



THE CITY OF WESTON
Financial Statements
(Unaudited)
September 30, 2013

WESTON

The Nation's Premier Municipal CorporationSM

(This page intentionally left blank)

CITY OF WESTON

BALANCE SHEET

September 29, 2013

	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	-	-	-	-	-	\$243,790	-	-	\$253,790
Equity In Pooled Cash	26,471,266	42,344,511	5,041,800	4,513,076	62,338	28,761	252,749	28,747	4,692,849	83,435,897
Taxes/Assessments Receivable	543	-	-	416	-	-	-	-	-	959
Accounts Receivable	2,523,705	-	89,699	-	6,554	31,527	12,036	-	21,676	2,685,197
Interest Receivable	146,165	214,331	31,570	39,298	189	2	1,240	118	25,830	458,743
Due From Other Funds	27,997	-	-	-	-	-	-	-	-	27,997
Prepaid Items	24,480	-	10	228	57	31	-	-	-	24,806
Escrow Deposit	218,350	-	-	-	-	-	-	-	-	218,350
Total Assets	29,422,506	42,558,842	5,162,879	4,553,018	69,138	60,321	509,815	28,865	4,740,355	87,105,739
LIABILITIES AND FUND BALANCE:										
Liabilities:										
Accounts Payable	2	-	-	-	-	-	(1)	-	-	1
Accounts Payable - Accrued	1,705,388	-	154,633	4,266	-	167,042	16	-	37,696	2,069,041
Contracts/Retainage Payable	-	-	320,839	-	-	-	-	-	46,930	367,769
Accrued Wages Payable	18,970	-	-	-	-	-	-	-	-	18,970
Accrued Taxes Payable	836	-	-	-	-	-	-	-	-	836
Deposits	729,166	-	-	-	-	-	-	-	-	729,166
Deferred Revenue	661,553	-	-	-	-	48,174	-	-	-	709,727
Total Liabilities	3,115,915	-	475,472	4,266	-	215,216	15	-	84,626	3,895,510
Fund Balances:										
Nonspendable Fund Balance	24,480	-	10	228	57	31	-	-	-	24,806
Restricted Fund Balance	7,635	-	4,687,397	4,548,524	69,081	-	509,800	28,865	4,655,729	14,507,031
Committed Fund Balance	8,592,251	42,558,842	-	-	-	(154,926)	-	-	-	50,996,167
Assigned Fund Balance	10,356,124	-	-	-	-	-	-	-	-	10,356,124
Unassigned Fund Balance	7,326,101	-	-	-	-	-	-	-	-	7,326,101
Total Fund Balances	26,306,591	42,558,842	4,687,407	4,548,752	69,138	(154,895)	509,800	28,865	4,655,729	83,210,229
Total Liabilities & Fund Balance	\$29,422,506	\$42,558,842	\$5,162,879	\$4,553,018	\$69,138	\$60,321	\$509,815	\$28,865	\$4,740,355	\$87,105,739

CITY OF WESTON

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

General Fund

For the Twelve Months Ending September 29, 2013 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Ad Valorem Taxes	(\$3,315)	\$12,576,540	\$12,367,300	101.69%	\$209,240
Alcoholic Beverage Licenses	-	17,383	10,000	173.83%	7,383
Business Tax Receipts	(325,565)	877,460	700,900	125.19%	176,560
Cell Tower Lease	13,261	151,052	-	0.00%	151,052
Code Compliance Fines	5,940	80,744	10,000	807.44%	70,744
Commercial Vehicle Violation Fines	10,335	68,985	50,000	137.97%	18,985
Court Fines & Forfeitures	44,937	264,262	41,500	636.78%	222,762
Development Fees	21,269	145,483	30,000	484.94%	115,483
EMS Transport Fees	185,143	776,855	600,000	129.48%	176,855
Engineering Permit Fees	38,957	192,951	50,000	385.90%	142,951
Franchise Fee - Electricity	1,466,349	3,741,992	4,263,200	87.77%	(521,208)
Franchise Fee - Gas	3,151	3,151	-	0.00%	3,151
Franchise Fee - Solid Waste	268,458	1,361,144	1,180,900	115.26%	180,244
Grants	674,438	674,438	674,400	100.01%	38
Half Cent Sales Tax	609,025	3,815,161	3,292,800	115.86%	522,361
Investment Income	62,984	543,515	300,000	181.17%	243,515
Net Incr (Decr) in FMV	188,343	(951,378)	-	0.00%	(951,378)
Other Miscellaneous Revenues	15,922	304,604	245,000	124.33%	59,604
Recreation Fees	45,402	525,107	428,100	122.66%	97,007
Recycling & Solid Waste Fees	1,037	694,446	200,000	347.22%	494,446
Simplified Communications Tax	571,945	2,198,440	2,063,200	106.55%	135,240
Site Plan Fees	3,000	10,250	-	0.00%	10,250
Special Assessments (net of fees)	(78,579)	3,301,432	3,004,200	109.89%	297,232
State Grant - Public Safety	-	8,705	2,500	348.20%	6,205
State Revenue Sharing	85,958	1,067,982	808,100	132.16%	259,882
Tennis Center Fees	1,305	26,306	30,600	85.97%	(4,294)
Utility Tax - Electric	935,334	4,707,507	4,390,100	107.23%	317,407
Utility Tax - Gas	10,806	74,207	87,100	85.20%	(12,893)
Total Revenues	4,855,840	37,258,724	34,829,900	106.97%	2,428,824
EXPENDITURES:					
City Commission					
Charitable Contributions	-	23,756	25,000	95.02%	1,244
Commission Salaries and Benefits	4,909	53,528	49,000	109.24%	(4,528)
Conferences & Seminars	-	150	2,500	6.00%	2,350
Contingency	-	-	1,000	0.00%	1,000
Subscriptions & Memberships	-	15,559	22,000	70.72%	6,441
Subtotal	4,909	92,993	99,500	93.46%	6,507
City Manager					
City Hall Maintenance	8,977	107,647	190,000	56.66%	82,353
Communication Services	-	271	2,300	11.78%	2,029
Conferences & Seminars	4,051	37,137	20,000	185.69%	(17,137)
Consulting Services	14,000	80,488	130,000	61.91%	49,512
Election	-	15,801	20,800	75.97%	4,999
Electric Utility Costs	2,664	27,891	30,000	92.97%	2,109
Employee Salaries and Benefits	48,319	572,885	561,900	101.95%	(10,985)
Legal Advertisements	9,866	16,572	25,000	66.29%	8,428
Office Supplies	7,678	69,924	85,000	82.26%	15,076
Ordinance Codification	-	6,294	7,500	83.92%	1,206
Rentals & Leases	3,502	24,797	25,000	99.19%	203
Subscriptions & Memberships	625	9,947	12,000	82.89%	2,053
Water & Sewer Utility Costs	1,072	6,084	9,200	66.13%	3,116
Subtotal	100,754	975,738	1,118,700	87.22%	142,962
Administrative Services					
Administrative Management Services	70,320	865,616	866,200	99.93%	584
Audit Services	-	100,000	98,000	102.04%	(2,000)
Campus Network Maintenance	562	10,898	12,100	90.07%	1,202
Desktop Computer Replacement	-	9,273	10,100	91.81%	827
Disaster Recovery Storage Replacement	32,232	42,802	52,200	82.00%	9,398
Employee Salaries and Benefits	20,532	213,368	244,900	87.12%	31,532
Financial Services Fees	5,209	80,486	75,000	107.31%	(5,486)
Geographic Information System	3,480	3,480	-	0.00%	(3,480)
IT - Communications Services	6,850	88,216	75,800	116.38%	(12,416)
IT - Leases	1,573	58,009	37,300	155.52%	(20,709)
IT - Maintenance	3,146	84,381	96,400	87.53%	12,019
IT - Management Services	35,732	428,784	428,800	100.00%	16
IT - Supplies	8,064	29,129	32,200	90.46%	3,071

CITY OF WESTON

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

For the Twelve Months Ending September 29, 2013 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
Insurance Premium Allocation	(\$441)	\$78,565	\$77,700	101.11%	(\$865)
Microsoft Licensing Expansion	-	10,691	20,100	53.19%	9,409
Miscellaneous Expenses	-	190	-	0.00%	(190)
Monitoring Tools	-	20,323	24,100	84.33%	3,777
Public Relations	4,288	130,626	150,000	87.08%	19,374
Sales and Use Tax Remittance	1,877	12,355	-	0.00%	(12,355)
Special Projects - Financial Software	18,263	19,088	25,000	76.35%	5,912
Telephone System Replacement	-	26,434	100,400	26.33%	73,966
Video Production Upgrade	1,572	20,528	200,000	10.26%	179,472
Video Server Replacement	-	12,416	-	0.00%	(12,416)
Subtotal	213,259	2,345,658	2,626,300	89.31%	280,642
City Attorney					
Legal Services	133,521	494,926	615,000	80.48%	120,074
Litigation Services	21,636	128,098	100,000	128.10%	(28,098)
Safe Harbor Legal Opinions	1,772	30,953	72,000	42.99%	41,047
Special Magistrate	843	5,119	11,100	46.12%	5,981
Subtotal	157,772	659,096	798,100	82.58%	139,004
Public Safety					
Community Emergency Response Team	-	-	15,000	0.00%	15,000
Emergency Medical Services Contract	636,247	7,634,961	7,733,500	98.73%	98,539
Emergency Operations Center	(151,260)	128,515	378,000	34.00%	249,485
Fire/EMS Building Repairs & Maintenance	2,463	68,282	52,500	130.06%	(15,782)
Insurance Premium Allocation	(1,493)	48,020	45,800	104.85%	(2,220)
Police Building Repairs & Maintenance	4,124	25,797	60,000	43.00%	34,203
Police Services Contract	839,971	9,955,006	10,095,100	98.61%	140,094
Subtotal	1,330,052	17,860,581	18,379,900	97.17%	519,319
Community Development					
Civil/Environmental Engineering	26,270	55,948	164,000	34.11%	108,052
Code Enforcement Services	36,883	212,079	221,300	95.83%	9,221
Community Rating System	263	39,214	-	0.00%	(39,214)
Comprehensive/Long-range Planning	9,552	115,573	120,800	95.67%	5,227
Construction Services	17,990	125,368	43,500	288.20%	(81,868)
Emergency Management	-	13,000	54,700	23.77%	41,700
Engineering Permits	75,464	167,276	200,000	83.64%	32,724
Geographic Information System	-	-	51,500	0.00%	51,500
Landscape Architecture	44,415	224,766	120,800	186.06%	(103,966)
Planning: Basic Services	79,083	379,600	379,600	100.00%	-
Surveying Services	1,567	19,845	54,700	36.28%	34,855
Traffic Engineering	23,973	140,119	136,700	102.50%	(3,419)
Zoning: Basic Services	24,250	116,400	116,400	100.00%	-
Subtotal	339,710	1,609,188	1,664,000	96.71%	54,812
Parks and Recreation					
Administrative Management Services	73,984	329,724	178,600	184.62%	(151,124)
Building Repairs & Maintenance	20,530	153,258	333,300	45.98%	180,042
Communication Services	2,123	12,532	40,000	31.33%	27,468
Community Center Renovations	519	13,693	-	0.00%	(13,693)
Electric Utility Costs	64,311	422,794	450,000	93.95%	27,206
Employee Salaries and Benefits	21,809	301,697	292,300	103.21%	(9,397)
Instructor Services	26,110	123,937	140,000	88.53%	16,063
Insurance Premium Allocation	(1,892)	165,894	162,800	101.90%	(3,094)
Landscape Maintenance	7,126	196,359	300,000	65.45%	103,641
Office Supplies	2,290	13,973	10,000	139.73%	(3,973)
Park Repairs & Maintenance	90,391	924,630	716,700	129.01%	(207,930)
Park Services	405,710	2,348,314	2,459,200	95.49%	110,886
Peace Mound Park Improvements	28,547	28,547	-	0.00%	(28,547)
Police Services	29,229	182,615	193,000	94.62%	10,385
Special Events	727	205,846	200,000	102.92%	(5,846)
Tennis Center	31,120	179,272	155,800	115.07%	(23,472)
Water & Sewer Utility Costs	18,413	111,885	120,000	93.24%	8,115
Subtotal	821,047	5,714,970	5,751,700	99.36%	36,730
Specialty Services					
Crossing Guards	83,005	530,279	565,500	93.77%	35,221
Property Appraiser Fees	-	8,815	-	0.00%	(8,815)

CITY OF WESTON

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

For the Twelve Months Ending September 29, 2013 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
Recycling Carts	\$649,526	\$658,851	\$837,600	78.66%	\$178,749
Solid Waste Services	399,496	2,818,050	3,004,200	93.80%	186,150
Subtotal	1,132,027	4,015,995	4,407,300	91.12%	391,305
Total Expenditures	4,099,530	33,274,219	34,845,500	95.49%	1,571,281
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	-	-	371,900	0.00%	371,900
Excess of revenues over (under) Expenditures & Reserves	756,310	3,984,505	(387,500)	(1,028.26%)	4,372,005
CHANGES TO FUND BALANCES:					
Contribution to /(Use of) Credit Reserve	-	-	359,800	0.00%	359,800
Contribution to /(Use of) Infrastructure Reserve	-	-	371,900	0.00%	371,900
Contribution to /(Use of) Assigned Fund Balance	-	-	174,700	0.00%	174,700
Contribution to /(Use of) Unassigned Fund Balance	-	-	(922,000)	0.00%	(922,000)
Net change in fund balances	-	-	(15,600)	0.00%	15,600
BEG UNASSIGNED FUND BAL		3,341,590	10,111,946		
END UNASSIGNED FUND BAL		\$7,326,095	\$9,174,346		

CITY OF WESTON

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

For the Twelve Months Ending September 29, 2013 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$100,045	\$824,044	\$800,000	103.01%	\$24,044
Net Incr (Decr) in FMV	300,108	(1,396,949)	-	0.00%	(1,396,949)
Total Revenues	400,153	(572,905)	800,000	(71.61%)	(1,372,905)
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>	400,153	(572,905)	(200,000)	286.45%	(372,905)
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		43,131,747	42,789,654		
END COMMITTED FUND BAL		\$42,558,842	\$43,589,654		

CITY OF WESTON

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

For the Twelve Months Ending September 29, 2013 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Additional Local Option Gas Tax	\$65,266	\$393,316	\$386,800	101.68%	\$6,516
Investment Income	11,867	126,159	25,000	504.64%	101,159
Local Option Gas Tax	107,153	647,930	635,100	102.02%	12,830
Net Incr (Decr) in FMV	35,597	(205,763)	-	0.00%	(205,763)
Other Miscellaneous Revenues	2,734	23,254	-	0.00%	23,254
State Revenue Sharing	29,841	382,606	319,600	119.71%	63,006
Total Revenues	252,458	1,367,502	1,366,500	100.07%	1,002
EXPENDITURES:					
Operating Expenditures					
Insurance Premium Allocation	(10)	1,820	1,800	101.11%	(20)
Note Origination Fees	-	-	5,000	0.00%	5,000
On-Site Inspections	19,388	155,100	155,100	100.00%	-
Road Drainage	4,461	16,108	206,000	7.82%	189,892
Signing & Safety Supplies	14,957	62,383	100,000	62.38%	37,617
Street Sweeping	6,426	45,594	103,400	44.09%	57,806
Subtotal	45,222	281,005	571,300	49.19%	290,295
Capital Maintenance					
Bridge Repairs	-	4,450	110,300	4.03%	105,850
Road Repairs and Maintenance	28,330	36,409	92,100	39.53%	55,691
Subtotal	28,330	40,859	202,400	20.19%	161,541
Capital Outlay					
Bonaventure Boulevard Southbound @ Royal P	-	(3,268)	-	0.00%	3,268
Indian Trace Northbound @ Eagle Point	-	(4,902)	-	0.00%	4,902
Royal Palm Boulevard Resurfacing	-	113,970	-	0.00%	(113,970)
Saddle Club @ Fire Station #67 Emergency Sign	-	45,365	-	0.00%	(45,365)
South Post @ Manatee Isles Drive Roundabout	-	-	75,000	0.00%	75,000
South Post @ North Ridge Drive Roundabout	-	-	75,000	0.00%	75,000
Weston Road @ Meridian Parkway	94,340	350,331	-	0.00%	(350,331)
Weston Road Resurfacing	-	115,564	-	0.00%	(115,564)
Subtotal	94,340	617,060	150,000	411.37%	(467,060)
Debt Service					
Interest - Northern Trust FY11 Notes	-	69,164	69,200	99.95%	36
Principal - Northern Trust FY11 Notes	-	346,036	346,100	99.98%	64
Subtotal	-	415,200	415,300	99.98%	100
Total Expenditures	167,892	1,354,124	1,339,000	101.13%	(15,124)
Excess of revenues over (under) Expenditures & Reserves	84,566	13,378	27,500	48.65%	(14,122)
CHANGES TO FUND BALANCES:					
Contribution to / (Use of) Restricted Fund Balance	-	-	27,500	0.00%	27,500
Net change in fund balances	-	-	27,500	0.00%	(27,500)
BEG RESTRICTED FUND BAL		4,016,969	2,951,848		
END RESTRICTED FUND BAL		\$4,030,347	\$2,979,348		

CITY OF WESTON

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

For the Twelve Months Ending September 29, 2013 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$10,598	\$134,032	\$60,000	223.39%	\$74,032
Net Incr (Decr) in FMV	31,792	(256,137)	-	0.00%	(256,137)
Other Miscellaneous Revenues	-	79	-	0.00%	79
Special Assessments (net of fees)	5,447	10,623,940	10,588,100	100.34%	35,840
Total Revenues	47,837	10,501,914	10,648,100	98.63%	(146,186)
EXPENDITURES:					
Operating Expenditures					
Fire Prevention Services	45,237	542,839	553,400	98.09%	10,561
Fire Protection Services	765,213	9,182,553	9,361,200	98.09%	178,647
Geographic Information System	-	3,200	3,200	100.00%	-
IT - Communication Services	414	8,427	9,300	90.61%	873
IT - Leases	191	7,039	4,600	153.02%	(2,439)
IT - Maintenance	366	8,546	11,800	72.42%	3,254
IT - Management Services	4,343	52,116	52,200	99.84%	84
IT - Supplies	972	3,385	4,000	84.63%	615
Insurance Premium Allocation	(228)	40,546	40,100	101.11%	(446)
Property Appraiser Fees	-	11,602	-	0.00%	(11,602)
Subtotal	816,508	9,860,253	10,039,800	98.21%	179,547
Capital Maintenance					
Building Repairs & Maintenance	-	54,074	52,500	103.00%	(1,574)
Campus Network Maintenance	68	1,332	1,500	88.80%	168
Subtotal	68	55,406	54,000	102.60%	(1,406)
Capital Outlay					
Desktop Computer Replacement	-	1,188	1,300	91.38%	112
Disaster Recovery Storage Replacement	3,951	5,246	6,400	81.97%	1,154
Microsoft Licensing Expansion	-	1,330	2,500	53.20%	1,170
Monitoring Tools	-	2,528	3,000	84.27%	472
Telephone System Replacement	-	3,213	12,200	26.34%	8,987
Subtotal	3,951	13,505	25,400	53.17%	11,895
Debt Service					
Interest - Northern Trust FY08 Notes	-	35,718	35,800	99.77%	82
Principal - Northern Trust FY08 Notes	-	447,529	447,600	99.98%	71
Subtotal	-	483,247	483,400	99.97%	153
Total Expenditures	820,527	10,412,411	10,602,600	98.21%	190,189
Excess of revenues over (under) Expenditures & Reserves	(772,690)	89,503	45,500	196.71%	44,003
CHANGES TO FUND BALANCES:					
Contribution to /(Use of) Infrastructure Reserve	-	-	45,500	0.00%	45,500
Net change in fund balances	-	-	45,500	0.00%	(45,500)
BEG RESTRICTED FUND BAL		4,459,022	4,250,262		
END RESTRICTED FUND BAL		\$4,548,525	\$4,295,762		

CITY OF WESTON

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

For the Twelve Months Ending September 29, 2013 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Additional Local Option Gas Tax For Transit	\$12,511	\$75,396	\$74,200	101.61%	\$1,196
Investment Income	152	596	-	0.00%	596
Net Incr (Decr) in FMV	456	(1,233)	-	0.00%	(1,233)
Other Miscellaneous Revenues	-	1,015	-	0.00%	1,015
Total Revenues	13,119	75,774	74,200	102.12%	1,574
EXPENDITURES:					
Operating Expenditures					
Insurance Premium Allocation	(57)	10,111	10,000	101.11%	(111)
Subtotal	(57)	10,111	10,000	101.11%	(111)
Capital Maintenance					
Bus Shelter Maintenance	825	11,423	12,000	95.19%	577
Subtotal	825	11,423	12,000	95.19%	577
Total Expenditures	768	21,534	22,000	97.88%	466
<i>Excess of revenues over (under)</i>					
<i>Expenditures & Reserves</i>	<u>12,351</u>	<u>54,240</u>	<u>52,200</u>	<u>103.91%</u>	<u>2,040</u>
CHANGES TO FUND BALANCES:					
Contribution to /(Use of) Restricted Fund Balance	-	-	52,200	0.00%	52,200
Net change in fund balances	<u>-</u>	<u>-</u>	<u>52,200</u>	<u>0.00%</u>	<u>(52,200)</u>
BEG RESTRICTED FUND BAL		<u>14,842</u>	<u>12,436</u>		
END RESTRICTED FUND BAL		<u>\$69,082</u>	<u>\$64,636</u>		

CITY OF WESTON

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

For the Twelve Months Ending September 29, 2013 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Annual Fire Inspection Fees	\$28,997	\$173,569	\$142,000	122.23%	\$31,569
Board of Rules & Appeals Fees	4,000	31,752	20,000	158.76%	11,752
Building Administration Fees	3,417	33,921	-	0.00%	33,921
Building Fees	204,302	2,035,322	2,262,500	89.96%	(227,178)
FL Dept of Business & Prof Reg	2,812	26,657	25,000	106.63%	1,657
FL Dept of Community Affairs	2,812	26,657	25,000	106.63%	1,657
Investment Income	68	109	-	0.00%	109
Net Incr (Decr) in FMV	204	(12)	-	0.00%	(12)
Other Miscellaneous Revenues	6,987	(1,636)	-	0.00%	(1,636)
Training and Education Fees	1,725	13,458	20,000	67.29%	(6,542)
Zoning Fees	12,906	161,780	100,000	161.78%	61,780
Total Revenues	268,230	2,501,577	2,594,500	96.42%	(92,923)
EXPENDITURES:					
Operating Expenditures					
Board of Rules & Appeals	6,258	30,799	20,000	154.00%	(10,799)
Building Administration Services	203,613	698,100	698,100	100.00%	-
Building Code Services	127,863	1,093,576	1,150,000	95.09%	56,424
FL Dept of Business & Prof Reg	6,544	23,992	25,000	95.97%	1,008
FL Dept of Community Affairs	6,544	17,690	25,000	70.76%	7,310
Fire Prevention Services	11,828	141,939	144,700	98.09%	2,761
Geographic Information System	-	3,200	3,200	100.00%	-
IT - Communication Services	2,021	34,513	35,300	97.77%	787
IT - Leases	733	26,975	17,400	155.03%	(9,575)
IT - Maintenance	1,403	32,748	44,900	72.94%	12,152
IT - Management Services	16,642	199,707	199,800	99.95%	93
IT - Supplies	3,744	13,127	15,000	87.51%	1,873
Insurance Premium Allocation	(31)	5,561	5,500	101.11%	(61)
Office Supplies	1,013	12,567	25,000	50.27%	12,433
Training and Education	2,751	13,450	20,000	67.25%	6,550
Subtotal	390,926	2,347,944	2,428,900	96.67%	80,956
Capital Maintenance					
Campus Network Maintenance	262	5,094	5,700	89.37%	606
Subtotal	262	5,094	5,700	89.37%	606
Capital Outlay					
Desktop Computer Replacement	-	4,315	4,700	91.81%	385
Disaster Recovery Storage Replacement	15,066	20,007	24,400	82.00%	4,393
Microsoft Licensing Expansion	-	5,000	9,400	53.19%	4,400
Monitoring Tools	-	9,532	11,300	84.35%	1,768
Telephone System Replacement	-	12,312	46,800	26.31%	34,488
Subtotal	15,066	51,166	96,600	52.97%	45,434
Total Expenditures	406,254	2,404,204	2,531,200	94.98%	126,996
Excess of revenues over (under) Expenditures & Reserves	(138,024)	97,373	63,300	153.83%	34,073
CHANGES TO FUND BALANCES:					
Contribution to / (Use of) Committed Fund Balance	-	-	63,300	0.00%	63,300
Net change in fund balances	-	-	63,300	0.00%	(63,300)
BEG COMMITTED FUND BAL		(252,300)	(170,976)		
END COMMITTED FUND BAL		(\$154,927)	(\$107,676)		

CITY OF WESTON

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

For the Twelve Months Ending September 29, 2013 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$640	\$4,627	\$100	4,627.00%	\$4,527
Net Incr (Decr) in FMV	1,802	(8,085)	-	0.00%	(8,085)
Seizures	22,652	81,059	10,000	810.59%	71,059
Total Revenues	25,094	77,601	10,100	768.33%	67,501
EXPENDITURES:					
Operating Expenditures					
Explorer Program	(134)	975	-	0.00%	(975)
Financial Services Fees	6	13	-	0.00%	(13)
Police Equipment	-	-	10,100	0.00%	10,100
Subtotal	(128)	988	10,100	9.78%	9,112
Total Expenditures	(128)	988	10,100	9.78%	9,112
<i>Excess of revenues over (under) Expenditures & Reserves</i>	<u>25,222</u>	<u>76,613</u>	<u>-</u>	<u>0.00%</u>	<u>76,613</u>
BEG RESTRICTED FUND BAL		<u>433,187</u>	<u>239,368</u>		
END RESTRICTED FUND BAL		<u>\$509,800</u>	<u>\$239,368</u>		

CITY OF WESTON

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

For the Twelve Months Ending September 29, 2013 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Contributions	\$3,000	\$5,700	\$10,000	57.00%	(\$4,300)
Investment Income	68	471	100	471.00%	371
Net Incr (Decr) in FMV	205	(769)	-	0.00%	(769)
Total Revenues	3,273	5,402	10,100	53.49%	(4,698)
EXPENDITURES:					
Operating Expenditures					
Tree Planting	-	-	10,100	0.00%	10,100
Subtotal	-	-	10,100	0.00%	10,100
Total Expenditures	-	-	10,100	0.00%	10,100
<i>Excess of revenues over (under) Expenditures & Reserves</i>	3,273	5,402	-	0.00%	5,402
BEG COMMITTED FUND BAL		23,462	-		
END COMMITTED FUND BAL		\$28,864	-		

CITY OF WESTON

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

For the Twelve Months Ending September 29, 2013 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$11,062	\$95,570	\$50,000	191.14%	\$45,570
Net Incr (Decr) in FMV	33,182	(168,352)	-	0.00%	(168,352)
Simplified Communications Tax	-	1,351,000	1,351,000	100.00%	-
State Grant - Other Physical Environment	21,676	21,676	476,000	4.55%	(454,324)
Total Revenues	65,920	1,299,894	1,877,000	69.25%	(577,106)
EXPENDITURES:					
Capital Outlay					
Emerald Estates Park Improvements	-	80,083	750,000	10.68%	669,917
Emergency Operations Center	24,276	24,276	-	0.00%	(24,276)
Peace Mound Park Improvements	10,827	10,827	2,000,000	0.54%	1,989,173
Saddle Club Road @ Lakeview Drive Roundabout	3,013	612,210	476,000	128.62%	(136,210)
Weston Road & Meridian Parkway Bus Shelters	-	951	-	0.00%	(951)
Subtotal	38,116	728,347	3,226,000	22.58%	2,497,653
Debt Service					
Interest - Northern Trust FY07 Notes	-	269,482	269,600	99.96%	118
Interest - Northern Trust FY08 Notes	-	83,536	80,300	104.03%	(3,236)
Principal - Northern Trust FY07 Notes	-	603,746	603,800	99.99%	54
Principal - Northern Trust FY08 Notes	-	393,950	397,300	99.16%	3,350
Subtotal	-	1,350,714	1,351,000	99.98%	286
Total Expenditures	38,116	2,079,061	4,577,000	45.42%	2,497,939
Excess of revenues over (under) Expenditures & Reserves	27,804	(779,167)	(2,700,000)	28.86%	1,920,833
CHANGES TO FUND BALANCES:					
Note Proceeds	-	-	2,750,000	0.00%	(2,750,000)
Use of Note Proceeds	-	-	(2,750,000)	0.00%	2,750,000
Contribution to / (Use of) Restricted Fund Balance	-	-	50,000	0.00%	50,000
Net change in fund balances	-	-	50,000	0.00%	(50,000)
BEG RESTRICTED FUND BAL		4,854,910	4,771,536		
END RESTRICTED FUND BAL		\$4,075,743	\$4,821,536		

BONAVENTURE DEVELOPMENT DISTRICT

BALANCE SHEET

September 29, 2013

	Special Revenue Funds		Debt Service Fund	Total Funds
	Water Management	Rights-of-Way	Series 2002	
ASSETS:				
Equity In Pooled Cash	\$1,617,897	\$2,439,298	\$1,796,080	\$5,853,275
Taxes/Assessments Receivable	774	-	-	774
Accounts Receivable	-	10,235	-	10,235
Interest Receivable	10,653	14,340	38	25,031
Due From Other Funds	-	-	1,577	1,577
Prepaid Items	796	1,012	-	1,808
	1,630,120	2,464,885	1,797,695	5,892,700
Total Assets				
	1,630,120	2,464,885	1,797,695	5,892,700
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts Payable	(1)	(1)	(1)	(3)
Accounts Payable - Accrued	38,182	74,163	-	112,345
Due To Other Funds	1,577	-	-	1,577
Accrued Wages Payable	699	699	-	1,398
Accrued Taxes Payable	26	26	-	52
	40,483	74,887	(1)	115,369
Total Liabilities				
	40,483	74,887	(1)	115,369
Fund Balances:				
Nonspendable Fund Balance	796	1,012	-	1,808
Restricted Fund Balance	1,588,841	2,338,986	1,797,696	5,725,523
Tavor Holdings	-	50,000	-	50,000
	1,589,637	2,389,998	1,797,696	5,777,331
Total Fund Balances				
	1,589,637	2,389,998	1,797,696	5,777,331
Total Liabilities & Fund Balance				
	\$1,630,120	\$2,464,885	\$1,797,695	\$5,892,700

BONAVENTURE DEVELOPMENT DISTRICT

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

For the Twelve Months Ending September 29, 2013 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Grants	-	-	\$647,500	0.00%	(\$647,500)
Investment Income	3,833	37,916	20,000	189.58%	17,916
Net Incr (Decr) in FMV	11,465	(69,180)	-	0.00%	(69,180)
Other Miscellaneous Revenues	-	65	-	0.00%	65
Special Assessments	-	389,484	383,400	101.59%	6,084
Total Revenues	15,298	358,285	1,050,900	34.09%	(692,615)
EXPENDITURES:					
Personal Services					
Commission Salaries and Benefits	264	2,860	2,800	102.14%	(60)
Employee Salaries and Benefits	3,450	40,928	42,600	96.08%	1,672
Subtotal	3,714	43,788	45,400	96.45%	1,612
Operating Expenditures					
Administrative Management Services	1,255	15,042	14,900	100.95%	(142)
Arbitrage Calculation	-	-	2,000	0.00%	2,000
Canal Bank Restoration	-	-	10,000	0.00%	10,000
Chemicals & Herbicides	7,498	15,839	90,000	17.60%	74,161
Contingency	2	856	5,000	17.12%	4,144
Electric Utility Costs	302	10,370	20,000	51.85%	9,630
Engineering Services	6,864	27,174	30,000	90.58%	2,826
Geographic Information System	-	-	18,300	0.00%	18,300
IT - Communication Services	254	3,537	3,400	104.03%	(137)
IT - Leases	69	2,539	1,700	149.35%	(839)
IT - Maintenance	132	3,082	4,300	71.67%	1,218
IT - Management Services	1,566	18,796	18,800	99.98%	4
IT - Supplies	353	1,239	1,500	82.60%	261
Insurance Premium Allocation	(72)	14,845	12,700	116.89%	(2,145)
NPDES Report	-	7,094	5,000	141.88%	(2,094)
Other Miscellaneous Expense	-	100,000	-	0.00%	(100,000)
Property Appraiser Fees	-	5,634	-	0.00%	(5,634)
Trustee Fees	-	5,327	5,000	106.54%	(327)
Water Management Services	7,250	32,516	29,500	110.22%	(3,016)
Subtotal	25,473	263,890	272,100	96.98%	8,210
Capital Maintenance					
Campus Network Maintenance	25	497	600	82.83%	103
Culvert Inspections & Repairs	-	2,324	20,000	11.62%	17,676
Pump Station Maintenance	169	15,063	15,000	100.42%	(63)
Repairs & Maintenance	1,054	14,283	50,000	28.57%	35,717
Subtotal	1,248	32,167	85,600	37.58%	53,433
Capital Outlay					
Culvert Improvement	-	129,702	825,000	15.72%	695,298
Desktop Computer Replacement	-	454	500	90.80%	46
Disaster Recovery Storage Replacement	12,470	16,559	2,300	719.96%	(14,259)
Microsoft Licensing Expansion	-	480	900	53.33%	420
Monitoring Tools	-	925	1,100	84.09%	175
Telephone System Replacement	-	1,159	4,400	26.34%	3,241
Video Server Replacement	-	796	-	0.00%	(796)
Subtotal	12,470	150,075	834,200	17.99%	684,125
Total Expenditures	42,905	489,920	1,237,300	39.60%	747,380
Excess of revenues over (under) Expenditures	(27,607)	(131,635)	(186,400)	70.62%	54,765
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Infrastructure Reserve	-	-	(209,500)	0.00%	(209,500)
Contribution to/(Use of) Restricted Fund Balance	-	-	23,100	0.00%	23,100
Net change in fund balances	(27,607)	(131,635)	(186,400)	70.62%	54,765
BEG RESTRICTED FUND BAL		1,651,630	1,640,481		

BONAVENTURE DEVELOPMENT DISTRICT

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

For the Twelve Months Ending September 29, 2013 (100.00%)

	Actual		Budget		
	<u>September</u>	<u>Year to Date</u>	<u>Amended</u>	<u>% of Budget</u>	<u>Difference</u>
END RESTRICTED FUND BAL		<u>\$1,519,995</u>	<u>\$1,454,081</u>		

BONAVENTURE DEVELOPMENT DISTRICT

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

For the Twelve Months Ending September 29, 2013 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$5,804	\$52,498	\$35,000	149.99%	\$17,498
Net Incr (Decr) in FMV	17,262	(93,141)	-	0.00%	(93,141)
Other Miscellaneous Revenues	1,515	5,405	-	0.00%	5,405
Special Assessments	-	1,704,833	1,678,200	101.59%	26,633
Tavor Holdings Settlement Funds	-	50,000	-	0.00%	50,000
Total Revenues	24,581	1,719,595	1,713,200	100.37%	6,395
EXPENDITURES:					
Personal Services					
Commission Salaries and Benefits	264	2,860	2,800	102.14%	(60)
Employee Salaries and Benefits	3,450	83,342	82,600	100.90%	(742)
Subtotal	3,714	86,202	85,400	100.94%	(802)
Operating Expenditures					
Administrative Management Services	1,255	15,042	14,900	100.95%	(142)
Community Strategies Team	48,438	529,128	524,400	100.90%	(4,728)
Electric Utility Costs	17,936	94,939	93,500	101.54%	(1,439)
IT - Communication Services	277	3,702	3,500	105.77%	(202)
IT - Leases	72	2,654	1,800	147.44%	(854)
IT - Maintenance	138	3,222	4,500	71.60%	1,278
IT - Management Services	1,638	19,650	19,700	99.75%	50
IT - Supplies	370	1,278	1,500	85.20%	222
Insurance Premium Allocation	(83)	14,864	14,700	101.12%	(164)
Landscape Contracts	46,062	274,709	308,900	88.93%	34,191
Landscape Inspections	2,248	8,883	9,800	90.64%	917
Landscape Repairs & Maintenance	27,033	108,297	103,000	105.14%	(5,297)
Mulch	-	38,506	59,900	64.28%	21,394
Plant Replacement	-	58,157	80,000	72.70%	21,843
Property Appraiser Fees	-	5,634	-	0.00%	(5,634)
Rights-of-Way Services	14,699	56,064	71,200	78.74%	15,136
Signage, Painting & Pressure Cleaning	16,261	101,165	50,000	202.33%	(51,165)
Trees & Trimming	-	92,824	80,000	116.03%	(12,824)
Subtotal	176,344	1,428,718	1,441,300	99.13%	12,582
Capital Maintenance					
Campus Network Maintenance	26	512	600	85.33%	88
Irrigation Repairs & Maintenance	12,810	73,611	60,000	122.69%	(13,611)
Sidewalk Repair & Maintenance	-	27,950	80,000	34.94%	52,050
Subtotal	12,836	102,073	140,600	72.60%	38,527
Capital Outlay					
Desktop Computer Replacement	-	456	500	91.20%	44
Disaster Recovery Storage Replacement	4,263	5,661	2,400	235.88%	(3,261)
Microsoft Licensing Expansion	-	531	1,000	53.10%	469
Monitoring Tools	-	1,022	1,200	85.17%	178
Telephone System Replacement	-	1,211	4,600	26.33%	3,389
Traffic Signage Rehabilitation Program	16,105	107,871	100,000	107.87%	(7,871)
Video Server Replacement	-	796	-	0.00%	(796)
Subtotal	20,368	117,548	109,700	107.15%	(7,848)
Total Expenditures	213,262	1,734,541	1,777,000	97.61%	42,459
Excess of revenues over (under) Expenditures	(188,681)	(14,946)	(63,800)	23.43%	48,854
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	(63,800)	0.00%	(63,800)
Net change in fund balances	(188,681)	(14,946)	(63,800)	23.43%	48,854
BEG RESTRICTED FUND BAL		2,353,931	2,348,665		
END RESTRICTED FUND BAL		\$2,338,985	\$2,284,865		

BONAVENTURE DEVELOPMENT DISTRICT

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

For the Twelve Months Ending September 29, 2013 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Assessment Prepayment	\$3,547	\$39,022	\$50,000	78.04%	(\$10,978)
Investment Income	116	731	-	0.00%	731
Other Miscellaneous Revenues	-	100,000	-	0.00%	100,000
Special Assessments	-	969,191	954,050	101.59%	15,141
Total Revenues	3,663	1,108,944	1,004,050	110.45%	104,894
EXPENDITURES:					
Debt Service					
Interest - Bonds	-	370,085	371,700	99.57%	1,615
Principal - Bonds	-	565,000	570,000	99.12%	5,000
Principal Prepayment	-	55,000	50,000	110.00%	(5,000)
Subtotal	-	990,085	991,700	99.84%	1,615
Total Expenditures	-	990,085	991,700	99.84%	1,615
Excess of revenues over (under) Expenditures	3,663	118,859	12,350	962.42%	106,509
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Future Debt Service Reserve	-	-	12,350	0.00%	12,350
Net change in fund balances	3,663	118,859	12,350	962.42%	106,509
BEG RESTRICTED FUND BAL		1,678,837	1,762,356		
END RESTRICTED FUND BAL		\$1,797,696	\$1,774,706		

(This page intentionally left blank)

(This page intentionally left blank)

INDIAN TRACE DEVELOPMENT DISTRICT

BALANCE SHEET

September 29, 2013

	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	\$8,643,750	\$652,532	\$6,330,597	\$322,270	\$886,998	\$771,315	\$648,941	\$19,539,930	\$37,796,333
Taxes/Assessments Receivable	754	63	986	-	-	-	-	-	1,803
Accounts Receivable	54,739	-	9,848	-	-	-	-	1,404,180	1,468,767
Interest Receivable	51,664	3,659	35,861	8	22	19	34	100,091	191,358
Due From Other Funds	-	-	-	-	67	-	480	-	547
Due From Other Governments	-	-	-	-	-	-	-	132,808	132,808
Prepaid Items	2,554	3	2,678	-	-	-	-	2,829	8,064
Improvements - Non Building	-	-	-	-	-	-	-	109,057,005	109,057,005
Acc. Depreciation-Improvements - Non Building	-	-	-	-	-	-	-	(45,770,056)	(45,770,056)
Machinery and equipment	-	-	-	-	-	-	-	249,155	249,155
Acc. Depreciation-Machinery and equipment	-	-	-	-	-	-	-	(226,276)	(226,276)
Infrastructure	-	-	-	-	-	-	-	888,604	888,604
Construction in progress	-	-	-	-	-	-	-	180,588	180,588
Total Assets	8,753,461	656,257	6,379,970	322,278	887,087	771,334	649,455	85,558,858	103,978,700
LIABILITIES AND FUND BALANCE:									
Liabilities:									
Accounts Payable	-	-	-	-	-	(1)	1	-	-
Accounts Payable - Accrued	191,599	450	412,357	-	-	-	-	120,135	724,541
Due To Other Funds	480	67	-	-	-	-	-	-	547
Accrued Wages Payable	4,431	-	2,353	-	-	-	-	3,408	10,192
Accrued Taxes Payable	179	-	90	-	-	-	-	147	416
Deposits	-	-	-	-	-	-	-	1,958,817	1,958,817
Total Liabilities	196,689	517	414,800	-	-	(1)	1	2,082,507	2,694,513
Fund Balances/ Net Assets:									
Invested in Capital Assets	-	-	-	-	-	-	-	74,434,722	74,434,722
Nonspendable Fund Balance	2,554	3	2,678	-	-	-	-	2,829	8,064
Restricted Fund Balance	8,542,555	655,737	5,962,492	322,278	887,087	771,335	649,454	9,038,800	26,829,738
Total Fund Balances/ Net Assets	8,556,772	655,740	5,965,170	322,278	887,087	771,335	649,454	83,476,351	101,284,187
Total Liabilities & Fund Balance/ Net Assets	\$8,753,461	\$656,257	\$6,379,970	\$322,278	\$887,087	\$771,334	\$649,455	\$85,558,858	\$103,978,700

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Twelve Months Ending September 29, 2013 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Gas & Oil Reimbursement	\$81,856	\$317,701	\$337,300	94.19%	(\$19,599)
Grants	-	-	1,683,500	0.00%	(1,683,500)
Investment Income	20,428	197,550	141,400	139.71%	56,150
Net Incr (Decr) in FMV	61,232	(336,480)	-	0.00%	(336,480)
Other Miscellaneous Revenues	-	76,175	-	0.00%	76,175
Special Assessments	1,119	3,008,818	2,946,400	102.12%	62,418
Total Revenues	164,635	3,263,764	5,108,600	63.89%	(1,844,836)
EXPENDITURES:					
Personal Services					
Commission Salaries and Benefits	294	3,178	3,100	102.52%	(78)
Employee Salaries and Benefits	21,195	248,112	252,400	98.30%	4,288
Subtotal	21,489	251,290	255,500	98.35%	4,210
Operating Expenditures					
Administrative Management Services	12,593	150,760	166,700	90.44%	15,940
Aquatic Maintenance Contracts	59,559	440,645	401,900	109.64%	(38,745)
Arbitrage Calculation	-	-	8,000	0.00%	8,000
Chemicals & Herbicides	56,493	137,981	400,000	34.50%	262,019
Contingency	-	33,011	42,200	78.23%	9,189
Electric Utility Costs	5,921	38,527	60,000	64.21%	21,473
Engineering Services	2,091	42,125	34,700	121.40%	(7,425)
Gas & Oil	48,187	377,589	109,000	346.41%	(268,589)
Geographic Information System	14,181	76,238	124,900	61.04%	48,662
IT - Communication Services	2,197	34,218	29,300	116.78%	(4,918)
IT - Leases	607	22,362	14,400	155.29%	(7,962)
IT - Maintenance	1,163	27,144	37,300	72.77%	10,156
IT - Management Services	13,794	165,533	165,600	99.96%	67
IT - Supplies	3,110	10,695	12,400	86.25%	1,705
Insurance Premium Allocation	(198)	35,288	34,900	101.11%	(388)
NPDES Report	-	7,360	7,900	93.16%	540
Natural Gas	4,882	27,120	50,000	54.24%	22,880
Property Appraiser Fees	-	18,449	-	0.00%	(18,449)
Rentals & Leases	-	-	5,000	0.00%	5,000
Trustee Fees	3,987	24,016	30,000	80.05%	5,984
Water & Sewer Utility Costs	706	4,127	3,400	121.38%	(727)
Water Analysis	-	2,837	10,300	27.54%	7,463
Water Management Services	108,747	487,733	438,700	111.18%	(49,033)
Wetlands Management Services	31,125	249,000	249,000	100.00%	-
Subtotal	369,145	2,412,758	2,435,600	99.06%	22,842
Capital Maintenance					
Campus Network Maintenance	217	4,215	4,700	89.68%	485
Culvert Inspections & Repairs	13,944	23,493	79,600	29.51%	56,107
Equipment Maintenance	1,905	15,197	18,300	83.04%	3,103
Facilities Maintenance	4,311	57,470	62,500	91.95%	5,030
Pump Station Maintenance	6,775	16,883	45,000	37.52%	28,117
Repairs & Maintenance	45,880	143,219	100,000	143.22%	(43,219)
Vehicle Maintenance	2,226	22,636	50,300	45.00%	27,664
Subtotal	75,258	283,113	360,400	78.56%	77,287
Capital Outlay					
Culvert Improvement	-	(129,702)	2,203,600	(5.89%)	2,333,302
Desktop Computer Replacement	-	3,580	3,900	91.79%	320
Disaster Recovery Storage Replacement	1,418	1,884	20,200	9.33%	18,316
Equipment	-	107,380	125,000	85.90%	17,620
Microsoft Licensing Expansion	-	4,150	7,800	53.21%	3,650
Monitoring Tools	-	7,850	9,300	84.41%	1,450
Telephone System Replacement	-	10,205	38,800	26.30%	28,595
Video Server Replacement	-	796	-	0.00%	(796)
Subtotal	1,418	6,143	2,408,600	0.26%	2,402,457
Total Expenditures	467,310	2,953,304	5,460,100	54.09%	2,506,796

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Twelve Months Ending September 29, 2013 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
<i>Excess of revenues over (under)</i>					
<i>Expenditures</i>	<u>(\$302,675)</u>	<u>\$310,460</u>	<u>(\$351,500)</u>	<u>(88.32%)</u>	<u>\$661,960</u>
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Infrastructure Reserve	-	-	(520,100)	0.00%	(520,100)
Contribution to /(Use of) Restricted Fund Balance	-	-	168,600	0.00%	168,600
<i>Net change in fund balances</i>	<u>(302,675)</u>	<u>310,460</u>	<u>(351,500)</u>	<u>(88.32%)</u>	<u>661,960</u>
BEG RESTRICTED FUND BAL		<u>8,232,093</u>	<u>7,554,484</u>		
END RESTRICTED FUND BAL		<u>\$8,542,553</u>	<u>\$7,202,984</u>		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Twelve Months Ending September 29, 2013 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$1,537	\$14,716	\$14,000	105.11%	\$716
Net Incr (Decr) in FMV	4,611	(23,824)	-	0.00%	(23,824)
Total Revenues	6,148	(9,108)	14,000	(65.06%)	(23,108)
EXPENDITURES:					
Arbitrage Calculation	-	-	2,000	0.00%	2,000
Insurance Premium Allocation	(2)	404	400	101.00%	(4)
Rights-of-Way Services	450	900	7,600	11.84%	6,700
Trustee Fees	-	5,385	4,000	134.63%	(1,385)
Subtotal	448	6,689	14,000	47.78%	7,311
Total Expenditures	448	6,689	14,000	47.78%	7,311
<i>Excess of revenues over (under) Expenditures</i>	<u>5,700</u>	<u>(15,797)</u>	-	0.00%	<u>(15,797)</u>
CHANGES TO FUND BALANCES:					
<i>Net change in fund balances</i>	<u>5,700</u>	<u>(15,797)</u>	-	0.00%	<u>(15,797)</u>
BEG RESTRICTED FUND BAL		<u>671,535</u>	<u>652,975</u>		
END RESTRICTED FUND BAL		<u>\$655,738</u>	<u>\$652,975</u>		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Twelve Months Ending September 29, 2013 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Contributions	-	\$1,550,000	\$1,550,000	100.00%	-
Investment Income	15,032	131,860	50,000	263.72%	81,860
Net Incr (Decr) in FMV	44,939	(233,400)	-	0.00%	(233,400)
Other Miscellaneous Revenues	10,139	39,331	-	0.00%	39,331
Special Assessments	3,707	9,971,764	9,764,900	102.12%	206,864
Total Revenues	73,817	11,459,555	11,364,900	100.83%	94,655
EXPENDITURES:					
Personal Services					
Commission Salaries and Benefits	294	3,178	3,100	102.52%	(78)
Employee Salaries and Benefits	12,029	217,485	225,700	96.36%	8,215
Subtotal	12,323	220,663	228,800	96.44%	8,137
Operating Expenditures					
Administrative Management Services	6,467	77,435	75,300	102.84%	(2,135)
Community Strategies Team	164,629	1,798,369	1,782,300	100.90%	(16,069)
Electric Utility Costs	33,105	203,734	200,000	101.87%	(3,734)
IT - Communication Services	768	10,543	10,000	105.43%	(543)
IT - Leases	206	7,573	4,900	154.55%	(2,673)
IT - Maintenance	394	9,214	12,700	72.55%	3,486
IT - Management Services	4,672	56,068	56,100	99.94%	32
IT - Supplies	1,054	3,622	4,200	86.24%	578
Insurance Premium Allocation	(719)	128,110	126,700	101.11%	(1,410)
Landscape Contracts	211,383	2,127,027	2,434,100	87.38%	307,073
Landscape Inspections	22,988	183,900	183,900	100.00%	-
Landscape Repairs & Maintenance	42,269	298,385	300,000	99.46%	1,615
Locate Ticket	2,869	2,869	-	0.00%	(2,869)
Mulch	70,210	404,993	348,000	116.38%	(56,993)
Plant Replacement	4,169	513,257	400,000	128.31%	(113,257)
Property Appraiser Fees	-	18,449	-	0.00%	(18,449)
Rights-of-Way Services	36,648	144,644	116,600	124.05%	(28,044)
Signage, Painting & Pressure Cleaning	35,490	297,791	300,000	99.26%	2,209
Trees & Trimming	53,196	654,296	700,000	93.47%	45,704
Water & Sewer Utility Costs	2,055	13,589	26,600	51.09%	13,011
Subtotal	691,853	6,953,868	7,081,400	98.20%	127,532
Capital Maintenance					
Campus Network Maintenance	74	1,430	1,600	89.38%	170
Irrigation Repairs & Maintenance	121,956	721,905	700,000	103.13%	(21,905)
Sidewalk Repair & Maintenance	16,148	127,208	239,500	53.11%	112,292
Street Lights Repairs & Maintenance	55,177	363,321	300,000	121.11%	(63,321)
Subtotal	193,355	1,213,864	1,241,100	97.81%	27,236
Capital Outlay					
Desktop Computer Replacement	-	1,278	1,400	91.29%	122
Diaster Recovery Storage Replacement	1,483	1,969	6,900	28.54%	4,931
Microsoft Licensing Expansion	-	1,437	2,700	53.22%	1,263
Monitoring Tools	-	2,698	3,200	84.31%	502
Telephone System Replacement	-	3,456	13,200	26.18%	9,744
Traffic Signage Rehabilitation Program	217,332	703,376	800,000	87.92%	96,624
Video Server Replacement	-	796	-	0.00%	(796)
Subtotal	218,815	715,010	827,400	86.42%	112,390
Total Expenditures	1,116,346	9,103,405	9,378,700	97.06%	275,295
Excess of revenues over (under) Expenditures	(1,042,529)	2,356,150	1,986,200	118.63%	369,950
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Infrastructure Reserve	-	-	1,681,100	0.00%	1,681,100
Contribution to/(Use of) Restricted Fund Balance	-	-	305,100	0.00%	305,100

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Twelve Months Ending September 29, 2013 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
<i>Net change in fund balances</i>	<u><u>(\$1,042,529)</u></u>	<u><u>\$2,356,150</u></u>	<u><u>\$1,986,200</u></u>	<u><u>118.63%</u></u>	<u><u>\$369,950</u></u>
BEG RESTRICTED FUND BAL		<u><u>3,606,341</u></u>	<u><u>2,253,867</u></u>		
END RESTRICTED FUND BAL		<u><u>\$5,962,491</u></u>	<u><u>\$4,240,067</u></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 Twelve Months Ending September 29, 2013 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$19	\$105	-	0.00%	\$105
Total Revenues	19	105	-	0.00%	105
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	19	(644,145)	(644,300)	99.98%	155
CHANGES TO FUND BALANCES:					
Contribution to / (Use of) Restricted Fund Balance	-	-	(644,300)	0.00%	(644,300)
Transfers	-	534,144	644,300	82.90%	(110,156)
Net change in fund balances	19	(110,001)	-	0.00%	(110,001)
BEG RESTRICTED FUND BAL		432,279	399,040		
END RESTRICTED FUND BAL		\$322,278	\$399,040		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Twelve Months Ending September 29, 2013 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$54	\$451	-	0.00%	\$451
Special Assessments	238	640,998	627,700	102.12%	13,298
Total Revenues	292	641,449	627,700	102.19%	13,749
EXPENDITURES:					
Debt Service					
Interest - Bonds	-	421,988	422,700	99.83%	712
Principal - Bonds	-	205,000	205,000	100.00%	-
Principal Prepayment	-	20,000	20,000	100.00%	-
Subtotal	-	646,988	647,700	99.89%	712
Total Expenditures	-	646,988	647,700	99.89%	712
Excess of revenues over (under) Expenditures	292	(5,539)	(20,000)	27.70%	14,461
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Future Debt Service Reserve	-	-	(5,900)	0.00%	(5,900)
Contribution to /(Use of) Restricted Fund Balance	-	-	(14,100)	0.00%	(14,100)
Net change in fund balances	292	(5,539)	(20,000)	27.70%	14,461
BEG RESTRICTED FUND BAL		892,626	322,510		
END RESTRICTED FUND BAL		\$887,087	\$302,510		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Twelve Months Ending September 29, 2013 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$46	\$369	-	0.00%	\$369
Total Revenues	46	369	-	0.00%	369
EXPENDITURES:					
Debt Service					
Interest - Bonds	-	1,644,218	1,644,300	100.00%	82
Principal - Bonds	-	2,995,000	2,995,000	100.00%	-
Subtotal	-	4,639,218	4,639,300	100.00%	82
Total Expenditures	-	4,639,218	4,639,300	100.00%	82
<i>Excess of revenues over (under) Expenditures</i>	46	(4,638,849)	(4,639,300)	99.99%	451
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Future Debt Service Reserve	-	-	(51,000)	0.00%	(51,000)
Contribution to /(Use of) Restricted Fund Balance	-	-	(4,588,300)	0.00%	(4,588,300)
Transfers	-	4,188,043	4,639,300	90.27%	(451,257)
Net change in fund balances	46	(450,806)	-	0.00%	(450,806)
BEG RESTRICTED FUND BAL		1,222,141	1,070,217		
END RESTRICTED FUND BAL		\$771,335	\$1,070,217		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Twelve Months Ending September 29, 2013 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Investment Income	\$126	\$1,790	-	0.00%	\$1,790
Special Assessments	1,716	4,614,120	4,518,400	102.12%	95,720
Total Revenues	<u>1,842</u>	<u>4,615,910</u>	<u>4,518,400</u>	<u>102.16%</u>	<u>97,510</u>
EXPENDITURES:					
Contribution to ITDD ROW Fund	-	1,550,000	1,550,000	100.00%	-
Subtotal	<u>-</u>	<u>1,550,000</u>	<u>1,550,000</u>	<u>100.00%</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>1,550,000</u>	<u>1,550,000</u>	<u>100.00%</u>	<u>-</u>
Excess of revenues over (under) Expenditures	<u>1,842</u>	<u>3,065,910</u>	<u>2,968,400</u>	<u>103.28%</u>	<u>97,510</u>
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Restricted Fund Balance	-	-	2,968,400	0.00%	2,968,400
Transfers	-	(4,722,187)	(5,283,600)	89.37%	561,413
Net change in fund balances	<u>1,842</u>	<u>(1,656,277)</u>	<u>(2,315,200)</u>	<u>71.54%</u>	<u>658,923</u>
BEG RESTRICTED FUND BAL		<u>2,305,731</u>	<u>3,678,049</u>		
END RESTRICTED FUND BAL		<u>\$649,454</u>	<u>\$1,362,849</u>		

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Twelve Months Ending September 29, 2013 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
REVENUES:					
Connection Fees	-	\$11,404	-	0.00%	\$11,404
Gas & Oil Reimbursement	40,928	158,850	168,600	94.22%	(9,750)
Investment Income	46,036	394,034	420,000	93.82%	(25,966)
Meter Fees	-	5,000	-	0.00%	5,000
Net Incr (Decr) in FMV	138,095	(652,368)	-	0.00%	(652,368)
Operations & Maintenance Revenue	110,218	1,248,272	1,219,000	102.40%	29,272
Other Water/Utility Revenue	35,225	488,224	125,000	390.58%	363,224
Water & Sewer Revenue	1,981,623	25,599,175	28,310,500	90.42%	(2,711,325)
Total Revenues	2,352,125	27,252,591	30,243,100	90.11%	(2,990,509)
EXPENDITURES:					
Personal Services					
Employee Salaries and Benefits	15,068	189,569	191,800	98.84%	2,231
Subtotal	15,068	189,569	191,800	98.84%	2,231
Operating Expenditures					
Administrative Management Services	94,069	466,697	580,900	80.34%	114,203
Chemicals & Herbicides	-	-	1,800	0.00%	1,800
Electric Utility Costs	19,652	107,724	130,000	82.86%	22,276
Engineering Services	7,662	16,744	81,800	20.47%	65,056
Gas & Oil	23,537	187,534	228,700	82.00%	41,166
IT - Communication Services	1,707	26,154	22,500	116.24%	(3,654)
IT - Leases	467	17,194	11,100	154.90%	(6,094)
IT - Maintenance	894	21,375	28,700	74.48%	7,325
IT - Management Services	10,608	127,300	127,300	100.00%	-
IT - Supplies	2,393	9,950	9,600	103.65%	(350)
Insurance Premium Allocation	(571)	101,821	100,700	101.11%	(1,121)
Meter Costs	56,304	240,776	60,000	401.29%	(180,776)
Office Supplies	1,920	11,323	15,000	75.49%	3,677
Other Miscellaneous Expense	9,012	19,636	-	0.00%	(19,636)
Rentals & Leases	-	-	5,000	0.00%	5,000
SCADA	1,154	21,873	25,000	87.49%	3,127
Water & Sewer Utility Costs	2,005,944	25,863,752	28,285,500	91.44%	2,421,748
Water Quality Analysis	4,810	31,022	40,000	77.56%	8,978
Subtotal	2,239,562	27,270,875	29,753,600	91.66%	2,482,725
Capital Maintenance					
Campus Network Maintenance	167	3,239	3,600	89.97%	361
Facilities Maintenance	3,111	53,494	60,000	89.16%	6,506
Lift Station Repairs & Maintenance	2,328	1,268,236	715,000	177.38%	(553,236)
Repairs & Maintenance	25,314	219,302	200,000	109.65%	(19,302)
Sewer Lines Repairs & Maintenance	27,738	138,179	700,000	19.74%	561,821
Vehicle Maintenance	32	14,885	15,000	99.23%	115
Subtotal	58,690	1,697,335	1,693,600	100.22%	(3,735)
Capital Outlay					
Desktop Computer Replacement	-	2,756	3,000	91.87%	244
Diaster Recovery Storage Replacement	9,256	12,291	15,000	81.94%	2,709
Microsoft Licensing Expansion	-	3,190	6,000	53.17%	2,810
Monitoring Tools	-	6,070	7,200	84.31%	1,130
Telephone System Replacement	-	7,848	29,800	26.34%	21,952
Subtotal	9,256	32,155	61,000	52.71%	28,845
Total Expenditures	2,322,576	29,189,934	31,700,000	92.08%	2,510,066
Excess of revenues over (under) Expenditures	29,549	(1,937,343)	(1,456,900)	132.98%	(480,443)
CHANGES TO FUND BALANCES:					
Contribution to/(Use of) Infrastructure Reserve	-	-	(1,739,600)	0.00%	(1,739,600)
Contribution to/(Use of) Credit Reserve	-	-	75,700	0.00%	75,700
Contribution to/(Use of) Restricted	-	-	-	-	-

INDIAN TRACE DEVELOPMENT DISTRICT

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

For the Twelve Months Ending September 29, 2013 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
Fund Balance	-	-	\$207,000	0.00%	\$207,000
<i>Net change in fund balances</i>	<u>29,549</u>	<u>(1,937,343)</u>	<u>(1,456,900)</u>	<u>132.98%</u>	<u>(480,443)</u>
 BEG RESTRICTED FUND BAL		<u>10,976,142</u>	<u>13,549,367</u>		
 END RESTRICTED FUND BAL		<u>\$9,038,799</u>	<u>\$12,092,467</u>		

(This page intentionally left blank)

(This page intentionally left blank)

THE TOWN FOUNDATION INC

BALANCE SHEET

September 30, 2013

ASSETS:

Cash	\$462,093
Accounts Receivable	1,175,429
Due From City of Sunrise	899,464
Prepaid Expense	<u>9,172</u>

Total Assets 2,546,158

LIABILITIES AND FUND BALANCE:

Liabilities:

Accounts Payable	900,356
Due to Advanced Cable	703
Due to Other Funds	27,997
Note Payable to Advanced Cable	<u>37,450</u>

Total Liabilities 966,506

Fund Balances:

Unreserved/Reported In:	
General Fund - Prior Year Balance	1,591,462
Current Year	<u>(11,810)</u>

Total Fund Balances 1,579,652

Total Liabilities & Fund Balance \$2,546,158

THE TOWN FOUNDATION INC

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the Nine Months Ending September 30, 2013 (75.00%)

	Actual		Budget		
	September	Year to Date	Adopted	% of Budget	Difference
REVENUES:					
Interest income	\$304	\$993	-	0.00%	\$993
Miscellaneous income	-	77	-	0.00%	77
Town Foundation Assessments	<u>928,293</u>	<u>8,330,226</u>	<u>11,313,500</u>	<u>73.63%</u>	<u>(2,983,274)</u>
Total Revenues	<u>928,597</u>	<u>8,331,296</u>	<u>11,313,500</u>	<u>73.64%</u>	<u>(2,982,204)</u>
EXPENDITURES:					
Audit/Administrative Services	6,530	53,477	100,000	53.48%	46,523
Billing	24,146	210,345	281,700	74.67%	71,355
Cable Services	780,599	7,025,389	9,518,500	73.81%	2,493,111
Cable Taxes	113,528	1,021,748	1,384,200	73.82%	362,452
Insurance Premium	1,174	1,174	13,700	8.57%	12,526
Interest expense - notes payable	221	3,939	-	0.00%	(3,939)
Legal Services	1,742	26,512	100,000	26.51%	73,488
Other Current Charges	-	522	-	0.00%	(522)
Reserve for Uncollectibles	-	-	165,300	0.00%	165,300
Total Expenditures	<u>927,940</u>	<u>8,343,106</u>	<u>11,563,400</u>	<u>72.15%</u>	<u>3,220,294</u>
<i>Excess of revenues over (under) Expenditures & Reserves</i>	<u>657</u>	<u>(11,810)</u>	<u>(249,900)</u>	<u>4.73%</u>	<u>238,090</u>
FUND BALANCE - BEGINNING		<u>1,591,462</u>	<u>1,591,460</u>		
FUND BALANCE - ENDING		<u>\$1,579,652</u>	<u>\$1,341,560</u>		

(This page intentionally left blank)