

NONMAJOR GOVERNMENTAL FUNDS

The City's nonmajor governmental funds are comprised of the following fund types and funds:

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

SPECIAL PROGRAMS FUND - This fund accounts for federal, state and local governments program grants and other restricted sources.

LAW ENFORCEMENT FORFEITURE FUND - This fund accounts for confiscated monies and property awarded to the City for law enforcement related expenditures as stipulated by State Statutes.

POLICE GRANTS FUND - This fund accounts for various grants awarded to the City for police related activities.

DOWNTOWN COMMUNITY REDEVELOPMENT FUND - This fund accounts for overlapping governmental revenue and grants for financing redevelopment projects within the downtown redevelopment district.

EMERGENCY AND DISASTER FUND - This fund accounts for resources accumulated for emergency use in the event of a hurricane, fire, flood or other major disaster.

HOUSING LOAN FUND - This fund accounts for loan programs financed by community development grants, including principal and interest payments and loans issued from grant proceeds.

LOCAL HOUSING ASSISTANCE FUND - This fund accounts for loan programs financed by certain State grants.

DEBT SERVICE FUND

This fund is used to account for the accumulation of transfers from other funds and other revenues and payment of principal and interest on public improvement revenue certificates and various Governmental Financing Commission loans.

GAS TAX CAPITAL PROJECTS FUND

This fund accounts for the construction of major capital improvements financed with proceeds from an excise tax imposed on sales of gasoline.

CITY OF HOLLYWOOD, FLORIDA

NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2004

	Special Revenue Funds			
	Special Programs	Law Enforcement Forfeiture	Police Grants	Downtown Community Redevelopment
ASSETS:				
Cash	\$ 0	\$ 17,950	\$ 5,000	\$ 200
Cash with Fiscal Agent	0	0	0	0
Investments - at fair value	2,971,283	2,209,621	0	1,494,080
Accounts Receivable	34,073	0	0	6,996
Notes Receivable - Net of Allowances	0	0	0	6,062,315
Due from Other Governments:				
Federal	203,731	0	327,014	0
State	4,061	0	0	0
Local	22,500	0	14,560	0
Restricted Assets:				
Investments - at fair value	2,743,826	0	0	2,644,338
Notes Receivable - Net of Allowances	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 TOTAL ASSETS	 <u>\$ 5,979,474</u>	 <u>\$ 2,227,571</u>	 <u>\$ 346,574</u>	 <u>\$ 10,207,929</u>
 LIABILITIES AND FUND BALANCES:				
LIABILITIES:				
Vouchers Payable	\$ 114,445	\$ 341,626	\$ 104,576	\$ 74,180
Accrued Wages and Leave	24,879	0	0	12,041
Construction Contracts	0	8,299	0	0
Due to Other Funds	0	0	207,358	0
Interest Payable	0	0	0	0
Deferred Revenue	6,616	144,571	0	0
Total Liabilities	<u>145,940</u>	<u>494,496</u>	<u>311,934</u>	<u>86,221</u>
 FUND BALANCES:				
Reserved:				
Debt Service	0	0	0	100,000
Grants and Special Programs	5,833,534	0	0	10,021,708
Capital Improvement Program	0	0	0	0
Disaster Relief	0	0	0	0
Unreserved	0	1,733,075	34,640	0
Total Fund Balances (Deficits)	<u>5,833,534</u>	<u>1,733,075</u>	<u>34,640</u>	<u>10,121,708</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 5,979,474</u>	 <u>\$ 2,227,571</u>	 <u>\$ 346,574</u>	 <u>\$ 10,207,929</u>

See accompanying independent auditors' report.

<u>Emergency and Disaster</u>	<u>Housing Loan</u>	<u>Local Housing Assistance</u>	<u>Debt Service Fund</u>	<u>Gas Tax Capital Projects</u>	<u>Total</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 23,150
0	0	0	6,205	0	6,205
147,086	0	2,017,782	108,960	1,339,377	10,288,189
0	0	0	0	0	41,069
0	5,595,707	4,480,693	0	0	16,138,715
0	0	0	0	0	530,745
2,732,300	0	0	0	267,788	3,004,149
0	0	0	0	0	37,060
0	0	0	0	0	5,388,164
<u>0</u>	<u>5,426,218</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,426,218</u>
<u>\$ 2,879,386</u>	<u>\$ 11,021,925</u>	<u>\$ 6,498,475</u>	<u>\$ 115,165</u>	<u>\$ 1,607,165</u>	<u>\$ 40,883,664</u>

\$ 1,694,285	\$ 0	\$ 9,660	\$ 0	\$ 297,646	\$ 2,636,418
520,406	0	0	0	0	557,326
0	0	0	0	0	8,299
0	15,665	0	0	0	223,023
0	0	0	32,677	0	32,677
<u>2,732,300</u>	<u>203,524</u>	<u>1,961,696</u>	<u>0</u>	<u>0</u>	<u>5,048,707</u>
<u>4,946,991</u>	<u>219,189</u>	<u>1,971,356</u>	<u>32,677</u>	<u>297,646</u>	<u>8,506,450</u>

0	0	0	0	0	100,000
0	10,802,736	4,527,119	0	0	31,185,097
0	0	0	0	1,309,519	1,309,519
50,000	0	0	0	0	50,000
<u>(2,117,605)</u>	<u>0</u>	<u>0</u>	<u>82,488</u>	<u>0</u>	<u>(267,402)</u>
<u>(2,067,605)</u>	<u>10,802,736</u>	<u>4,527,119</u>	<u>82,488</u>	<u>1,309,519</u>	<u>32,377,214</u>

<u>\$ 2,879,386</u>	<u>\$ 11,021,925</u>	<u>\$ 6,498,475</u>	<u>\$ 115,165</u>	<u>\$ 1,607,165</u>	<u>\$ 40,883,664</u>
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CITY OF HOLLYWOOD, FLORIDA

NONMAJOR GOVERNMENTAL FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2004

	Special Revenue Funds			
	Special Programs	Law Enforcement Forfeiture	Police Grants	Downtown Community Redevelopment
REVENUES:				
Property Taxes	\$ 0	\$ 0	\$ 0	\$ 1,118,541
Intergovernmental	2,588,458	344,147	904,312	1,412,202
Charges for Services	750,754	0	0	0
Fines and Forfeits	500	1,885,032	0	0
Special Assessments	7,666	0	0	0
Investment Revenue	0	56,860	0	95,775
Miscellaneous	252,231	154,848	0	27,930
Total Revenues	<u>3,599,609</u>	<u>2,440,887</u>	<u>904,312</u>	<u>2,654,448</u>
EXPENDITURES:				
Current:				
General Government	0	0	0	1,063,079
Public Safety	128,819	2,652,892	784,186	0
Economic Environment	1,873,018	0	0	1,148,918
Physical Environment	0	0	0	215,734
Culture and Recreation	466,631	0	0	0
Human Services	70,432	0	0	0
Emergency and Disaster Relief	0	0	0	0
Other	0	0	0	138,070
Capital Outlay:				
Public Safety	230,988	1,285,833	90,920	0
Transportation	0	0	0	0
Economic Environment	2,492,319	0	0	0
Physical Environment	0	0	0	0
Debt Service:				
Principal	1,072,875	0	0	223,375
Interest and Fiscal Charges	92,913	0	0	306,311
Total Expenditures	<u>6,427,995</u>	<u>3,938,725</u>	<u>875,106</u>	<u>3,095,487</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,828,386)</u>	<u>(1,497,838)</u>	<u>29,206</u>	<u>(441,039)</u>

<u>Emergency and Disaster</u>	<u>Housing Loan</u>	<u>Local Housing Assistance</u>	<u>Debt Service Fund</u>	<u>Gas Tax Capital Projects</u>	<u>Total</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,118,541
0	0	0	0	2,788,706	8,037,825
0	0	0	0	0	750,754
0	0	0	0	0	1,885,532
0	0	0	0	0	7,666
3,058	29,451	37,649	1,923	18,091	242,807
0	0	0	0	0	435,009
<u>3,058</u>	<u>29,451</u>	<u>37,649</u>	<u>1,923</u>	<u>2,806,797</u>	<u>12,478,134</u>
0	0	0	0	0	1,063,079
0	0	0	0	0	3,565,897
0	0	0	0	0	3,021,936
0	0	0	0	0	215,734
0	0	0	0	0	466,631
0	0	0	0	0	70,432
2,258,768	0	0	0	0	2,258,768
0	29,652	22,624	0	0	190,346
0	0	0	0	0	1,607,741
0	0	0	0	870,164	870,164
0	0	0	0	0	2,492,319
0	0	0	0	56,080	56,080
0	0	0	3,227,430	0	4,523,680
0	0	0	1,928,330	0	2,327,554
<u>2,258,768</u>	<u>29,652</u>	<u>22,624</u>	<u>5,155,760</u>	<u>926,244</u>	<u>22,730,361</u>
<u>(2,255,710)</u>	<u>(201)</u>	<u>15,025</u>	<u>(5,153,837)</u>	<u>1,880,553</u>	<u>(10,252,227)</u>

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CITY OF HOLLYWOOD, FLORIDA

NONMAJOR GOVERNMENTAL FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2004

	Special Revenue Funds			
	Special Programs	Law Enforcement Forfeiture	Police Grants	Downtown Community Redevelopment
OTHER FINANCING SOURCES (USES):				
Loan Proceeds	\$ 0	\$ 0	\$ 0	\$ 6,080,000
Transfers In:				
General Fund	0	0	0	0
Special Programs Fund	0	0	0	0
Housing Loan Fund	649,763	0	0	12,935
Local Housing Assistance Fund	0	0	0	0
Gas Tax Capital Projects Fund	0	0	0	0
Golf Enterprise Fund	0	0	0	0
Total Transfers In	649,763	0	0	12,935
Transfers Out:				
General Fund	(10,000)	(1,100,000)	0	(50,000)
Special Programs Fund	0	0	0	0
Downtown Community Redevelopment Fund	0	0	0	0
Housing Loan Fund	0	0	0	0
Local Housing Assistance Fund	(211,891)	0	0	0
Debt Service Fund	(115,000)	0	0	0
Central Services Fund	0	(413,500)	0	0
Total Transfers Out	(336,891)	(1,513,500)	0	(50,000)
Total Other Financing Sources (Uses)	312,872	(1,513,500)	0	6,042,935
Change in Fund Balances	(2,515,514)	(3,011,338)	29,206	5,601,896
Fund Balances - October 1	8,349,048	4,744,413	5,434	4,519,812
Fund Balances (Deficits) - September 30	\$ 5,833,534	\$ 1,733,075	\$ 34,640	\$ 10,121,708

See accompanying independent auditors' report.

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<u>Emergency and Disaster</u>	<u>Housing Loan</u>	<u>Local Housing Assistance</u>	<u>Debt Service Fund</u>	<u>Gas Tax Capital Projects</u>	<u>Total</u>
\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>6,080,000</u>
0	0	0	4,258,229	0	4,258,229
0	0	211,891	115,000	0	326,891
0	0	0	0	0	662,698
0	107,603	0	0	0	107,603
0	0	0	813,153	0	813,153
0	0	0	39,186	0	39,186
<u>0</u>	<u>107,603</u>	<u>211,891</u>	<u>5,225,568</u>	<u>0</u>	<u>6,207,760</u>
0	0	0	0	(1,129,845)	(2,289,845)
0	(649,763)	0	0	0	(649,763)
0	(12,935)	0	0	0	(12,935)
0	0	(107,603)	0	0	(107,603)
0	0	0	0	0	(211,891)
0	0	0	0	(813,153)	(928,153)
0	0	0	0	0	(413,500)
<u>0</u>	<u>(662,698)</u>	<u>(107,603)</u>	<u>0</u>	<u>(1,942,998)</u>	<u>(4,613,690)</u>
<u>0</u>	<u>(555,095)</u>	<u>104,288</u>	<u>5,225,568</u>	<u>(1,942,998)</u>	<u>7,674,070</u>
(2,255,710)	(555,296)	119,313	71,731	(62,445)	(2,578,157)
<u>188,105</u>	<u>11,358,032</u>	<u>4,407,806</u>	<u>10,757</u>	<u>1,371,964</u>	<u>34,955,371</u>
\$ <u>(2,067,605)</u>	\$ <u>10,802,736</u>	\$ <u>4,527,119</u>	\$ <u>82,488</u>	\$ <u>1,309,519</u>	\$ <u>32,377,214</u>