



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

WESTON

*The Nation's Premier Municipal Corporation*<sup>SM</sup>

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CITY OF WESTON

BALANCE SHEET

September 29, 2014

	General Fund		Special Revenue Funds					Capital Projects Fund	Total Funds	
	General	Disaster Management	Street Maintenance	Fire Services	Transportation	Building	Law Enforcement	Tree Trust		Infrastructure
<b>ASSETS:</b>										
Cash	\$10,000	-	-	-	-	-	\$266,053	-	\$7,451,786	\$7,727,839
Equity In Pooled Cash	20,892,848	43,370,902	4,898,150	5,052,001	105,710	823,463	271,297	36,514	45,006	75,495,891
Accounts Receivable	2,628,089	-	88,166	37	6,334	2,667	454	6,215	-	2,731,962
Interest Receivable	81,420	134,269	16,604	32,579	234	1,193	818	111	40,089	307,317
Prepaid Items	185,856	-	-	1,507	-	20,905	-	-	-	208,268
<b>Total Assets</b>	<b>23,798,213</b>	<b>43,505,171</b>	<b>5,002,920</b>	<b>5,086,124</b>	<b>112,278</b>	<b>848,228</b>	<b>538,622</b>	<b>42,840</b>	<b>7,536,881</b>	<b>86,471,277</b>
<b>LIABILITIES AND FUND BALANCE:</b>										
<b>Liabilities:</b>										
Accounts Payable	-	-	-	-	-	(1)	-	-	(1)	(2)
Accounts Payable - Accrued	1,092,224	-	47,047	106	-	171,401	-	-	33,315	1,344,093
Contracts/Retainage Payable	4,910	-	28,582	-	-	-	-	-	891,122	924,614
Accrued Wages Payable	25,595	-	-	-	-	-	-	-	-	25,595
Accrued Taxes Payable	1,121	-	-	-	-	-	-	-	-	1,121
Deposits	767,982	-	-	-	-	-	-	-	-	767,982
Deferred Revenue	697,146	-	-	-	-	22,565	-	-	-	719,711
<b>Total Liabilities</b>	<b>2,588,978</b>	<b>-</b>	<b>75,629</b>	<b>106</b>	<b>-</b>	<b>193,965</b>	<b>-</b>	<b>-</b>	<b>924,436</b>	<b>3,783,114</b>
<b>Fund Balances:</b>										
Nonspendable Fund Balance	185,856	-	-	1,507	-	20,905	-	-	-	208,268
Restricted Fund Balance	7,635	-	4,927,291	5,084,511	112,278	-	538,622	42,840	6,612,445	17,325,622
Committed Fund Balance	8,525,095	43,505,171	-	-	-	633,358	-	-	-	52,663,624
Assigned Fund Balance	1,509,192	-	-	-	-	-	-	-	-	1,509,192
Unassigned Fund Balance	10,981,457	-	-	-	-	-	-	-	-	10,981,457
<b>Total Fund Balances</b>	<b>21,209,235</b>	<b>43,505,171</b>	<b>4,927,291</b>	<b>5,086,018</b>	<b>112,278</b>	<b>654,263</b>	<b>538,622</b>	<b>42,840</b>	<b>6,612,445</b>	<b>82,688,163</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$23,798,213</b>	<b>\$43,505,171</b>	<b>\$5,002,920</b>	<b>\$5,086,124</b>	<b>\$112,278</b>	<b>\$848,228</b>	<b>\$538,622</b>	<b>\$42,840</b>	<b>\$7,536,881</b>	<b>\$86,471,277</b>

**CITY OF WESTON**

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

**For the Twelve Months Ending September 29, 2014 (100.00%)**

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
<b>REVENUES:</b>					
Ad Valorem Taxes	(\$10,262)	\$12,899,908	\$12,769,500	101.02%	\$130,408
Alcoholic Beverage Licenses	1,182	25,640	10,000	256.40%	15,640
Business Tax Receipts	25,555	992,395	875,000	113.42%	117,395
Cell Tower Lease	14,700	188,833	-	0.00%	188,833
Code Compliance Fines	38,367	107,417	10,000	1,074.17%	97,417
Commercial Vehicle Violation Fines	7,835	100,152	50,000	200.30%	50,152
Court Fines & Forfeitures	65,087	308,451	100,000	308.45%	208,451
Development Fees	4,096	123,197	30,000	410.66%	93,197
EMS Transport Fees	246,922	792,454	850,000	93.23%	(57,546)
Engineering Permit Fees	134,671	615,837	125,000	492.67%	490,837
Franchise Fee - Electricity	1,559,237	4,006,947	4,263,200	93.99%	(256,253)
Franchise Fee - Gas	763	4,140	-	0.00%	4,140
Franchise Fee - Solid Waste	229,176	1,349,749	1,200,400	112.44%	149,349
Half Cent Sales Tax	648,230	4,028,674	3,590,700	112.20%	437,974
Investment Income	42,333	478,986	300,000	159.66%	178,986
Net Incr (Decr) in FMV	(109,838)	72,892	-	0.00%	72,892
Other Miscellaneous Revenues	19,358	328,006	245,000	133.88%	83,006
Recreation Fees	38,456	558,187	514,700	108.45%	43,487
Simplified Communications Tax	480,064	3,071,144	3,570,400	86.02%	(499,256)
Site Plan Fees	(2,100)	18,410	-	0.00%	18,410
Special Assessments (net of fees)	(116,508)	2,080,374	1,999,300	104.06%	81,074
State Revenue Sharing	96,082	1,204,788	819,500	147.02%	385,288
Tennis Center Fees	1,481	52,670	30,600	172.12%	22,070
Utility Tax - Electric	1,005,949	5,052,392	3,724,900	135.64%	1,327,492
Utility Tax - Gas	10,286	70,845	87,100	81.34%	(16,255)
<b>Total Revenues</b>	<b>4,429,122</b>	<b>38,532,488</b>	<b>35,165,300</b>	<b>109.58%</b>	<b>3,367,188</b>
<b>EXPENDITURES:</b>					
<b>City Commission</b>					
Charitable Contributions	-	24,706	25,000	98.82%	294
Commission Salaries and Benefits	5,398	61,489	60,000	102.48%	(1,489)
Conferences & Seminars	20	975	2,500	39.00%	1,525
Contingency	-	-	1,000	0.00%	1,000
Subscriptions & Memberships	-	22,178	32,000	69.31%	9,822
<b>Subtotal</b>	<b>5,418</b>	<b>109,348</b>	<b>120,500</b>	<b>90.75%</b>	<b>11,152</b>
<b>City Manager</b>					
City Hall Maintenance	11,069	116,431	190,000	61.28%	73,569
Communication Services	-	-	2,300	0.00%	2,300
Conferences & Seminars	3,136	42,746	20,000	213.73%	(22,746)
Consulting Services	5,000	69,500	130,000	53.46%	60,500
Election	-	2,665	20,800	12.81%	18,135
Electric Utility Costs	2,864	32,909	30,000	109.70%	(2,909)
Employee Salaries and Benefits	54,001	607,712	594,200	102.27%	(13,512)
Legal Advertisements	9,929	20,885	25,000	83.54%	4,115
Office Supplies	9,928	74,720	85,000	87.91%	10,280
Ordinance Codification	-	7,053	7,500	94.04%	447
Rentals & Leases	4,223	26,616	25,000	106.46%	(1,616)
Subscriptions & Memberships	359	9,403	12,000	78.36%	2,597
Water & Sewer Utility Costs	1,346	7,003	9,200	76.12%	2,197
<b>Subtotal</b>	<b>101,855</b>	<b>1,017,643</b>	<b>1,151,000</b>	<b>88.41%</b>	<b>133,357</b>
<b>Administrative Services</b>					
Administrative Management Services	-	829,113	976,800	84.88%	147,687
Audit Services	-	102,000	102,000	100.00%	-
Campus Network Maintenance	1,076	18,798	14,000	134.27%	(4,798)
Employee Salaries and Benefits	22,861	252,311	235,600	107.09%	(16,711)
Financial Investments Software	753	753	-	0.00%	(753)
Financial Services Fees	6,366	78,002	75,000	104.00%	(3,002)
IT - Communications Services	11,106	122,957	89,000	138.15%	(33,957)
IT - Leases	-	58,331	43,300	134.71%	(15,031)
IT - Maintenance	23	99,499	118,700	83.82%	19,201
IT - Management Services	-	523,800	523,800	100.00%	-
IT - Supplies	1,803	26,468	37,400	70.77%	10,932
Insurance Premium Allocation	-	86,244	85,500	100.87%	(744)
Miscellaneous Expenses	39	886	-	0.00%	(886)
Property Appraiser Fees	-	8,816	10,000	88.16%	1,184
Public Relations	25,109	135,712	175,000	77.55%	39,288
Sales and Use Tax Remittance	1,960	14,264	2,000	713.20%	(12,264)
Special Projects - Accounting Services	-	3,200	-	0.00%	(3,200)
Special Projects - Financial Software	-	49,910	25,000	199.64%	(24,910)

CITY OF WESTON

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

For the Twelve Months Ending September 29, 2014 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
Telephone System Replacement	-	\$78,163	\$51,100	152.96%	(\$27,063)
Video Production Upgrade	-	206,321	231,472	89.13%	25,151
<b>Subtotal</b>	<b>71,096</b>	<b>2,695,548</b>	<b>2,795,672</b>	<b>96.42%</b>	<b>100,124</b>
<b>City Attorney</b>					
Legal Services	188,178	630,738	788,000	80.04%	157,262
Litigation Services	56,546	131,721	100,000	131.72%	(31,721)
Safe Harbor Legal Opinions	1,314	13,689	72,000	19.01%	58,311
Special Magistrate	1,467	7,414	11,500	64.47%	4,086
<b>Subtotal</b>	<b>247,505</b>	<b>783,562</b>	<b>971,500</b>	<b>80.65%</b>	<b>187,938</b>
<b>Public Safety</b>					
Community Emergency Response Team	-	7,982	15,000	53.21%	7,018
Emergency Medical Services Contract	688,270	8,259,236	8,435,600	97.91%	176,364
Emergency Operations Center	256,456	517,989	-	0.00%	(517,989)
Fire/EMS Building Repairs & Maintenance	694	43,707	57,500	76.01%	13,793
Insurance Premium Allocation	-	52,072	50,400	103.32%	(1,672)
Police Service Center Repairs & Maintenance	14,532	53,173	60,000	88.62%	6,827
Police Services Contract	780,487	10,343,402	10,920,200	94.72%	576,798
<b>Subtotal</b>	<b>1,740,439</b>	<b>19,277,561</b>	<b>19,538,700</b>	<b>98.66%</b>	<b>261,139</b>
<b>Community Development</b>					
Civil/Environmental Engineering	10,419	88,584	50,000	177.17%	(38,584)
Code Enforcement Services	38,733	232,400	232,400	100.00%	-
Community Rating System	8,968	30,861	60,000	51.44%	29,139
Comprehensive/Long-range Planning	16,586	105,032	120,800	86.95%	15,768
Construction Services	-	96,224	100,000	96.22%	3,776
Emergency Management	-	-	25,000	0.00%	25,000
Engineering Permits	102,485	512,341	450,000	113.85%	(62,341)
Landscape Architecture	28,510	170,011	150,000	113.34%	(20,011)
Planning: Basic Services	66,433	398,600	398,600	100.00%	-
Surveying Services	7,522	43,378	54,700	79.30%	11,322
Traffic Engineering	2,063	44,754	136,700	32.74%	91,946
Zoning: Basic Services	20,383	122,300	122,300	100.00%	-
<b>Subtotal</b>	<b>302,102</b>	<b>1,844,485</b>	<b>1,900,500</b>	<b>97.05%</b>	<b>56,015</b>
<b>Parks and Recreation</b>					
Administrative Management Services	50,958	342,524	187,600	182.58%	(154,924)
Building Repairs & Maintenance	27,765	225,235	343,300	65.61%	118,065
Communication Services	1,186	1,186	-	0.00%	(1,186)
Community Center Renovations	82	200,423	200,000	100.21%	(423)
Electric Utility Costs	68,006	406,555	450,000	90.35%	43,445
Employee Salaries and Benefits	38,387	418,218	406,100	102.98%	(12,118)
Hockey Rink Renovations at Regional Park	-	99,980	200,000	49.99%	100,020
Instructor Services	41,722	136,422	140,000	97.44%	3,578
Insurance Premium Allocation	-	181,627	179,100	101.41%	(2,527)
Landscape Maintenance	3,393	155,950	170,000	91.74%	14,050
Office Supplies	1,494	19,493	10,000	194.93%	(9,493)
Park Repairs & Maintenance	102,556	600,962	686,800	87.50%	85,838
Park Services	602,871	2,530,645	2,533,000	99.91%	2,355
Police Services	28,952	184,991	193,000	95.85%	8,009
Regional Park Basketball Courts Resurfacing	-	-	60,000	0.00%	60,000
Soccer Field Drainage Improvements at Region	-	33,046	250,000	13.22%	216,954
Special Events	447	218,406	200,000	109.20%	(18,406)
Tennis Center	29,422	152,616	160,500	95.09%	7,884
Tequesta Trace Park Athletic Track Resurfacing	-	-	50,000	0.00%	50,000
Water & Sewer Utility Costs	21,359	119,340	120,000	99.45%	660
<b>Subtotal</b>	<b>1,018,600</b>	<b>6,027,619</b>	<b>6,539,400</b>	<b>92.17%</b>	<b>511,781</b>
<b>Specialty Services</b>					
Bulk Trash/Hazardous Waste	42,140	168,559	168,559	100.00%	-
Crossing Guards	82,568	523,351	565,500	92.55%	42,149
Recycling Carts	-	9,460	-	0.00%	(9,460)
Solid Waste Services	333,207	1,998,850	1,999,300	99.98%	450
<b>Subtotal</b>	<b>457,915</b>	<b>2,700,220</b>	<b>2,733,359</b>	<b>98.79%</b>	<b>33,139</b>
<b>Total Expenditures</b>	<b>3,944,930</b>	<b>34,455,986</b>	<b>35,750,631</b>	<b>96.38%</b>	<b>1,294,645</b>

CITY OF WESTON

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

For the Twelve Months Ending September 29, 2014 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
<b>RESERVES:</b>					
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
<b>Subtotal</b>	-	-	<b>371,900</b>	<b>0.00%</b>	<b>371,900</b>
<i>Excess of revenues over (under) Expenditures &amp; Reserves</i>	<u>484,192</u>	<u>4,076,502</u>	<u>(957,231)</u>	<u>(425.86%)</u>	<u>5,033,733</u>
<b>CHANGES TO FUND BALANCES:</b>					
Contribution to /(Use of) Credit Reserve	-	-	49,400	0.00%	49,400
Contribution to /(Use of) Infrastructure Reserve	(9,082)	(37,581)	371,900	(10.11%)	409,481
Contribution to /(Use of) Assigned Fund Balance	-	-	674,400	0.00%	674,400
Contribution to /(Use of) Unassigned Fund Balance	-	-	(2,220,861)	0.00%	(2,220,861)
Transfers	(539,830)	(9,356,330)	(9,356,330)	100.00%	-
<i>Net change in fund balances</i>	<u>(548,912)</u>	<u>(9,393,911)</u>	<u>(10,481,491)</u>	<u>89.62%</u>	<u>1,087,580</u>
<b>BEG UNASSIGNED FUND BAL</b>		<u>16,261,284</u>	<u>12,781,201</u>		
<b>END UNASSIGNED FUND BAL</b>		<u>\$11,019,037</u>	<u>\$1,743,840</u>		

**CITY OF WESTON**

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

For the Twelve Months Ending September 29, 2014 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
<b>REVENUES:</b>					
Investment Income	\$84,217	\$826,124	\$800,000	103.27%	\$26,124
Net Incr (Decr) in FMV	(197,858)	120,204	-	0.00%	120,204
<b>Total Revenues</b>	<b>(113,641)</b>	<b>946,328</b>	<b>800,000</b>	<b>118.29%</b>	<b>146,328</b>
<b>EXPENDITURES:</b>					
<b>Operating Expenditures</b>					
Disaster Response	-	-	1,000,000	0.00%	1,000,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>0.00%</b>	<b>1,000,000</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>0.00%</b>	<b>1,000,000</b>
<i>Excess of revenues over (under) Expenditures &amp; Reserves</i>	<i>(113,641)</i>	<i>946,328</i>	<i>(200,000)</i>	<i>(473.16%)</i>	<i>1,146,328</i>
<b>CHANGES TO FUND BALANCES:</b>					
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)
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>800,000</b>	<b>0.00%</b>	<b>(800,000)</b>
<b>BEG COMMITTED FUND BAL</b>		<b>42,558,842</b>	<b>43,931,747</b>		
<b>END COMMITTED FUND BAL</b>		<b>\$43,505,170</b>	<b>\$44,731,747</b>		

CITY OF WESTON

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

For the Twelve Months Ending September 29, 2014 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
<b>REVENUES:</b>					
Additional Local Option Gas Tax	\$64,883	\$406,541	\$395,500	102.79%	\$11,041
Investment Income	9,462	99,561	25,000	398.24%	74,561
Local Option Gas Tax	108,543	658,377	651,300	101.09%	7,077
Net Incr (Decr) in FMV	(23,854)	14,865	-	0.00%	14,865
Other Miscellaneous Revenues	-	29,194	-	0.00%	29,194
State Revenue Sharing	31,806	412,909	318,000	129.85%	94,909
<b>Total Revenues</b>	<b>190,840</b>	<b>1,621,447</b>	<b>1,389,800</b>	<b>116.67%</b>	<b>231,647</b>
<b>EXPENDITURES:</b>					
<b>Operating Expenditures</b>					
Insurance Premium Allocation	-	2,017	2,000	100.85%	(17)
On-Site Inspections	27,150	162,900	162,900	100.00%	-
Road Drainage	67,035	72,774	200,000	36.39%	127,226
Signing & Safety Supplies	8,638	62,466	100,000	62.47%	37,534
Street Sweeping	10,390	104,234	100,000	104.23%	(4,234)
<b>Subtotal</b>	<b>113,213</b>	<b>404,391</b>	<b>564,900</b>	<b>71.59%</b>	<b>160,509</b>
<b>Capital Maintenance</b>					
Bridge Repairs	-	-	110,000	0.00%	110,000
Road Repairs and Maintenance	5,691	62,600	92,100	67.97%	29,500
<b>Subtotal</b>	<b>5,691</b>	<b>62,600</b>	<b>202,100</b>	<b>30.97%</b>	<b>139,500</b>
<b>Capital Outlay</b>					
Traffic Signage Rehabilitation	-	1,949	-	0.00%	(1,949)
Weston Road @ Meridian Parkway	-	7,417	-	0.00%	(7,417)
<b>Subtotal</b>	<b>-</b>	<b>9,366</b>	<b>-</b>	<b>0.00%</b>	<b>(9,366)</b>
<b>Debt Service</b>					
Interest - Northern Trust FY11 Notes	-	60,354	60,400	99.92%	46
Principal - Northern Trust FY11 Notes	-	354,846	354,900	99.98%	54
<b>Subtotal</b>	<b>-</b>	<b>415,200</b>	<b>415,300</b>	<b>99.98%</b>	<b>100</b>
<b>Total Expenditures</b>	<b>118,904</b>	<b>891,557</b>	<b>1,182,300</b>	<b>75.41%</b>	<b>290,743</b>
<b>Excess of revenues over (under) Expenditures &amp; Reserves</b>	<b>71,936</b>	<b>729,890</b>	<b>207,500</b>	<b>351.75%</b>	<b>522,390</b>
<b>CHANGES TO FUND BALANCES:</b>					
Contribution to/(Use of) Restricted Fund Balance	-	-	207,500	0.00%	207,500
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>207,500</b>	<b>0.00%</b>	<b>(207,500)</b>
<b>BEG RESTRICTED FUND BAL</b>		<b>4,030,359</b>	<b>4,044,478</b>		
<b>END RESTRICTED FUND BAL</b>		<b>\$4,760,249</b>	<b>\$4,251,978</b>		

**CITY OF WESTON**

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

For the Twelve Months Ending September 29, 2014 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
<b>REVENUES:</b>					
Investment Income	\$10,610	\$170,368	\$60,000	283.95%	\$110,368
Net Incr (Decr) in FMV	(35,592)	29,167	-	0.00%	29,167
Special Assessments (net of fees)	(19)	11,476,161	11,395,900	100.70%	80,261
<b>Total Revenues</b>	<b>(25,001)</b>	<b>11,675,696</b>	<b>11,455,900</b>	<b>101.92%</b>	<b>219,796</b>
<b>EXPENDITURES:</b>					
<b>Operating Expenditures</b>					
Fire Prevention Services	47,657	571,888	584,100	97.91%	12,212
Fire Protection Services	827,774	9,933,289	10,145,400	97.91%	212,111
Geographic Information System	-	3,400	3,400	100.00%	-
IT - Communication Services	166	2,373	8,700	27.28%	6,327
IT - Leases	-	1,678	4,200	39.95%	2,522
IT - Maintenance	1	4,663	11,600	40.20%	6,937
IT - Management Services	-	50,900	50,900	100.00%	-
IT - Supplies	52	1,584	3,700	42.81%	2,116
Insurance Premium Allocation	-	44,585	44,200	100.87%	(385)
Property Appraiser Fees	-	11,193	12,000	93.28%	807
<b>Subtotal</b>	<b>875,650</b>	<b>10,625,553</b>	<b>10,868,200</b>	<b>97.77%</b>	<b>242,647</b>
<b>Capital Maintenance</b>					
Campus Network Maintenance	31	983	1,400	70.21%	417
Fire/EMS Station Building Repairs & Maintenan	680	19,204	57,500	33.40%	38,296
<b>Subtotal</b>	<b>711</b>	<b>20,187</b>	<b>58,900</b>	<b>34.27%</b>	<b>38,713</b>
<b>Capital Outlay</b>					
Telephone System Replacement	-	9,443	6,300	149.89%	(3,143)
<b>Subtotal</b>	<b>-</b>	<b>9,443</b>	<b>6,300</b>	<b>149.89%</b>	<b>(3,143)</b>
<b>Debt Service</b>					
Interest - Northern Trust FY08 Notes	-	21,447	21,700	98.83%	253
Principal - Northern Trust FY08 Notes	-	461,800	461,600	100.04%	(200)
<b>Subtotal</b>	<b>-</b>	<b>483,247</b>	<b>483,300</b>	<b>99.99%</b>	<b>53</b>
<b>Total Expenditures</b>	<b>876,361</b>	<b>11,138,430</b>	<b>11,416,700</b>	<b>97.56%</b>	<b>278,270</b>
<b>Excess of revenues over (under) Expenditures &amp; Reserves</b>	<b>(901,362)</b>	<b>537,266</b>	<b>39,200</b>	<b>1,370.58%</b>	<b>498,066</b>
<b>CHANGES TO FUND BALANCES:</b>					
Contribution to /(Use of) Infrastructure Reserve	-	-	45,500	0.00%	45,500
Contribution to /(Use of) Restricted Fund Balance	-	-	(6,300)	0.00%	(6,300)
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>39,200</b>	<b>0.00%</b>	<b>(39,200)</b>
<b>BEG RESTRICTED FUND BAL</b>		<b>4,547,245</b>	<b>4,504,750</b>		
<b>END RESTRICTED FUND BAL</b>		<b>\$5,084,511</b>	<b>\$4,543,950</b>		

**CITY OF WESTON**

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

For the Twelve Months Ending September 29, 2014 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
<b>REVENUES:</b>					
Additional Local Option Gas Tax For Transit	\$12,435	\$77,916	\$75,800	102.79%	\$2,116
Investment Income	201	1,607	-	0.00%	1,607
Net Incr (Decr) in FMV	(416)	210	-	0.00%	210
Other Miscellaneous Revenues	-	1,182	-	0.00%	1,182
<b>Total Revenues</b>	<b>12,220</b>	<b>80,915</b>	<b>75,800</b>	<b>106.75%</b>	<b>5,115</b>
<b>EXPENDITURES:</b>					
<b>Operating Expenditures</b>					
Insurance Premium Allocation	-	11,096	11,000	100.87%	(96)
<b>Subtotal</b>	<b>-</b>	<b>11,096</b>	<b>11,000</b>	<b>100.87%</b>	<b>(96)</b>
<b>Capital Maintenance</b>					
Bus Shelter Maintenance	943	26,678	12,000	222.32%	(14,678)
<b>Subtotal</b>	<b>943</b>	<b>26,678</b>	<b>12,000</b>	<b>222.32%</b>	<b>(14,678)</b>
<b>Total Expenditures</b>	<b>943</b>	<b>37,774</b>	<b>23,000</b>	<b>164.23%</b>	<b>(14,774)</b>
<b>Excess of revenues over (under) Expenditures &amp; Reserves</b>	<b>11,277</b>	<b>43,141</b>	<b>52,800</b>	<b>81.71%</b>	<b>(9,659)</b>
<b>CHANGES TO FUND BALANCES:</b>					
Contribution to /(Use of) Restricted Fund Balance	-	-	52,800	0.00%	52,800
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>52,800</b>	<b>0.00%</b>	<b>(52,800)</b>
<b>BEG RESTRICTED FUND BAL</b>		<b>69,138</b>	<b>67,099</b>		
<b>END RESTRICTED FUND BAL</b>		<b>\$112,279</b>	<b>\$119,899</b>		

**CITY OF WESTON**

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

For the Twelve Months Ending September 29, 2014 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
<b>REVENUES:</b>					
Annual Fire Inspection Fees	\$18,125	\$186,780	\$150,000	124.52%	\$36,780
Board of Rules & Appeals Fees	1,117	65,952	20,000	329.76%	45,952
Building Administration Fees	-	70	-	0.00%	70
Building Fees	123,477	2,855,021	2,475,300	115.34%	379,721
FL Dept of Business & Prof Reg	1,336	36,847	25,000	147.39%	11,847
FL Dept of Community Affairs	1,336	36,847	25,000	147.39%	11,847
Investment Income	1,611	9,867	-	0.00%	9,867
Net Incr (Decr) in FMV	(2,692)	1,068	-	0.00%	1,068
Other Miscellaneous Revenues	7,009	38,790	-	0.00%	38,790
Training and Education Fees	467	28,711	20,000	143.56%	8,711
Zoning Fees	9,113	160,404	160,000	100.25%	404
<b>Total Revenues</b>	<b>160,899</b>	<b>3,420,357</b>	<b>2,875,300</b>	<b>118.96%</b>	<b>545,057</b>
<b>EXPENDITURES:</b>					
<b>Operating Expenditures</b>					
Administrative Management Services	109,000	599,500	654,000	91.67%	54,500
Board of Rules & Appeals	2,702	63,974	20,000	319.87%	(43,974)
Building Code Services	169,282	1,469,131	1,579,600	93.01%	110,469
FL Dept of Business & Prof Reg	5,038	33,163	25,000	132.65%	(8,163)
FL Dept of Community Affairs	5,038	33,163	25,000	132.65%	(8,163)
Fire Prevention Services	12,802	153,620	156,900	97.91%	3,280
Geographic Information System	-	3,400	3,400	100.00%	-
IT - Communication Services	2,448	30,564	14,200	215.24%	(16,364)
IT - Leases	-	19,641	6,900	284.65%	(12,741)
IT - Maintenance	8	30,250	19,000	159.21%	(11,250)
IT - Management Services	-	83,500	83,500	100.00%	-
IT - Supplies	607	8,224	6,000	137.07%	(2,224)
Insurance Premium Allocation	-	6,153	6,100	100.87%	(53)
Office Supplies	953	6,451	25,000	25.80%	18,549
Other Miscellaneous Expenses	143	143	-	0.00%	(143)
Training and Education	1,171	28,711	20,000	143.56%	(8,711)
<b>Subtotal</b>	<b>309,192</b>	<b>2,569,588</b>	<b>2,644,600</b>	<b>97.16%</b>	<b>75,012</b>
<b>Capital Maintenance</b>					
Campus Network Maintenance	362	5,258	2,300	228.61%	(2,958)
<b>Subtotal</b>	<b>362</b>	<b>5,258</b>	<b>2,300</b>	<b>228.61%</b>	<b>(2,958)</b>
<b>Capital Outlay</b>					
Telephone System Replacement	-	36,356	23,900	152.12%	(12,456)
<b>Subtotal</b>	<b>-</b>	<b>36,356</b>	<b>23,900</b>	<b>152.12%</b>	<b>(12,456)</b>
<b>Total Expenditures</b>	<b>309,554</b>	<b>2,611,202</b>	<b>2,670,800</b>	<b>97.77%</b>	<b>59,598</b>
<b>Excess of revenues over (under) Expenditures &amp; Reserves</b>	<b>(148,655)</b>	<b>809,155</b>	<b>204,500</b>	<b>395.67%</b>	<b>604,655</b>
<b>CHANGES TO FUND BALANCES:</b>					
Contribution to/(Use of) Committed Fund Balance	-	-	204,500	0.00%	204,500
<b>Net change in fund balances</b>	<b>-</b>	<b>-</b>	<b>204,500</b>	<b>0.00%</b>	<b>(204,500)</b>
<b>BEG COMMITTED FUND BAL</b>		<b>(175,800)</b>	<b>(38,970)</b>		
<b>END COMMITTED FUND BAL</b>		<b>\$633,355</b>	<b>\$165,530</b>		

**CITY OF WESTON**

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

For the Twelve Months Ending September 29, 2014 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
<b>REVENUES:</b>					
Investment Income	\$541	\$5,502	\$100	5,502.00%	\$5,402
Net Incr (Decr) in FMV	(1,232)	733	-	0.00%	733
Seizures	4,483	38,294	10,000	382.94%	28,294
<b>Total Revenues</b>	<b><u>3,792</u></b>	<b><u>44,529</u></b>	<b><u>10,100</u></b>	<b><u>440.88%</u></b>	<b><u>34,429</u></b>
<b>EXPENDITURES:</b>					
<b>Operating Expenditures</b>					
Explorer Program	1,557	15,620	-	0.00%	(15,620)
Financial Services Fees	6	87	-	0.00%	(87)
Police Equipment	-	-	10,100	0.00%	10,100
<b>Subtotal</b>	<b><u>1,563</u></b>	<b><u>15,707</u></b>	<b><u>10,100</u></b>	<b><u>155.51%</u></b>	<b><u>(5,607)</u></b>
<b>Total Expenditures</b>	<b><u>1,563</u></b>	<b><u>15,707</u></b>	<b><u>10,100</u></b>	<b><u>155.51%</u></b>	<b><u>(5,607)</u></b>
<i>Excess of revenues over (under) Expenditures &amp; Reserves</i>	<b><u>2,229</u></b>	<b><u>28,822</u></b>	<b><u>-</u></b>	<b><u>0.00%</u></b>	<b><u>28,822</u></b>
BEG RESTRICTED FUND BAL		<u>509,800</u>	<u>433,188</u>		
END RESTRICTED FUND BAL		<u><u>\$538,622</u></u>	<u><u>\$433,188</u></u>		

CITY OF WESTON

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

For the Twelve Months Ending September 29, 2014 (100.00%)

	Actual		Budget			CY/PY
	September	Year to Date	Amended	% of Budget	Difference	% Change to Actual
<b>REVENUES:</b>						
Contributions	\$6,215	\$13,190	\$10,000	131.90%	\$3,190	131.40%
Investment Income	71	686	100	686.00%	586	45.65%
Net Incr (Decr) in FMV	(165)	99	-	0.00%	99	(112.87%)
<b>Total Revenues</b>	<b>6,121</b>	<b>13,975</b>	<b>10,100</b>	<b>138.37%</b>	<b>3,875</b>	<b>158.70%</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenditures</b>						
Tree Planting	-	-	10,100	0.00%	10,100	0.00%
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>10,100</b>	<b>0.00%</b>	<b>10,100</b>	<b>0.00%</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>10,100</b>	<b>0.00%</b>	<b>10,100</b>	<b>0.00%</b>
<b>Excess of revenues over (under) Expenditures &amp; Reserves</b>	<b>6,121</b>	<b>13,975</b>	<b>-</b>	<b>0.00%</b>	<b>13,975</b>	<b>158.70%</b>
<b>BEG RESTRICTED FUND BAL</b>		<b>28,865</b>	<b>23,462</b>			
<b>END RESTRICTED FUND BAL</b>		<b>\$42,840</b>	<b>\$23,462</b>			

**CITY OF WESTON**

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

For the Twelve Months Ending September 29, 2014 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
<b>REVENUES:</b>					
Investment Income	\$135	\$172,962	\$50,000	345.92%	\$122,962
Net Incr (Decr) in FMV	(31,206)	35,890	-	0.00%	35,890
State Grant - Other Physical Environment	65,211	140,399	-	0.00%	140,399
<b>Total Revenues</b>	<b>34,140</b>	<b>349,251</b>	<b>50,000</b>	<b>698.50%</b>	<b>299,251</b>
<b>EXPENDITURES:</b>					
<b>Capital Outlay</b>					
Backup Storage Array	-	41,314	45,000	91.81%	3,686
Country Isles Road Sidewalk Construction	-	58,676	120,000	48.90%	61,324
DR Server Upgrades	-	-	100,000	0.00%	100,000
EMS Vehicles	-	59,041	1,300,000	4.54%	1,240,959
Eagle Point Park Drainage Improvements	-	-	100,000	0.00%	100,000
Emerald Estates Park Improvements	19,494	865,963	769,917	112.47%	(96,046)
Emergency Operations Center	8,020	7,637,038	5,250,000	145.47%	(2,387,038)
Fiber Expansion	-	-	65,000	0.00%	65,000
Internet Security Upgrade	-	-	24,000	0.00%	24,000
Peace Mound Park Improvements	17,187	1,997,940	1,989,173	100.44%	(8,767)
Regional Park Volleyball Court Lighting	-	48,750	65,000	75.00%	16,250
Restrooms Renovations at City Parks	13,922	13,922	900,000	1.55%	886,078
Saddle Club Road @ Lakeview Drive Roundabo	1,933	132,420	-	0.00%	(132,420)
Server Upgrades	-	-	60,000	0.00%	60,000
Tequesta Trace Park Shelter Replacement	5,703	8,487	100,000	8.49%	91,513
Video Display Refresh	-	49,973	110,000	45.43%	60,027
Weston Road & Meridian Parkway Bus Shelters	19,120	157,330	148,049	106.27%	(9,281)
WiFi Upgrade	-	5,000	175,000	2.86%	170,000
Work Order Software	-	-	150,000	0.00%	150,000
Workstation Replacement	-	75,141	102,300	73.45%	27,159
<b>Subtotal</b>	<b>85,379</b>	<b>11,150,995</b>	<b>11,573,439</b>	<b>96.35%</b>	<b>422,444</b>
<b>Debt Service</b>					
Interest - Northern Trust FY07 Notes	-	126,003	126,100	99.92%	97
Interest - Northern Trust FY08 Notes	-	35,104	35,200	99.73%	96
Prepayment Principal - Northern Trust FY07	-	6,253,734	-	0.00%	(6,253,734)
Prepayment Principal - Northern Trust FY08	-	1,886,974	-	0.00%	(1,886,974)
Principal - Northern Trust FY07 Notes	-	310,611	6,564,500	4.73%	6,253,889
Principal - Northern Trust FY08 Notes	-	203,640	2,090,700	9.74%	1,887,060
Principal - TD FY2013A Notes	157,692	315,385	315,383	100.00%	(2)
Interest - TD FY2013A Notes	30,711	77,288	77,778	99.37%	490
Principal - TD FY2013B Notes	68,421	136,842	136,841	100.00%	(1)
Interest - TD FY2013B Notes	3,818	9,773	9,828	99.44%	55
<b>Subtotal</b>	<b>260,642</b>	<b>9,355,354</b>	<b>9,356,330</b>	<b>99.99%</b>	<b>976</b>
<b>Total Expenditures</b>	<b>346,021</b>	<b>20,506,349</b>	<b>20,929,769</b>	<b>97.98%</b>	<b>423,420</b>
<b>Excess of revenues over (under) Expenditures &amp; Reserves</b>	<b>(311,881)</b>	<b>(20,157,098)</b>	<b>(20,879,769)</b>	<b>96.54%</b>	<b>722,671</b>
<b>CHANGES TO FUND BALANCES:</b>					
Transfers	539,830	9,356,330	9,356,330	100.00%	-
Note Proceeds	-	7,450,000	7,450,000	100.00%	-
Use of Note Proceeds	-	-	(7,450,000)	0.00%	7,450,000
Contribution to/(Use of) Restricted Fund Balance	-	-	(2,907,139)	0.00%	(2,907,139)
Contribution to/(Use of) Restricted Fund Balance	-	-	(9,982,800)	0.00%	(9,982,800)
<b>Net change in fund balances</b>	<b>539,830</b>	<b>16,806,330</b>	<b>(3,533,609)</b>	<b>(475.61%)</b>	<b>20,339,939</b>
<b>BEG RESTRICTED FUND BAL</b>		<b>4,075,743</b>	<b>4,904,910</b>		
<b>END RESTRICTED FUND BAL</b>		<b>\$724,975</b>	<b>\$831,471</b>		

# BONAVENTURE DEVELOPMENT DISTRICT

## BALANCE SHEET

September 29, 2014

	Special Revenue Funds		Debt Service Fund	Total Funds
	Water Management	Rights-of-Way	Series 2002	
<b>ASSETS:</b>				
Equity In Pooled Cash	\$1,441,273	\$3,269,131	\$2,048,084	\$6,758,488
Accounts Receivable	238,296	-	-	238,296
Interest Receivable	6,275	10,334	50	16,659
Due From Other Funds	703	-	-	703
Prepaid Items	4,366	5,162	-	9,528
<b>Total Assets</b>	<b>1,690,913</b>	<b>3,284,627</b>	<b>2,048,134</b>	<b>7,023,674</b>
<b>LIABILITIES AND FUND BALANCE:</b>				
<b>Liabilities:</b>				
Accounts Payable	-	-	1	1
Accounts Payable - Accrued	7,843	112,859	-	120,702
Contracts/Retainage Payable	543,667	-	-	543,667
Due To Other Funds	-	-	703	703
Accrued Wages Payable	747	1,830	-	2,577
Accrued Taxes Payable	30	102	-	132
<b>Total Liabilities</b>	<b>552,287</b>	<b>114,791</b>	<b>704</b>	<b>667,782</b>
<b>Fund Balances:</b>				
Nonspendable Fund Balance	4,366	5,162	-	9,528
Restricted Fund Balance	1,134,260	3,064,674	2,047,430	6,246,364
Tavor Holdings	-	100,000	-	100,000
<b>Total Fund Balances</b>	<b>1,138,626</b>	<b>3,169,836</b>	<b>2,047,430</b>	<b>6,355,892</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$1,690,913</b>	<b>\$3,284,627</b>	<b>\$2,048,134</b>	<b>\$7,023,674</b>

**BONAVENTURE DEVELOPMENT DISTRICT**

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

For the Twelve Months Ending September 29, 2014 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
<b>REVENUES:</b>					
Grants	\$238,296	\$238,296	\$1,574,000	15.14%	(\$1,335,704)
Investment Income	2,815	35,184	20,000	175.92%	15,184
Net Incr (Decr) in FMV	(7,591)	5,617	-	0.00%	5,617
Other Miscellaneous Revenues	-	139	-	0.00%	139
Special Assessments	-	465,480	383,400	121.41%	82,080
<b>Total Revenues</b>	<b>233,520</b>	<b>744,716</b>	<b>1,977,400</b>	<b>37.66%</b>	<b>(1,232,684)</b>
<b>EXPENDITURES:</b>					
<b>Personal Services</b>					
Commission Salaries and Benefits	285	3,234	3,400	95.12%	166
Employee Salaries and Benefits	3,364	37,969	36,700	103.46%	(1,269)
<b>Subtotal</b>	<b>3,649</b>	<b>41,203</b>	<b>40,100</b>	<b>102.75%</b>	<b>(1,103)</b>
<b>Operating Expenditures</b>					
Administrative Management Services	-	13,243	16,600	79.78%	3,357
Arbitrage Calculation	-	-	2,000	0.00%	2,000
Canal Bank Restoration	-	-	10,000	0.00%	10,000
Chemicals & Herbicides	5,542	17,595	60,000	29.33%	42,405
Contingency	-	175	5,000	3.50%	4,825
Electric Utility Costs	693	1,451	20,000	7.26%	18,549
Engineering Services	1,717	37,235	30,000	124.12%	(7,235)
Geographic Information System	-	-	18,900	0.00%	18,900
IT - Communication Services	328	4,115	3,800	108.29%	(315)
IT - Leases	-	2,317	1,900	121.95%	(417)
IT - Maintenance	1	4,226	5,100	82.86%	874
IT - Management Services	-	22,400	22,400	100.00%	-
IT - Supplies	76	1,117	1,600	69.81%	483
Insurance Premium Allocation	-	14,122	14,000	100.87%	(122)
NPDES Report	-	4,769	5,000	95.38%	231
Property Appraiser Fees	-	2,975	4,000	74.38%	1,025
Trustee Fees	-	4,585	5,000	91.70%	415
Water Management Services	5,752	33,960	31,000	109.55%	(2,960)
<b>Subtotal</b>	<b>14,109</b>	<b>164,285</b>	<b>256,300</b>	<b>64.10%</b>	<b>92,015</b>
<b>Capital Maintenance</b>					
Campus Network Maintenance	45	798	600	133.00%	(198)
Culvert Inspections & Repairs	-	21,203	20,000	106.02%	(1,203)
Pump Station Maintenance	1,517	30,523	15,000	203.49%	(15,523)
Repairs & Maintenance	-	728	50,000	1.46%	49,272
<b>Subtotal</b>	<b>1,562</b>	<b>53,252</b>	<b>85,600</b>	<b>62.21%</b>	<b>32,348</b>
<b>Capital Outlay</b>					
Culvert Improvement	-	1,837,921	1,512,000	121.56%	(325,921)
Telephone System Replacement	-	3,427	2,300	149.00%	(1,127)
<b>Subtotal</b>	<b>-</b>	<b>1,841,348</b>	<b>1,514,300</b>	<b>121.60%</b>	<b>(327,048)</b>
<b>Total Expenditures</b>	<b>19,320</b>	<b>2,100,088</b>	<b>1,896,300</b>	<b>110.75%</b>	<b>(203,788)</b>
<b>Excess of revenues over (under) Expenditures</b>	<b>214,200</b>	<b>(1,355,372)</b>	<b>81,100</b>	<b>(1,671.24%)</b>	<b>(1,436,472)</b>
<b>CHANGES TO FUND BALANCES:</b>					
Contribution to/(Use of) Infrastructure Reserve	-	-	(378,000)	0.00%	(378,000)
Contribution to/(Use of) Restricted Fund Balance	-	-	19,100	0.00%	19,100
<b>Net change in fund balances</b>	<b>214,200</b>	<b>(1,355,372)</b>	<b>81,100</b>	<b>(1,671.24%)</b>	<b>(1,436,472)</b>
<b>BEG RESTRICTED FUND BAL</b>		<b>1,516,427</b>	<b>1,466,027</b>		
<b>END RESTRICTED FUND BAL</b>		<b>\$161,055</b>	<b>\$1,547,127</b>		

**BONAVENTURE DEVELOPMENT DISTRICT**

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

For the Twelve Months Ending September 29, 2014 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
<b>REVENUES:</b>					
Investment Income	\$6,471	\$63,862	\$35,000	182.46%	\$28,862
Net Incr (Decr) in FMV	(14,845)	9,252	-	0.00%	9,252
Other Miscellaneous Revenues	-	4,099	-	0.00%	4,099
Special Assessments	-	2,220,438	1,828,900	121.41%	391,538
Tavor Holdings Settlement Funds	-	50,000	-	0.00%	50,000
<b>Total Revenues</b>	<b>(8,374)</b>	<b>2,347,651</b>	<b>1,863,900</b>	<b>125.95%</b>	<b>483,751</b>
<b>EXPENDITURES:</b>					
<b>Personal Services</b>					
Commission Salaries and Benefits	285	3,234	3,400	95.12%	166
Employee Salaries and Benefits	8,330	87,394	89,100	98.09%	1,706
<b>Subtotal</b>	<b>8,615</b>	<b>90,628</b>	<b>92,500</b>	<b>97.98%</b>	<b>1,872</b>
<b>Operating Expenditures</b>					
Administrative Management Services	-	13,243	16,600	79.78%	3,357
Community Strategies Team	40,546	549,349	567,300	96.84%	17,951
Electric Utility Costs	18,848	109,717	93,500	117.34%	(16,217)
IT - Communication Services	365	4,402	5,000	88.04%	598
IT - Leases	-	2,671	2,500	106.84%	(171)
IT - Maintenance	1	4,783	6,700	71.39%	1,917
IT - Management Services	-	29,400	29,400	100.00%	-
IT - Supplies	83	1,280	2,100	60.95%	820
Insurance Premium Allocation	-	16,341	16,200	100.87%	(141)
Landscape Contracts	53,063	218,287	324,400	67.29%	106,113
Landscape Inspections	1,684	17,059	10,100	168.90%	(6,959)
Landscape Repairs & Maintenance	30,126	80,738	103,000	78.39%	22,262
Locate Ticket	-	186	-	0.00%	(186)
Mulch	-	59,281	59,900	98.97%	619
Plant Replacement	-	96,182	80,000	120.23%	(16,182)
Property Appraiser Fees	-	6,943	9,000	77.14%	2,057
Rights-of-Way Services	9,542	68,886	74,800	92.09%	5,914
Signage, Painting & Pressure Cleaning	20,611	41,347	52,500	78.76%	11,153
Trees & Trimming	47,855	64,055	80,000	80.07%	15,945
<b>Subtotal</b>	<b>222,724</b>	<b>1,384,150</b>	<b>1,533,000</b>	<b>90.29%</b>	<b>148,850</b>
<b>Capital Maintenance</b>					
Campus Network Maintenance	49	932	800	116.50%	(132)
Irrigation Repairs & Maintenance	4,300	34,335	60,000	57.23%	25,665
Sidewalk Repair & Maintenance	-	63,660	80,000	79.58%	16,340
<b>Subtotal</b>	<b>4,349</b>	<b>98,927</b>	<b>140,800</b>	<b>70.26%</b>	<b>41,873</b>
<b>Capital Outlay</b>					
Telephone System Replacement	-	3,584	2,400	149.33%	(1,184)
Traffic Signage Rehabilitation Program	-	-	100,000	0.00%	100,000
<b>Subtotal</b>	<b>-</b>	<b>3,584</b>	<b>102,400</b>	<b>3.50%</b>	<b>98,816</b>
<b>Total Expenditures</b>	<b>235,688</b>	<b>1,577,289</b>	<b>1,868,700</b>	<b>84.41%</b>	<b>291,411</b>
<b>Excess of revenues over (under) Expenditures</b>	<b>(244,062)</b>	<b>770,362</b>	<b>(4,800)</b>	<b>(16,049.21%)</b>	<b>775,162</b>
<b>CHANGES TO FUND BALANCES:</b>					
Contribution to/(Use of) Infrastructure Reserve	-	-	(100,000)	0.00%	(100,000)
Contribution to/(Use of) Restricted Fund Balance	-	-	95,200	0.00%	95,200
<b>Net change in fund balances</b>	<b>(244,062)</b>	<b>770,362</b>	<b>(4,800)</b>	<b>(16,049.21%)</b>	<b>775,162</b>
<b>BEG RESTRICTED FUND BAL</b>		<b>2,294,314</b>	<b>2,341,143</b>		
<b>END RESTRICTED FUND BAL</b>		<b>\$3,064,676</b>	<b>\$2,336,343</b>		

**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, 2014 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
<b>REVENUES:</b>					
Assessment Prepayment	\$4,629	\$37,963	\$50,000	75.93%	(\$12,037)
Investment Income	102	778	-	0.00%	778
Special Assessments	-	1,158,357	954,100	121.41%	204,257
<b>Total Revenues</b>	<b>4,731</b>	<b>1,197,098</b>	<b>1,004,100</b>	<b>119.22%</b>	<b>192,998</b>
<b>EXPENDITURES:</b>					
<b>Debt Service</b>					
Interest - Bonds	-	342,364	343,000	99.81%	636
Principal - Bonds	-	580,000	580,000	100.00%	-
Principal Prepayment	-	25,000	50,000	50.00%	25,000
<b>Subtotal</b>	<b>-</b>	<b>947,364</b>	<b>973,000</b>	<b>97.37%</b>	<b>25,636</b>
<b>Total Expenditures</b>	<b>-</b>	<b>947,364</b>	<b>973,000</b>	<b>97.37%</b>	<b>25,636</b>
<i>Excess of revenues over (under) Expenditures</i>	<u>4,731</u>	<u>249,734</u>	<u>31,100</u>	<u>803.00%</u>	<u>218,634</u>
<b>CHANGES TO FUND BALANCES:</b>					
<i>Net change in fund balances</i>	<u>4,731</u>	<u>249,734</u>	<u>31,100</u>	<u>803.00%</u>	<u>218,634</u>
<b>BEG RESTRICTED FUND BAL</b>		<u>1,797,695</u>	<u>1,663,724</u>		
<b>END RESTRICTED FUND BAL</b>		<u>\$2,047,429</u>	<u>\$1,694,824</u>		

**INDIAN TRACE DEVELOPMENT DISTRICT**

**BALANCE SHEET**

September 29, 2014

	Special Revenue Funds			Debt Service Funds				Enterprise Fund	Total Funds
	Water Management Basin 1	Water Management Basin 2	Rights-of-Way Basin 1	Series 1997 Basin 1	Series 2003 Basin 2	Series 2005 Basin 1	Benefit Tax Basin 1	Water & Sewer Utility	
<b>ASSETS:</b>									
Equity In Pooled Cash	\$9,399,295	\$664,150	\$8,261,099	\$340,240	\$892,782	\$880,761	\$649,435	\$18,182,667	\$39,270,429
Accounts Receivable	68,962	-	510	-	-	-	-	1,344,551	1,414,023
Interest Receivable	33,939	2,101	40,155	8	22	22	16	61,378	137,641
Due From Other Governments	-	-	-	-	-	-	-	80,126	80,126
Prepaid Items	32,248	-	19,665	-	-	-	-	15,811	67,724
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
<b>Total Assets</b>	<b>9,534,444</b>	<b>666,251</b>	<b>8,321,429</b>	<b>340,248</b>	<b>892,804</b>	<b>880,783</b>	<b>649,451</b>	<b>82,117,175</b>	<b>103,402,585</b>
<b>LIABILITIES AND FUND BALANCE:</b>									
<b>Liabilities:</b>									
Accounts Payable	-	-	(1)	(1)	-	-	(1)	1	(2)
Accounts Payable - Accrued	198,737	-	431,799	-	-	-	-	160,666	791,202
Contracts/Retainage Payable	30,902	-	-	-	-	-	-	255,350	286,252
Accrued Wages Payable	3,126	-	4,129	-	-	-	-	3,670	10,925
Accrued Taxes Payable	187	-	241	-	-	-	-	174	602
Deposits	-	-	-	-	-	-	-	1,994,266	1,994,266
<b>Total Liabilities</b>	<b>232,952</b>	<b>-</b>	<b>436,168</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>2,414,127</b>	<b>3,083,245</b>
<b>Fund Balances/ Net Assets:</b>									
Invested in Capital Assets	-	-	-	-	-	-	-	62,432,642	62,432,642
Nonspendable Fund Balance	32,248	-	19,665	-	-	-	-	15,811	67,724
Restricted Fund Balance	9,119,549	666,251	7,865,596	340,249	892,804	880,783	649,452	17,254,595	37,669,279
<b>Total Fund Balances/ Net Assets</b>	<b>9,301,492</b>	<b>666,251</b>	<b>7,885,261</b>	<b>340,249</b>	<b>892,804</b>	<b>880,783</b>	<b>649,452</b>	<b>79,703,048</b>	<b>100,319,340</b>
<b>Total Liabilities &amp; Fund Balance/ Net Assets</b>	<b>\$9,534,444</b>	<b>\$666,251</b>	<b>\$8,321,429</b>	<b>\$340,248</b>	<b>\$892,804</b>	<b>\$880,783</b>	<b>\$649,451</b>	<b>\$82,117,175</b>	<b>\$103,402,585</b>

**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, 2014 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
<b>REVENUES:</b>					
Gas & Oil Reimbursement	\$71,722	\$285,042	\$324,000	87.98%	(\$38,958)
Grants	45,390	45,390	216,000	21.01%	(170,610)
Investment Income	18,386	200,372	141,400	141.71%	58,972
Net Incr (Decr) in FMV	(46,096)	30,384	-	0.00%	30,384
Other Miscellaneous Revenues	-	2,081	-	0.00%	2,081
Special Assessments	-	3,027,409	2,946,400	102.75%	81,009
<b>Total Revenues</b>	<b>89,402</b>	<b>3,590,678</b>	<b>3,627,800</b>	<b>98.98%</b>	<b>(37,122)</b>
<b>EXPENDITURES:</b>					
<b>Personal Services</b>					
Commission Salaries and Benefits	316	3,593	3,700	97.11%	107
Employee Salaries and Benefits	14,257	161,035	151,100	106.58%	(9,935)
<b>Subtotal</b>	<b>14,573</b>	<b>164,628</b>	<b>154,800</b>	<b>106.35%</b>	<b>(9,828)</b>
<b>Operating Expenditures</b>					
Administrative Management Services	-	155,808	196,300	79.37%	40,492
Aquatic Maintenance Contracts	48,748	204,037	401,900	50.77%	197,863
Arbitrage Calculation	-	-	8,000	0.00%	8,000
Chemicals & Herbicides	19,843	71,176	400,000	17.79%	328,824
Contingency	-	181	42,200	0.43%	42,019
Electric Utility Costs	4,790	33,862	60,000	56.44%	26,138
Engineering Services	1,166	2,671	34,700	7.70%	32,029
Gas & Oil	33,097	340,432	438,500	77.64%	98,068
Geographic Information System	11,047	86,689	128,700	67.36%	42,011
IT - Communication Services	2,723	33,225	31,800	104.48%	(1,425)
IT - Leases	-	20,661	15,500	133.30%	(5,161)
IT - Maintenance	8	35,446	42,500	83.40%	7,054
IT - Management Services	-	187,400	187,400	100.00%	-
IT - Supplies	639	9,344	13,400	69.73%	4,056
Insurance Premium Allocation	-	38,734	38,400	100.87%	(334)
NPDES Report	-	15,644	7,900	198.03%	(7,744)
Natural Gas	13,246	30,975	50,000	61.95%	19,025
Property Appraiser Fees	-	9,604	10,000	96.04%	396
Rentals & Leases	-	-	5,000	0.00%	5,000
Trustee Fees	4,585	15,899	30,000	53.00%	14,101
Water & Sewer Utility Costs	728	4,383	3,400	128.91%	(983)
Water Analysis	-	-	10,300	0.00%	10,300
Water Management Services	86,287	509,398	460,700	110.57%	(48,698)
Wetlands Management Services	41,500	249,000	249,000	100.00%	-
<b>Subtotal</b>	<b>268,407</b>	<b>2,054,569</b>	<b>2,865,600</b>	<b>71.70%</b>	<b>811,031</b>
<b>Capital Maintenance</b>					
Campus Network Maintenance	381	6,676	5,000	133.52%	(1,676)
Culvert Inspections & Repairs	-	1,572	60,000	2.62%	58,428
Equipment Maintenance	8,576	27,414	18,300	149.80%	(9,114)
Facilities Maintenance	4,669	34,743	62,500	55.59%	27,757
Pump Station Maintenance	14,314	73,514	45,000	163.36%	(28,514)
Repairs & Maintenance	57,951	128,877	100,000	128.88%	(28,877)
Vehicle Maintenance	3,566	37,723	50,300	75.00%	12,577
<b>Subtotal</b>	<b>89,457</b>	<b>310,519</b>	<b>341,100</b>	<b>91.03%</b>	<b>30,581</b>
<b>Capital Outlay</b>					
Culvert Improvement	-	352,640	288,000	122.44%	(64,640)
Equipment	-	71,442	125,000	57.15%	53,558
SCADA Radio Replacement	-	-	24,900	0.00%	24,900
Telephone System Replacement	-	30,188	19,800	152.46%	(10,388)
<b>Subtotal</b>	<b>-</b>	<b>454,270</b>	<b>457,700</b>	<b>99.25%</b>	<b>3,430</b>
<b>Total Expenditures</b>	<b>372,437</b>	<b>2,983,986</b>	<b>3,819,200</b>	<b>78.13%</b>	<b>835,214</b>
<b>Excess of revenues over (under) Expenditures</b>	<b>(283,035)</b>	<b>606,692</b>	<b>(191,400)</b>	<b>(316.98%)</b>	<b>798,092</b>
<b>CHANGES TO FUND BALANCES:</b>					
Contribution to/(Use of) Infrastructure Reserve	-	-	(72,000)	0.00%	(72,000)
Contribution to/(Use of) Restricted	-	-	-	-	-

**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, 2014 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
Fund Balance	-	-	(\$29,800)	0.00%	(\$29,800)
Contribution to/(Use of) Restricted Fund Balance	-	-	(89,600)	0.00%	(89,600)
<b><i>Net change in fund balances</i></b>	<b><u>(283,035)</u></b>	<b><u>606,692</u></b>	<b><u>(191,400)</u></b>	<b><u>(316.98%)</u></b>	<b><u>798,092</u></b>
<b>BEG RESTRICTED FUND BAL</b>		<b><u>8,512,860</u></b>	<b><u>7,883,148</u></b>		
<b>END RESTRICTED FUND BAL</b>		<b><u>\$9,119,552</u></b>	<b><u>\$7,691,748</u></b>		

**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, 2014 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
<b>REVENUES:</b>					
Investment Income	\$1,290	\$12,852	\$14,100	91.15%	(\$1,248)
Net Incr (Decr) in FMV	(3,062)	1,881	-	0.00%	1,881
<b>Total Revenues</b>	<b>(1,772)</b>	<b>14,733</b>	<b>14,100</b>	<b>104.49%</b>	<b>633</b>
<b>EXPENDITURES:</b>					
Arbitrage Calculation	-	-	2,000	0.00%	2,000
Insurance Premium Allocation	-	504	500	100.80%	(4)
Rights-of-Way Services	-	-	7,600	0.00%	7,600
Trustee Fees	-	3,717	4,000	92.93%	283
<b>Subtotal</b>	<b>-</b>	<b>4,221</b>	<b>14,100</b>	<b>29.94%</b>	<b>9,879</b>
<b>Total Expenditures</b>	<b>-</b>	<b>4,221</b>	<b>14,100</b>	<b>29.94%</b>	<b>9,879</b>
<i>Excess of revenues over (under) Expenditures</i>	<u>(1,772)</u>	<u>10,512</u>	<u>-</u>	<u>0.00%</u>	<u>10,512</u>
<b>CHANGES TO FUND BALANCES:</b>					
<i>Net change in fund balances</i>	<u>(1,772)</u>	<u>10,512</u>	<u>-</u>	<u>0.00%</u>	<u>10,512</u>
<b>BEG RESTRICTED FUND BAL</b>		<u>655,740</u>	<u>671,537</u>		
<b>END RESTRICTED FUND BAL</b>		<u>\$666,252</u>	<u>\$671,537</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, 2014 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
<b>REVENUES:</b>					
Investment Income	\$16,983	\$223,621	\$50,000	447.24%	\$173,621
Net Incr (Decr) in FMV	(49,219)	35,949	-	0.00%	35,949
Other Miscellaneous Revenues	510	37,498	-	0.00%	37,498
Special Assessments	-	10,686,351	10,400,400	102.75%	285,951
<b>Total Revenues</b>	<b>(31,726)</b>	<b>10,983,419</b>	<b>10,450,400</b>	<b>105.10%</b>	<b>533,019</b>
<b>EXPENDITURES:</b>					
<b>Personal Services</b>					
Commission Salaries and Benefits	316	3,593	3,700	97.11%	107
Employee Salaries and Benefits	18,823	198,541	196,900	100.83%	(1,641)
<b>Subtotal</b>	<b>19,139</b>	<b>202,134</b>	<b>200,600</b>	<b>100.76%</b>	<b>(1,534)</b>
<b>Operating Expenditures</b>					
Administrative Management Services	-	78,629	99,200	79.26%	20,571
Community Strategies Team	137,798	1,866,994	1,928,000	96.84%	61,006
Electric Utility Costs	32,836	214,609	204,000	105.20%	(10,609)
IT - Communication Services	967	11,710	12,800	91.48%	1,090
IT - Leases	-	7,149	6,200	115.31%	(949)
IT - Maintenance	3	12,664	17,000	74.49%	4,336
IT - Management Services	-	75,100	75,100	100.00%	-
IT - Supplies	221	3,389	5,400	62.76%	2,011
Insurance Premium Allocation	-	140,614	139,400	100.87%	(1,214)
Landscape Contracts	491,490	2,020,939	2,765,900	73.07%	744,961
Landscape Inspections	35,269	216,358	193,100	112.04%	(23,258)
Landscape Repairs & Maintenance	132,685	510,619	300,000	170.21%	(210,619)
Locate Ticket	2,869	10,801	-	0.00%	(10,801)
Mulch	5,896	287,106	358,500	80.09%	71,394
Plant Replacement	68,909	449,200	400,000	112.30%	(49,200)
Property Appraiser Fees	-	27,000	27,000	100.00%	-
Rights-of-Way Services	24,837	150,617	122,500	122.95%	(28,117)
Signage, Painting & Pressure Cleaning	63,619	295,425	309,000	95.61%	13,575
Trees & Trimming	46,874	584,752	700,000	83.54%	115,248
Water & Sewer Utility Costs	4,195	16,146	26,600	60.70%	10,454
<b>Subtotal</b>	<b>1,048,468</b>	<b>6,979,821</b>	<b>7,689,700</b>	<b>90.77%</b>	<b>709,879</b>
<b>Capital Maintenance</b>					
Campus Network Maintenance	132	2,430	2,000	121.50%	(430)
Irrigation Repairs & Maintenance	146,776	594,188	537,500	110.55%	(56,688)
Sidewalk Repair & Maintenance	17,139	181,497	239,500	75.78%	58,003
Street Lights Repairs & Maintenance	47,772	357,923	300,000	119.31%	(57,923)
<b>Subtotal</b>	<b>211,819</b>	<b>1,136,038</b>	<b>1,079,000</b>	<b>105.29%</b>	<b>(57,038)</b>
<b>Capital Outlay</b>					
Telephone System Replacement	-	10,278	6,800	151.15%	(3,478)
Traffic Signage Rehabilitation Program	152,097	767,273	800,000	95.91%	32,727
<b>Subtotal</b>	<b>152,097</b>	<b>777,551</b>	<b>806,800</b>	<b>96.37%</b>	<b>29,249</b>
<b>Total Expenditures</b>	<b>1,431,523</b>	<b>9,095,544</b>	<b>9,776,100</b>	<b>93.04%</b>	<b>680,556</b>
<b>Excess of revenues over (under) Expenditures</b>	<b>(1,463,249)</b>	<b>1,887,875</b>	<b>674,300</b>	<b>279.98%</b>	<b>1,213,575</b>
<b>CHANGES TO FUND BALANCES:</b>					
Contribution to/(Use of) Infrastructure Reserve	-	-	1,000,000	0.00%	1,000,000
Contribution to/(Use of) Restricted Fund Balance	-	-	(6,800)	0.00%	(6,800)
Contribution to/(Use of) Restricted Fund Balance	-	-	(318,900)	0.00%	(318,900)
<b>Net change in fund balances</b>	<b>(1,463,249)</b>	<b>1,887,875</b>	<b>674,300</b>	<b>279.98%</b>	<b>1,213,575</b>
<b>BEG RESTRICTED FUND BAL</b>		<b>5,977,720</b>	<b>5,595,220</b>		

**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, 2014 (100.00%)

	Actual		Budget		
	<u>September</u>	<u>Year to Date</u>	<u>Amended</u>	<u>% of Budget</u>	<u>Difference</u>
<b>END RESTRICTED FUND BAL</b>		<u><u>\$7,865,595</u></u>	<u><u>\$6,269,520</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, 2014 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
<b>REVENUES:</b>					
Investment Income	\$17	\$61	-	0.00%	\$61
<b>Total Revenues</b>	<b>17</b>	<b>61</b>	<b>-</b>	<b>0.00%</b>	<b>61</b>
<b>EXPENDITURES:</b>					
<b>Debt Service</b>					
Interest - Bonds	-	644,250	644,300	99.99%	50
<b>Subtotal</b>	<b>-</b>	<b>644,250</b>	<b>644,300</b>	<b>99.99%</b>	<b>50</b>
<b>Total Expenditures</b>	<b>-</b>	<b>644,250</b>	<b>644,300</b>	<b>99.99%</b>	<b>50</b>
<i>Excess of revenues over (under) Expenditures</i>	<i>17</i>	<i>(644,189)</i>	<i>(644,300)</i>	<i>99.98%</i>	<i>111</i>
<b>CHANGES TO FUND BALANCES:</b>					
Contribution to/(Use of) Restricted Fund Balance	-	-	(644,300)	0.00%	(644,300)
Transfers	-	662,160	644,300	102.77%	17,860
<b>Net change in fund balances</b>	<b>17</b>	<b>17,971</b>	<b>-</b>	<b>0.00%</b>	<b>17,971</b>
<b>BEG RESTRICTED FUND BAL</b>		<b>322,278</b>	<b>432,169</b>		
<b>END RESTRICTED FUND BAL</b>		<b>\$340,249</b>	<b>\$432,169</b>		

**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, 2014 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
<b>REVENUES:</b>					
Investment Income	\$45	\$372	-	0.00%	\$372
Special Assessments	-	644,958	627,700	102.75%	17,258
<b>Total Revenues</b>	<b>45</b>	<b>645,330</b>	<b>627,700</b>	<b>102.81%</b>	<b>17,630</b>
<b>EXPENDITURES:</b>					
<b>Debt Service</b>					
Interest - Bonds	-	409,613	410,100	99.88%	487
Principal - Bonds	-	215,000	215,000	100.00%	-
Principal Prepayment	-	15,000	-	0.00%	(15,000)
<b>Subtotal</b>	<b>-</b>	<b>639,613</b>	<b>625,100</b>	<b>102.32%</b>	<b>(14,513)</b>
<b>Total Expenditures</b>	<b>-</b>	<b>639,613</b>	<b>625,100</b>	<b>102.32%</b>	<b>(14,513)</b>
<i>Excess of revenues over (under) Expenditures</i>	<b>45</b>	<b>5,717</b>	<b>2,600</b>	<b>219.88%</b>	<b>3,117</b>
<b>CHANGES TO FUND BALANCES:</b>					
Contribution to/(Use of) Restricted Fund Balance	-	-	2,600	0.00%	2,600
<b>Net change in fund balances</b>	<b>45</b>	<b>5,717</b>	<b>2,600</b>	<b>219.88%</b>	<b>3,117</b>
<b>BEG RESTRICTED FUND BAL</b>		<b>887,086</b>	<b>354,120</b>		
<b>END RESTRICTED FUND BAL</b>		<b>\$892,803</b>	<b>\$356,720</b>		

**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, 2014 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
<b>REVENUES:</b>					
Investment Income	\$44	\$189	-	0.00%	\$189
<b>Total Revenues</b>	<b>44</b>	<b>189</b>	<b>-</b>	<b>0.00%</b>	<b>189</b>
<b>EXPENDITURES:</b>					
<b>Debt Service</b>					
Interest - Bonds	-	1,542,388	1,542,400	100.00%	12
Principal - Bonds	-	2,395,000	2,395,000	100.00%	-
<b>Subtotal</b>	<b>-</b>	<b>3,937,388</b>	<b>3,937,400</b>	<b>100.00%</b>	<b>12</b>
<b>Total Expenditures</b>	<b>-</b>	<b>3,937,388</b>	<b>3,937,400</b>	<b>100.00%</b>	<b>12</b>
<i>Excess of revenues over (under) Expenditures</i>	<b>44</b>	<b>(3,937,199)</b>	<b>(3,937,400)</b>	<b>99.99%</b>	<b>201</b>
<b>CHANGES TO FUND BALANCES:</b>					
Contribution to/(Use of) Restricted Fund Balance	-	-	(3,937,400)	0.00%	(3,937,400)
Transfers	-	4,046,646	3,937,400	102.77%	109,246
<b>Net change in fund balances</b>	<b>44</b>	<b>109,447</b>	<b>-</b>	<b>0.00%</b>	<b>109,447</b>
<b>BEG RESTRICTED FUND BAL</b>		<b>771,335</b>	<b>1,222,107</b>		
<b>END RESTRICTED FUND BAL</b>		<b>\$880,782</b>	<b>\$1,222,107</b>		

**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, 2014 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
<b>REVENUES:</b>					
Investment Income	\$33	\$1,133	-	0.00%	\$1,133
Special Assessments	-	4,707,670	4,581,700	102.75%	125,970
<b>Total Revenues</b>	<b>33</b>	<b>4,708,803</b>	<b>4,581,700</b>	<b>102.77%</b>	<b>127,103</b>
<i>Excess of revenues over (under)</i>					
<i>Expenditures</i>	<i>33</i>	<i>4,708,803</i>	<i>4,581,700</i>	<i>102.77%</i>	<i>127,103</i>
<b>CHANGES TO FUND BALANCES:</b>					
Contribution to/(Use of) Restricted Fund Balance	-	-	4,581,700	0.00%	4,581,700
Transfers	-	(4,708,807)	(4,581,700)	102.77%	(127,107)
<i>Net change in fund balances</i>	<i>33</i>	<i>(4)</i>	<i>-</i>	<i>0.00%</i>	<i>(4)</i>
BEG RESTRICTED FUND BAL		<u>649,455</u>	<u>(9,545)</u>		
END RESTRICTED FUND BAL		<u>\$649,451</u>	<u>(\$9,545)</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, 2014 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
<b>REVENUES:</b>					
Connection Fees	-	\$11,771	-	0.00%	\$11,771
Gas & Oil Reimbursement	35,861	142,521	162,000	87.98%	(19,479)
Investment Income	35,334	368,168	420,000	87.66%	(51,832)
Meter Fees	1,200	6,803	-	0.00%	6,803
Net Incr (Decr) in FMV	(86,520)	54,949	-	0.00%	54,949
Operations & Maintenance Revenue	110,619	1,323,906	1,219,000	108.61%	104,906
Other Water/Utility Revenue	58,120	635,198	125,000	508.16%	510,198
Water & Sewer Revenue	<u>2,135,497</u>	<u>26,723,833</u>	<u>29,811,000</u>	<u>89.64%</u>	<u>(3,087,167)</u>
<b>Total Revenues</b>	<b><u>2,290,111</u></b>	<b><u>29,267,149</u></b>	<b><u>31,737,000</u></b>	<b><u>92.22%</u></b>	<b><u>(2,469,851)</u></b>
<b>EXPENDITURES:</b>					
<b>Personal Services</b>					
Employee Salaries and Benefits	<u>16,553</u>	<u>186,338</u>	<u>178,800</u>	<u>104.22%</u>	<u>(7,538)</u>
<b>Subtotal</b>	<b><u>16,553</u></b>	<b><u>186,338</u></b>	<b><u>178,800</u></b>	<b><u>104.22%</u></b>	<b><u>(7,538)</u></b>
<b>Operating Expenditures</b>					
Administrative Management Services	79,273	491,568	610,000	80.58%	118,432
Chemicals & Herbicides	-	-	1,800	0.00%	1,800
Depreciation	2,314,151	2,314,151	-	0.00%	(2,314,151)
Electric Utility Costs	20,359	111,343	130,000	85.65%	18,657
Engineering Services	4,654	26,410	50,000	52.82%	23,590
Gas & Oil	16,302	167,742	222,100	75.53%	54,358
IT - Communication Services	2,153	26,452	25,400	104.14%	(1,052)
IT - Leases	-	16,454	12,400	132.69%	(4,054)
IT - Maintenance	7	28,182	33,800	83.38%	5,618
IT - Management Services	-	149,200	149,200	100.00%	-
IT - Supplies	509	7,422	10,700	69.36%	3,278
Insurance Premium Allocation	-	111,765	110,800	100.87%	(965)
Meter Costs	(173,680)	-	60,000	0.00%	60,000
Office Supplies	1,721	12,381	15,000	82.54%	2,619
Other Miscellaneous Expense	6,953	23,806	-	0.00%	(23,806)
Rentals & Leases	-	368	5,000	7.36%	4,632
SCADA	6,327	24,574	25,000	98.30%	426
Water & Sewer Utility Costs	2,179,010	27,209,844	29,811,000	91.27%	2,601,156
Water Quality Analysis	<u>7,525</u>	<u>34,805</u>	<u>40,000</u>	<u>87.01%</u>	<u>5,195</u>
<b>Subtotal</b>	<b><u>4,465,264</u></b>	<b><u>30,756,467</u></b>	<b><u>31,312,200</u></b>	<b><u>98.23%</u></b>	<b><u>555,733</u></b>
<b>Capital Maintenance</b>					
Campus Network Maintenance	303	5,327	4,000	133.18%	(1,327)
Facilities Maintenance	2,076	44,005	60,000	73.34%	15,995
Lift Station Repairs & Maintenance	(879,537)	288,852	100,000	288.85%	(188,852)
Repairs & Maintenance	14,379	240,796	200,000	120.40%	(40,796)
Sewer Lines Repairs & Maintenance	(92,362)	45,185	1,661,821	2.72%	1,616,636
Vehicle Maintenance	1,041	15,578	15,000	103.85%	(578)
<b>Subtotal</b>	<b><u>(954,100)</u></b>	<b><u>639,743</u></b>	<b><u>2,040,821</u></b>	<b><u>31.35%</u></b>	<b><u>1,401,078</u></b>
<b>Capital Outlay</b>					
By-pass Pump for Lift Station Repairs	-	37,879	30,000	126.26%	(7,879)
Country Isles Water Main Improvement	(5,071)	9,146	1,000,000	0.91%	990,854
Document Management Project	3,576	5,268	30,000	17.56%	24,732
Meter Replacement Program	240,146	240,146	348,600	68.89%	108,454
Public Works Facility Chemical Storage Tanks	(36,576)	-	30,000	0.00%	30,000
SCADA Radio Replacement	-	101,706	375,100	27.11%	273,394
Telephone System Replacement	-	23,149	15,200	152.30%	(7,949)
<b>Subtotal</b>	<b><u>202,075</u></b>	<b><u>417,294</u></b>	<b><u>1,828,900</u></b>	<b><u>22.82%</u></b>	<b><u>1,411,606</u></b>
<b>Total Expenditures</b>	<b><u>3,729,792</u></b>	<b><u>31,999,842</u></b>	<b><u>35,360,721</u></b>	<b><u>90.50%</u></b>	<b><u>3,360,879</u></b>
<b>Excess of revenues over (under) Expenditures</b>	<b><u>(1,439,681)</u></b>	<b><u>(2,732,693)</u></b>	<b><u>(3,623,721)</u></b>	<b><u>75.41%</u></b>	<b><u>891,028</u></b>
<b>CHANGES TO FUND BALANCES:</b>					
Contribution to/(Use of) Infrastructure Reserve	-	-	8,000,000	0.00%	8,000,000
Contribution to/(Use of) Credit Reserve	-	-	75,700	0.00%	75,700
Contribution to/(Use of) Restricted Fund Balance	-	-	(777,021)	0.00%	(777,021)

**INDIAN TRACE DEVELOPMENT DISTRICT**

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

For the Twelve Months Ending September 29, 2014 (100.00%)

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
Contribution to/(Use of) Restricted Fund Balance	-	-	(\$10,922,400)	0.00%	(\$10,922,400)
<b>Net change in fund balances</b>	<b><u>(1,439,681)</u></b>	<b><u>(2,732,693)</u></b>	<b><u>(3,623,721)</u></b>	<b><u>75.41%</u></b>	<b><u>891,028</u></b>
<b>BEG RESTRICTED FUND BAL</b>		<b><u>19,987,289</u></b>	<b><u>11,747,363</u></b>		
<b>END RESTRICTED FUND BAL</b>		<b><u>\$17,254,596</u></b>	<b><u>\$8,123,642</u></b>		

# THE TOWN FOUNDATION INC

## BALANCE SHEET

September 30, 2014

### ASSETS:

Cash	\$1,822,661
Accounts Receivable	75,398
Due From City of Sunrise	4,383
Prepaid Expense	<u>4,703</u>

**Total Assets** 1,907,145

### LIABILITIES AND FUND BALANCE:

#### Fund Balances:

##### Unreserved/Reported In:

General Fund - Prior Year Balance	1,585,414
Current Year	<u>321,731</u>

**Total Fund Balances** 1,907,145

**Total Liabilities & Fund Balance** \$1,907,145

**THE TOWN FOUNDATION INC**

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

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

	Actual		Budget		
	September	Year to Date	Amended	% of Budget	Difference
<b>REVENUES:</b>					
Interest income	\$278	\$1,874	-	0.00%	\$1,874
Town Foundation Assessments	16	377,883	942,792	40.08%	(564,909)
Use of Fund Balance	-	-	1,579,651	0.00%	(1,579,651)
<b>Total Revenues</b>	<b>294</b>	<b>379,757</b>	<b>2,522,443</b>	<b>15.06%</b>	<b>(2,142,686)</b>
<b>EXPENDITURES:</b>					
Audit/Administrative Services	-	6,061	10,000	60.61%	3,939
Billing	-	24,136	23,475	102.82%	(661)
Cable Services	-	-	1,000,000	0.00%	1,000,000
Cable Taxes	-	-	115,350	0.00%	115,350
Insurance Premium	-	10,856	60,280	18.01%	49,424
Legal Services	-	16,973	40,000	42.43%	23,027
Reimbursement to Shareholders	-	-	1,273,338	0.00%	1,273,338
<b>Total Expenditures</b>	<b>-</b>	<b>58,026</b>	<b>2,522,443</b>	<b>2.30%</b>	<b>2,464,417</b>
<i>Excess of revenues over (under) Expenditures &amp; Reserves</i>	<u><b>294</b></u>	<u><b>321,731</b></u>	<u><b>-</b></u>	<u><b>0.00%</b></u>	<u><b>321,731</b></u>
<b>FUND BALANCE - BEGINNING</b>		<u><b>1,585,414</b></u>	<u><b>-</b></u>		
<b>FUND BALANCE - ENDING</b>		<u><u><b>\$1,907,145</b></u></u>	<u><u><b>-</b></u></u>		