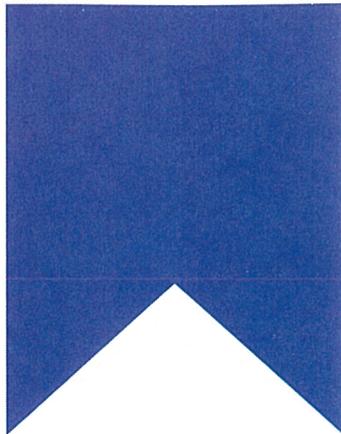




THE CITY OF WESTON
Financial Statements
(Unaudited)
December 31, 2015



WESTON

The Nation's Premier Municipal CorporationSM

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CITY OF WESTON

BALANCE SHEET

December 31, 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	-	-	-	-	-	\$331,975	-	\$1,043,073	\$1,385,048
Equity In Pooled Cash	41,731,690	43,939,318	5,737,131	12,457,116	166,057	735,120	375,102	59,176	(535,166)	104,665,544
Accounts Receivable	150	-	-	-	-	-	-	-	-	150
Interest Receivable	77,299	130,696	14,743	18,130	312	2,729	631	134	591	245,265
Total Assets	41,819,139	44,070,014	5,751,874	12,475,246	166,369	737,849	707,708	59,310	508,498	106,296,007
LIABILITIES AND FUND BALANCE:										
Liabilities:										
Accounts Payable	-	1	-	-	(1)	(1)	(2)	-	-	(3)
Deposits	1,276,111	-	-	-	-	-	-	-	-	1,276,111
Deferred Revenue	25,000	-	-	-	-	-	-	-	-	25,000
Total Liabilities	1,301,111	1	-	-	(1)	(1)	(2)	-	-	1,301,108
Fund Balances:										
Restricted Fund Balance	-	-	5,751,874	12,475,246	166,370	-	707,710	59,310	508,498	19,669,008
Committed Fund Balance	9,596,495	44,070,013	-	-	-	737,850	-	-	-	54,404,358
Assigned Fund Balance	2,905,472	-	-	-	-	-	-	-	-	2,905,472
Unassigned Fund Balance	28,016,061	-	-	-	-	-	-	-	-	28,016,061
Total Fund Balances	40,518,028	44,070,013	5,751,874	12,475,246	166,370	737,850	707,710	59,310	508,498	104,994,899
Total Liabilities & Fund Balance	41,819,139	44,070,014	5,751,874	12,475,246	166,369	737,849	707,708	59,310	508,498	106,296,007

CITY OF WESTON

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

For the Three Months Ending December 31, 2015 (25.00%)

	Actual		Budget		
	December	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Ad Valorem Taxes	\$12,865,169	\$14,389,240	\$16,951,600	84.88%	(\$2,562,360)
Alcoholic Beverage Licenses	-	-	10,200	0.00%	(10,200)
Business Tax Receipts	23,182	865,454	918,750	94.20%	(53,296)
Cell Tower Lease	48,504	54,862	169,900	32.29%	(115,038)
Code Compliance Fines	2,950	5,250	50,000	10.50%	(44,750)
Commercial Vehicle Violation Fines	12,547	34,032	68,000	50.05%	(33,968)
Court Fines & Forfeitures	54,865	54,865	264,000	20.78%	(209,135)
Development Fees	4,205	12,823	31,800	40.32%	(18,977)
EMS Transport Fees	75,892	75,892	879,700	8.63%	(803,808)
Engineering Permit Fees	7,257	14,897	192,000	7.76%	(177,103)
Franchise Fee - Electricity	-	-	4,178,200	0.00%	(4,178,200)
Franchise Fee - Gas	266	544	-	0.00%	544
Franchise Fee - Solid Waste	119,601	241,139	1,268,300	19.01%	(1,027,161)
Half Cent Sales Tax	343,426	675,468	3,950,000	17.10%	(3,274,532)
Investment Income	91,301	172,678	400,000	43.17%	(227,322)
Miscellaneous	418,068	453,683	1,445,000	31.40%	(991,317)
Net Incr (Decr) in FMV	(149,838)	(282,948)	-	0.00%	(282,948)
Recreation Fees	51,118	215,563	502,300	42.92%	(286,737)
Simplified Communications Tax	246,190	482,202	3,000,000	16.07%	(2,517,798)
Site Plan Fees	1,400	11,550	-	0.00%	11,550
Special Assessments (net of fees)	2,210,264	2,448,781	2,252,600	108.71%	196,181
State Revenue Sharing	110,911	332,732	1,028,400	32.35%	(695,668)
Tennis Center Fees	100	14,196	33,000	43.02%	(18,804)
Utility Tax - Electric	501,158	935,038	4,500,000	20.78%	(3,564,962)
Utility Tax - Gas	5,991	10,986	89,700	12.25%	(78,714)
Total Revenues	17,044,527	21,218,927	42,183,450	50.30%	(20,964,523)
EXPENDITURES:					
City Commission					
Charitable Contributions	-	-	50,000	0.00%	50,000
Commission Salaries and Benefits	5,377	16,103	64,000	25.16%	47,897
Conferences & Seminars	150	8,206	2,500	328.24%	(5,706)
Contingency	-	-	1,000	0.00%	1,000
Independent Audit Services	-	18,500	100,000	18.50%	81,500
Subscriptions & Memberships	-	7,056	22,000	32.07%	14,944
Subtotal	5,527	49,865	239,500	20.82%	189,635
City Manager					
City Hall Maintenance	7,305	14,076	190,000	7.41%	175,924
Conferences & Seminars	1,699	8,864	30,000	29.55%	21,136
Consulting Services	5,000	15,000	130,000	11.54%	115,000
Election	-	-	21,900	0.00%	21,900
Electric Utility Costs	4,237	6,805	34,800	19.55%	27,995
Employee Salaries and Benefits	79,987	202,400	649,800	31.15%	447,400
Legal Advertisements	566	1,662	25,000	6.65%	23,338
Office Supplies	3,900	10,886	85,000	12.81%	74,114
Ordinance Codification	-	862	7,500	11.49%	6,638
Rentals & Leases	1,930	3,519	25,000	14.08%	21,481
Subscriptions & Memberships	600	4,100	12,000	34.17%	7,900
Water & Sewer Utility Costs	606	1,219	8,000	15.24%	6,781
Subtotal	105,830	269,393	1,219,000	22.10%	949,607
Administrative Services					
Administrative Management Services	69,924	266,047	1,047,500	25.40%	781,453
Administrative Management Services ASC	2,904	11,048	43,500	25.40%	32,452
Administrative Services Center Electric Utility Costs	5,281	10,956	84,000	13.04%	73,044
Administrative Services Center Insurance Premium	-	-	32,000	0.00%	32,000
Administrative Services Center Maintenance	18,213	26,268	190,000	13.83%	163,732
Administrative Services Center Office Supplies	810	2,479	85,000	2.92%	82,521
Administrative Services Center Rental & Leases	738	738	25,000	2.95%	24,262
Administrative Services Center Water & Sewer Utiliti	1,924	3,857	39,000	9.89%	35,143
Administrative Services IT Communication	917	4,156	14,100	29.48%	9,944
Administrative Services IT Maintenance	(323)	9,067	25,100	36.12%	16,033
Administrative Services IT Management Services	8,296	25,642	108,600	23.61%	82,958
Campus Network Maintenance	-	-	13,700	0.00%	13,700
Employee Salaries and Benefits	64,152	133,503	440,200	30.33%	306,697
Financial Services Fees	2,950	21,088	78,800	26.76%	57,712
IT - Communications Services	6,430	26,482	84,300	31.41%	57,818
IT - Maintenance	1,432	50,123	129,800	38.62%	79,677
IT - Management Services	43,015	132,954	563,100	23.61%	430,146
IT - Supplies	9,577	30,674	36,500	84.04%	5,826
Insurance Premium Allocation	15	97,213	120,600	80.61%	23,387
Miscellaneous Expenses	400,000	400,000	500	80,000.00%	(399,500)
Property Appraiser Fees	-	-	10,000	0.00%	10,000
Public Relations	7,865	12,234	175,000	6.99%	162,766
Sales and Use Taxes	609	1,554	12,000	12.95%	10,446

CITY OF WESTON

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

For the Three Months Ending December 31, 2015 (25.00%)

	Actual		Budget		
	December	Year to Date	Adopted	% of Budget	Difference
Special Projects - Financial Software	-	-	\$25,000	0.00%	\$25,000
Tennis Center Taxes	-	4,868	5,300	91.85%	432
Subtotal	644,729	1,270,951	3,388,600	37.51%	2,117,649
City Attorney					
Legal Services	85,459	85,459	748,000	11.43%	662,541
Litigation Services	9,197	9,197	140,000	6.57%	130,803
Safe Harbor Legal Opinions	-	-	20,000	0.00%	20,000
Special Magistrate	254	1,316	11,500	11.44%	10,184
Subtotal	94,910	95,972	919,500	10.44%	823,528
Public Safety					
Community Emergency Response Team	-	-	15,800	0.00%	15,800
Emergency Medical Services Contract	760,848	2,282,545	9,252,900	24.67%	6,970,355
Fire Station # 55 Renovation	-	-	203,000	0.00%	203,000
Fire Station # 67 Renovation	-	-	203,000	0.00%	203,000
Fire Station # 81 Renovation	-	-	203,000	0.00%	203,000
Fire/EMS Building Repairs & Maintenance	6,973	13,833	63,500	21.78%	49,667
Insurance Premium Allocation	7	43,689	54,200	80.61%	10,511
Police Service Center Repairs & Maintenance	2,284	3,326	66,200	5.02%	62,874
Police Services Center Improvements	6,893	34,631	-	0.00%	(34,631)
Police Services Contract	882,807	2,833,430	11,719,600	24.18%	8,886,170
Subtotal	1,659,812	5,211,454	21,781,200	23.93%	16,569,746
Community Development					
Civil/Environmental Engineering	4,528	4,528	52,500	8.62%	47,972
Code Enforcement Services	21,359	42,718	256,305	16.67%	213,587
Community Rating System	1,934	1,934	60,000	3.22%	58,066
Comprehensive/Long-range Planning	4,260	5,047	126,900	3.98%	121,853
Construction Services	2,421	2,421	105,000	2.31%	102,579
Emergency Management	-	-	25,000	0.00%	25,000
Engineering Permits	49,334	52,107	105,000	49.63%	52,893
Landscape Architecture	-	-	172,620	0.00%	172,620
Planning: Basic Services	36,628	73,255	439,530	16.67%	366,275
Surveying Services	7,135	7,135	57,500	12.41%	50,365
Traffic Engineering	9,041	9,041	110,000	8.22%	100,959
Zoning: Administrative Services	-	17,167	206,000	8.33%	188,833
Zoning: Basic Services	11,244	22,488	134,925	16.67%	112,437
Subtotal	147,884	237,841	1,851,280	12.85%	1,613,439
Parks and Recreation					
Administrative Management Services	32,329	65,424	430,600	15.19%	365,176
Building Repairs & Maintenance	16,978	67,991	343,300	19.81%	275,309
Community Center Office Supplies	322	973	13,000	7.48%	12,027
Detail Police Services	6,155	20,012	206,600	9.69%	186,588
Electric Utility Costs	72,435	72,435	450,000	16.10%	377,565
Employee Salaries and Benefits	69,232	165,698	467,700	35.43%	302,002
Garbage & Recycling Receptacles at City Parks	-	-	300,000	0.00%	300,000
IT - Communication Services	1,304	2,525	14,100	17.91%	11,575
Instructor Services	3,525	33,967	140,000	24.26%	106,033
Insurance Premium Allocation	24	156,701	194,400	80.61%	37,699
Landscape Maintenance	10,909	11,749	300,000	3.92%	288,251
Park Repairs & Maintenance	52,786	92,977	686,800	13.54%	593,823
Park Services: Additional Cost	16,134	28,851	-	0.00%	(28,851)
Park Services: Fixed Cost	148,021	160,807	2,609,000	6.16%	2,448,193
Special Events	14,750	53,646	250,000	21.46%	196,354
Tennis Center	13,322	22,825	165,400	13.80%	142,575
Tennis Center Maintenance	-	-	15,000	0.00%	15,000
Tequesta Park Buildings Maintenance	-	-	20,000	0.00%	20,000
Water & Sewer Utility Costs	10,091	21,143	120,000	17.62%	98,857
Subtotal	468,317	977,724	6,725,900	14.54%	5,748,176
Specialty Services					
Bulk Trash/Hazardous Waste	-	-	170,000	0.00%	170,000
Crossing Guards	50,731	136,943	579,700	23.62%	442,757
Property Appraiser Fees	8,879	8,879	8,900	99.76%	21
Solid Waste Services	171,654	344,330	2,073,700	16.60%	1,729,370
Subtotal	231,264	490,152	2,832,300	17.31%	2,342,148
Total Expenditures	3,358,273	8,603,352	38,957,280	22.08%	30,353,928
RESERVES:					
Reserve for City Hall Improvements	-	-	98,500	0.00%	98,500

CITY OF WESTON

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

For the Three Months Ending December 31, 2015 (25.00%)

	Actual		Budget		
	December	Year to Date	Adopted	% of Budget	Difference
Reserve for Financial Software Upgrades	-	-	\$20,000	0.00%	\$20,000
Reserve for Police Building Improvement	-	-	57,600	0.00%	57,600
Reserve for Fire/EMS Buildings Improvements	-	-	70,200	0.00%	70,200
Reserve for Park Buildings Improvements	-	-	99,600	0.00%	99,600
Subtotal	-	-	345,900	0.00%	345,900
Excess of revenues over (under) Expenditures & Reserves	13,686,254	12,615,575	2,880,270	438.00%	9,735,305
CHANGES TO FUND BALANCES:					
Contribution to /(Use of) Credit Reserve	-	-	367,300	0.00%	367,300
Contribution to /(Use of) Infrastructure Reserve	-	-	345,900	0.00%	345,900
Contribution to /(Use of) Assigned Fund Balance	-	-	(900,000)	0.00%	(900,000)
Contribution to /(Use of) Unassigned Fund Balance	-	-	2,256,970	0.00%	2,256,970
Transfers	-	-	(2,422,600)	0.00%	2,422,600
Net change in fund balances	-	-	(352,430)	0.00%	352,430
BEG UNASSIGNED FUND BAL		15,400,485	8,971,092		
END UNASSIGNED FUND BAL		\$28,016,060	\$9,961,462		

CITY OF WESTON

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

For the Three Months Ending December 31, 2015 (50.00%)

	Actual		Budget		
	December	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Investment Income	\$115,607	\$246,640	\$808,000	30.52%	(\$561,360)
Net Incr (Decr) in FMV	(189,727)	(403,987)	-	0.00%	(403,987)
Total Revenues	(74,120)	(157,347)	808,000	(19.47%)	(965,347)
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	(74,120)	(157,347)	(192,000)	81.95%	34,653
CHANGES TO FUND BALANCES:					
Adjustment for Disaster Response	-	-	1,000,000	0.00%	(1,000,000)
Contribution to / (Use of) Committed Fund Balance	-	-	(192,000)	0.00%	(192,000)
Net change in fund balances	-	-	808,000	0.00%	(808,000)
BEG RESTRICTED FUND BAL		44,227,361	44,313,170		
END RESTRICTED FUND BAL		\$44,070,014	\$45,121,170		

CITY OF WESTON

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

For the Three Months Ending December 31, 2015 (25.00%)

	Actual		Budget		
	December	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Additional Local Option Gas Tax	\$34,414	\$66,915	\$397,100	16.85%	(\$330,185)
Investment Income	14,972	32,005	25,000	128.02%	7,005
Local Option Gas Tax	57,884	112,537	673,200	16.72%	(560,663)
Net Incr (Decr) in FMV	(24,571)	(52,426)	-	0.00%	(52,426)
State Revenue Sharing	34,470	103,409	343,900	30.07%	(240,491)
Total Revenues	117,169	262,440	1,439,200	18.24%	(1,176,760)
EXPENDITURES:					
Operating Expenditures					
Insurance Premium Allocation	-	2,015	2,500	80.60%	485
On-Site Inspections	14,971	29,943	179,655	16.67%	149,712
Road Drainage	-	-	150,000	0.00%	150,000
Signing & Safety Supplies	-	-	100,000	0.00%	100,000
Street Sweeping	6,699	13,397	105,000	12.76%	91,603
Subtotal	21,670	45,355	537,155	8.44%	491,800
Capital Maintenance					
Bridge Repairs	-	-	110,000	0.00%	110,000
Road Repairs and Maintenance	5,713	10,899	92,100	11.83%	81,201
Subtotal	5,713	10,899	202,100	5.39%	191,201
Capital Outlay					
Illuminated Mast Arm St Signs	-	-	150,000	0.00%	150,000
Subtotal	-	-	150,000	0.00%	150,000
Debt Service					
Interest - Northern Trust FY11 Notes	-	22,207	42,100	52.75%	19,893
Principal - Northern Trust FY11 Notes	-	185,393	373,200	49.68%	187,807
Subtotal	-	207,600	415,300	49.99%	207,700
Total Expenditures	27,383	263,854	1,304,555	20.23%	1,040,701
Excess of revenues over (under) Expenditures & Reserves	89,786	(1,414)	134,645	(1.05%)	(136,059)
CHANGES TO FUND BALANCES:					
Contribution to / (Use of) Restricted Fund Balance	-	-	134,645	0.00%	134,645
Net change in fund balances	-	-	134,645	0.00%	(134,645)
BEG RESTRICTED FUND BAL		5,753,288	5,058,549		
END RESTRICTED FUND BAL		\$5,751,874	\$5,193,194		

CITY OF WESTON

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

For the Three Months Ending December 31, 2015 (25.00%)

	Actual		Budget		
	December	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Investment Income	\$20,644	\$31,231	\$62,500	49.97%	(\$31,269)
Net Incr (Decr) in FMV	(33,879)	(51,269)	-	0.00%	(51,269)
Other Miscellaneous Revenues	830,000	830,000	-	0.00%	830,000
Special Assessments (net of fees)	9,425,861	10,382,302	12,321,500	84.26%	(1,939,198)
Total Revenues	10,242,626	11,192,264	12,384,000	90.38%	(1,191,736)
EXPENDITURES:					
Operating Expenditures					
Fire Prevention Services	52,692	158,075	640,800	24.67%	482,725
Fire Protection Services	915,059	2,745,177	11,128,300	24.67%	8,383,123
Geographic Information System	-	3,800	3,800	100.00%	-
IT - Communication Services	319	1,446	5,700	25.37%	4,254
IT - Maintenance	(26)	3,240	8,800	36.82%	5,560
IT - Management Services	2,888	8,925	37,800	23.61%	28,875
IT - Supplies	642	2,058	2,500	82.32%	442
Insurance Premium Allocation	6	38,369	47,600	80.61%	9,231
Property Appraiser Fees	11,193	11,193	12,400	90.27%	1,207
Subtotal	982,773	2,972,283	11,887,700	25.00%	8,915,417
Capital Maintenance					
Campus Network Maintenance	-	-	1,000	0.00%	1,000
Fire/EMS Station Building Repairs & Maintenance	1,060	3,075	60,800	5.06%	57,725
Subtotal	1,060	3,075	61,800	4.98%	58,725
Capital Outlay					
Fire Station #55 Renovations	-	-	203,000	0.00%	203,000
Fire Station #67 Renovations	-	-	203,000	0.00%	203,000
Fire Station #81 Renovations	-	-	203,000	0.00%	203,000
Fire Vehicles (four engines)	-	606	-	0.00%	(606)
Fire Vehicles (one tower/ladder apparatus)	-	152	-	0.00%	(152)
Subtotal	-	758	609,000	0.12%	608,242
Debt Service					
Interest - BB&T FY2014A Notes	-	24,398	47,100	51.80%	22,702
Principal - BB&T FY2014A Notes	-	192,979	387,800	49.76%	194,821
Subtotal	-	217,377	434,900	49.98%	217,523
Total Expenditures	983,833	3,193,493	12,993,400	24.58%	9,799,907
Excess of revenues over (under) Expenditures & Reserves	9,258,793	7,998,771	(609,400)	(1,312.56%)	8,608,171
CHANGES TO FUND BALANCES:					
Contribution to / (Use of) Restricted Fund Balance	-	-	(609,400)	0.00%	(609,400)
Net change in fund balances	-	-	(609,400)	0.00%	609,400
BEG RESTRICTED FUND BAL		4,476,474	4,421,311		
END RESTRICTED FUND BAL		\$12,475,245	\$3,811,911		

CITY OF WESTON

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

For the Three Months Ending December 31, 2015 (25.00%)

	Actual		Budget		
	December	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Additional Local Option Gas Tax For Transit	\$6,604	\$12,840	\$76,200	16.85%	(\$63,360)
Investment Income	431	901	-	0.00%	901
Net Incr (Decr) in FMV	(707)	(1,477)	-	0.00%	(1,477)
Total Revenues	6,328	12,264	76,200	16.09%	(63,936)
EXPENDITURES:					
Operating Expenditures					
Insurance Premium Allocation	2	9,995	12,400	80.60%	2,405
Subtotal	2	9,995	12,400	80.60%	2,405
Capital Maintenance					
Bus Shelter Maintenance	1,233	2,466	18,000	13.70%	15,534
Subtotal	1,233	2,466	18,000	13.70%	15,534
Total Expenditures	1,235	12,461	30,400	40.99%	17,939
Excess of revenues over (under) Expenditures & Reserves	5,093	(197)	45,800	(0.43%)	(45,997)
CHANGES TO FUND BALANCES:					
Contribution to /(Use of) Restricted Fund Balance	-	-	45,800	0.00%	45,800
Net change in fund balances	-	-	45,800	0.00%	(45,800)
BEG RESTRICTED FUND BAL		166,566	167,879		
END RESTRICTED FUND BAL		\$166,369	\$213,679		

CITY OF WESTON

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

For the Three Months Ending December 31, 2015 (50.00%)

	Actual		Budget		
	December	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Board of Rules & Appeals Fees	\$1,501	\$7,624	\$21,600	35.30%	(\$13,976)
Building Administration Fees	5,826	19,676	-	0.00%	19,676
Building Fees	67,171	264,946	2,095,500	12.64%	(1,830,554)
FL Dept of Business & Prof Reg	848	3,477	27,000	12.88%	(23,523)
FL Dept of Community Affairs	848	3,477	27,000	12.88%	(23,523)
Fire Prevention Fees	22,016	63,761	177,500	35.92%	(113,739)
Investment Income	1,864	4,184	100	4,184.00%	4,084
Net Incr (Decr) in FMV	(3,059)	(6,860)	-	0.00%	(6,860)
Other Miscellaneous Revenues	3,052	5,351	-	0.00%	5,351
Technology and Administration Fee	16,848	54,864	235,000	23.35%	(180,136)
Training and Education Fees	632	3,277	21,600	15.17%	(18,323)
Zoning Fees	11,299	29,270	169,700	17.25%	(140,430)
Total Revenues	128,846	453,047	2,775,000	16.33%	(2,321,953)
EXPENDITURES:					
Operating Expenditures					
Administration Management Services	968	3,683	14,500	25.40%	10,817
Board of Rules & Appeals	1,601	6,073	21,600	28.12%	15,527
Building Code Services	51,757	130,965	2,095,500	6.25%	1,964,535
FL Dept of Business & Prof Reg	-	-	27,000	0.00%	27,000
FL Dept of Community Affairs	-	-	27,000	0.00%	27,000
Fire Prevention Services	14,596	43,787	171,500	25.53%	127,713
Geographic Information System	-	-	3,600	0.00%	3,600
IT - Communication Services	1,081	4,081	13,500	30.23%	9,419
IT - Maintenance	800	8,558	20,700	41.34%	12,142
IT - Management Services	6,860	21,203	89,800	23.61%	68,597
IT - Supplies	1,526	4,887	5,900	82.83%	1,013
Insurance Premium Allocation	1	5,320	6,600	80.61%	1,280
Miscellaneous Expenses	-	3,600	-	0.00%	(3,600)
Office Supplies	-	-	50,000	0.00%	50,000
Training and Education	-	-	21,600	0.00%	21,600
Zoning: Building Review	-	15,000	180,000	8.33%	165,000
Subtotal	79,190	247,157	2,748,800	8.99%	2,501,643
Capital Maintenance					
Campus Network Maintenance	-	-	2,200	0.00%	2,200
Subtotal	-	-	2,200	0.00%	2,200
Capital Outlay					
Building Permit Software	-	127,516	-	0.00%	(127,516)
Subtotal	-	127,516	-	0.00%	(127,516)
Total Expenditures	79,190	374,673	2,751,000	13.62%	2,376,327
Excess of revenues over (under) Expenditures & Reserves	49,656	78,374	24,000	326.56%	54,374
CHANGES TO FUND BALANCES:					
Contribution to / (Use of) Committed Fund Balance	-	-	24,000	0.00%	24,000
Net change in fund balances	-	-	24,000	0.00%	(24,000)
BEG RESTRICTED FUND BAL		659,474	663,255		

CITY OF WESTON

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

For the Three Months Ending December 31, 2015 (50.00%)

	Actual		Budget		
	<u>December</u>	<u>Year to Date</u>	<u>Adopted</u>	<u>% of Budget</u>	<u>Difference</u>
END RESTRICTED FUND BAL		<u>\$737,848</u>	<u>\$687,255</u>		

CITY OF WESTON

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

For the Three Months Ending December 31, 2015 (25.00%)

	Actual		Budget		
	December	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Investment Income	\$937	\$1,930	\$100	1,930.00%	\$1,830
Net Incr (Decr) in FMV	(1,519)	(3,107)	-	0.00%	(3,107)
Seizures	48,014	48,014	10,000	480.14%	38,014
Total Revenues	47,432	46,837	10,100	463.73%	36,737
EXPENDITURES:					
Operating Expenditures					
Financial Services Fees	6	18	-	0.00%	(18)
Police Equipment	-	-	10,100	0.00%	10,100
Police Explorer Program	-	1,449	20,000	7.25%	18,551
Subtotal	6	1,467	30,100	4.87%	28,633
Total Expenditures	6	1,467	30,100	4.87%	28,633
<i>Excess of revenues over (under) Expenditures & Reserves</i>	<u>47,426</u>	<u>45,370</u>	<u>(20,000)</u>	<u>(226.85%)</u>	<u>65,370</u>
CHANGES TO FUND BALANCES:					
Contribution to /(Use of) Restricted Fund Balance	-	-	(20,000)	0.00%	(20,000)
Net change in fund balances	<u>-</u>	<u>-</u>	<u>(20,000)</u>	<u>0.00%</u>	<u>20,000</u>
BEG RESTRICTED FUND BAL		<u>662,339</u>	<u>463,409</u>		
END RESTRICTED FUND BAL		<u>\$707,709</u>	<u>\$443,409</u>		

CITY OF WESTON

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

For the Three Months Ending December 31, 2015 (25.00%)

	Actual		Budget		
	December	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Contributions	-	-	\$10,000	0.00%	(\$10,000)
Investment Income	156	332	100	332.00%	232
Net Incr (Decr) in FMV	<u>(256)</u>	<u>(545)</u>	<u>-</u>	<u>0.00%</u>	<u>(545)</u>
Total Revenues	<u>(100)</u>	<u>(213)</u>	<u>10,100</u>	<u>(2.11%)</u>	<u>(10,313)</u>
EXPENDITURES:					
Operating Expenditures					
Tree Planting	<u>-</u>	<u>-</u>	<u>10,100</u>	<u>0.00%</u>	<u>10,100</u>
Subtotal	<u>-</u>	<u>-</u>	<u>10,100</u>	<u>0.00%</u>	<u>10,100</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>10,100</u>	<u>0.00%</u>	<u>10,100</u>
Excess of revenues over (under) Expenditures & Reserves	<u>(100)</u>	<u>(213)</u>	<u>-</u>	<u>0.00%</u>	<u>(213)</u>
BEG RESTRICTED FUND BAL		<u>59,522</u>	<u>42,840</u>		
END RESTRICTED FUND BAL		<u>\$59,309</u>	<u>\$42,840</u>		

CITY OF WESTON

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

For the Three Months Ending December 31, 2015 (25.00%)

	Actual		Budget		
	December	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Investment Income	(\$1,080)	\$245	\$51,500	0.48%	(\$51,255)
Net Incr (Decr) in FMV	1,820	(320)	-	0.00%	(320)
Total Revenues	740	(75)	51,500	(0.15%)	(51,575)
EXPENDITURES:					
Capital Outlay					
Application Upgrades	-	-	50,000	0.00%	50,000
Artificial Athletic Field Turf	-	-	4,000,000	0.00%	4,000,000
Building Security Upgrades	-	-	40,000	0.00%	40,000
Conference Room Upgrades	-	-	25,000	0.00%	25,000
Countrysles Concrete Walkways	-	-	100,000	0.00%	100,000
Cybersecurity Upgrades	-	-	90,000	0.00%	90,000
DR Server Upgrades	7,423	14,923	-	0.00%	(14,923)
Data Storage Expansion	136,300	136,300	150,000	90.87%	13,700
Emerald Estates Play Equipment	-	-	200,000	0.00%	200,000
Emergency Operations Center	-	(194,456)	-	0.00%	194,456
Heron Park Field Renovations	-	-	100,000	0.00%	100,000
Indian Trace Concrete Walkways	-	-	50,000	0.00%	50,000
Peace Mound Park Improvements	564	564	-	0.00%	(564)
Peace Mound Parking Addition	568	568	325,000	0.17%	324,432
Regional HockeyRinkConversions	-	-	300,000	0.00%	300,000
Regional ParkingLotResurfacing	-	-	600,000	0.00%	600,000
Regional Soccer Field Drainage	-	-	250,000	0.00%	250,000
Restrooms Renovations at Parks	101,575	252,102	-	0.00%	(252,102)
Server Expansion	-	-	40,000	0.00%	40,000
Tequesta Trace Softball Field	-	-	85,000	0.00%	85,000
Town Center Fence Replacement	-	-	50,000	0.00%	50,000
WiFi Upgrade	-	-	100,000	0.00%	100,000
Work Order Software	500	500	-	0.00%	(500)
Workstation Replacement	-	-	50,000	0.00%	50,000
Subtotal	246,930	210,501	6,605,000	3.19%	6,394,499
Debt Service					
Interest - BB&T FY2014A Notes	-	31,856	62,200	51.22%	30,344
Interest - BB&T FY2014B Notes	-	2,388	4,400	54.27%	2,012
Interest - Bank 2015 Note	-	-	75,800	0.00%	75,800
Interest - TD FY2013A Notes	-	26,670	101,900	26.17%	75,230
Interest - TD FY2013B Notes	-	2,757	9,800	28.13%	7,043
Principal - BB&T FY2014A Notes	-	135,837	273,200	49.72%	137,363
Principal - BB&T FY2014B Notes	-	88,329	177,200	49.85%	88,871
Principal - Bank 2015 Note	-	-	268,600	0.00%	268,600
Principal - TD FY2013A Notes	-	157,692	630,800	25.00%	473,108
Principal - TD FY2013B Notes	-	68,421	273,700	25.00%	205,279
Subtotal	-	513,950	1,877,600	27.37%	1,363,650
Total Expenditures	246,930	724,451	8,482,600	8.54%	7,758,149
Excess of revenues over (under) Expenditures & Reserves	(246,190)	(724,526)	(8,431,100)	8.59%	7,706,574
CHANGES TO FUND BALANCES:					
Transfers	-	-	2,422,600	0.00%	(2,422,600)
Note Proceeds	-	-	6,060,000	0.00%	(6,060,000)
Use of Note Proceeds	-	-	(6,060,000)	0.00%	6,060,000
Contribution to /(Use of) Restricted Fund Balance	-	-	(2,371,100)	0.00%	(2,371,100)
Net change in fund balances	-	-	51,500	0.00%	(51,500)
BEG RESTRICTED FUND BAL		1,233,025	775,059		

CITY OF WESTON

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

For the Three Months Ending December 31, 2015 (25.00%)

	Actual		Budget		
	<u>December</u>	<u>Year to Date</u>	<u>Adopted</u>	<u>% of Budget</u>	<u>Difference</u>
END RESTRICTED FUND BAL		<u>\$508,499</u>	<u>\$826,559</u>		

BONAVENTURE DEVELOPMENT DISTRICT

BALANCE SHEET

December 31, 2015

	Special Revenue Funds		Debt Service Fund	Total Funds
	Water Management	Rights-of-Way	Series 2002	
ASSETS:				
Equity In Pooled Cash	\$2,536,067	\$4,155,104	\$1,256,742	\$7,947,913
Accounts Receivable	42,405	-	-	42,405
Interest Receivable	3,811	11,008	-	14,819
Due From Other Funds	-	-	658,142	658,142
Total Assets	2,582,283	4,166,112	1,914,884	8,663,279
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	1	-	-	1
Due To Other Funds	658,142	-	-	658,142
Total Liabilities	658,143	-	-	658,143
Fund Balances:				
Restricted Fund Balance	1,924,140	4,066,112	1,914,884	7,905,136
Tavor Holdings	-	100,000	-	100,000
Total Fund Balances	1,924,140	4,166,112	1,914,884	8,005,136
Total Liabilities & Fund Balance	\$2,582,283	\$4,166,112	\$1,914,884	\$8,663,279

BONAVENTURE DEVELOPMENT DISTRICT

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

For the Three Months Ending December 31, 2015 (25.00%)

	Actual		Budget		
	December	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Investment Income	\$5,626	\$10,597	\$20,500	51.69%	(\$9,903)
Net Incr (Decr) in FMV	(9,232)	(17,355)	-	0.00%	(17,355)
Special Assessments	243,707	272,292	387,300	70.31%	(115,008)
State Grant - Stormwater Mgmt	-	42,405	-	0.00%	42,405
Total Revenues	240,101	307,939	407,800	75.51%	(99,861)
EXPENDITURES:					
Personal Services					
Commission Salaries and Benefits	283	849	3,600	23.58%	2,751
Employee Salaries and Benefits	6,440	14,637	49,400	29.63%	34,763
Subtotal	6,723	15,486	53,000	29.22%	37,514
Operating Expenditures					
Administrative Management Services	1,088	4,140	16,300	25.40%	12,160
Arbitrage Calculation	-	-	2,000	0.00%	2,000
Canal Bank Restoration	-	-	10,000	0.00%	10,000
Chemicals & Herbicides	614	614	60,000	1.02%	59,386
City Works Enterprise License Agreement	-	-	6,000	0.00%	6,000
Contingency	-	175	5,000	3.50%	4,825
Electric Utility Costs	288	465	10,000	4.65%	9,535
Engineering Services	-	-	40,000	0.00%	40,000
Geographic Information System	-	-	20,100	0.00%	20,100
IT - Communication Services	221	909	3,300	27.55%	2,391
IT - Maintenance	65	1,919	5,500	34.89%	3,581
IT - Management Services	1,642	5,076	21,500	23.61%	16,424
IT - Supplies	365	1,168	1,400	83.43%	232
Insurance Premium Allocation	2	12,575	15,600	80.61%	3,025
NPDES Report	-	-	7,500	0.00%	7,500
Office Supplies	-	-	2,500	0.00%	2,500
Property Appraiser Fees	5,096	5,096	6,350	80.25%	1,254
Trustee Fees	-	-	5,600	0.00%	5,600
Water Management Services	4,341	5,951	34,300	17.35%	28,349
Subtotal	13,722	38,088	272,950	13.95%	234,862
Capital Maintenance					
Campus Network Maintenance	-	-	600	0.00%	600
Culvert Inspections & Repairs	-	-	20,000	0.00%	20,000
Pump Station Maintenance	4,023	4,570	30,000	15.23%	25,430
Water & Sewer Repairs & Maintenance	-	-	35,000	0.00%	35,000
Subtotal	4,023	4,570	85,600	5.34%	81,030
Capital Outlay					
SCADA Software Upgrade	-	-	5,000	0.00%	5,000
Subtotal	-	-	5,000	0.00%	5,000
Total Expenditures	24,468	58,144	416,550	13.96%	358,406
Excess of revenues over (under) Expenditures	215,633	249,795	(8,750)	(2,854.80%)	258,545
Contribution to/(Use of) Restricted Fund Balance	-	-	463,726	0.00%	463,726
Contribution to/(Use of) Disaster Management Reserve	-	-	(472,476)	0.00%	(472,476)
Net change in fund balances	215,633	249,795	(8,750)	(2,854.80%)	258,545
BEG RESTRICTED FUND BAL		1,674,344	170,888		
END RESTRICTED FUND BAL		\$1,924,139	\$162,138		

BONAVENTURE DEVELOPMENT DISTRICT

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

For the Three Months Ending December 31, 2015 (25.00%)

	Actual		Budget		
	December	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Investment Income	\$9,508	\$18,677	\$35,000	53.36%	(\$16,323)
Net Incr (Decr) in FMV	(15,603)	(30,607)	-	0.00%	(30,607)
Special Assessments	1,208,403	1,350,139	1,920,400	70.31%	(570,261)
Total Revenues	1,202,308	1,338,209	1,955,400	68.44%	(617,191)
EXPENDITURES:					
Personal Services					
Commission Salaries and Benefits	283	849	3,600	23.58%	2,751
Employee Salaries and Benefits	15,239	31,350	112,300	27.92%	80,950
Subtotal	15,522	32,199	115,900	27.78%	83,701
Operating Expenditures					
Administrative Management Services	1,088	4,140	16,300	25.40%	12,160
City Works Enterprise License Agreement	-	-	1,500	0.00%	1,500
Community Strategies Team	50,673	152,019	608,900	24.97%	456,881
Electric Utility Costs	8,990	17,875	103,200	17.32%	85,325
IT - Communication Services	238	981	3,500	28.03%	2,519
IT - Maintenance	70	2,072	5,400	38.37%	3,328
IT - Management Services	1,772	5,478	23,200	23.61%	17,722
IT - Supplies	394	1,261	1,500	84.07%	239
Insurance Premium Allocation	2	13,945	17,300	80.61%	3,355
Landscape Contracts Fixed Cost	21,016	21,016	357,800	5.87%	336,784
Landscape Inspections	-	-	12,285	0.00%	12,285
Landscape Repairs & Maintenance	3,786	6,306	138,200	4.56%	131,894
Locate Ticket	-	-	3,000	0.00%	3,000
Mulch	-	-	39,900	0.00%	39,900
Office Supplies	-	307	2,500	12.28%	2,193
Plant Replacement	-	5,118	100,000	5.12%	94,882
Property Appraiser Fees	5,096	5,096	6,350	80.25%	1,254
Rights-of-Way Services	2,807	2,807	82,600	3.40%	79,793
Signage, Painting & Pressure Cleaning	2,532	2,532	52,500	4.82%	49,968
Trees & Trimming	-	5,114	70,000	7.31%	64,886
Subtotal	98,464	246,067	1,645,935	14.95%	1,399,868
Capital Maintenance					
Campus Network Maintenance	-	-	600	0.00%	600
Irrigation Repairs & Maintenance	607	2,661	63,000	4.22%	60,339
Sidewalk Repair & Maintenance	2,278	2,278	88,200	2.58%	85,922
Traffic Signage Maintenance	-	-	15,000	0.00%	15,000
Subtotal	2,885	4,939	166,800	2.96%	161,861
Capital Outlay					
Lakeview Drive Sidewalk Saddle Club to SW 160th	-	-	92,500	0.00%	92,500
Traffic Signage Rehabilitation Program	4,737	4,737	-	0.00%	(4,737)
Subtotal	4,737	4,737	92,500	5.12%	87,763
Total Expenditures	121,608	287,942	2,021,135	14.25%	1,733,193
Excess of revenues over (under) Expenditures	1,080,700	1,050,267	(65,735)	(1,597.73%)	1,116,002
Contribution to/(Use of) Restricted Fund Balance	-	-	445,761	0.00%	445,761
Contribution to/(Use of) Disaster Management Reserve	-	-	(511,496)	0.00%	(511,496)
Net change in fund balances	1,080,700	1,050,267	(65,735)	(1,597.73%)	1,116,002
BEG RESTRICTED FUND BAL		3,015,845	2,816,674		
END RESTRICTED FUND BAL		\$4,066,112	\$2,750,939		

BONAVENTURE DEVELOPMENT DISTRICT

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

For the Three Months Ending December 31, 2015 (25.00%)

	Actual		Budget		
	December	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Investment Income	\$21	\$56	-	0.00%	\$56
Special Assessment Prepayments	3,954	10,759	50,000	21.52%	(39,241)
Special Assessments	589,037	658,126	936,100	70.31%	(277,974)
Total Revenues	593,012	668,941	986,100	67.84%	(317,159)
EXPENDITURES:					
Debt Service					
Interest - Series Bonds	-	149,387	334,300	44.69%	184,913
Principal - Series Bonds	-	630,000	630,000	100.00%	-
Principal Redemption	-	40,000	50,000	80.00%	10,000
Subtotal	-	819,387	1,014,300	80.78%	194,913
Total Expenditures	-	819,387	1,014,300	80.78%	194,913
Excess of revenues over (under) Expenditures	593,012	(150,446)	(28,200)	533.50%	(122,246)
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	(28,200)	0.00%	(28,200)
Net change in fund balances	593,012	(150,446)	(28,200)	533.50%	(122,246)
BEG RESTRICTED FUND BAL		2,065,330	2,058,229		
END RESTRICTED FUND BAL		\$1,914,884	\$2,030,029		

INDIAN TRACE DEVELOPMENT DISTRICT

BALANCE SHEET

December 31, 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	\$16,862,749	\$1,176,175	\$17,696,421	\$29,066	\$681,734	\$262,925	\$649,767	\$16,195,806	\$53,554,643
Accounts Receivable	8,077	-	-	-	-	-	-	3,404,635	3,412,712
Allowance for Uncollectible Accounts	-	-	-	-	-	-	-	(62,438)	(62,438)
Interest Receivable	34,707	2,465	34,951	-	-	-	-	54,222	126,345
Due From Other Funds	-	-	-	-	534,374	-	4,031,995	-	4,566,369
Due From Other Governments	-	-	-	-	-	-	-	256,229	256,229
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	16,905,533	1,178,640	17,731,372	29,066	1,216,108	262,925	4,681,762	81,323,360	123,328,766
LIABILITIES AND FUND BALANCE:									
Liabilities:									
Accounts Payable	1	(1)	-	-	1	-	-	-	1
Due To Other Funds	4,031,995	534,374	-	-	-	-	-	-	4,566,369
Deposits	-	-	-	-	-	-	-	2,020,306	2,020,306
Total Liabilities	4,031,996	534,373	-	-	1	-	-	2,020,306	6,586,676
Fund Balances/ Net Assets:									
Invested in Capital Assets	-	-	-	-	-	-	-	62,427,619	62,427,619
Restricted Fund Balance	12,873,537	644,267	17,731,372	29,066	1,216,107	262,925	4,681,762	16,875,435	54,314,471
Total Fund Balances/ Net Assets	12,873,537	644,267	17,731,372	29,066	1,216,107	262,925	4,681,762	79,303,054	116,742,090
Total Liabilities & Fund Balance/ Net Assets	\$16,905,533	\$1,178,640	\$17,731,372	\$29,066	\$1,216,108	\$262,925	\$4,681,762	\$81,323,360	\$123,328,766

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Three Months Ending December 31, 2015 (25.00%)

	Actual		Budget		
	December	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Fuel Reimbursement	\$36,480	\$36,480	\$324,000	11.26%	(\$287,520)
Investment Income	36,617	68,294	142,800	47.82%	(74,506)
Net Incr (Decr) in FMV	(60,093)	(111,878)	-	0.00%	(111,878)
Special Assessments	2,469,785	2,734,587	3,108,500	87.97%	(373,913)
State Grant - Stormwater Mgmt	-	8,077	-	0.00%	8,077
Total Revenues	2,482,789	2,735,560	3,575,300	76.51%	(839,740)
EXPENDITURES:					
Personal Services					
Commission Salaries and Benefits	315	943	4,000	23.58%	3,057
Employee Salaries and Benefits	24,479	54,170	183,600	29.50%	129,430
Subtotal	24,794	55,113	187,600	29.38%	132,487
Operating Expenditures					
Administrative Management Services Public Works	-	-	28,000	0.00%	28,000
Administrative Management Services	10,741	40,866	160,900	25.40%	120,034
Aquatic Maintenance Contracts	-	2,500	443,100	0.56%	440,600
Arbitrage Calculation	-	-	8,000	0.00%	8,000
Chemicals & Herbicides	-	4,228	400,000	1.06%	395,772
City Works Enterprise License Agreement	-	-	4,250	0.00%	4,250
Contingency	-	248	42,200	0.59%	41,952
Electric Utility Costs	2,938	5,161	60,000	8.60%	54,839
Engineering Services	-	36	38,400	0.09%	38,364
Gas & Oil	12,688	47,433	438,500	10.82%	391,067
Geographic Information System	6,148	6,148	128,700	4.78%	122,552
IT - Communication Services	1,904	7,803	27,800	28.07%	19,997
IT - Maintenance	471	16,483	42,700	38.60%	26,217
IT - Management Services	14,147	43,728	185,200	23.61%	141,472
IT - Supplies	3,149	10,087	12,000	84.06%	1,913
Insurance Premium Allocation	5	33,775	41,900	80.61%	8,125
NPDES Report	4,819	4,819	15,000	32.13%	10,181
Natural Gas	2,060	6,471	50,000	12.94%	43,529
Office Supplies	-	-	2,500	0.00%	2,500
Property Appraiser Fees	18,304	18,304	24,500	74.71%	6,196
Rentals & Leases	-	-	5,000	0.00%	5,000
Trustee Fees	-	-	30,000	0.00%	30,000
Water & Sewer Fees	831	831	3,800	21.87%	2,969
Water Analysis	3,928	3,928	10,300	38.14%	6,372
Water Management Services	43,222	43,222	508,000	8.51%	464,778
Wetlands Management Services	20,043	40,086	230,462	17.39%	190,376
Subtotal	145,398	336,157	2,941,212	11.43%	2,605,055
Capital Maintenance					
Campus Network Maintenance	-	-	4,500	0.00%	4,500
Culvert Inspections & Repairs	-	5,478	60,000	9.13%	54,522
Equipment Maintenance	85	1,859	18,300	10.16%	16,441
Facilities Maintenance	3,096	3,485	62,500	5.58%	59,015
Pump Station Maintenance	441	1,804	45,000	4.01%	43,196
Vehicle Maintenance	850	3,453	50,300	6.86%	46,847
Water & Sewer Repairs & Maintenance	24,437	24,449	41,600	58.77%	17,151
Subtotal	28,909	40,528	282,200	14.36%	241,672
Capital Outlay					
Equipment	2,922	2,922	125,000	2.34%	122,078
Public Works Interior Remodel	-	-	200,000	0.00%	200,000
Pump Station Controls Replacement	-	-	60,000	0.00%	60,000
Pump and Gear Replacement Phase I	-	-	350,000	0.00%	350,000
Subtotal	2,922	2,922	735,000	0.40%	732,078
Total Expenditures	202,023	434,720	4,146,012	10.49%	3,711,292
Excess of revenues over (under) Expenditures	2,280,766	2,300,840	(570,712)	(403.15%)	2,871,552
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	(570,712)	0.00%	(570,712)
Net change in fund balances	2,280,766	2,300,840	(570,712)	(403.15%)	2,871,552

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Three Months Ending December 31, 2015 (25.00%)

	Actual		Budget		
	<u>December</u>	<u>Year to Date</u>	<u>Adopted</u>	<u>% of Budget</u>	<u>Difference</u>
BEG RESTRICTED FUND BAL		<u>\$10,572,696</u>	<u>\$9,212,168</u>		
END RESTRICTED FUND BAL		<u>\$12,873,536</u>	<u>\$8,641,456</u>		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Three Months Ending December 31, 2015 (25.00%)

	Actual		Budget		
	December	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Investment Income	\$2,465	\$4,422	\$14,100	31.36%	(\$9,678)
Net Incr (Decr) in FMV	(4,046)	(7,243)	-	0.00%	(7,243)
Total Revenues	(1,581)	(2,821)	14,100	(20.01%)	(16,921)
EXPENDITURES:					
Operating Expenditures					
Arbitrage Calculation	-	-	2,000	0.00%	2,000
Insurance Premium Allocation	-	725	900	80.56%	175
Trustee Fees	-	-	4,000	0.00%	4,000
Wetlands Management Services	-	-	22,082	0.00%	22,082
Subtotal	-	725	28,982	2.50%	28,257
Total Expenditures	-	725	28,982	2.50%	28,257
<i>Excess of revenues over (under) Expenditures</i>	<u>(1,581)</u>	<u>(3,546)</u>	<u>(14,882)</u>	<u>23.83%</u>	<u>11,336</u>
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	(14,882)	0.00%	(14,882)
Net change in fund balances	<u>(1,581)</u>	<u>(3,546)</u>	<u>(14,882)</u>	<u>23.83%</u>	<u>11,336</u>
BEG RESTRICTED FUND BAL		<u>647,813</u>	<u>644,071</u>		
END RESTRICTED FUND BAL		<u>\$644,267</u>	<u>\$629,189</u>		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Three Months Ending December 31, 2015 (25.00%)

	Actual		Budget		
	December	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Investment Income	\$36,619	\$66,330	\$50,500	131.35%	\$15,830
Miscellaneous	2,373	2,373	-	0.00%	2,373
Net Incr (Decr) in FMV	(60,096)	(108,722)	-	0.00%	(108,722)
Special Assessments	8,387,418	9,286,688	10,556,500	87.97%	(1,269,812)
Total Revenues	8,366,314	9,246,669	10,607,000	87.18%	(1,360,331)
EXPENDITURES:					
Personal Services					
Commission Salaries and Benefits	315	943	4,000	23.58%	3,057
Employee Salaries and Benefits	33,215	68,924	242,600	28.41%	173,676
Subtotal	33,530	69,867	246,600	28.33%	176,733
Operating Expenditures					
Administrative Management Services Public Works	-	-	28,000	0.00%	28,000
Administrative Management Services	6,796	25,855	101,800	25.40%	75,945
City Works Enterprise License Agreement	-	-	4,250	0.00%	4,250
Community Strategies Team	172,200	516,600	2,069,200	24.97%	1,552,600
Electric Utility Costs	21,892	38,776	214,200	18.10%	175,424
IT - Communication Services	717	2,931	10,500	27.91%	7,569
IT - Maintenance	161	6,184	16,100	38.41%	9,916
IT - Management Services	5,324	16,457	69,700	23.61%	53,243
IT - Supplies	1,185	3,794	4,600	82.48%	806
Insurance Premium Allocation	19	122,362	151,800	80.61%	29,438
Landscape Contracts Fixed Cost	230,704	230,704	3,049,500	7.57%	2,818,796
Landscape Inspections	-	-	225,015	0.00%	225,015
Landscape Repairs & Maintenance	48,021	73,837	620,000	11.91%	546,163
Locate Ticket	-	-	3,000	0.00%	3,000
Mulch	312	312	195,400	0.16%	195,088
Office Supplies	-	307	2,500	12.28%	2,193
Plant Replacement	30,622	64,468	600,000	10.74%	535,532
Property Appraiser Fees	18,304	18,304	24,500	74.71%	6,196
Rights-of-Way Services	10,552	10,552	122,500	8.61%	111,948
Signage, Painting & Pressure Cleaning	45,152	45,308	350,000	12.95%	304,692
Trees & Trimming	98,340	135,385	720,000	18.80%	584,615
Water & Sewer Fees	1,975	2,001	26,600	7.52%	24,599
Subtotal	692,276	1,314,137	8,609,165	15.26%	7,295,028
Capital Maintenance					
Campus Network Maintenance	-	-	1,700	0.00%	1,700
Irrigation Repairs & Maintenance	31,586	48,345	564,400	8.57%	516,055
Sidewalk Repair & Maintenance	2,722	3,622	239,500	1.51%	235,878
Street Lights Repairs & Maintenance	11,199	32,815	330,800	9.92%	297,985
Traffic Signage Maintenance	5,577	5,577	25,000	22.31%	19,423
Subtotal	51,084	90,359	1,161,400	7.78%	1,071,041
Capital Outlay					
Traffic Signage Rehabilitation Program	-	8,189	-	0.00%	(8,189)
Subtotal	-	8,189	-	0.00%	(8,189)
Total Expenditures	776,890	1,482,552	10,017,165	14.80%	8,534,613
Excess of revenues over (under) Expenditures	7,589,424	7,764,117	589,835	1,316.32%	7,174,282
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	(2,910,165)	0.00%	(2,910,165)
Contribution to/(Use of) Disaster Management Reserve	-	-	3,500,000	0.00%	3,500,000
Net change in fund balances	7,589,424	7,764,117	589,835	1,316.32%	7,174,282
BEG RESTRICTED FUND BAL		9,967,255	8,782,446		
END RESTRICTED FUND BAL		\$17,731,372	\$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 Three Months Ending December 31, 2015 (25.00%)

	Actual		Budget		
	December	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Investment Income	\$1	\$7	-	0.00%	\$7
Total Revenues	1	7	-	0.00%	7
EXPENDITURES:					
Debt Service					
Interest - Series Bonds	-	322,125	644,300	50.00%	322,175
Subtotal	-	322,125	644,300	50.00%	322,175
Total Expenditures	-	322,125	644,300	50.00%	322,175
<i>Excess of revenues over (under) Expenditures</i>	1	(322,118)	(644,300)	50.00%	322,182
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	(644,300)	0.00%	(644,300)
Transfers	-	-	644,300	0.00%	(644,300)
Net change in fund balances	1	(322,118)	-	0.00%	(322,118)
BEG RESTRICTED FUND BAL		351,184	340,249		
END RESTRICTED FUND BAL		\$29,066	\$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 Three Months Ending December 31, 2015 (25.00%)

	Actual		Budget		
	December	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Investment Income	\$11	\$26	\$400	6.50%	(\$374)
Special Assessments	482,595	534,338	607,400	87.97%	(73,062)
Total Revenues	482,606	534,364	607,800	87.92%	(73,436)
EXPENDITURES:					
Debt Service					
Interest - Series Bonds	-	191,950	383,900	50.00%	191,950
Principal - Series Bonds	-	-	245,000	0.00%	245,000
Principal Redemption	-	15,000	-	0.00%	(15,000)
Subtotal	-	206,950	628,900	32.91%	421,950
Total Expenditures	-	206,950	628,900	32.91%	421,950
Excess of revenues over (under) Expenditures	482,606	327,414	(21,100)	(1,551.73%)	348,514
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	(21,100)	0.00%	(21,100)
Net change in fund balances	482,606	327,414	(21,100)	(1,551.73%)	348,514
BEG RESTRICTED FUND BAL		888,693	893,203		
END RESTRICTED FUND BAL		\$1,216,107	\$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 Three Months Ending December 31, 2015 (25.00%)

	Actual		Budget		
	December	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Investment Income	\$5	\$21	-	0.00%	\$21
Total Revenues	5	21	-	0.00%	21
EXPENDITURES:					
Debt Service					
Interest - Series Bonds	-	684,331	1,368,700	50.00%	684,369
Principal - Series Bonds	-	-	2,570,000	0.00%	2,570,000
Subtotal	-	684,331	3,938,700	17.37%	3,254,369
Total Expenditures	-	684,331	3,938,700	17.37%	3,254,369
Excess of revenues over (under) Expenditures	5	(684,310)	(3,938,700)	17.37%	3,254,390
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	(3,938,700)	0.00%	(3,938,700)
Transfers	-	-	3,938,700	0.00%	(3,938,700)
Net change in fund balances	5	(684,310)	-	0.00%	(684,310)
BEG RESTRICTED FUND BAL		947,235	880,782		
END RESTRICTED FUND BAL		\$262,925	\$880,782		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Three Months Ending December 31, 2015 (25.00%)

	Actual		Budget		
	December	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Investment Income	\$11	\$22	-	0.00%	\$22
Special Assessments	<u>3,641,315</u>	<u>4,031,724</u>	<u>4,583,000</u>	<u>87.97%</u>	<u>(551,276)</u>
Total Revenues	<u>3,641,326</u>	<u>4,031,746</u>	<u>4,583,000</u>	<u>87.97%</u>	<u>(551,254)</u>
<i>Excess of revenues over (under)</i>					
<i>Expenditures</i>	<u>3,641,326</u>	<u>4,031,746</u>	<u>4,583,000</u>	<u>87.97%</u>	<u>(551,254)</u>
Contribution to/(Use of) Restricted Fund Balance	-	-	4,583,000	0.00%	4,583,000
Transfers	<u>-</u>	<u>-</u>	<u>(4,583,000)</u>	<u>0.00%</u>	<u>4,583,000</u>
<i>Net change in fund balances</i>	<u>3,641,326</u>	<u>4,031,746</u>	<u>-</u>	<u>0.00%</u>	<u>4,031,746</u>
BEG RESTRICTED FUND BAL		<u>650,016</u>	<u>649,451</u>		
END RESTRICTED FUND BAL		<u>\$4,681,762</u>	<u>\$649,451</u>		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Three Months Ending December 31, 2015 (25.00%)

	Actual		Budget		
	December	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Connection Fees	\$724	\$2,361	\$11,400	20.71%	(\$9,039)
Fuel Reimbursement	-	-	125,000	0.00%	(125,000)
Investment Income	42,695	91,554	424,200	21.58%	(332,646)
Meter Fees	500	950	5,000	19.00%	(4,050)
Net Incr (Decr) in FMV	(70,069)	(149,982)	-	0.00%	(149,982)
Operations & Maintenance Revenue	142,085	426,199	1,707,618	24.96%	(1,281,419)
Other Water/Utility Revenue	63,593	116,066	125,000	92.85%	(8,934)
Water & Sewer Revenue	2,450,936	7,202,604	33,495,700	21.50%	(26,293,096)
Total Revenues	2,630,464	7,689,752	35,893,918	21.42%	(28,204,166)
EXPENDITURES:					
Personal Services					
Employee Salaries and Benefits	25,845	65,694	199,700	32.90%	134,006
Subtotal	25,845	65,694	199,700	32.90%	134,006
Operating Expenditures					
Administrative Management Services	50,479	50,479	638,000	7.91%	587,521
Chemicals & Herbicides	-	-	1,800	0.00%	1,800
City Works Enterprise License Agreement	-	-	25,500	0.00%	25,500
Electric Utility Costs	8,999	18,565	130,000	14.28%	111,435
Engineering Services	-	-	50,000	0.00%	50,000
Gas & Oil	4,229	16,124	203,100	7.94%	186,976
IT - Communication Services	1,424	5,834	20,800	28.05%	14,966
IT - Maintenance	357	12,327	32,000	38.52%	19,673
IT - Management Services	10,580	32,701	138,500	23.61%	105,799
IT - Supplies	2,355	7,541	9,000	83.79%	1,459
Insurance Premium Allocation	15	97,213	120,600	80.61%	23,387
Meter Costs	-	1,820	66,200	2.75%	64,380
Miscellaneous	-	942	-	0.00%	(942)
Office Supplies	809	2,471	15,000	16.47%	12,529
Rentals & Leases	-	-	5,000	0.00%	5,000
SCADA	-	2,433	25,000	9.73%	22,567
Water & Sewer Fees	2,513,066	7,311,332	33,495,700	21.83%	26,184,368
Water Quality Analysis	-	-	40,000	0.00%	40,000
Subtotal	2,592,313	7,559,782	35,016,200	21.59%	27,456,418
Capital Maintenance					
Campus Network Maintenance	-	-	3,400	0.00%	3,400
Facilities Maintenance	2,078	9,112	66,200	13.76%	57,088
Lift Station Repairs & Maintenance	19,951	22,311	100,000	22.31%	77,689
Sewer Lines Repairs & Maintenance	-	-	200,000	0.00%	200,000
Vehicle Maintenance	758	7,215	15,000	48.10%	7,785
Water & Sewer Repairs & Maintenance	10,893	25,308	200,000	12.65%	174,692
Subtotal	33,680	63,946	584,600	10.94%	520,654
Capital Outlay					
By-pass Pump for Lift Station Repairs	79,067	79,067	-	0.00%	(79,067)
Country Isles Water Main Improvement	100,191	9,600	-	0.00%	(9,600)
Lift Station Spare Pump Program	-	-	75,000	0.00%	75,000
Public Works Interior Remodel	-	-	200,000	0.00%	200,000
SCADA Software Upgrade	-	3,638	60,000	6.06%	56,362
Sanitary Sewer System Evaluation	-	-	200,000	0.00%	200,000
Subtotal	179,258	92,305	535,000	17.25%	442,695
Total Expenditures	2,831,096	7,781,727	36,335,500	21.42%	28,553,773
Excess of revenues over (under) Expenditures	(200,632)	(91,975)	(441,582)	20.83%	349,607
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Credit Reserve	-	-	(9,800)	0.00%	(9,800)
Contribution to/(Use of) Restricted Fund Balance	-	-	(431,782)	0.00%	(431,782)
Net change in fund balances	(200,632)	(91,975)	(441,582)	20.83%	349,607
BEG RESTRICTED FUND BAL		16,967,409	8,891,538		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Three Months Ending December 31, 2015 (25.00%)

	Actual		Budget		
	<u>December</u>	<u>Year to Date</u>	<u>Adopted</u>	<u>% of Budget</u>	<u>Difference</u>
END RESTRICTED FUND BAL		<u>\$16,875,434</u>	<u>\$8,449,956</u>		