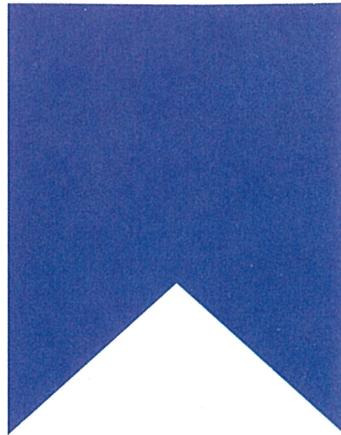




THE CITY OF WESTON
Financial Statements
(Unaudited)
September 30, 2015



WESTON

*The Nation's Premier Municipal Corporation*SM

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CITY OF WESTON

BALANCE SHEET

September 30, 2015

	General Fund		Special Revenue Funds					Capital Projects Fund	Total Funds	
	General	Disaster Management	Street Maintenance	Fire Services	Transportation	Building	Law Enforcement	Tree Trust		Infrastructure
ASSETS:										
Cash	\$10,000	-	-	-	-	-	\$276,230	-	\$1,131,286	\$1,417,516
Equity In Pooled Cash	28,337,229	44,053,789	5,692,242	4,452,690	161,810	799,236	319,222	59,331	809,367	84,684,916
Accounts Receivable	2,531,438	-	94,248	1	6,750	6,864	66,117	-	-	2,705,418
Interest Receivable	111,458	173,572	20,291	25,795	472	3,406	977	191	38	336,200
Prepaid Items	50,648	-	-	1,034	-	2,456	-	-	-	54,138
Total Assets	31,040,773	44,227,361	5,806,781	4,479,520	169,032	811,962	662,546	59,522	1,940,691	89,198,188
LIABILITIES AND FUND BALANCE:										
Liabilities:										
Accounts Payable	(2)	-	1	1	-	(1)	-	-	1	-
Accounts Payable - Accrued	1,142,422	-	53,493	3,045	2,466	152,489	207	-	126,984	1,481,106
Contracts/Retainage Payable	-	-	-	-	-	-	-	-	580,681	580,681
Accrued Wages Payable	34,011	-	-	-	-	-	-	-	-	34,011
Accrued Taxes Payable	1,599	-	-	-	-	-	-	-	-	1,599
Deposits	1,182,538	-	-	-	-	-	-	-	-	1,182,538
Deferred Revenue	777,753	-	-	-	-	-	-	-	-	777,753
Total Liabilities	3,138,321	-	53,494	3,046	2,466	152,488	207	-	707,666	4,057,688
Fund Balances:										
Nonspendable Fund Balance	50,648	-	-	1,034	-	2,456	-	-	-	54,138
Restricted Fund Balance	-	-	5,753,287	4,475,440	166,566	-	662,339	59,522	1,233,025	12,350,179
Committed Fund Balance	9,596,495	44,227,361	-	-	-	657,018	-	-	-	54,480,874
Assigned Fund Balance	2,905,472	-	-	-	-	-	-	-	-	2,905,472
Unassigned Fund Balance	15,349,837	-	-	-	-	-	-	-	-	15,349,837
Total Fund Balances	27,902,452	44,227,361	5,753,287	4,476,474	166,566	659,474	662,339	59,522	1,233,025	85,140,500
Total Liabilities & Fund Balance	\$31,040,773	\$44,227,361	\$5,806,781	\$4,479,520	\$169,032	\$811,962	\$662,546	\$59,522	\$1,940,691	\$89,198,188

CITY OF WESTON

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

For the Thirteen Months Ending September 30, 2015 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Ad Valorem Taxes	-	\$16,194,863	\$16,079,700	100.72%	\$115,163
Alcoholic Beverage Licenses	524	18,828	10,100	186.42%	8,728
Business Tax Receipts	-	1,008,525	875,000	115.26%	133,525
Cell Tower Lease	-	165,120	163,300	101.11%	1,820
Code Compliance Fines	28,571	285,866	10,000	2,858.66%	275,866
Commercial Vehicle Violation Fines	-	92,681	50,000	185.36%	42,681
Contributions from Private Source	-	-	600,000	0.00%	(600,000)
Court Fines & Forfeitures	29,224	405,994	150,000	270.66%	255,994
Development Fees	830	111,364	30,900	360.40%	80,464
EMS Transport Fees	157,525	894,332	850,000	105.22%	44,332
Engineering Permit Fees	7,745	555,538	131,200	423.43%	424,338
Franchise Fee - Electricity	1,194,681	4,006,341	4,220,500	94.93%	(214,159)
Franchise Fee - Gas	294	4,370	-	0.00%	4,370
Franchise Fee - Solid Waste	121,689	1,435,844	1,231,300	116.61%	204,544
Half Cent Sales Tax	325,318	4,220,891	3,698,400	114.13%	522,491
Investment Income	134	473,929	300,000	157.98%	173,929
Net Incr (Decr) in FMV	-	(7,890)	-	0.00%	(7,890)
Other Miscellaneous Revenues	4,557	1,773,346	245,000	723.81%	1,528,346
Recreation Fees	2,125	635,723	514,700	123.51%	121,023
Simplified Communications Tax	236,537	2,921,420	3,570,400	81.82%	(648,980)
Site Plan Fees	-	21,750	-	0.00%	21,750
Special Assessments (net of fees)	(60,161)	2,333,738	2,243,700	104.01%	90,038
State Revenue Sharing	-	1,360,609	852,200	159.66%	508,409
Tennis Center Fees	1,298	41,235	31,500	130.90%	9,735
Utility Tax - Electric	458,389	5,032,124	3,836,600	131.16%	1,195,524
Utility Tax - Gas	4,919	76,180	89,700	84.93%	(13,520)
Total Revenues	2,514,199	44,062,721	39,784,200	110.75%	4,278,521
EXPENDITURES:					
City Commission					
Charitable Contributions	-	29,092	29,100	99.97%	8
Commission Salaries and Benefits	-	64,699	64,400	100.46%	(299)
Conferences & Seminars	-	1,070	2,500	42.80%	1,430
Contingency	-	-	1,000	0.00%	1,000
Independent Audit Services	-	110,000	111,000	99.10%	1,000
Subscriptions & Memberships	-	15,921	22,000	72.37%	6,079
Subtotal	-	220,782	230,000	95.99%	9,218
City Manager					
City Hall Maintenance	4,286	272,058	275,000	98.93%	2,942
Communication Services	-	-	2,300	0.00%	2,300
Conferences & Seminars	622	42,071	21,000	200.34%	(21,071)
Consulting Services	-	101,300	130,000	77.92%	28,700
Election	-	11,868	21,900	54.19%	10,032
Electric Utility Costs	2,514	28,582	30,000	95.27%	1,418
Employee Salaries and Benefits	17,073	635,303	620,600	102.37%	(14,703)
Legal Advertisements	3,861	22,477	25,000	89.91%	2,523
Office Supplies	3,898	69,435	85,000	81.69%	15,565
Ordinance Codification	3,032	9,822	7,500	130.96%	(2,322)
Rentals & Leases	1,404	21,049	25,000	84.20%	3,951
Subscriptions & Memberships	-	11,258	12,000	93.82%	742
Water & Sewer Utility Costs	585	7,013	8,000	87.66%	987
Subtotal	37,275	1,232,236	1,263,300	97.54%	31,064
Administrative Services					
ASC Bldg Maintenance	903	20,234	95,000	21.30%	74,766
ASC Electric Utility Cost	5,484	37,665	15,000	251.10%	(22,665)
ASC Office Supplies	3,107	18,527	42,500	43.59%	23,973
ASC Water & Sewer Utility Cost	1,856	14,444	4,000	361.10%	(10,444)
Administrative Management Services	-	1,071,468	1,043,800	102.65%	(27,668)
Campus Network Maintenance	-	34,064	14,000	243.31%	(20,064)
Employee Salaries and Benefits	11,275	307,668	263,400	116.81%	(44,268)
Financial Investments Software	-	3,200	50,000	6.40%	46,800
Financial Services Fees	-	89,132	75,000	118.84%	(14,132)
Financial Software Upgrades	-	-	53,000	0.00%	53,000
IT - Communications Services	2,772	125,562	64,400	194.97%	(61,162)
IT - Leases	-	10,435	-	0.00%	(10,435)
IT - Maintenance	2,101	122,427	132,600	92.33%	10,173
IT - Management Services	-	547,442	547,500	99.99%	58
IT - Supplies	944	91,929	37,200	247.12%	(54,729)
Insurance Premium Allocation	-	109,036	118,000	92.40%	8,964
Miscellaneous Expenses	-	5,426	-	0.00%	(5,426)
Property Appraiser Fees	-	-	10,000	0.00%	10,000
Public Relations	12,298	123,846	175,000	70.77%	51,154

CITY OF WESTON

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

For the Thirteen Months Ending September 30, 2015 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
Sales and Use Tax Remittance	\$1,147	\$13,343	\$2,000	667.15%	(\$11,343)
Special Projects - Financial Software	-	1,419	25,000	5.68%	23,581
Taxes	-	4,964	4,964	100.00%	-
Subtotal	41,887	2,752,231	2,772,364	99.27%	20,133
City Attorney					
Legal Services	43,681	607,308	748,000	81.19%	140,692
Litigation Services	3,521	172,481	140,000	123.20%	(32,481)
Safe Harbor Legal Opinions	703	14,117	30,000	47.06%	15,883
Special Magistrate	-	5,020	11,500	43.65%	6,480
Subtotal	47,905	798,926	929,500	85.95%	130,574
Public Safety					
Community Emergency Response Team	-	-	15,000	0.00%	15,000
EOC - Acquisition Cost	-	224,000	230,000	97.39%	6,000
Emergency Medical Services Contract	-	8,691,160	8,800,400	98.76%	109,240
Emergency Operations Center	-	58,806	-	0.00%	(58,806)
Emergency Vehicles	-	1,144	-	0.00%	(1,144)
Fire Station # 55 Renovation	-	-	49,000	0.00%	49,000
Fire Station # 67 Renovation	-	-	42,900	0.00%	42,900
Fire Station # 81 Renovation	-	-	62,500	0.00%	62,500
Fire Station #55 Improvements	-	-	142,500	0.00%	142,500
Fire Station #67 Improvements	-	-	17,500	0.00%	17,500
Fire Station #81 Improvements	-	-	17,500	0.00%	17,500
Fire/EMS Building Repairs & Maintenance	4,863	27,650	60,400	45.78%	32,750
Insurance Premium Allocation	-	49,322	54,400	90.67%	5,078
Police Service Center Repairs & Maintenance	261	57,527	63,000	91.31%	5,473
Police Services Center Improvements	-	21,418	50,000	42.84%	28,582
Police Services Contract	(124,654)	10,715,992	11,553,300	92.75%	837,308
Subtotal	(119,530)	19,847,019	21,158,400	93.80%	1,311,381
Community Development					
Civil/Environmental Engineering	3,442	51,088	52,500	97.31%	1,412
Code Enforcement Services	20,342	244,100	244,100	100.00%	-
Community Rating System	17,174	32,234	60,000	53.72%	27,766
Comprehensive/Long-range Planning	4,208	62,423	126,900	49.19%	64,477
Construction Services	3,565	74,371	105,000	70.83%	30,629
Emergency Management	-	-	25,000	0.00%	25,000
Engineering Permits	66,740	786,835	505,000	155.81%	(281,835)
Evaluation and Appraisal Report (EAR)	-	-	104,000	0.00%	104,000
Landscape Architecture	13,967	165,761	164,400	100.83%	(1,361)
Planning: Basic Services	34,883	428,661	418,600	102.40%	(10,061)
Surveying Services	3,881	33,398	57,500	58.08%	24,102
Traffic Engineering	15,401	82,228	143,600	57.26%	61,372
Zoning: Administrative Services	17,167	34,333	-	0.00%	(34,333)
Zoning: Basic Services	10,708	128,500	128,500	100.00%	-
Subtotal	211,478	2,123,932	2,135,100	99.48%	11,168
Parks and Recreation					
Administrative Management Services	30,726	379,944	197,000	192.86%	(182,944)
Building Repairs & Maintenance	7,068	181,709	363,300	50.02%	181,591
Communication Services	1,222	14,554	14,100	103.22%	(454)
Community Center Renovations	-	(4,910)	-	0.00%	4,910
Cypress Bay Artificial Turf	-	250	550,000	0.05%	549,750
Electric Utility Costs	34,244	433,556	450,000	96.35%	16,444
Employee Salaries and Benefits	11,876	456,549	442,400	103.20%	(14,149)
Hockey Rink Renovations at Regional Park	-	99,980	100,000	99.98%	20
Instructor Services	-	127,566	140,000	91.12%	12,434
Insurance Premium Allocation	-	176,082	194,200	90.67%	18,118
Landscape Maintenance	1,263	134,972	300,000	44.99%	165,028
Office Supplies	966	14,009	10,000	140.09%	(4,009)
Park Repairs & Maintenance	49,503	723,751	686,800	105.38%	(36,951)
Park Services	269,475	2,548,018	2,609,000	97.66%	60,982
Police Services	15,546	180,801	193,000	93.68%	12,199
Soccer Field Drainage Improvements at Region	-	34,969	230,000	15.20%	195,031
Special Events	476	205,721	200,000	102.86%	(5,721)
Tennis Center	4,527	154,734	165,400	93.55%	10,666
Tennis Center Court Renovation	-	93,420	100,000	93.42%	6,580
Tequesta Trace Park Athletic Fields	-	53,925	-	0.00%	(53,925)
Water & Sewer Utility Costs	9,752	119,873	120,000	99.89%	127
Subtotal	436,644	6,129,473	7,065,200	86.76%	935,727
Specialty Services					

CITY OF WESTON

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

For the Thirteen Months Ending September 30, 2015 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
Bulk Trash/Hazardous Waste	-	\$168,559	\$170,000	99.15%	\$1,441
Crossing Guards	11,971	508,415	565,500	89.91%	57,085
Property Appraiser Fees	-	8,877	8,900	99.74%	23
Solid Waste Services	171,888	2,026,051	2,064,800	98.12%	38,749
Subtotal	183,859	2,711,902	2,809,200	96.54%	97,298
Total Expenditures	839,518	35,816,501	38,363,064	93.36%	2,546,563
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	-	-	52,400	0.00%	52,400
Reserve for Fire/EMS Buildings Improvements	-	-	57,600	0.00%	57,600
Reserve for Park Buildings Improvements	-	-	134,200	0.00%	134,200
Subtotal	-	-	362,700	0.00%	362,700
Excess of revenues over (under) Expenditures & Reserves	1,674,681	8,246,220	1,058,436	779.09%	7,187,784
CHANGES TO FUND BALANCES:					
Contribution to /(Use of) Credit Reserve	-	-	711,900	0.00%	711,900
Contribution to /(Use of) Infrastructure Reserve	260	(3,200)	62,200	(5.14%)	65,400
Contribution to /(Use of) Assigned Fund Balance	-	-	(674,400)	0.00%	(674,400)
Contribution to /(Use of) Unassigned Fund Balance	-	-	209,436	0.00%	209,436
Transfers	-	(1,553,000)	(2,652,500)	58.55%	1,099,500
Net change in fund balances	260	(1,556,200)	(2,343,364)	66.41%	787,164
BEG UNASSIGNED FUND BAL		8,656,620	1,743,840		
END UNASSIGNED FUND BAL		\$15,353,040	\$412,776		

CITY OF WESTON

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

For the Thirteen Months Ending September 30, 2015 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	-	\$734,492	\$808,000	90.90%	(\$73,508)
Net Incr (Decr) in FMV	-	(12,302)	-	0.00%	(12,302)
Total Revenues	-	722,190	808,000	89.38%	(85,810)
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	-	722,190	(192,000)	(376.14%)	914,190
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 COMMITTED FUND BAL		43,505,171	44,755,791		
END COMMITTED FUND BAL		\$44,227,361	\$45,563,791		

CITY OF WESTON

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

For the Thirteen Months Ending September 30, 2015 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Additional Local Option Gas Tax	\$35,212	\$411,580	\$426,200	96.57%	(\$14,620)
Investment Income	-	87,179	25,000	348.72%	62,179
Local Option Gas Tax	59,036	681,984	666,200	102.37%	15,784
Net Incr (Decr) in FMV	-	(1,438)	-	0.00%	(1,438)
Other Miscellaneous Revenues	-	17,056	-	0.00%	17,056
State Revenue Sharing	-	442,997	330,700	133.96%	112,297
Total Revenues	94,248	1,639,358	1,448,100	113.21%	191,258
EXPENDITURES:					
Operating Expenditures					
Insurance Premium Allocation	-	2,087	2,300	90.74%	213
On-Site Inspections	14,258	171,100	171,100	100.00%	-
Road Drainage	-	-	150,000	0.00%	150,000
Signing & Safety Supplies	10,240	52,193	100,000	52.19%	47,807
Street Sweeping	10,048	83,734	100,000	83.73%	16,266
Subtotal	34,546	309,114	523,400	59.06%	214,286
Capital Maintenance					
Bridge Repairs	-	8,962	110,000	8.15%	101,038
Road Repairs and Maintenance	15,598	72,073	92,100	78.26%	20,027
Subtotal	15,598	81,035	202,100	40.10%	121,065
Capital Outlay					
Royal Palm Boulevard Resurfacing	167,043	8,012	-	0.00%	(8,012)
Subtotal	167,043	8,012	-	0.00%	(8,012)
Debt Service					
Interest - Northern Trust FY11 Notes	-	51,332	60,400	84.99%	9,068
Principal - Northern Trust FY11 Notes	-	363,868	363,900	99.99%	32
Subtotal	-	415,200	424,300	97.86%	9,100
Total Expenditures	217,187	813,361	1,149,800	70.74%	336,439
Excess of revenues over (under) Expenditures & Reserves	(122,939)	825,997	298,300	276.90%	527,697
CHANGES TO FUND BALANCES:					
Contribution to /(Use of) Restricted Fund Balance	-	-	298,300	0.00%	298,300
Net change in fund balances	-	-	298,300	0.00%	(298,300)
BEG RESTRICTED FUND BAL		4,927,290	4,443,619		
END RESTRICTED FUND BAL		\$5,753,287	\$4,741,919		

CITY OF WESTON

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

For the Thirteen Months Ending September 30, 2015 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	-	\$104,346	\$60,600	172.19%	\$43,746
Net Incr (Decr) in FMV	-	(1,828)	-	0.00%	(1,828)
Special Assessments (net of fees)	-	11,859,925	11,737,600	101.04%	122,325
Total Revenues	-	11,962,443	11,798,200	101.39%	164,243
EXPENDITURES:					
Operating Expenditures					
Fire Prevention Services	-	601,836	609,400	98.76%	7,564
Fire Protection Services	-	10,452,719	10,584,100	98.76%	131,381
Geographic Information System	-	3,500	3,600	97.22%	100
IT - Communication Services	29	2,518	2,200	114.45%	(318)
IT - Leases	-	283	-	0.00%	(283)
IT - Maintenance	58	4,141	3,600	115.03%	(541)
IT - Management Services	-	14,846	14,900	99.64%	54
IT - Supplies	26	2,527	1,100	229.73%	(1,427)
Insurance Premium Allocation	-	43,156	47,600	90.66%	4,444
Note Origination Fees	2,000	2,000	-	0.00%	(2,000)
Property Appraiser Fees	-	11,193	12,400	90.27%	1,207
Subtotal	2,113	11,138,719	11,278,900	98.76%	140,181
Capital Maintenance					
Campus Network Maintenance	-	973	400	243.25%	(573)
Fire Station #55 Building Improvement	-	-	142,500	0.00%	142,500
Fire Station #67 Building Improvement	-	-	17,500	0.00%	17,500
Fire Station #81 Building Improvement	-	-	17,500	0.00%	17,500
Fire/EMS Station Building Repairs & Maintenan	1,570	39,906	60,400	66.07%	20,494
Subtotal	1,570	40,879	238,300	17.15%	197,421
Capital Outlay					
Fire Station #55 Renovations	-	-	49,000	0.00%	49,000
Fire Station #67 Renovations	-	-	42,900	0.00%	42,900
Fire Station #81 Renovations	-	-	62,500	0.00%	62,500
Fire Vehicles (four engines)	-	2,536,497	2,000,000	126.82%	(536,497)
Fire Vehicles (one tower/ladder apparatus)	-	1,134,816	1,300,000	87.29%	165,184
Subtotal	-	3,671,313	3,454,400	106.28%	(216,913)
Debt Service					
Interest - Northern Trust FY08 Notes	-	6,588	6,600	99.82%	12
Principal - Northern Trust FY08 Notes	-	347,112	347,200	99.97%	88
Principal - BB&T FY2014A Notes	-	198,004	198,100	99.95%	96
Interest - BB&T FY2014A Notes	-	19,374	19,400	99.87%	26
Subtotal	-	571,078	571,300	99.96%	222
Total Expenditures	3,683	15,421,989	15,542,900	99.22%	120,911
Excess of revenues over (under) Expenditures & Reserves	(3,683)	(3,459,546)	(3,744,700)	92.39%	285,154
CHANGES TO FUND BALANCES:					
Note Proceeds	2,000	2,850,000	3,300,000	86.36%	(450,000)
Use of Note Proceeds	-	-	(3,300,000)	0.00%	3,300,000
Contribution to/(Use of) Infrastructure Reserve	-	-	(132,000)	0.00%	(132,000)
Contribution to/(Use of) Restricted Fund Balance	-	-	(312,700)	0.00%	(312,700)
Net change in fund balances	2,000	2,850,000	(444,700)	(640.88%)	3,294,700
BEG RESTRICTED FUND BAL		5,084,984	4,844,090		
END RESTRICTED FUND BAL		\$4,475,438	\$4,399,390		

CITY OF WESTON

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

For the Thirteen Months Ending September 30, 2015 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Additional Local Option Gas Tax For Transit	\$6,750	\$78,897	\$81,700	96.57%	(\$2,803)
Investment Income	-	2,094	-	0.00%	2,094
Net Incr (Decr) in FMV	-	(33)	-	0.00%	(33)
Total Revenues	6,750	80,958	81,700	99.09%	(742)
EXPENDITURES:					
Operating Expenditures					
Insurance Premium Allocation	-	10,973	12,100	90.69%	1,127
Subtotal	-	10,973	12,100	90.69%	1,127
Capital Maintenance					
Bus Shelter Maintenance	-	15,698	16,000	98.11%	302
Subtotal	-	15,698	16,000	98.11%	302
Total Expenditures	-	26,671	28,100	94.91%	1,429
<i>Excess of revenues over (under) Expenditures & Reserves</i>	<u>6,750</u>	<u>54,287</u>	<u>53,600</u>	<u>101.28%</u>	<u>687</u>
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	53,600	0.00%	53,600
Net change in fund balances	-	-	53,600	0.00%	(53,600)
BEG RESTRICTED FUND BAL		<u>112,278</u>	<u>123,115</u>		
END RESTRICTED FUND BAL		<u>\$166,565</u>	<u>\$176,715</u>		

CITY OF WESTON

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

For the Thirteen Months Ending September 30, 2015 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Annual Fire Inspection Fees	-	\$174,395	\$163,200	106.86%	\$11,195
Board of Rules & Appeals Fees	(36,444)	1,014	20,800	4.88%	(19,786)
Building Administration Fees	-	1,950	-	0.00%	1,950
Building Code Admin & Inspect	-	5	-	0.00%	5
Building Fees	75,606	2,123,448	2,034,500	104.37%	88,948
FL Dept of Business & Prof Reg	(23,226)	2,581	26,000	9.93%	(23,419)
FL Dept of Community Affairs	(23,226)	2,581	26,000	9.93%	(23,419)
Investment Income	-	14,255	100	14,255.00%	14,155
Miscellaneous	6,849	28,194	-	0.00%	28,194
Net Incr (Decr) in FMV	-	(241)	-	0.00%	(241)
Radon Fees	-	5	-	0.00%	5
Training and Education Fees	-	16,176	20,800	77.77%	(4,624)
Zoning Fees	-	143,346	164,800	86.98%	(21,454)
Total Revenues	(441)	2,507,709	2,456,200	102.10%	51,509
EXPENDITURES:					
Operating Expenditures					
Administrative Management Services	-	176,679	21,800	810.45%	(154,879)
Board of Rules & Appeals	(32,775)	-	20,800	0.00%	20,800
Building Administration Management Services	-	400,575	686,700	58.33%	286,125
Building Code Services	123,262	1,395,199	1,322,700	105.48%	(72,499)
FL Dept of Business & Prof Reg	(19,033)	-	26,000	0.00%	26,000
FL Dept of Community Affairs	(19,033)	-	26,000	0.00%	26,000
Fire Prevention Services	-	161,075	163,100	98.76%	2,025
Geographic Information System	-	3,500	3,500	100.00%	-
IT - Communication Services	685	35,495	26,900	131.95%	(8,595)
IT - Leases	-	3,584	-	0.00%	(3,584)
IT - Maintenance	722	39,989	45,500	87.89%	5,511
IT - Management Services	-	188,050	188,100	99.97%	50
IT - Supplies	324	31,890	12,800	249.14%	(19,090)
Insurance Premium Allocation	-	6,167	6,800	90.69%	633
Office Supplies	-	6,241	50,000	12.48%	43,759
Training and Education	-	12,370	20,800	59.47%	8,430
Zoning: Building Review	15,000	30,000	-	0.00%	(30,000)
Subtotal	69,152	2,490,814	2,621,500	95.01%	130,686
Capital Maintenance					
Campus Network Maintenance	-	11,681	4,800	243.35%	(6,881)
Subtotal	-	11,681	4,800	243.35%	(6,881)
Total Expenditures	69,152	2,502,495	2,626,300	95.29%	123,805
Excess of revenues over (under) Expenditures & Reserves	(69,593)	5,214	(170,100)	(3.07%)	175,314
CHANGES TO FUND BALANCES:					
Contribution to / (Use of) Committed Fund Balance	-	-	(170,100)	0.00%	(170,100)
Net change in fund balances	-	-	(170,100)	0.00%	170,100
BEG COMMITTED FUND BAL		651,807	49,545		
END COMMITTED FUND BAL		\$657,021	(\$120,555)		

CITY OF WESTON

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

For the Thirteen Months Ending September 30, 2015 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	-	\$4,461	\$100	4,461.00%	\$4,361
Net Incr (Decr) in FMV	-	(69)	-	0.00%	(69)
Seizures	66,117	213,823	10,000	2,138.23%	203,823
Total Revenues	66,117	218,215	10,100	2,160.54%	208,115
EXPENDITURES:					
Operating Expenditures					
Explorer Program	207	23,103	16,000	144.39%	(7,103)
Financial Services Fees	-	87	-	0.00%	(87)
Police Equipment	-	71,308	84,400	84.49%	13,092
Subtotal	207	94,498	100,400	94.12%	5,902
Total Expenditures	207	94,498	100,400	94.12%	5,902
Excess of revenues over (under) Expenditures & Reserves	65,910	123,717	(90,300)	(137.01%)	214,017
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	(89,300)	0.00%	(89,300)
Contribution to/(Use of) Restricted Fund Balance	-	-	(1,000)	0.00%	(1,000)
Net change in fund balances	-	-	(90,300)	0.00%	90,300
BEG RESTRICTED FUND BAL		538,622	517,722		
END RESTRICTED FUND BAL		\$662,339	\$427,422		

CITY OF WESTON

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

For the Thirteen Months Ending September 30, 2015 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Contributions	-	\$15,860	\$10,000	158.60%	\$5,860
Investment Income	-	836	100	836.00%	736
Net Incr (Decr) in FMV	-	(14)	-	0.00%	(14)
Total Revenues	-	16,682	10,100	165.17%	6,582
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)</i> <i>Expenditures & Reserves</i>	-	16,682	-	0.00%	16,682
 BEG RESTRICTED FUND BAL		42,840	29,633		
 END RESTRICTED FUND BAL		\$59,522	\$29,633		

CITY OF WESTON

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

For the Thirteen Months Ending September 30, 2015 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	-	\$5,057	\$50,500	10.01%	(\$45,443)
Net Incr (Decr) in FMV	-	(3)	-	0.00%	(3)
Other Miscellaneous Revenues	-	1,830	-	0.00%	1,830
State Grant - Other Physical Environment	-	284,520	-	0.00%	284,520
Total Revenues	-	291,404	50,500	577.04%	240,904
EXPENDITURES:					
Operating Expenditures					
Financial Services Fees	-	19	-	0.00%	(19)
Note Origination Fees	4,000	4,000	-	0.00%	(4,000)
Subtotal	4,000	4,019	-	0.00%	(4,019)
Capital Outlay					
DR Server Upgrades	15,099	40,726	94,700	43.01%	53,974
EMS Vehicles	-	1,375,245	-	0.00%	(1,375,245)
Emerald Estates Park Improvements	5,015	6,224	-	0.00%	(6,224)
Emergency Operations Center	5,798,933	6,774,922	3,000,000	225.83%	(3,774,922)
Peace Mound Park Improvements	(221)	74,073	-	0.00%	(74,073)
Regional Soccer Field Drainage	-	107,554	-	0.00%	(107,554)
Restrooms Renovations at City Parks	(1,096,856)	649,331	1,800,000	36.07%	1,150,669
Saddle Club Road @ Lakeview Drive Roundabo	15,154	15,154	-	0.00%	(15,154)
Server Upgrades	-	94,488	60,000	157.48%	(34,488)
Tequesta Trace Park Shelter Replacement	-	102,996	-	0.00%	(102,996)
Video Display Refresh	-	12,148	-	0.00%	(12,148)
WiFi Upgrade	-	29,696	175,000	16.97%	145,304
Work Order Software	29,125	181,506	300,000	60.50%	118,494
Subtotal	4,766,249	9,464,063	5,429,700	174.30%	(4,034,363)
Debt Service					
Principal - TD FY2013A Notes	-	630,769	630,800	100.00%	31
Interest - TD FY2013A Notes	-	114,752	114,800	99.96%	48
Principal - BB&T FY2014A Notes	-	142,977	143,000	99.98%	23
Interest - BB&T FY2014A Notes	-	24,716	24,800	99.66%	84
Principal - BB&T FY2014B Notes	-	88,603	88,700	99.89%	97
Interest - BB&T FY2014B Notes	-	2,115	2,200	96.14%	85
Principal - TD FY2013B Notes	-	273,684	273,700	99.99%	16
Interest - TD FY2013B Notes	-	13,127	13,200	99.45%	73
Subtotal	-	1,290,743	1,291,200	99.96%	457
Total Expenditures	4,770,249	10,758,825	6,720,900	160.08%	(4,037,925)
Excess of revenues over (under) Expenditures & Reserves	(4,770,249)	(10,467,421)	(6,670,400)	156.92%	(3,797,021)
CHANGES TO FUND BALANCES:					
Transfers	-	1,553,000	2,652,500	58.55%	(1,099,500)
Note Proceeds	4,000	3,535,000	3,535,000	100.00%	-
Use of Note Proceeds	-	-	(3,535,000)	0.00%	3,535,000
Contribution to/(Use of) Restricted Fund Balance	-	-	(2,082,900)	0.00%	(2,082,900)
Net change in fund balances	4,000	5,088,000	569,600	893.26%	4,518,400
BEG RESTRICTED FUND BAL		6,612,445	2,920,456		
END RESTRICTED FUND BAL		\$1,233,024	\$2,437,556		

BONAVENTURE DEVELOPMENT DISTRICT

BALANCE SHEET

September 30, 2015

	Special Revenue Funds		Debt Service Fund	Total Funds
	Water Management	Rights-of-Way	Series 2002	
ASSETS:				
Equity In Pooled Cash	\$1,638,248	\$3,244,448	\$2,065,280	\$6,947,976
Accounts Receivable	42,407	252	-	42,659
Interest Receivable	5,945	14,568	34	20,547
Due From Other Funds	-	-	16	16
Prepaid Items	1,632	1,994	-	3,626
	1,688,232	3,261,262	2,065,330	7,014,824
Total Assets	1,688,232	3,261,262	2,065,330	7,014,824
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	1	1	-	2
Accounts Payable - Accrued	12,737	142,913	-	155,650
Due To Other Funds	16	-	-	16
Accrued Wages Payable	1,089	2,373	-	3,462
Accrued Taxes Payable	45	130	-	175
	13,888	145,417	-	159,305
Total Liabilities	13,888	145,417	-	159,305
Fund Balances:				
Nonspendable Fund Balance	1,632	1,994	-	3,626
Restricted Fund Balance	1,672,712	3,013,851	2,065,330	6,751,893
Tavor Holdings	-	100,000	-	100,000
	1,674,344	3,115,845	2,065,330	6,855,519
Total Fund Balances	1,674,344	3,115,845	2,065,330	6,855,519
Total Liabilities & Fund Balance	\$1,688,232	\$3,261,262	\$2,065,330	\$7,014,824

BONAVENTURE DEVELOPMENT DISTRICT

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

For the Thirteen Months Ending September 30, 2015 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Grants	(\$558,618)	\$1,024,300	-	0.00%	\$1,024,300
Investment Income	7	25,457	20,200	126.02%	5,257
Net Incr (Decr) in FMV	-	(420)	-	0.00%	(420)
Other Miscellaneous Revenues	(24)	4,062	-	0.00%	4,062
Special Assessments	-	394,483	387,300	101.85%	7,183
Total Revenues	(558,635)	1,447,882	407,500	355.31%	1,040,382
EXPENDITURES:					
Personal Services					
Commission Salaries and Benefits	-	3,412	3,600	94.78%	188
Employee Salaries and Benefits	1,283	41,817	38,700	108.05%	(3,117)
Subtotal	1,283	45,229	42,300	106.92%	(2,929)
Operating Expenditures					
Administrative Management Services	-	18,539	17,600	105.34%	(939)
Arbitrage Calculation	-	-	2,000	0.00%	2,000
Canal Bank Restoration	-	-	10,000	0.00%	10,000
Chemicals & Herbicides	3,168	19,544	60,000	32.57%	40,456
Contingency	-	175	5,000	3.50%	4,825
Electric Utility Costs	33	849	20,000	4.25%	19,151
Engineering Services	8,074	8,796	30,000	29.32%	21,204
Geographic Information System	-	-	19,500	0.00%	19,500
IT - Communication Services	89	4,378	3,300	132.67%	(1,078)
IT - Leases	-	432	-	0.00%	(432)
IT - Maintenance	87	5,090	5,500	92.55%	410
IT - Management Services	-	22,665	22,700	99.85%	35
IT - Supplies	39	3,849	1,600	240.56%	(2,249)
Insurance Premium Allocation	-	13,782	15,200	90.67%	1,418
NPDES Report	-	5,000	5,000	100.00%	-
Office Supplies	-	-	2,500	0.00%	2,500
Property Appraiser Fees	-	4,959	6,350	78.09%	1,391
Trustee Fees	-	4,585	5,300	86.51%	715
Water Management Services	4,481	51,474	32,600	157.90%	(18,874)
Subtotal	15,971	164,117	264,150	62.13%	100,033
Capital Maintenance					
Campus Network Maintenance	-	1,459	600	243.17%	(859)
Culvert Inspections & Repairs	-	12,491	20,000	62.46%	7,509
Pump Station Maintenance	4,265	19,265	15,000	128.43%	(4,265)
Repairs & Maintenance	350	5,936	50,000	11.87%	44,064
Subtotal	4,615	39,151	85,600	45.74%	46,449
Capital Outlay					
Culvert Improvement	957,517	1,264,688	307,171	411.72%	(957,517)
Subtotal	957,517	1,264,688	307,171	411.72%	(957,517)
Total Expenditures	979,386	1,513,185	699,221	216.41%	(813,964)
Excess of revenues over (under) Expenditures	(1,538,021)	(65,303)	(291,721)	22.39%	226,418
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	(291,721)	0.00%	(291,721)
Net change in fund balances	(1,538,021)	(65,303)	(291,721)	22.39%	226,418
BEG RESTRICTED FUND BAL		1,738,017	1,231,072		
END RESTRICTED FUND BAL		\$1,672,714	\$939,351		

BONAVENTURE DEVELOPMENT DISTRICT

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

For the Thirteen Months Ending September 30, 2015 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$34	\$60,632	\$35,000	173.23%	\$25,632
Net Incr (Decr) in FMV	-	(1,030)	-	0.00%	(1,030)
Other Miscellaneous Revenues	188	19,153	-	0.00%	19,153
Special Assessments	-	1,956,014	1,920,400	101.85%	35,614
Total Revenues	222	2,034,769	1,955,400	104.06%	79,369
EXPENDITURES:					
Personal Services					
Commission Salaries and Benefits	-	3,412	3,600	94.78%	188
Employee Salaries and Benefits	2,819	100,543	97,800	102.80%	(2,743)
Subtotal	2,819	103,955	101,400	102.52%	(2,555)
Operating Expenditures					
Administrative Management Services	-	18,539	17,600	105.34%	(939)
Community Strategies Team	(6,476)	568,716	600,200	94.75%	31,484
Electric Utility Costs	9,099	111,228	98,200	113.27%	(13,028)
IT - Communication Services	97	4,732	3,600	131.44%	(1,132)
IT - Leases	-	466	-	0.00%	(466)
IT - Maintenance	94	5,604	6,000	93.40%	396
IT - Management Services	-	24,466	24,500	99.86%	34
IT - Supplies	42	4,152	1,700	244.24%	(2,452)
Insurance Premium Allocation	-	15,775	17,400	90.66%	1,625
Landscape Contracts	22,649	222,521	340,700	65.31%	118,179
Landscape Inspections	996	11,732	11,700	100.27%	(32)
Landscape Repairs & Maintenance	615	40,180	103,000	39.01%	62,820
Locate Ticket	-	-	3,000	0.00%	3,000
Mulch	-	3,369	59,900	5.62%	56,531
Office Supplies	-	-	2,500	0.00%	2,500
Plant Replacement	5,431	151,758	80,000	189.70%	(71,758)
Property Appraiser Fees	-	4,959	6,350	78.09%	1,391
Rights-of-Way Services	2,833	32,716	78,600	41.62%	45,884
Signage, Painting & Pressure Cleaning	3,557	51,967	52,500	98.98%	533
Trees & Trimming	6,364	88,235	100,000	88.24%	11,765
Subtotal	45,301	1,361,115	1,607,450	84.68%	246,335
Capital Maintenance					
Campus Network Maintenance	-	1,946	700	278.00%	(1,246)
Irrigation Repairs & Maintenance	3,290	33,008	63,000	52.39%	29,992
Sidewalk Repair & Maintenance	11,565	57,931	84,000	68.97%	26,069
Subtotal	14,855	92,885	147,700	62.89%	54,815
Capital Outlay					
Traffic Signage Rehabilitation Program	44,272	530,807	337,600	157.23%	(193,207)
Subtotal	44,272	530,807	337,600	157.23%	(193,207)
Total Expenditures	107,247	2,088,762	2,194,150	95.20%	105,388
Excess of revenues over (under) Expenditures	(107,025)	(53,993)	(238,750)	22.61%	184,757
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	98,850	0.00%	98,850
Contribution to/(Use of) Disaster Management Reserve	-	-	(337,600)	0.00%	(337,600)
Net change in fund balances	(107,025)	(53,993)	(238,750)	22.61%	184,757
BEG RESTRICTED FUND BAL		3,067,843	2,376,609		
END RESTRICTED FUND BAL		\$3,013,850	\$2,137,859		

BONAVENTURE DEVELOPMENT DISTRICT

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

For the Thirteen Months Ending September 30, 2015 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Assessment Prepayment	-	\$43,312	\$50,000	86.62%	(\$6,688)
Investment Income	34	508	-	0.00%	508
Special Assessments	-	953,460	936,100	101.85%	17,360
Total Revenues	34	997,280	986,100	101.13%	11,180
EXPENDITURES:					
Debt Service					
Interest - Bonds	-	314,381	315,300	99.71%	919
Principal - Bonds	-	610,000	610,000	100.00%	-
Principal Prepayment	-	55,000	55,000	100.00%	-
Subtotal	-	979,381	980,300	99.91%	919
Total Expenditures	-	979,381	980,300	99.91%	919
Excess of revenues over (under) Expenditures	34	17,899	5,800	308.60%	12,099
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	(5,000)	0.00%	(5,000)
Net change in fund balances	34	17,899	5,800	308.60%	12,099
BEG RESTRICTED FUND BAL		2,047,431	1,828,796		
END RESTRICTED FUND BAL		\$2,065,330	\$1,834,596		

INDIAN TRACE DEVELOPMENT DISTRICT

BALANCE SHEET

September 30, 2015

	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	\$10,741,950	\$644,419	\$10,793,456	\$351,178	\$888,643	\$947,220	\$649,734	\$16,658,045	\$41,674,645
Accounts Receivable	54,073	34	6,830	-	-	-	-	3,478,357	3,539,294
Allowance for Uncollectible Accounts	-	-	-	-	-	-	-	(62,438)	(62,438)
Interest Receivable	48,443	3,396	48,627	6	15	16	11	70,017	170,531
Due From Other Funds	-	-	-	-	36	-	272	-	308
Due From Other Governments	-	-	-	-	-	-	-	193,437	193,437
Prepaid Items	7,301	-	4,573	-	-	-	-	6,287	18,161
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	10,851,767	647,849	10,853,486	351,184	888,694	947,236	650,017	81,818,611	107,008,844
LIABILITIES AND FUND BALANCE:									
Liabilities:									
Accounts Payable	(1)	-	-	-	1	-	1	-	1
Accounts Payable - Accrued	274,710	-	880,822	-	-	-	-	101,889	1,257,421
Contracts/Retainage Payable	-	-	-	-	-	-	-	300,651	300,651
Due To Other Funds	272	36	-	-	-	-	-	-	308
Accrued Wages Payable	3,933	-	5,123	-	-	-	-	4,354	13,410
Accrued Taxes Payable	156	-	285	-	-	-	-	96	537
Deposits	-	-	-	-	-	-	-	2,016,593	2,016,593
Total Liabilities	279,070	36	886,230	-	1	-	1	2,423,583	3,588,921
Fund Balances/ Net Assets:									
Invested in Capital Assets	-	-	-	-	-	-	-	62,427,619	62,427,619
Nonspendable Fund Balance	7,301	-	4,573	-	-	-	-	6,287	18,161
Restricted Fund Balance	10,565,396	647,813	9,962,683	351,184	888,693	947,236	650,016	16,961,122	40,974,143
Total Fund Balances/ Net Assets	10,572,697	647,813	9,967,256	351,184	888,693	947,236	650,016	79,395,028	103,419,923
Total Liabilities & Fund Balance/ Net Assets	\$10,851,767	\$647,849	\$10,853,486	\$351,184	\$888,694	\$947,236	\$650,017	\$81,818,611	\$107,008,844

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Thirteen Months Ending September 30, 2015 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Gas & Oil Reimbursement	\$127,291	\$290,812	\$324,000	89.76%	(\$33,188)
Grants	(132,904)	168,604	-	0.00%	168,604
Investment Income	11	201,452	142,800	141.07%	58,652
Net Incr (Decr) in FMV	-	(3,431)	-	0.00%	(3,431)
Other Miscellaneous Revenues	(109)	495	-	0.00%	495
Special Assessments	173	3,160,728	3,108,500	101.68%	52,228
Total Revenues	(5,538)	3,818,660	3,575,300	106.81%	243,360
EXPENDITURES:					
Personal Services					
Commission Salaries and Benefits	-	3,791	4,000	94.78%	209
Employee Salaries and Benefits	4,607	172,070	163,400	105.31%	(8,670)
Subtotal	4,607	175,861	167,400	105.05%	(8,461)
Operating Expenditures					
Administrative Management Services	-	171,199	143,700	119.14%	(27,499)
Aquatic Maintenance Contracts	59,165	160,614	422,000	38.06%	261,386
Arbitrage Calculation	-	-	8,000	0.00%	8,000
Chemicals & Herbicides	13,297	105,820	400,000	26.46%	294,180
Contingency	-	175	42,200	0.41%	42,025
Electric Utility Costs	2,264	28,023	60,000	46.71%	31,977
Engineering Services	1,538	15,463	36,500	42.36%	21,037
Gas & Oil	-	264,753	438,500	60.38%	173,747
Geographic Information System	7,908	89,347	128,700	69.42%	39,353
IT - Communication Services	704	34,741	25,900	134.14%	(8,841)
IT - Leases	-	3,433	-	0.00%	(3,433)
IT - Maintenance	691	40,586	43,700	92.87%	3,114
IT - Management Services	-	180,132	180,200	99.96%	68
IT - Supplies	311	30,551	12,300	248.38%	(18,251)
Insurance Premium Allocation	-	37,719	41,600	90.67%	3,881
NPDES Report	169	10,249	7,900	129.73%	(2,349)
Natural Gas	3,037	4,853	50,000	9.71%	45,147
Office Supplies	-	-	2,500	0.00%	2,500
Property Appraiser Fees	-	18,304	24,500	74.71%	6,196
Rentals & Leases	-	-	5,000	0.00%	5,000
Trustee Fees	-	15,899	30,000	53.00%	14,101
Water & Sewer Utility Costs	381	4,161	3,600	115.58%	(561)
Water Analysis	-	-	10,300	0.00%	10,300
Water Management Services	43,607	507,689	483,800	104.94%	(23,889)
Wetlands Management Services	20,044	302,916	261,500	115.84%	(41,416)
Subtotal	153,116	2,026,627	2,862,400	70.80%	835,773
Capital Maintenance					
Campus Network Maintenance	-	11,195	4,600	243.37%	(6,595)
Culvert Inspections & Repairs	-	9,521	60,000	15.87%	50,479
Equipment Maintenance	5,614	28,945	18,300	158.17%	(10,645)
Facilities Maintenance	3,000	37,600	62,500	60.16%	24,900
Pump Station Maintenance	-	7,843	45,000	17.43%	37,157
Repairs & Maintenance	22,257	105,724	41,600	254.14%	(64,124)
Vehicle Maintenance	2,157	18,131	50,300	36.05%	32,169
Subtotal	33,028	218,959	282,300	77.56%	63,341
Capital Outlay					
Culvert Improvement	144,707	191,145	-	0.00%	(191,145)
Equipment	71,671	75,843	125,000	60.67%	49,157
Subtotal	216,378	266,988	125,000	213.59%	(141,988)
Total Expenditures	407,129	2,688,435	3,437,100	78.22%	748,665
Excess of revenues over (under) Expenditures	(412,667)	1,130,225	138,200	817.82%	992,025
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	138,200	0.00%	138,200
Net change in fund balances	(412,667)	1,130,225	138,200	817.82%	992,025

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Thirteen Months Ending September 30, 2015 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
BEG RESTRICTED FUND BAL		<u>\$9,435,173</u>	<u>\$8,711,988</u>		
END RESTRICTED FUND BAL		<u>\$10,565,398</u>	<u>\$8,850,188</u>		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Thirteen Months Ending September 30, 2015 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	-	\$13,848	\$14,100	98.21%	(\$252)
Net Incr (Decr) in FMV	-	(241)	-	0.00%	(241)
Total Revenues	-	13,607	14,100	96.50%	(493)
EXPENDITURES:					
Arbitrage Calculation	-	-	2,000	0.00%	2,000
Insurance Premium Allocation	-	728	800	91.00%	72
Rights-of-Way Services	-	7,600	7,600	100.00%	-
Trustee Fees	-	3,717	4,000	92.93%	283
Subtotal	-	12,045	14,400	83.65%	2,355
Total Expenditures	-	12,045	14,400	83.65%	2,355
Excess of revenues over (under) Expenditures	-	1,562	(300)	(520.67%)	1,862
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	(20,300)	0.00%	(20,300)
Transfers	-	(20,000)	(20,000)	100.00%	-
Net change in fund balances	-	(18,438)	(20,300)	90.83%	1,862
BEG RESTRICTED FUND BAL		666,251	679,562		
END RESTRICTED FUND BAL		\$647,813	\$659,262		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Thirteen Months Ending September 30, 2015 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$38	\$202,231	\$50,500	400.46%	\$151,731
Net Incr (Decr) in FMV	-	(3,444)	-	0.00%	(3,444)
Other Miscellaneous Revenues	6,101	208,533	-	0.00%	208,533
Special Assessments	587	10,733,867	10,556,500	101.68%	177,367
Total Revenues	6,726	11,141,187	10,607,000	105.04%	534,187
EXPENDITURES:					
Personal Services					
Commission Salaries and Benefits	-	3,791	4,000	94.78%	209
Employee Salaries and Benefits	6,090	224,385	220,200	101.90%	(4,185)
Subtotal	6,090	228,176	224,200	101.77%	(3,976)
Operating Expenditures					
Administrative Management Services	-	89,526	86,500	103.50%	(3,026)
Community Strategies Team	(22,008)	1,932,799	2,039,800	94.75%	107,001
Electric Utility Costs	18,295	206,692	214,200	96.49%	7,508
IT - Communication Services	255	12,543	9,400	133.44%	(3,143)
IT - Leases	-	1,239	-	0.00%	(1,239)
IT - Maintenance	249	14,794	15,800	93.63%	1,006
IT - Management Services	-	64,986	65,000	99.98%	14
IT - Supplies	112	11,028	4,500	245.07%	(6,528)
Insurance Premium Allocation	-	137,002	151,100	90.67%	14,098
Landscape Contracts	224,635	2,195,374	2,904,200	75.59%	708,826
Landscape Inspections	17,893	214,720	214,300	100.20%	(420)
Landscape Repairs & Maintenance	48,918	803,911	420,000	191.41%	(383,911)
Locate Ticket	-	140	3,000	4.67%	2,860
Mulch	-	4,824	376,500	1.28%	371,676
Office Supplies	164	164	2,500	6.56%	2,336
Plant Replacement	37,446	827,430	500,000	165.49%	(327,430)
Property Appraiser Fees	-	18,304	24,500	74.71%	6,196
Rights-of-Way Services	10,939	107,853	122,500	88.04%	14,647
Signage, Painting & Pressure Cleaning	12,326	282,886	309,000	91.55%	26,114
Trees & Trimming	4,795	724,277	820,000	88.33%	95,723
Water & Sewer Utility Costs	1,822	17,946	26,600	67.47%	8,654
Subtotal	355,841	7,668,438	8,309,400	92.29%	640,962
Capital Maintenance					
Campus Network Maintenance	-	1,702	1,700	100.12%	(2)
Irrigation Repairs & Maintenance	89,279	541,796	564,400	96.00%	22,604
Sidewalk Repair & Maintenance	12,149	200,318	239,500	83.64%	39,182
Street Lights Repairs & Maintenance	45,180	340,786	315,000	108.19%	(25,786)
Subtotal	146,608	1,084,602	1,120,600	96.79%	35,998
Capital Outlay					
Invasive Tree Species Elimination Project	-	-	199,000	0.00%	199,000
Traffic Signage Rehabilitation Program	5,326	77,975	-	0.00%	(77,975)
Subtotal	5,326	77,975	199,000	39.18%	121,025
Total Expenditures	513,865	9,059,191	9,853,200	91.94%	794,009
Excess of revenues over (under) Expenditures	(507,139)	2,081,996	753,800	276.20%	1,328,196
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	(246,200)	0.00%	(246,200)
Contribution to/(Use of) Disaster Management Reserve	-	-	1,000,000	0.00%	1,000,000
Net change in fund balances	(507,139)	2,081,996	753,800	276.20%	1,328,196
BEG RESTRICTED FUND BAL		7,880,689	6,905,085		
END RESTRICTED FUND BAL		\$9,962,685	\$7,658,885		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Thirteen Months Ending September 30, 2015 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$6	\$47	-	0.00%	\$47
Total Revenues	6	47	-	0.00%	47
EXPENDITURES:					
Debt Service					
Interest - Bonds	-	644,250	644,300	99.99%	50
Subtotal	-	644,250	644,300	99.99%	50
Total Expenditures	-	644,250	644,300	99.99%	50
<i>Excess of revenues over (under) Expenditures</i>	<i>6</i>	<i>(644,203)</i>	<i>(644,300)</i>	<i>99.98%</i>	<i>97</i>
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	(644,300)	0.00%	(644,300)
Transfers	-	655,138	644,300	101.68%	10,838
Net change in fund balances	6	10,935	-	0.00%	10,935
BEG RESTRICTED FUND BAL		340,248	322,278		
END RESTRICTED FUND BAL		\$351,183	\$322,278		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Thirteen Months Ending September 30, 2015 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$15	\$246	\$400	61.50%	(\$154)
Special Assessments	-	617,605	607,400	101.68%	10,205
Total Revenues	15	617,851	607,800	101.65%	10,051
EXPENDITURES:					
Debt Service					
Interest - Bonds	-	396,963	397,400	99.89%	437
Principal - Bonds	-	230,000	230,000	100.00%	-
Principal Prepayment	-	15,000	15,000	100.00%	-
Subtotal	-	641,963	642,400	99.93%	437
Total Expenditures	-	641,963	642,400	99.93%	437
<i>Excess of revenues over (under) Expenditures</i>	15	(24,112)	(34,600)	69.69%	10,488
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Future Debt Service Reserve	-	-	(6,300)	0.00%	(6,300)
Contribution to/(Use of) Restricted Fund Balance	-	-	(8,300)	0.00%	(8,300)
Transfers	-	20,000	20,000	100.00%	-
Net change in fund balances	15	(4,112)	(14,600)	28.16%	10,488
BEG RESTRICTED FUND BAL		892,804	887,087		
END RESTRICTED FUND BAL		\$888,692	\$872,487		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Thirteen Months Ending September 30, 2015 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$16	\$161	-	0.00%	\$161
Total Revenues	16	161	-	0.00%	161
EXPENDITURES:					
Debt Service					
Interest - Bonds	-	1,458,563	1,458,600	100.00%	37
Principal - Bonds	-	2,480,000	2,480,000	100.00%	-
Subtotal	-	3,938,563	3,938,600	100.00%	37
Total Expenditures	-	3,938,563	3,938,600	100.00%	37
Excess of revenues over (under) Expenditures	16	(3,938,402)	(3,938,600)	99.99%	198
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Future Debt Service Reserve	-	-	(45,000)	0.00%	(45,000)
Contribution to/(Use of) Restricted Fund Balance	-	-	(3,893,600)	0.00%	(3,893,600)
Transfers	-	4,004,854	3,938,600	101.68%	66,254
Net change in fund balances	16	66,452	-	0.00%	66,452
BEG RESTRICTED FUND BAL		880,783	771,335		
END RESTRICTED FUND BAL		\$947,235	\$771,335		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Thirteen Months Ending September 30, 2015 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$11	\$657	-	0.00%	\$657
Special Assessments	-	4,659,900	4,582,900	101.68%	77,000
Total Revenues	11	4,660,557	4,582,900	101.69%	77,657
<i>Excess of revenues over (under)</i>					
<i>Expenditures</i>	11	4,660,557	4,582,900	101.69%	77,657
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	4,582,900	0.00%	4,582,900
Transfers	-	(4,659,993)	(4,582,900)	101.68%	(77,093)
Net change in fund balances	11	564	-	0.00%	564
BEG RESTRICTED FUND BAL		649,451	649,454		
END RESTRICTED FUND BAL		\$650,015	\$649,454		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Thirteen Months Ending September 30, 2015 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Connection Fees	-	\$136,574	\$11,400	1,198.02%	\$125,174
Gas & Oil Reimbursement	(81,761)	-	148,500	0.00%	(148,500)
Investment Income	-	293,646	424,200	69.22%	(130,554)
Meter Fees	-	9,050	5,000	181.00%	4,050
Net Incr (Decr) in FMV	-	(4,962)	-	0.00%	(4,962)
Operations & Maintenance Revenue	-	1,617,922	1,584,700	102.10%	33,222
Other Water/Utility Revenue	17,720	497,607	125,000	398.09%	372,607
Water & Sewer Revenue	-	28,497,706	31,599,700	90.18%	(3,101,994)
Total Revenues	(64,041)	31,047,543	33,898,500	91.59%	(2,850,957)
EXPENDITURES:					
Personal Services					
Employee Salaries and Benefits	5,034	196,480	186,600	105.29%	(9,880)
Subtotal	5,034	196,480	186,600	105.29%	(9,880)
Operating Expenditures					
Administrative Management Services	43,275	577,741	610,000	94.71%	32,259
Bad Debt Expense	(91,354)	(91,354)	-	0.00%	91,354
Chemicals & Herbicides	-	-	1,800	0.00%	1,800
Depreciation	2,340,387	2,340,387	-	0.00%	(2,340,387)
Electric Utility Costs	10,450	130,557	130,000	100.43%	(557)
Engineering Services	-	10,905	50,000	21.81%	39,095
Gas & Oil	-	92,850	203,100	45.72%	110,250
IT - Communication Services	528	26,066	19,400	134.36%	(6,666)
IT - Leases	-	2,577	-	0.00%	(2,577)
IT - Maintenance	520	30,668	32,800	93.50%	2,132
IT - Management Services	-	135,198	135,200	100.00%	2
IT - Supplies	233	22,927	9,200	249.21%	(13,727)
Insurance Premium Allocation	-	108,895	120,100	90.67%	11,205
Meter Costs	-	5,150	63,000	8.17%	57,850
Office Supplies	1,039	16,767	15,000	111.78%	(1,767)
Other Miscellaneous Expense	-	14,286	-	0.00%	(14,286)
Rentals & Leases	-	-	5,000	0.00%	5,000
SCADA	1,704	13,525	25,000	54.10%	11,475
Water & Sewer Utility Costs	-	28,898,119	31,599,700	91.45%	2,701,581
Water Quality Analysis	640	35,637	40,000	89.09%	4,363
Subtotal	2,307,422	32,370,901	33,059,300	97.92%	688,399
Capital Maintenance					
Campus Network Maintenance	-	8,512	3,500	243.20%	(5,012)
Facilities Maintenance	3,299	59,024	63,000	93.69%	3,976
Lift Station Repairs & Maintenance	36,116	235,901	100,000	235.90%	(135,901)
Public Works Facilities Maintenance	706	706	-	0.00%	(706)
Repairs & Maintenance	9,313	142,159	200,000	71.08%	57,841
Sewer Lines Repairs & Maintenance	(408,854)	20,950	200,000	10.48%	179,050
Vehicle Maintenance	4,901	17,107	15,000	114.05%	(2,107)
Subtotal	(354,519)	484,359	581,500	83.29%	97,141
Capital Outlay					
By-pass Pump for Lift Station Repairs	-	-	100,000	0.00%	100,000
Country Isles Water Main Improvement	(694,853)	39,354	-	0.00%	(39,354)
Waterford Landing Water Main Replacement	-	1,761	1,000,000	0.18%	998,239
Subtotal	(694,853)	41,115	1,100,000	3.74%	1,058,885
Total Expenditures	1,263,084	33,092,855	34,927,400	94.75%	1,834,545
Excess of revenues over (under) Expenditures	(1,327,125)	(2,045,312)	(1,028,900)	198.79%	(1,016,412)
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Infrastructure Reserve	-	-	(1,965,000)	0.00%	(1,965,000)
Contribution to/(Use of) Credit Reserve	-	-	1,578,600	0.00%	1,578,600
Contribution to/(Use of) Restricted Fund Balance	-	-	(642,500)	0.00%	(642,500)
Net change in fund balances	(1,327,125)	(2,045,312)	(1,028,900)	198.79%	(1,016,412)

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Thirteen Months Ending September 30, 2015 (100.00%)

	Actual		Budget		
	<u>September</u>	<u>Year to Date</u>	<u>Amended</u>	<u>% of Budget</u>	<u>Difference</u>
BEG RESTRICTED FUND BAL		<u>\$19,006,433</u>	<u>\$8,885,463</u>		
END RESTRICTED FUND BAL		<u>\$16,961,121</u>	<u>\$7,856,563</u>		

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