



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

WESTON

*The Nation's Premier Municipal Corporation*SM

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CITY OF WESTON

BALANCE SHEET

June 30, 2015

	General Fund		Special Revenue Funds					Capital Projects Fund	Total Funds	
	General	Disaster Management	Street Maintenance	Fire Services	Transportation	Building	Law Enforcement	Tree Trust		Infrastructure
ASSETS:										
Cash	\$10,000	-	-	-	-	-	\$270,156	-	\$5,639,488	\$5,919,644
Equity In Pooled Cash	28,433,225	43,836,007	5,329,561	7,021,429	143,992	920,915	294,175	56,908	(2,397,626)	83,638,586
Interest Receivable	99,391	154,565	18,082	23,944	431	3,083	896	175	(2,165)	298,402
Prepaid Items	623	-	-	-	-	-	-	-	-	623
Total Assets	28,543,239	43,990,572	5,347,643	7,045,373	144,423	923,998	565,227	57,083	3,239,697	89,857,255
LIABILITIES AND FUND BALANCE:										
Liabilities:										
Accounts Payable	-	-	(1)	(1)	-	1	1	-	1	1
Deposits	1,139,565	-	-	-	-	-	-	-	-	1,139,565
Deferred Revenue	38,091	-	-	-	-	51,011	-	-	-	89,102
Total Liabilities	1,177,656	-	(1)	(1)	-	51,012	1	-	1	1,228,668
Fund Balances:										
Restricted Fund Balance	8,593	-	5,347,644	7,045,374	144,423	-	565,226	57,083	3,239,696	16,408,039
Committed Fund Balance	8,525,095	43,990,572	-	-	-	872,986	-	-	-	53,388,653
Assigned Fund Balance	1,509,192	-	-	-	-	-	-	-	-	1,509,192
Unassigned Fund Balance	17,322,703	-	-	-	-	-	-	-	-	17,322,703
Total Fund Balances	27,365,583	43,990,572	5,347,644	7,045,374	144,423	872,986	565,226	57,083	3,239,696	88,628,587
Total Liabilities & Fund Balance	\$28,543,239	\$43,990,572	\$5,347,643	\$7,045,373	\$144,423	\$923,998	\$565,227	\$57,083	\$3,239,697	\$89,857,255

CITY OF WESTON

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

For the Nine Months Ending June 30, 2015 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Ad Valorem Taxes	\$112,109	\$15,867,509	\$16,079,700	98.68%	(\$212,191)
Alcoholic Beverage Licenses	-	15,868	10,100	157.11%	5,768
Business Tax Receipts	27,571	980,998	875,000	112.11%	105,998
Cell Tower Lease	-	94,393	163,300	57.80%	(68,907)
Code Compliance Fines	16,900	191,600	10,000	1,916.00%	181,600
Commercial Vehicle Violation Fines	13,802	66,782	50,000	133.56%	16,782
Contributions from Private Source	-	-	600,000	0.00%	(600,000)
Court Fines & Forfeitures	31,937	286,861	150,000	191.24%	136,861
Development Fees	14,054	90,871	30,900	294.08%	59,971
EMS Transport Fees	-	477,102	850,000	56.13%	(372,898)
Engineering Permit Fees	114,447	385,093	131,200	293.52%	253,893
Franchise Fee - Electricity	273,420	1,777,345	4,220,500	42.11%	(2,443,155)
Franchise Fee - Gas	318	2,929	-	0.00%	2,929
Franchise Fee - Solid Waste	111,111	950,484	1,231,300	77.19%	(280,816)
Half Cent Sales Tax	356,003	2,850,983	3,698,400	77.09%	(847,417)
Investment Income	76,983	358,597	300,000	119.53%	58,597
Net Incr (Decr) in FMV	(102,444)	(43,646)	-	0.00%	(43,646)
Other Miscellaneous Revenues	22,749	570,263	245,000	232.76%	325,263
Recreation Fees	11,246	432,568	514,700	84.04%	(82,132)
Simplified Communications Tax	234,767	1,961,660	3,570,400	54.94%	(1,608,740)
Site Plan Fees	750	18,650	-	0.00%	18,650
Special Assessments (net of fees)	(24,704)	2,526,702	2,243,700	112.61%	283,002
State Revenue Sharing	97,467	863,911	852,200	101.37%	11,711
Tennis Center Fees	-	35,321	31,500	112.13%	3,821
Utility Tax - Electric	377,322	3,083,751	3,836,600	80.38%	(752,849)
Utility Tax - Gas	6,512	54,789	89,700	61.08%	(34,911)
Total Revenues	1,772,320	33,901,384	39,784,200	85.21%	(5,882,816)
EXPENDITURES:					
City Commission					
Charitable Contributions	-	29,092	29,100	99.97%	8
Commission Salaries and Benefits	5,398	48,609	64,400	75.48%	15,791
Conferences & Seminars	170	595	2,500	23.80%	1,905
Contingency	-	-	1,000	0.00%	1,000
Independent Audit Services	-	104,000	111,000	93.69%	7,000
Subscriptions & Memberships	3,813	15,921	22,000	72.37%	6,079
Subtotal	9,381	198,217	230,000	86.18%	31,783
City Manager					
City Hall Maintenance	14,647	204,866	275,000	74.50%	70,134
Communication Services	-	-	2,300	0.00%	2,300
Conferences & Seminars	4,774	33,405	21,000	159.07%	(12,405)
Consulting Services	8,000	63,050	130,000	48.50%	66,950
Election	11,868	11,868	21,900	54.19%	10,032
Electric Utility Costs	2,520	20,828	30,000	69.43%	9,172
Employee Salaries and Benefits	52,023	461,997	620,600	74.44%	158,603
Legal Advertisements	932	12,301	25,000	49.20%	12,699
Office Supplies	8,987	44,023	85,000	51.79%	40,977
Ordinance Codification	1,326	5,465	7,500	72.87%	2,035
Rentals & Leases	1,384	14,042	25,000	56.17%	10,958
Subscriptions & Memberships	190	8,195	12,000	68.29%	3,805
Water & Sewer Utility Costs	-	4,070	8,000	50.88%	3,930
Subtotal	106,651	884,110	1,263,300	69.98%	379,190
Administrative Services					
ASC Bldg Maintenance	1,490	1,490	95,000	1.57%	93,510
ASC Electric Utility Cost	14,620	19,881	15,000	132.54%	(4,881)
ASC Office Supplies	1,853	1,853	42,500	4.36%	40,647
ASC Water & Sewer Utility Cost	-	5,081	4,000	127.03%	(1,081)
Administrative Management Services	86,983	807,274	1,043,800	77.34%	236,526
Campus Network Maintenance	-	34,064	14,000	243.31%	(20,064)
Employee Salaries and Benefits	21,321	198,733	263,400	75.45%	64,667
Financial Investments Software	-	3,200	50,000	6.40%	46,800
Financial Services Fees	4,575	67,137	75,000	89.52%	7,863
Financial Software Upgrades	-	-	53,000	0.00%	53,000
IT - Communications Services	14,852	93,945	64,400	145.88%	(29,545)
IT - Leases	-	10,435	-	0.00%	(10,435)
IT - Maintenance	2,673	114,040	132,600	86.00%	18,560
IT - Management Services	45,620	410,582	547,500	74.99%	136,918
IT - Supplies	5,852	68,257	37,200	183.49%	(31,057)
Insurance Premium Allocation	-	109,380	118,000	92.69%	8,620
Miscellaneous Expenses	-	2,926	-	0.00%	(2,926)
Property Appraiser Fees	-	-	10,000	0.00%	10,000
Public Relations	14,020	83,655	175,000	47.80%	91,345

CITY OF WESTON

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

For the Nine Months Ending June 30, 2015 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
Sales and Use Tax Remittance	\$563	\$8,269	\$2,000	413.45%	(\$6,269)
Special Projects - Financial Software	-	1,419	25,000	5.68%	23,581
Taxes	-	4,964	4,964	100.00%	-
Subtotal	214,422	2,046,585	2,772,364	73.82%	725,779
City Attorney					
Legal Services	51,762	380,957	748,000	50.93%	367,043
Litigation Services	10,956	139,570	140,000	99.69%	430
Safe Harbor Legal Opinions	2,964	11,917	30,000	39.72%	18,083
Special Magistrate	-	3,392	11,500	29.50%	8,108
Subtotal	65,682	535,836	929,500	57.65%	393,664
Public Safety					
Community Emergency Response Team	-	-	15,000	0.00%	15,000
EOC - Acquisition Cost	-	224,000	230,000	97.39%	6,000
Emergency Medical Services Contract	724,263	6,518,370	8,800,400	74.07%	2,282,030
Emergency Operations Center	-	58,806	-	0.00%	(58,806)
Fire Station # 55 Renovation	-	-	49,000	0.00%	49,000
Fire Station # 67 Renovation	-	-	42,900	0.00%	42,900
Fire Station # 81 Renovation	-	-	62,500	0.00%	62,500
Fire Station #55 Improvements	-	-	142,500	0.00%	142,500
Fire Station #67 Improvements	-	-	17,500	0.00%	17,500
Fire Station #81 Improvements	-	-	17,500	0.00%	17,500
Fire/EMS Building Repairs & Maintenance	4,542	16,227	60,400	26.87%	44,173
Insurance Premium Allocation	-	49,524	54,400	91.04%	4,876
Police Service Center Repairs & Maintenance	8,035	38,203	63,000	60.64%	24,797
Police Services Center Improvements	8,825	17,005	50,000	34.01%	32,995
Police Services Contract	922,659	8,303,929	11,553,300	71.87%	3,249,371
Subtotal	1,668,324	15,226,064	21,158,400	71.96%	5,932,336
Community Development					
Civil/Environmental Engineering	4,989	38,625	52,500	73.57%	13,875
Code Enforcement Services	20,342	162,733	244,100	66.67%	81,367
Community Rating System	542	903	60,000	1.51%	59,097
Comprehensive/Long-range Planning	6,647	55,491	126,900	43.73%	71,409
Construction Services	7,688	70,220	105,000	66.88%	34,780
Emergency Management	-	-	25,000	0.00%	25,000
Engineering Permits	90,270	468,083	105,000	445.79%	(363,083)
Evaluation and Appraisal Report (EAR)	-	-	104,000	0.00%	104,000
Landscape Architecture	28,657	110,802	164,400	67.40%	53,598
Planning: Basic Services	34,883	279,067	418,600	66.67%	139,533
Surveying Services	-	21,441	57,500	37.29%	36,059
Traffic Engineering	3,327	49,137	143,600	34.22%	94,463
Zoning: Basic Services	10,708	85,667	128,500	66.67%	42,833
Subtotal	208,053	1,342,169	1,735,100	77.35%	392,931
Parks and Recreation					
Administrative Management Services	31,778	253,870	197,000	128.87%	(56,870)
Building Repairs & Maintenance	4,449	91,545	363,300	25.20%	271,755
Communication Services	1,214	9,651	14,100	68.45%	4,449
Community Center Renovations	-	(4,910)	-	0.00%	4,910
Cypress Bay Artificial Turf	-	250	950,000	0.03%	949,750
Electric Utility Costs	37,356	269,250	450,000	59.83%	180,750
Employee Salaries and Benefits	34,916	328,703	442,400	74.30%	113,697
Hockey Rink Renovations at Regional Park	-	99,980	100,000	99.98%	20
Instructor Services	4,167	94,938	140,000	67.81%	45,062
Insurance Premium Allocation	-	176,800	194,200	91.04%	17,400
Landscape Maintenance	26,748	114,126	300,000	38.04%	185,874
Office Supplies	1,249	9,612	10,000	96.12%	388
Park Repairs & Maintenance	63,408	484,343	686,800	70.52%	202,457
Park Services	323,116	1,442,464	2,609,000	55.29%	1,166,536
Police Services	19,342	109,554	193,000	56.76%	83,446
Soccer Field Drainage Improvements at Region	30,094	30,094	230,000	13.08%	199,906
Special Events	33,073	195,202	200,000	97.60%	4,798
Tennis Center	14,587	112,732	165,400	68.16%	52,668
Tennis Center Court Renovation	-	93,420	100,000	93.42%	6,580
Tequesta Trace Park Athletic Fields	-	53,925	-	0.00%	(53,925)
Water & Sewer Utility Costs	10,038	78,832	120,000	65.69%	41,168
Subtotal	635,535	4,044,381	7,465,200	54.18%	3,420,819
Specialty Services					
Bulk Trash/Hazardous Waste	42,140	126,419	170,000	74.36%	43,581
Crossing Guards	37,672	441,485	565,500	78.07%	124,015

CITY OF WESTON

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

For the Nine Months Ending June 30, 2015 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
Property Appraiser Fees	-	\$8,877	\$8,900	99.74%	\$23
Solid Waste Services	135,635	1,338,850	2,064,800	64.84%	725,950
Subtotal	215,447	1,915,631	2,809,200	68.19%	893,569
Total Expenditures	3,123,495	26,192,993	38,363,064	68.28%	12,170,071
RESERVES:					
Reserve for City Hall Improvements	-	-	98,500	0.00%	98,500
Reserve for Financial Software Upgrades	-	-	20,000	0.00%	20,000
Reserve for Police Building Improvement	-	-	52,400	0.00%	52,400
Reserve for Fire/EMS Buildings Improvements	-	-	57,600	0.00%	57,600
Reserve for Park Buildings Improvements	-	-	134,200	0.00%	134,200
Subtotal	-	-	362,700	0.00%	362,700
Excess of revenues over (under) Expenditures & Reserves	(1,351,175)	7,708,391	1,058,436	728.28%	6,649,955
CHANGES TO FUND BALANCES:					
Contribution to /(Use of) Credit Reserve	-	-	711,900	0.00%	711,900
Contribution to /(Use of) Infrastructure Reserve	-	(3,460)	62,200	(5.56%)	65,660
Contribution to /(Use of) Assigned Fund Balance	-	-	(674,400)	0.00%	(674,400)
Contribution to /(Use of) Unassigned Fund Balance	-	-	209,436	0.00%	209,436
Transfers	-	(1,553,000)	(2,652,500)	58.55%	1,099,500
Net change in fund balances	-	(1,556,460)	(2,343,364)	66.42%	786,904
BEG UNASSIGNED FUND BAL		11,167,312	1,743,840		
END UNASSIGNED FUND BAL		\$17,326,163	\$412,776		

CITY OF WESTON

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

For the Nine Months Ending June 30, 2015 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$117,945	\$553,276	\$808,000	68.47%	(\$254,724)
Net Incr (Decr) in FMV	(216,278)	(67,875)	-	0.00%	(67,875)
Total Revenues	(98,333)	485,401	808,000	60.07%	(322,599)
EXPENDITURES:					
Operating Expenditures					
Disaster Response	-	-	1,000,000	0.00%	1,000,000
Subtotal	-	-	1,000,000	0.00%	1,000,000
Total Expenditures	-	-	1,000,000	0.00%	1,000,000
Excess of revenues over (under) Expenditures & Reserves	(98,333)	485,401	(192,000)	(252.81%)	677,401
CHANGES TO FUND BALANCES:					
Adjustment for Disaster Response	-	-	1,000,000	0.00%	(1,000,000)
Contribution to / (Use of) Committed Fund Balance	-	-	(192,000)	0.00%	(192,000)
Net change in fund balances	-	-	808,000	0.00%	(808,000)
BEG COMMITTED FUND BAL		43,505,171	44,755,791		
END COMMITTED FUND BAL		\$43,990,572	\$45,563,791		

CITY OF WESTON

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

For the Nine Months Ending June 30, 2015 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Additional Local Option Gas Tax	\$35,973	\$274,261	\$426,200	64.35%	(\$151,939)
Investment Income	14,196	64,725	25,000	258.90%	39,725
Local Option Gas Tax	58,759	451,840	666,200	67.82%	(214,360)
Net Incr (Decr) in FMV	(23,911)	(7,941)	-	0.00%	(7,941)
Other Miscellaneous Revenues	-	17,056	-	0.00%	17,056
State Revenue Sharing	32,264	285,977	330,700	86.48%	(44,723)
Total Revenues	117,281	1,085,918	1,448,100	74.99%	(362,182)
EXPENDITURES:					
Operating Expenditures					
Insurance Premium Allocation	-	2,095	2,300	91.09%	205
On-Site Inspections	14,258	114,067	171,100	66.67%	57,033
Road Drainage	-	-	150,000	0.00%	150,000
Signing & Safety Supplies	-	37,015	100,000	37.02%	62,985
Street Sweeping	3,349	53,589	100,000	53.59%	46,411
Subtotal	17,607	206,766	523,400	39.50%	316,634
Capital Maintenance					
Bridge Repairs	85	8,962	110,000	8.15%	101,038
Road Repairs and Maintenance	-	26,626	92,100	28.91%	65,474
Subtotal	85	35,588	202,100	17.61%	166,512
Capital Outlay					
Royal Palm Boulevard Resurfacing	-	(159,031)	-	0.00%	159,031
Subtotal	-	(159,031)	-	0.00%	159,031
Debt Service					
Interest - Northern Trust FY11 Notes	-	51,332	60,400	84.99%	9,068
Principal - Northern Trust FY11 Notes	-	363,868	363,900	99.99%	32
Subtotal	-	415,200	424,300	97.86%	9,100
Total Expenditures	17,692	498,523	1,149,800	43.36%	651,277
Excess of revenues over (under) Expenditures & Reserves	99,589	587,395	298,300	196.91%	289,095
CHANGES TO FUND BALANCES:					
Contribution to /(Use of) Restricted Fund Balance	-	-	298,300	0.00%	298,300
Net change in fund balances	-	-	298,300	0.00%	(298,300)
BEG RESTRICTED FUND BAL		4,760,248	4,443,619		
END RESTRICTED FUND BAL		\$5,347,643	\$4,741,919		

CITY OF WESTON

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

For the Nine Months Ending June 30, 2015 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$19,251	\$85,963	\$60,600	141.85%	\$25,363
Net Incr (Decr) in FMV	(579)	(10,515)	-	0.00%	(10,515)
Special Assessments (net of fees)	68,307	11,669,044	11,737,600	99.42%	(68,556)
Total Revenues	86,979	11,744,492	11,798,200	99.54%	(53,708)
EXPENDITURES:					
Operating Expenditures					
Fire Prevention Services	50,153	451,377	609,400	74.07%	158,023
Fire Protection Services	871,060	7,839,539	10,584,100	74.07%	2,744,561
Geographic Information System	-	3,500	3,600	97.22%	100
IT - Communication Services	200	1,921	2,200	87.32%	279
IT - Leases	-	283	-	0.00%	(283)
IT - Maintenance	73	3,913	3,600	108.69%	(313)
IT - Management Services	1,237	11,135	14,900	74.73%	3,765
IT - Supplies	159	1,885	1,100	171.36%	(785)
Insurance Premium Allocation	-	43,332	47,600	91.03%	4,268
Property Appraiser Fees	-	11,193	12,400	90.27%	1,207
Subtotal	922,882	8,368,078	11,278,900	74.19%	2,910,822
Capital Maintenance					
Campus Network Maintenance	-	973	400	243.25%	(573)
Fire Station #55 Building Improvement	-	-	142,500	0.00%	142,500
Fire Station #67 Building Improvement	-	-	17,500	0.00%	17,500
Fire Station #81 Building Improvement	-	-	17,500	0.00%	17,500
Fire/EMS Station Building Repairs & Maintenance	3,226	22,840	60,400	37.81%	37,560
Subtotal	3,226	23,813	238,300	9.99%	214,487
Capital Outlay					
Fire Station #55 Renovations	-	-	49,000	0.00%	49,000
Fire Station #67 Renovations	-	-	42,900	0.00%	42,900
Fire Station #81 Renovations	-	-	62,500	0.00%	62,500
Fire Vehicles (four engines)	-	2,535,353	2,000,000	126.77%	(535,353)
Fire Vehicles (one tower/ladder apparatus)	-	1,134,816	1,300,000	87.29%	165,184
Subtotal	-	3,670,169	3,454,400	106.25%	(215,769)
Debt Service					
Interest - Northern Trust FY08 Notes	-	6,588	6,600	99.82%	12
Principal - Northern Trust FY08 Notes	-	347,112	347,200	99.97%	88
Principal - BB&T FY2014A Notes	-	198,004	198,100	99.95%	96
Interest - BB&T FY2014A Notes	-	19,374	19,400	99.87%	26
Subtotal	-	571,078	571,300	99.96%	222
Total Expenditures	926,108	12,633,138	15,542,900	81.28%	2,909,762
Excess of revenues over (under) Expenditures & Reserves	(839,129)	(888,646)	(3,744,700)	23.73%	2,856,054
CHANGES TO FUND BALANCES:					
Note Proceeds	-	2,848,000	3,300,000	86.30%	(452,000)
Use of Note Proceeds	-	-	(3,300,000)	0.00%	3,300,000
Contribution to/(Use of) Infrastructure Reserve	-	-	(132,000)	0.00%	(132,000)
Contribution to/(Use of) Restricted Fund Balance	-	-	(312,700)	0.00%	(312,700)
Net change in fund balances	-	2,848,000	(444,700)	(640.43%)	3,292,700
BEG RESTRICTED FUND BAL		5,086,018	4,844,090		
END RESTRICTED FUND BAL		\$7,045,372	\$4,399,390		

CITY OF WESTON

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

For the Nine Months Ending June 30, 2015 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Additional Local Option Gas Tax For Transit	\$6,896	\$52,574	\$81,700	64.35%	(\$29,126)
Investment Income	386	1,543	-	0.00%	1,543
Net Incr (Decr) in FMV	(491)	(189)	-	0.00%	(189)
Total Revenues	6,791	53,928	81,700	66.01%	(27,772)
EXPENDITURES:					
Operating Expenditures					
Insurance Premium Allocation	-	11,017	12,100	91.05%	1,083
Subtotal	-	11,017	12,100	91.05%	1,083
Capital Maintenance					
Bus Shelter Maintenance	695	10,766	14,000	76.90%	3,234
Subtotal	695	10,766	14,000	76.90%	3,234
Total Expenditures	695	21,783	26,100	83.46%	4,317
<i>Excess of revenues over (under) Expenditures & Reserves</i>	<u>6,096</u>	<u>32,145</u>	<u>55,600</u>	<u>57.81%</u>	<u>(23,455)</u>
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	55,600	0.00%	55,600
Net change in fund balances	<u>-</u>	<u>-</u>	<u>55,600</u>	<u>0.00%</u>	<u>(55,600)</u>
BEG RESTRICTED FUND BAL		<u>112,278</u>	<u>123,115</u>		
END RESTRICTED FUND BAL		<u>\$144,423</u>	<u>\$178,715</u>		

CITY OF WESTON

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

For the Nine Months Ending June 30, 2015 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Annual Fire Inspection Fees	\$13,833	\$130,105	\$163,200	79.72%	(\$33,095)
Board of Rules & Appeals Fees	3,993	28,661	20,800	137.79%	7,861
Building Administration Fees	-	1,950	-	0.00%	1,950
Building Code Admin & Inspect	-	5	-	0.00%	5
Building Fees	222,966	1,657,749	2,034,500	81.48%	(376,751)
FL Dept of Business & Prof Reg	2,829	21,148	26,000	81.34%	(4,852)
FL Dept of Community Affairs	2,829	21,148	26,000	81.34%	(4,852)
Investment Income	2,461	11,032	100	11,032.00%	10,932
Net Incr (Decr) in FMV	(4,401)	(1,354)	-	0.00%	(1,354)
Other Miscellaneous Revenues	4,334	(15,682)	-	0.00%	(15,682)
Radon Fees	-	5	-	0.00%	5
Training and Education Fees	1,733	12,370	20,800	59.47%	(8,430)
Zoning Fees	12,754	118,340	164,800	71.81%	(46,460)
Total Revenues	263,331	1,985,477	2,456,200	80.84%	(470,723)
EXPENDITURES:					
Operating Expenditures					
Administrative Management Services	59,038	73,538	21,800	337.33%	(51,738)
Board of Rules & Appeals	3,890	23,928	20,800	115.04%	(3,128)
Building Administration Management Services	-	400,575	686,700	58.33%	286,125
Building Code Services	126,917	854,400	1,122,700	76.10%	268,300
FL Dept of Business & Prof Reg	-	11,523	26,000	44.32%	14,477
FL Dept of Community Affairs	-	11,523	26,000	44.32%	14,477
Fire Prevention Services	13,423	120,807	163,100	74.07%	42,293
Geographic Information System	-	3,500	3,500	100.00%	-
IT - Communication Services	2,843	26,703	26,900	99.27%	197
IT - Leases	-	3,584	-	0.00%	(3,584)
IT - Maintenance	918	37,127	45,500	81.60%	8,373
IT - Management Services	15,671	141,037	188,100	74.98%	47,063
IT - Supplies	2,010	23,759	12,800	185.62%	(10,959)
Insurance Premium Allocation	-	6,192	6,800	91.06%	608
Office Supplies	801	6,241	50,000	12.48%	43,759
Training and Education	1,750	10,638	20,800	51.14%	10,162
Subtotal	227,261	1,755,075	2,421,500	72.48%	666,425
Capital Maintenance					
Campus Network Maintenance	-	11,681	4,800	243.35%	(6,881)
Subtotal	-	11,681	4,800	243.35%	(6,881)
Total Expenditures	227,261	1,766,756	2,426,300	72.82%	659,544
Excess of revenues over (under) Expenditures & Reserves	36,070	218,721	29,900	731.51%	188,821
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Committed Fund Balance	-	-	29,900	0.00%	29,900
Net change in fund balances	-	-	29,900	0.00%	(29,900)
BEG COMMITTED FUND BAL		654,263	49,545		
END COMMITTED FUND BAL		\$872,984	\$79,445		

CITY OF WESTON

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

For the Nine Months Ending June 30, 2015 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$735	\$3,332	\$100	3,332.00%	\$3,232
Net Incr (Decr) in FMV	(1,340)	(393)	-	0.00%	(393)
Seizures	90,667	112,947	10,000	1,129.47%	102,947
Total Revenues	90,062	115,886	10,100	1,147.39%	105,786
EXPENDITURES:					
Operating Expenditures					
Explorer Program	9,044	17,904	1,000	1,790.40%	(16,904)
Financial Services Fees	6	69	-	0.00%	(69)
Police Equipment	-	71,308	84,400	84.49%	13,092
Subtotal	9,050	89,281	85,400	104.54%	(3,881)
Total Expenditures	9,050	89,281	85,400	104.54%	(3,881)
<i>Excess of revenues over (under) Expenditures & Reserves</i>	81,012	26,605	(75,300)	(35.33%)	101,905
CHANGES TO FUND BALANCES:					
Contribution to /(Use of) Restricted Fund Balance	-	-	(74,300)	0.00%	(74,300)
Contribution to /(Use of) Restricted Fund Balance	-	-	(1,000)	0.00%	(1,000)
Net change in fund balances	-	-	(75,300)	0.00%	75,300
BEG RESTRICTED FUND BAL		538,622	517,722		
END RESTRICTED FUND BAL		\$565,227	\$442,422		

CITY OF WESTON

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

For the Nine Months Ending June 30, 2015 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Contributions	\$2,642	\$13,694	\$10,000	136.94%	\$3,694
Investment Income	152	626	100	626.00%	526
Net Incr (Decr) in FMV	(204)	(77)	-	0.00%	(77)
Total Revenues	<u>2,590</u>	<u>14,243</u>	<u>10,100</u>	<u>141.02%</u>	<u>4,143</u>
EXPENDITURES:					
Operating Expenditures					
Tree Planting	-	-	10,100	0.00%	10,100
Subtotal	-	-	<u>10,100</u>	<u>0.00%</u>	<u>10,100</u>
<i>Total Expenditures</i>	<i>-</i>	<i>-</i>	<i><u>10,100</u></i>	<i><u>0.00%</u></i>	<i><u>10,100</u></i>
<i>Excess of revenues over (under) Expenditures & Reserves</i>	<i><u>2,590</u></i>	<i><u>14,243</u></i>	<i>-</i>	<i><u>0.00%</u></i>	<i><u>14,243</u></i>
BEG RESTRICTED FUND BAL		<u>42,840</u>	<u>29,633</u>		
END RESTRICTED FUND BAL		<u><u>\$57,083</u></u>	<u><u>\$29,633</u></u>		

CITY OF WESTON

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

For the Nine Months Ending June 30, 2015 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	(\$6,447)	(\$4,883)	\$50,500	(9.67%)	(\$55,383)
Net Incr (Decr) in FMV	2,475	951	-	0.00%	951
Other Miscellaneous Revenues	-	1,830	-	0.00%	1,830
State Grant - Other Physical Environment	-	72,556	-	0.00%	72,556
Total Revenues	(3,972)	70,454	50,500	139.51%	19,954
EXPENDITURES:					
Operating Expenditures					
Financial Services Fees	-	19	-	0.00%	(19)
Subtotal	-	19	-	0.00%	(19)
Capital Outlay					
DR Server Upgrades	25,627	25,627	94,700	27.06%	69,073
EMS Vehicles	-	1,375,245	-	0.00%	(1,375,245)
Emerald Estates Park Improvements	-	1,209	-	0.00%	(1,209)
Emergency Operations Center	487,908	881,504	3,000,000	29.38%	2,118,496
Peace Mound Park Improvements	81	73,918	-	0.00%	(73,918)
Restrooms Renovations at City Parks	-	1,746,187	1,800,000	97.01%	53,813
Server Upgrades	94,488	94,488	60,000	157.48%	(34,488)
Tequesta Trace Park Shelter Replacement	-	102,996	-	0.00%	(102,996)
Video Display Refresh	-	12,148	-	0.00%	(12,148)
WiFi Upgrade	29,696	29,696	175,000	16.97%	145,304
Work Order Software	-	64,082	300,000	21.36%	235,918
Subtotal	637,800	4,407,100	5,429,700	81.17%	1,022,600
Debt Service					
Principal - TD FY2013A Notes	-	473,077	630,800	75.00%	157,723
Interest - TD FY2013A Notes	-	87,274	114,800	76.02%	27,526
Principal - BB&T FY2014A Notes	-	142,977	143,000	99.98%	23
Interest - BB&T FY2014A Notes	-	24,716	24,800	99.66%	84
Principal - BB&T FY2014B Notes	-	88,603	88,700	99.89%	97
Interest - BB&T FY2014B Notes	-	2,115	2,200	96.14%	85
Principal - TD FY2013B Notes	-	205,263	273,700	75.00%	68,437
Interest - TD FY2013B Notes	-	10,157	13,200	76.95%	3,043
Subtotal	-	1,034,182	1,291,200	80.09%	257,018
Total Expenditures	637,800	5,441,301	6,720,900	80.96%	1,279,599
Excess of revenues over (under) Expenditures & Reserves	(641,772)	(5,370,847)	(6,670,400)	80.52%	1,299,553
CHANGES TO FUND BALANCES:					
Transfers	-	1,553,000	2,652,500	58.55%	(1,099,500)
Note Proceeds	-	3,531,000	3,535,000	99.89%	(4,000)
Use of Note Proceeds	-	-	(3,535,000)	0.00%	3,535,000
Contribution to /(Use of) Restricted Fund Balance	-	-	(2,082,900)	0.00%	(2,082,900)
Net change in fund balances	-	5,084,000	569,600	892.56%	4,514,400
BEG RESTRICTED FUND BAL		3,526,543	2,920,456		
END RESTRICTED FUND BAL		\$3,239,696	\$2,437,556		

BONAVENTURE DEVELOPMENT DISTRICT

BALANCE SHEET

June 30, 2015

	<u>Special Revenue Funds</u>		<u>Debt Service Fund</u>	
	<u>Water Management</u>	<u>Rights-of-Way</u>	<u>Series 2002</u>	<u>Total Funds</u>
ASSETS:				
Equity In Pooled Cash	\$1,684,638	\$3,632,031	\$1,992,735	\$7,309,404
Interest Receivable	5,426	13,045	-	18,471
Due From Other Funds	-	-	(2,621)	(2,621)
Prepaid Items	330	-	-	330
Total Assets	<u>1,690,394</u>	<u>3,645,076</u>	<u>1,990,114</u>	<u>7,325,584</u>
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	1	-	(1)	-
Due To Other Funds	(2,621)	-	-	(2,621)
Total Liabilities	<u>(2,620)</u>	<u>-</u>	<u>(1)</u>	<u>(2,621)</u>
Fund Balances:				
Restricted Fund Balance	1,693,014	3,545,076	1,990,115	7,228,205
Tavor Holdings	-	100,000	-	100,000
Total Fund Balances	<u>1,693,014</u>	<u>3,645,076</u>	<u>1,990,115</u>	<u>7,328,205</u>
Total Liabilities & Fund Balance	<u>\$1,690,394</u>	<u>\$3,645,076</u>	<u>\$1,990,114</u>	<u>\$7,325,584</u>

BONAVENTURE DEVELOPMENT DISTRICT

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

For the Nine Months Ending June 30, 2015 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Grants	\$213,749	\$1,582,918	-	0.00%	\$1,582,918
Investment Income	4,436	19,452	20,200	96.30%	(748)
Net Incr (Decr) in FMV	(5,251)	(2,383)	-	0.00%	(2,383)
Other Miscellaneous Revenues	-	4,062	-	0.00%	4,062
Special Assessments	3,362	367,480	387,300	94.88%	(19,820)
Total Revenues	216,296	1,971,529	407,500	483.81%	1,564,029
EXPENDITURES:					
Personal Services					
Commission Salaries and Benefits	285	2,564	3,600	71.22%	1,036
Employee Salaries and Benefits	3,247	29,175	38,700	75.39%	9,525
Subtotal	3,532	31,739	42,300	75.03%	10,561
Operating Expenditures					
Administrative Management Services	1,459	14,162	17,600	80.47%	3,438
Arbitrage Calculation	-	-	2,000	0.00%	2,000
Canal Bank Restoration	-	-	10,000	0.00%	10,000
Chemicals & Herbicides	-	8,750	60,000	14.58%	51,250
Contingency	-	175	5,000	3.50%	4,825
Electric Utility Costs	219	643	20,000	3.22%	19,357
Engineering Services	-	723	30,000	2.41%	29,277
Geographic Information System	-	-	19,500	0.00%	19,500
IT - Communication Services	348	3,286	3,300	99.58%	14
IT - Leases	-	432	-	0.00%	(432)
IT - Maintenance	111	4,745	5,500	86.27%	755
IT - Management Services	1,889	16,999	22,700	74.89%	5,701
IT - Supplies	242	2,869	1,600	179.31%	(1,269)
Insurance Premium Allocation	-	13,838	15,200	91.04%	1,362
NPDES Report	-	5,000	5,000	100.00%	-
Office Supplies	-	-	2,500	0.00%	2,500
Property Appraiser Fees	-	4,959	6,350	78.09%	1,391
Trustee Fees	-	4,585	5,300	86.51%	715
Water Management Services	4,268	33,343	32,600	102.28%	(743)
Subtotal	8,536	114,509	264,150	43.35%	149,641
Capital Maintenance					
Campus Network Maintenance	-	1,459	600	243.17%	(859)
Culvert Inspections & Repairs	-	12,491	20,000	62.46%	7,509
Pump Station Maintenance	2,420	10,781	15,000	71.87%	4,219
Repairs & Maintenance	-	5,586	50,000	11.17%	44,414
Subtotal	2,420	30,317	85,600	35.42%	55,283
Capital Outlay					
Culvert Improvement	8,842	274,986	-	0.00%	(274,986)
Subtotal	8,842	274,986	-	0.00%	(274,986)
Total Expenditures	23,330	451,551	392,050	115.18%	(59,501)
Excess of revenues over (under) Expenditures	192,966	1,519,978	15,450	9,838.05%	1,504,528
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	15,450	0.00%	15,450
Net change in fund balances	192,966	1,519,978	15,450	9,838.05%	1,504,528
BEG RESTRICTED FUND BAL		173,036	1,231,072		
END RESTRICTED FUND BAL		\$1,693,014	\$1,246,522		

BONAVENTURE DEVELOPMENT DISTRICT

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

For the Nine Months Ending June 30, 2015 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$9,880	\$46,867	\$35,000	133.91%	\$11,867
Net Incr (Decr) in FMV	(15,065)	(5,729)	-	0.00%	(5,729)
Other Miscellaneous Revenues	-	16,092	-	0.00%	16,092
Special Assessments	16,669	1,822,123	1,920,400	94.88%	(98,277)
Total Revenues	11,484	1,879,353	1,955,400	96.11%	(76,047)
EXPENDITURES:					
Personal Services					
Commission Salaries and Benefits	285	2,564	3,600	71.22%	1,036
Employee Salaries and Benefits	7,824	71,975	97,800	73.59%	25,825
Subtotal	8,109	74,539	101,400	73.51%	26,861
Operating Expenditures					
Administrative Management Services	1,459	14,163	17,600	80.47%	3,437
Community Strategies Team	47,933	431,393	600,200	71.87%	168,807
Electric Utility Costs	1,930	66,983	98,200	68.21%	31,217
IT - Communication Services	377	3,551	3,600	98.64%	49
IT - Leases	-	466	-	0.00%	(466)
IT - Maintenance	119	5,231	6,000	87.18%	769
IT - Management Services	2,039	18,350	24,500	74.90%	6,150
IT - Supplies	262	3,094	1,700	182.00%	(1,394)
Insurance Premium Allocation	-	15,840	17,400	91.03%	1,560
Landscape Contracts	-	123,814	340,700	36.34%	216,886
Landscape Inspections	1,952	7,808	11,700	66.74%	3,892
Landscape Repairs & Maintenance	8,368	27,566	103,000	26.76%	75,434
Locate Ticket	-	-	3,000	0.00%	3,000
Mulch	-	-	59,900	0.00%	59,900
Office Supplies	-	-	2,500	0.00%	2,500
Plant Replacement	47,140	116,598	80,000	145.75%	(36,598)
Property Appraiser Fees	-	4,959	6,350	78.09%	1,391
Rights-of-Way Services	2,793	21,176	78,600	26.94%	57,424
Signage, Painting & Pressure Cleaning	2,314	45,731	52,500	87.11%	6,769
Trees & Trimming	6,591	16,191	100,000	16.19%	83,809
Subtotal	123,277	922,914	1,607,450	57.41%	684,536
Capital Maintenance					
Campus Network Maintenance	-	1,946	700	278.00%	(1,246)
Irrigation Repairs & Maintenance	2,499	20,841	63,000	33.08%	42,159
Sidewalk Repair & Maintenance	11,084	26,976	84,000	32.11%	57,024
Subtotal	13,583	49,763	147,700	33.69%	97,937
Capital Outlay					
Traffic Signage Rehabilitation Program	34,569	356,900	337,600	105.72%	(19,300)
Subtotal	34,569	356,900	337,600	105.72%	(19,300)
Total Expenditures	179,538	1,404,116	2,194,150	63.99%	790,034
Excess of revenues over (under) Expenditures	(168,054)	475,237	(238,750)	(199.05%)	713,987
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	98,850	0.00%	98,850
Contribution to/(Use of) Disaster Management Reserve	-	-	(337,600)	0.00%	(337,600)
Net change in fund balances	(168,054)	475,237	(238,750)	(199.05%)	713,987
BEG RESTRICTED FUND BAL		3,069,837	2,376,609		
END RESTRICTED FUND BAL		\$3,545,074	\$2,137,859		

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, 2015 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Assessment Prepayment	\$5,139	\$33,560	\$50,000	67.12%	(\$16,440)
Investment Income	32	310	-	0.00%	310
Special Assessments	8,125	888,195	936,100	94.88%	(47,905)
Total Revenues	13,296	922,065	986,100	93.51%	(64,035)
EXPENDITURES:					
Debt Service					
Interest - Bonds	-	314,381	315,300	99.71%	919
Principal - Bonds	-	610,000	610,000	100.00%	-
Principal Prepayment	-	55,000	50,000	110.00%	(5,000)
Subtotal	-	979,381	975,300	100.42%	(4,081)
Total Expenditures	-	979,381	975,300	100.42%	(4,081)
<i>Excess of revenues over (under) Expenditures</i>	<u>13,296</u>	<u>(57,316)</u>	<u>10,800</u>	<u>(530.70%)</u>	<u>(68,116)</u>
CHANGES TO FUND BALANCES:					
<i>Net change in fund balances</i>	<u>13,296</u>	<u>(57,316)</u>	<u>10,800</u>	<u>(530.70%)</u>	<u>(68,116)</u>
BEG RESTRICTED FUND BAL		<u>2,047,431</u>	<u>1,828,796</u>		
END RESTRICTED FUND BAL		<u>\$1,990,115</u>	<u>\$1,839,596</u>		

INDIAN TRACE DEVELOPMENT DISTRICT

BALANCE SHEET

June 30, 2015

	Special Revenue Funds			Debt Service Funds				Enterprise Fund	Total Funds
	Water Management Basin 1	Water Management Basin 2	Rights-of-Way Basin 1	Series 1997 Basin 1	Series 2003 Basin 2	Series 2005 Basin 1	Benefit Tax Basin 1	Water & Sewer Utility	
ASSETS:									
Equity In Pooled Cash	\$11,123,867	\$644,149	\$12,568,022	\$341,982	\$879,933	\$891,063	\$649,612	\$17,368,610	\$44,467,238
Accounts Receivable	-	-	-	-	-	-	-	1,578,710	1,578,710
Interest Receivable	42,596	2,900	44,020	-	-	-	-	62,273	151,789
Due From Other Governments	-	-	-	-	-	-	-	75,257	75,257
Prepaid Items	73	-	-	-	-	-	-	369	442
Improvements - Non Building	-	-	-	-	-	-	-	109,057,005	109,057,005
Acc. Depreciation-Improvements - Non Building	-	-	-	-	-	-	-	(50,318,463)	(50,318,463)
Machinery and equipment	-	-	-	-	-	-	-	264,070	264,070
Acc. Depreciation-Machinery and equipment	-	-	-	-	-	-	-	(237,067)	(237,067)
Infrastructure	-	-	-	-	-	-	-	2,156,320	2,156,320
Construction in progress	-	-	-	-	-	-	-	1,510,777	1,510,777
Total Assets	11,166,536	647,049	12,612,042	341,982	879,933	891,063	649,612	81,517,861	108,706,078
LIABILITIES AND FUND BALANCE:									
Liabilities:									
Accounts Payable	-	-	1	-	-	-	1	1	3
Deposits	-	-	-	-	-	-	-	2,012,470	2,012,470
Total Liabilities	-	-	1	-	-	-	1	2,012,471	2,012,473
Fund Balances/ Net Assets:									
Invested in Capital Assets	-	-	-	-	-	-	-	62,432,642	62,432,642
Restricted Fund Balance	11,166,536	647,049	12,612,041	341,982	879,933	891,063	649,611	17,072,748	44,260,963
Total Fund Balances/ Net Assets	11,166,536	647,049	12,612,041	341,982	879,933	891,063	649,611	79,505,390	106,693,605
Total Liabilities & Fund Balance/ Net Assets	\$11,166,536	\$647,049	\$12,612,042	\$341,982	\$879,933	\$891,063	\$649,612	\$81,517,861	\$108,706,078

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, 2015 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Gas & Oil Reimbursement	\$35,307	\$133,447	\$324,000	41.19%	(\$190,553)
Grants	40,714	301,508	-	0.00%	301,508
Investment Income	29,966	152,954	142,800	107.11%	10,154
Net Incr (Decr) in FMV	(43,626)	(18,706)	-	0.00%	(18,706)
Other Miscellaneous Revenues	-	495	-	0.00%	495
Special Assessments	16,663	3,116,240	3,108,500	100.25%	7,740
Total Revenues	79,024	3,685,938	3,575,300	103.09%	110,638
EXPENDITURES:					
Personal Services					
Commission Salaries and Benefits	316	2,849	4,000	71.23%	1,151
Employee Salaries and Benefits	13,300	123,825	163,400	75.78%	39,575
Subtotal	13,616	126,674	167,400	75.67%	40,726
Operating Expenditures					
Administrative Management Services	11,973	135,281	143,700	94.14%	8,419
Aquatic Maintenance Contracts	-	51,695	422,000	12.25%	370,305
Arbitrage Calculation	-	-	8,000	0.00%	8,000
Chemicals & Herbicides	1,396	55,759	400,000	13.94%	344,241
Contingency	-	175	42,200	0.41%	42,025
Electric Utility Costs	3,754	20,897	60,000	34.83%	39,103
Engineering Services	-	11,231	36,500	30.77%	25,269
Gas & Oil	36,442	193,343	438,500	44.09%	245,157
Geographic Information System	7,061	58,891	128,700	45.76%	69,809
IT - Communication Services	2,765	26,079	25,900	100.69%	(179)
IT - Leases	-	3,433	-	0.00%	(3,433)
IT - Maintenance	880	37,845	43,700	86.60%	5,855
IT - Management Services	15,011	135,099	180,200	74.97%	45,101
IT - Supplies	1,926	22,763	12,300	185.07%	(10,463)
Insurance Premium Allocation	-	37,872	41,600	91.04%	3,728
NPDES Report	-	10,080	7,900	127.59%	(2,180)
Natural Gas	587	1,181	50,000	2.36%	48,819
Office Supplies	-	-	2,500	0.00%	2,500
Property Appraiser Fees	-	18,304	24,500	74.71%	6,196
Rentals & Leases	-	-	5,000	0.00%	5,000
Trustee Fees	-	11,314	30,000	37.71%	18,686
Water & Sewer Utility Costs	389	2,637	3,600	73.25%	963
Water Analysis	-	-	10,300	0.00%	10,300
Water Management Services	43,849	328,209	483,800	67.84%	155,591
Wetlands Management Services	20,044	222,740	261,500	85.18%	38,760
Subtotal	146,077	1,384,828	2,862,400	48.38%	1,477,572
Capital Maintenance					
Campus Network Maintenance	-	11,195	4,600	243.37%	(6,595)
Culvert Inspections & Repairs	-	5,039	60,000	8.40%	54,961
Equipment Maintenance	2,144	17,303	18,300	94.55%	997
Facilities Maintenance	2,408	23,175	62,500	37.08%	39,325
Pump Station Maintenance	-	4,499	45,000	10.00%	40,501
Repairs & Maintenance	2,055	59,213	41,600	142.34%	(17,613)
Vehicle Maintenance	5,987	13,540	50,300	26.92%	36,760
Subtotal	12,594	133,964	282,300	47.45%	148,336
Capital Outlay					
Culvert Improvement	-	46,438	-	0.00%	(46,438)
Equipment	-	4,021	125,000	3.22%	120,979
Subtotal	-	50,459	125,000	40.37%	74,541
Total Expenditures	172,287	1,695,925	3,437,100	49.34%	1,741,175
Excess of revenues over (under) Expenditures	(93,263)	1,990,013	138,200	1,439.95%	1,851,813
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	138,200	0.00%	138,200
Net change in fund balances	(93,263)	1,990,013	138,200	1,439.95%	1,851,813

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, 2015 (75.00%)

	Actual		Budget		
	<u>June</u>	<u>Year to Date</u>	<u>Amended</u>	<u>% of Budget</u>	<u>Difference</u>
BEG RESTRICTED FUND BAL		<u>\$9,176,521</u>	<u>\$8,711,988</u>		
END RESTRICTED FUND BAL		<u>\$11,166,534</u>	<u>\$8,850,188</u>		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Nine Months Ending June 30, 2015 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$1,728	\$10,402	\$14,100	73.77%	(\$3,698)
Net Incr (Decr) in FMV	(3,181)	(1,273)	-	0.00%	(1,273)
Total Revenues	(1,453)	9,129	14,100	64.74%	(4,971)
EXPENDITURES:					
Arbitrage Calculation	-	-	2,000	0.00%	2,000
Insurance Premium Allocation	-	731	800	91.38%	69
Rights-of-Way Services	-	7,600	7,600	100.00%	-
Trustee Fees	-	-	4,000	0.00%	4,000
Subtotal	-	8,331	14,400	57.85%	6,069
Total Expenditures	-	8,331	14,400	57.85%	6,069
Excess of revenues over (under) Expenditures	(1,453)	798	(300)	(266.00%)	1,098
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	(20,300)	0.00%	(20,300)
Transfers	-	(20,000)	(20,000)	100.00%	-
Net change in fund balances	(1,453)	(19,202)	(20,300)	94.59%	1,098
BEG RESTRICTED FUND BAL		666,251	679,562		
END RESTRICTED FUND BAL		\$647,049	\$659,262		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Nine Months Ending June 30, 2015 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$34,043	\$158,668	\$50,500	314.19%	\$108,168
Net Incr (Decr) in FMV	(34,879)	(19,331)	-	0.00%	(19,331)
Other Miscellaneous Revenues	1,609	177,826	-	0.00%	177,826
Special Assessments	56,589	10,582,785	10,556,500	100.25%	26,285
Total Revenues	57,362	10,899,948	10,607,000	102.76%	292,948
EXPENDITURES:					
Personal Services					
Commission Salaries and Benefits	316	2,849	4,000	71.23%	1,151
Employee Salaries and Benefits	17,448	161,563	220,200	73.37%	58,637
Subtotal	17,764	164,412	224,200	73.33%	59,788
Operating Expenditures					
Administrative Management Services	7,202	67,919	86,500	78.52%	18,581
Community Strategies Team	162,901	1,466,105	2,039,800	71.87%	573,695
Electric Utility Costs	18,422	132,937	214,200	62.06%	81,263
IT - Communication Services	998	9,415	9,400	100.16%	(15)
IT - Leases	-	1,239	-	0.00%	(1,239)
IT - Maintenance	317	13,806	15,800	87.38%	1,994
IT - Management Services	5,416	48,740	65,000	74.98%	16,260
IT - Supplies	695	8,218	4,500	182.62%	(3,718)
Insurance Premium Allocation	-	137,561	151,100	91.04%	13,539
Landscape Contracts	219,988	1,443,242	2,904,200	49.69%	1,460,958
Landscape Inspections	35,787	143,146	214,300	66.80%	71,154
Landscape Repairs & Maintenance	84,752	495,502	420,000	117.98%	(75,502)
Locate Ticket	-	140	3,000	4.67%	2,860
Mulch	-	4,824	376,500	1.28%	371,676
Office Supplies	-	-	2,500	0.00%	2,500
Plant Replacement	86,794	573,614	500,000	114.72%	(73,614)
Property Appraiser Fees	-	18,304	24,500	74.71%	6,196
Rights-of-Way Services	9,941	62,583	122,500	51.09%	59,917
Signage, Painting & Pressure Cleaning	13,925	185,275	309,000	59.96%	123,725
Trees & Trimming	57,118	444,485	820,000	54.21%	375,515
Water & Sewer Utility Costs	1,831	10,887	26,600	40.93%	15,713
Subtotal	706,087	5,267,942	8,309,400	63.40%	3,041,458
Capital Maintenance					
Campus Network Maintenance	-	1,702	1,700	100.12%	(2)
Irrigation Repairs & Maintenance	27,702	324,486	564,400	57.49%	239,914
Sidewalk Repair & Maintenance	35,075	150,144	239,500	62.69%	89,356
Street Lights Repairs & Maintenance	27,474	214,075	315,000	67.96%	100,925
Subtotal	90,251	690,407	1,120,600	61.61%	430,193
Capital Outlay					
Invasive Tree Species Elimination Project	-	-	199,000	0.00%	199,000
Traffic Signage Rehabilitation Program	9,395	50,407	-	0.00%	(50,407)
Subtotal	9,395	50,407	199,000	25.33%	148,593
Total Expenditures	823,497	6,173,168	9,853,200	62.65%	3,680,032
Excess of revenues over (under) Expenditures	(766,135)	4,726,780	753,800	627.06%	3,972,980
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	(246,200)	0.00%	(246,200)
Contribution to/(Use of) Disaster Management Reserve	-	-	1,000,000	0.00%	1,000,000
Net change in fund balances	(766,135)	4,726,780	753,800	627.06%	3,972,980
BEG RESTRICTED FUND BAL		7,885,261	6,905,085		
END RESTRICTED FUND BAL		\$12,612,041	\$7,658,885		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Nine Months Ending June 30, 2015 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$6	\$24	-	0.00%	\$24
Total Revenues	6	24	-	0.00%	24
EXPENDITURES:					
Debt Service					
Interest - Bonds	-	644,250	644,300	99.99%	50
Subtotal	-	644,250	644,300	99.99%	50
Total Expenditures	-	644,250	644,300	99.99%	50
<i>Excess of revenues over (under) Expenditures</i>	6	(644,226)	(644,300)	99.99%	74
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	(644,300)	0.00%	(644,300)
Transfers	9,195	645,959	644,300	100.26%	1,659
Net change in fund balances	9,201	1,733	-	0.00%	1,733
BEG RESTRICTED FUND BAL		340,248	322,278		
END RESTRICTED FUND BAL		\$341,981	\$322,278		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Nine Months Ending June 30, 2015 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$15	\$179	\$400	44.75%	(\$221)
Special Assessments	3,256	608,912	607,400	100.25%	1,512
Total Revenues	3,271	609,091	607,800	100.21%	1,291
EXPENDITURES:					
Debt Service					
Interest - Bonds	-	396,963	397,400	99.89%	437
Principal - Bonds	-	230,000	230,000	100.00%	-
Principal Prepayment	-	15,000	-	0.00%	(15,000)
Subtotal	-	641,963	627,400	102.32%	(14,563)
Total Expenditures	-	641,963	627,400	102.32%	(14,563)
<i>Excess of revenues over (under) Expenditures</i>	<u>3,271</u>	<u>(32,872)</u>	<u>(19,600)</u>	<u>167.71%</u>	<u>(13,272)</u>
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Future Debt Service Reserve	-	-	(6,300)	0.00%	(6,300)
Contribution to/(Use of) Restricted Fund Balance	-	-	6,700	0.00%	6,700
Transfers	-	20,000	20,000	100.00%	-
Net change in fund balances	<u>3,271</u>	<u>(12,872)</u>	<u>400</u>	<u>(3,218.00%)</u>	<u>(13,272)</u>
BEG RESTRICTED FUND BAL		<u>892,804</u>	<u>887,087</u>		
END RESTRICTED FUND BAL		<u>\$879,932</u>	<u>\$887,487</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, 2015 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$14	\$101	-	0.00%	\$101
Total Revenues	14	101	-	0.00%	101
EXPENDITURES:					
Debt Service					
Interest - Bonds	-	1,458,563	1,458,600	100.00%	37
Principal - Bonds	-	2,480,000	2,480,000	100.00%	-
Subtotal	-	3,938,563	3,938,600	100.00%	37
Total Expenditures	-	3,938,563	3,938,600	100.00%	37
Excess of revenues over (under) Expenditures	14	(3,938,462)	(3,938,600)	100.00%	138
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Future Debt Service Reserve	-	-	(45,000)	0.00%	(45,000)
Contribution to/(Use of) Restricted Fund Balance	-	-	(3,893,600)	0.00%	(3,893,600)
Transfers	56,209	3,948,742	3,938,600	100.26%	10,142
Net change in fund balances	56,223	10,280	-	0.00%	10,280
BEG RESTRICTED FUND BAL		880,783	771,335		
END RESTRICTED FUND BAL		\$891,063	\$771,335		

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, 2015 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$11	\$550	-	0.00%	\$550
Special Assessments	24,567	4,594,311	4,582,900	100.25%	11,411
Total Revenues	24,578	4,594,861	4,582,900	100.26%	11,961
<i>Excess of revenues over (under)</i>					
<i>Expenditures</i>	<u>24,578</u>	<u>4,594,861</u>	<u>4,582,900</u>	<u>100.26%</u>	<u>11,961</u>
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	4,582,900	0.00%	4,582,900
Transfers	(65,404)	(4,594,701)	(4,582,900)	100.26%	(11,801)
Net change in fund balances	<u>(40,826)</u>	<u>160</u>	<u>-</u>	<u>0.00%</u>	<u>160</u>
BEG RESTRICTED FUND BAL		<u>649,451</u>	<u>649,454</u>		
END RESTRICTED FUND BAL		<u>\$649,611</u>	<u>\$649,454</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, 2015 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Connection Fees	-	\$134,937	\$11,400	1,183.66%	\$123,537
Gas & Oil Reimbursement	17,653	66,723	148,500	44.93%	(81,777)
Investment Income	46,815	222,906	424,200	52.55%	(201,294)
Meter Fees	-	8,000	5,000	160.00%	3,000
Net Incr (Decr) in FMV	(89,482)	(27,346)	-	0.00%	(27,346)
Operations & Maintenance Revenue	-	1,078,124	1,584,700	68.03%	(506,576)
Other Water/Utility Revenue	7,713	325,438	125,000	260.35%	200,438
Water & Sewer Revenue	-	18,775,245	31,599,700	59.42%	(12,824,455)
Total Revenues	(17,301)	20,584,027	33,898,500	60.72%	(13,314,473)
EXPENDITURES:					
Personal Services					
Employee Salaries and Benefits	15,117	141,145	186,600	75.64%	45,455
Subtotal	15,117	141,145	186,600	75.64%	45,455
Operating Expenditures					
Administrative Management Services	44,330	390,230	610,000	63.97%	219,770
Chemicals & Herbicides	-	-	1,800	0.00%	1,800
Electric Utility Costs	8,658	94,464	130,000	72.66%	35,536
Engineering Services	477	8,341	50,000	16.68%	41,659
Gas & Oil	12,148	69,130	203,100	34.04%	133,970
IT - Communication Services	2,075	19,567	19,400	100.86%	(167)
IT - Leases	-	2,577	-	0.00%	(2,577)
IT - Maintenance	660	28,609	32,800	87.22%	4,191
IT - Management Services	11,266	101,398	135,200	75.00%	33,802
IT - Supplies	1,445	17,081	9,200	185.66%	(7,881)
Insurance Premium Allocation	-	109,339	120,100	91.04%	10,761
Meter Costs	-	5,150	63,000	8.17%	57,850
Office Supplies	1,831	10,286	15,000	68.57%	4,714
Other Miscellaneous Expense	-	8,282	-	0.00%	(8,282)
Rentals & Leases	-	-	5,000	0.00%	5,000
SCADA	-	3,766	25,000	15.06%	21,234
Water & Sewer Utility Costs	-	19,030,779	31,599,700	60.22%	12,568,921
Water Quality Analysis	3,478	22,802	40,000	57.01%	17,198
Subtotal	86,368	19,921,801	33,059,300	60.26%	13,137,499
Capital Maintenance					
Campus Network Maintenance	-	8,512	3,500	243.20%	(5,012)
Facilities Maintenance	9,977	32,232	63,000	51.16%	30,768
Lift Station Repairs & Maintenance	22,542	101,830	100,000	101.83%	(1,830)
Repairs & Maintenance	11,976	87,455	200,000	43.73%	112,545
Sewer Lines Repairs & Maintenance	82,237	420,126	200,000	210.06%	(220,126)
Vehicle Maintenance	60	7,820	15,000	52.13%	7,180
Subtotal	126,792	657,975	581,500	113.15%	(76,475)
Capital Outlay					
By-pass Pump for Lift Station Repairs	-	-	100,000	0.00%	100,000
Country Isles Water Main Improvement	3,970	59,002	-	0.00%	(59,002)
Waterford Landing Water Main Replacement	-	1,761	1,000,000	0.18%	998,239
Subtotal	3,970	60,763	1,100,000	5.52%	1,039,237
Total Expenditures	232,247	20,781,684	34,927,400	59.50%	14,145,716
Excess of revenues over (under) Expenditures	(249,548)	(197,657)	(1,028,900)	19.21%	831,243
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Infrastructure Reserve	-	-	(1,965,000)	0.00%	(1,965,000)
Contribution to/(Use of) Credit Reserve	-	-	1,578,600	0.00%	1,578,600
Contribution to/(Use of) Restricted Fund Balance	-	-	(642,500)	0.00%	(642,500)
Net change in fund balances	(249,548)	(197,657)	(1,028,900)	19.21%	831,243
BEG RESTRICTED FUND BAL		17,270,406	8,885,463		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Nine Months Ending June 30, 2015 (75.00%)

	Actual		Budget		
	June	Year to Date	Amended	% of Budget	Difference
END RESTRICTED FUND BAL		<u>\$17,072,749</u>	<u>\$7,856,563</u>		

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