COOPER CITY
Someplace Special

CITY MANAGER'S OFFICE
CITY OF COOPER CITY
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MEMORANDUM

TO: Mayor & Commission

FROM: Bruce D. Loucks, City Manager

DATE: April 21, 2016

RE: Quarterly Report – 2nd Quarter (Ending 03/31/16)

Please find attached the 2nd Quarter Financial information. The attached tables include:

1. Status of the General Employee Pension Plan.
2. Revenue and Expenditure Summaries by Fund

For each fund there are three tables; one which reflects revenues by major categories, secondly, a table which reflects department expenditures within these funds, and lastly, the balance sheet for that fund.

A. The City's major operating fund, the General Fund, received revenues in the amount of $24,214,455. Property taxes were $13,624,318 (94% of budget) as most property taxes are received in the first two quarters of the fiscal year.

Expenditures in the General Fund were $14,731,161 (51% of budget).

For the General Fund, revenues exceeded expenditures by $9,483,294.

B. The Building Inspection Services Fund, which reflects the activities of the Building Department, had permit revenues in the amount of $303,972 (39% of budget); expenditures were $521,609 (47% of budget). Expenditures in excess of revenues were provided for through fund balance. Building permit revenues are erratic, depending on construction activity.

C. The Road & Bridge Fund's primary revenues are gas taxes and a transfer from the General Fund. These revenues are at 41% of budget and were greater than Public Works operating expenses by $101,824. (Note: Public Works operating expenses are both in the General Fund and the Road & Bridge Fund).

D. The Storm Water Utility Fund's storm water fees and interest earnings were $141,927 (65% of budget) and are less than expenditures by $44,038. A $1,600,000 loan for the Natalie's Cove project is budgeted but has not yet been received.

E. The Water & Sewer Utility's revenues, which are water and sewer fees, are at 27% of budget. Revenues of $5,281,711 are less than expenditures of $8,872,513 (53% of budget). Expenditures in excess of revenues were provided for through fund balance.

cc: Departmental Directors

GENERAL FUND

EXPENDITURE REPORT FOR CITY OF COOPER CITY

PERIOD ENDING 03/31/2016
% Fiscal Year Completed: 50.00
MONTHLY SUMMARY REPORT

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 03/31/2016 INCR (DECR)	2015-16 AMENDED BUDGET	YTD BALANCE 03/31/2016 NORM (ABNORM)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 001 - GENERAL FUND							
100-CITY COMMISSION		43,498.20	387,209.00	199,467.83	0.00	187,741.17	51.51
110-ADMINISTRATION		51,831.91	462,162.00	215,142.61	0.00	247,019.39	46.55
120-CITY CLERK		67,152.19	579,106.00	286,717.34	6,987.50	285,401.16	50.72
130-FINANCE		105,723.34	995,137.50	475,670.47	13,139.25	506,327.78	49.12
150-LEGAL		23,086.32	254,000.00	75,951.51	0.00	178,048.49	29.90
180-BOARDS & COMMITTEES		1,075.00	11,200.00	6,765.35	0.00	4,434.65	60.40
190-NONDEPARTMENTAL		241,995.39	3,836,339.20	1,510,180.73	21,315.20	2,304,843.27	39.92
212-COMPREHENSIVE PLANNING		39,848.94	430,505.00	200,781.75	6,500.00	223,223.25	48.15
213-CODE ENFORCEMENT		29,900.16	372,600.00	181,609.96	0.00	190,990.04	48.74
311-PUBLIC WORKS ADMINISTRATION		50,623.02	542,173.00	239,069.08	42,972.59	260,131.33	52.02
312-PROPERTY MAINTENANCE		61,869.11	680,492.50	292,796.98	9,538.98	378,156.54	44.43
314-PARKS		121,771.78	1,560,352.14	567,859.35	120,813.32	871,679.47	44.14
316-FLEET SERVICES		53,375.07	379,310.00	146,697.24	0.00	232,612.76	38.67
510-POLICE		1,022,836.43	12,161,900.00	5,940,375.81	0.00	6,221,524.19	48.84
610-FIRE		635,430.91	8,866,800.00	3,804,264.31	5,571.18	5,056,964.51	42.97
710-RECREATION		140,324.04	1,619,864.00	587,811.63	17,662.88	1,014,389.49	37.38
Fund 001 - GENERAL FUND:							
TOTAL EXPENDITURES		2,690,341.81	33,139,150.34	14,731,161.95	244,500.90	18,163,487.49	45.19

REVENUE REPORT FOR CITY OF COOPER CITY
PERIOD ENDING 03/31/2016
% Fiscal Year Completed: 50.00
MONTHLY SUMMARY REPORT

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 03/31/2016 INCREASE (DECREASE)	2015-16 AMENDED BUDGET	YTD BALANCE 03/31/2016 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 001 - GENERAL FUND						
TAXES-PROPERTY VALUE		249,812.14	14,467,802.00	13,624,318.98	843,483.02	94.17
TAXES-UTILITY SERVICES		181,868.93	2,335,000.00	1,182,819.88	1,152,180.12	50.66
TAX-COMMUNICATIONS SERVICE		90,620.48	1,300,000.00	561,273.44	738,726.56	43.17
TAX-LOCAL BUSINESS		247,626.21	540,000.00	486,186.24	53,813.76	90.03
PERMITS		782.00	4,000.00	3,146.30	853.70	78.66
FEES-FRANCHISE		197,109.25	2,825,100.00	1,422,551.43	1,402,548.57	50.35
GRANTS-FEDERAL		25,689.80	64,535.00	850,118.12	(785,583.12)	1,317.30
GRANTS-STATE		0.00	0.00	3,732.97	(3,732.97)	100.00
SHARED REVENUES-STATE		262,047.27	3,100,000.00	1,579,947.55	1,520,052.45	50.97
SHARED REVENUES-OTHER LOCAL UNITS		768.41	763,000.00	16,619.42	746,380.58	2.18
SERVICE CHARGES-GENERAL GOVERNMENT		13,750.00	120,000.00	38,044.28	81,955.72	31.70
SERVICE CHARGES-PUBLIC SAFETY		151,004.16	4,041,000.00	3,203,550.85	837,449.15	79.28
SERVICE CHARGES-CULTURE/RECREATION		31,385.00	541,000.00	172,436.61	368,563.39	31.87
SERVICE CHARGES-OTHER		76.00	48,500.00	16,539.00	31,961.00	34.10
JUDGEMENTS & FINES-OTHER		0.00	130,000.00	65,607.65	64,392.35	50.47
FINES-LOCAL		2,888.50	150,000.00	223,834.97	(73,834.97)	149.22
INTEREST & OTHER EARNINGS		15,606.81	80,000.00	61,178.18	18,821.82	76.47
SALES-DISPOSITION OF FIXED ASSETS		0.00	1,000.00	0.00	1,000.00	0.00
CONTRIBUTIONS-PRIVATE SOURCE & DONATIONS		3,555.00	37,000.00	16,605.00	20,395.00	44.88
MISCELLANEOUS REVENUES-OTHER		17,387.06	186,000.00	92,574.78	93,425.22	49.77
INTERFUND GROUP TRANSFERS IN		98,894.58	1,186,735.00	593,367.48	593,367.52	50.00
APPROPRIATION FROM FUND BALANCE		0.00	1,218,478.34	0.00	1,218,478.34	0.00
TOTAL Revenues		1,590,871.60	33,139,150.34	24,214,453.13	8,924,697.21	73.07
Fund 001 - GENERAL FUND: TOTAL REVENUES		1,590,871.60	33,139,150.34	24,214,453.13	8,924,697.21	73.07

BALANCE SHEET FOR CITY OF COOPER CITY
Period Ending 03/31/2016

Fund 001 GENERAL FUND

GL Number	Description	Balance
*** Assets ***		
001-000-103000-000	CASH ON HAND-IMPREST FUNDS	900.00
001-000-104800-000	EQUITY-POOLED CASH	16,504,286.90
001-000-105010-000	TAX REC-FRANCHISE FEES & UTILITY TAXES	611,919.30
001-000-115000-000	A/R-LBTR & FIRE INSPECTIONS	14,849.47
001-000-115005-000	A/R-CITY CLERK & FINANCE	6,474.35
001-000-115020-000	A/R-DISHONORED CHECKS (NSF)	624.34
001-000-115030-000	A/R-EMS	1,332,221.22
001-000-115050-000	A/R-FF (SANITATION & RECYCLING)	31,104.46
001-000-115060-000	A/R-ABANDONED PROPERTY	18,010.00
001-000-117000-000	A/R-UNCOLLECTIBLE	(76,264.21)
001-000-133000-000	DUE FROM OTHER GOVERNMENT UNITS	448,717.69
001-000-133001-000	DUE FROM FEMA	817,892.28
001-000-141010-000	PARTS INVENTORY	24,064.23
Total Assets		**19,734,800.03**
*** Liabilities ***		
001-000-202000-000	ACCOUNTS PAYABLE	192,416.97
001-000-202030-000	ESCROW-RECREATION DEPARTMENT	3,309.28
001-000-202040-000	ESCROW-TREE TRUST	108,575.99
001-000-202041-000	ESCROW-MEMORIAL WALKWAY	866.00
001-000-202050-000	ESCROW-TEEN COUNCIL	686.07
001-000-202051-000	ESCROW-PEACE RALLY	2,659.72
001-000-202052-000	ESCROW-PEACE BRACELETS	586.56
001-000-202063-000	ESCROW-AUTISM COMMUNITY OUTREACH	163.92
001-000-202064-000	ESCROW-CHILD PASSENGER SAFETY	4,757.53
001-000-202066-000	ESCROW-PROMOTIONAL PRODUCTS	1,310.37
001-000-202068-000	ESCROW-CERT PROGRAM	6,157.84
001-000-202069-000	ESCROW-SANTA HOLIDAY PROGRAM	6,075.72
001-000-202071-000	ESCROW-LOBBYIST	3,750.00
001-000-202072-000	ESCROW-STATION PRIDE PROJECT	7,936.48
001-000-208010-000	SALES TAX PAYABLE	186.29
001-000-220010-000	DEPOSITS-PERFORMANCE BOND	23,500.00
001-000-220024-000	DEPOSITS-ESCROW (LAND DEVELOPMENT)	4,999.54
001-000-223000-000	DEFERRED REVENUE	19,421.63
001-000-223030-000	DEFERRED REVENUE-BUILDING RENTAL DEPOSIT	1,950.00
001-000-223090-000	DEFERRED REVENUE-UNAVAILABLE REVENUE	878,745.00
001-000-229026-000	PAYABLE-CANCER CARE (AMERICAN FIDELITY)	(2,798.69)
001-000-229075-000	PAYABLE-GROUP INSURANCE	(165,784.34)
001-000-229080-000	PAYABLE-PENSION	(420,209.83)
001-000-229085-000	PAYABLE-WORKERS COMPENSATION	(8,358.81)
001-000-229550-000	PAYABLE-COBRA INSURANCE	44.51
001-000-229560-000	PAYABLE-COUNTY SURCHARGE	4,063.73
001-000-229570-000	PAYABLE-BCPSF (RADON)	6,880.55
001-000-229999-000	PAYABLE-MISCELLANEOUS	2,113.99
Total Liabilities		**684,006.02**
*** Fund Balance ***		
001-000-244010-000	RESERVE-INVENTORY	24,064.23
001-000-245000-000	RESERVE-ENCUMBRANCE	138,026.26
001-000-271000-000	FUND BALANCE	9,405,412.34
Total Fund Balance		**9,567,502.83**
Beginning Fund Balance		**9,567,502.83**
Net of Revenues VS Expenditures		**9,483,291.18**
Ending Fund Balance		**19,050,794.01**
Total Liabilities And Fund Balance		**19,734,800.03**

BUILDING SERVICES FUND

EXPENDITURE REPORT FOR CITY OF COOPER CITY
PERIOD ENDING 03/31/2016
% Fiscal Year Completed: 50.00
MONTHLY SUMMARY REPORT

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 03/31/2016 INCR (DECR)	2015-16 AMENDED BUDGET	YTD BALANCE 03/31/2016 NORM (ABNORM)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 002 - BLDG INSPECTION SERVICES							
211-BUILDING		128,075.74	1,125,225.00	521,609.31	4,750.00	598,865.69	46.78
Fund 002 - BLDG INSPECTION SERVICES:							
TOTAL EXPENDITURES		128,075.74	1,125,225.00	521,609.31	4,750.00	598,865.69	46.78

REVENUE REPORT FOR CITY OF COOPER CITY
PERIOD ENDING 03/31/2016
% Fiscal Year Completed: 50.00
MONTHLY SUMMARY REPORT

GL NUMBER DESCRIPTION	ACTIVITY FOR MONTH 03/31/2016 INCREASE (DECREASE)	2015-16 AMENDED BUDGET	YTD BALANCE 03/31/2016 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 002 - BLDG INSPECTION SERVICES					
PERMITS	70,634.40	724,200.00	282,054.00	442,146.00	38.95
SERVICE CHARGES-OTHER	6,900.00	97,000.00	17,912.00	79,088.00	18.47
INTEREST & OTHER EARNINGS	456.60	6,000.00	2,083.71	3,916.29	34.73
MISCELLANEOUS REVENUES-OTHER	339.15	3,000.00	1,922.95	1,077.05	64.10
APPROPRIATION FROM FUND BALANCE	0.00	295,025.00	0.00	295,025.00	0.00
TOTAL Revenues	78,330.15	1,125,225.00	303,972.66	821,252.34	27.01
Fund 002 - BLDG INSPECTION SERVICES: TOTAL REVENUES	78,330.15	1,125,225.00	303,972.66	821,252.34	27.01

Fund 002 BLDG INSPECTION SERVICES

GL Number	Description	Balance
*** Assets ***		
002-000-103000-000	CASH ON HAND-IMPREST FUNDS	400.00
002-000-104800-000	EQUITY-POOLED CASH	469,244.82
Total Assets		**469,644.82**
*** Liabilities ***		
002-000-202000-000	ACCOUNTS PAYABLE	18,673.76
Total Liabilities		**18,673.76**
*** Fund Balance ***		
002-000-271000-000	FUND BALANCE	668,607.71
Total Fund Balance		**668,607.71**
Beginning Fund Balance		**668,607.71**
Net of Revenues VS Expenditures		**(217,636.65)**
Ending Fund Balance		**450,971.06**
Total Liabilities And Fund Balance		**469,644.82**

Approved by State Board of Accounts for the City Of Cooper City, 2013

ROAD & BRIDGE TAX FUND

EXPENDITURE REPORT FOR CITY OF COOPER CITY
PERIOD ENDING 03/31/2016
% Fiscal Year Completed: 50.00
MONTHLY SUMMARY REPORT

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 03/31/2016 INCR (DECR)	2015-16 AMENDED BUDGET	YTD BALANCE 03/31/2016 NORM (ABNORM)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 103 - ROAD & BRIDGE							
313-STREETS MAINTENANCE		90,803.68	1,566,504.41	542,918.31	324,885.19	698,700.91	55.40
Fund 103 - ROAD & BRIDGE:							
TOTAL EXPENDITURES		90,803.68	1,566,504.41	542,918.31	324,885.19	698,700.91	55.40

REVENUE REPORT FOR CITY OF COOPER CITY
PERIOD ENDING 03/31/2016
% Fiscal Year Completed: 50.00
MONTHLY SUMMARY REPORT

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 03/31/2016 INCREASE (DECREASE)	2015-16 AMENDED BUDGET	YTD BALANCE 03/31/2016 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 103 - ROAD & BRIDGE						
INTEREST & OTHER EARNINGS		462.30	0.00	1,754.07	(1,754.07)	100.00
INTERFUND GROUP TRANSFERS IN		58,763.83	705,166.00	352,582.98	352,583.02	50.00
APPROPRIATION FROM FUND BALANCE		0.00	291,338.41	0.00	291,338.41	0.00
TAXES-LOCAL OPTION, USE & FUEL		47,621.70	570,000.00	290,405.12	279,594.88	50.95
TOTAL Revenues		106,847.83	1,566,504.41	644,742.17	921,762.24	41.16
Fund 103 - ROAD & BRIDGE:						
TOTAL REVENUES		106,847.83	1,566,504.41	644,742.17	921,762.24	41.16

Fund 103 ROAD & BRIDGE

GL Number	Description	Balance
*** Assets ***		
103-000-104800-000	EQUITY-POOLED CASH	522,712.05
103-000-133000-000	DUE FROM OTHER GOVERNMENT UNITS	49,418.87
Total Assets		**572,130.92**
*** Liabilities ***		
103-000-202000-000	ACCOUNTS PAYABLE	62,675.96
Total Liabilities		**62,675.96**
*** Fund Balance ***		
103-000-245000-000	RESERVE-ENCUMBRANCE	308,573.82
103-000-271000-000	FUND BALANCE	99,057.28
Total Fund Balance		**407,631.10**
Beginning Fund Balance		**407,631.10**
Net of Revenues VS Expenditures		**101,823.86**
Ending Fund Balance		**509,454.96**
Total Liabilities And Fund Balance		**572,130.92**

STORM WATER UTILITY FUND

EXPENDITURE REPORT FOR CITY OF COOPER CITY
PERIOD ENDING 03/31/2016
% Fiscal Year Completed: 50.00
MONTHLY SUMMARY REPORT

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 03/31/2016 INCR (DECR)	2015-16 AMENDED BUDGET	YTD BALANCE 03/31/2016 NORM (ABNORM)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 440 - STORM WATER							
315-STORM WATER		37,372.10	2,065,172.80	119,093.80	186,566.58	1,759,512.42	14.80
Fund 440 - STORM WATER:							
TOTAL EXPENDITURES		37,372.10	2,065,172.80	119,093.80	186,566.58	1,759,512.42	14.80

REVENUE REPORT FOR CITY OF COOPER CITY
PERIOD ENDING 03/31/2016
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MONTHLY SUMMARY REPORT

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 03/31/2016 INCREASE (DECREASE)	2015-16 AMENDED BUDGET	YTD BALANCE 03/31/2016 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 440 - STORM WATER						
SERVICE CHARGES-PHYSICAL ENVIRONMENT		23,337.51	213,000.00	139,808.71	73,191.29	65.64
PROCEEDS		0.00	1,600,000.00	0.00	1,600,000.00	0.00
PROPRIETARY NON-OPERATING SOURCES		525.54	252,172.80	2,119.34	250,053.46	0.84
TOTAL Revenues		23,863.05	2,065,172.80	141,928.05	1,923,244.75	6.87
Fund 440 - STORM WATER:						
TOTAL REVENUES		23,863.05	2,065,172.80	141,928.05	1,923,244.75	6.87

Fund 440 STORM WATER

GL Number	Description	Balance
*** Assets ***		
440-000-104800-000	EQUITY-POOLED CASH	540,005.48
440-000-115025-000	A/R-STORMWATER CHARGES	24,941.18
440-000-164960-000	INFRASTRUCTURE	6,789,355.97
440-000-166900-000	FURNITURE & EQUIPMENT	37,097.50
440-000-167910-000	ACCUMULATED DEPRECIATION	(3,637,957.42)
Total Assets		**3,753,442.71**
*** Liabilities ***		
440-000-202000-000	ACCOUNTS PAYABLE	4,489.29
440-000-210010-000	COMPENSATED ABSENCES-CURRENT	2,860.24
440-000-210900-000	COMPENSATED ABSENCES-LONG TERM	9,057.43
440-000-229075-000	PAYABLE-GROUP INSURANCE	34,430.32
440-000-229999-000	PAYABLE-MISCELLANEOUS	3.14
Total Liabilities		**50,840.42**
*** Fund Balance ***		
440-000-272000-000	RETAINED EARNINGS	3,679,768.04
Total Fund Balance		**3,679,768.04**
Beginning Fund Balance		**3,679,768.04**
Net of Revenues VS Expenditures		**22,834.25**
Ending Fund Balance		**3,702,602.29**
Total Liabilities And Fund Balance		**3,753,442.71**

WATER & SEWER UTILITY FUND

EXPENDITURE REPORT FOR CITY OF COOPER CITY

PERIOD ENDING 03/31/2016

% Fiscal Year Completed: 50.00

MONTHLY SUMMARY REPORT

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 03/31/2016 INCR (DECR)	2015-16 AMENDED BUDGET	YTD BALANCE 03/31/2016 NORM (ABNORM)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 450 - WATER & SEWER UTILITY FUND							
910-WATER DISTRIBUTION		170,694.15	1,603,519.00	665,686.17	158,101.18	779,731.65	51.37
911-WATER PLANT		145,325.41	1,769,929.00	754,022.67	311,934.18	703,972.15	60.23
930-WASTEWATER TRANSMISSION		111,069.41	1,602,694.00	464,357.03	553,117.58	585,219.39	63.49
931-WASTEWATER PLANT		118,078.00	1,411,773.00	607,671.03	193,148.89	610,953.08	56.72
940-CUSTOMER SERVICE		46,853.25	399,809.00	184,496.46	1,498.34	213,814.20	46.52
950-WATER & WASTEWATER ADMINISTRATION		1,063,466.55	12,425,962.35	6,196,279.78	91,356.34	6,138,326.23	50.60
Fund 450 - WATER & SEWER UTILITY FUND:							
TOTAL EXPENDITURES		1,655,486.77	19,213,686.35	8,872,513.14	1,309,156.51	9,032,016.70	52.99
TOTAL EXPENDITURES - ALL FUNDS		4,602,080.10	57,109,738.90	24,787,296.51	2,069,859.18	30,252,583.21	43.40

REVENUE REPORT FOR CITY OF COOPER CITY
PERIOD ENDING 03/31/2016
% Fiscal Year Completed: 50.00
MONTHLY SUMMARY REPORT

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 03/31/2016 INCREASE (DECREASE)	2015-16 AMENDED BUDGET	YTD BALANCE 03/31/2016 NORMAL (ABNORMAL)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 450 - WATER & SEWER UTILITY FUND						
SERVICE CHARGES-OTHER		67,273.75	20,000.00	68,273.75	(48,273.75)	341.37
MISCELLANEOUS REVENUES-OTHER		0.00	13,000.00	0.00	13,000.00	0.00
SERVICE CHARGES-PHYSICAL ENVIRONMENT		945,800.92	11,610,000.00	5,191,274.46	6,418,725.54	44.71
PROPRIETARY NON-OPERATING SOURCES		3,469.01	7,570,686.35	22,162.87	7,548,523.48	0.29
TOTAL Revenues		1,016,543.68	19,213,686.35	5,281,711.08	13,931,975.27	27.49
Fund 450 - WATER & SEWER UTILITY FUND: TOTAL REVENUES		1,016,543.68	19,213,686.35	5,281,711.08	13,931,975.27	27.49
TOTAL REVENUES - ALL FUNDS		2,816,456.31	57,109,738.90	30,586,807.09	26,522,931.81	53.56

Fund 450 WATER & SEWER UTILITY FUND

GL Number	Description	Balance
*** Assets ***		
450-000-101140-000	CASH IN BANK-STATE BOARD OF ADMIN	2,338.00
450-000-103000-000	CASH ON HAND-IMPREST FUNDS	900.00
450-000-104800-000	EQUITY-POOLED CASH	752,718.96
450-000-115015-000	A/R-UTILITY CHARGES	1,686,779.41
450-000-117000-000	A/R-UNCOLLECTIBLE	(220,108.00)
450-000-151110-000	CERTIFICATES OF DEPOSIT	2,442,274.77
450-000-161900-000	LAND	502,816.56
450-000-164900-000	IMPROVEMENTS-OTHER THAN BUILDINGS	1,524,296.15
450-000-164920-000	TREATMENT PLANT-WATER	34,737,827.56
450-000-164930-000	TREATMENT PLANT-SEWER	26,253,703.57
450-000-166910-000	OFFICE FURNITURE & EQUIPMENT	342,259.00
450-000-166920-000	EQUIPMENT-MOTORIZED	1,602,913.10
450-000-166930-000	EQUIPMENT-OTHER	31,751.88
450-000-167910-000	ACCUMULATED DEPRECIATION	(32,162,693.04)
450-000-169900-000	CONSTRUCTION IN PROGRESS	692,503.43
Total Assets		**38,190,281.35**
*** Liabilities ***		
450-000-202000-000	ACCOUNTS PAYABLE	101,631.93
450-000-202010-000	A/P-SOLID WASTE	241,753.92
450-000-202015-000	RECYCLE BANK	8,395.95
450-000-202020-000	A/P-RECYCLING	32,103.83
450-000-203060-000	N/P-DEEP WELL	175,576.76
450-000-210010-000	COMPENSATED ABSENCES-CURRENT	94,356.59
450-000-210900-000	COMPENSATED ABSENCES-LONG TERM	298,795.86
450-000-212000-000	PAYABLE-1985A MATURED INTEREST	887.66
450-000-220020-000	DEPOSITS-CUSTOMER	1,034,415.00
450-000-229075-000	PAYABLE-GROUP INSURANCE	1,012,176.19
450-000-229999-000	PAYABLE-MISCELLANEOUS	54.80
Total Liabilities		**3,000,148.49**
*** Fund Balance ***		
450-000-272000-000	RETAINED EARNINGS	38,780,934.92
Total Fund Balance		**38,780,934.92**
Beginning Fund Balance		**38,780,934.92**
Net of Revenues VS Expenditures		**(3,590,802.06)**
Fund Balance Adjustments		**0.00**
Ending Fund Balance		**35,190,132.86**
Total Liabilities And Fund Balance		**38,190,281.35**

Fund 106 POLICE CONFISCATION

GL Number	Description	Balance
*** Assets ***		
106-000-104800-000	EQUITY-POOLED CASH	425,783.12
Total Assets		**425,783.12**
*** Liabilities ***		
Total Liabilities		**0.00**
*** Fund Balance ***		
106-000-247030-000	RESERVE-FEDERALLY CONFISCATED PROPERTY	191,693.74
106-000-271000-000	FUND BALANCE	174,461.16
Total Fund Balance		**366,154.90**
Beginning Fund Balance		**366,154.90**
Net of Revenues VS Expenditures		**59,628.22**
Ending Fund Balance		**425,783.12**
Total Liabilities And Fund Balance		**425,783.12**

BALANCE SHEET FOR CITY OF COOPER CITY
Period Ending 03/31/2016

Fund 200 DEBT SERVICE

GL Number	Description	Balance
*** Assets ***		
200-000-104800-000	EQUITY-POOLED CASH	333,756.15
Total Assets		**333,756.15**
*** Liabilities ***		
200-000-211000-000	PAYABLE-1985A MATURED BONDS	86,462.77
200-000-212000-000	PAYABLE-1985A MATURED INTEREST	7,489.69
Total Liabilities		**93,952.46**
*** Fund Balance ***		
200-000-271000-000	FUND BALANCE	87,645.64
Total Fund Balance		**87,645.64**
Beginning Fund Balance		**87,645.64**
Net of Revenues VS Expenditures		**152,158.05**
Ending Fund Balance		**239,803.69**
Total Liabilities And Fund Balance		**333,756.15**

Approved by State Board of Accounts for the City Of Cooper City, 2013

Fund 300 CAPITAL PROJECTS

GL Number	Description	Balance
*** Assets ***		
300-000-101030-000	CASH IN BANK-NEW DEVELOPMENT IMPACT FEES	101,714.67
300-000-104800-000	EQUITY-POOLED CASH	5,290,665.64
Total Assets		**5,392,380.31**
*** Liabilities ***		
300-000-202000-000	ACCOUNTS PAYABLE	407,424.08
Total Liabilities		**407,424.08**
*** Fund Balance ***		
300-000-245000-000	RESERVE-ENCUMBRANCE	67,861.01
300-000-247220-000	RESERVE-PUBLIC SAFETY	193,038.83
300-000-247270-000	RESERVE-PARK IMPROVEMENTS	2,095,920.21
300-000-247290-000	RESERVE-GENERAL GOVERNMENT	2,278,913.07
300-000-271000-000	FUND BALANCE	82,500.00
Total Fund Balance		**4,718,233.12**
Beginning Fund Balance		**4,718,233.12**
Net of Revenues VS Expenditures		**266,723.11**
Ending Fund Balance		**4,984,956.23**
Total Liabilities And Fund Balance		**5,392,380.31**

Fund 400 PARKING LOT

GL Number	Description	Balance
*** Assets ***		
400-000-104800-000	EQUITY-POOLED CASH	50,268.52
400-000-115035-000	A/R-LEASED PARKING SPACES	32,099.33
400-000-161900-000	LAND	535,492.37
400-000-164910-000	IMPROVEMENTS-PARKING LOT	730,192.43
400-000-166930-000	EQUIPMENT-OTHER	3,702.00
400-000-167910-000	ACCUMULATED DEPRECIATION	(254,407.90)
Total Assets		**1,097,346.75**
*** Liabilities ***		
400-000-202000-000	ACCOUNTS PAYABLE	538.13
400-000-208010-000	SALES TAX PAYABLE	4,063.29
400-000-220020-000	DEPOSITS-CUSTOMER	21,600.00
400-000-223000-000	DEFERRED REVENUE	(3,574.81)
Total Liabilities		**22,626.61**
*** Fund Balance ***		
400-000-272000-000	RETAINED EARNINGS	1,036,409.76
Total Fund Balance		**1,036,409.76**
Beginning Fund Balance		**1,036,409.76**
Net of Revenues VS Expenditures		**38,310.38**
Ending Fund Balance		**1,074,720.14**
Total Liabilities And Fund Balance		**1,097,346.75**

Fund 452 RENEWAL & REPLACEMENT

GL Number	Description	Balance
*** Assets ***		
452-000-104800-000	EQUITY-POOLED CASH	703,530.43
	Total Assets	**703,530.43**
*** Liabilities ***		
	Total Liabilities	**0.00**
*** Fund Balance ***		
452-000-272000-000	RETAINED EARNINGS	555,564.05
	Total Fund Balance	**555,564.05**
	Beginning Fund Balance	**555,564.05**
	Net of Revenues VS Expenditures	**147,966.38**
	Ending Fund Balance	**703,530.43**
	Total Liabilities And Fund Balance	**703,530.43**

Fund 453 CAPITAL IMPROVEMENT

GL Number	Description	Balance
*** Assets ***		
453-000-101140-000	CASH IN BANK-STATE BOARD OF ADMIN	6,167.65
453-000-104800-000	EQUITY-POOLED CASH	9,452,212.70
453-000-162900-000	BUILDINGS	49,225.52
453-000-164900-000	IMPROVEMENTS-OTHER THAN BUILDINGS	640,416.93
453-000-164920-000	TREATMENT PLANT-WATER	1,105,425.33
453-000-166910-000	OFFICE FURNITURE & EQUIPMENT	1,839,476.64
453-000-167910-000	ACCUMULATED DEPRECIATION	(2,085.69)
453-000-169900-000	CONSTRUCTION IN PROGRESS	4,371,803.06
Total Assets		**17,462,642.14**
*** Liabilities ***		
453-000-202000-000	ACCOUNTS PAYABLE	19,942.90
453-000-205010-000	RETAINAGE	184,313.74
Total Liabilities		**204,256.64**
*** Fund Balance ***		
453-000-272000-000	RETAINED EARNINGS	16,063,918.11
Total Fund Balance		**16,063,918.11**
Beginning Fund Balance		**16,063,918.11**
Net of Revenues VS Expenditures		**1,194,467.39**
Fund Balance Adjustments		**0.00**
Ending Fund Balance		**17,258,385.50**
Total Liabilities And Fund Balance		**17,462,642.14**