,185
TOTAL DEBT SERVICE	\$ 5,854,477	\$ 1,424,362	\$ 3,723,006	\$ 3,825,018	\$ 3,826,600	\$ 12,798,986	\$ 12,149,211	\$ 4,629,695	\$ 13,343,530	\$ 292,202	\$ -	\$ -	\$ 49,068,100
<i>% Allocation</i>	<i>11.9%</i>	<i>2.9%</i>	<i>7.6%</i>	<i>7.8%</i>	<i>7.8%</i>	<i>26.1%</i>	<i>24.8%</i>	<i>9.4%</i>	<i>27.2%</i>	<i>0.6%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>100.0%</i>
NET CONTRIBUTION W/O FUND TRANSFERS AND O&M RESERVE	\$ (392,279)	\$ 1,978,906	\$ (4,283,140)	\$ (4,094,504)	\$ (3,512,442)	\$ (9,911,180)	\$ 976,229	\$ (5,593,964)	\$ 21,638,399	\$ 894,851	\$ (3,221,845)	\$ (8,182)	\$ 4,382,029
O&M RESERVE REQUIREMENT	\$ 309,302	\$ 302,747	\$ 170,857	\$ 265,695	\$ 200,574	\$ 939,873	\$ 593,383	\$ 25,994	\$ 244,643	\$ 20,606	\$ 65,526	\$ 14,990	\$ 2,214,318
FUND TRANSFERS													
Renewal and Replacement	\$ 2,287,914	\$ 367,969	\$ 849,489	\$ 874,355	\$ 1,241,902	\$ 3,333,716	\$ 85,470	\$ 492,900	\$ -	\$ -	\$ -	\$ -	\$ 6,200,000
Improvement Account	\$ 210,706	\$ 3,881	\$ 3,049	\$ 3,881	\$ 3,049	\$ 13,860	\$ 4,246	\$ 496	\$ -	\$ -	\$ 103,723	\$ 69,379	\$ 402,410
I&D Account	\$ 464,896	\$ 251,622	\$ 211,700	\$ 211,700	\$ 198,863	\$ 873,886	\$ 6,857	\$ 55,162	\$ -	\$ 942,950	\$ -	\$ -	\$ 2,343,750
Discretionary Account	\$ 15,168	\$ -	\$ -	\$ 283,405	\$ -	\$ 283,405	\$ -	\$ 455,492	\$ -	\$ 435	\$ -	\$ -	\$ 754,500
TRANSFERS TO CAPITAL FUND	\$ 2,978,684	\$ 623,472	\$ 1,064,239	\$ 1,373,342	\$ 1,443,815	\$ 4,504,867	\$ 96,573	\$ 1,004,049	\$ -	\$ 943,385	\$ 103,723	\$ 69,379	\$ 9,700,660
<i>% Allocation</i>	<i>30.7%</i>	<i>6.4%</i>	<i>11.0%</i>	<i>14.2%</i>	<i>14.9%</i>	<i>46.4%</i>	<i>1.0%</i>	<i>10.4%</i>	<i>0.0%</i>	<i>9.7%</i>	<i>1.1%</i>	<i>0.7%</i>	<i>100.0%</i>
NET CONTRIBUTION	\$ (3,680,265)	\$ 1,052,687	\$ (5,518,235)	\$ (5,733,541)	\$ (5,156,831)	\$ (15,355,920)	\$ 286,272	\$ (6,624,008)	\$ 21,393,756	\$ (69,139)	\$ (3,391,094)	\$ (92,552)	\$ (7,532,949)



EXHIBIT 3

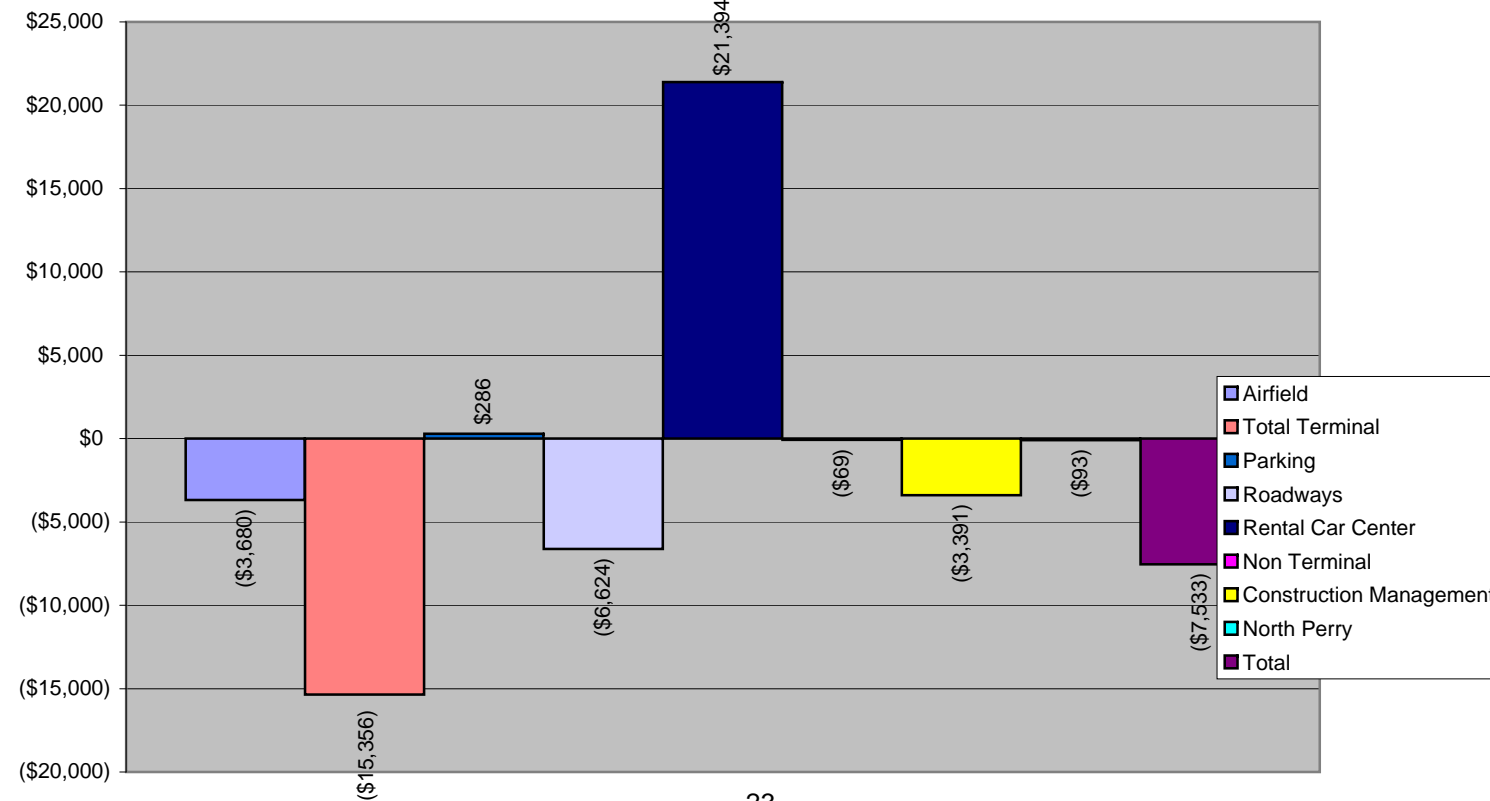
(See Exhibit 1)

Net Operating Contribution % Allocation
(Operating Revenues less Operating Expenses)



Total Net Contribution

(Includes Debt Service, O&M Reserve Requirement and Transfers to Capital Fund) in \$000's





Aviation Department

APPENDIX

FINANCIAL PLANNING ASSISTANCE

PHASE I

(Cost Center Net Contributions, Rates and Charges Strategic Issues)

August 20, 2007

APPENDIX 1
BROWARD COUNTY AVIATION DEPARTMENT
FY 2006 ALLOCATION SUMMARY - OPERATING REVENUE AND EXPENSES

Category	Allocated Cost Center	Revenue Source/Object Code	Amount	% Allocation	Supporting Schedules	Methodology	Description
OPERATING REVENUES (Direct and Indirect)							
Airfield Fees and Charges							
Landing Fees	Airfield	4412,4413,4414	\$12,650,018	7.8%	Appendix 2	Direct Charge to Airfield. Represents direct fees charged to airlines	Landing Fees - Signatory, Non-Signatory and Deferred Landing Fees
Apron and Tie Down Fees	Airfield	4401,4402	\$858,255	0.5%	Appendix 2	Apron Fees direct charge to Airfield; Tie Down Fees direct charge to North Perry	Signatory Landing Apron Fees and Tie Down Fees
Remote Aircraft Parking	Airfield, North Perry	4468	\$232,503	0.1%	Appendix 2	Direct Charge to Airfield. Represents direct fees charged to airlines	Remote Aircraft Parking
Total			\$13,740,776	8.5%			
Concessions							
Food and Beverage	Terminal	4403	\$6,265,427	3.9%	Appendix 2	Terminal allocation based on CA One's Food and Beverage sales report by location.	CA One operated approximately 34 locations.
News & Gifts Concession	Terminal	4404	\$4,578,282	2.8%	Appendix 2	Terminal allocation based on Paradies sales report by location.	In FY 2006, Paradies operated approximately 19 locations. Does not represent the current contract, which began in FY 2007.
Taxi & Limousine Concession	Parking	4405	\$1,008,974	0.6%	Appendix 2	Revenue allocation to Parking. Parking Cost Center includes all ground transportation related activities.	Taxi and Limousine concession revenue
Service Concessions	Terminal	4406	\$99,901	0.1%	Appendix 2	Revenue allocation based on monthly activity reports.	Includes ATMs, baggage storage, currency exchange, phone cards, Insurance, and other miscellaneous revenues.
Aircraft Service Concession	Airfield	4408	\$374,898	0.2%	Appendix 2	Revenue allocation based on activity location.	Represents aircraft maintenance services, which are conducted on the airfield.
Rental Car Concession	Rental Car Center	4409	\$22,034,855	13.6%	Appendix 2	Revenue allocation based on activity location.	Privilege fee for operating at the airport.
Fuel Flowage Fees	Airfield, North Perry	4415	\$713,964	0.4%	Appendix 2	Revenue allocation based on activity location.	Fuel flowage fees
Fresh Flower Kiosk	Terminal	4432	\$31,013	0.0%	Appendix 2	Terminal allocations based on monthly activity reports.	Fresh Flower kiosks are located in Terminals 1,2, and 3.
Terminal Area Advertising	Terminal	4440	\$784,018	0.5%	Appendix 2	Terminal allocations based on sales generated by advertising unit as shown in the monthly activity report.	Terminal Area Advertising
Duty Free Shop	Terminal	4449	\$196,847	0.1%	Appendix 2	Terminal allocation based on activity location.	Duty Free shop is located in the International Terminal 4.
Ground Transportation	Parking	4445, 4466	\$80,498	0.0%	Appendix 2	Revenue allocation to Parking. Parking Cost Center includes all ground transportation related activities.	Includes various access fees to pick up passengers at the airport. Example - off airport parking cos., hotel shuttles, and decals.
In Flight Catering	Airfield	4441	\$591,272	0.4%	Appendix 2	Revenue allocation based on activity location.	Represents in-flight food service.
Other	Terminal	4407,4410,4431, 4433, 4434	\$303,494	0.2%	Appendix 2	Terminal allocation based on enplanements.	Includes vending and locker concessions, telephone, and baggage carts
Total			\$37,063,443	22.8%			
Parking and Roadway							
Parking - Self	Parking	4467	\$35,100,325	21.6%	Appendix 2	Represents fees collected based on operator contracts.	Parking - Self
Valet Parking	Parking	4464	\$4,611,420	2.8%	Appendix 2	Represents fees collected based on operator contracts.	Valet Parking
Employee Parking	Parking	4446	\$671,335	0.4%	Appendix 2	Represents fees collected based on operator contracts.	Employee Parking
Car Care Services	Parking	4465	\$37,394	0.0%	Appendix 2	Represents direct fees collected.	Car Care Services
Off Airport Parking	Parking	4469	\$144,642	0.1%	Appendix 2	Represents direct fees collected.	Off Airport Parking
USI Landscaping Reimbursement	Roadway	4480	\$309,048	0.2%	Appendix 2	Represents direct reimbursement for US1 landscaping	US1 landscaping reimbursement
Total			\$40,874,164	25.2%			
Terminal Rent and Charges							
Airline Space Rental	Terminal	4419	\$14,551,203	9.0%	Appendix 2	Terminal allocation based on airline terminal square footage.	Airline terminal space rental.
Non-Airline Space Rental	Terminal	4418	\$542,458	0.3%	Appendix 2	Terminal allocation based on total terminal square footage.	Non-airline terminal space rental.



APPENDIX 1
BROWARD COUNTY AVIATION DEPARTMENT
FY 2006 ALLOCATION SUMMARY - OPERATING REVENUE AND EXPENSES

Category	Allocated Cost Center	Revenue Source/Object Code	Amount	% Allocation	Supporting Schedules	Methodology	Description
Commuter Facility Space	Terminal	4417	\$81,529	0.1%	Appendix 2	Terminal allocation based on location of commuter facility - Terminal 4.	Commuter Facility Space
Deferred Terminal Rents	Terminal	4420	\$5,104,241	3.1%	Appendix 2	Terminal allocation based on airline terminal square footage.	Surplus rent from prior year.
Ticket Counter Charges	Terminal	4421	\$1,164,054	0.7%	Appendix 2	Terminal allocation based on airline payments and by terminal.	Ticket counter space rental.
Tenant Services - Utilities and Maintenance	Terminal	4443	\$1,372,347	0.8%	Appendix 2	Terminal allocation based on airline payments and by terminal.	Consists of terminal electrical, janitorial, and maintenance expenses.
Federal Inspection Service (FIS)	Terminal	4444	\$1,644,064	1.0%	Appendix 2	Terminal allocation based on location of FIS - Terminal 4.	International Inspection services and facility.
Gate Use and Loading Bridge Fees	Terminal	4422	\$8,253,941	5.1%	Appendix 2	Revenue allocation based on BCAD report by airline and by terminal.	Airline gate and loading bridge fees.
Conveyor System Fee	Terminal	4454	\$2,008,211	1.2%	Appendix 2	Revenue allocation based on BCAD report by airline and by terminal.	Conveyor system fees
Curbside Conveyor Fee	Terminal	4455	\$95,182	0.1%	Appendix 2	Revenue allocation based on BCAD report by airline and by terminal.	Curbside conveyor fee
Passenger Screening Fees	Terminal	4470	\$1,268,527	0.8%	Appendix 2	Terminal allocation based on airline payments and by terminal.	Security screening fees.
Other	Terminal	4411	\$4,785	0.0%	Appendix 2	Revenue allocation based on enplanements by terminal.	Shoeshine Concession
Total			\$36,090,541	22.2%			
Rental Car Center							
Cruise Ship Shuttle Services	Rental Car Center	6940	\$212,911	0.1%	Appendix 2	Allocated based on actual expenses reimbursed.	Represents the reimbursement from the rental car operators to the airport for the expenses associated with operating the Shuttle service to Port Everglades for cruise passengers.
Rental Car Center 5th Floor	Rental Car Center	4427	\$482,853	0.3%	Appendix 2	Represents direct charges.	Revenue generated from Rental Car Centr 5th floor rental.
Facility Base Rent	Rental Car Center	4426	\$2,065,226	1.3%	Appendix 2	Direct charge.	Base rent recovers the appraised value of land
Customer Facility Charges (CFC)	Rental Car Center	4435	\$21,495,991	13.2%	Appendix 2	Represents direct charges.	A separate fee assessed directly to rental car customers.
Total			\$24,256,981	14.9%			
Building and Ground Rentals							
Tenant Services	Non-Terminal	4443	\$47,279	0.0%	Appendix 2	Revenue allocated based on location activity.	Other Non-Terminal Revenue.
Commercial & Industrial Land	Non-Terminal	4427	\$2,340,546	1.4%	Appendix 2	Revenue allocated based on location activity.	Rentals for non-terminal lands and rents.
Building & Hanger Rental	Non-Terminal	4423	\$488,023	0.3%	Appendix 2	Revenue allocated based on location activity.	Building and hangar rentals.
General Aviation (FBO) Lease Payments	Airfield	4427	\$3,545,238	2.2%	Appendix 2	Revenue allocated based on location activity.	FBO/General Aviation Lease Payments
Fuel System Charges	Airfield	4448	\$1,396,470	0.9%	Appendix 2	Revenue allocated based on location activity.	Aircraft fueling system.
Total			\$7,817,556	4.8%			
Miscellaneous Revenues	Indirect	Various	\$2,482,476	1.5%	Appendix 2	Allocated as Indirect.	Miscellaneous fees, commissions, penalties, and revenues. Includes security operating grant and insurance proceeds.
TOTAL OPERATING REVENUE			\$162,325,937	100.0%			
OPERATING EXPENSES (Direct and Indirect)							
Personal Services							
Administration	Indirect	1120-2500	\$2,772,988	2.5%	Appendix 3	Allocated to indirect as a result of review of activity and budget.	BCAD Division
AEP	Construction Management	1120-2500	\$476,721	0.4%	Appendix 3	Direct expense allocation.	BCAD Division
Business	Indirect	1120-2500	\$1,008,366	0.9%	Appendix 3	Allocated to indirect as a result of review of activity and budget.	BCAD Division
Planning Dev Engineering	Construction Management	1120-2500	\$1,656,650	1.5%	Appendix 3	Direct expense allocation.	BCAD Division



APPENDIX 1
BROWARD COUNTY AVIATION DEPARTMENT
FY 2006 ALLOCATION SUMMARY - OPERATING REVENUE AND EXPENSES

Category	Allocated Cost Center	Revenue Source/Object Code	Amount	% Allocation	Supporting Schedules	Methodology	Description
Finance	Indirect	1120-2500	\$1,465,077	1.3%	Appendix 3	Allocated to indirect as a result of review of activity and budget.	BCAD Division
MIS	Indirect	1120-2500	\$1,266,736	1.2%	Appendix 3	Allocated to indirect as a result of review of activity and budget.	BCAD Division
Terminal	Terminal	1120-2500	\$906,926	0.8%	Appendix 3	Expense allocation based on activity locations. Terminal allocation based on enplanements.	BCAD Division
Security	Airfield, Terminal, Parking, Roadways, and Indirect	1120-2500	\$778,928	0.7%	Appendix 3	Expense allocation based on estimated security staff locations.	BCAD Division
Airside	Airfield	1120-2500	\$1,997,467	1.8%	Appendix 3	Direct expense allocation.	BCAD Division
Admin Operations	Indirect	1120-2500	\$654,500	0.6%	Appendix 3	Allocated to indirect as a result of review of activity and budget.	BCAD Division
Landside Operations	Parking	1120-2500	\$1,108,738	1.0%	Appendix 3	Based on available information.	BCAD Division
Airport Maintenance	Airfield, Terminal, Parking, Roadway, RCC, Non Terminal, North Perry, Indirect	1120-2500	\$3,675,915	3.4%	Appendix 3	Allocated based on maintenance work orders by location	BCAD Division
Facilities Maintenance	Airfield, Terminal, Parking, Roadway, RCC, Non Terminal, North Perry, Indirect	1120-2500	\$6,020,091	5.5%	Appendix 3	Allocated based on maintenance work orders by location	BCAD Division
North Perry	North Perry	1120-2500	\$363,964	0.3%	Appendix 3	Direct expense allocation.	BCAD Division
Total Personal Services		1120-2500	\$24,153,067	22.2%			
Professional Services	Indirect	3100	\$18,786	0.0%	Appendix 3	Under \$200,000; reviewed and allocated to Indirect.	Various professional services.
Laundry	Indirect	3172	\$2,379	0.0%	Appendix 3	Under \$200,000; reviewed and allocated to Indirect.	Laundry services.
Auditing Fees	Indirect	3210	\$58,480	0.1%	Appendix 3	Under \$200,000; reviewed and allocated to Indirect.	Auditing fees
Contract Svcs-Recurring	All Cost Centers	3400	\$1,058,127	1.0%	Appendix 3	Various methodologies based on activities by organization code: Administration and Finance (Indirect); P&D (Construction Management); Operations-Terminal (square footage); Operations-Security (staff assignments); Operations - Airside (Direct Airfield); Rental Car Center (Direct RCC); Maintenance by work orders (all cost centers excl. Construction Management); and North Perry (Direct).	Consists of various contracts.
Contract Svcs-Temps	Indirect	3401	\$16,094	0.0%	Appendix 3	Under \$200,000; reviewed and allocated to Indirect.	Temporary services.
Contract Svcs-Non Recur	Indirect	3403	\$3,100	0.0%	Appendix 3	Under \$200,000; reviewed and allocated to Indirect.	Various contracts
Contract Svcs-Uniform Svcs	Indirect	3406	\$30,497	0.0%	Appendix 3	Under \$200,000; reviewed and allocated to Indirect.	Uniform services.
Contract Svcs-Adver Agcy	Indirect	3407	\$454,975	0.4%	Appendix 3	Allocated to indirect as a result of review of activity and budget.	Advertising Agency.
Contract Svcs-Security Services	All - excluding Construction Management	3417	\$1,737,929	1.6%	Appendix 3	Various methodologies based on activities by organization code: Operations-Security (staff assignments); Operations - Airside (Direct Airfield); Parking (Direct); Facilities Maintenance (by work orders); and North Perry (Direct).	Security staffing.
Contract Svcs-Engineering	Construction Management	3419	\$133,406	0.1%	Appendix 3	Direct expense allocation.	Engineering services.
Contract Svcs-Janitorial	Terminal, Parking, RCC, Indirect	3421	\$8,822,856	8.1%	Appendix 3	Allocated based on location and square footage of contract service areas.	Janitorial contractual services.
Contract Svcs-Safety	Indirect	3422	\$105,799	0.1%	Appendix 3	Under \$200,000; reviewed and allocated to Indirect.	Various contracts.
Contract Svcs-Elevators/Esc	Airfield (ARFF), Terminal, Parking	3423	\$561,691	0.5%	Appendix 3	Allocated based on location of elevators, escalators and moving walkways.	Elevator/Escalator maintenance.



APPENDIX 1
BROWARD COUNTY AVIATION DEPARTMENT
FY 2006 ALLOCATION SUMMARY - OPERATING REVENUE AND EXPENSES

Category	Allocated Cost Center	Revenue Source/Object Code	Amount	% Allocation	Supporting Schedules	Methodology	Description
Contract Svcs-Lawn/Landscaping	Parking, Roadways	3426	\$546,395	0.5%	Appendix 3	Allocated based on contract descriptions contained in FY 06 budget	Lawn and landscaping services.
Contract Svcs-Trash Collection	Indirect	3427	\$61,744	0.1%	Appendix 3	Under \$200,000; reviewed and allocated to Indirect.	Trash collection.
Contract Svcs-Info Technology	Indirect	3429	\$30,030	0.0%	Appendix 3	Under \$200,000; reviewed and allocated to Indirect.	Technology services.
Contract Svcs-A/C Maintenance	Terminal, Rental Car Center	3437	\$92,424	0.1%	Appendix 3	Allocated based on square footage.	Air Conditioning maintenance.
Contract Svcs-Plumbing/Irrigation	Indirect	3438	\$5,530	0.0%	Appendix 3	Under \$200,000; reviewed and allocated to Indirect.	Plumbing/Irrigation services
Contract Svcs-Matrix Maintenance	Airfield and Terminal	3439	\$234,676	0.2%	Appendix 3	Allocated based on reader locations.	Maintenance for matrix security reader locations.
Contract Svcs-Pest/Bird Control	Airfield	3440	\$22,582	0.0%	Appendix 3	Direct cost center allocation.	Airfield bird control.
Contract Svcs-Auto Sys/Doors	Indirect	3441	\$56,323	0.1%	Appendix 3	Under \$200,000; reviewed and allocated to Indirect.	
Contract Svcs-Acoustical Consult	Construction Mgmt.	3443	\$120,081	0.1%	Appendix 3	Direct cost center allocation.	BCAD Planning and Dev. Consulting services.
Contract Svcs-Planning Consultant	Construction Mgmt.	3444	\$165,647	0.2%	Appendix 3	Direct expense allocation.	Consulting services.
Contract Svcs-Environ Consultant	Construction Mgmt.	3445	\$45,943	0.0%	Appendix 3	Direct expense allocation.	Consulting services.
Contract Svcs-Surveying	Airfield	3446	\$3,825	0.0%	Appendix 3	Direct expense allocation.	Surveying consulting services.
Contract Svcs-Appraisals	Indirect	3447	\$65,300	0.1%	Appendix 3	Under \$200,000; reviewed and allocated to Indirect.	Appraisal services.
Contract Svcs-Parking Mgmt	Parking	3448	\$5,875,099	5.4%	Appendix 3	Direct cost center allocation.	Parking operator management fees and services.
Contract Svcs-Shuttle Service	Parking, Rental Car Center	3449	\$16,380,418	15.0%	Appendix 3	Allocated based on transactions.	Shuttle service operations for various parking and rental car center operations.
Contract Svcs-Road/Runway Maint	Indirect	3450	\$128,742	0.1%	Appendix 3	Under \$200,000; reviewed and allocated to Indirect.	Runway maintenance services.
Contract Svcs-Tree Trimming/Removal	Indirect	3451	\$2,266	0.0%	Appendix 3	Under \$200,000; reviewed and allocated to Indirect.	Tree Trimming/Removal services.
Contract Svcs-Plant Rentals	Indirect	3452	\$46,516	0.0%	Appendix 3	Under \$200,000; reviewed and allocated to Indirect.	Miscellaneous expenses.
Contract Svcs-Prkg Revenue Ctrl	Parking	3453	\$128,881	0.1%	Appendix 3	Direct cost center allocation.	Parking revenue control expenses.
Contract Svcs-Fuel Management	Rental Car Center	3458	\$1,008,104	0.9%	Appendix 3	Expense allocation based on activity location.	Fuel related expenses.
Total Contractual Services			\$38,024,645	34.9%			
Travel / Diem	Indirect	4000	\$107,430	0.1%	Appendix 3	Under \$200,000; reviewed and allocated to Indirect.	Travel expenses
Business Travel	Indirect	4001	\$20,144	0.0%	Appendix 3	Under \$200,000; reviewed and allocated to Indirect.	Business Travel
Interview Expense	Indirect	4005	\$9,602	0.0%	Appendix 3	Under \$200,000; reviewed and allocated to Indirect.	Recruiting expenses.
Education	Indirect	4010	\$48,798	0.0%	Appendix 3	Under \$200,000; reviewed and allocated to Indirect.	Educational expenses.
Tuition Reimbursement	Indirect	4015	\$25,067	0.0%	Appendix 3	Under \$200,000; reviewed and allocated to Indirect.	Tuition reimbursements.
Motor Pool	All cost centers	4030	\$587,832	0.5%	Appendix 3	Allocated based on assignment of vehicles by organization code.	Motor Pool - Rental expenses, Fuel expenses, Fixed expenses, and Maintenance expenses
Auto Allowance	Indirect	4040	\$7,957	0.0%	Appendix 3	Under \$200,000; reviewed and allocated to Indirect.	Auto allowance
Software Support	Indirect	4120	\$213,725	0.2%	Appendix 3	Under \$200,000; reviewed and allocated to Indirect.	Software support.
Telephone Allocation Chgs	Indirect	4130	\$374,412	0.3%	Appendix 3	Reviewed budget for reasonableness. Direct allocation to MIS organization code. Allocated to Indirect	Telephone allocation charges.
Communications	Indirect	4160	\$328,894	0.3%	Appendix 3	Reviewed budget for reasonableness. Direct allocation to MIS organization code. Allocated to Indirect	IT services and related expenses
Postage	Indirect	4240	\$39,619	0.0%	Appendix 3	Under \$200,000; reviewed and allocated to Indirect.	Postage
Utilities - Electric	All cost centers - excluding Construction Management.	4305	\$7,795,056	7.2%	Appendix 3	Allocated based on 1,000 KWH usage and by meter location	Electrical usage.
Utilities - Garbage	Indirect	4320	\$56,680	0.1%	Appendix 3	Under \$200,000; reviewed and allocated to Indirect.	Garbage collection and services.
Utilities - W & WW	All cost centers - excluding roadways and Construction Management	4330	\$872,777	0.8%	Appendix 3	Allocated based on usage and location	Water services.
Rental Equipment	Indirect	4420	\$160,216	0.1%	Appendix 3	Under \$200,000; reviewed and utilized BCAD allocations.	Various rental equipment.
Purchased Insurance	All cost centers - excluding Roadways and Construction Management	4520	\$5,393,872	5.0%	Appendix 3	Allocated based on building values and locations.	Consists of expenses allocated to insurance,



**APPENDIX 2
BROWARD COUNTY AVIATION DEPARTMENT
FY 2006 OPERATING REVENUE DETAIL - PERCENTAGE AND DOLLAR ALLOCATION**

Category	Total Revenue	Total Airfield	Terminal					Parking	Roadways	Rental Car Center	Non Terminal	Construction Management	North Perry	Indirect	Total
			Terminal 1	Terminal 2	Terminal 3	Terminal 4	Total Terminal								
PERCENT ALLOCATION															
Airfield Fees and Charges															
Landing Fees	\$12,650,018	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Apron and Tie Down Fees	\$858,255	99.50%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.5%	0.0%	100.0%	
Other	\$232,503	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Total	\$13,740,776														
Concessions															
Food and Beverage	\$6,265,427	0.0%	34.1%	16.3%	36.0%	13.6%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
News & Gifts Concession	\$4,578,282	0.0%	36.4%	24.1%	30.0%	9.6%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Taxi & Limousine Concession	\$1,008,974	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Service Concessions (ATMs,Storage,other)	\$99,901	0.0%	5.2%	57.2%	7.1%	30.5%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Aircraft Service Concession	\$374,898	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Rental Car Concession	\$22,034,855	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Fuel Flowage Fees	\$713,964	99.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%	0.0%	100.0%	
Fresh Flower Kiosk	\$31,013	0.0%	36.5%	32.3%	31.2%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Terminal Area Advertising	\$784,018	0.0%	18.9%	16.7%	48.1%	16.3%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Duty Free Shop	\$196,847	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Ground Transportation	\$80,498	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
In Flight Catering	\$591,272	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Other	\$303,494	0.0%	38.4%	18.0%	29.6%	14.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Total	\$37,063,443														
Parking and Roadways															
Parking - Self	\$35,100,325	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Valet Parking	\$4,611,420	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Employee Parking	\$671,335	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Car Care Services	\$37,394	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Off Airport Parking	\$144,642	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
US1 Landscaping Reimbursement	\$309,048	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Total	\$40,874,164														



**APPENDIX 2
BROWARD COUNTY AVIATION DEPARTMENT
FY 2006 OPERATING REVENUE DETAIL - PERCENTAGE AND DOLLAR ALLOCATION**

Category	Total Revenue	Total Airfield	Terminal					Parking	Roadways	Rental Car Center	Non Terminal	Construction Management	North Perry	Indirect	Total
			Terminal 1	Terminal 2	Terminal 3	Terminal 4	Total Terminal								
Terminal Rent and Charges															
Airline Space Rental	\$14,551,203	0.0%	31.2%	22.0%	26.5%	20.3%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Non-Airline Space Rental	\$542,458	0.0%	36.4%	20.9%	21.5%	21.2%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Commuter Facility Space	\$81,529	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Deferred Rents	\$5,104,241	0.0%	31.2%	22.0%	26.5%	20.3%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Ticket Counter Charges	\$1,164,054	0.0%	22.8%	3.1%	8.0%	66.1%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Tenant Services - Utilities and Maintenance	\$1,372,347	0.0%	55.9%	12.2%	22.0%	9.9%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Federal Inspection Service (FIS)	\$1,644,064	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Gate Use and Loading Bridge Fees	\$8,253,941	0.0%	61.0%	5.6%	21.4%	12.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Conveyor System Fee	\$2,008,211	0.0%	48.7%	0.0%	30.1%	21.2%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Curbside Conveyor Fee	\$95,182	0.0%	58.2%	0.0%	26.6%	15.2%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Passenger Screening Fees	\$1,268,527	0.0%	38.5%	18.5%	29.9%	13.1%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Shoeshine Concession	\$4,785	0.0%	38.4%	18.0%	29.6%	14.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total	\$36,090,541														
Rental Car Center															
Cruise Ship Shuttle Services	\$212,911	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Rental Car Center 5th Floor	\$482,853	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Facility Rent	\$2,065,226	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Customer Facility Charges	\$21,495,991	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total	\$24,256,981														
Building and Ground Rentals															
Tenant Services	\$47,279	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Commercial & Industrial Land	\$2,340,546	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	69.7%	0.0%	30.3%	0.0%	100.0%
Building & Hanger Rental	\$488,023	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
General Aviation (FBO) Lease Payments	\$3,545,238	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Fuel Farm	\$1,396,470	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total	\$7,817,556														
Miscellaneous Revenues	\$2,482,476	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
TOTAL OPERATING REVENUE	\$162,325,937	12.7%	11.3%	4.8%	7.9%	6.3%	30.2%	26.1%	0.2%	29.0%	1.4%	0.0%	0.4%	0.0%	100.0%



**APPENDIX 2
BROWARD COUNTY AVIATION DEPARTMENT
FY 2006 OPERATING REVENUE DETAIL - PERCENTAGE AND DOLLAR ALLOCATION**

Category	Total Revenue	Total Airfield	Terminal					Parking	Roadways	Rental Car Center	Non Terminal	Construction Management	North Perry	Indirect	Total
			Terminal 1	Terminal 2	Terminal 3	Terminal 4	Total Terminal								
ALLOCATION BY \$															
Airfield Fees and Charges															
Landing Fees	\$12,650,018	\$12,650,018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,650,018	
Apron and Tie Down Fees	\$858,255	\$854,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,255	\$0	\$858,255	
Other	\$232,503	\$232,503	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$232,503	
Total	\$13,740,776	\$13,736,521	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,255	\$0	\$13,740,776	
Concessions															
Food and Beverage	\$6,265,427	\$0	\$2,136,496	\$1,022,123	\$2,257,112	\$849,696	\$6,265,427	\$0	\$0	\$0	\$0	\$0	\$0	\$6,265,427	
News & Gifts Concession	\$4,578,282	\$0	\$1,664,270	\$1,102,800	\$1,372,840	\$438,372	\$4,578,282	\$0	\$0	\$0	\$0	\$0	\$0	\$4,578,282	
Taxi & Limousine Concession	\$1,008,974	\$0	\$0	\$0	\$0	\$0	\$0	\$1,008,974	\$0	\$0	\$0	\$0	\$0	\$1,008,974	
Service Concessions (ATMs, Storage, other)	\$99,901	\$0	\$5,181	\$57,142	\$7,137	\$30,441	\$99,901	\$0	\$0	\$0	\$0	\$0	\$0	\$99,901	
Aircraft Service Concession	\$374,898	\$374,898	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$374,898	
Rental Car Concession	\$22,034,855	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,034,855	\$0	\$0	\$0	\$22,034,855	
Fuel Flowage Fees	\$713,964	\$709,773	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,191	\$0	\$713,964	
Fresh Flower Kiosk	\$31,013	\$0	\$11,315	\$10,016	\$9,683	\$0	\$31,013	\$0	\$0	\$0	\$0	\$0	\$0	\$31,013	
Terminal Area Advertising	\$784,018	\$0	\$148,092	\$130,670	\$377,490	\$127,766	\$784,018	\$0	\$0	\$0	\$0	\$0	\$0	\$784,018	
Duty Free Shop	\$196,847	\$0	\$0	\$0	\$0	\$196,847	\$196,847	\$0	\$0	\$0	\$0	\$0	\$0	\$196,847	
Ground Transportation	\$80,498	\$0	\$0	\$0	\$0	\$0	\$0	\$80,498	\$0	\$0	\$0	\$0	\$0	\$80,498	
In Flight Catering	\$591,272	\$591,272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$591,272	
Other	\$303,494	\$0	\$116,560	\$54,648	\$89,699	\$42,587	\$303,494	\$0	\$0	\$0	\$0	\$0	\$0	\$303,494	
Total	\$37,063,443	\$1,675,943	\$4,081,913	\$2,377,399	\$4,113,960	\$1,685,709	\$12,258,982	\$1,089,472	\$0	\$22,034,855	\$0	\$0	\$4,191	\$37,063,443	
Parking and Roadways															
Parking - Self	\$35,100,325	\$0	\$0	\$0	\$0	\$0	\$0	\$35,100,325	\$0	\$0	\$0	\$0	\$0	\$35,100,325	
Valet Parking	\$4,611,420	\$0	\$0	\$0	\$0	\$0	\$0	\$4,611,420	\$0	\$0	\$0	\$0	\$0	\$4,611,420	
Employee Parking	\$671,335	\$0	\$0	\$0	\$0	\$0	\$0	\$671,335	\$0	\$0	\$0	\$0	\$0	\$671,335	
Car Care Services	\$37,394	\$0	\$0	\$0	\$0	\$0	\$0	\$37,394	\$0	\$0	\$0	\$0	\$0	\$37,394	
Off Airport Parking	\$144,642	\$0	\$0	\$0	\$0	\$0	\$0	\$144,642	\$0	\$0	\$0	\$0	\$0	\$144,642	
US1 Reimbursement	\$309,048	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$309,048	\$0	\$0	\$0	\$0	\$309,048	
Total	\$40,874,164	\$0	\$0	\$0	\$0	\$0	\$0	\$40,565,116	\$309,048	\$0	\$0	\$0	\$0	\$40,874,164	
Terminal Rent and Charges															
Airline Space Rental	\$14,551,203	\$0	\$4,545,351	\$3,204,381	\$3,849,795	\$2,951,677	\$14,551,203	\$0	\$0	\$0	\$0	\$0	\$0	\$14,551,203	
Non-Airline Space Rental	\$542,458	\$0	\$197,519	\$113,257	\$116,420	\$115,262	\$542,458	\$0	\$0	\$0	\$0	\$0	\$0	\$542,458	
Commuter Facility Space	\$81,529	\$0	\$0	\$0	\$0	\$81,529	\$81,529	\$0	\$0	\$0	\$0	\$0	\$0	\$81,529	
Deferred Rents	\$5,104,241	\$0	\$1,594,409	\$1,124,026	\$1,350,423	\$1,035,383	\$5,104,241	\$0	\$0	\$0	\$0	\$0	\$0	\$5,104,241	
Ticket Counter Charges	\$1,164,054	\$0	\$265,299	\$36,524	\$92,997	\$769,235	\$1,164,054	\$0	\$0	\$0	\$0	\$0	\$0	\$1,164,054	
Tenant Services - Utilities and Maintenance	\$1,372,347	\$0	\$767,440	\$168,064	\$301,459	\$135,383	\$1,372,347	\$0	\$0	\$0	\$0	\$0	\$0	\$1,372,347	
Federal Inspection Service (FIS)	\$1,644,064	\$0	\$0	\$0	\$0	\$1,644,064	\$1,644,064	\$0	\$0	\$0	\$0	\$0	\$0	\$1,644,064	
Gate Fees	\$8,253,941	\$0	\$5,034,896	\$461,403	\$1,763,142	\$994,500	\$8,253,941	\$0	\$0	\$0	\$0	\$0	\$0	\$8,253,941	
Conveyor System Fee	\$2,008,211	\$0	\$977,453	\$0	\$604,237	\$426,520	\$2,008,211	\$0	\$0	\$0	\$0	\$0	\$0	\$2,008,211	
Curbside Conveyor Fee	\$95,182	\$0	\$55,375	\$0	\$25,352	\$14,455	\$95,182	\$0	\$0	\$0	\$0	\$0	\$0	\$95,182	
Passenger Screening Fees	\$1,268,527	\$0	\$487,844	\$234,899	\$379,621	\$166,162	\$1,268,527	\$0	\$0	\$0	\$0	\$0	\$0	\$1,268,527	
Other	\$4,785	\$0	\$1,838	\$862	\$1,414	\$671	\$4,785	\$0	\$0	\$0	\$0	\$0	\$0	\$4,785	
Total	\$36,090,541	\$0	\$13,927,423	\$5,343,415	\$8,484,860	\$8,334,842	\$36,090,541	\$0	\$0	\$0	\$0	\$0	\$0	\$36,090,541	



**APPENDIX 2
BROWARD COUNTY AVIATION DEPARTMENT
FY 2006 OPERATING REVENUE DETAIL - PERCENTAGE AND DOLLAR ALLOCATION**

Category	Total Revenue	Total Airfield	Terminal					Parking	Roadways	Rental Car Center	Non Terminal	Construction Management	North Perry	Indirect	Total
			Terminal 1	Terminal 2	Terminal 3	Terminal 4	Total Terminal								
Rental Car Center															
Cruise Ship Shuttle Services	\$212,911	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$212,911	\$0	\$0	\$0	\$0	
Rental Car Center 5th Floor	\$482,853	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$482,853	\$0	\$0	\$0	\$0	
Facility Rent	\$2,065,226	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,065,226	\$0	\$0	\$0	\$0	
Customer Facility Charges	\$21,495,991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,495,991	\$0	\$0	\$0	\$0	
Total	\$24,256,981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,256,981	\$0	\$0	\$0	\$0	
Building and Ground Rentals															
Tenant Services	\$47,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,279	\$0	\$0	\$0	
Commercial & Industrial Land	\$2,340,546	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,631,261	\$0	\$709,285	\$0	
Building & Hanger Rental	\$488,023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$488,023	\$0	\$0	\$0	
General Aviation (FBO) Lease Payments	\$3,545,238	\$3,545,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Fuel Farm	\$1,396,470	\$1,396,470	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total	\$7,817,556	\$4,941,708	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,166,563	\$0	\$709,285	\$0	
Miscellaneous Revenues	\$2,482,476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,482,476	\$2,482,476	
OPERATING REVENUE	\$162,325,937	\$20,354,173	\$18,009,337	\$7,720,814	\$12,598,820	\$10,020,551	\$48,349,523	\$41,654,588	\$309,048	\$46,291,836	\$2,166,563	\$0	\$717,731	\$2,482,476	\$162,325,937
Indirect Cost Center Allocation		\$316,114	\$279,697	\$119,909	\$195,668	\$155,626	\$750,901	\$646,924	\$4,800	\$718,943	\$33,648	\$0	\$11,147	(\$2,482,476)	\$0
TOTAL OPERATING REVENUE w/INDIRECT ALLOCATION	\$162,325,937	\$20,670,287	\$18,289,034	\$7,840,724	\$12,794,489	\$10,176,177	\$49,100,423	\$42,301,511	\$313,847	\$47,010,780	\$2,200,211	\$0	\$728,878	\$0	\$162,325,937

Sources:
BCAD Statement of Revenues - FY 2006 Unaudited Financial Statements
BCAD Finance Detailed Revenue report



**APPENDIX 3
BROWARD COUNTY AVIATION DEPARTMENT
FY 2006 OPERATING DETAIL EXPENSES - OBJECT CODE AND COST CENTER
PERCENTAGE AND DOLLAR ALLOCATION**

Expense Category	Object Code	Total Operating Expenses	Airfield	Terminal					Parking	Roadways	Rental Car Center	Non Terminal	Construction Management	North Perry	Indirect	Total
				Terminal 1	Terminal 2	Terminal 3	Terminal 4	Total Terminal								
PERCENT ALLOCATION																
Personal Services																
Administration		\$2,772,988	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	
AEP		\$476,721	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%	
Business		\$1,008,366	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	
Planning Dev Engineering		\$1,656,650	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%	
Finance		\$1,465,077	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	
MIS		\$1,266,736	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	
Terminal		\$906,926	0.0%	38.4%	18.0%	29.6%	14.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Security		\$778,928	5.0%	19.4%	15.6%	19.4%	15.6%	70.0%	2.5%	2.5%	0.0%	0.0%	0.0%	0.0%	100.0%	
Airside		\$1,997,467	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Admin Operations		\$654,500	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	
Landside Operations		\$1,108,738	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Airport Maintenance		\$3,675,915	9.2%	20.8%	10.5%	20.4%	16.1%	67.8%	8.6%	0.6%	2.9%	4.4%	0.0%	0.7%	5.7%	
Facilities Maintenance		\$6,020,091	9.2%	20.8%	10.5%	20.4%	16.1%	67.8%	8.6%	0.6%	2.9%	4.4%	0.0%	0.7%	5.7%	
North Perry		\$363,964	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%	
Total Personal Services	1120-2500	\$24,153,067													\$24,153,067	
Professional Services	3100	\$18,786	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	
Laundry	3172	\$2,379	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	
Auditing Fees	3210	\$58,480	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	
Contract Svcs-Recurring	3400	\$1,058,127	2.1%	4.7%	2.4%	4.4%	3.5%	15.0%	1.7%	0.1%	0.6%	0.9%	1.1%	2.4%	76.3%	
Contract Svcs-Temps	3401	\$16,094	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Contract Svcs-Non Recur	3403	\$3,100	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	
Contract Svcs-Uniform Svcs	3406	\$30,497	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	
Contract Svcs-Adver Agcy	3407	\$454,975	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	
Contract Svcs-Public Rel.Agy	3408	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	
Contract Svcs-Security Services	3417	\$1,737,929	14.4%	7.8%	6.2%	7.8%	6.3%	28.1%	45.1%	1.0%	0.0%	0.1%	0.0%	3.4%	7.9%	
Contract Svcs-Engineering	3419	\$133,406	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%	
Contract Svcs-Janitorial	3421	\$8,822,856	0.0%	27.0%	15.5%	15.9%	15.8%	74.2%	16.1%	0.0%	5.8%	0.0%	0.0%	0.0%	4.0%	
Contract Svcs-Safety	3422	\$105,799	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	
Contract Svcs-Elevators/Esc	3423	\$561,691	1.0%	20.2%	9.1%	9.1%	9.1%	47.5%	33.6%	0.0%	18.0%	0.0%	0.0%	0.0%	100.0%	
Contract Svcs-Lawn/Landscaping	3426	\$546,395	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	12.4%	86.9%	0.0%	0.0%	0.0%	0.7%	0.0%	
Contract Svcs-Trash Collection	3427	\$61,744	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	
Contract Svcs-Info Technology	3429	\$30,030	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	
Contract Svcs-A/C Maintenance	3437	\$92,424	0.0%	33.8%	19.4%	19.9%	19.7%	92.8%	0.0%	0.0%	7.2%	0.0%	0.0%	0.0%	100.0%	
Contract Svcs-Plumbing/Irrigation	3438	\$5,530	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	
Contract Svcs-Matrix Maintenance	3439	\$234,676	15.6%	23.9%	13.3%	25.8%	21.3%	84.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Contract Svcs-Pest/Bird Control	3440	\$22,582	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Contract Svcs-Auto Sys/Doors	3441	\$56,323	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	
Contract Svcs-Equipment Maint	3442	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	
Contract Svcs-Acoustical Consult	3443	\$120,081	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%	
Contract Svcs-Planning Consultant	3444	\$165,647	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%	
Contract Svcs-Environ Consultant	3445	\$45,943	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%	
Contract Svcs-Surveying	3446	\$3,825	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Contract Svcs-Appraisals	3447	\$65,300	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	
Contract Svcs-Parking Mgmt	3448	\$5,875,099	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Contract Svcs-Shuttle Service	3449	\$16,380,418	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	61.5%	0.0%	38.5%	0.0%	0.0%	0.0%	100.0%	
Contract Svcs-Road/Runway Maint	3450	\$128,742	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	
Contract Svcs-Tree Trimming/Removal	3451	\$2,266	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	
Contract Svcs-Plant Rentals	3452	\$46,516	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	
Contract Svcs-Prkg Revenue Ctrl	3453	\$128,881	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Contract Svcs-Fuel Management	3458	\$1,008,104	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%	
Total Contractual Services		\$38,024,645														



**APPENDIX 3
BROWARD COUNTY AVIATION DEPARTMENT
FY 2006 OPERATING DETAIL EXPENSES - OBJECT CODE AND COST CENTER
PERCENTAGE AND DOLLAR ALLOCATION**

Expense Category	Object Code	Total Operating Expenses	Airfield	Terminal					Parking	Roadways	Rental Car Center	Non Terminal	Construction Management	North Perry	Indirect	Total
				Terminal 1	Terminal 2	Terminal 3	Terminal 4	Total Terminal								
Travel / Diem	4000	\$107,430	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Business Travel	4001	\$20,144	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Interview Expense	4005	\$9,602	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Education	4010	\$48,798	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Tuition Reimbursement	4015	\$25,067	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Motor Pool	4030	\$587,832	11.6%	12.9%	6.8%	12.6%	9.8%	42.1%	9.5%	0.5%	2.2%	2.5%	2.1%	2.5%	27.1%	100.0%
Auto Allowance	4040	\$7,957	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Software Support	4120	\$213,725	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Telephone Allocation Chgs	4130	\$374,412	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Communications	4160	\$328,894	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Postage	4240	\$39,619	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Utilities - Electric	4305	\$7,795,056	1.2%	23.5%	5.6%	26.1%	10.6%	65.8%	19.0%	0.4%	11.2%	0.9%	0.0%	0.4%	1.2%	100.0%
Utilities - Garbage	4320	\$56,680	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Utilities - W & WW	4330	\$872,777	0.8%	20.8%	11.9%	12.2%	12.1%	57.1%	0.2%	0.0%	1.4%	2.3%	0.0%	0.4%	37.9%	100.0%
Rental Equipment	4420	\$160,216	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Purchased Insurance	4520	\$5,393,872	4.6%	20.0%	9.4%	12.1%	12.0%	53.5%	23.0%	0.0%	12.1%	4.1%	0.1%	0.4%	2.2%	100.0%
Building Maintenance	4610	\$581,996	2.9%	24.7%	12.5%	24.2%	19.1%	80.6%	0.0%	0.0%	3.5%	5.3%	0.0%	0.9%	6.8%	100.0%
Material - Constr & Improv	4611	\$5,177	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Equipment Maintenance	4620	\$726,497	9.2%	20.8%	10.5%	20.4%	16.1%	67.8%	8.6%	0.6%	2.9%	4.4%	0.0%	0.7%	5.7%	100.0%
Ground Maintenance	4630	\$233,857	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Vehicle Maintenance	4640	\$4,774	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Computer Maintenance	4650	\$59,030	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
External Printing	4700	\$28,005	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Internal Printing	4701	\$11,151	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Promotional	4800	\$15,219	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Advertising	4830	\$72,343	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Otr Curr Charges	4900	\$1,222,290	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Commissions & Fees	4905	\$160	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Moving Expense	4924	\$26,451	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Licenses & Fees	4930	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Administrative Expense	4950	\$99,968	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Instruments of Recognition	4980	\$11,083	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Cost Alloc Chgs	4998	\$2,461,490	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
County Atty Charges	4999	\$717,831	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Office Supplies	5100	\$113,745	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Office Equipment < \$1,000	5101	\$76,608	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Medical/Surgical Supplies	5201	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Tools / Implements	5230	\$11,660	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Wearing Apparel	5240	\$27,591	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Pesticides	5250	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Safety Supplies	5260	\$72	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Chemicals	5270	\$493	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Dues & Memberships	5420	\$140,873	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Subscriptions	5430	\$58,129	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Miscellaneous Expense	5500	\$26,871	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Payments to OGA	8101	\$23,964,827	30.9%	14.1%	11.3%	14.1%	11.3%	50.9%	1.8%	1.8%	0.0%	0.0%	0.0%	0.0%	14.5%	100.0%
Bad Debt Expense	9940	-\$42,176	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Total Other Expenses		\$46,698,096														
Total Operating Expenses		\$108,875,808														



**APPENDIX 3
BROWARD COUNTY AVIATION DEPARTMENT
FY 2006 OPERATING DETAIL EXPENSES - OBJECT CODE AND COST CENTER
PERCENTAGE AND DOLLAR ALLOCATION**

Expense Category	Object Code	Total Operating Expenses	Airfield	Terminal					Parking	Roadways	Rental Car Center	Non Terminal	Construction Management	North Perry	Indirect	Total
				Terminal 1	Terminal 2	Terminal 3	Terminal 4	Total Terminal								
ALLOCATION BY \$																
Personal Services																
Administration		\$2,772,988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,772,988	\$2,772,988
AEP		\$476,721	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$476,721	\$0	\$0	\$0	\$476,721
Business		\$1,008,366	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,008,366	\$1,008,366	
Planning Dev Engineering		\$1,656,650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,656,650	\$0	\$0	\$0	\$1,656,650
Finance		\$1,465,077	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,465,077	\$1,465,077	
MIS		\$1,266,736	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,266,736	\$1,266,736	
Terminal		\$906,926	\$0	\$348,313	\$163,305	\$268,045	\$127,263	\$906,926	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$906,926
Security		\$778,928	\$38,946	\$151,458	\$121,167	\$151,458	\$121,167	\$545,250	\$19,473	\$19,473	\$0	\$0	\$0	\$0	\$155,786	\$778,928
Airside		\$1,997,467	\$1,997,467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,997,467
Admin Operations		\$654,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$654,500	\$654,500
Landside Operations		\$1,108,738	\$0	\$0	\$0	\$0	\$0	\$0	\$1,108,738	\$0	\$0	\$0	\$0	\$0	\$0	\$1,108,738
Airport Maintenance		\$3,675,915	\$336,498	\$765,209	\$386,649	\$748,708	\$592,107	\$2,492,672	\$314,820	\$22,002	\$108,068	\$163,396	\$0	\$27,179	\$211,282	\$3,675,915
Facilities Maintenance		\$6,020,091	\$551,087	\$1,253,192	\$633,220	\$1,226,168	\$969,700	\$4,082,280	\$515,584	\$36,033	\$176,984	\$267,595	\$0	\$44,511	\$346,019	\$6,020,091
North Perry		\$363,964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$363,964	\$0	\$363,964
Total Personal Services	1120-2500	\$24,153,067	\$2,923,998	\$2,518,173	\$1,304,340	\$2,394,378	\$1,810,237	\$8,027,128	\$1,958,615	\$77,508	\$285,051	\$430,990	\$2,133,371	\$435,654	\$7,880,753	\$24,153,067
Professional Services	3100	\$18,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,786	\$18,786
Laundry	3172	\$2,379	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,379	\$2,379
Auditing Fees	3210	\$58,480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58,480	\$58,480
Contract Svcs-Recurring	3400	\$1,058,127	\$21,781	\$49,605	\$25,870	\$46,172	\$37,249	\$158,896	\$17,508	\$1,381	\$6,072	\$8,999	\$11,474	\$25,113	\$806,903	\$1,058,127
Contract Svcs-Temps	3401	\$16,094	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,094	\$16,094
Contract Svcs-Non Recur	3403	\$3,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,100	\$3,100
Contract Svcs-Uniform Svcs	3406	\$30,497	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,497	\$30,497
Contract Svcs-Adver Agcy	3407	\$454,975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$454,975	\$454,975
Contract Svcs-Public Rel.Agy	3408	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contract Svcs-Security Services	3417	\$1,737,929	\$251,042	\$136,304	\$107,567	\$136,196	\$108,912	\$488,981	\$783,147	\$17,025	\$707	\$1,069	\$0	\$59,527	\$136,430	\$1,737,929
Contract Svcs-Engineering	3419	\$133,406	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$133,406	\$0	\$0	\$133,406
Contract Svcs-Janitorial	3421	\$8,822,856	\$0	\$2,382,269	\$1,365,996	\$1,404,139	\$1,390,172	\$6,542,576	\$1,420,454	\$0	\$510,032	\$0	\$0	\$0	\$349,794	\$8,822,856
Contract Svcs-Safety	3422	\$105,799	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105,799	\$105,799
Contract Svcs-Elevators/Esc	3423	\$561,691	\$5,674	\$113,473	\$51,063	\$51,063	\$51,063	\$266,661	\$188,491	\$0	\$100,865	\$0	\$0	\$0	\$0	\$561,691
Contract Svcs-Lawn/Landscaping	3426	\$546,395	\$0	\$0	\$0	\$0	\$0	\$0	\$67,824	\$474,771	\$0	\$0	\$0	\$3,800	\$0	\$546,395
Contract Svcs-Trash Collection	3427	\$61,744	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61,744	\$61,744
Contract Svcs-Info Technology	3429	\$30,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,030	\$30,030
Contract Svcs-A/C Maintenance	3437	\$92,424	\$0	\$31,219	\$17,901	\$18,401	\$18,218	\$85,740	\$0	\$0	\$6,684	\$0	\$0	\$0	\$0	\$92,424
Contract Svcs-Plumbing/Irrigation	3438	\$5,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,530	\$5,530
Contract Svcs-Matrix Maintenance	3439	\$234,676	\$36,713	\$56,149	\$31,314	\$60,469	\$50,031	\$197,963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$234,676
Contract Svcs-Pest/Bird Control	3440	\$22,582	\$22,582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,582
Contract Svcs-Auto Sys/Doors	3441	\$56,323	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,323	\$56,323
Contract Svcs-Equipment Maint	3442	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contract Svcs-Acoustical Consult	3443	\$120,081	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120,081	\$0	\$0	\$120,081
Contract Svcs-Planning Consultant	3444	\$165,647	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$165,647	\$0	\$0	\$165,647
Contract Svcs-Environ Consultant	3445	\$45,943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,943	\$0	\$0	\$45,943
Contract Svcs-Surveying	3446	\$3,825	\$3,825	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,825
Contract Svcs-Appraisals	3447	\$65,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65,300	\$65,300
Contract Svcs-Parking Mgmt	3448	\$5,875,099	\$0	\$0	\$0	\$0	\$0	\$0	\$5,875,099	\$0	\$0	\$0	\$0	\$0	\$0	\$5,875,099
Contract Svcs-Shuttle Service	3449	\$16,380,418	\$0	\$0	\$0	\$0	\$0	\$0	\$10,078,932	\$0	\$6,301,486	\$0	\$0	\$0	\$0	\$16,380,418
Contract Svcs-Road/Runway Maint	3450	\$128,742	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$128,742	\$128,742
Contract Svcs-Tree Trimming/Removal	3451	\$2,266	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,266	\$2,266
Contract Svcs-Plant Rentals	3452	\$46,516	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,516	\$46,516
Contract Svcs-Prkg Revenue Ctrl	3453	\$128,881	\$0	\$0	\$0	\$0	\$0	\$0	\$128,881	\$0	\$0	\$0	\$0	\$0	\$0	\$128,881
Contract Svcs-Fuel Management	3458	\$1,008,104	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,008,104	\$0	\$0	\$0	\$0	\$1,008,104
Total Contractual Services		\$38,024,645	\$341,617	\$2,769,020	\$1,599,712	\$1,716,441	\$1,655,645	\$7,740,817	\$18,560,337	\$493,176	\$7,933,950	\$10,069	\$476,551	\$88,440	\$2,379,689	\$38,024,645



**APPENDIX 3
BROWARD COUNTY AVIATION DEPARTMENT
FY 2006 OPERATING DETAIL EXPENSES - OBJECT CODE AND COST CENTER
PERCENTAGE AND DOLLAR ALLOCATION**

Expense Category	Object Code	Total Operating Expenses	Airfield	Terminal					Parking	Roadways	Rental Car Center	Non Terminal	Construction Management	North Perry	Indirect	Total
				Terminal 1	Terminal 2	Terminal 3	Terminal 4	Total Terminal								
Travel / Diem	4000	\$107,430	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$107,430	\$107,430	
Business Travel	4001	\$20,144	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,144	\$20,144	
Interview Expense	4005	\$9,602	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,602	\$9,602	
Education	4010	\$48,798	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,798	\$48,798	
Tuition Reimbursement	4015	\$25,067	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,067	\$25,067	
Motor Pool	4030	\$587,832	\$67,978	\$75,862	\$40,001	\$73,863	\$57,897	\$247,623	\$55,634	\$2,708	\$13,083	\$14,426	\$12,247	\$14,646	\$159,488	\$587,832
Auto Allowance	4040	\$7,957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,957	\$7,957
Software Support	4120	\$213,725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$213,725	\$213,725
Telephone Allocation Chgs	4130	\$374,412	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$374,412	\$374,412
Communications	4160	\$328,894	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$328,894	\$328,894
Postage	4240	\$39,619	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,619	\$39,619
Utilities - Electric	4305	\$7,795,056	\$95,554	\$1,831,007	\$439,220	\$2,033,146	\$825,034	\$5,128,407	\$1,480,935	\$29,046	\$869,518	\$68,250	\$0	\$28,408	\$94,938	\$7,795,056
Utilities - Garbage	4320	\$56,680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,680	\$56,680
Utilities - W & WW	4330	\$872,777	\$6,572	\$181,347	\$103,985	\$106,888	\$105,825	\$498,046	\$1,782	\$0	\$12,327	\$20,328	\$0	\$3,328	\$330,394	\$872,777
Rental Equipment	4420	\$160,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$160,216	\$160,216
Purchased Insurance	4520	\$5,393,872	\$247,273	\$1,081,435	\$504,573	\$652,778	\$649,532	\$2,888,318	\$1,238,740	\$0	\$654,201	\$219,146	\$5,326	\$20,128	\$120,739	\$5,393,872
Building Maintenance	4610	\$581,996	\$16,869	\$144,022	\$72,772	\$140,916	\$111,442	\$469,153	\$0	\$0	\$20,340	\$30,753	\$0	\$5,115	\$39,766	\$581,996
Material - Constr & Improv	4611	\$5,177	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,177	\$5,177
Equipment Maintenance	4620	\$726,497	\$66,504	\$151,234	\$76,416	\$147,972	\$117,022	\$492,644	\$62,220	\$4,348	\$21,358	\$32,293	\$0	\$5,372	\$41,757	\$726,497
Ground Maintenance	4630	\$233,857	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$233,857	\$233,857
Vehicle Maintenance	4640	\$4,774	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,774	\$4,774
Computer Maintenance	4650	\$59,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,030	\$59,030
External Printing	4700	\$28,005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,005	\$28,005
Internal Printing	4701	\$11,151	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,151	\$11,151
Promotional	4800	\$15,219	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,219	\$15,219
Advertising	4830	\$72,343	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,343	\$72,343
Otr Curr Charges	4900	\$1,222,290	\$1,222,290	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,222,290
Commissions & Fees	4905	\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$160	\$160
Moving Expense	4924	\$26,451	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,451	\$26,451
Licenses & Fees	4930	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administrative Expense	4950	\$99,968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$99,968	\$99,968
Instruments of Recognition	4980	\$11,083	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,083	\$11,083
Cost Alloc Chgs	4998	\$2,461,490	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,461,490	\$2,461,490
County Atty Charges	4999	\$717,831	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$717,831	\$717,831
Office Supplies	5100	\$113,745	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$113,745	\$113,745
Office Equipment < \$1,000	5101	\$76,608	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76,608	\$76,608
Medical/Surgical Supplies	5201	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tools / Implements	5230	\$11,660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,660	\$11,660
Wearing Apparel	5240	\$27,591	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,591	\$27,591
Pesticides	5250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Safety Supplies	5260	\$72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72	\$72
Chemicals	5270	\$493	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$493	\$493
Dues & Memberships	5420	\$140,873	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$140,873	\$140,873
Subscriptions	5430	\$58,129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58,129	\$58,129
Miscellaneous Expense	5500	\$26,871	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,871	\$26,871
Payments to OGA	8101	\$23,964,827	\$7,413,920	\$3,387,613	\$2,710,090	\$3,387,613	\$2,710,090	\$12,195,405	\$435,550	\$435,550	\$0	\$0	\$0	\$0	\$3,484,401	\$23,964,827
Bad Debt Expense	9940	(\$42,176)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$42,176)	(\$42,176)
Total Other Expenses		\$46,698,096	\$9,136,961	\$6,852,520	\$3,947,057	\$6,543,177	\$4,576,841	\$21,919,596	\$3,274,861	\$471,652	\$1,590,826	\$385,196	\$17,572	\$76,998	\$9,824,434	\$46,698,096
TOTAL OPERATING EXPENSES		\$108,875,808	\$12,402,575	\$12,139,713	\$6,851,109	\$10,653,996	\$8,042,723	\$37,687,541	\$23,793,813	\$1,042,336	\$9,809,827	\$826,255	\$2,627,494	\$601,091	\$20,084,876	\$108,875,808
Indirect Cost Center Allocation			\$2,805,514	\$2,746,053	\$1,549,749	\$2,409,978	\$1,819,297	\$8,525,077	\$5,382,259	\$235,781	\$2,219,023	\$186,902	\$594,350	\$135,969	(\$20,084,876)	\$0
TOTAL OPERATING EXPENSES w/INDIRECT ALLOCATION		\$108,875,808	\$15,208,089	\$14,885,766	\$8,400,858	\$13,063,974	\$9,862,020	\$46,212,618	\$29,176,072	\$1,278,116	\$12,028,851	\$1,013,158	\$3,221,845	\$737,060	\$0	\$108,875,808



**APPENDIX 4
BROWARD COUNTY AVIATION DEPARTMENT
FY 2006 DEBT SERVICE PAYMENTS BY BOND ISSUE**

Bond Issue	Airfield	Terminal 1	Terminal 2	Terminal 3	Terminal 4	Total Terminal	Parking	Roadways	Rental Car Center	Non Terminal	Construction Management	North Perry	Indirect	Allocated Total
Series 2003 K	\$1,558,448	\$0	\$2,966,847	\$3,049,692	\$3,019,357	\$9,035,896	\$1,587,335	\$4,037,872	\$0	\$0	\$0	\$0	\$1,995,449	\$18,215,000
Series 2004 L - (1)	\$0	\$0	\$1,694,322	\$1,694,322	\$1,694,322	\$5,082,966	\$0	\$5,446,034	\$0	\$0	\$0	\$0	\$0	\$10,529,000
Series 2004 M-1 (2)	\$0	\$118,069	\$224,360	\$230,625	\$228,331	\$801,386	\$1,939,354	\$0	\$0	\$0	\$0	\$0	\$324,260	\$3,065,000
Series 2004 M-2 - (1) (2)	\$104,305	\$0	\$0	\$0	\$945,695	\$945,695	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,050,000
Series 1998E	\$3,990,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,990,000
Series 1998F	\$0	\$0	\$191,174	\$196,512	\$194,557	\$582,243	\$0	\$0	\$0	\$0	\$0	\$0	\$556,757	\$1,139,000
Series G	\$0	\$1,035,506	\$126,403	\$129,932	\$128,640	\$1,420,481	\$2,662,872	\$0	\$0	\$280,647	\$0	\$0	\$0	\$4,364,000
Series H	\$0	\$4,235,816	\$0	\$0	\$0	\$4,235,816	\$0	\$4,890,556	\$0	\$0	\$0	\$0	\$0	\$9,126,373
Series I	\$1,780,204	\$1,187,608	\$0	\$0	\$0	\$1,187,608	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,967,812
Series J1 (Non Taxable)	\$0	\$0	\$0	\$0	\$0	\$0	\$5,057,382	\$0	\$2,136,618	\$0	\$0	\$0	\$0	\$7,194,000
Series J2 (Taxable) (3)	\$0	\$0	\$0	\$0	\$0	\$0	\$421,842	\$0	\$10,679,258	\$0	\$0	\$0	\$0	\$11,101,100
TOTAL DEBT SERVICE	\$7,432,956	\$6,576,999	\$5,203,106	\$5,301,084	\$6,210,903	\$23,292,092	\$11,668,785	\$14,374,462	\$12,815,876	\$280,647	\$0	\$0	\$2,876,466	\$72,741,285
Indirect Cost Center Allocation	\$306,029	\$270,787	\$214,222	\$218,256	\$255,715	\$958,979	\$480,426	\$591,824	\$527,654	\$11,555	\$0	\$0	(\$2,876,466)	\$0
TOTAL DEBT SERVICE	\$7,738,985	\$6,847,787	\$5,417,327	\$5,519,340	\$6,466,617	\$24,251,071	\$12,149,211	\$14,966,286	\$13,343,530	\$292,202	\$0	\$0	\$0	\$72,741,285
Less: PFC Capital Improvement Funds for Series H,I,L, and Series M2	\$1,884,508	\$5,423,425	\$1,694,322	\$1,694,322	\$2,640,017	\$11,452,086	\$0	\$10,336,591	\$0	\$0	\$0	\$0	\$0	\$23,673,185
TOTAL ADJUSTED DEBT SERVICE	\$5,854,477	\$1,424,362	\$3,723,006	\$3,825,018	\$3,826,600	\$12,798,986	\$12,149,211	\$4,629,695	\$13,343,530	\$292,202	\$0	\$0	\$0	\$49,068,100

1. Funded by PFCs; as a result excluded from analysis.
2. FY 2006 interest updated to reflect variable interest rates.
3. Series J2 interest adjustment per BCAD Finance.

Sources: Official Statements, BCAD Finance debt service schedules.



APPENDIX 5
BROWARD COUNTY AVIATION DEPARTMENT
Debt Service Payments (Principal and Interest) by Cost Center and Debt Service Series

Capital Project Descriptions	Projects	Airfield	Terminal 1	Terminal 2	Terminal 3	Terminal 4	Total Terminal	Parking	Roadways	Rental Car Center	Non Terminal	Construction Management	North Perry	Indirect
Series E Refunded Series B (1989)														
Clear Zones/Safety Area-Runway 9L/27R	\$28,000,000	\$28,000,000												
Clear Zones/Safety Area-Runway 13/31	\$18,525,000	\$18,525,000												
Clear Zones-Runway 9R/27L	\$19,810,000	\$19,810,000												
Ravenswood-West	\$56,000,000	\$56,000,000												
Consultant Fees	\$3,100,000	\$3,100,000												
Demolition/Property Management Fees	\$2,000,000	\$2,000,000												
Surveying Fees	\$150,000	\$150,000												
Environmental Audit Fees	\$150,000	\$150,000												
Total	\$127,735,000	\$127,735,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Allocation	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
FY 2006 Debt Service (Payments - 10/1/2006 and 4/1/2006)	\$3,990,000	\$3,990,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Series F (1998)														
Terminal Refurbishment (based on square footage)	\$5,300,000			\$1,740,202	\$1,788,795	\$1,771,002	\$5,300,000							
Maintenance Facility	\$5,068,000													\$5,068,000
Total	\$10,368,000	\$0	\$0	\$1,740,202	\$1,788,795	\$1,771,002	\$5,300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$5,068,000
Project Allocation	100.0%	0.0%	0.0%	16.8%	17.3%	17.1%	51.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	48.9%
FY 2006 Debt Service (Payments - 10/1/2006 and 4/1/2006)	\$1,139,000	\$0	\$0	\$191,174	\$196,512	\$194,557	\$582,243	\$0	\$0	\$0	\$0	\$0	\$0	\$556,757
Series G (1998)														
New Terminal	\$13,449,000		\$13,449,000				\$13,449,000							
Parking Garage	\$34,585,000							\$34,585,000						
Air Freight Facility	\$3,645,000										\$3,645,000			
Terminal Refurbishment (based on square footage)	\$5,000,000			\$1,641,700	\$1,687,543	\$1,670,757	\$5,000,000							
Total	\$56,679,000	\$0	\$13,449,000	\$1,641,700	\$1,687,543	\$1,670,757	\$18,449,000	\$34,585,000	\$0	\$0	\$3,645,000	\$0	\$0	\$0
Project Allocation	100.0%		23.7%	2.9%	3.0%	2.9%	32.5%	61.0%	0.0%	0.0%	6.4%	0.0%	0.0%	0.0%
FY 2006 Debt Service (Payments - 10/1/2006 and 4/1/2006)	\$4,364,000	\$0	\$1,035,506	\$126,403	\$129,932	\$128,640	\$1,420,481	\$2,662,872	\$0	\$0	\$280,647	\$0	\$0	\$0
Series H1 and H2 PFC Convertible Lien (1998)														
New Terminal	\$60,593,000		\$60,593,000				\$60,593,000							
Roadway Improvements	\$69,959,000								\$69,959,000					
Total	\$130,552,000	\$0	\$60,593,000	\$0	\$0	\$0	\$60,593,000	\$0	\$69,959,000	\$0	\$0	\$0	\$0	\$0
Project Allocation	100.0%	0.0%	46.4%				46.4%		53.6%					
FY 2006 Debt Service (Payments - 10/1/2006 and 4/1/2006)	\$9,126,373	\$0	\$4,235,816	\$0	\$0	\$0	\$4,235,816	\$0	\$4,890,556	\$0	\$0	\$0	\$0	\$0
Series I PFC Convertible Lien (2001)														
Concourse B, Terminal (Includes Apron)	\$26,898,000	24,893,237	2,004,763				\$2,004,763							
Completion of Terminal 1 and Concourse C	\$14,602,000		14,602,000				\$14,602,000							
Total	\$41,500,000	\$24,893,237	\$16,606,763	\$0	\$0	\$0	\$16,606,763	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Allocation	100.0%	60.0%	40.0%	0.0%	0.0%	0.0%	40.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
FY 2006 Debt Service (Payments - 10/1/2006 and 4/1/2006)	\$2,967,812	\$1,780,204	\$1,187,608	\$0	\$0	\$0	\$1,187,608	\$0	\$0	\$0	\$0	\$0	\$0	\$0



APPENDIX 5
BROWARD COUNTY AVIATION DEPARTMENT
Debt Service Payments (Principal and Interest) by Cost Center and Debt Service Series

Capital Project Descriptions	Projects	Airfield	Terminal 1	Terminal 2	Terminal 3	Terminal 4	Total Terminal	Parking	Roadways	Rental Car Center	Non Terminal	Construction Management	North Perry	Indirect
Series J (2001)														
Joint Use Facility	\$210,000,000							\$0	\$89,782,156		\$120,217,844			
Project Allocation	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	29.9%	0.0%	70.1%	0.0%	0.0%	0.0%	0.0%
FY 2006 Debt Service (Payments - 10/1/2006 and 4/1/2006)	\$18,295,100	\$0	\$0	\$0	\$0	\$0	\$0	\$5,479,224	\$0	\$12,815,876	\$0	\$0	\$0	\$0
Series J1 - Non Taxable (Parking 70.3%, RCC 29.7%)	\$7,194,000	\$0	\$0	\$0	\$0	\$0	\$0	\$5,057,382	\$0	\$2,136,618	\$0	\$0	\$0	\$0
Series J2 - Taxable (Parking 3.8%, RCC 96.2%)	\$11,101,100	\$0	\$0	\$0	\$0	\$0	\$0	\$421,842	\$0	\$10,679,258	\$0	\$0	\$0	\$0
Series K Refunded C Which Refunded A (1983)														
Project Administration	\$596,000													\$596,000
Maintenance Building	\$0													
Parking and Terminal Roadways	\$56,446,000							\$16,781,396	\$39,664,604					
Terminal Area- (based on square footage)	\$95,528,000			\$31,365,672	\$32,241,520	\$31,920,808	\$95,528,000							
Apron Area	\$6,581,000	\$6,581,000												
Taxiways	\$23,000	\$23,000												
Railway Relocation	\$2,732,000								\$2,732,000					
Perimeter Road	\$292,000								\$292,000					
Airline/Tenant Facilities (Fuel Farm)	\$9,872,000	\$9,872,000												
Land Acquisition	\$20,500,000													\$20,500,000
Total	\$192,570,000	\$16,476,000	\$0	\$31,365,672	\$32,241,520	\$31,920,808	\$95,528,000	\$16,781,396	\$42,688,604	\$0	\$0	\$0	\$0	\$21,096,000
Project Allocation	100.0%	8.6%	0.0%	16.3%	16.7%	16.6%	49.6%	8.7%	22.2%	0.0%	0.0%	0.0%	0.0%	11.0%
FY 2006 Debt Service (Payments - 10/1/2006 and 4/1/2006)	\$18,215,000	\$1,558,448	\$0	\$2,966,847	\$3,049,692	\$3,019,357	\$9,035,896	\$1,587,335	\$4,037,872	\$0	\$0	\$0	\$0	\$1,995,449
Series L PFCs (2004)														
Exit Roadways	\$75,000,000								\$75,000,000					
Grade Separated Pedestrian Bridges (T2, T3, T4)	\$70,000,000			\$23,333,333	\$23,333,333	\$23,333,333	\$70,000,000							
Total	\$145,000,000	\$0	\$0	\$23,333,333	\$23,333,333	\$23,333,333	\$70,000,000	\$0	\$75,000,000	\$0	\$0	\$0	\$0	\$0
Project Allocation	100.0%	0.0%	0.0%	16.1%	16.1%	16.1%	48.3%	0.0%	51.7%	0.0%	0.0%	0.0%	0.0%	0.0%
FY 2006 Debt Service (Payments - 10/1/2006 and 4/1/2006)	\$10,529,000	\$0	\$0	\$1,694,322	\$1,694,322	\$1,694,322	\$5,082,966	\$0	\$5,446,034	\$0	\$0	\$0	\$0	\$0
Series M (2004)														
Series M1														
R&R - Air Conditioning, Roof and Escalator Replacements	\$10,300,000			\$3,381,903	\$3,476,338	\$3,441,759	\$10,300,000							
I&D - Security Enhancements (based on square footage)	\$7,000,000		\$2,548,824	\$1,461,499	\$1,502,310	\$1,487,366	\$7,000,000							
Additional Public Parking (Floors 8&9)	\$37,000,000							\$37,000,000						
Sanitary Sewer Lift and Pump Stations	\$6,000,000													\$6,000,000
Pay-on-foot and Upgraded Parking Revenue System	\$4,866,000							\$4,866,000						
Airport Signage Planning	\$1,000,000													\$1,000,000
Total	\$66,166,000	\$0	\$2,548,824	\$4,843,402	\$4,978,648	\$4,929,125	\$17,300,000	\$41,866,000	\$0	\$0	\$0	\$0	\$0	\$7,000,000
Project Allocation	100.0%	0.0%	3.9%	7.3%	7.5%	7.4%	26.1%	63.3%	0.0%	0.0%	0.0%	0.0%	0.0%	10.6%
FY 2006 Debt Service (Payments - 10/1/2006 and 4/1/2006)	\$3,065,000	\$0	\$118,069	\$224,360	\$230,625	\$228,331	\$801,386	\$1,939,354	\$0	\$0	\$0	\$0	\$0	\$324,260
Series M2 PFCs														



APPENDIX 5
BROWARD COUNTY AVIATION DEPARTMENT
Debt Service Payments (Principal and Interest) by Cost Center and Debt Service Series

Capital Project Descriptions	Projects	Airfield	Terminal 1	Terminal 2	Terminal 3	Terminal 4	Total Terminal	Parking	Roadways	Rental Car Center	Non Terminal	Construction Management	North Perry	Indirect
Terminal 4 Renovation	\$27,200,000					\$27,200,000	\$27,200,000							
Runway Implementation Plan Initiatives	\$3,000,000	\$3,000,000												
Total	\$30,200,000	\$3,000,000	\$0	\$0	\$0	\$27,200,000	\$27,200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Project Allocation	100.0%	9.9%	0.0%	0.0%	0.0%	90.1%	90.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
FY 2006 Debt Service (Payments - 10/1/2006 and 4/1/2006)	\$1,050,000	\$104,305	\$0	\$0	\$0	\$945,695	\$945,695	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DEBT SERVICE	\$72,741,285	\$7,432,956	\$6,576,999	\$5,203,106	\$5,301,084	\$6,210,903	\$23,292,092	\$11,668,785	\$14,374,462	\$12,815,876	\$280,647	\$0	\$0	\$2,876,466
Indirect Cost Center Allocation		\$306,029	\$270,787	\$214,222	\$218,256	\$255,715	\$958,979	\$480,426	\$591,824	\$527,654	\$11,555	\$0	\$0	(\$2,876,466)
TOTAL DEBT SERVICE	\$72,741,285	\$7,738,985	\$6,847,787	\$5,417,327	\$5,519,340	\$6,466,617	\$24,251,071	\$12,149,211	\$14,966,286	\$13,343,530	\$292,202	\$0	\$0	\$0
Less: PFC Capital Improvement Funds for Series H,I,L, and Series M2	\$23,673,185	\$1,884,508	\$5,423,425	\$1,694,322	\$1,694,322	\$2,640,017	\$11,452,086	\$0	\$10,336,591	\$0	\$0	\$0	\$0	\$0
TOTAL DEBT SERVICE	\$49,068,100	\$5,854,477	\$1,424,362	\$3,723,006	\$3,825,018	\$3,826,600	\$12,798,986	\$12,149,211	\$4,629,695	\$13,343,530	\$292,202	\$0	\$0	\$0



**APPENDIX 6
BROWARD COUNTY AVIATION DEPARTMENT
Fund Transfer Allocations by Projects (FY 2002-2006)**

FUND	UNIT/ ORG	PROJECT DESCRIPTION	FUND TRANSFERS					Airfield	Terminal 1	Terminal 2	Terminal 3	Terminal 4	Total Terminal	Parking	Roadways	Rental Car Center	Non Terminal	Constructio n	North Perry	Indirect	
			FY 06	FY 05	FY04	FY 03	FY 02														Total
4020		Renewal & Replacement																			
	3223	Miscellaneous			\$3,100		\$739	\$3,839												\$3,839	
	3605	Passenger Loading Bridges Replacement				\$685,831	\$4,017,236	\$4,703,067		\$1,567,689	\$1,567,689	\$1,567,689	\$4,703,067								
	3635	Annual Signage Allowance			\$21,184	\$21,710	\$18,554	\$61,448												\$61,448	
	3636	Parking Plaza Office Renov.		\$18	\$41,653	\$1,464		\$43,135					\$43,135								
	3640	Annual Paving Repair Allowance	\$315,060	\$133,485	\$133,994	\$43,144	\$719,907	\$1,345,590						\$1,345,590							
	3641	Inner Terminal Taxilanes			\$388,693	\$3,345,821	\$1,926,354	\$5,660,868	\$5,660,868												
	3642	Communications Center Equipment	\$75,089	\$1,060,733	\$81,271	\$58,176	\$264,825	\$1,540,094												\$1,540,094	
	3643	LAN/Communication Backbone		\$51,735	\$221,095	\$667,866	\$759,952	\$1,700,648												\$1,700,648	
	3645	Miscellaneous Repairs	\$114,484	\$396,343	\$272,562	\$1,025,936	\$50,654	\$1,859,979												\$1,859,979	
	3648	Terminal Master Keying System					\$4,611	\$4,611		\$1,153	\$1,153	\$1,153	\$1,153	\$4,611							
	3649	Public Address System					\$263,365	\$263,365												\$263,365	
	3653	Existing Parking Garage Storage Lanes					\$13,815	\$13,815						\$13,815							
	3673	Air Handler Replacement		\$209,997	\$5,759,114	\$707,103		\$6,676,214			\$2,225,405	\$2,225,405	\$2,225,405	\$6,676,214							
	3674	Taxiway A				\$2,952	\$6,725	\$9,677	\$9,677												
	3675	Taxiway A - East End Rehab		\$70,557	\$366,194	\$31,448		\$468,199	\$468,199												
	3715	Pt 139 RW & TW Safety				\$38	\$48,834	\$48,872	\$48,872												
	3753	AC Control Units Replacement	\$2,006,767					\$2,006,767		\$1,003,384		\$1,003,384	\$2,006,767								
	3755	Escalator Replacement	\$202,495	\$17,344				\$219,839			\$73,280	\$73,280	\$219,839								
	3762	Replace Roof Bldg 8	\$75,000					\$75,000												\$75,000	
	3763	Telephone System Replacement	\$100,215	\$265,551				\$365,766												\$365,766	
	3764	Electrical Vault Upgrade		\$42,721	\$455,587	\$9,820		\$508,128												\$508,128	
	3769	Relocation of Gates 100&101	\$34,902	\$7,399				\$42,301	\$42,301												
	3771	Cooling Towers and Chillers for T3 and T4	\$135,768					\$135,768				\$67,884	\$67,884	\$135,768							
	3772	Sliding Access Doors T2, T3 and T4	\$173	\$519	\$40,500			\$41,192			\$13,731	\$13,731	\$13,731	\$41,192							
	3773	Vestibule Tile Replacement	\$69	\$208	\$16,200			\$16,477			\$5,492	\$5,492	\$5,492	\$16,477							
	3774	Parking Enhancements			\$123,622			\$123,622						\$123,622							
	3790	Stormwater Improvements	\$12,774	\$3,193				\$15,967	\$15,967												
	3823	Fire Sprinkler System in Palm and Hibiscus Garages	\$52,757					\$52,757						\$52,757							
		TOTAL RENEWAL & REPLACEMENT	\$3,125,553	\$2,259,803	\$7,924,769	\$6,601,309	\$8,095,571	\$23,238,651	\$6,245,884	\$1,004,536	\$2,319,060	\$2,386,944	\$3,390,328	\$9,100,868	\$233,329	\$1,345,590	\$0	\$0	\$0	\$0	\$6,312,980



APPENDIX 6
BROWARD COUNTY AVIATION DEPARTMENT
Fund Transfer Allocations by Projects (FY 2002-2006)

FUND	UNIT/ ORG	PROJECT DESCRIPTION	FUND TRANSFERS						Airfield	Terminal 1	Terminal 2	Terminal 3	Terminal 4	Total Terminal	Parking	Roadways	Rental Car Center	Non Terminal	Constructio n	North Perry	Indirect
			FY 06	FY 05	FY04	FY 03	FY 02	Total													
		ALLOCATION %							26.88%	4.32%	9.98%	10.27%	14.59%	39.16%	1.00%	5.79%	0.00%	0.00%	0.00%	0.00%	27.17%
		FY 2006 OPERATING TRANSFERS TO RENEWAL & REPLACEMENT FUND																			
		Direct Allocation						\$4,515,717	\$1,666,382	\$268,007	\$618,718	\$636,829	\$904,529	\$2,428,083	\$62,251	\$358,999	\$0	\$0	\$0	\$0	\$0
		Indirect Allocation						\$1,684,283	\$621,532	\$99,962	\$230,771	\$237,526	\$337,373	\$905,633	\$23,219	\$133,900	\$0	\$0	\$0	\$0	\$0
		Total						\$6,200,000	\$2,287,914	\$367,969	\$849,489	\$874,355	\$1,241,902	\$3,333,716	\$85,470	\$492,900	\$0	\$0	\$0	\$0	\$0
4030		New Equipment/Improvement Fund																			
	1000	Administration	\$11,472	\$5,267	\$60,153			\$76,892													\$76,892
	1100	AEP		\$140				\$140											\$140		
	2100	Business	\$2,675		\$61,740			\$64,415													\$64,415
	3100	P&D	\$35,048	\$13,999	\$25,017			\$74,064											\$74,064		
	4100	Finance	\$4,061	\$302,040	\$7,020			\$313,121													\$313,121
	4200	Information Systems	\$39,835	\$140,390	\$144,879			\$325,104													\$325,104
	5111	OPS - Security	\$1,218		\$10,114			\$11,332	\$708	\$2,776	\$2,181	\$2,776	\$2,181	\$9,916	\$355	\$355					
	5120	OPS - Airside	\$9,200		\$7,419			\$16,619	\$16,619												
	5130	OPS - Admin	\$114,389					\$114,389													\$114,389
	5140	OPS - Landside			\$2,683			\$2,683							\$2,683						
	5150	OPS - ARFF	\$31,697	\$7,170	\$94,545			\$133,412	\$133,412												
	5210	Maintenance Airport	\$77,368	\$23,010	\$100,537			\$200,915													\$200,915
	5220	Maintenance Facilities	\$27,483	\$52,142	\$105,375			\$185,000													\$185,000
	5300	North Perry	\$12,648	\$28,445	\$8,541			\$49,634												\$49,634	
		TOTAL NEW EQUIPMENT	\$367,094	\$572,603	\$628,023			\$1,567,720	\$150,739	\$2,776	\$2,181	\$2,776	\$2,181	\$9,916	\$3,038	\$355	\$0	\$0	\$74,204	\$49,634	\$1,279,836



APPENDIX 6
BROWARD COUNTY AVIATION DEPARTMENT
Fund Transfer Allocations by Projects (FY 2002-2006)

FUND	UNIT/ ORG	PROJECT DESCRIPTION	FUND TRANSFERS						Airfield	Terminal 1	Terminal 2	Terminal 3	Terminal 4	Total Terminal	Parking	Roadways	Rental Car Center	Non Terminal	Constructio n	North Perry	Indirect
			FY 06	FY 05	FY04	FY 03	FY 02	Total													
		ALLOCATION %							9.62%	0.18%	0.14%	0.18%	0.14%	0.63%	0.19%	0.02%	0.00%	0.00%	4.73%	3.17%	81.64%
		FY 2006 OPERATING TRANSFERS TO NEW EQUIPMENT FUND																			
		Direct Allocation						\$73,896	\$38,692	\$713	\$560	\$713	\$560	\$2,545	\$780	\$91	\$0	\$0	\$19,047	\$12,740	\$0
		Indirect Allocation						\$328,514	\$172,013	\$3,168	\$2,489	\$3,168	\$2,489	\$11,315	\$3,466	\$405	\$0	\$0	\$84,676	\$56,639	\$0
		Total						\$402,410	\$210,706	\$3,881	\$3,049	\$3,881	\$3,049	\$13,860	\$4,246	\$496	\$0	\$0	\$103,723	\$69,379	\$0
4040		Facilities Improvement & Development																			
	3220	Improvement & Development Allowance	\$251,147	\$2,164,480	\$597,096	\$168,220	\$368,133	\$3,549,076													\$3,549,076
	3221	Cell Phone Lot	\$9,700	\$0	\$0			\$9,700								\$9,700					
	3224	Terminal Refub-Ticket Ctrs.					\$153,566	\$153,566			\$51,189	\$51,189	\$51,189	\$153,566							
	3275	Airfield Drainage			\$3,510	\$45,816	\$11,259	\$60,585	\$60,585												
	3310	Ground Transport Areas 2&3			\$109,183	\$147,978		\$257,161								\$257,161					
	3551	Greenbelt Drainage			\$3,320			\$3,320								\$3,320					
	3552	EIS/DRI Consultant			\$5,666	\$76,696	\$361,579	\$443,941	\$443,941												
	3559	ARFF Facility Improvements		\$768,128	\$25,000	\$13,028	\$672,211	\$1,478,367	\$1,478,367												
	3600	EIS			\$59,058		\$13,749	\$72,807	\$72,807												
	3602	Eastside Engineering Construction			\$11,349	\$51,726	\$67,454	\$130,529	\$130,529												
	3606	Environmental Cleanup & Compliance	\$75,573	\$89,038	\$141,661	\$190,424	\$48,957	\$545,653													\$545,653
	3609	Distance to Go Sign			\$25,253	\$2,034	\$10,147	\$37,434	\$37,434												
	3612	Stormwater Master Plan	\$50,542			\$327	\$91,372	\$142,241													\$142,241
	3613	Westside Infrastructure	\$3,285,371	\$488,159	\$394,860	\$265,248	\$182,142	\$4,615,780										\$4,615,780			
	3615	Westside Infrastructure - Task 2			\$2,765			\$2,765										\$2,765			
	3614	Wetland Mitigation	\$50,308	\$12,135	\$37,196	\$157,217	\$224,833	\$481,689													\$481,689
	3616	Pedestrian Canopies			\$9,695	\$1,301,443	\$1,909,819	\$3,220,957	\$805,239	\$805,239	\$805,239	\$805,239	\$805,239	\$3,220,957							
	3655	Concourse Restrooms, C,D,F			\$720	\$10,000	\$228,406	\$239,126	\$79,709	\$79,709	\$79,709			\$239,126							
	3659	Ravenswood Rental Car Site					\$198	\$198													\$198
	3700	Operations Office			\$2,310			\$2,310													\$2,310
	3703	New Elevator - Terminal 4		\$193	\$191		\$16,449	\$16,833					\$16,833	\$16,833							
	3713	Sanitary Sewer Inflow/Infiltration	\$12,962	\$19,631	\$4,064	\$2,370	\$56,061	\$95,088													\$95,088
	3721	Grade Separated Pedestrian Bridges		\$306			\$246,416	\$246,722		\$246,722				\$246,722							
	3722	Advance Wetland Mitigation - RW Ext.	\$41,298	\$3,716		\$875	\$7,500	\$53,389	\$53,389												
	3723	Sanitary Sewer Master Plan				\$69,183	\$83,080	\$152,263													\$152,263
	3730	Developable Land Credits				\$246,828		\$246,828													\$246,828
	3749	Security Equipment			\$319,069	\$237,927		\$556,996													\$556,996
	3751	Parking Exit Enhancements				\$1,079		\$1,079							\$1,079						
	3752	AT Grade Parking Westside		\$108	\$16,252	\$15,577		\$31,937							\$31,937						
	3765	Sunpass AVI System		\$125		\$443		\$568							\$568						
	3791	Airport Information Management System	\$323,919	\$79,148				\$403,067	\$100,767	\$100,767	\$100,767	\$100,767	\$403,067	\$403,067							
		TOTAL FACILITIES IMPROVEMENT	\$4,100,820	\$3,625,167	\$1,768,218	\$3,004,439	\$4,753,331	\$17,251,975	\$2,277,052	\$1,232,437	\$1,036,903	\$1,036,903	\$974,028	\$4,280,271	\$33,584	\$270,181	\$0	\$4,618,545	\$0	\$0	\$5,772,342



APPENDIX 6
BROWARD COUNTY AVIATION DEPARTMENT
Fund Transfer Allocations by Projects (FY 2002-2006)

FUND	UNIT/ ORG	PROJECT DESCRIPTION	FUND TRANSFERS						Airfield	Terminal 1	Terminal 2	Terminal 3	Terminal 4	Total Terminal	Parking	Roadways	Rental Car Center	Non Terminal	Constructio n	North Perry	Indirect
			FY 06	FY 05	FY04	FY 03	FY 02	Total													
		ALLOCATION %							13.20%	7.14%	6.01%	6.01%	5.65%	24.81%	0.19%	1.57%	0.00%	26.77%	0.00%	0.00%	33.46%
		FY 2006 OPERATING TRANSFERS TO FACILITIES IMPROVEMENT & DEVELOPMENT FUND																			
		Direct Allocation						\$1,559,554	\$309,347	\$167,431	\$140,867	\$140,867	\$132,326	\$581,492	\$4,563	\$36,705	\$0	\$627,448	\$0	\$0	\$0
		Indirect Allocation						\$784,196	\$155,550	\$84,190	\$70,833	\$70,833	\$66,538	\$292,394	\$2,294	\$18,457	\$0	\$315,502	\$0	\$0	\$0
		Total						\$2,343,750	\$464,896	\$251,622	\$211,700	\$211,700	\$198,863	\$873,886	\$6,857	\$55,162	\$0	\$942,950	\$0	\$0	\$0
4050		Discretionary																			
	3610	Cherokee Park Drainage Improvement					10,272	\$10,272							\$10,272						
	3615	Westside Infrastructure		\$189	\$1,752	(\$116)	\$116	\$1,941										\$1,941			
	3664	FAR Part 150 Study			\$26,551	\$6,824	\$34,237	\$67,612	\$67,612												
	3670	SW 42nd St. Widening		\$286				\$286							\$286						
	3667	SW 4th Ave Improvements			(\$14,442)	\$1,300,372	\$495,295	\$1,781,225							\$1,781,225						
	3668	SW 9 Ave/SW 15 Ave					\$50,000	\$50,000							\$50,000						
	3669	SW 9 Ave/SR 84 Turn Lane					\$188,627	\$188,627							\$188,627						
	3671	Aviation Easements/Voluntary Assistance			\$55,778	\$2,824	\$14,443	\$73,045													\$73,045
	3717	Edgewood School Buffer Improv		\$195				\$195													\$195
	3719	Las Olas/Hwd Blvd Tenant				\$154,525	\$1,108,787	\$1,263,312			\$1,263,312		\$1,263,312								
		TOTAL DISCRETIONARY	\$0	\$670	\$69,639	\$1,464,429	\$1,901,777	\$3,436,515	\$67,612	\$0	\$0	\$1,263,312	\$0	\$1,263,312	\$0	\$2,030,410	\$0	\$1,941	\$0	\$0	\$73,240
		ALLOCATION %							1.97%	0.00%	0.00%	36.76%	0.00%	36.76%	0.00%	59.08%	0.00%	0.06%	0.00%	0.00%	2.13%
		FY 2006 OPERATING TRANSFERS TO DISCRETIONARY FUND																			
		Direct Allocation						\$738,420	\$14,844	\$0	\$0	\$277,365	\$0	\$277,365	\$0	\$445,784	\$0	\$426	\$0	\$0	\$0
		Indirect Allocation						\$16,080	\$323	\$0	\$0	\$6,040	\$0	\$6,040	\$0	\$9,708	\$0	\$9	\$0	\$0	\$0
		Total						\$754,500	\$15,168	\$0	\$0	\$283,405	\$0	\$283,405	\$0	\$455,492	\$0	\$435	\$0	\$0	\$0
		TOTAL FUND TRANSFERS						\$9,700,660	\$2,978,684	\$623,472	\$1,064,239	\$1,373,342	\$1,443,815	\$4,504,867	\$96,573	\$1,004,049	\$0	\$943,385	\$103,723	\$69,379	\$0

