



THE CITY OF WESTON
Financial Statements
(Unaudited)
March 31, 2016



WESTON

The Nation's Premier Municipal CorporationSM

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CITY OF WESTON
BALANCE SHEET
March 31, 2016

	Special Revenue Funds							Capital Projects Fund	Total Funds	
	General Fund	Disaster Management	Street Maintenance	Fire Services	Transportation	Building	Law Enforcement			Tree Trust
ASSETS:										
Cash	\$10,000	-	-	-	-	-	-	-	\$1,043,157	\$1,390,679
Equity in Pooled Cash	39,632,314	44,356,206	6,068,837	10,847,052	182,081	796,150	402,394	63,227	(1,534,000)	100,814,261
Accounts Receivable	150	-	-	-	-	-	-	-	-	150
Interest Receivable	121,613	177,782	20,982	30,978	495	3,553	1,037	197	(318)	356,319
Total Assets	39,764,077	44,533,988	6,089,819	10,878,030	182,576	799,703	740,953	63,424	(491,161)	102,561,409
LIABILITIES AND FUND BALANCE:										
Liabilities:										
Accounts Payable	(1)	-	-	-	(1)	-	(1)	-	-	(3)
Deposits	1,368,006	-	-	-	-	-	-	-	-	1,368,006
Deferred Revenue	25,000	-	-	-	-	-	-	-	-	25,000
Total Liabilities	1,393,005	-	-	-	(1)	-	(1)	-	-	1,393,003
Fund Balances:										
Restricted Fund Balance	-	-	6,089,819	10,878,030	182,577	799,703	740,954	63,424	(491,161)	17,463,643
Committed Fund Balance	9,596,495	44,533,988	-	-	-	-	-	-	-	54,930,186
Assigned Fund Balance	2,905,472	-	-	-	-	-	-	-	-	2,905,472
Unassigned Fund Balance	25,869,105	-	-	-	-	-	-	-	-	25,869,105
Total Fund Balances	38,371,072	44,533,988	6,089,819	10,878,030	182,577	799,703	740,954	63,424	(491,161)	101,168,406
Total Liabilities & Fund Balance	\$39,764,077	\$44,533,988	\$6,089,819	\$10,878,030	\$182,576	\$799,703	\$740,953	\$63,424	(\$491,161)	\$102,561,409

CITY OF WESTON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
General Fund

For the Six Months Ending March 31, 2016 (50.00%)

	Actual		Budget		
	March	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Ad Valorem Taxes	\$444,129	\$15,795,420	\$16,951,600	93.18%	(\$1,156,180)
Alcoholic Beverage Licenses	-	3,696	10,200	36.24%	(6,504)
Business Tax Receipts	22,857	945,412	918,750	102.90%	26,662
Cell Tower Lease	22,049	83,981	169,900	49.43%	(85,919)
Code Compliance Fines	750	15,100	50,000	30.20%	(34,900)
Commercial Vehicle Violation Fines	10,286	64,308	68,000	94.57%	(3,692)
Court Fines & Forfeitures	21,791	126,961	264,000	48.09%	(137,039)
Development Fees	7,354	29,721	31,800	93.46%	(2,079)
EMS Transport Fees	135,079	363,073	879,700	41.27%	(516,627)
Engineering Permit Fees	22,790	171,271	192,000	89.20%	(20,729)
Franchise Fee - Electricity	298,878	1,000,008	4,178,200	23.93%	(3,178,192)
Franchise Fee - Gas	337	1,562	-	0.00%	1,562
Franchise Fee - Solid Waste	117,821	587,778	1,268,300	46.34%	(680,522)
Half Cent Sales Tax	354,440	1,811,681	3,950,000	45.87%	(2,138,319)
Investment Income	67,955	315,770	400,000	78.94%	(84,230)
Miscellaneous	16,366	600,194	1,445,000	41.54%	(844,806)
Net Incr (Decr) in FMV	21,604	(63,231)	-	0.00%	(63,231)
Police Explorer Donation	-	1,000	-	0.00%	1,000
Recreation Fees	76,958	375,244	502,300	74.71%	(127,056)
Simplified Communications Tax	237,204	1,195,479	3,000,000	39.85%	(1,804,521)
Site Plan Fees	-	13,600	-	0.00%	13,600
Special Assessments (net of fees)	6,110	2,512,519	2,252,600	111.54%	259,919
State Revenue Sharing	110,911	665,465	1,028,400	64.71%	(362,935)
Tennis Center Fees	1,340	17,986	33,000	54.50%	(15,014)
Utility Tax - Electric	408,001	2,081,578	4,500,000	46.26%	(2,418,422)
Utility Tax - Gas	6,728	32,278	89,700	35.98%	(57,422)
Total Revenues	2,411,738	28,747,854	42,183,450	68.15%	(13,435,596)
EXPENDITURES:					
City Commission					
Charitable Contributions	-	31,003	50,000	62.01%	18,997
Commission Salaries and Benefits	5,363	32,193	64,000	50.30%	31,807
Conferences & Seminars	250	8,456	2,500	338.24%	(5,956)
Contingency	-	-	1,000	0.00%	1,000
Independent Audit Services	10,000	72,500	100,000	72.50%	27,500
Subscriptions & Memberships	-	7,056	22,000	32.07%	14,944
Subtotal	15,613	151,208	239,500	63.13%	88,292
City Manager					
City Hall Maintenance	7,616	42,881	190,000	22.57%	147,119
Conferences & Seminars	2,454	14,815	30,000	49.38%	15,185
Consulting Services	5,000	30,000	130,000	23.08%	100,000
Election	-	-	21,900	0.00%	21,900
Electric Utility Costs	-	10,278	34,800	29.53%	24,522
Employee Salaries and Benefits	48,178	348,102	649,800	53.57%	301,698
Legal Advertisements	-	3,968	25,000	15.87%	21,032
Office Supplies	6,944	32,917	85,000	38.73%	52,083
Ordinance Codification	275	2,055	7,500	27.40%	5,445
Rentals & Leases	1,386	8,775	25,000	35.10%	16,225
Subscriptions & Memberships	170	5,489	12,000	45.74%	6,511
Water & Sewer Utility Costs	614	3,076	8,000	38.45%	4,924
Subtotal	72,637	502,356	1,219,000	41.21%	716,644
Administrative Services					
Administrative Management Services	79,854	517,479	1,047,500	49.40%	530,021
Administrative Management Services ASC	3,316	21,490	43,500	49.40%	22,010
Administrative Services Center Electric Utility Costs	-	22,669	84,000	26.99%	61,331
Administrative Services Center Insurance Premium	-	-	32,000	0.00%	32,000
Administrative Services Center Maintenance	563	43,016	190,000	22.64%	146,984
Administrative Services Center Office Supplies	2,959	11,775	85,000	13.85%	73,225
Administrative Services Center Rental & Leases	-	738	25,000	2.95%	24,262
Administrative Services Center Water & Sewer Utili	1,932	9,661	39,000	24.77%	29,339
Administrative Services IT Communication	1,983	9,066	14,100	64.30%	5,034
Administrative Services IT Maintenance	33	11,670	25,100	46.49%	13,430
Administrative Services IT Management Services	8,296	54,677	108,600	50.35%	53,923
Campus Network Maintenance	-	-	13,700	0.00%	13,700
Employee Salaries and Benefits	34,187	234,300	440,200	53.23%	205,900
Financial Services Fees	3,576	40,685	78,800	51.63%	38,115
IT - Communications Services	10,712	52,136	84,300	61.85%	32,164
IT - Maintenance	172	63,619	129,800	49.01%	66,181
IT - Management Services	43,015	283,505	563,100	50.35%	279,595
IT - Supplies	3,021	38,548	36,500	105.61%	(2,048)
Insurance Premium Allocation	767	97,980	120,600	81.24%	22,620
Miscellaneous Expenses	-	400,000	500	80,000.00%	(399,500)
Property Appraiser Fees	-	-	10,000	0.00%	10,000
Public Relations	19,974	72,187	175,000	41.25%	102,813

CITY OF WESTON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
General Fund

For the Six Months Ending March 31, 2016 (50.00%)

	Actual		Budget		
	March	Year to Date	Adopted	% of Budget	Difference
Sales and Use Taxes	\$784	\$5,947	\$12,000	49.56%	\$6,053
Special Projects - Financial Software	-	-	25,000	0.00%	25,000
Tennis Center Taxes	-	4,868	5,300	91.85%	432
Subtotal	215,144	1,996,016	3,388,600	58.90%	1,392,584
City Attorney					
Legal Services	56,687	191,552	748,000	25.61%	556,448
Litigation Services	1,877	15,542	140,000	11.10%	124,458
Safe Harbor Legal Opinions	-	917	20,000	4.59%	19,083
Special Magistrate	835	3,044	11,500	26.47%	8,456
Subtotal	59,399	211,055	919,500	22.95%	708,445
Public Safety					
Community Emergency Response Team	-	-	15,800	0.00%	15,800
Emergency Medical Services Contract	760,848	4,565,091	9,252,900	49.34%	4,687,809
Fire Station # 55 Renovation	-	-	203,000	0.00%	203,000
Fire Station # 67 Renovation	-	-	203,000	0.00%	203,000
Fire Station # 81 Renovation	-	-	203,000	0.00%	203,000
Fire/EMS Building Repairs & Maintenance	1,575	16,750	63,500	26.38%	46,750
Insurance Premium Allocation	345	44,034	54,200	81.24%	10,166
Police Service Center Repairs & Maintenance	4,823	22,525	66,200	34.03%	43,675
Police Services Center Improvements	-	64,637	-	0.00%	(64,637)
Police Services Contract	975,311	5,713,111	11,719,600	48.75%	6,006,489
Subtotal	1,742,902	10,426,148	21,781,200	47.87%	11,355,052
Community Development					
Civil/Environmental Engineering	6,067	17,501	52,500	33.34%	34,999
Code Enforcement Services	21,359	106,794	256,305	41.67%	149,511
Community Rating System	-	1,934	60,000	3.22%	58,066
Comprehensive/Long-range Planning	2,167	8,553	126,900	6.74%	118,347
Construction Services	-	4,681	105,000	4.46%	100,319
Emergency Management	-	-	25,000	0.00%	25,000
Engineering Permits	49,256	207,763	105,000	197.87%	(102,763)
Landscape Architecture	27,328	68,320	172,620	39.58%	104,300
Planning: Basic Services	36,628	183,138	439,530	41.67%	256,392
Surveying Services	6,363	18,195	57,500	31.64%	39,305
Traffic Engineering	2,785	26,097	110,000	23.72%	83,903
Zoning: Administrative Services	17,167	85,833	206,000	41.67%	120,167
Zoning: Basic Services	11,244	56,219	134,925	41.67%	78,706
Subtotal	180,364	785,028	1,851,280	42.40%	1,066,252
Parks and Recreation					
Administrative Management Services	37,639	176,831	430,600	41.07%	253,769
Building Repairs & Maintenance	29,812	132,905	343,300	38.71%	210,395
Community Center Office Supplies	1,274	5,491	13,000	42.24%	7,509
Detail Police Services	24,120	65,959	206,600	31.93%	140,641
Electric Utility Costs	68,592	177,904	450,000	39.53%	272,096
Employee Salaries and Benefits	35,621	270,973	467,700	57.94%	196,727
Garbage & Recycling Receptacles at City Parks	-	-	300,000	0.00%	300,000
Hockey Rink Renovations at Regional Park	3,800	6,100	-	0.00%	(6,100)
IT - Communication Services	1,340	6,546	14,100	46.43%	7,554
Instructor Services	26,850	84,187	140,000	60.13%	55,813
Insurance Premium Allocation	1,236	157,937	194,400	81.24%	36,463
Landscape Maintenance	62,705	103,701	300,000	34.57%	196,299
Park Repairs & Maintenance	86,944	265,350	686,800	38.64%	421,450
Park Services: Additional Cost	112,846	254,553	-	0.00%	(254,553)
Park Services: Fixed Cost	180,458	861,319	2,609,000	33.01%	1,747,681
Park Signs Replacement	-	18,862	-	0.00%	(18,862)
Special Events	66,236	235,429	250,000	94.17%	14,571
Tennis Center	17,261	58,328	165,400	35.26%	107,072
Tennis Center Maintenance	-	-	15,000	0.00%	15,000
Tequesta Park Buildings Maintenance	-	-	20,000	0.00%	20,000
Water & Sewer Utility Costs	12,483	58,444	120,000	48.70%	61,556
Subtotal	769,217	2,940,819	6,725,900	43.72%	3,785,081
Specialty Services					
Bulk Trash/Hazardous Waste	42,140	84,280	170,000	49.58%	85,720
Crossing Guards	68,281	315,255	579,700	54.38%	264,445
Property Appraiser Fees	-	8,879	8,900	99.76%	21
Solid Waste Services	172,704	858,196	2,073,700	41.38%	1,215,504
Subtotal	283,125	1,266,610	2,832,300	44.72%	1,565,690
Total Expenditures	3,338,401	18,279,240	38,957,280	46.92%	20,678,040

CITY OF WESTON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
General Fund

For the Six Months Ending March 31, 2016 (50.00%)

	Actual		Budget		
	March	Year to Date	Adopted	% of Budget	Difference
RESERVES:					
Reserve for City Hall Improvements	-	-	\$98,500	0.00%	\$98,500
Reserve for Financial Software Upgrades	-	-	20,000	0.00%	20,000
Reserve for Police Building Improvement	-	-	57,600	0.00%	57,600
Reserve for Fire/EMS Buildings Improvements	-	-	70,200	0.00%	70,200
Reserve for Park Buildings Improvements	-	-	99,600	0.00%	99,600
Subtotal	-	-	345,900	0.00%	345,900
Excess of revenues over (under) Expenditures & Reserves	(926,663)	10,468,614	2,880,270	363.46%	7,588,344
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Credit Reserve	-	-	367,300	0.00%	367,300
Contribution to/(Use of) Infrastructure Reserve	-	-	345,900	0.00%	345,900
Contribution to/(Use of) Assigned Fund Balance	-	-	(900,000)	0.00%	(900,000)
Contribution to/(Use of) Unassigned Fund Balance	-	-	2,256,970	0.00%	2,256,970
Transfers	-	-	(2,422,600)	0.00%	2,422,600
Net change in fund balances	-	-	(352,430)	0.00%	352,430
BEG UNASSIGNED FUND BAL		15,400,485	8,971,092		
END UNASSIGNED FUND BAL		\$25,869,099	\$9,961,462		

CITY OF WESTON

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Disaster Management Fund**

For the Six Months Ending March 31, 2016 (50.00%)

	Actual		Budget		
	March	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Investment Income	\$74,852	\$399,559	\$808,000	49.45%	(\$408,441)
Net Incr (Decr) in FMV	23,797	(92,932)	-	0.00%	(92,932)
Total Revenues	98,649	306,627	808,000	37.95%	(501,373)
EXPENDITURES:					
Operating Expenditures					
Disaster Response	-	-	1,000,000	0.00%	1,000,000
Subtotal	-	-	1,000,000	0.00%	1,000,000
Total Expenditures	-	-	1,000,000	0.00%	1,000,000
Excess of revenues over (under) Expenditures & Reserves	98,649	306,627	(192,000)	(159.70%)	498,627
CHANGES TO FUND BALANCES:					
Adjustment for Disaster Response	-	-	1,000,000	0.00%	(1,000,000)
Contribution to / (Use of) Committed Fund Balance	-	-	(192,000)	0.00%	(192,000)
Net change in fund balances	-	-	808,000	0.00%	(808,000)
BEG RESTRICTED FUND BAL		44,227,361	44,313,170		
END RESTRICTED FUND BAL		\$44,533,988	\$45,121,170		

CITY OF WESTON

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Street Maintenance Fund**

For the Six Months Ending March 31, 2016 (50.00%)

	Actual		Budget		
	March	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Additional Local Option Gas Tax	\$34,135	\$168,618	\$397,100	42.46%	(\$228,482)
Investment Income	10,176	52,594	25,000	210.38%	27,594
Local Option Gas Tax	54,097	278,738	673,200	41.40%	(394,462)
Net Incr (Decr) in FMV	3,235	(11,950)	-	0.00%	(11,950)
State Revenue Sharing	34,470	206,818	343,900	60.14%	(137,082)
Total Revenues	136,113	694,818	1,439,200	48.28%	(744,382)
EXPENDITURES:					
Operating Expenditures					
Insurance Premium Allocation	16	2,031	2,500	81.24%	469
On-Site Inspections	14,971	74,856	179,655	41.67%	104,799
Road Drainage	-	-	150,000	0.00%	150,000
Signing & Safety Supplies	-	4,601	100,000	4.60%	95,399
Street Sweeping	6,699	36,843	105,000	35.09%	68,157
Subtotal	21,686	118,331	537,155	22.03%	418,824
Capital Maintenance					
Bridge Repairs	-	-	110,000	0.00%	110,000
Road Repairs and Maintenance	10,675	32,356	92,100	35.13%	59,744
Subtotal	10,675	32,356	202,100	16.01%	169,744
Capital Outlay					
Illuminated Mast Arm St Signs	-	-	150,000	0.00%	150,000
Subtotal	-	-	150,000	0.00%	150,000
Debt Service					
Interest - Northern Trust FY11 Notes	-	22,207	42,100	52.75%	19,893
Principal - Northern Trust FY11 Notes	-	185,393	373,200	49.68%	187,807
Subtotal	-	207,600	415,300	49.99%	207,700
Total Expenditures	32,361	358,287	1,304,555	27.46%	946,268
Excess of revenues over (under) Expenditures & Reserves	103,752	336,531	134,645	249.94%	201,886
CHANGES TO FUND BALANCES:					
Contribution to / (Use of) Restricted Fund Balance	-	-	134,645	0.00%	134,645
Net change in fund balances	-	-	134,645	0.00%	(134,645)
BEG RESTRICTED FUND BAL		5,753,288	5,058,549		
END RESTRICTED FUND BAL		\$6,089,819	\$5,193,194		

CITY OF WESTON

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Fire Services Fund**

For the Six Months Ending March 31, 2016 (50.00%)

	Actual		Budget		
	March	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Investment Income	\$18,712	\$70,750	\$62,500	113.20%	\$8,250
Net Incr (Decr) in FMV	5,949	(10,710)	-	0.00%	(10,710)
Other Miscellaneous Revenues	-	830,000	-	0.00%	830,000
Special Assessments (net of fees)	610,871	11,627,632	12,321,500	94.37%	(693,868)
Total Revenues	635,532	12,517,672	12,384,000	101.08%	133,672
EXPENDITURES:					
Operating Expenditures					
Fire Prevention Services	52,692	316,151	640,800	49.34%	324,649
Fire Protection Services	915,059	5,490,354	11,128,300	49.34%	5,637,946
Geographic Information System	-	3,800	3,800	100.00%	-
IT - Communication Services	580	2,796	5,700	49.05%	2,904
IT - Maintenance	12	4,145	8,800	47.10%	4,655
IT - Management Services	2,888	19,031	37,800	50.35%	18,769
IT - Supplies	203	2,586	2,500	103.44%	(86)
Insurance Premium Allocation	303	38,672	47,600	81.24%	8,928
Property Appraiser Fees	-	11,193	12,400	90.27%	1,207
Subtotal	971,737	5,888,728	11,887,700	49.54%	5,998,972
Capital Maintenance					
Campus Network Maintenance	-	-	1,000	0.00%	1,000
Fire/EMS Station Building Repairs & Maintenance	1,119	9,253	60,800	15.22%	51,547
Subtotal	1,119	9,253	61,800	14.97%	52,547
Capital Outlay					
Fire Station #55 Renovations	-	-	203,000	0.00%	203,000
Fire Station #67 Renovations	-	-	203,000	0.00%	203,000
Fire Station #81 Renovations	-	-	203,000	0.00%	203,000
Fire Vehicles (four engines)	-	606	-	0.00%	(606)
Fire Vehicles (one tower/ladder apparatus)	-	152	-	0.00%	(152)
Subtotal	-	758	609,000	0.12%	608,242
Debt Service					
Interest - BB&T FY2014A Notes	-	24,398	47,100	51.80%	22,702
Principal - BB&T FY2014A Notes	-	192,979	387,800	49.76%	194,821
Subtotal	-	217,377	434,900	49.98%	217,523
Total Expenditures	972,856	6,116,116	12,993,400	47.07%	6,877,284
Excess of revenues over (under) Expenditures & Reserves	(337,324)	6,401,556	(609,400)	(1,050.47%)	7,010,956
CHANGES TO FUND BALANCES:					
Contribution to / (Use of) Restricted Fund Balance	-	-	(609,400)	0.00%	(609,400)
Net change in fund balances	-	-	(609,400)	0.00%	609,400
BEG RESTRICTED FUND BAL		4,476,474	4,421,311		
END RESTRICTED FUND BAL		\$10,878,030	\$3,811,911		

CITY OF WESTON

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Transportation Fund**

For the Six Months Ending March 31, 2016 (50.00%)

	Actual		Budget		
	March	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Additional Local Option Gas Tax For Transit	\$6,550	\$32,356	\$76,200	42.46%	(\$43,844)
Investment Income	304	1,512	-	0.00%	1,512
Net Incr (Decr) in FMV	97	(333)	-	0.00%	(333)
Total Revenues	6,951	33,535	76,200	44.01%	(42,665)
EXPENDITURES:					
Operating Expenditures					
Insurance Premium Allocation	79	10,074	12,400	81.24%	2,326
Subtotal	79	10,074	12,400	81.24%	2,326
Capital Maintenance					
Bus Shelter Maintenance	1,285	7,450	18,000	41.39%	10,550
Subtotal	1,285	7,450	18,000	41.39%	10,550
Total Expenditures	1,364	17,524	30,400	57.64%	12,876
<i>Excess of revenues over (under) Expenditures & Reserves</i>	<u>5,587</u>	<u>16,011</u>	<u>45,800</u>	<u>34.96%</u>	<u>(29,789)</u>
CHANGES TO FUND BALANCES:					
Contribution to / (Use of) Restricted Fund Balance	-	-	45,800	0.00%	45,800
Net change in fund balances	<u>-</u>	<u>-</u>	<u>45,800</u>	<u>0.00%</u>	<u>(45,800)</u>
BEG RESTRICTED FUND BAL		<u>166,566</u>	<u>167,879</u>		
END RESTRICTED FUND BAL		<u>\$182,577</u>	<u>\$213,679</u>		

CITY OF WESTON

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Building Fund**

For the Six Months Ending March 31, 2016 (50.00%)

	Actual		Budget		
	March	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Board of Rules & Appeals Fees	\$3,530	\$17,941	\$21,600	83.06%	(\$3,659)
Building Administration Fees	5,858	37,411	-	0.00%	37,411
Building Fees	113,608	586,698	2,095,500	28.00%	(1,508,802)
FL Dept of Business & Prof Reg	1,561	7,889	27,000	29.22%	(19,111)
FL Dept of Community Affairs	1,561	7,889	27,000	29.22%	(19,111)
Fire Prevention Fees	21,474	126,361	177,500	71.19%	(51,139)
Investment Income	1,345	6,917	100	6,917.00%	6,817
Net Incr (Decr) in FMV	428	(1,560)	-	0.00%	(1,560)
Other Miscellaneous Revenues	(1,371)	(643)	-	0.00%	(643)
Technology and Administration Fee	21,888	110,592	235,000	47.06%	(124,408)
Training and Education Fees	1,517	7,740	21,600	35.83%	(13,860)
Zoning Fees	14,593	70,202	169,700	41.37%	(99,498)
Total Revenues	185,992	977,437	2,775,000	35.22%	(1,797,563)
EXPENDITURES:					
Operating Expenditures					
Administration Management Services	1,105	7,163	14,500	49.40%	7,337
Board of Rules & Appeals	1,809	9,383	21,600	43.44%	12,217
Building Code Services	108,795	407,123	2,095,500	19.43%	1,688,377
FL Dept of Business & Prof Reg	-	3,129	27,000	11.59%	23,871
FL Dept of Community Affairs	-	3,129	27,000	11.59%	23,871
Fire Prevention Services	14,596	87,573	171,500	51.06%	83,927
Geographic Information System	-	-	3,600	0.00%	3,600
IT - Communication Services	1,700	8,276	13,500	61.30%	5,224
IT - Maintenance	27	10,708	20,700	51.73%	9,992
IT - Management Services	6,860	45,212	89,800	50.35%	44,588
IT - Supplies	481	6,141	5,900	104.08%	(241)
Insurance Premium Allocation	42	5,362	6,600	81.24%	1,238
Miscellaneous Expenses	-	3,600	-	0.00%	(3,600)
Office Supplies	-	1,353	50,000	2.71%	48,647
Training and Education	-	-	21,600	0.00%	21,600
Zoning: Building Review	15,000	75,000	180,000	41.67%	105,000
Subtotal	150,415	673,152	2,748,800	24.49%	2,075,648
Capital Maintenance					
Campus Network Maintenance	-	-	2,200	0.00%	2,200
Subtotal	-	-	2,200	0.00%	2,200
Capital Outlay					
Building Permit Software	36,538	164,054	-	0.00%	(164,054)
Subtotal	36,538	164,054	-	0.00%	(164,054)
Total Expenditures	186,953	837,206	2,751,000	30.43%	1,913,794
Excess of revenues over (under) Expenditures & Reserves	(961)	140,231	24,000	584.30%	116,231
CHANGES TO FUND BALANCES:					
Contribution to / (Use of) Committed Fund Balance	-	-	24,000	0.00%	24,000
Net change in fund balances	-	-	24,000	0.00%	(24,000)
BEG RESTRICTED FUND BAL		659,474	663,255		

CITY OF WESTON

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Building Fund**

For the Six Months Ending March 31, 2016 (50.00%)

	Actual		Budget		
	March	Year to Date	Adopted	% of Budget	Difference
END RESTRICTED FUND BAL		<u>\$799,705</u>	<u>\$687,255</u>		

CITY OF WESTON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Law Enforcement Fund

For the Six Months Ending March 31, 2016 (50.00%)

	Actual		Budget		
	March	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Investment Income	\$680	\$3,308	\$100	3,308.00%	\$3,208
Net Incr (Decr) in FMV	213	(697)	-	0.00%	(697)
Seizures	20,271	80,568	10,000	805.68%	70,568
Total Revenues	21,164	83,179	10,100	823.55%	73,079
EXPENDITURES:					
Operating Expenditures					
Financial Services Fees	7	39	-	0.00%	(39)
Police Equipment	-	-	10,100	0.00%	10,100
Police Explorer Program	1,973	4,525	20,000	22.63%	15,475
Subtotal	1,980	4,564	30,100	15.16%	25,536
Total Expenditures	1,980	4,564	30,100	15.16%	25,536
Excess of revenues over (under) Expenditures & Reserves	19,184	78,615	(20,000)	(393.08%)	98,615
CHANGES TO FUND BALANCES:					
Contribution to / (Use of) Restricted Fund Balance	-	-	(20,000)	0.00%	(20,000)
Net change in fund balances	-	-	(20,000)	0.00%	20,000
BEG RESTRICTED FUND BAL		662,339	463,409		
END RESTRICTED FUND BAL		\$740,954	\$443,409		

CITY OF WESTON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Tree Trust Fund

For the Six Months Ending March 31, 2016 (50.00%)

	Actual		Budget		
	March	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Contributions	\$2,919	\$3,484	\$10,000	34.84%	(\$6,516)
Investment Income	104	542	100	542.00%	442
Net Incr (Decr) in FMV	33	(124)	-	0.00%	(124)
Total Revenues	3,056	3,902	10,100	38.63%	(6,198)
EXPENDITURES:					
Operating Expenditures					
Tree Planting	-	-	10,100	0.00%	10,100
Subtotal	-	-	10,100	0.00%	10,100
Total Expenditures	-	-	10,100	0.00%	10,100
<i>Excess of revenues over (under) Expenditures & Reserves</i>	3,056	3,902	-	0.00%	3,902
BEG RESTRICTED FUND BAL		59,522	42,840		
END RESTRICTED FUND BAL		\$63,424	\$42,840		

CITY OF WESTON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Capital Projects Fund - Infrastructure

For the Six Months Ending March 31, 2016 (50.00%)

	Actual		Budget		
	March	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Investment Income	(\$2,370)	(\$3,850)	\$51,500	(7.48%)	(\$55,350)
Net Incr (Decr) in FMV	(763)	(567)	-	0.00%	(567)
Total Revenues	(3,133)	(4,417)	51,500	(8.58%)	(55,917)
EXPENDITURES:					
Capital Outlay					
Application Upgrades	29,555	29,555	50,000	59.11%	20,445
Artificial Athletic Field Turf	412	31,790	4,000,000	0.79%	3,968,210
Building Security Upgrades	-	-	40,000	0.00%	40,000
Conference Room Upgrades	-	-	25,000	0.00%	25,000
Countrysles Concrete Walkways	62,597	62,597	100,000	62.60%	37,403
Cybersecurity Upgrades	8,071	8,071	90,000	8.97%	81,929
DR Server Upgrades	8,192	23,115	-	0.00%	(23,115)
Data Storage Expansion	-	136,300	150,000	90.87%	13,700
Emerald Estates Play Equipment	-	-	200,000	0.00%	200,000
Emergency Operations Center	-	(194,456)	-	0.00%	194,456
Heron Park Field Renovations	-	-	100,000	0.00%	100,000
Indian Trace Concrete Walkways	-	-	50,000	0.00%	50,000
Peace Mound Park Improvements	-	564	-	0.00%	(564)
Peace Mound Parking Addition	42,901	82,608	325,000	25.42%	242,392
Regional HockeyRinkConversions	-	289,000	300,000	96.33%	11,000
Regional ParkingLotResurfacing	-	-	600,000	0.00%	600,000
Regional Soccer Field Drainage	-	-	250,000	0.00%	250,000
Restrooms Renovations at Parks	110,525	449,051	-	0.00%	(449,051)
Server Expansion	-	-	40,000	0.00%	40,000
Tequesta Trace Softball Field	-	-	85,000	0.00%	85,000
Town Center Fence Replacement	161	161	50,000	0.32%	49,839
WiFi Upgrade	5,115	32,430	100,000	32.43%	67,570
Work Order Software	-	500	-	0.00%	(500)
Workstation Replacement	-	-	50,000	0.00%	50,000
Subtotal	267,529	951,286	6,605,000	14.40%	5,653,714
Debt Service					
Interest - BB&T FY2014A Notes	-	31,856	62,200	51.22%	30,344
Interest - BB&T FY2014B Notes	-	2,388	4,400	54.27%	2,012
Interest - Bank 2015 Note	-	-	75,800	0.00%	75,800
Interest - TD FY2013A Notes	-	52,540	101,900	51.56%	49,360
Interest - TD FY2013B Notes	-	5,305	9,800	54.13%	4,495
Principal - BB&T FY2014A Notes	-	135,837	273,200	49.72%	137,363
Principal - BB&T FY2014B Notes	-	88,329	177,200	49.85%	88,871
Principal - Bank 2015 Note	-	-	268,600	0.00%	268,600
Principal - TD FY2013A Notes	-	315,385	630,800	50.00%	315,415
Principal - TD FY2013B Notes	-	136,842	273,700	50.00%	136,858
Subtotal	-	768,482	1,877,600	40.93%	1,109,118
Total Expenditures	267,529	1,719,768	8,482,600	20.27%	6,762,832
Excess of revenues over (under) Expenditures & Reserves	(270,662)	(1,724,185)	(8,431,100)	20.45%	6,706,915
CHANGES TO FUND BALANCES:					
Transfers	-	-	2,422,600	0.00%	(2,422,600)
Note Proceeds	-	-	6,060,000	0.00%	(6,060,000)
Use of Note Proceeds	-	-	(6,060,000)	0.00%	6,060,000
Contribution to / (Use of) Restricted Fund Balance	-	-	(2,371,100)	0.00%	(2,371,100)
Net change in fund balances	-	-	51,500	0.00%	(51,500)
BEG RESTRICTED FUND BAL		1,233,025	775,059		

CITY OF WESTON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Capital Projects Fund - Infrastructure

For the Six Months Ending March 31, 2016 (50.00%)

	Actual		Budget		
	<u>March</u>	<u>Year to Date</u>	<u>Adopted</u>	<u>% of Budget</u>	<u>Difference</u>
END RESTRICTED FUND BAL		<u>(\$491,160)</u>	<u>\$826,559</u>		

BONAVENTURE DEVELOPMENT DISTRICT

BALANCE SHEET

March 31, 2016

	Special Revenue Funds		Debt Service Fund	Total Funds
	Water Management	Rights-of-Way	Series 2002	
ASSETS:				
Equity In Pooled Cash	\$2,722,502	\$4,073,206	\$1,263,766	\$8,059,474
Accounts Receivable	42,405	-	-	42,405
Interest Receivable	6,553	15,358	-	21,911
Due From Other Funds	-	-	823,198	823,198
	-	-	823,198	823,198
Total Assets	2,771,460	4,088,564	2,086,964	8,946,988
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Due To Other Funds	823,198	-	-	823,198
	823,198	-	-	823,198
Total Liabilities	823,198	-	-	823,198
Fund Balances:				
Restricted Fund Balance	1,948,262	3,988,564	2,086,964	8,023,790
Tavor Holdings	-	100,000	-	100,000
	-	100,000	-	100,000
Total Fund Balances	1,948,262	4,088,564	2,086,964	8,123,790
Total Liabilities & Fund Balance	\$2,771,460	\$4,088,564	\$2,086,964	\$8,946,988

BONAVENTURE DEVELOPMENT DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES Bonaventure - Water Management Fund

For the Six Months Ending March 31, 2016 (50.00%)

	Actual		Budget		
	March	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Investment Income	\$4,485	\$19,650	\$20,500	95.85%	(\$850)
Net Incr (Decr) in FMV	1,426	(3,787)	-	0.00%	(3,787)
Special Assessments	51,307	340,561	387,300	87.93%	(46,739)
State Grant - Stormwater Mgmt	-	42,405	-	0.00%	42,405
Total Revenues	<u>57,218</u>	<u>398,829</u>	<u>407,800</u>	<u>97.80%</u>	<u>(8,971)</u>
EXPENDITURES:					
Personal Services					
Commission Salaries and Benefits	283	1,697	3,600	47.14%	1,903
Employee Salaries and Benefits	3,728	25,832	49,400	52.29%	23,568
Subtotal	<u>4,011</u>	<u>27,529</u>	<u>53,000</u>	<u>51.94%</u>	<u>25,471</u>
Operating Expenditures					
Administrative Management Services	1,243	8,052	16,300	49.40%	8,248
Arbitrage Calculation	-	-	2,000	0.00%	2,000
Canal Bank Restoration	-	-	10,000	0.00%	10,000
Chemicals & Herbicides	3,438	8,665	60,000	14.44%	51,335
City Works Enterprise License Agreement	-	-	6,000	0.00%	6,000
Contingency	-	175	5,000	3.50%	4,825
Electric Utility Costs	186	1,202	10,000	12.02%	8,798
Engineering Services	-	-	40,000	0.00%	40,000
Geographic Information System	-	-	20,100	0.00%	20,100
IT - Communication Services	373	1,808	3,300	54.79%	1,492
IT - Maintenance	7	2,433	5,500	44.24%	3,067
IT - Management Services	1,642	10,825	21,500	50.35%	10,675
IT - Supplies	115	1,467	1,400	104.79%	(67)
Insurance Premium Allocation	99	12,674	15,600	81.24%	2,926
NPDES Report	-	5,000	7,500	66.67%	2,500
Office Supplies	-	-	2,500	0.00%	2,500
Property Appraiser Fees	-	5,096	6,350	80.25%	1,254
Trustee Fees	4,585	4,585	5,600	81.88%	1,015
Water Management Services	4,076	20,899	34,300	60.93%	13,401
Subtotal	<u>15,764</u>	<u>82,881</u>	<u>272,950</u>	<u>30.36%</u>	<u>190,069</u>
Capital Maintenance					
Campus Network Maintenance	-	-	600	0.00%	600
Culvert Inspections & Repairs	-	7,500	20,000	37.50%	12,500
Pump Station Maintenance	2,430	7,002	30,000	23.34%	22,998
Water & Sewer Repairs & Maintenance	-	-	35,000	0.00%	35,000
Subtotal	<u>2,430</u>	<u>14,502</u>	<u>85,600</u>	<u>16.94%</u>	<u>71,098</u>
Capital Outlay					
SCADA Software Upgrade	-	-	5,000	0.00%	5,000
Subtotal	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>0.00%</u>	<u>5,000</u>
Total Expenditures	<u>22,205</u>	<u>124,912</u>	<u>416,550</u>	<u>29.99%</u>	<u>291,638</u>
Excess of revenues over (under) Expenditures	<u>35,013</u>	<u>273,917</u>	<u>(8,750)</u>	<u>(3,130.48%)</u>	<u>282,667</u>
Contribution to/(Use of) Restricted Fund Balance	-	-	463,726	0.00%	463,726
Contribution to/(Use of) Disaster Management Reserve	-	-	(472,476)	0.00%	(472,476)
Net change in fund balances	<u>35,013</u>	<u>273,917</u>	<u>(8,750)</u>	<u>(3,130.48%)</u>	<u>282,667</u>
BEG RESTRICTED FUND BAL		<u>1,674,344</u>	<u>170,888</u>		
END RESTRICTED FUND BAL		<u>\$1,948,261</u>	<u>\$162,138</u>		

BONAVENTURE DEVELOPMENT DISTRICT

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Bonaventure - Rights-of-Way Fund**

For the Six Months Ending March 31, 2016 (50.00%)

	Actual		Budget		
	March	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Investment Income	\$6,767	\$32,657	\$35,000	93.31%	(\$2,343)
Net Incr (Decr) in FMV	2,152	(6,899)	-	0.00%	(6,899)
Special Assessments	254,403	1,688,647	1,920,400	87.93%	(231,753)
Total Revenues	263,322	1,714,405	1,955,400	87.68%	(240,995)
EXPENDITURES:					
Personal Services					
Commission Salaries and Benefits	283	1,697	3,600	47.14%	1,903
Employee Salaries and Benefits	8,388	56,307	112,300	50.14%	55,993
Subtotal	8,671	58,004	115,900	50.05%	57,896
Operating Expenditures					
Administrative Management Services	1,243	8,052	16,300	49.40%	8,248
City Works Enterprise License Agreement	-	-	1,500	0.00%	1,500
Community Strategies Team	50,673	304,038	608,900	49.93%	304,862
Electric Utility Costs	8,632	44,511	103,200	43.13%	58,689
IT - Communication Services	404	1,954	3,500	55.83%	1,546
IT - Maintenance	7	2,627	5,400	48.65%	2,773
IT - Management Services	1,772	11,681	23,200	50.35%	11,519
IT - Supplies	124	1,585	1,500	105.67%	(85)
Insurance Premium Allocation	110	14,055	17,300	81.24%	3,245
Landscape Contracts Additional Cost	4,572	6,554	-	0.00%	(6,554)
Landscape Contracts Fixed Cost	19,038	97,513	357,800	27.25%	260,287
Landscape Inspections	2,050	5,124	12,285	41.71%	7,161
Landscape Repairs & Maintenance	720	23,951	138,200	17.33%	114,249
Locate Ticket	-	-	3,000	0.00%	3,000
Mulch	-	-	39,900	0.00%	39,900
Office Supplies	-	307	2,500	12.28%	2,193
Plant Replacement	2,373	41,711	100,000	41.71%	58,289
Property Appraiser Fees	-	5,096	6,350	80.25%	1,254
Rights-of-Way Services	2,452	12,886	82,600	15.60%	69,714
Signage, Painting & Pressure Cleaning	-	21,593	52,500	41.13%	30,907
Trees & Trimming	614	21,977	70,000	31.40%	48,023
Subtotal	94,784	625,215	1,645,935	37.99%	1,020,720
Capital Maintenance					
Campus Network Maintenance	-	-	600	0.00%	600
Irrigation Repairs & Maintenance	1,396	8,319	63,000	13.20%	54,681
Sidewalk Repair & Maintenance	6,704	16,499	88,200	18.71%	71,701
Traffic Signage Maintenance	5,119	10,626	15,000	70.84%	4,374
Subtotal	13,219	35,444	166,800	21.25%	131,356
Capital Outlay					
Lakeview Drive Sidewalk Saddle Club to SW 160th	-	-	92,500	0.00%	92,500
Traffic Signage Rehabilitation Program	-	23,021	-	0.00%	(23,021)
Subtotal	-	23,021	92,500	24.89%	69,479
Total Expenditures	116,674	741,684	2,021,135	36.70%	1,279,451
Excess of revenues over (under) Expenditures	146,648	972,721	(65,735)	(1,479.76%)	1,038,456
Contribution to/(Use of) Restricted Fund Balance	-	-	445,761	0.00%	445,761
Contribution to/(Use of) Disaster Management Reserve	-	-	(511,496)	0.00%	(511,496)
Net change in fund balances	146,648	972,721	(65,735)	(1,479.76%)	1,038,456
BEG RESTRICTED FUND BAL		3,015,845	2,816,674		
END RESTRICTED FUND BAL		\$3,988,566	\$2,750,939		

BONAVENTURE DEVELOPMENT DISTRICT

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Bonaventure - Debt Service Fund Series 2002**

For the Six Months Ending March 31, 2016 (50.00%)

	Actual		Budget		
	March	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Investment Income	\$100	\$325	-	0.00%	\$325
Special Assessment Prepayments	1,656	17,564	50,000	35.13%	(32,436)
Special Assessments	124,009	823,132	936,100	87.93%	(112,968)
Total Revenues	125,765	841,021	986,100	85.29%	(145,079)
EXPENDITURES:					
Debt Service					
Interest - Series Bonds	-	149,387	334,300	44.69%	184,913
Principal - Series Bonds	-	630,000	630,000	100.00%	-
Principal Redemption	-	40,000	50,000	80.00%	10,000
Subtotal	-	819,387	1,014,300	80.78%	194,913
Total Expenditures	-	819,387	1,014,300	80.78%	194,913
Excess of revenues over (under) Expenditures	125,765	21,634	(28,200)	(76.72%)	49,834
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	(28,200)	0.00%	(28,200)
Net change in fund balances	125,765	21,634	(28,200)	(76.72%)	49,834
BEG RESTRICTED FUND BAL		2,065,330	2,058,229		
END RESTRICTED FUND BAL		\$2,086,964	\$2,030,029		

INDIAN TRACE DEVELOPMENT DISTRICT

BALANCE SHEET

March 31, 2016

	Special Revenue Funds			Debt Service Funds				Enterprise Fund	Total Funds
	Water Management Basin 1	Water Management Basin 2	Rights-of-Way Basin 1	Series 1997 Basin 1	Series 2003 Basin 2	Series 2005 Basin 1	Benefit Tax Basin 1	Water & Sewer Utility	
ASSETS:									
Equity in Pooled Cash	\$16,941,842	\$1,218,743	\$16,168,829	\$29,071	\$681,852	\$262,971	\$649,880	\$16,439,980	\$52,393,168
Accounts Receivable	8,077	-	-	-	-	-	-	3,129,448	3,137,525
- Allowance for Uncollectible Accounts	-	-	-	-	-	-	-	(62,438)	(62,438)
Interest Receivable	52,854	3,743	53,590	-	-	-	-	71,421	181,608
Due From Other Funds	-	-	-	-	577,116	-	4,354,499	-	4,931,615
Due From Other Governments	-	-	-	-	-	-	-	-	360,843
Improvements - Non Building	-	-	-	-	-	-	-	109,057,005	109,057,005
- Acc. Depreciation-Improvements - Non Building	-	-	-	-	-	-	-	(52,631,436)	(52,631,436)
Machinery and equipment	-	-	-	-	-	-	-	334,179	334,179
- Acc. Depreciation-Machinery and equipment	-	-	-	-	-	-	-	(269,505)	(269,505)
Infrastructure	-	-	-	-	-	-	-	3,936,026	3,936,026
Construction in progress	-	-	-	-	-	-	-	1,048,637	1,048,637
Total Assets	17,002,773	1,222,486	16,222,419	29,071	1,258,968	262,971	5,004,379	81,414,160	122,417,227
LIABILITIES AND FUND BALANCE:									
Liabilities:									
Accounts Payable	-	(1)	1	-	-	1	1	-	2
Due To Other Funds	4,354,499	577,116	-	-	-	-	-	-	4,931,615
Deposits	-	-	-	-	-	-	-	2,031,435	2,031,435
Total Liabilities	4,354,499	577,115	1	-	-	1	1	2,031,435	6,963,052
Fund Balances/ Net Assets:									
Invested in Capital Assets	-	-	-	-	-	-	-	62,427,619	62,427,619
Restricted Fund Balance	12,648,274	645,371	16,222,418	29,071	1,258,968	262,970	5,004,378	16,955,106	53,026,556
Total Fund Balances/ Net Assets	12,648,274	645,371	16,222,418	29,071	1,258,968	262,970	5,004,378	79,382,725	115,454,175
Total Liabilities & Fund Balance/ Net Assets	\$17,002,773	\$1,222,486	\$16,222,419	\$29,071	\$1,258,968	\$262,971	\$5,004,379	\$81,414,160	\$122,417,227

INDIAN TRACE DEVELOPMENT DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Indian Trace - Basin I Water Management Fund

For the Six Months Ending March 31, 2016 (50.00%)

	Actual		Budget		
	March	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Fuel Reimbursement	\$30,238	\$84,134	\$324,000	25.97%	(\$239,866)
Investment Income	28,729	127,335	142,800	89.17%	(15,465)
Net Incr (Decr) in FMV	9,134	(24,597)	-	0.00%	(24,597)
Special Assessments	49,643	2,953,108	3,108,500	95.00%	(155,392)
State Grant - Stormwater Mgmt	-	8,077	-	0.00%	8,077
Total Revenues	117,744	3,148,057	3,575,300	88.05%	(427,243)
EXPENDITURES:					
Personal Services					
Commission Salaries and Benefits	314	1,886	4,000	47.15%	2,114
Employee Salaries and Benefits	13,994	95,716	183,600	52.13%	87,884
Subtotal	14,308	97,602	187,600	52.03%	89,998
Operating Expenditures					
Administrative Management Services Public Works	-	-	28,000	0.00%	28,000
Administrative Management Services	12,266	79,487	160,900	49.40%	81,413
Aquatic Maintenance Contracts	-	60,029	443,100	13.55%	383,071
Arbitrage Calculation	-	-	8,000	0.00%	8,000
Chemicals & Herbicides	(2,880)	13,297	400,000	3.32%	386,703
City Works Enterprise License Agreement	-	-	4,250	0.00%	4,250
Contingency	-	248	42,200	0.59%	41,952
Electric Utility Costs	2,303	8,896	60,000	14.83%	51,104
Engineering Services	60	96	38,400	0.25%	38,304
Gas & Oil	13,023	89,687	438,500	20.45%	348,813
Geographic Information System	6,236	33,017	128,700	25.65%	95,683
IT - Communication Services	3,190	15,465	27,800	55.63%	12,335
IT - Maintenance	56	23,321	42,700	54.62%	19,379
IT - Management Services	14,147	93,243	185,200	50.35%	91,957
IT - Supplies	994	12,676	12,000	105.63%	(676)
Insurance Premium Allocation	266	34,041	41,900	81.24%	7,859
NPDES Report	-	17,354	15,000	115.69%	(2,354)
Natural Gas	2,957	15,964	50,000	31.93%	34,036
Office Supplies	-	950	2,500	38.00%	1,550
Property Appraiser Fees	-	18,304	24,500	74.71%	6,196
Rentals & Leases	-	-	5,000	0.00%	5,000
Trustee Fees	11,314	11,314	30,000	37.71%	18,686
Water & Sewer Fees	384	2,008	3,800	52.84%	1,792
Water Analysis	-	7,331	10,300	71.17%	2,969
Water Management Services	37,640	199,098	508,000	39.19%	308,902
Wetlands Management Services	18,291	91,453	230,462	39.68%	139,009
Subtotal	120,247	827,279	2,941,212	28.13%	2,113,933
Capital Maintenance					
Campus Network Maintenance	-	-	4,500	0.00%	4,500
Culvert Inspections & Repairs	-	12,978	60,000	21.63%	47,022
Equipment Maintenance	-	1,970	18,300	10.77%	16,330
Facilities Maintenance	1,997	21,320	62,500	34.11%	41,180
Pump Station Maintenance	6,469	8,273	45,000	18.38%	36,727
Vehicle Maintenance	1,741	10,492	50,300	20.86%	39,808
Water & Sewer Repairs & Maintenance	1,144	38,532	41,600	92.63%	3,068
Subtotal	11,351	93,565	282,200	33.16%	188,635
Capital Outlay					
Equipment	51,111	54,033	125,000	43.23%	70,967
Public Works Interior Remodel	-	-	200,000	0.00%	200,000
Pump Station Controls Replacement	-	-	60,000	0.00%	60,000
Pump and Gear Replacement Phase I	-	-	350,000	0.00%	350,000
Subtotal	51,111	54,033	735,000	7.35%	680,967
Total Expenditures	197,017	1,072,479	4,146,012	25.87%	3,073,533
Excess of revenues over (under) Expenditures	(79,273)	2,075,578	(570,712)	(363.68%)	2,646,290
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	(570,712)	0.00%	(570,712)
Net change in fund balances	(79,273)	2,075,578	(570,712)	(363.68%)	2,646,290

INDIAN TRACE DEVELOPMENT DISTRICT

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Indian Trace - Basin I Water Management Fund**

For the Six Months Ending March 31, 2016 (50.00%)

	Actual		Budget		
	<u>March</u>	<u>Year to Date</u>	<u>Adopted</u>	<u>% of Budget</u>	<u>Difference</u>
BEG RESTRICTED FUND BAL		<u>\$10,572,696</u>	<u>\$9,212,168</u>		
END RESTRICTED FUND BAL		<u>\$12,648,274</u>	<u>\$8,641,456</u>		

INDIAN TRACE DEVELOPMENT DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Indian Trace - Basin II Water Management Fund

For the Six Months Ending March 31, 2016 (50.00%)

	Actual		Budget		
	March	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Investment Income	\$2,059	\$8,610	\$14,100	61.06%	(\$5,490)
Net Incr (Decr) in FMV	655	(1,558)	-	0.00%	(1,558)
Total Revenues	2,714	7,052	14,100	50.01%	(7,048)
EXPENDITURES:					
Operating Expenditures					
Arbitrage Calculation	-	-	2,000	0.00%	2,000
Insurance Premium Allocation	6	731	900	81.22%	169
Trustee Fees	-	-	4,000	0.00%	4,000
Wetlands Management Services	1,753	8,763	22,082	39.68%	13,319
Subtotal	1,759	9,494	28,982	32.76%	19,488
Total Expenditures	1,759	9,494	28,982	32.76%	19,488
<i>Excess of revenues over (under) Expenditures</i>	<u>955</u>	<u>(2,442)</u>	<u>(14,882)</u>	<u>16.41%</u>	<u>12,440</u>
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	(14,882)	0.00%	(14,882)
Net change in fund balances	<u>955</u>	<u>(2,442)</u>	<u>(14,882)</u>	<u>16.41%</u>	<u>12,440</u>
BEG RESTRICTED FUND BAL		<u>647,813</u>	<u>644,071</u>		
END RESTRICTED FUND BAL		<u>\$645,371</u>	<u>\$629,189</u>		

INDIAN TRACE DEVELOPMENT DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Indian Trace - Basin I Right-of-Way Fund

For the Six Months Ending March 31, 2016 (50.00%)

	Actual		Budget		
	March	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Investment Income	\$28,025	\$125,696	\$50,500	248.90%	\$75,196
Miscellaneous	4,351	6,724	-	0.00%	6,724
Net Incr (Decr) in FMV	8,910	(24,069)	-	0.00%	(24,069)
Special Assessments	168,587	10,028,788	10,556,500	95.00%	(527,712)
Total Revenues	209,873	10,137,139	10,607,000	95.57%	(469,861)
EXPENDITURES:					
Personal Services					
Commission Salaries and Benefits	314	1,886	4,000	47.15%	2,114
Employee Salaries and Benefits	18,222	122,942	242,600	50.68%	119,658
Subtotal	18,536	124,828	246,600	50.62%	121,772
Operating Expenditures					
Administrative Management Services Public Works	-	-	28,000	0.00%	28,000
Administrative Management Services	7,761	50,291	101,800	49.40%	51,509
City Works Enterprise License Agreement	-	-	4,250	0.00%	4,250
Community Strategies Team	172,200	1,033,199	2,069,200	49.93%	1,036,001
Electric Utility Costs	14,279	89,406	214,200	41.74%	124,794
IT - Communication Services	1,195	5,799	10,500	55.23%	4,701
IT - Maintenance	21	7,853	16,100	48.78%	8,247
IT - Management Services	5,324	35,092	69,700	50.35%	34,608
IT - Supplies	374	4,768	4,600	103.65%	(168)
Insurance Premium Allocation	965	123,327	151,800	81.24%	28,473
Landscape Contracts Additional Cost	79,657	203,069	-	0.00%	(203,069)
Landscape Contracts Fixed Cost	202,601	562,573	3,049,500	18.45%	2,486,927
Landscape Inspections	38,942	97,356	225,015	43.27%	127,659
Landscape Repairs & Maintenance	21,682	153,004	620,000	24.68%	466,996
Locate Ticket	-	-	3,000	0.00%	3,000
Mulch	-	312	195,400	0.16%	195,088
Office Supplies	-	307	2,500	12.28%	2,193
Plant Replacement	135,067	356,418	600,000	59.40%	243,582
Property Appraiser Fees	-	18,304	24,500	74.71%	6,196
Rights-of-Way Services	9,433	48,843	122,500	39.87%	73,657
Signage, Painting & Pressure Cleaning	4,949	114,094	350,000	32.60%	235,906
Trees & Trimming	154,566	498,721	720,000	69.27%	221,279
Water & Sewer Fees	1,014	5,754	26,600	21.63%	20,846
Subtotal	850,030	3,408,490	8,609,165	39.59%	5,200,675
Capital Maintenance					
Campus Network Maintenance	-	-	1,700	0.00%	1,700
Irrigation Repairs & Maintenance	23,537	158,668	564,400	28.11%	405,732
Sidewalk Repair & Maintenance	8,420	15,565	239,500	6.50%	223,935
Street Lights Repairs & Maintenance	25,193	140,077	330,800	42.34%	190,723
Traffic Signage Maintenance	11,341	26,159	25,000	104.64%	(1,159)
Subtotal	68,491	340,469	1,161,400	29.32%	820,931
Capital Outlay					
Traffic Signage Rehabilitation Program	-	8,189	-	0.00%	(8,189)
Subtotal	-	8,189	-	0.00%	(8,189)
Total Expenditures	937,057	3,881,976	10,017,165	38.75%	6,135,189
Excess of revenues over (under) Expenditures	(727,184)	6,255,163	589,835	1,060.49%	5,665,328
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	(2,910,165)	0.00%	(2,910,165)
Contribution to/(Use of) Disaster Management Reserve	-	-	3,500,000	0.00%	3,500,000
Net change in fund balances	(727,184)	6,255,163	589,835	1,060.49%	5,665,328
BEG RESTRICTED FUND BAL		9,967,255	8,782,446		
END RESTRICTED FUND BAL		\$16,222,418	\$9,372,281		

INDIAN TRACE DEVELOPMENT DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Indian Trace - Basin I Debt Service Fund Series 1997

For the Six Months Ending March 31, 2016 (50.00%)

	Actual		Budget		
	March	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Investment Income	\$2	\$12	-	0.00%	\$12
Total Revenues	2	12	-	0.00%	12
EXPENDITURES:					
Debt Service					
Interest - Series Bonds	-	322,125	644,300	50.00%	322,175
Subtotal	-	322,125	644,300	50.00%	322,175
Total Expenditures	-	322,125	644,300	50.00%	322,175
<i>Excess of revenues over (under) Expenditures</i>	2	(322,113)	(644,300)	49.99%	322,187
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	(644,300)	0.00%	(644,300)
Transfers	-	-	644,300	0.00%	(644,300)
Net change in fund balances	2	(322,113)	-	0.00%	(322,113)
BEG RESTRICTED FUND BAL		351,184	340,249		
END RESTRICTED FUND BAL		\$29,071	\$340,249		

INDIAN TRACE DEVELOPMENT DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Indian Trace - Basin II Debt Service Fund Series 2003

For the Six Months Ending March 31, 2016 (50.00%)

	Actual		Budget		
	March	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Investment Income	\$54	\$189	\$400	47.25%	(\$211)
Special Assessments	9,700	577,036	607,400	95.00%	(30,364)
Total Revenues	9,754	577,225	607,800	94.97%	(30,575)
EXPENDITURES:					
Debt Service					
Interest - Series Bonds	-	191,950	383,900	50.00%	191,950
Principal - Series Bonds	-	-	245,000	0.00%	245,000
Principal Redemption	-	15,000	-	0.00%	(15,000)
Subtotal	-	206,950	628,900	32.91%	421,950
Total Expenditures	-	206,950	628,900	32.91%	421,950
Excess of revenues over (under) Expenditures	9,754	370,275	(21,100)	(1,754.86%)	391,375
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	(21,100)	0.00%	(21,100)
Net change in fund balances	9,754	370,275	(21,100)	(1,754.86%)	391,375
BEG RESTRICTED FUND BAL		888,693	893,203		
END RESTRICTED FUND BAL		\$1,258,968	\$872,103		

INDIAN TRACE DEVELOPMENT DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Indian Trace - Basin I Debt Service Fund Series 2005

For the Six Months Ending March 31, 2016 (50.00%)

	Actual		Budget		
	March	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Investment Income	\$21	\$67	-	0.00%	\$67
Total Revenues	21	67	-	0.00%	67
EXPENDITURES:					
Debt Service					
Interest - Series Bonds	-	684,331	1,368,700	50.00%	684,369
Principal - Series Bonds	-	-	2,570,000	0.00%	2,570,000
Subtotal	-	684,331	3,938,700	17.37%	3,254,369
Total Expenditures	-	684,331	3,938,700	17.37%	3,254,369
<i>Excess of revenues over (under) Expenditures</i>	21	(684,264)	(3,938,700)	17.37%	3,254,436
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	(3,938,700)	0.00%	(3,938,700)
Transfers	-	-	3,938,700	0.00%	(3,938,700)
Net change in fund balances	21	(684,264)	-	0.00%	(684,264)
BEG RESTRICTED FUND BAL		947,235	880,782		
END RESTRICTED FUND BAL		\$262,971	\$880,782		

INDIAN TRACE DEVELOPMENT DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Indian Trace - Basin I Benefit Tax Fund

For the Six Months Ending March 31, 2016 (50.00%)

	Actual		Budget		
	March	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Investment Income	\$51	\$463	-	0.00%	\$463
Special Assessments	<u>73,191</u>	<u>4,353,899</u>	<u>4,583,000</u>	<u>95.00%</u>	<u>(229,101)</u>
Total Revenues	<u>73,242</u>	<u>4,354,362</u>	<u>4,583,000</u>	<u>95.01%</u>	<u>(228,638)</u>
<i>Excess of revenues over (under)</i>					
<i>Expenditures</i>	<u>73,242</u>	<u>4,354,362</u>	<u>4,583,000</u>	<u>95.01%</u>	<u>(228,638)</u>
Contribution to/(Use of) Restricted Fund Balance	-	-	4,583,000	0.00%	4,583,000
Transfers	-	-	<u>(4,583,000)</u>	<u>0.00%</u>	<u>4,583,000</u>
<i>Net change in fund balances</i>	<u>73,242</u>	<u>4,354,362</u>	<u>-</u>	<u>0.00%</u>	<u>4,354,362</u>
BEG RESTRICTED FUND BAL		<u>650,016</u>	<u>649,451</u>		
END RESTRICTED FUND BAL		<u>\$5,004,378</u>	<u>\$649,451</u>		

INDIAN TRACE DEVELOPMENT DISTRICT

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Indian Trace - Enterprise Fund**

For the Six Months Ending March 31, 2016 (50.00%)

	Actual		Budget		
	March	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Connection Fees	-	\$2,361	\$11,400	20.71%	(\$9,039)
Fuel Reimbursement	-	-	125,000	0.00%	(125,000)
Investment Income	27,391	147,331	424,200	34.73%	(276,869)
Meter Fees	600	1,550	5,000	31.00%	(3,450)
Net Incr (Decr) in FMV	8,708	(34,538)	-	0.00%	(34,538)
Operations & Maintenance Revenue	142,136	852,734	1,707,618	49.94%	(854,884)
Other Water/Utility Revenue	40,276	209,688	125,000	167.75%	84,688
Water & Sewer Revenue	<u>2,403,982</u>	<u>14,263,995</u>	<u>33,495,700</u>	<u>42.58%</u>	<u>(19,231,705)</u>
Total Revenues	<u>2,623,093</u>	<u>15,443,121</u>	<u>35,893,918</u>	<u>43.02%</u>	<u>(20,450,797)</u>
EXPENDITURES:					
Personal Services					
Employee Salaries and Benefits	15,378	111,208	199,700	55.69%	88,492
Subtotal	<u>15,378</u>	<u>111,208</u>	<u>199,700</u>	<u>55.69%</u>	<u>88,492</u>
Operating Expenditures					
Administrative Management Services	47,553	233,149	638,000	36.54%	404,851
Chemicals & Herbicides	-	-	1,800	0.00%	1,800
City Works Enterprise License Agreement	-	-	25,500	0.00%	25,500
Electric Utility Costs	8,429	46,503	130,000	35.77%	83,497
Engineering Services	60	60	50,000	0.12%	49,940
Gas & Oil	4,242	30,110	203,100	14.83%	172,990
IT - Communication Services	2,385	11,563	20,800	55.59%	9,237
IT - Maintenance	42	15,645	32,000	48.89%	16,355
IT - Management Services	10,580	69,731	138,500	50.35%	68,769
IT - Supplies	743	9,477	9,000	105.30%	(477)
Insurance Premium Allocation	767	97,980	120,600	81.24%	22,620
Meter Costs	-	2,160	66,200	3.26%	64,040
Miscellaneous	2,697	9,934	-	0.00%	(9,934)
Office Supplies	1,403	7,429	15,000	49.53%	7,571
Rentals & Leases	-	-	5,000	0.00%	5,000
SCADA	423	2,856	25,000	11.42%	22,144
Water & Sewer Fees	2,439,739	14,451,487	33,495,700	43.14%	19,044,213
Water Quality Analysis	9,371	12,431	40,000	31.08%	27,569
Subtotal	<u>2,528,434</u>	<u>15,000,515</u>	<u>35,016,200</u>	<u>42.84%</u>	<u>20,015,685</u>
Capital Maintenance					
Campus Network Maintenance	-	-	3,400	0.00%	3,400
Facilities Maintenance	1,659	33,146	66,200	50.07%	33,054
Lift Station Repairs & Maintenance	15,436	121,332	100,000	121.33%	(21,332)
Sewer Lines Repairs & Maintenance	-	-	200,000	0.00%	200,000
Vehicle Maintenance	198	7,840	15,000	52.27%	7,160
Water & Sewer Repairs & Maintenance	13,083	63,423	200,000	31.71%	136,577
Subtotal	<u>30,376</u>	<u>225,741</u>	<u>584,600</u>	<u>38.61%</u>	<u>358,859</u>
Capital Outlay					
By-pass Pump for Lift Station Repairs	-	79,067	-	0.00%	(79,067)
Country Isles Water Main Improvement	292	12,815	-	0.00%	(12,815)
Lift Station Spare Pump Program	-	-	75,000	0.00%	75,000
Public Works Interior Remodel	-	-	200,000	0.00%	200,000
SCADA Software Upgrade	22,273	26,081	60,000	43.47%	33,919
Sanitary Sewer System Evaluation	-	-	200,000	0.00%	200,000
Subtotal	<u>22,565</u>	<u>117,963</u>	<u>535,000</u>	<u>22.05%</u>	<u>417,037</u>
Total Expenditures	<u>2,596,753</u>	<u>15,455,427</u>	<u>36,335,500</u>	<u>42.54%</u>	<u>20,880,073</u>
Excess of revenues over (under) Expenditures	<u>26,340</u>	<u>(12,306)</u>	<u>(441,582)</u>	<u>2.79%</u>	<u>429,276</u>
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Credit Reserve	-	-	(9,800)	0.00%	(9,800)
Contribution to/(Use of) Restricted Fund Balance	-	-	(431,782)	0.00%	(431,782)
Net change in fund balances	<u>26,340</u>	<u>(12,306)</u>	<u>(441,582)</u>	<u>2.79%</u>	<u>429,276</u>
BEG RESTRICTED FUND BAL		<u>16,967,409</u>	<u>8,891,538</u>		

INDIAN TRACE DEVELOPMENT DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Indian Trace - Enterprise Fund

For the Six Months Ending March 31, 2016 (50.00%)

	Actual		Budget		
	March	Year to Date	Adopted	% of Budget	Difference
END RESTRICTED FUND BAL		<u>\$16,955,103</u>	<u>\$8,449,956</u>		

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