



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

WESTON

*The Nation's Premier Municipal Corporation*SM

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CITY OF WESTON

BALANCE SHEET

August 31, 2016

	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	-	-	-	-	-	\$344,264	-	\$6,472,561	\$6,826,825
Equity In Pooled Cash	32,321,382	44,580,834	6,336,926	6,615,616	206,589	930,964	406,534	64,007	(191,064)	91,271,788
Interest Receivable	135,605	171,822	23,183	29,984	697	3,041	1,461	240	(4,263)	361,770
Prepaid Items	29,970	-	-	1,524	-	4,344	-	-	-	35,838
Total Assets	32,496,957	44,752,656	6,360,109	6,647,124	207,286	938,349	752,259	64,247	6,277,234	98,496,221
LIABILITIES AND FUND BALANCE:										
Liabilities:										
Accounts Payable	(1)	-	-	1	-	-	1	1	-	2
Deposits	1,288,891	-	-	-	-	-	-	-	-	1,288,891
Deferred Revenue	424,666	-	-	-	-	-	-	-	-	424,666
Total Liabilities	1,713,556	-	-	1	-	-	1	1	-	1,713,559
Fund Balances:										
Restricted Fund Balance	-	-	6,360,109	6,647,123	207,286	-	752,258	64,246	6,277,234	20,308,256
Committed Fund Balance	9,596,495	44,752,656	-	-	-	938,349	-	-	-	55,287,500
Assigned Fund Balance	2,905,472	-	-	-	-	-	-	-	-	2,905,472
Unassigned Fund Balance	18,281,434	-	-	-	-	-	-	-	-	18,281,434
Total Fund Balances	30,783,401	44,752,656	6,360,109	6,647,123	207,286	938,349	752,258	64,246	6,277,234	96,782,662
Total Liabilities & Fund Balance	\$32,496,957	\$44,752,656	\$6,360,109	\$6,647,124	\$207,286	\$938,349	\$752,259	\$64,247	\$6,277,234	\$98,496,221

CITY OF WESTON

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

For the Eleven Months Ending August 31, 2016 (91.67%)

	Actual		Budget			CY/PY
	August	Year to Date	Amended	% of Budget	Difference	% Change to Actual
REVENUES:						
Ad Valorem Taxes	\$1,795	\$17,150,659	\$16,951,600	101.17%	\$199,059	5.91%
Alcoholic Beverage Licenses	1,152	24,066	10,200	235.94%	13,866	31.49%
Business Tax Receipts	(198,511)	1,046,348	918,750	113.89%	127,598	4.53%
Cell Tower Lease	6,612	158,612	169,900	93.36%	(11,288)	5.50%
Code Compliance Fines	3,550	58,444	50,000	116.89%	8,444	(77.23%)
Commercial Vehicle Violation Fines	10,565	114,822	68,000	168.86%	46,822	45.57%
Court Fines & Forfeitures	17,129	225,956	264,000	85.59%	(38,044)	(35.79%)
Development Fees	10,425	59,984	31,800	188.63%	28,184	(42.84%)
EMS Transport Fees	68,578	768,440	879,700	87.35%	(111,260)	3.90%
Engineering Permit Fees	111,031	584,341	192,000	304.34%	392,341	41.88%
Franchise Fee - Electricity	297,389	2,362,444	4,178,200	56.54%	(1,815,756)	(3.35%)
Franchise Fee - Gas	213	2,827	-	0.00%	2,827	(23.68%)
Franchise Fee - Solid Waste	108,825	1,178,120	1,268,300	92.89%	(90,180)	(0.10%)
Half Cent Sales Tax	353,349	3,634,609	3,950,000	92.02%	(315,391)	3.22%
Investment Income	61,040	615,135	400,000	153.78%	215,135	51.40%
Miscellaneous	19,512	304,377	1,445,000	21.06%	(1,140,623)	(82.54%)
Net Incr (Decr) in FMV	(112,273)	(173,541)	-	0.00%	(173,541)	378.50%
Police Explorer Donation	-	2,712	1,000	271.20%	1,712	0.00%
Recreation Fees	26,787	630,666	502,300	125.56%	128,366	23.48%
Simplified Communications Tax	200,792	2,287,944	3,000,000	76.26%	(712,056)	(6.05%)
Site Plan Fees	1,900	20,300	-	0.00%	20,300	(6.67%)
Special Assessments (net of fees)	(60,426)	2,451,583	2,252,600	108.83%	198,983	(0.08%)
State Revenue Sharing	201,678	1,315,048	1,028,400	127.87%	286,648	5.23%
Tennis Center Fees	1,687	23,857	33,000	72.29%	(9,143)	(39.38%)
Utility Tax - Electric	438,118	4,004,513	4,500,000	88.99%	(495,487)	(0.33%)
Utility Tax - Gas	7,308	68,856	89,700	76.76%	(20,844)	3.65%
Total Revenues	1,578,225	38,921,122	42,184,450	92.26%	(3,263,328)	(1.12%)
EXPENDITURES:						
City Commission						
Charitable Contributions	-	31,003	50,000	62.01%	18,997	6.57%
Commission Salaries and Benefits	5,376	59,023	64,000	92.22%	4,977	(0.53%)
Conferences & Seminars	-	8,491	2,500	339.64%	(5,991)	708.67%
Contingency	-	-	1,000	0.00%	1,000	0.00%
Independent Audit Services	2,000	102,000	100,000	102.00%	(2,000)	(7.27%)
Subscriptions & Memberships	-	14,136	22,000	64.25%	7,864	(28.37%)
Subtotal	7,376	214,653	239,500	89.63%	24,847	(2.08%)
City Manager						
City Hall Maintenance	13,777	101,985	190,000	53.68%	88,015	(57.33%)
Conferences & Seminars	2,618	30,039	30,000	100.13%	(39)	(25.02%)
Consulting Services	5,000	89,962	130,000	69.20%	40,038	(6.58%)
Election	-	1,863	21,900	8.51%	20,037	(84.30%)
Electric Utility Costs	-	18,337	34,800	52.69%	16,463	(21.92%)
Employee Salaries and Benefits	51,334	629,919	649,800	96.94%	19,881	9.22%
Legal Advertisements	2,619	13,761	25,000	55.04%	11,239	0.62%
Office Supplies	6,430	67,727	85,000	79.68%	17,273	13.95%
Ordinance Codification	3,116	6,841	7,500	91.21%	659	0.75%
Rentals & Leases	1,451	16,503	25,000	66.01%	8,497	(9.31%)
Subscriptions & Memberships	56	8,646	12,000	72.05%	3,354	(16.78%)
Water & Sewer Utility Costs	629	6,167	8,000	77.09%	1,833	5.55%
Subtotal	87,030	991,750	1,219,000	81.36%	227,250	(9.99%)
Administrative Services						
Administrative Management Services	77,188	935,515	1,047,500	89.31%	111,985	(4.97%)
Administrative Management Services ASC	3,205	40,067	43,500	92.11%	3,433	0.00%
Administrative Services Center Electric Utilit	-	44,948	84,000	53.51%	39,052	0.00%
Administrative Services Center Insurance P	-	-	32,000	0.00%	32,000	0.00%
Administrative Services Center Maintenance	27,791	98,159	190,000	51.66%	91,841	0.00%
Administrative Services Center Office Suppl	14,699	49,128	85,000	57.80%	35,872	0.00%
Administrative Services Center Rental & Lea	-	738	25,000	2.95%	24,262	0.00%
Administrative Services Center Water & Sew	1,948	19,378	39,000	49.69%	19,622	0.00%
Administrative Services IT Communication	1,199	17,203	14,100	122.01%	(3,103)	0.00%
Administrative Services IT Maintenance	1,304	23,004	25,100	91.65%	2,096	0.00%
Administrative Services IT Management Serv	8,296	100,304	108,600	92.36%	8,296	0.00%
Campus Network Maintenance	-	-	13,700	0.00%	13,700	(100.00%)
Employee Salaries and Benefits	34,108	416,859	440,200	94.70%	23,341	55.46%
Financial Investment Software Upgrade	-	-	-	0.00%	-	(100.00%)
Financial Services Fees	10,883	70,622	78,800	89.62%	8,178	(15.42%)
IT - Communications Services	7,762	103,021	84,300	122.21%	(18,721)	(10.09%)
IT - Leases	-	-	-	0.00%	-	(100.00%)
IT - Maintenance	6,750	122,338	129,800	94.25%	7,462	2.04%
IT - Management Services	43,015	520,085	563,100	92.36%	43,015	3.64%
IT - Supplies	454	41,794	36,500	114.50%	(5,294)	(51.03%)
Insurance Premium Allocation	-	97,980	120,600	81.24%	22,620	(10.42%)
Miscellaneous Expenses	-	3,237	500	647.40%	(2,737)	10.63%
Property Appraiser Fees	-	-	10,000	0.00%	10,000	0.00%
Public Relations	31,985	155,005	175,000	88.57%	19,995	40.22%
Sales and Use Taxes	694	12,475	12,000	103.96%	(475)	7.20%
Special Projects - Financial Software	-	-	75,000	0.00%	75,000	(100.00%)
Tennis Center Taxes	-	4,868	5,300	91.85%	432	(1.93%)
Subtotal	271,281	2,876,728	3,438,600	83.66%	561,872	17.59%
City Attorney						
Legal Services	69,070	525,696	748,000	70.28%	222,304	12.74%
Litigation Services	4,623	54,435	140,000	38.88%	85,565	(64.34%)
Safe Harbor Legal Opinions	-	2,933	20,000	14.67%	17,067	(77.52%)

CITY OF WESTON

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

For the Eleven Months Ending August 31, 2016 (91.67%)

	Actual		Budget			CY/ PY
	August	Year to Date	Amended	% of Budget	Difference	% Change to Actual
Special Magistrate	-	\$4,564	\$11,500	39.69%	\$6,936	8.56%
Subtotal	73,693	587,628	919,500	63.91%	331,872	(7.63%)
Public Safety						
Community Emergency Response Team	-	2,048	15,800	12.96%	13,752	0.00%
EOC - Acquisition Cost	-	-	-	0.00%	-	(100.00%)
Emergency Medical Services Contract	760,848	8,369,333	9,252,900	90.45%	883,567	5.05%
Emergency Operations Center	-	-	-	0.00%	-	(100.00%)
Emergency Vehicles	-	-	-	0.00%	-	(100.00%)
Fire Station # 55 Renovation	100	100	203,000	0.05%	202,900	0.00%
Fire Station # 67 Renovation	100	100	203,000	0.05%	202,900	0.00%
Fire Station # 81 Renovation	100	100	203,000	0.05%	202,900	0.00%
Fire/EMS Building Repairs & Maintenance	728	30,410	63,500	47.89%	33,090	45.18%
Insurance Premium Allocation	-	44,034	54,200	81.24%	10,166	(11.09%)
Police Service Center Repairs & Maintenan	4,114	39,915	66,200	60.29%	26,285	(20.03%)
Police Services Center Improvements	30,362	230,708	240,000	96.13%	9,292	977.17%
Police Services Contract	975,311	10,497,163	11,719,600	89.57%	1,222,437	5.10%
Subtotal	1,771,663	19,213,911	22,021,200	87.25%	2,807,289	4.54%
Community Development						
Civil/Environmental Engineering	3,052	22,282	52,500	42.44%	30,218	(52.61%)
Code Enforcement Services	21,359	213,588	256,305	83.33%	42,717	5.00%
Community Rating System	2,553	4,796	60,000	7.99%	55,204	(68.15%)
Comprehensive/Long-range Planning	-	14,566	126,900	11.48%	112,334	(74.81%)
Construction Services	-	4,681	105,000	4.46%	100,319	(93.39%)
Emergency Management	-	-	25,000	0.00%	25,000	0.00%
Engineering Permits	112,629	499,621	105,000	475.83%	(394,621)	(20.19%)
Evaluation and Appraisal Report (EAR)	2,172	26,347	30,200	87.24%	3,853	0.00%
Landscape Architecture	13,664	138,627	172,620	80.31%	33,993	0.36%
Planning: Basic Services	36,628	366,275	439,530	83.33%	73,255	5.00%
Surveying Services	8,742	33,770	57,500	58.73%	23,730	14.41%
Traffic Engineering	40,076	85,287	110,000	77.53%	24,713	27.62%
Zoning: Administrative Services	17,167	169,500	206,000	82.28%	36,500	0.00%
Zoning: Basic Services	11,244	112,438	134,925	83.33%	22,487	5.00%
Subtotal	269,286	1,691,778	1,881,480	89.92%	189,702	(1.10%)
Parks and Recreation						
Administrative Management Services	35,841	368,350	430,600	85.54%	62,250	16.57%
Building Repairs & Maintenance	12,420	209,317	343,300	60.97%	133,983	34.42%
Community Center Office Supplies	923	11,508	13,000	88.52%	1,492	(1.76%)
Community Center Renovations	-	-	-	0.00%	-	(100.00%)
Cypress Bay Football Artificial Turf	-	-	-	0.00%	-	(100.00%)
Detail Police Services	17,064	162,304	206,600	78.56%	44,296	9.14%
Electric Utility Costs	-	318,536	450,000	70.79%	131,464	(13.54%)
Employee Salaries and Benefits	35,672	462,142	467,700	98.81%	5,558	11.23%
Garbage & Recycling Receptacles at City Pa	84,214	168,428	300,000	56.14%	131,572	0.00%
Hockey Rink Renovations at Regional Park	-	6,100	-	0.00%	(6,100)	(93.90%)
IT - Communication Services	1,396	11,973	14,100	84.91%	2,127	(1.14%)
Instructor Services	4,575	104,461	140,000	74.62%	35,539	0.35%
Insurance Premium Allocation	-	157,937	194,400	81.24%	36,463	(10.67%)
Landscape Maintenance	1,984	239,665	300,000	79.89%	60,335	101.88%
Park Repairs & Maintenance	27,137	534,239	686,800	77.79%	152,561	(5.34%)
Park Services: Additional Cost	58,812	768,296	-	0.00%	(768,296)	0.00%
Park Services: Fixed Cost	84,254	1,608,521	2,609,000	61.65%	1,000,479	(11.11%)
Park Signs Replacement	-	18,862	120,000	15.72%	101,138	0.00%
Soccer Field Drainage Improvements at Regi	-	34,510	-	0.00%	(34,510)	(1.31%)
Special Events	14,328	293,157	250,000	117.26%	(43,157)	42.83%
Tennis Center	4,657	131,868	165,400	79.73%	33,532	(2.95%)
Tennis Center Court Renovation	-	-	-	0.00%	-	(100.00%)
Tennis Center Maintenance	-	-	15,000	0.00%	15,000	0.00%
Tequesta Park Buildings Maintenance	-	-	20,000	0.00%	20,000	0.00%
Water & Sewer Utility Costs	10,409	110,913	120,000	92.43%	9,087	11.15%
Subtotal	393,686	5,721,087	6,845,900	83.57%	1,124,813	17.56%
Specialty Services						
Bulk Trash/Hazardous Waste	-	126,419	170,000	74.36%	43,581	0.00%
Crossing Guards	-	471,577	579,700	81.35%	108,123	6.82%
Property Appraiser Fees	-	8,879	8,900	99.76%	21	0.02%
Solid Waste Services	172,704	1,713,165	2,073,700	82.61%	360,535	1.84%
Subtotal	172,704	2,320,040	2,832,300	81.91%	512,260	2.70%
Total Expenditures	3,046,719	33,617,575	39,397,480	85.33%	5,779,905	6.32%
RESERVES:						
Reserve for City Hall Improvements	-	-	98,500	0.00%	98,500	0.00%
Reserve for Financial Software Upgrades	-	-	20,000	0.00%	20,000	0.00%
Reserve for Fire/EMS Buildings Improvem	-	-	70,200	0.00%	70,200	0.00%
Reserve for Park Buildings Improvements	-	-	99,600	0.00%	99,600	0.00%
Subtotal	-	-	288,300	0.00%	288,300	0.00%
Excess of revenues over (under) Expenditures & Reserves	(1,468,494)	5,303,547	2,498,670	212.25%	2,804,877	(31.52%)

CITY OF WESTON

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

For the Eleven Months Ending August 31, 2016 (91.67%)

	Actual		Budget			CY/PY
	August	Year to Date	Amended	% of Budget	Difference	% Change to Actual
CHANGES TO FUND BALANCES:						
Contribution to/(Use of) Credit Reserve	-	-	\$367,300	0.00%	\$367,300	0.00%
Contribution to/(Use of) Infrastructure Reserve	-	-	288,300	0.00%	288,300	(100.00%)
Contribution to/(Use of) Assigned Fund Balance	-	-	(900,000)	0.00%	(900,000)	0.00%
Contribution to/(Use of) Unassigned Fund Balance	-	-	1,874,370	0.00%	1,874,370	0.00%
Transfers	(2,422,600)	(2,422,600)	(2,422,600)	100.00%	-	55.99%
Net change in fund balances	<u>(2,422,600)</u>	<u>(2,422,600)</u>	<u>(792,630)</u>	<u>305.64%</u>	<u>(1,629,970)</u>	<u>55.65%</u>
BEG UNASSIGNED FUND BAL		<u>15,400,485</u>	<u>8,971,092</u>			
END UNASSIGNED FUND BAL		<u>\$18,281,432</u>	<u>\$9,579,862</u>			

CITY OF WESTON

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

For the Eleven Months Ending August 31, 2016 (91.67%)

	Actual		Budget			CY/PY
	August	Year to Date	Amended	% of Budget	Difference	% Change to Actual
REVENUES:						
Investment Income	\$79,920	\$756,175	\$808,000	93.59%	(\$51,825)	20.35%
Net Incr (Decr) in FMV	(147,000)	(230,880)	-	0.00%	(230,880)	308.30%
Total Revenues	(67,080)	525,295	808,000	65.01%	(282,705)	(8.13%)
EXPENDITURES:						
Operating Expenditures						
Disaster Response	-	-	1,000,000	0.00%	1,000,000	0.00%
Subtotal	-	-	1,000,000	0.00%	1,000,000	0.00%
Total Expenditures	-	-	1,000,000	0.00%	1,000,000	0.00%
Excess of revenues over (under) Expenditures & Reserves	(67,080)	525,295	(192,000)	(273.59%)	717,295	(8.13%)
CHANGES TO FUND BALANCES:						
Adjustment for Disaster Response	-	-	1,000,000	0.00%	(1,000,000)	0.00%
Contribution to/(Use of) Committed Fund Balance	-	-	(192,000)	0.00%	(192,000)	0.00%
Net change in fund balances	-	-	808,000	0.00%	(808,000)	0.00%
BEG RESTRICTED FUND BAL		44,227,361	44,313,170			
END RESTRICTED FUND BAL		\$44,752,656	\$45,121,170			

CITY OF WESTON

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

For the Eleven Months Ending August 31, 2016 (91.67%)

	Actual		Budget			CY/PY
	August	Year to Date	Amended	% of Budget	Difference	% Change to Actual
REVENUES:						
Additional Local Option Gas Tax	\$33,575	\$346,757	\$397,100	87.32%	(\$50,343)	1.07%
Investment Income	11,273	102,371	25,000	409.48%	77,371	39.36%
Local Option Gas Tax	57,384	531,488	673,200	78.95%	(141,712)	(6.28%)
Net Incr (Decr) in FMV	(20,734)	(31,501)	-	0.00%	(31,501)	376.49%
Other Miscellaneous Revenues	-	1,127	-	0.00%	1,127	(93.39%)
State Revenue Sharing	64,092	410,294	343,900	119.31%	66,394	0.43%
Total Revenues	145,590	1,360,536	1,439,200	94.53%	(78,664)	(3.00%)
EXPENDITURES:						
Operating Expenditures						
Insurance Premium Allocation	-	2,031	2,500	81.24%	469	(3.05%)
On-Site Inspections	14,971	149,713	179,655	83.33%	29,942	5.00%
Road Drainage	-	-	150,000	0.00%	150,000	0.00%
Signing & Safety Supplies	-	25,503	100,000	25.50%	74,497	(31.91%)
Street Sweeping	10,048	70,336	105,000	66.99%	34,664	(4.55%)
Subtotal	25,019	247,583	537,155	46.09%	289,572	(3.22%)
Capital Maintenance						
Bridge Repairs	16,985	20,611	110,000	18.74%	89,389	129.98%
Road Repairs and Maintenance	14,147	70,321	92,100	76.35%	21,779	136.83%
Subtotal	31,132	90,932	202,100	44.99%	111,168	135.25%
Capital Outlay						
Illuminated Mast Arm St Signs	-	-	150,000	0.00%	150,000	0.00%
Subtotal	-	-	150,000	0.00%	150,000	0.00%
Debt Service						
Interest - Northern Trust FY11 Notes	-	42,081	42,100	99.95%	19	(18.02%)
Principal - Northern Trust FY11 Notes	-	373,119	373,200	99.98%	81	2.54%
Subtotal	-	415,200	415,300	99.98%	100	0.00%
Total Expenditures	56,151	753,715	1,304,555	57.78%	550,840	6.21%
Excess of revenues over (under) Expenditures & Reserves	89,439	606,821	134,645	450.68%	472,176	(12.43%)
CHANGES TO FUND BALANCES:						
Contribution to /(Use of) Restricted Fund Balance	-	-	9,645	0.00%	9,645	0.00%
Net change in fund balances	-	-	9,645	0.00%	(9,645)	0.00%
BEG RESTRICTED FUND BAL		5,753,288	5,058,549			
END RESTRICTED FUND BAL		\$6,360,109	\$5,193,194			

CITY OF WESTON

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

For the Eleven Months Ending August 31, 2016 (91.67%)

	Actual		Budget			CY/PY
	August	Year to Date	Amended	% of Budget	Difference	% Change to Actual
REVENUES:						
Investment Income	\$12,729	\$138,669	\$62,500	221.87%	\$76,169	48.07%
Net Incr (Decr) in FMV	(23,413)	(36,342)	-	0.00%	(36,342)	332.49%
Other Miscellaneous Revenues	-	830,113	-	0.00%	830,113	0.00%
Special Assessments (net of fees)	39	12,459,433	12,321,500	101.12%	137,933	5.06%
Total Revenues	(10,645)	13,391,873	12,384,000	108.14%	1,007,873	12.11%
EXPENDITURES:						
Operating Expenditures						
Fire Prevention Services	52,692	579,609	640,800	90.45%	61,191	5.06%
Fire Protection Services	915,059	10,065,650	11,128,300	90.45%	1,062,650	5.05%
Geographic Information System	-	3,800	3,800	100.00%	-	8.57%
IT - Communication Services	417	5,511	5,700	96.68%	189	137.34%
IT - Leases	-	-	-	0.00%	-	(100.00%)
IT - Maintenance	458	8,103	8,800	92.08%	697	99.04%
IT - Management Services	2,888	34,913	37,800	92.36%	2,887	156.54%
IT - Supplies	30	2,786	2,500	111.44%	(286)	18.65%
Insurance Premium Allocation	-	38,672	47,600	81.24%	8,928	(10.75%)
Property Appraiser Fees	-	11,193	12,400	90.27%	1,207	0.00%
Subtotal	971,544	10,750,237	11,887,700	90.43%	1,137,463	5.25%
Capital Maintenance						
Campus Network Maintenance	-	-	1,000	0.00%	1,000	(100.00%)
Fire/EMS Station Building Repairs & Mainte	1,466	35,361	60,800	58.16%	25,439	(5.23%)
Subtotal	1,466	35,361	61,800	57.22%	26,439	(7.64%)
Capital Outlay						
Fire Station #55 Renovations	-	-	203,000	0.00%	203,000	0.00%
Fire Station #67 Renovations	-	-	203,000	0.00%	203,000	0.00%
Fire Station #81 Renovations	-	-	203,000	0.00%	203,000	0.00%
Fire Vehicles (four engines)	-	719	-	0.00%	(719)	(99.97%)
Fire Vehicles (one tower/ladder apparatus)	-	152	-	0.00%	(152)	(99.99%)
Subtotal	-	871	609,000	0.14%	608,129	(99.98%)
Debt Service						
Interest - BB&T FY2014A Notes	-	47,021	47,100	99.83%	79	142.70%
Interest - Northern Trust FY08 Notes	-	-	-	0.00%	-	(100.00%)
Principal - BB&T FY2014A Notes	-	387,734	387,800	99.98%	66	95.82%
Principal - Northern Trust FY08 Notes	-	-	-	0.00%	-	(100.00%)
Subtotal	-	434,755	434,900	99.97%	145	(23.87%)
Total Expenditures	973,010	11,221,224	12,993,400	86.36%	1,772,176	(22.58%)
Excess of revenues over (under) Expenditures & Reserves	(983,655)	2,170,649	(609,400)	(356.19%)	2,780,049	(185.13%)
CHANGES TO FUND BALANCES:						
Note Proceeds	-	-	-	0.00%	-	(100.00%)
Contribution to / (Use of) Restricted Fund Balance	-	-	(609,400)	0.00%	(609,400)	0.00%
Net change in fund balances	-	-	(609,400)	0.00%	609,400	(100.00%)
BEG RESTRICTED FUND BAL		4,476,474	4,421,311			
END RESTRICTED FUND BAL		\$6,647,123	\$3,811,911			

CITY OF WESTON

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

For the Eleven Months Ending August 31, 2016 (91.67%)

	Actual		Budget			CY/PY
	August	Year to Date	Amended	% of Budget	Difference	% Change to Actual
REVENUES:						
Additional Local Option Gas Tax For Transit	\$6,443	\$66,540	\$76,200	87.32%	(\$9,660)	1.17%
Investment Income	368	3,143	-	0.00%	3,143	83.91%
Net Incr (Decr) in FMV	(677)	(948)	-	0.00%	(948)	515.58%
Total Revenues	6,134	68,735	76,200	90.20%	(7,465)	2.09%
EXPENDITURES:						
Operating Expenditures						
Insurance Premium Allocation	-	10,074	12,400	81.24%	2,326	(8.56%)
Subtotal	-	10,074	12,400	81.24%	2,326	(8.56%)
Capital Maintenance						
Bus Shelter Maintenance	4,053	17,940	18,000	99.67%	60	24.02%
Subtotal	4,053	17,940	18,000	99.67%	60	24.02%
Total Expenditures	4,053	28,014	30,400	92.15%	2,386	9.94%
Excess of revenues over (under) Expenditures & Reserves	2,081	40,721	45,800	88.91%	(5,079)	(2.68%)
CHANGES TO FUND BALANCES:						
Contribution to /(Use of) Restricted Fund Balance	-	-	45,800	0.00%	45,800	0.00%
Net change in fund balances	-	-	45,800	0.00%	(45,800)	0.00%
BEG RESTRICTED FUND BAL		166,566	167,879			
END RESTRICTED FUND BAL		\$207,287	\$213,679			

CITY OF WESTON

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

For the Eleven Months Ending August 31, 2016 (91.67%)

	Actual		Budget			CY/PY
	August	Year to Date	Amended	% of Budget	Difference	% Change to Actual
REVENUES:						
Board of Rules & Appeals Fees	\$14,710	\$55,373	\$21,600	256.36%	\$33,773	63.88%
Building Administration Fees	5,223	56,310	-	0.00%	56,310	2,787.69%
Building Code Admin & Inspect	-	-	-	0.00%	-	(100.00%)
Building Fees	310,404	1,515,946	2,095,500	72.34%	(579,554)	(20.56%)
FL Dept of Business & Prof Reg	4,234	20,170	27,000	74.70%	(6,830)	(16.17%)
FL Dept of Community Affairs	4,234	20,170	27,000	74.70%	(6,830)	(16.17%)
Fire Prevention Fees	15,412	125,314	177,500	70.60%	(52,186)	(22.62%)
Investment Income	1,630	13,295	100	13,295.00%	13,195	7.82%
Net Incr (Decr) in FMV	(2,998)	(4,361)	-	0.00%	(4,361)	292.88%
Other Miscellaneous Revenues	-	(1,155)	-	0.00%	(1,155)	(103.81%)
Radon Fees	-	-	-	0.00%	-	(100.00%)
Technology and Administration Fee	24,048	220,536	235,000	93.85%	(14,464)	0.00%
Training and Education Fees	6,449	23,708	21,600	109.76%	2,108	62.54%
Zoning Fees	18,900	171,933	169,700	101.32%	2,233	31.27%
Total Revenues	402,246	2,217,239	2,775,000	79.90%	(557,761)	(5.29%)
EXPENDITURES:						
Operating Expenditures						
Administration Management Services	1,068	13,355	14,500	92.10%	1,145	(92.36%)
Board of Rules & Appeals	24,486	49,782	21,600	230.47%	(28,182)	65.05%
Building Code Services	285,913	1,158,592	2,095,500	55.29%	936,908	8.83%
FL Dept of Business & Prof Reg	-	10,437	27,000	38.66%	16,563	(45.16%)
FL Dept of Community Affairs	-	10,437	27,000	38.66%	16,563	(45.16%)
Fire Prevention Services	14,596	160,551	171,500	93.62%	10,949	8.74%
Geographic Information System	-	-	3,600	0.00%	3,600	(100.00%)
IT - Communication Services	3,043	20,578	13,500	152.43%	(7,078)	(36.47%)
IT - Leases	-	-	-	0.00%	-	(100.00%)
IT - Maintenance	1,077	20,068	20,700	96.95%	632	(48.70%)
IT - Management Services	6,860	82,940	89,800	92.36%	6,860	(51.89%)
IT - Supplies	72	6,617	5,900	112.15%	(717)	(77.67%)
Insurance Premium Allocation	-	5,362	6,600	81.24%	1,238	(13.40%)
Miscellaneous Expenses	-	3,600	-	0.00%	(3,600)	0.00%
Office Supplies	575	5,405	50,000	10.81%	44,595	(13.40%)
Training and Education	-	-	21,600	0.00%	21,600	(100.00%)
Zoning: Building Review	15,000	152,167	180,000	84.54%	27,833	0.00%
Subtotal	352,690	1,699,891	2,748,800	61.84%	1,048,909	(3.45%)
Capital Maintenance						
Campus Network Maintenance	-	-	2,200	0.00%	2,200	(100.00%)
Subtotal	-	-	2,200	0.00%	2,200	(100.00%)
Capital Outlay						
Building Permit Software	2,775	238,472	382,000	62.43%	143,528	0.00%
Subtotal	2,775	238,472	382,000	62.43%	143,528	0.00%
Total Expenditures	355,465	1,938,363	3,133,000	61.87%	1,194,637	9.36%
Excess of revenues over (under) Expenditures & Reserves	46,781	278,876	(358,000)	(77.90%)	636,876	(50.97%)
CHANGES TO FUND BALANCES:						
Contribution to /(Use of) Committed Fund Balance	-	-	(358,000)	0.00%	(358,000)	0.00%
Net change in fund balances	-	-	(358,000)	0.00%	358,000	0.00%
BEG RESTRICTED FUND BAL		659,474	663,255			
END RESTRICTED FUND BAL		\$938,350	\$305,255			

CITY OF WESTON

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

For the Eleven Months Ending August 31, 2016 (91.67%)

	Actual		Budget			CY/PY
	August	Year to Date	Amended	% of Budget	Difference	% Change to Actual
REVENUES:						
Investment Income	\$736	\$6,690	\$100	6,690.00%	\$6,590	81.69%
Net Incr (Decr) in FMV	(1,332)	(1,953)	-	0.00%	(1,953)	514.15%
Seizures	8,136	104,414	10,000	1,044.14%	94,414	(16.03%)
Total Revenues	7,540	109,151	10,100	1,080.70%	99,051	(14.53%)
EXPENDITURES:						
Operating Expenditures						
Financial Services Fees	7	74	-	0.00%	(74)	(8.64%)
Police Equipment	-	-	10,100	0.00%	10,100	(100.00%)
Police Explorer Program	-	19,158	20,000	95.79%	842	(14.55%)
Subtotal	7	19,232	30,100	63.89%	10,868	(79.50%)
Total Expenditures	7	19,232	30,100	63.89%	10,868	(79.50%)
Excess of revenues over (under) Expenditures & Reserves	7,533	89,919	(20,000)	(449.60%)	109,919	165.22%
CHANGES TO FUND BALANCES:						
Contribution to/(Use of) Restricted Fund Balance	-	-	(20,000)	0.00%	(20,000)	0.00%
Net change in fund balances	-	-	(20,000)	0.00%	20,000	0.00%
BEG RESTRICTED FUND BAL		662,339	463,409			
END RESTRICTED FUND BAL		\$752,258	\$443,409			

CITY OF WESTON

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

For the Eleven Months Ending August 31, 2016 (91.67%)

	Actual		Budget			CY/PY
	August	Year to Date	Amended	% of Budget	Difference	% Change to Actual
REVENUES:						
Contributions	\$500	\$3,984	\$10,000	39.84%	(\$6,016)	(74.88%)
Investment Income	114	1,062	100	1,062.00%	962	53.25%
Net Incr (Decr) in FMV	(210)	(322)	-	0.00%	(322)	419.35%
Total Revenues	404	4,724	10,100	46.77%	(5,376)	(71.35%)
EXPENDITURES:						
Operating Expenditures						
Tree Planting	-	-	10,100	0.00%	10,100	0.00%
Subtotal	-	-	10,100	0.00%	10,100	0.00%
Total Expenditures	-	-	10,100	0.00%	10,100	0.00%
Excess of revenues over (under) Expenditures & Reserves	404	4,724	-	0.00%	4,724	(71.35%)
BEG RESTRICTED FUND BAL		59,522	42,840			
END RESTRICTED FUND BAL		\$64,246	\$42,840			

CITY OF WESTON

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

For the Eleven Months Ending August 31, 2016 (91.67%)

	Actual		Budget			CY/PY
	August	Year to Date	Amended	% of Budget	Difference	% Change to Actual
REVENUES:						
Grant	-	-	-	0.00%	-	(100.00%)
Investment Income	(2,037)	(21,383)	51,500	(41.52%)	(72,883)	(797.65%)
Net Incr (Decr) in FMV	4,138	3,066	-	0.00%	3,066	(23,684.62%)
Other Miscellaneous Revenues	-	150	-	0.00%	150	(91.80%)
Total Revenues	2,101	(18,167)	51,500	(35.28%)	(69,667)	(106.28%)
EXPENDITURES:						
Operating Expenditures						
Financial Services Fees	-	14	-	0.00%	(14)	(26.32%)
Subtotal	-	14	-	0.00%	(14)	(26.32%)
Capital Outlay						
Application Upgrades	4,369	46,961	50,000	93.92%	3,039	0.00%
Artificial Athletic Field Turf	-	53,968	4,000,000	1.35%	3,946,032	0.00%
Building Security Upgrades	-	15,452	40,000	38.63%	24,548	0.00%
Conference Room Upgrades	1,195	8,847	25,000	35.39%	16,153	0.00%
Country Isles Road Sidewalk Construction	-	38,865	-	0.00%	(38,865)	0.00%
CountryIsles Concrete Walkways	-	62,597	100,000	62.60%	37,403	0.00%
Cybersecurity Upgrades	-	24,273	90,000	26.97%	65,727	0.00%
DR Server Upgrades	-	30,490	-	0.00%	(30,490)	18.98%
Data Storage Expansion	-	146,050	150,000	97.37%	3,950	0.00%
EMS Vehicles	-	-	-	0.00%	-	(100.00%)
Emerald Estates Park Improvements	-	2,771	-	0.00%	(2,771)	129.20%
Emerald Estates Play Equipment	-	170,715	200,000	85.36%	29,285	0.00%
Emergency Operations Center	(348,608)	(543,063)	-	0.00%	543,063	(158.37%)
Heron Park Field Renovations	-	-	100,000	0.00%	100,000	0.00%
Indian Trace Concrete Walkways	-	-	50,000	0.00%	50,000	0.00%
Peace Mound Park Improvements	-	564	-	0.00%	(564)	(99.24%)
Peace Mound Parking Addition	19,029	319,749	325,000	98.38%	5,251	0.00%
Regional HockeyRinkConversions	-	289,000	300,000	96.33%	11,000	0.00%
Regional ParkingLotResurfacing	-	132	600,000	0.02%	599,868	0.00%
Regional Soccer Field Drainage	241,651	241,651	250,000	96.66%	8,349	0.00%
Restrooms Renovations at Parks	50,392	1,012,003	-	0.00%	(1,012,003)	(42.04%)
Server Expansion	15,243	15,243	40,000	38.11%	24,757	0.00%
Server Upgrades	-	-	-	0.00%	-	(100.00%)
Tequesta Trace Park Shelter Replacement	-	-	-	0.00%	-	(100.00%)
Tequesta Trace Softball Field	-	-	85,000	0.00%	85,000	0.00%
Town Center Fence Replacement	-	161	50,000	0.32%	49,839	0.00%
Video Display Refresh	-	-	-	0.00%	-	(100.00%)
WiFi Upgrade	40,422	72,852	100,000	72.85%	27,148	145.33%
Work Order Software	-	500	-	0.00%	(500)	(99.55%)
Workstation Replacement	17,778	32,550	50,000	65.10%	17,450	0.00%
Subtotal	41,471	2,042,331	6,605,000	30.92%	4,562,669	(54.66%)
Debt Service						
Interest - BB&T FY2014A Notes	-	62,197	62,200	100.00%	3	151.65%
Interest - BB&T FY2014B Notes	-	4,304	4,400	97.82%	96	103.50%
Interest - TD FY2013A Notes	24,254	101,857	101,900	99.96%	43	(11.24%)
Interest - TD FY2013B Notes	2,109	9,750	9,800	99.49%	50	(25.73%)
Principal - BB&T FY2014A Notes	-	273,189	273,200	100.00%	11	91.07%
Principal - BB&T FY2014B Notes	-	177,131	177,200	99.96%	69	99.92%
Principal - TD FY2013A Notes	157,692	630,769	630,800	100.00%	31	0.00%
Principal - TD FY2013B Notes	68,421	273,684	273,700	99.99%	16	0.00%
Subtotal	252,476	1,532,881	1,533,200	99.98%	319	18.76%
Total Expenditures	293,947	3,575,226	8,138,200	43.93%	4,562,974	(38.31%)
Excess of revenues over (under) Expenditures & Reserves	(291,846)	(3,593,393)	(8,086,700)	44.44%	4,493,307	(34.74%)
CHANGES TO FUND BALANCES:						
Transfers	2,422,600	2,422,600	2,422,600	100.00%	-	55.99%
Note Proceeds	-	6,215,000	6,225,000	99.84%	(10,000)	76.01%
Use of Note Proceeds	-	-	(6,225,000)	0.00%	6,225,000	0.00%
Contribution to/(Use of) Restricted Fund Balance	-	-	(2,376,700)	0.00%	(2,376,700)	0.00%
Net change in fund balances	2,422,600	8,637,600	45,900	18,818.30%	8,591,700	69.90%
BEG RESTRICTED FUND BAL		1,233,025	775,059			
END RESTRICTED FUND BAL		\$6,277,232	\$1,335,959			

BONAVENTURE DEVELOPMENT DISTRICT

BALANCE SHEET

August 31, 2016

	<u>Special Revenue Funds</u>		<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	
	<u>Water Management</u>	<u>Rights-of-Way</u>	<u>Series 2002</u>	<u>Series 2002</u>	<u>Total Funds</u>
ASSETS:					
Equity In Pooled Cash	\$1,856,226	\$3,548,168	\$1,989,834	-	\$7,394,228
Interest Receivable	7,392	14,298	-	-	21,690
Due From Other Funds	-	-	86,511	-	86,511
Prepaid Items	782	1,178	-	-	1,960
Total Assets	<u>1,864,400</u>	<u>3,563,644</u>	<u>2,076,345</u>	<u>-</u>	<u>7,504,389</u>
LIABILITIES AND FUND BALANCE:					
Liabilities:					
Accounts Payable	1	-	-	-	1
Total Liabilities	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>
Fund Balances:					
Restricted Fund Balance	1,864,399	3,463,644	2,076,345	-	7,404,388
Tavor Holdings	-	100,000	-	-	100,000
Total Fund Balances	<u>1,864,399</u>	<u>3,563,644</u>	<u>2,076,345</u>	<u>-</u>	<u>7,504,388</u>
Total Liabilities & Fund Balance	<u>\$1,864,400</u>	<u>\$3,563,644</u>	<u>\$2,076,345</u>	<u>-</u>	<u>\$7,504,389</u>

BONAVENTURE DEVELOPMENT DISTRICT

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

For the Eleven Months Ending August 31, 2016 (91.67%)

	Actual		Budget			CY/PY
	August	Year to Date	Amended	% of Budget	Difference	% Change to Actual
REVENUES:						
Investment Income	\$3,429	\$32,473	\$20,500	158.40%	\$11,973	51.05%
Miscellaneous	-	-	-	0.00%	-	(100.00%)
Net Incr (Decr) in FMV	(6,308)	(9,932)	-	0.00%	(9,932)	414.88%
Special Assessments	-	390,009	387,300	100.70%	2,709	(1.13%)
State Grant - Stormwater Mgmt	(42,405)	(6,770)	-	0.00%	(6,770)	(100.43%)
Total Revenues	(45,284)	405,780	407,800	99.50%	(2,020)	(79.72%)
EXPENDITURES:						
Personal Services						
Commission Salaries and Benefits	283	3,112	3,600	86.44%	488	(0.54%)
Employee Salaries and Benefits	3,780	46,967	49,400	95.07%	2,433	25.76%
Subtotal	4,063	50,079	53,000	94.49%	2,921	23.72%
Operating Expenditures						
Administrative Management Services	1,201	15,013	16,300	92.10%	1,287	(12.10%)
Arbitrage Calculation	-	-	2,000	0.00%	2,000	0.00%
Canal Bank Restoration	-	-	10,000	0.00%	10,000	0.00%
Chemicals & Herbicides	4,832	18,199	60,000	30.33%	41,801	11.13%
City Works Enterprise License Agreement	-	-	6,000	0.00%	6,000	0.00%
Contingency	-	175	5,000	3.50%	4,825	0.00%
Electric Utility Costs	153	2,528	10,000	25.28%	7,472	209.80%
Engineering Services	-	-	40,000	0.00%	40,000	(100.00%)
Geographic Information System	-	-	20,100	0.00%	20,100	0.00%
IT - Communication Services	283	3,577	3,300	108.39%	(277)	(10.28%)
IT - Leases	-	-	-	0.00%	-	(100.00%)
IT - Maintenance	282	4,858	5,500	88.33%	642	(2.55%)
IT - Management Services	1,642	19,858	21,500	92.36%	1,642	(4.42%)
IT - Supplies	17	1,581	1,400	112.93%	(181)	(55.80%)
Insurance Premium Allocation	-	12,674	15,600	81.24%	2,926	(8.41%)
NPDES Report	-	5,000	7,500	66.67%	2,500	0.00%
Office Supplies	-	-	2,500	0.00%	2,500	0.00%
Property Appraiser Fees	-	5,096	6,350	80.25%	1,254	2.76%
Trustee Fees	-	4,585	5,600	81.88%	1,015	0.00%
Water Management Services	4,766	45,229	34,300	131.86%	(10,929)	7.07%
Subtotal	13,176	138,373	272,950	50.70%	134,577	(0.84%)
Capital Maintenance						
Campus Network Maintenance	-	-	600	0.00%	600	(100.00%)
Culvert Inspections & Repairs	-	7,500	20,000	37.50%	12,500	(39.96%)
Pump Station Maintenance	1,981	12,482	30,000	41.61%	17,518	(8.23%)
Water & Sewer Repairs & Maintenance	6,885	7,292	35,000	20.83%	27,708	30.54%
Subtotal	8,866	27,274	85,600	31.86%	58,326	(17.69%)
Capital Outlay						
Culvert Improvement	-	-	-	0.00%	-	(100.00%)
SCADA Software Upgrade	-	-	5,000	0.00%	5,000	0.00%
Subtotal	-	-	5,000	0.00%	5,000	(100.00%)
Total Expenditures	26,105	215,726	416,550	51.79%	200,824	(58.26%)
Excess of revenues over (under) Expenditures	(71,389)	190,054	(8,750)	(2,172.05%)	198,804	(87.19%)
Contribution to/(Use of) Restricted Fund Balance	-	-	463,726	0.00%	463,726	0.00%
Contribution to/(Use of) Disaster Management Reserve	-	-	(472,476)	0.00%	(472,476)	0.00%
Net change in fund balances	(71,389)	190,054	(8,750)	(2,172.05%)	198,804	(87.19%)
BEG RESTRICTED FUND BAL		1,674,344	170,888			
END RESTRICTED FUND BAL		\$1,864,398	\$162,138			

BONAVENTURE DEVELOPMENT DISTRICT

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

For the Eleven Months Ending August 31, 2016 (91.67%)

	Actual		Budget			CY/IPY
	August	Year to Date	Amended	% of Budget	Difference	% Change to Actual
REVENUES:						
Investment Income	\$6,529	\$64,094	\$35,000	183.13%	\$29,094	21.21%
Miscellaneous	-	6	-	0.00%	6	(99.97%)
Net Incr (Decr) in FMV	(12,009)	(18,782)	-	0.00%	(18,782)	296.66%
Special Assessments	-	1,933,833	1,920,400	100.70%	13,433	(1.13%)
Total Revenues	(5,480)	1,979,151	1,955,400	101.21%	23,751	(2.17%)
EXPENDITURES:						
Personal Services						
Commission Salaries and Benefits	283	3,112	3,600	86.44%	488	(0.54%)
Employee Salaries and Benefits	8,435	102,378	112,300	91.16%	9,922	12.81%
Subtotal	8,718	105,490	115,900	91.02%	10,410	12.37%
Operating Expenditures						
Administrative Management Services	1,201	15,013	16,300	92.10%	1,287	(12.10%)
City Works Enterprise License Agreement	-	-	1,500	0.00%	1,500	0.00%
Community Strategies Team	50,673	557,403	608,900	91.54%	51,497	5.72%
Electric Utility Costs	9,060	89,113	103,200	86.35%	14,087	(4.05%)
IT - Communication Services	304	3,860	3,500	110.29%	(360)	(10.40%)
IT - Leases	-	-	-	0.00%	-	(100.00%)
IT - Maintenance	281	5,054	5,400	93.59%	346	(7.94%)
IT - Management Services	1,772	21,428	23,200	92.36%	1,772	(4.45%)
IT - Supplies	19	1,708	1,500	113.87%	(208)	(55.73%)
Insurance Premium Allocation	-	14,055	17,300	81.24%	3,245	(11.27%)
Landscape Contracts Additional Cost	10,543	32,148	-	0.00%	(32,148)	0.00%
Landscape Contracts Fixed Cost	45,643	206,135	357,800	57.61%	151,665	16.54%
Landscape Inspections	1,025	10,248	12,285	83.42%	2,037	5.00%
Landscape Repairs & Maintenance	-	24,773	138,200	17.93%	113,427	(37.25%)
Locate Ticket	-	-	3,000	0.00%	3,000	0.00%
Mulch	-	-	39,900	0.00%	39,900	(100.00%)
Office Supplies	-	391	2,500	15.64%	2,109	0.00%
Plant Replacement	6,789	80,737	100,000	80.74%	19,263	(39.54%)
Property Appraiser Fees	-	5,096	6,350	80.25%	1,254	2.76%
Rights-of-Way Services	3,142	28,649	82,600	34.68%	53,951	6.98%
Signage, Painting & Pressure Cleaning	478	51,429	52,500	97.96%	1,071	12.46%
Trees & Trimming	205	45,640	70,000	65.20%	24,360	7.25%
Subtotal	131,135	1,192,880	1,645,935	72.47%	453,055	1.73%
Capital Maintenance						
Campus Network Maintenance	-	-	600	0.00%	600	(100.00%)
Irrigation Repairs & Maintenance	2,201	44,647	63,000	70.87%	18,353	57.19%
Sidewalk Repair & Maintenance	3,142	31,112	88,200	35.27%	57,088	(18.71%)
Traffic Signage Maintenance	430	13,640	15,000	90.93%	1,360	0.00%
Subtotal	5,773	89,399	166,800	53.60%	77,401	30.28%
Capital Outlay						
Lakeview Drive Sidewalk Saddle Club to S	41,039	120,563	92,500	130.34%	(28,063)	0.00%
Traffic Signage Rehabilitation Program	-	23,021	-	0.00%	(23,021)	(95.09%)
Subtotal	41,039	143,584	92,500	155.23%	(51,084)	(69.38%)
Total Expenditures	186,665	1,531,353	2,021,135	75.77%	489,782	(15.11%)
Excess of revenues over (under) Expenditures	(192,145)	447,798	(65,735)	(681.22%)	513,533	104.38%
Contribution to/(Use of) Restricted Fund Balance	-	-	445,761	0.00%	445,761	0.00%
Contribution to/(Use of) Disaster Management Reserve	-	-	(511,496)	0.00%	(511,496)	0.00%
Net change in fund balances	(192,145)	447,798	(65,735)	(681.22%)	513,533	104.38%
BEG RESTRICTED FUND BAL		3,015,845	2,816,674			
END RESTRICTED FUND BAL		\$3,463,643	\$2,750,939			

BONAVENTURE DEVELOPMENT DISTRICT

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

For the Eleven Months Ending August 31, 2016 (91.67%)

	Actual		Budget			CY/IPY
	August	Year to Date	Amended	% of Budget	Difference	% Change to Actual
REVENUES:						
Investment Income	\$168	\$1,200	-	0.00%	\$1,200	183.69%
Special Assessment Prepayments	1,656	35,358	50,000	70.72%	(14,642)	(17.16%)
Special Assessments	-	942,648	936,100	100.70%	6,548	(1.13%)
Total Revenues	1,824	979,206	986,100	99.30%	(6,894)	(1.74%)
EXPENDITURES:						
Debt Service						
Interest - Series Bonds	-	283,191	334,300	84.71%	51,109	(9.92%)
Principal - Series Bonds	-	630,000	630,000	100.00%	-	3.28%
Principal Redemption	-	55,000	50,000	110.00%	(5,000)	0.00%
Subtotal	-	968,191	1,014,300	95.45%	46,109	(1.14%)
Total Expenditures	-	968,191	1,014,300	95.45%	46,109	(1.14%)
Excess of revenues over (under) Expenditures	1,824	11,015	(28,200)	(39.06%)	39,215	(35.90%)
CHANGES TO FUND BALANCES:						
Contribution to/(Use of) Restricted Fund Balance	-	-	(28,200)	0.00%	(28,200)	0.00%
Net change in fund balances	1,824	11,015	(28,200)	(39.06%)	39,215	(35.90%)
BEG RESTRICTED FUND BAL		2,065,330	2,058,229			
END RESTRICTED FUND BAL		\$2,076,345	\$2,030,029			

INDIAN TRACE DEVELOPMENT DISTRICT

BALANCE SHEET

August 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	\$11,836,092	\$631,972	\$12,772,579	\$343,906	\$846,038	\$902,188	\$650,162	\$16,262,197	\$44,245,134
Accounts Receivable	-	-	-	-	-	-	-	3,463,114	3,463,114
Allowance for Uncollectible Accounts	-	-	-	-	-	-	-	(62,438)	(62,438)
Interest Receivable	47,800	2,714	53,350	-	-	-	-	63,235	167,099
Due From Other Funds	-	-	-	-	16,898	-	127,504	-	144,402
Due From Other Governments	-	-	-	-	-	-	-	250,212	250,212
Prepaid Items	7,907	-	2,993	-	-	-	-	6,310	17,210
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	11,891,799	634,686	12,828,922	343,906	862,936	902,188	777,666	81,457,536	109,699,639
LIABILITIES AND FUND BALANCE:									
Liabilities:									
Accounts Payable	-	-	1	-	-	-	1	1	3
Deposits	-	-	-	-	-	-	-	2,040,898	2,040,898
Total Liabilities	-	-	1	-	-	-	1	2,040,899	2,040,901
Fund Balances/ Net Assets:									
Invested in Capital Assets	-	-	-	-	-	-	-	62,427,619	62,427,619
Restricted Fund Balance	11,891,799	634,686	12,828,921	343,906	862,936	902,188	777,665	16,989,018	45,231,119
Total Fund Balances/ Net Assets	11,891,799	634,686	12,828,921	343,906	862,936	902,188	777,665	79,416,637	107,658,738
Total Liabilities & Fund Balance/ Net Assets	\$11,891,799	\$634,686	\$12,828,922	\$343,906	\$862,936	\$902,188	\$777,666	\$81,457,536	\$109,699,639

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Eleven Months Ending August 31, 2016 (91.67%)

	Actual		Budget			CY/IPY
	August	Year to Date	Amended	% of Budget	Difference	% Change to Actual
REVENUES:						
Fuel Reimbursement	-	\$166,699	\$324,000	51.45%	(\$157,301)	11.01%
Investment Income	21,539	210,315	142,800	147.28%	67,515	19.69%
Miscellaneous	-	425	-	0.00%	425	(29.64%)
Net Incr (Decr) in FMV	(39,617)	(63,641)	-	0.00%	(63,641)	303.48%
Special Assessments	12	3,158,418	3,108,500	101.61%	49,918	(0.07%)
State Grant - Stormwater Mgmt	(8,077)	(1,289)	-	0.00%	(1,289)	(100.43%)
Total Revenues	(26,143)	3,470,927	3,575,300	97.08%	(104,373)	(8.00%)
EXPENDITURES:						
Personal Services						
Commission Salaries and Benefits	315	3,458	4,000	86.45%	542	(0.55%)
Employee Salaries and Benefits	14,514	172,421	183,600	93.91%	11,179	10.61%
Subtotal	14,829	175,879	187,600	93.75%	11,721	10.37%
Operating Expenditures						
Administrative Management Services Public	-	-	28,000	0.00%	28,000	0.00%
Administrative Management Services	11,856	148,200	160,900	92.11%	12,700	(6.92%)
Aquatic Maintenance Contracts	-	177,274	443,100	40.01%	265,826	94.44%
Arbitrage Calculation	-	-	8,000	0.00%	8,000	0.00%
Chemicals & Herbicides	18,504	61,871	400,000	15.47%	338,129	(33.13%)
City Works Enterprise License Agreement	-	-	4,250	0.00%	4,250	0.00%
Contingency	-	248	42,200	0.59%	41,952	41.71%
Electric Utility Costs	2,078	18,654	60,000	31.09%	41,346	(22.10%)
Gas & Oil	471	7,589	38,400	19.76%	30,811	(36.83%)
Engineering Services	27,181	173,486	438,500	39.56%	265,014	(23.51%)
Geographic Information System	10,031	81,574	128,700	63.38%	47,126	9.26%
IT - Communication Services	2,432	30,698	27,800	110.42%	(2,898)	(2.97%)
IT - Leases	-	-	-	0.00%	-	(100.00%)
IT - Maintenance	2,220	43,219	42,700	101.22%	(519)	8.72%
IT - Management Services	14,147	171,053	185,200	92.36%	14,147	3.59%
IT - Supplies	149	13,659	12,000	113.83%	(1,659)	(51.88%)
Insurance Premium Allocation	-	34,041	41,900	81.24%	7,859	(10.12%)
NPDES Report	-	19,100	15,000	127.33%	(4,100)	89.48%
Natural Gas	475	18,447	50,000	36.89%	31,553	1,245.51%
Office Supplies	548	2,046	2,500	81.84%	454	0.00%
Property Appraiser Fees	-	18,304	24,500	74.71%	6,196	0.00%
Rentals & Leases	-	-	5,000	0.00%	5,000	0.00%
Trustee Fees	-	11,314	30,000	37.71%	18,686	0.00%
Water & Sewer Fees	400	3,998	3,800	105.21%	(198)	17.62%
Water Analysis	-	7,331	10,300	71.17%	2,969	0.00%
Water Management Services	51,133	450,727	508,000	88.73%	57,273	8.19%
Wellands Management Services	9,145	173,761	230,462	75.40%	56,701	(33.89%)
Subtotal	150,770	1,666,594	2,941,212	56.66%	1,274,618	(2.57%)
Capital Maintenance						
Campus Network Maintenance	-	-	4,500	0.00%	4,500	(100.00%)
Culvert Inspections & Repairs	-	12,978	60,000	21.63%	47,022	157.55%
Equipment Maintenance	8,450	17,413	18,300	95.15%	887	(15.00%)
Facilities Maintenance	4,164	33,681	62,500	53.89%	28,819	5.46%
Pump Station Maintenance	800	27,174	45,000	60.39%	17,826	310.79%
Vehicle Maintenance	3,630	27,935	50,300	55.54%	22,365	86.67%
Water & Sewer Repairs & Maintenance	40,855	101,104	41,600	243.04%	(59,504)	49.31%
Subtotal	57,899	220,285	282,200	78.06%	61,915	39.47%
Capital Outlay						
Culvert Improvement	-	-	-	0.00%	-	(100.00%)
Equipment	-	89,070	125,000	71.26%	35,930	2,115.12%
Public Works Interior Remodel	-	-	200,000	0.00%	200,000	0.00%
Pump Station Controls Replacement	-	-	60,000	0.00%	60,000	0.00%
Pump and Gear Replacement Phase I	-	-	350,000	0.00%	350,000	0.00%
Subtotal	-	89,070	735,000	12.12%	645,930	76.52%
Total Expenditures	223,498	2,151,828	4,146,012	51.90%	1,994,184	3.53%
Excess of revenues over (under) Expenditures	(249,641)	1,319,099	(570,712)	(231.13%)	1,889,811	(22.15%)
CHANGES TO FUND BALANCES:						
Contribution to/(Use of) Restricted Fund Balance	-	-	(570,712)	0.00%	(570,712)	0.00%
Net change in fund balances	(249,641)	1,319,099	(570,712)	(231.13%)	1,889,811	(22.15%)
BEG RESTRICTED FUND BAL		10,572,696	9,212,168			
END RESTRICTED FUND BAL		\$11,891,795	\$8,641,456			

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Eleven Months Ending August 31, 2016 (91.67%)

	Actual		Budget			CY/IPY
	August	Year to Date	Amended	% of Budget	Difference	% Change to Actual
REVENUES:						
Investment Income	\$1,149	\$11,629	\$14,100	82.48%	(\$2,471)	(5.44%)
Net Incr (Decr) in FMV	(2,113)	(3,658)	-	0.00%	(3,658)	230.74%
Total Revenues	(964)	7,971	14,100	56.53%	(6,129)	(28.78%)
EXPENDITURES:						
Operating Expenditures						
Arbitrage Calculation	-	-	2,000	0.00%	2,000	0.00%
Insurance Premium Allocation	-	731	900	81.22%	169	0.00%
Trustee Fees	-	3,717	4,000	92.93%	283	0.00%
Wetlands Management Services	876	16,649	22,082	75.40%	5,433	0.00%
Subtotal	876	21,097	28,982	72.79%	7,885	374.30%
Total Expenditures	876	21,097	28,982	72.79%	7,885	374.30%
Excess of revenues over (under) Expenditures	(1,840)	(13,126)	(14,882)	88.20%	1,756	(294.63%)
CHANGES TO FUND BALANCES:						
Contribution to/(Use of) Restricted Fund Balance	-	-	(14,882)	0.00%	(14,882)	0.00%
Transfers	-	-	-	0.00%	-	(100.00%)
Net change in fund balances	(1,840)	(13,126)	(14,882)	88.20%	1,756	(0.98%)
BEG RESTRICTED FUND BAL		647,813	644,071			
END RESTRICTED FUND BAL		\$634,687	\$629,189			

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Eleven Months Ending August 31, 2016 (91.67%)

	Actual		Budget			CY/YP
	August	Year to Date	Amended	% of Budget	Difference	% Change to Actual
REVENUES:						
Investment Income	\$23,705	\$242,928	\$50,500	481.05%	\$192,428	37.16%
Miscellaneous	-	7,345	-	0.00%	7,345	(96.37%)
Net Incr (Decr) in FMV	(43,602)	(67,882)	-	0.00%	(67,882)	328.82%
Special Assessments	42	10,726,023	10,556,500	101.61%	169,523	(0.07%)
Total Revenues	(19,855)	10,908,414	10,607,000	102.84%	301,414	(1.70%)
EXPENDITURES:						
Personal Services						
Commission Salaries and Benefits	315	3,458	4,000	86.45%	542	(0.55%)
Employee Salaries and Benefits	18,743	222,290	242,600	91.63%	20,310	9.37%
Subtotal	19,058	225,748	246,600	91.54%	20,852	9.21%
Operating Expenditures						
Administrative Management Services Public	-	-	28,000	0.00%	28,000	0.00%
Administrative Management Services	7,501	93,765	101,800	92.11%	8,035	13.90%
City Works Enterprise License Agreement	-	-	4,250	0.00%	4,250	0.00%
Community Strategies Team	172,200	1,894,199	2,069,200	91.54%	175,001	5.71%
Electric Utility Costs	16,974	178,646	214,200	83.40%	35,554	5.38%
IT - Communication Services	915	11,531	10,500	109.82%	(1,031)	0.95%
IT - Leases	-	-	-	0.00%	-	(100.00%)
IT - Maintenance	837	15,126	16,100	93.95%	974	4.37%
IT - Management Services	5,324	64,376	69,700	92.36%	5,324	8.07%
IT - Supplies	56	5,138	4,600	111.70%	(538)	(49.86%)
Insurance Premium Allocation	-	123,327	151,800	81.24%	28,473	(10.35%)
Landscape Contracts Additional Cost	90,721	560,258	-	0.00%	(560,258)	0.00%
Landscape Contracts Fixed Cost	233,497	1,508,674	3,049,500	49.47%	1,540,826	(15.89%)
Landscape Inspections	19,471	194,712	225,015	86.53%	30,303	8.82%
Landscape Repairs & Maintenance	11,166	215,958	620,000	34.83%	404,042	(65.65%)
Locate Ticket	-	151	3,000	5.03%	2,849	7.86%
Mulch	-	1,190	195,400	0.61%	194,210	(75.33%)
Office Supplies	103	2,735	2,500	109.40%	(235)	0.00%
Plant Replacement	32,986	615,713	600,000	102.62%	(15,713)	(14.28%)
Property Appraiser Fees	-	18,304	24,500	74.71%	6,196	0.00%
Rights-of-Way Services	14,166	110,982	122,500	90.60%	11,518	30.93%
Signage, Painting & Pressure Cleaning	43,636	310,710	350,000	88.77%	39,290	28.05%
Trees & Trimming	87,431	1,004,775	720,000	139.55%	(284,775)	64.60%
Water & Sewer Fees	1,736	14,401	26,600	54.14%	12,199	0.38%
Subtotal	738,720	6,944,671	8,609,165	80.67%	1,664,494	5.65%
Capital Maintenance						
Campus Network Maintenance	-	-	1,700	0.00%	1,700	(100.00%)
Irrigation Repairs & Maintenance	26,442	306,287	564,400	54.27%	258,113	(27.59%)
Sidewalk Repair & Maintenance	84,711	271,646	239,500	113.42%	(32,146)	53.84%
Street Lights Repairs & Maintenance	25,934	245,015	330,800	74.07%	85,785	(4.61%)
Traffic Signage Maintenance	7,646	45,193	25,000	180.77%	(20,193)	0.00%
Subtotal	144,733	868,141	1,161,400	74.75%	293,259	1.17%
Capital Outlay						
Traffic Signage Rehabilitation Program	-	8,189	-	0.00%	(8,189)	(88.73%)
Subtotal	-	8,189	-	0.00%	(8,189)	(88.73%)
Total Expenditures	902,511	8,046,749	10,017,165	80.33%	1,970,416	4.36%
Excess of revenues over (under) Expenditures	(922,366)	2,861,665	589,835	485.16%	2,271,830	(15.48%)
CHANGES TO FUND BALANCES:						
Contribution to/(Use of) Restricted Fund Balance	-	-	(2,910,165)	0.00%	(2,910,165)	0.00%
Contribution to/(Use of) Disaster Management Reserve	-	-	3,500,000	0.00%	3,500,000	0.00%
Net change in fund balances	(922,366)	2,861,665	589,835	485.16%	2,271,830	(15.48%)
BEG RESTRICTED FUND BAL		9,967,255	8,782,446			
END RESTRICTED FUND BAL		\$12,828,920	\$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 Eleven Months Ending August 31, 2016 (91.67%)

	Actual		Budget			CY/IPY
	August	Year to Date	Amended	% of Budget	Difference	% Change to Actual
REVENUES:						
Investment Income	\$29	\$133	-	0.00%	\$133	269.44%
Total Revenues	29	133	-	0.00%	133	269.44%
EXPENDITURES:						
Debt Service						
Interest - Series Bonds	-	644,250	644,300	99.99%	50	0.00%
Subtotal	-	644,250	644,300	99.99%	50	0.00%
Total Expenditures	-	644,250	644,300	99.99%	50	0.00%
<i>Excess of revenues over (under) Expenditures</i>	<u>29</u>	<u>(644,117)</u>	<u>(644,300)</u>	<u>99.97%</u>	<u>183</u>	<u>(0.02%)</u>
CHANGES TO FUND BALANCES:						
Contribution to/(Use of) Restricted Fund Balance	-	-	(644,300)	0.00%	(644,300)	0.00%
Transfers	-	636,839	644,300	98.84%	(7,461)	(2.78%)
Net change in fund balances	29	(7,278)	-	0.00%	(7,278)	(166.62%)
BEG RESTRICTED FUND BAL		351,184	340,249			
END RESTRICTED FUND BAL		\$343,906	\$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 Eleven Months Ending August 31, 2016 (91.67%)

	Actual		Budget			CY/IPY
	August	Year to Date	Amended	% of Budget	Difference	% Change to Actual
REVENUES:						
Investment Income	\$72	\$577	\$400	144.25%	\$177	169.63%
Special Assessments	2	617,154	607,400	101.61%	9,754	(0.07%)
Total Revenues	74	617,731	607,800	101.63%	9,931	(0.01%)
EXPENDITURES:						
Debt Service						
Interest - Series Bonds	-	383,488	383,900	99.89%	412	(3.39%)
Principal - Series Bonds	-	245,000	245,000	100.00%	-	6.52%
Principal Redemption	-	15,000	-	0.00%	(15,000)	0.00%
Subtotal	-	643,488	628,900	102.32%	(14,588)	0.24%
Total Expenditures	-	643,488	628,900	102.32%	(14,588)	0.24%
Excess of revenues over (under) Expenditures	74	(25,757)	(21,100)	122.07%	(4,657)	6.48%
CHANGES TO FUND BALANCES:						
Contribution to/(Use of) Restricted Fund Balance	-	-	(21,100)	0.00%	(21,100)	0.00%
Transfers	-	-	-	0.00%	-	(100.00%)
Net change in fund balances	74	(25,757)	(21,100)	122.07%	(4,657)	514.87%
BEG RESTRICTED FUND BAL		888,693	893,203			
END RESTRICTED FUND BAL		\$862,936	\$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 Eleven Months Ending August 31, 2016 (91.67%)

	Actual		Budget			CY/IPY
	August	Year to Date	Amended	% of Budget	Difference	% Change to Actual
REVENUES:						
Investment Income	\$76	\$524	-	0.00%	\$524	303.08%
Total Revenues	76	524	-	0.00%	524	303.08%
EXPENDITURES:						
Debt Service						
Interest - Series Bonds	-	1,368,663	1,368,700	100.00%	37	(6.16%)
Principal - Series Bonds	-	2,570,000	2,570,000	100.00%	-	3.63%
Subtotal	-	3,938,663	3,938,700	100.00%	37	0.00%
Total Expenditures	-	3,938,663	3,938,700	100.00%	37	0.00%
<i>Excess of revenues over (under) Expenditures</i>	76	(3,938,139)	(3,938,700)	99.99%	561	(0.01%)
CHANGES TO FUND BALANCES:						
Contribution to/(Use of) Restricted Fund Balance	-	-	(3,938,700)	0.00%	(3,938,700)	0.00%
Transfers	-	3,893,092	3,938,700	98.84%	(45,608)	(2.79%)
Net change in fund balances	76	(45,047)	-	0.00%	(45,047)	(167.82%)
BEG RESTRICTED FUND BAL		947,235	880,782			
END RESTRICTED FUND BAL		\$902,188	\$880,782			

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Eleven Months Ending August 31, 2016 (91.67%)

	Actual		Budget			CY/PY
	August	Year to Date	Amended	% of Budget	Difference	% Change to Actual
REVENUES:						
Investment Income	\$55	\$984	-	0.00%	\$984	59.22%
Special Assessments	18	4,656,597	4,583,000	101.61%	73,597	(0.06%)
Total Revenues	73	4,657,581	4,583,000	101.63%	74,581	(0.06%)
<i>Excess of revenues over (under) Expenditures</i>	<u>73</u>	<u>4,657,581</u>	<u>4,583,000</u>	<u>101.63%</u>	<u>74,581</u>	<u>(0.06%)</u>
Contribution to/(Use of) Restricted Fund Balance	-	-	4,583,000	0.00%	4,583,000	0.00%
Transfers	-	(4,529,931)	(4,583,000)	98.84%	53,069	(2.79%)
Net change in fund balances	<u>73</u>	<u>127,650</u>	<u>-</u>	<u>0.00%</u>	<u>127,650</u>	<u>70,037.36%</u>
BEG RESTRICTED FUND BAL		<u>650,016</u>	<u>649,451</u>			
END RESTRICTED FUND BAL		<u>\$777,666</u>	<u>\$649,451</u>			

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Eleven Months Ending August 31, 2016 (91.67%)

	Actual		Budget			CY/IPY
	August	Year to Date	Amended	% of Budget	Difference	% Change to Actual
REVENUES:						
Connection Fees	-	\$3,998	\$11,400	35.07%	(\$7,402)	(97.07%)
Fuel Reimbursement	-	-	125,000	0.00%	(125,000)	(100.00%)
Investment Income	29,113	278,240	424,200	65.59%	(145,960)	9.79%
Meter Fees	-	2,600	5,000	52.00%	(2,400)	(69.23%)
Net Incr (Decr) in FMV	(53,548)	(84,752)	-	0.00%	(84,752)	271.56%
Operations & Maintenance Revenue	142,206	1,563,608	1,707,618	91.57%	(144,010)	5.44%
Other Water/Utility Revenue	32,500	469,018	125,000	375.21%	344,018	4.67%
Water & Sewer Revenue	2,433,704	26,822,809	33,495,700	80.08%	(6,672,891)	2.60%
Total Revenues	2,583,975	29,055,521	35,893,918	80.95%	(6,838,397)	1.86%
EXPENDITURES:						
Personal Services						
Employee Salaries and Benefits	17,665	196,132	199,700	98.21%	3,568	9.70%
Subtotal	17,665	196,132	199,700	98.21%	3,568	9.70%
Operating Expenditures						
Administrative Management Services	35,279	447,093	638,000	70.08%	190,907	(6.87%)
Chemicals & Herbicides	-	-	1,800	0.00%	1,800	0.00%
City Works Enterprise License Agreement	-	-	25,500	0.00%	25,500	0.00%
Electric Utility Costs	8,763	88,331	130,000	67.95%	41,669	(20.61%)
Engineering Services	60	656	50,000	1.31%	49,344	(93.64%)
Gas & Oil	9,060	58,044	203,100	28.58%	145,056	(27.70%)
IT - Communication Services	1,818	22,952	20,800	110.35%	(2,152)	(3.31%)
IT - Leases	-	-	-	0.00%	-	(100.00%)
IT - Maintenance	1,663	30,094	32,000	94.04%	1,906	0.18%
IT - Management Services	10,580	127,920	138,500	92.36%	10,580	3.22%
IT - Supplies	112	10,211	9,000	113.46%	(1,211)	(52.07%)
Insurance Premium Allocation	-	97,980	120,600	81.24%	22,620	(10.39%)
Meter Costs	-	6,333	66,200	9.57%	59,867	22.97%
Miscellaneous	5,647	17,899	-	0.00%	(17,899)	88.65%
Office Supplies	934	15,386	15,000	102.57%	(386)	19.88%
Rentals & Leases	-	-	5,000	0.00%	5,000	0.00%
SCADA	-	4,004	25,000	16.02%	20,996	6.32%
Water & Sewer Fees	2,466,159	27,207,145	33,495,700	81.23%	6,288,555	2.65%
Water Quality Analysis	3,022	27,923	40,000	69.81%	12,077	(14.61%)
Subtotal	2,543,097	28,161,971	35,016,200	80.43%	6,854,229	2.17%
Capital Maintenance						
Campus Network Maintenance	-	-	3,400	0.00%	3,400	(100.00%)
Facilities Maintenance	4,768	51,724	66,200	78.13%	14,476	19.29%
Lift Station Repairs & Maintenance	806	224,296	100,000	224.30%	(124,296)	24.23%
Public Works Facilities Maintenance	-	18,090	-	0.00%	(18,090)	0.00%
Sewer Lines Repairs & Maintenance	-	33,820	200,000	16.91%	166,180	(92.13%)
Vehicle Maintenance	210	10,233	15,000	68.22%	4,767	2.96%
Water & Sewer Repairs & Maintenance	41,970	155,960	200,000	77.98%	44,040	26.28%
Subtotal	47,754	494,123	584,600	84.52%	90,477	(37.90%)
Capital Outlay						
By-pass Pump for Lift Station Repairs	-	79,067	-	0.00%	(79,067)	0.00%
Country Isles Water Main Improvement	-	12,867	-	0.00%	(12,867)	(97.34%)
Lift Station Spare Pump Program	-	22,099	75,000	29.47%	52,901	0.00%
Public Works Interior Remodel	-	-	200,000	0.00%	200,000	0.00%
SCADA Software Upgrade	13,926	67,655	60,000	112.76%	(7,655)	0.00%
Sanitary Sewer System Evaluation	-	-	200,000	0.00%	200,000	0.00%
Waterford Landing Water Main Replacemen	-	-	-	0.00%	-	(100.00%)
Subtotal	13,926	181,688	535,000	33.96%	353,312	(62.57%)
Total Expenditures	2,622,442	29,033,914	36,335,500	79.91%	7,301,586	0.04%
Excess of revenues over (under) Expenditures	(38,467)	21,607	(441,582)	(4.89%)	463,189	(104.34%)
CHANGES TO FUND BALANCES:						
Contribution to/(Use of) Credit Reserve	-	-	(9,800)	0.00%	(9,800)	0.00%
Contribution to/(Use of) Restricted Fund Balance	-	-	(431,782)	0.00%	(431,782)	0.00%
Net change in fund balances	(38,467)	21,607	(441,582)	(4.89%)	463,189	(104.34%)
BEG RESTRICTED FUND BAL		16,967,409	8,891,538			
END RESTRICTED FUND BAL		\$16,989,016	\$8,449,956			