



THE CITY OF WESTON
Financial Statements
(Unaudited)
June 30, 2014

WESTON

The Nation's Premier Municipal CorporationSM

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CITY OF WESTON

BALANCE SHEET

June 30, 2014

	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	-	-	-	-	-	\$251,553	-	\$7,450,472	\$7,712,025
Equity In Pooled Cash	23,102,479	43,325,079	4,664,725	7,532,828	89,871	778,998	261,919	36,473	2,042,864	81,835,236
Interest Receivable	88,910	150,418	18,525	33,604	279	1,535	924	124	38,992	333,311
Escrow Deposit	218,350	-	-	-	-	-	-	-	-	218,350
Total Assets	23,419,739	43,475,497	4,683,250	7,566,432	90,150	780,533	514,396	36,597	9,532,328	90,098,922
LIABILITIES AND FUND BALANCE:										
Liabilities:										
Accounts Payable	-	(1)	(1)	-	-	1	-	(1)	1	(1)
Deposits	907,512	-	-	-	-	-	-	-	-	907,512
Deferred Revenue	25,000	-	-	-	-	31,523	-	-	-	56,523
Total Liabilities	932,512	(1)	(1)	-	-	31,524	-	(1)	1	964,034
Fund Balances:										
Restricted Fund Balance	10,355	-	4,683,251	7,566,432	90,150	-	514,396	36,598	9,532,327	22,433,509
Committed Fund Balance	8,592,251	43,475,498	-	-	-	749,009	-	-	-	52,816,758
Assigned Fund Balance	10,356,124	-	-	-	-	-	-	-	-	10,356,124
Unassigned Fund Balance	3,528,497	-	-	-	-	-	-	-	-	3,528,497
Total Fund Balances	22,487,227	43,475,498	4,683,251	7,566,432	90,150	749,009	514,396	36,598	9,532,327	89,134,888
Total Liabilities & Fund Balance	\$23,419,739	\$43,475,497	\$4,683,250	\$7,566,432	\$90,150	\$780,533	\$514,396	\$36,597	\$9,532,328	\$90,098,922

CITY OF WESTON

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

For the Nine Months Ending June 30, 2014 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Ad Valorem Taxes	\$59,420	\$12,689,110	\$12,769,500	99.37%	(\$80,390)
Alcoholic Beverage Licenses	-	21,632	10,000	216.32%	11,632
Business Tax Receipts	33,362	923,826	875,000	105.58%	48,826
Cell Tower Lease	26,319	147,893	-	0.00%	147,893
Code Compliance Fines	5,500	60,650	10,000	606.50%	50,650
Commercial Vehicle Violation Fines	9,255	73,590	50,000	147.18%	23,590
Court Fines & Forfeitures	27,083	193,859	100,000	193.86%	93,859
Development Fees	560	92,989	30,000	309.96%	62,989
EMS Transport Fees	258	404,696	850,000	47.61%	(445,304)
Engineering Permit Fees	17,224	320,923	125,000	256.74%	195,923
Franchise Fee - Electricity	274,896	1,802,601	4,263,200	42.28%	(2,460,599)
Franchise Fee - Gas	373	2,673	-	0.00%	2,673
Franchise Fee - Solid Waste	175,246	883,180	1,200,400	73.57%	(317,220)
Half Cent Sales Tax	342,699	2,718,178	3,590,700	75.70%	(872,522)
Investment Income	34,715	389,696	300,000	129.90%	89,696
Net Incr (Decr) in FMV	(63,797)	155,817	-	0.00%	155,817
Other Miscellaneous Revenues	20,763	263,885	245,000	107.71%	18,885
Recreation Fees	15,256	420,644	514,700	81.73%	(94,056)
Simplified Communications Tax	236,877	2,098,259	3,570,400	58.77%	(1,472,141)
Site Plan Fees	1,000	7,850	-	0.00%	7,850
Special Assessments (net of fees)	(99,121)	2,271,766	1,999,300	113.63%	272,466
State Revenue Sharing	85,958	773,618	819,500	94.40%	(45,882)
Tennis Center Fees	26,329	36,570	30,600	119.51%	5,970
Utility Tax - Electric	381,258	3,124,388	3,724,900	83.88%	(600,512)
Utility Tax - Gas	5,040	51,033	87,100	58.59%	(36,067)
Total Revenues	1,616,473	29,929,326	35,165,300	85.11%	(5,235,974)
EXPENDITURES:					
City Commission					
Charitable Contributions	-	24,706	25,000	98.82%	294
Commission Salaries and Benefits	5,033	45,295	60,000	75.49%	14,705
Conferences & Seminars	-	530	2,500	21.20%	1,970
Contingency	-	-	1,000	0.00%	1,000
Subscriptions & Memberships	3,282	18,365	22,000	83.48%	3,635
Subtotal	8,315	88,896	110,500	80.45%	21,604
City Manager					
City Hall Maintenance	9,101	85,130	190,000	44.81%	104,870
Communication Services	-	-	2,300	0.00%	2,300
Conferences & Seminars	1,965	32,322	20,000	161.61%	(12,322)
Consulting Services	5,000	54,500	130,000	41.92%	75,500
Election	1,433	1,433	20,800	6.89%	19,367
Electric Utility Costs	5,591	23,977	30,000	79.92%	6,023
Employee Salaries and Benefits	44,493	448,481	594,200	75.48%	145,719
Legal Advertisements	274	9,813	25,000	39.25%	15,187
Office Supplies	14,035	51,810	85,000	60.95%	33,190
Ordinance Codification	-	4,692	7,500	62.56%	2,808
Rentals & Leases	1,653	17,790	25,000	71.16%	7,210
Subscriptions & Memberships	580	7,659	12,000	63.83%	4,341
Water & Sewer Utility Costs	554	4,534	9,200	49.28%	4,666
Subtotal	84,679	742,141	1,151,000	64.48%	408,859
Administrative Services					
Administrative Management Services	59,372	689,160	976,800	70.55%	287,640
Audit Services	-	102,000	102,000	100.00%	-
Campus Network Maintenance	3,009	10,237	14,000	73.12%	3,763
Employee Salaries and Benefits	19,583	184,093	235,600	78.14%	51,507
Financial Services Fees	3,763	56,850	75,000	75.80%	18,150
IT - Communications Services	15,346	91,516	89,000	102.83%	(2,516)
IT - Leases	5,429	48,125	43,300	111.14%	(4,825)
IT - Maintenance	395	77,744	118,700	65.50%	40,956
IT - Management Services	43,650	436,500	523,800	83.33%	87,300
IT - Supplies	1,662	18,133	37,400	48.48%	19,267
Insurance Premium Allocation	-	83,887	85,500	98.11%	1,613
Property Appraiser Fees	-	8,816	10,000	88.16%	1,184
Public Relations	10,862	101,525	175,000	58.01%	73,475
Sales and Use Tax Remittance	2,117	9,292	2,000	464.60%	(7,292)
Special Projects - Accounting Services	3,200	3,200	-	0.00%	(3,200)
Special Projects - Financial Software	5,535	49,910	25,000	199.64%	(24,910)

CITY OF WESTON

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

For the Nine Months Ending June 30, 2014 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
Telephone System Replacement	-	\$78,163	\$51,100	152.96%	(\$27,063)
Video Production Upgrade	6,790	206,321	231,472	89.13%	25,151
Subtotal	180,713	2,255,472	2,795,672	80.68%	540,200
City Attorney					
Legal Services	36,195	323,290	788,000	41.03%	464,710
Litigation Services	12,264	60,533	100,000	60.53%	39,467
Safe Harbor Legal Opinions	917	12,375	72,000	17.19%	59,625
Special Magistrate	-	4,321	11,500	37.57%	7,179
Subtotal	49,376	400,519	971,500	41.23%	570,981
Public Safety					
Community Emergency Response Team	-	7,982	15,000	53.21%	7,018
Emergency Medical Services Contract	688,270	6,194,427	8,435,600	73.43%	2,241,173
Emergency Operations Center	3,780	257,753	-	0.00%	(257,753)
Fire/EMS Building Repairs & Maintenance	2,696	37,951	57,500	66.00%	19,549
Insurance Premium Allocation	-	50,682	50,400	100.56%	(282)
Police Building Repairs & Maintenance	13,510	33,081	60,000	55.14%	26,919
Police Services Contract	890,380	8,013,416	10,920,200	73.38%	2,906,784
Subtotal	1,598,636	14,595,292	19,538,700	74.70%	4,943,408
Community Development					
Civil/Environmental Engineering	6,198	61,042	50,000	122.08%	(11,042)
Code Enforcement Services	19,367	154,933	232,400	66.67%	77,467
Community Rating System	479	10,943	60,000	18.24%	49,057
Comprehensive/Long-range Planning	12,659	68,499	120,800	56.70%	52,301
Construction Services	20,751	66,975	100,000	66.98%	33,025
Emergency Management	-	-	25,000	0.00%	25,000
Engineering Permits	72,640	278,578	100,000	278.58%	(178,578)
Landscape Architecture	12,500	112,737	150,000	75.16%	37,263
Planning: Basic Services	33,217	265,733	398,600	66.67%	132,867
Surveying Services	-	18,137	54,700	33.16%	36,563
Traffic Engineering	2,933	41,408	136,700	30.29%	95,292
Zoning: Basic Services	10,192	81,533	122,300	66.67%	40,767
Subtotal	190,936	1,160,518	1,550,500	74.85%	389,982
Parks and Recreation					
Administrative Management Services	27,853	238,823	187,600	127.30%	(51,223)
Building Repairs & Maintenance	6,672	150,294	343,300	43.78%	193,006
Community Center Renovations	10	185,631	200,000	92.82%	14,369
Electric Utility Costs	38,370	301,272	450,000	66.95%	148,728
Employee Salaries and Benefits	33,282	302,182	406,100	74.41%	103,918
Hockey Rink Renovations at Regional Park	-	-	430,000	0.00%	430,000
Instructor Services	706	87,470	140,000	62.48%	52,530
Insurance Premium Allocation	-	176,688	179,100	98.65%	2,412
Landscape Maintenance	1,906	134,259	300,000	44.75%	165,741
Office Supplies	2,153	13,450	10,000	134.50%	(3,450)
Park Repairs & Maintenance	84,499	444,634	686,800	64.74%	242,166
Park Services	325,695	1,469,445	2,533,000	58.01%	1,063,555
Peace Mound Park Improvements	-	790	-	0.00%	(790)
Police Services	19,505	119,515	193,000	61.92%	73,485
Regional Park Basketball Courts Resurfacing	-	-	60,000	0.00%	60,000
Soccer Field Drainage Improvements at Region	-	27,266	250,000	10.91%	222,734
Special Events	12,127	197,221	200,000	98.61%	2,779
Tennis Center	16,805	102,658	160,500	63.96%	57,842
Tequesta Trace Park Athletic Track Resurfacing	-	-	50,000	0.00%	50,000
Water & Sewer Utility Costs	10,812	79,032	120,000	65.86%	40,968
Subtotal	580,395	4,030,630	6,899,400	58.42%	2,868,770
Specialty Services					
Bulk Trash/Hazardous Waste	-	84,280	168,559	50.00%	84,279
Crossing Guards	11,521	417,741	565,500	73.87%	147,759
Recycling Carts	-	9,460	-	0.00%	(9,460)
Solid Waste Services	333,207	1,332,436	1,999,300	66.65%	666,864
Subtotal	344,728	1,843,917	2,733,359	67.46%	889,442

CITY OF WESTON

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

For the Nine Months Ending June 30, 2014 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
Total Expenditures	<u>\$3,037,778</u>	<u>\$25,117,385</u>	<u>\$35,750,631</u>	<u>70.26%</u>	<u>\$10,633,246</u>
RESERVES:					
Reserve for City Hall Improvements	-	-	120,000	0.00%	120,000
Reserve for Financial Software Upgrades	-	-	30,000	0.00%	30,000
Reserve for Police Building Improvement	-	-	63,100	0.00%	63,100
Reserve for Fire/EMS Buildings Improvements	-	-	48,600	0.00%	48,600
Reserve for Park Buildings Improvements	-	-	110,200	0.00%	110,200
Subtotal	-	-	<u>371,900</u>	<u>0.00%</u>	<u>371,900</u>
Excess of revenues over (under) Expenditures & Reserves	<u>(1,421,305)</u>	<u>4,811,941</u>	<u>(957,231)</u>	<u>(502.69%)</u>	<u>5,769,172</u>
CHANGES TO FUND BALANCES:					
Contribution to /(Use of) Credit Reserve	-	-	49,400	0.00%	49,400
Contribution to /(Use of) Infrastructure Reserve	-	-	371,900	0.00%	371,900
Contribution to /(Use of) Assigned Fund Balance	-	-	674,400	0.00%	674,400
Contribution to /(Use of) Unassigned Fund Balance	-	-	(2,220,861)	0.00%	(2,220,861)
Transfers	-	(8,816,500)	(9,356,330)	94.23%	539,830
Net change in fund balances	<u>-</u>	<u>(8,816,500)</u>	<u>(10,481,491)</u>	<u>84.11%</u>	<u>1,664,991</u>
BEG UNASSIGNED FUND BAL		<u>7,533,052</u>	<u>12,781,201</u>		
END UNASSIGNED FUND BAL		<u>\$3,528,493</u>	<u>\$618,679</u>		

CITY OF WESTON

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

For the Nine Months Ending June 30, 2014 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$95,304	\$653,042	\$800,000	81.63%	(\$146,958)
Net Incr (Decr) in FMV	(116,376)	263,614	-	0.00%	263,614
Total Revenues	(21,072)	916,656	800,000	114.58%	116,656
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
<i>Excess of revenues over (under) Expenditures & Reserves</i>	(21,072)	916,656	(200,000)	(458.33%)	1,116,656
CHANGES TO FUND BALANCES:					
Adjustment for Disaster Response	-	-	1,000,000	0.00%	(1,000,000)
Contribution to /(Use of) Committed Fund Balance	-	-	(200,000)	0.00%	(200,000)
Net change in fund balances	-	-	800,000	0.00%	(800,000)
BEG COMMITTED FUND BAL		42,558,842	43,931,747		
END COMMITTED FUND BAL		\$43,475,498	\$44,731,747		

CITY OF WESTON

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

For the Nine Months Ending June 30, 2014 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Additional Local Option Gas Tax	\$34,462	\$275,352	\$395,500	69.62%	(\$120,148)
Investment Income	15,023	80,394	25,000	321.58%	55,394
Local Option Gas Tax	56,596	439,657	651,300	67.50%	(211,643)
Net Incr (Decr) in FMV	(13,375)	32,466	-	0.00%	32,466
Other Miscellaneous Revenues	2,507	21,770	-	0.00%	21,770
State Revenue Sharing	29,841	268,572	318,000	84.46%	(49,428)
Total Revenues	125,054	1,118,211	1,389,800	80.46%	(271,589)
EXPENDITURES:					
Operating Expenditures					
Insurance Premium Allocation	-	1,962	2,000	98.10%	38
On-Site Inspections	13,575	108,600	162,900	66.67%	54,300
Road Drainage	-	5,739	200,000	2.87%	194,261
Signing & Safety Supplies	2,422	37,930	100,000	37.93%	62,070
Street Sweeping	9,751	67,843	100,000	67.84%	32,157
Subtotal	25,748	222,074	564,900	39.31%	342,826
Capital Maintenance					
Bridge Repairs	-	-	110,000	0.00%	110,000
Road Repairs and Maintenance	12,907	43,977	92,100	47.75%	48,123
Subtotal	12,907	43,977	202,100	21.76%	158,123
Capital Outlay					
Traffic Signage Rehabilitation	1,571	1,949	-	0.00%	(1,949)
Weston Road @ Meridian Parkway	4,275	11,467	-	0.00%	(11,467)
Subtotal	5,846	13,416	-	0.00%	(13,416)
Debt Service					
Interest - Northern Trust FY11 Notes	29,068	60,354	60,400	99.92%	46
Principal - Northern Trust FY11 Notes	178,532	354,846	354,900	99.98%	54
Subtotal	207,600	415,200	415,300	99.98%	100
Total Expenditures	252,101	694,667	1,182,300	58.76%	487,633
Excess of revenues over (under) Expenditures & Reserves	(127,047)	423,544	207,500	204.12%	216,044
CHANGES TO FUND BALANCES:					
Contribution to / (Use of) Restricted Fund Balance	-	-	(207,500)	0.00%	(207,500)
Net change in fund balances	-	-	(207,500)	0.00%	207,500
BEG RESTRICTED FUND BAL		4,030,359	4,044,478		
END RESTRICTED FUND BAL		\$4,453,903	\$4,251,978		

CITY OF WESTON

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

For the Nine Months Ending June 30, 2014 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$47,313	\$145,851	\$60,000	243.09%	\$85,851
Net Incr (Decr) in FMV	(21,679)	58,893	-	0.00%	58,893
Special Assessments (net of fees)	62,972	11,308,782	11,395,900	99.24%	(87,118)
Total Revenues	88,606	11,513,526	11,455,900	100.50%	57,626
EXPENDITURES:					
Operating Expenditures					
Fire Prevention Services	47,657	428,916	584,100	73.43%	155,184
Fire Protection Services	827,774	7,449,967	10,145,400	73.43%	2,695,433
Geographic Information System	-	3,400	3,400	100.00%	-
IT - Communication Services	221	1,803	8,700	20.72%	6,897
IT - Leases	156	1,384	4,200	32.95%	2,816
IT - Maintenance	11	3,724	11,600	32.10%	7,876
IT - Management Services	4,242	42,417	50,900	83.33%	8,483
IT - Supplies	48	945	3,700	25.54%	2,755
Insurance Premium Allocation	-	43,366	44,200	98.11%	834
Property Appraiser Fees	-	11,193	12,000	93.28%	807
Subtotal	880,109	7,987,115	10,868,200	73.49%	2,881,085
Capital Maintenance					
Building Repairs & Maintenance	215	15,747	57,500	27.39%	41,753
Campus Network Maintenance	87	294	1,400	21.00%	1,106
Subtotal	302	16,041	58,900	27.23%	42,859
Capital Outlay					
Telephone System Replacement	-	9,443	6,300	149.89%	(3,143)
Subtotal	-	9,443	6,300	149.89%	(3,143)
Debt Service					
Interest - Northern Trust FY08 Notes	8,848	21,447	21,700	98.83%	253
Principal - Northern Trust FY08 Notes	232,776	461,800	461,600	100.04%	(200)
Subtotal	241,624	483,247	483,300	99.99%	53
Total Expenditures	1,122,035	8,495,846	11,416,700	74.42%	2,920,854
Excess of revenues over (under) Expenditures & Reserves	(1,033,429)	3,017,680	39,200	7,698.16%	2,978,480
CHANGES TO FUND BALANCES:					
Contribution to /(Use of) Infrastructure Reserve	-	-	45,500	0.00%	45,500
Contribution to /(Use of) Restricted Fund Balance	-	-	(6,300)	0.00%	(6,300)
Net change in fund balances	-	-	39,200	0.00%	(39,200)
BEG RESTRICTED FUND BAL		4,548,752	4,504,750		
END RESTRICTED FUND BAL		\$7,566,432	\$4,543,950		

CITY OF WESTON

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

For the Nine Months Ending June 30, 2014 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Additional Local Option Gas Tax For Transit	\$6,605	\$52,773	\$75,800	69.62%	(\$23,027)
Investment Income	267	1,210	-	0.00%	1,210
Net Incr (Decr) in FMV	(236)	489	-	0.00%	489
Other Miscellaneous Revenues	-	1,182	-	0.00%	1,182
Total Revenues	6,636	55,654	75,800	73.42%	(20,146)
EXPENDITURES:					
Operating Expenditures					
Insurance Premium Allocation	-	10,792	11,000	98.11%	208
Subtotal	-	10,792	11,000	98.11%	208
Capital Maintenance					
Bus Shelter Maintenance	1,894	23,849	12,000	198.74%	(11,849)
Subtotal	1,894	23,849	12,000	198.74%	(11,849)
Total Expenditures	1,894	34,641	23,000	150.61%	(11,641)
Excess of revenues over (under) Expenditures & Reserves	4,742	21,013	52,800	39.80%	(31,787)
CHANGES TO FUND BALANCES:					
Contribution to /(Use of) Restricted Fund Balance	-	-	52,800	0.00%	52,800
Net change in fund balances	-	-	52,800	0.00%	(52,800)
BEG RESTRICTED FUND BAL		69,138	67,099		
END RESTRICTED FUND BAL		\$90,151	\$119,899		

CITY OF WESTON

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

For the Nine Months Ending June 30, 2014 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Annual Fire Inspection Fees	\$15,942	\$129,891	\$150,000	86.59%	(\$20,109)
Board of Rules & Appeals Fees	2,133	59,658	20,000	298.29%	39,658
Building Administration Fees	-	70	-	0.00%	70
Building Fees	303,130	2,384,833	1,975,300	120.73%	409,533
FL Dept of Business & Prof Reg	1,907	31,249	25,000	125.00%	6,249
FL Dept of Community Affairs	1,907	31,249	25,000	125.00%	6,249
Investment Income	3,218	6,645	-	0.00%	6,645
Net Incr (Decr) in FMV	(2,403)	2,690	-	0.00%	2,690
Other Miscellaneous Revenues	30,064	20,335	-	0.00%	20,335
Training and Education Fees	912	26,025	20,000	130.13%	6,025
Zoning Fees	9,890	126,288	160,000	78.93%	(33,712)
Total Revenues	366,700	2,818,933	2,375,300	118.68%	443,633
EXPENDITURES:					
Operating Expenditures					
Board of Rules & Appeals	23,692	55,799	20,000	279.00%	(35,799)
Building Administration Services	54,500	381,500	654,000	58.33%	272,500
Building Code Services	313,351	1,112,852	1,079,600	103.08%	(33,252)
FL Dept of Business & Prof Reg	-	15,696	25,000	62.78%	9,304
FL Dept of Community Affairs	-	15,696	25,000	62.78%	9,304
Fire Prevention Services	12,802	115,215	156,900	73.43%	41,685
Geographic Information System	-	3,400	3,400	100.00%	-
IT - Communication Services	2,822	22,900	14,200	161.27%	(8,700)
IT - Leases	1,828	16,205	6,900	234.86%	(9,305)
IT - Maintenance	133	23,726	19,000	124.87%	(4,726)
IT - Management Services	6,958	69,583	83,500	83.33%	13,917
IT - Supplies	559	6,421	6,000	107.02%	(421)
Insurance Premium Allocation	-	5,985	6,100	98.11%	115
Office Supplies	675	5,135	25,000	20.54%	19,865
Training and Education	10,738	25,113	20,000	125.57%	(5,113)
Subtotal	428,058	1,875,226	2,144,600	87.44%	269,374
Capital Maintenance					
Campus Network Maintenance	1,013	3,447	2,300	149.87%	(1,147)
Subtotal	1,013	3,447	2,300	149.87%	(1,147)
Capital Outlay					
Telephone System Replacement	-	36,356	23,900	152.12%	(12,456)
Subtotal	-	36,356	23,900	152.12%	(12,456)
Total Expenditures	429,071	1,915,029	2,170,800	88.22%	255,771
Excess of revenues over (under) Expenditures & Reserves	(62,371)	903,904	204,500	442.01%	699,404
CHANGES TO FUND BALANCES:					
Contribution to / (Use of) Committed Fund Balance	-	-	204,500	0.00%	204,500
Net change in fund balances	-	-	204,500	0.00%	(204,500)
BEG COMMITTED FUND BAL		(154,895)	(38,970)		
END COMMITTED FUND BAL		\$749,009	\$165,530		

CITY OF WESTON

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

For the Nine Months Ending June 30, 2014 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$653	\$4,382	\$100	4,382.00%	\$4,282
Net Incr (Decr) in FMV	(708)	1,620	-	0.00%	1,620
Seizures	2,544	12,727	10,000	127.27%	2,727
Total Revenues	2,489	18,729	10,100	185.44%	8,629
EXPENDITURES:					
Operating Expenditures					
Explorer Program	4,943	14,063	-	0.00%	(14,063)
Financial Services Fees	6	69	-	0.00%	(69)
Police Equipment	-	-	10,100	0.00%	10,100
Subtotal	4,949	14,132	10,100	139.92%	(4,032)
Total Expenditures	4,949	14,132	10,100	139.92%	(4,032)
<i>Excess of revenues over (under) Expenditures & Reserves</i>	<i>(2,460)</i>	<i>4,597</i>	<i>-</i>	<i>0.00%</i>	<i>4,597</i>
BEG RESTRICTED FUND BAL		509,800	433,188		
END RESTRICTED FUND BAL		\$514,397	\$433,188		

CITY OF WESTON

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

For the Nine Months Ending June 30, 2014 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Contributions	-	\$6,975	\$10,000	69.75%	(\$3,025)
Investment Income	130	540	100	540.00%	440
Net Incr (Decr) in FMV	(98)	218	-	0.00%	218
Total Revenues	32	7,733	10,100	76.56%	(2,367)
EXPENDITURES:					
Operating Expenditures					
Tree Planting	-	-	10,100	0.00%	10,100
Subtotal	-	-	10,100	0.00%	10,100
Total Expenditures	-	-	10,100	0.00%	10,100
Excess of revenues over (under) Expenditures & Reserves	32	7,733	-	0.00%	7,733
BEG RESTRICTED FUND BAL		28,865	23,462		
END RESTRICTED FUND BAL		\$36,598	\$23,462		

CITY OF WESTON

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

For the Nine Months Ending June 30, 2014 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$97,447	\$169,459	\$50,000	338.92%	\$119,459
Net Incr (Decr) in FMV	(6,209)	68,335	-	0.00%	68,335
State Grant - Other Physical Environment	35,119	75,188	-	0.00%	75,188
Total Revenues	126,357	312,982	50,000	625.96%	262,982
EXPENDITURES:					
Capital Outlay					
Backup Storage Array	-	41,314	45,000	91.81%	3,686
Country Isles Road Sidewalk Construction	-	58,676	120,000	48.90%	61,324
DR Server Upgrades	-	-	100,000	0.00%	100,000
EMS Vehicles	-	59,041	1,300,000	4.54%	1,240,959
Eagle Point Park Drainage Improvements	-	-	100,000	0.00%	100,000
Emerald Estates Park Improvements	54,506	846,469	769,917	109.94%	(76,552)
Emergency Operations Center	14,110	7,602,590	5,250,000	144.81%	(2,352,590)
Fiber Expansion	-	-	65,000	0.00%	65,000
Internet Security Upgrade	-	-	24,000	0.00%	24,000
Peace Mound Park Improvements	4,814	1,946,038	1,989,173	97.83%	43,135
Regional Park Volleyball Court Lighting	-	48,750	65,000	75.00%	16,250
Restrooms Renovations at City Parks	-	-	900,000	0.00%	900,000
Saddle Club Road @ Lakeview Drive Roundabout	405	130,487	-	0.00%	(130,487)
Server Upgrades	-	-	60,000	0.00%	60,000
Tequesta Trace Park Shelter Replacement	2,554	2,554	100,000	2.55%	97,446
Video Display Refresh	-	49,973	110,000	45.43%	60,027
Weston Road & Meridian Parkway Bus Shelters	-	138,210	148,049	93.35%	9,839
WiFi Upgrade	-	5,000	175,000	2.86%	170,000
Work Order Software	-	-	150,000	0.00%	150,000
Workstation Replacement	-	57,190	102,300	55.90%	45,110
Subtotal	76,389	10,986,292	11,573,439	94.93%	587,147
Debt Service					
Interest - Northern Trust FY07 Notes	-	126,003	126,100	99.92%	97
Interest - Northern Trust FY08 Notes	-	35,104	35,200	99.73%	96
Prepayment Principal - Northern Trust FY07	-	6,253,734	-	0.00%	(6,253,734)
Prepayment Principal - Northern Trust FY08	-	1,886,974	-	0.00%	(1,886,974)
Principal - Northern Trust FY07 Notes	-	310,611	6,564,500	4.73%	6,253,889
Principal - Northern Trust FY08 Notes	-	203,640	2,090,700	9.74%	1,887,060
Principal - TD FY2013A Notes	157,692	157,692	315,383	50.00%	157,691
Interest - TD FY2013A Notes	46,578	46,578	77,778	59.89%	31,200
Principal - TD FY2013B Notes	68,421	68,421	136,841	50.00%	68,420
Interest - TD FY2013B Notes	5,955	5,955	9,828	60.59%	3,873
Subtotal	278,646	9,094,712	9,356,330	97.20%	261,618
Total Expenditures	355,035	20,081,004	20,929,769	95.94%	848,765
Excess of revenues over (under) Expenditures & Reserves	(228,678)	(19,768,022)	(20,879,769)	94.68%	1,111,747
CHANGES TO FUND BALANCES:					
Transfers	-	8,816,500	9,356,330	94.23%	(539,830)
Note Proceeds	-	7,450,000	7,450,000	100.00%	-
Use of Note Proceeds	-	-	(7,450,000)	0.00%	7,450,000
Contribution to/(Use of) Restricted Fund Balance	-	-	(2,907,139)	0.00%	(2,907,139)
Contribution to/(Use of) Restricted Fund Balance	-	-	(9,982,800)	0.00%	(9,982,800)
Net change in fund balances	-	16,266,500	(3,533,609)	(460.34%)	19,800,109
BEG RESTRICTED FUND BAL		4,075,743	4,904,910		

CITY OF WESTON

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

For the Nine Months Ending June 30, 2014 (75.00%)

	Actual		Budget		
	<u>June</u>	<u>Year to Date</u>	<u>Amended</u>	<u>% of Budget</u>	<u>Difference</u>
END RESTRICTED FUND BAL		<u>\$574,221</u>	<u>\$831,471</u>		

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BONAVENTURE DEVELOPMENT DISTRICT

BALANCE SHEET

June 30, 2014

	Special Revenue Funds		Debt Service Fund	Total Funds
	Water Management	Rights-of-Way	Series 2002	
ASSETS:				
Equity In Pooled Cash	\$1,777,522	\$3,605,866	\$2,017,163	\$7,400,551
Interest Receivable	6,648	11,445	-	18,093
Due From Other Funds	-	-	3,851	3,851
Total Assets	<u>1,784,170</u>	<u>3,617,311</u>	<u>2,021,014</u>	<u>7,422,495</u>
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	1	-	-	1
Due To Other Funds	3,851	-	-	3,851
Total Liabilities	<u>3,852</u>	<u>-</u>	<u>-</u>	<u>3,852</u>
Fund Balances:				
Restricted Fund Balance	1,780,318	3,567,311	2,021,014	7,368,643
Tavor Holdings	-	50,000	-	50,000
Total Fund Balances	<u>1,780,318</u>	<u>3,617,311</u>	<u>2,021,014</u>	<u>7,418,643</u>
Total Liabilities & Fund Balance	<u>\$1,784,170</u>	<u>\$3,617,311</u>	<u>\$2,021,014</u>	<u>\$7,422,495</u>

BONAVENTURE DEVELOPMENT DISTRICT

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

For the Nine Months Ending June 30, 2014 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Grants	-	-	\$1,134,000	0.00%	(\$1,134,000)
Investment Income	4,674	28,912	20,000	144.56%	8,912
Net Incr (Decr) in FMV	(5,325)	11,651	-	0.00%	11,651
Other Miscellaneous Revenues	-	139	-	0.00%	139
Special Assessments	2,352	459,012	383,400	119.72%	75,612
Total Revenues	1,701	499,714	1,537,400	32.50%	(1,037,686)
EXPENDITURES:					
Personal Services					
Commission Salaries and Benefits	264	2,380	3,400	70.00%	1,020
Employee Salaries and Benefits	2,803	28,005	36,700	76.31%	8,695
Subtotal	3,067	30,385	40,100	75.77%	9,715
Operating Expenditures					
Administrative Management Services	1,104	11,036	16,600	66.48%	5,564
Arbitrage Calculation	-	-	2,000	0.00%	2,000
Canal Bank Restoration	-	-	10,000	0.00%	10,000
Chemicals & Herbicides	-	8,063	60,000	13.44%	51,937
Contingency	-	175	5,000	3.50%	4,825
Electric Utility Costs	-	365	20,000	1.83%	19,635
Engineering Services	14,955	21,182	30,000	70.61%	8,818
Geographic Information System	-	-	18,900	0.00%	18,900
IT - Communication Services	364	3,115	3,800	81.97%	685
IT - Leases	229	1,886	1,900	99.26%	14
IT - Maintenance	17	3,304	5,100	64.78%	1,796
IT - Management Services	1,867	18,667	22,400	83.33%	3,733
IT - Supplies	70	762	1,600	47.63%	838
Insurance Premium Allocation	-	13,736	14,000	98.11%	264
NPDES Report	-	4,769	5,000	95.38%	231
Property Appraiser Fees	-	2,975	4,000	74.38%	1,025
Trustee Fees	-	4,585	5,000	91.70%	415
Water Management Services	5,813	21,984	31,000	70.92%	9,016
Subtotal	24,419	116,604	256,300	45.50%	139,696
Capital Maintenance					
Campus Network Maintenance	127	433	600	72.17%	167
Culvert Inspections & Repairs	7,968	21,203	20,000	106.02%	(1,203)
Pump Station Maintenance	894	20,145	15,000	134.30%	(5,145)
Repairs & Maintenance	-	728	50,000	1.46%	49,272
Subtotal	8,989	42,509	85,600	49.66%	43,091
Capital Outlay					
Culvert Improvement	-	1,836,526	1,512,000	121.46%	(324,526)
Telephone System Replacement	-	3,427	2,300	149.00%	(1,127)
Subtotal	-	1,839,953	1,514,300	121.51%	(325,653)
Total Expenditures	36,475	2,029,451	1,896,300	107.02%	(133,151)
Excess of revenues over (under) Expenditures	(34,774)	(1,529,737)	(358,900)	426.23%	(1,170,837)
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Infrastructure Reserve	-	-	(378,000)	0.00%	(378,000)
Contribution to/(Use of) Restricted Fund Balance	-	-	19,100	0.00%	19,100
Net change in fund balances	(34,774)	(1,529,737)	(358,900)	426.23%	(1,170,837)
BEG RESTRICTED FUND BAL		1,520,793	1,466,027		
END RESTRICTED FUND BAL		(\$8,944)	\$1,107,127		

BONAVENTURE DEVELOPMENT DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

Bonaventure - Rights-of-Way Fund

For the Nine Months Ending June 30, 2014 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$11,574	\$49,907	\$35,000	142.59%	\$14,907
Net Incr (Decr) in FMV	(9,859)	20,057	-	0.00%	20,057
Other Miscellaneous Revenues	-	3,718	-	0.00%	3,718
Special Assessments	11,221	2,189,586	1,828,900	119.72%	360,686
Tavor Holdings Settlement Funds	-	50,000	-	0.00%	50,000
Total Revenues	<u>12,936</u>	<u>2,313,268</u>	<u>1,863,900</u>	<u>124.11%</u>	<u>449,368</u>
EXPENDITURES:					
Personal Services					
Commission Salaries and Benefits	264	2,380	3,400	70.00%	1,020
Employee Salaries and Benefits	7,156	62,397	89,100	70.03%	26,703
Subtotal	<u>7,420</u>	<u>64,777</u>	<u>92,500</u>	<u>70.03%</u>	<u>27,723</u>
Operating Expenditures					
Administrative Management Services	1,104	11,036	16,600	66.48%	5,564
Community Strategies Team	46,255	416,294	567,300	73.38%	151,006
Electric Utility Costs	9,330	71,818	93,500	76.81%	21,682
IT - Communication Services	403	3,290	5,000	65.80%	1,710
IT - Leases	249	2,204	2,500	88.16%	296
IT - Maintenance	18	3,739	6,700	55.81%	2,961
IT - Management Services	2,450	24,500	29,400	83.33%	4,900
IT - Supplies	76	839	2,100	39.95%	1,261
Insurance Premium Allocation	-	15,894	16,200	98.11%	306
Landscape Contracts	3,042	144,869	324,400	44.66%	179,531
Landscape Inspections	842	13,691	10,100	135.55%	(3,591)
Landscape Repairs & Maintenance	8,789	46,117	103,000	44.77%	56,883
Mulch	-	59,281	59,900	98.97%	619
Plant Replacement	16,748	82,159	80,000	102.70%	(2,159)
Property Appraiser Fees	-	6,943	9,000	77.14%	2,057
Rights-of-Way Services	7,918	49,121	74,800	65.67%	25,679
Signage, Painting & Pressure Cleaning	-	20,737	52,500	39.50%	31,763
Trees & Trimming	-	16,200	80,000	20.25%	63,800
Subtotal	<u>97,224</u>	<u>988,732</u>	<u>1,533,000</u>	<u>64.50%</u>	<u>544,268</u>
Capital Maintenance					
Campus Network Maintenance	138	469	800	58.63%	331
Irrigation Repairs & Maintenance	2,927	26,539	60,000	44.23%	33,461
Sidewalk Repair & Maintenance	9,521	11,335	80,000	14.17%	68,665
Subtotal	<u>12,586</u>	<u>38,343</u>	<u>140,800</u>	<u>27.23%</u>	<u>102,457</u>
Capital Outlay					
Telephone System Replacement	-	3,584	2,400	149.33%	(1,184)
Traffic Signage Rehabilitation Program	-	-	100,000	0.00%	100,000
Subtotal	<u>-</u>	<u>3,584</u>	<u>102,400</u>	<u>3.50%</u>	<u>98,816</u>
Total Expenditures	<u>117,230</u>	<u>1,095,436</u>	<u>1,868,700</u>	<u>58.62%</u>	<u>773,264</u>
Excess of revenues over (under) Expenditures	<u>(104,294)</u>	<u>1,217,832</u>	<u>(4,800)</u>	<u>(25,371.50%)</u>	<u>1,222,632</u>
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Infrastructure Reserve	-	-	(100,000)	0.00%	(100,000)
Contribution to/(Use of) Restricted Fund Balance	-	-	95,200	0.00%	95,200
Net change in fund balances	<u>(104,294)</u>	<u>1,217,832</u>	<u>(4,800)</u>	<u>(25,371.50%)</u>	<u>1,222,632</u>
BEG RESTRICTED FUND BAL		<u>2,349,477</u>	<u>2,341,143</u>		
END RESTRICTED FUND BAL		<u>\$3,567,309</u>	<u>\$2,336,343</u>		

BONAVENTURE DEVELOPMENT DISTRICT

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

For the Nine Months Ending June 30, 2014 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Assessment Prepayment	\$5,447	\$28,002	\$50,000	56.00%	(\$21,998)
Investment Income	44	417	-	0.00%	417
Special Assessments	5,854	1,142,263	954,100	119.72%	188,163
Total Revenues	11,345	1,170,682	1,004,100	116.59%	166,582
EXPENDITURES:					
Debt Service					
Interest - Bonds	-	342,364	343,000	99.81%	636
Principal - Bonds	-	580,000	580,000	100.00%	-
Principal Prepayment	-	25,000	50,000	50.00%	25,000
Subtotal	-	947,364	973,000	97.37%	25,636
Total Expenditures	-	947,364	973,000	97.37%	25,636
<i>Excess of revenues over (under) Expenditures</i>	<u>11,345</u>	<u>223,318</u>	<u>31,100</u>	<u>718.06%</u>	<u>192,218</u>
CHANGES TO FUND BALANCES:					
<i>Net change in fund balances</i>	<u>11,345</u>	<u>223,318</u>	<u>31,100</u>	<u>718.06%</u>	<u>192,218</u>
BEG RESTRICTED FUND BAL		<u>1,797,695</u>	<u>1,663,724</u>		
END RESTRICTED FUND BAL		<u>\$2,021,013</u>	<u>\$1,694,824</u>		

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INDIAN TRACE DEVELOPMENT DISTRICT

BALANCE SHEET

June 30, 2014

	Special Revenue Funds			Debt Service Funds				Enterprise Fund	Total Funds
	Water Management Basin 1	Water Management Basin 2	Rights-of-Way Basin 1	Series 1997 Basin 1	Series 2003 Basin 2	Series 2005 Basin 1	Benefit Tax Basin 1	Water & Sewer Utility	
ASSETS:									
Equity In Pooled Cash	\$10,150,494	\$667,354	\$10,390,280	\$318,734	\$884,083	\$749,327	\$739,240	\$18,655,757	\$42,555,269
Accounts Receivable	-	-	-	-	-	-	-	1,588,461	1,588,461
Interest Receivable	37,150	2,344	42,621	-	-	-	-	68,023	150,138
Due From Other Funds	-	-	-	-	150	-	1,087	-	1,237
Due From Other Governments	-	-	-	-	-	-	-	11,748	11,748
Improvements - Non Building	-	-	-	-	-	-	-	109,057,005	109,057,005
Acc. Depreciation-Improvements - Non Building	-	-	-	-	-	-	-	(48,015,602)	(48,015,602)
Machinery and equipment	-	-	-	-	-	-	-	234,240	234,240
Acc. Depreciation-Machinery and equipment	-	-	-	-	-	-	-	(230,801)	(230,801)
Infrastructure	-	-	-	-	-	-	-	2,094,458	2,094,458
Construction in progress	-	-	-	-	-	-	-	164,257	164,257
Total Assets	10,187,644	669,698	10,432,901	318,734	884,233	749,327	740,327	83,627,546	107,610,410
LIABILITIES AND FUND BALANCE:									
Liabilities:									
Accounts Payable	-	(1)	1	(1)	-	-	(1)	-	(2)
Due To Other Funds	1,087	150	-	-	-	-	-	-	1,237
Deposits	-	-	-	-	-	-	-	1,982,044	1,982,044
Total Liabilities	1,087	149	1	(1)	-	-	(1)	1,982,044	1,983,279
Fund Balances/ Net Assets:									
Invested in Capital Assets	-	-	-	-	-	-	-	74,434,722	74,434,722
Restricted Fund Balance	9,847,195	669,549	10,432,900	318,735	884,233	749,327	740,328	7,210,780	30,853,047
Total Fund Balances/ Net Assets	10,186,557	669,549	10,432,900	318,735	884,233	749,327	740,328	81,645,502	105,627,131
Total Liabilities & Fund Balance/ Net Assets	\$10,187,644	\$669,698	\$10,432,901	\$318,734	\$884,233	\$749,327	\$740,327	\$83,627,546	\$107,610,410

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Nine Months Ending June 30, 2014 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Gas & Oil Reimbursement	\$48,483	\$189,983	\$324,000	58.64%	(\$134,017)
Grants	-	-	216,000	0.00%	(216,000)
Investment Income	23,063	161,742	141,400	114.39%	20,342
Net Incr (Decr) in FMV	(27,610)	65,107	-	0.00%	65,107
Other Miscellaneous Revenues	-	2,081	-	0.00%	2,081
Special Assessments	17,366	2,987,644	2,946,400	101.40%	41,244
Total Revenues	61,302	3,406,557	3,627,800	93.90%	(221,243)
EXPENDITURES:					
Personal Services					
Commission Salaries and Benefits	294	2,644	3,700	71.46%	1,056
Employee Salaries and Benefits	12,350	118,130	151,100	78.18%	32,970
Subtotal	12,644	120,774	154,800	78.02%	34,026
Operating Expenditures					
Administrative Management Services	12,984	129,840	196,300	66.14%	66,460
Aquatic Maintenance Contracts	-	110,379	401,900	27.46%	291,521
Arbitrage Calculation	-	-	8,000	0.00%	8,000
Chemicals & Herbicides	9,865	38,715	400,000	9.68%	361,285
Contingency	-	181	42,200	0.43%	42,019
Electric Utility Costs	4,364	23,063	60,000	38.44%	36,937
Engineering Services	-	1,392	34,700	4.01%	33,308
Gas & Oil	35,115	240,266	438,500	54.79%	198,234
Geographic Information System	7,678	51,093	128,700	39.70%	77,607
IT - Communication Services	3,049	24,872	31,800	78.21%	6,928
IT - Leases	1,923	17,046	15,500	109.97%	(1,546)
IT - Maintenance	140	27,723	42,500	65.23%	14,777
IT - Management Services	15,617	156,167	187,400	83.33%	31,233
IT - Supplies	589	6,369	13,400	47.53%	7,031
Insurance Premium Allocation	-	37,675	38,400	98.11%	725
NPDES Report	-	15,644	7,900	198.03%	(7,744)
Natural Gas	214	6,506	50,000	13.01%	43,494
Property Appraiser Fees	-	9,604	10,000	96.04%	396
Rentals & Leases	-	-	5,000	0.00%	5,000
Trustee Fees	-	11,314	30,000	37.71%	18,686
Water & Sewer Utility Costs	353	2,942	3,400	86.53%	458
Water Analysis	-	-	10,300	0.00%	10,300
Water Management Services	87,195	329,767	460,700	71.58%	130,933
Wetlands Management Services	20,750	166,000	249,000	66.67%	83,000
Subtotal	199,836	1,406,558	2,865,600	49.08%	1,459,042
Capital Maintenance					
Campus Network Maintenance	1,066	3,626	5,000	72.52%	1,374
Culvert Inspections & Repairs	-	1,572	60,000	2.62%	58,428
Equipment Maintenance	60	13,146	18,300	71.84%	5,154
Facilities Maintenance	2,074	25,310	62,500	40.50%	37,190
Pump Station Maintenance	3,008	46,843	45,000	104.10%	(1,843)
Repairs & Maintenance	2,403	20,456	100,000	20.46%	79,544
Vehicle Maintenance	8,146	29,023	50,300	57.70%	21,277
Subtotal	16,757	139,976	341,100	41.04%	201,124
Capital Outlay					
Culvert Improvement	-	352,410	288,000	122.36%	(64,410)
Equipment	26,976	54,564	125,000	43.65%	70,436
SCADA Radio Replacement	-	-	24,900	0.00%	24,900
Telephone System Replacement	-	30,188	19,800	152.46%	(10,388)
Subtotal	26,976	437,162	457,700	95.51%	20,538
Total Expenditures	256,213	2,104,470	3,819,200	55.10%	1,714,730
Excess of revenues over (under) Expenditures	(194,911)	1,302,087	(191,400)	(680.30%)	1,493,487

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Nine Months Ending June 30, 2014 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Infrastructure Reserve	-	-	(\$72,000)	0.00%	(\$72,000)
Contribution to/(Use of) Restricted Fund Balance	-	-	(29,800)	0.00%	(29,800)
Contribution to/(Use of) Restricted Fund Balance	-	-	(89,600)	0.00%	(89,600)
Net change in fund balances	<u>(194,911)</u>	<u>1,302,087</u>	<u>(191,400)</u>	<u>(680.30%)</u>	<u>1,493,487</u>
BEG RESTRICTED FUND BAL		<u>8,545,109</u>	<u>7,883,148</u>		
END RESTRICTED FUND BAL		<u>\$9,847,196</u>	<u>\$7,691,748</u>		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Nine Months Ending June 30, 2014 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$166	\$10,191	\$14,100	72.28%	(\$3,909)
Net Incr (Decr) in FMV	(1,800)	4,108	-	0.00%	4,108
Total Revenues	(1,634)	14,299	14,100	101.41%	199
EXPENDITURES:					
Arbitrage Calculation	-	-	2,000	0.00%	2,000
Insurance Premium Allocation	-	491	500	98.20%	9
Rights-of-Way Services	-	-	7,600	0.00%	7,600
Trustee Fees	-	-	4,000	0.00%	4,000
Subtotal	-	491	14,100	3.48%	13,609
Total Expenditures	-	491	14,100	3.48%	13,609
Excess of revenues over (under) Expenditures	(1,634)	13,808	-	0.00%	13,808
CHANGES TO FUND BALANCES:					
Net change in fund balances	(1,634)	13,808	-	0.00%	13,808
BEG RESTRICTED FUND BAL		655,740	671,537		
END RESTRICTED FUND BAL		\$669,548	\$671,537		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Nine Months Ending June 30, 2014 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$55,628	\$186,350	\$50,000	372.70%	\$136,350
Net Incr (Decr) in FMV	(28,778)	74,694	-	0.00%	74,694
Other Miscellaneous Revenues	-	36,989	-	0.00%	36,989
Special Assessments	61,301	10,545,986	10,400,400	101.40%	145,586
Total Revenues	88,151	10,844,019	10,450,400	103.77%	393,619
EXPENDITURES:					
Personal Services					
Commission Salaries and Benefits	294	2,644	3,700	71.46%	1,056
Employee Salaries and Benefits	16,290	141,919	196,900	72.08%	54,981
Subtotal	16,584	144,563	200,600	72.07%	56,037
Operating Expenditures					
Administrative Management Services	6,552	65,524	99,200	66.05%	33,676
Community Strategies Team	157,200	1,414,797	1,928,000	73.38%	513,203
Electric Utility Costs	20,231	147,135	204,000	72.13%	56,865
IT - Communication Services	1,074	8,757	12,800	68.41%	4,043
IT - Leases	665	5,899	6,200	95.15%	301
IT - Maintenance	48	9,904	17,000	58.26%	7,096
IT - Management Services	6,258	62,583	75,100	83.33%	12,517
IT - Supplies	204	2,244	5,400	41.56%	3,156
Insurance Premium Allocation	-	136,769	139,400	98.11%	2,631
Landscape Contracts	1,140	1,361,616	2,765,900	49.23%	1,404,284
Landscape Inspections	17,634	145,821	193,100	75.52%	47,279
Landscape Repairs & Maintenance	55,386	254,906	300,000	84.97%	45,094
Locate Ticket	1,100	6,672	-	0.00%	(6,672)
Mulch	-	280,674	358,500	78.29%	77,826
Plant Replacement	41,238	301,993	400,000	75.50%	98,007
Property Appraiser Fees	-	27,000	27,000	100.00%	-
Rights-of-Way Services	21,650	99,111	122,500	80.91%	23,389
Signage, Painting & Pressure Cleaning	14,533	223,760	309,000	72.41%	85,240
Trees & Trimming	104,113	492,860	700,000	70.41%	207,140
Water & Sewer Utility Costs	2,764	10,441	26,600	39.25%	16,159
Subtotal	451,790	5,058,466	7,689,700	65.78%	2,631,234
Capital Maintenance					
Campus Network Maintenance	369	1,255	2,000	62.75%	745
Irrigation Repairs & Maintenance	50,880	363,274	537,500	67.59%	174,226
Sidewalk Repair & Maintenance	70,359	123,651	239,500	51.63%	115,849
Street Lights Repairs & Maintenance	21,645	218,378	300,000	72.79%	81,622
Subtotal	143,253	706,558	1,079,000	65.48%	372,442
Capital Outlay					
Telephone System Replacement	-	10,278	6,800	151.15%	(3,478)
Traffic Signage Rehabilitation Program	71,773	488,639	800,000	61.08%	311,361
Subtotal	71,773	498,917	806,800	61.84%	307,883
Total Expenditures	683,400	6,408,504	9,776,100	65.55%	3,367,596
Excess of revenues over (under) Expenditures	(595,249)	4,435,515	674,300	657.80%	3,761,215
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Infrastructure Reserve	-	-	1,000,000	0.00%	1,000,000
Contribution to/(Use of) Restricted Fund Balance	-	-	(6,800)	0.00%	(6,800)
Contribution to/(Use of) Restricted Fund Balance	-	-	(318,900)	0.00%	(318,900)
Net change in fund balances	(595,249)	4,435,515	674,300	657.80%	3,761,215

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Nine Months Ending June 30, 2014 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
BEG RESTRICTED FUND BAL		<u>\$5,997,385</u>	<u>\$5,595,220</u>		
END RESTRICTED FUND BAL		<u>\$10,432,900</u>	<u>\$6,269,520</u>		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Nine Months Ending June 30, 2014 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$8	\$28	-	0.00%	\$28
Total Revenues	8	28	-	0.00%	28
EXPENDITURES:					
Debt Service					
Interest - Bonds	-	644,250	644,300	99.99%	50
Subtotal	-	644,250	644,300	99.99%	50
Total Expenditures	-	644,250	644,300	99.99%	50
Excess of revenues over (under) Expenditures	8	(644,222)	(644,300)	99.99%	78
CHANGES TO FUND BALANCES:					
Contribution to /(Use of) Restricted Fund Balance	-	-	(644,300)	0.00%	(644,300)
Transfers	-	640,679	644,300	99.44%	(3,621)
Net change in fund balances	8	(3,543)	-	0.00%	(3,543)
BEG RESTRICTED FUND BAL		322,278	432,169		
END RESTRICTED FUND BAL		\$318,735	\$432,169		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Nine Months Ending June 30, 2014 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$22	\$273	-	0.00%	\$273
Special Assessments	3,700	636,487	627,700	101.40%	8,787
Total Revenues	3,722	636,760	627,700	101.44%	9,060
EXPENDITURES:					
Debt Service					
Interest - Bonds	-	409,613	410,100	99.88%	487
Principal - Bonds	-	215,000	215,000	100.00%	-
Principal Prepayment	-	15,000	-	0.00%	(15,000)
Subtotal	-	639,613	625,100	102.32%	(14,513)
Total Expenditures	-	639,613	625,100	102.32%	(14,513)
<i>Excess of revenues over (under) Expenditures</i>	<u>3,722</u>	<u>(2,853)</u>	<u>2,600</u>	<u>(109.73%)</u>	<u>(5,453)</u>
CHANGES TO FUND BALANCES:					
Contribution to / (Use of) Restricted Fund Balance	-	-	2,600	0.00%	2,600
Net change in fund balances	<u>3,722</u>	<u>(2,853)</u>	<u>2,600</u>	<u>(109.73%)</u>	<u>(5,453)</u>
BEG RESTRICTED FUND BAL		<u>887,086</u>	<u>354,120</u>		
END RESTRICTED FUND BAL		<u>\$884,233</u>	<u>\$356,720</u>		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Nine Months Ending June 30, 2014 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$19	\$108	-	0.00%	\$108
Total Revenues	19	108	-	0.00%	108
EXPENDITURES:					
Debt Service					
Interest - Bonds	-	1,542,388	1,542,400	100.00%	12
Principal - Bonds	-	2,395,000	2,395,000	100.00%	-
Subtotal	-	3,937,388	3,937,400	100.00%	12
Total Expenditures	-	3,937,388	3,937,400	100.00%	12
Excess of revenues over (under) Expenditures	19	(3,937,280)	(3,937,400)	100.00%	120
CHANGES TO FUND BALANCES:					
Contribution to / (Use of) Restricted Fund Balance	-	-	(3,937,400)	0.00%	(3,937,400)
Transfers	-	3,915,272	3,937,400	99.44%	(22,128)
Net change in fund balances	19	(22,008)	-	0.00%	(22,008)
BEG RESTRICTED FUND BAL		771,335	1,222,107		
END RESTRICTED FUND BAL		\$749,327	\$1,222,107		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Nine Months Ending June 30, 2014 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$17	\$989	-	0.00%	\$989
Special Assessments	<u>27,005</u>	<u>4,645,835</u>	<u>4,581,700</u>	<u>101.40%</u>	<u>64,135</u>
Total Revenues	<u>27,022</u>	<u>4,646,824</u>	<u>4,581,700</u>	<u>101.42%</u>	<u>65,124</u>
<i>Excess of revenues over (under)</i>					
<i>Expenditures</i>	<u>27,022</u>	<u>4,646,824</u>	<u>4,581,700</u>	<u>101.42%</u>	<u>65,124</u>
CHANGES TO FUND BALANCES:					
Contribution to /(Use of) Restricted Fund Balance	-	-	4,581,700	0.00%	4,581,700
Transfers	<u>-</u>	<u>(4,555,951)</u>	<u>(4,581,700)</u>	<u>99.44%</u>	<u>25,749</u>
Net change in fund balances	<u>27,022</u>	<u>90,873</u>	<u>-</u>	<u>0.00%</u>	<u>90,873</u>
BEG RESTRICTED FUND BAL		<u>649,455</u>	<u>(9,545)</u>		
END RESTRICTED FUND BAL		<u>\$740,328</u>	<u>(\$9,545)</u>		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Nine Months Ending June 30, 2014 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Connection Fees	\$8,497	\$11,771	-	0.00%	\$11,771
Gas & Oil Reimbursement	24,241	94,991	162,000	58.64%	(67,009)
Investment Income	42,293	295,316	420,000	70.31%	(124,684)
Meter Fees	1,553	5,603	-	0.00%	5,603
Net Incr (Decr) in FMV	(50,387)	119,213	-	0.00%	119,213
Operations & Maintenance Revenue	110,444	992,295	1,219,000	81.40%	(226,705)
Other Water/Utility Revenue	62,726	487,654	125,000	390.12%	362,654
Water & Sewer Revenue	2,343,644	20,337,715	29,811,000	68.22%	(9,473,285)
Total Revenues	2,543,011	22,344,558	31,737,000	70.41%	(9,392,442)
EXPENDITURES:					
Personal Services					
Employee Salaries and Benefits	14,424	136,418	178,800	76.30%	42,382
Subtotal	14,424	136,418	178,800	76.30%	42,382
Operating Expenditures					
Administrative Management Services	87,072	331,702	610,000	54.38%	278,298
Chemicals & Herbicides	-	-	1,800	0.00%	1,800
Electric Utility Costs	9,202	72,345	130,000	55.65%	57,655
Engineering Services	2,459	16,784	50,000	33.57%	33,216
Gas & Oil	17,130	118,498	222,100	53.35%	103,602
IT - Communication Services	2,429	19,814	25,400	78.01%	5,586
IT - Leases	1,532	13,575	12,400	109.48%	(1,175)
IT - Maintenance	111	22,033	33,800	65.19%	11,767
IT - Management Services	12,433	124,333	149,200	83.33%	24,867
IT - Supplies	469	5,049	10,700	47.19%	5,651
Insurance Premium Allocation	-	108,709	110,800	98.11%	2,091
Meter Costs	-	173,680	60,000	289.47%	(113,680)
Office Supplies	1,216	8,902	15,000	59.35%	6,098
Other Miscellaneous Expense	2,250	16,494	-	0.00%	(16,494)
Rentals & Leases	-	368	5,000	7.36%	4,632
SCADA	15,254	18,247	25,000	72.99%	6,753
Water & Sewer Utility Costs	2,394,131	20,709,765	29,811,000	69.47%	9,101,235
Water Quality Analysis	5,650	21,598	40,000	54.00%	18,402
Subtotal	2,551,338	21,781,896	31,312,200	69.56%	9,530,304
Capital Maintenance					
Campus Network Maintenance	849	2,888	4,000	72.20%	1,112
Facilities Maintenance	3,586	36,054	60,000	60.09%	23,946
Lift Station Repairs & Maintenance	59,989	850,291	100,000	850.29%	(750,291)
Repairs & Maintenance	41,366	174,497	200,000	87.25%	25,503
Sewer Lines Repairs & Maintenance	-	5,552	1,661,821	0.33%	1,656,269
Vehicle Maintenance	322	12,431	15,000	82.87%	2,569
Subtotal	106,112	1,081,713	2,040,821	53.00%	959,108
Capital Outlay					
By-pass Pump for Lift Station Repairs	-	37,879	30,000	126.26%	(7,879)
Country Isles Water Main Improvement	-	619	1,000,000	0.06%	999,381
Document Management Project	-	1,693	30,000	5.64%	28,307
Meter Replacement Program	-	-	348,600	0.00%	348,600
Public Works Facility Chemical Storage Tanks	-	36,576	30,000	121.92%	(6,576)
SCADA Radio Replacement	-	-	375,100	0.00%	375,100
Telephone System Replacement	-	23,149	15,200	152.30%	(7,949)
Subtotal	-	99,916	1,828,900	5.46%	1,728,984
Total Expenditures	2,671,874	23,099,943	35,360,721	65.33%	12,260,778
Excess of revenues over (under) Expenditures	(128,863)	(755,385)	(3,623,721)	20.85%	2,868,336
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Infrastructure Reserve	-	-	8,000,000	0.00%	8,000,000
Contribution to/(Use of) Credit Reserve	-	-	75,700	0.00%	75,700

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Nine Months Ending June 30, 2014 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
Contribution to /(Use of) Restricted Fund Balance	-	-	(\$777,021)	0.00%	(\$777,021)
Contribution to /(Use of) Restricted Fund Balance	-	-	(10,922,400)	0.00%	(10,922,400)
Net change in fund balances	<u>(128,863)</u>	<u>(755,385)</u>	<u>(3,623,721)</u>	<u>20.85%</u>	<u>2,868,336</u>
 BEG RESTRICTED FUND BAL		<u>7,966,166</u>	<u>11,747,363</u>		
 END RESTRICTED FUND BAL		<u>\$7,210,781</u>	<u>\$8,123,642</u>		

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THE TOWN FOUNDATION INC

BALANCE SHEET

June 30, 2014

ASSETS:

Cash	\$1,817,714
Accounts Receivable	87,883
Due From City of Sunrise	8,364
Prepaid Expense	<u>4,703</u>

Total Assets 1,918,664

LIABILITIES AND FUND BALANCE:

Liabilities:

Accounts Payable	<u>3,454</u>
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Total Liabilities 3,454

Fund Balances:

Unreserved/Reported In:	
General Fund - Prior Year Balance	1,585,414
Current Year	<u>329,796</u>

Total Fund Balances 1,915,210

Total Liabilities & Fund Balance \$1,918,664

THE TOWN FOUNDATION INC

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the Six Months Ending June 30, 2014 (50.00%)

	Actual		Budget		
	June	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Interest income	\$275	\$1,053	-	0.00%	\$1,053
Town Foundation Assessments	14	377,834	942,792	40.08%	(564,958)
Use of Fund Balance	-	-	1,579,651	0.00%	(1,579,651)
Total Revenues	289	378,887	2,522,443	15.02%	(2,143,556)
EXPENDITURES:					
Audit/Administrative Services	-	61	10,000	0.61%	9,939
Billing	-	24,136	23,475	102.82%	(661)
Cable Services	-	-	1,000,000	0.00%	1,000,000
Cable Taxes	-	-	115,350	0.00%	115,350
Insurance Premium	-	12,479	60,280	20.70%	47,801
Legal Services	1,293	12,414	40,000	31.04%	27,586
Total Expenditures	1,293	49,090	1,249,105	3.93%	1,200,015
<i>Excess of revenues over (under) Expenditures & Reserves</i>	<u>(1,004)</u>	<u>329,797</u>	<u>1,273,338</u>	<u>25.90%</u>	<u>(943,541)</u>
FUND BALANCE - BEGINNING		<u>1,585,414</u>	<u>-</u>		
FUND BALANCE - ENDING		<u>\$1,915,211</u>	<u>\$1,273,338</u>		

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