



**Cooper City Commission Meeting
Agenda Item Request Form**

Commission Meeting/Workshop Date: February 20, 2019

Requesting Department: Finance

Subject: 1st Quarter Financial Summary

Section:

Presentation

Consent

Regular

Discussion

Background and Recommendation (attach backup material to Item Request Form):

Attached is the FY 2019 1st Quarter Financial Information

General Ledger Account Number(s) and Amount(s):

Not applicable

Attachments:

Financial Summary Report

Budget to Actual Report

Balance Sheet Variance Report

Approvals:

Finance Director _____

City Manager _____

City Clerk _____



CITY OF COOPER CITY FINANCIAL REPORT SUMMARY

1ST QUARTER AS OF DECEMBER 31, 2018



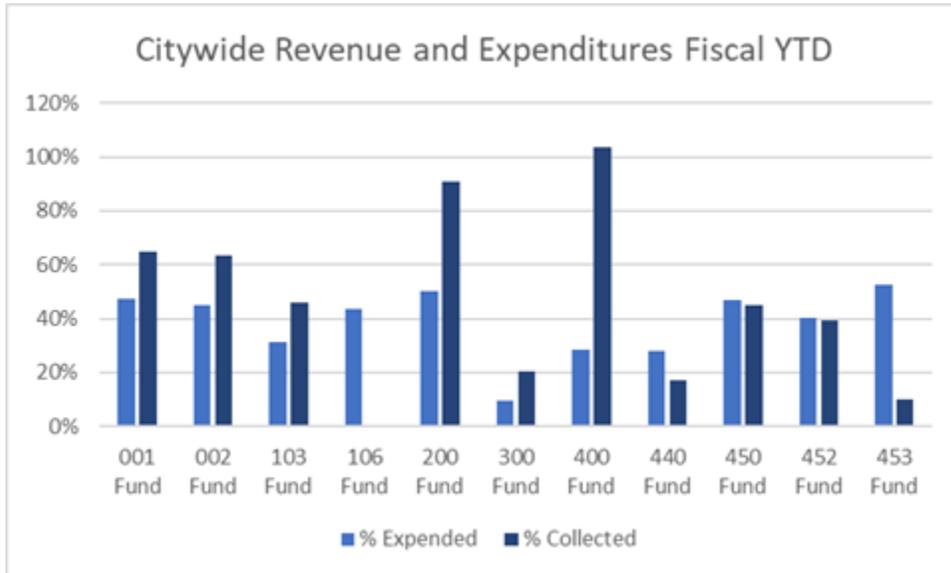
FEBRUARY 8, 2019
FINANCE DEPARTMENT

City of Cooper City FY 2019 Financial Summary Report As of 12/31/18 (25% of year elapsed)

Total Citywide Budget – Revenue 40.91%; Expenditure 20.98%

- Revenues as reported.
- Expenditures as reported.

Citywide FY 2019 - Comparison		
	FY 2018 (last fiscal year)	FY 2019 (current fiscal year)
Revenues	37.43%	40.91%
Expenses	18.80%	32.88%



The 32.88 expense to date is due to capital projects fund, storm water fund and water and sewer renewal and replacement fund one time capital project expenditures. It is anticipated that the expenditures in the named funds will level out as the projects come to completion.

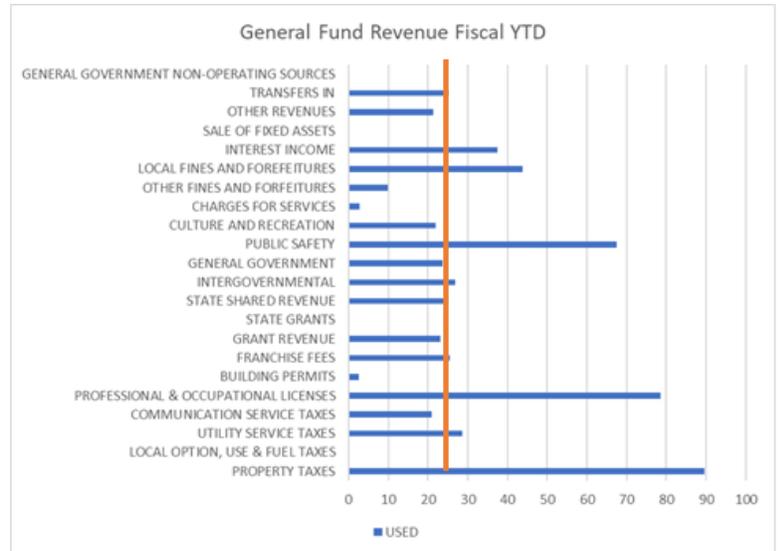
General Fund – Revenue 60.26%; Expenditure 22.65%

- Revenues as reported.
- Expenditures as reported.

General Fund FY 2019 - Comparison		
	FY 2018 (last fiscal year)	FY 2019 (current fiscal year)
Revenues	57.08%	60.26%
Expenses	26.65%	23.41%

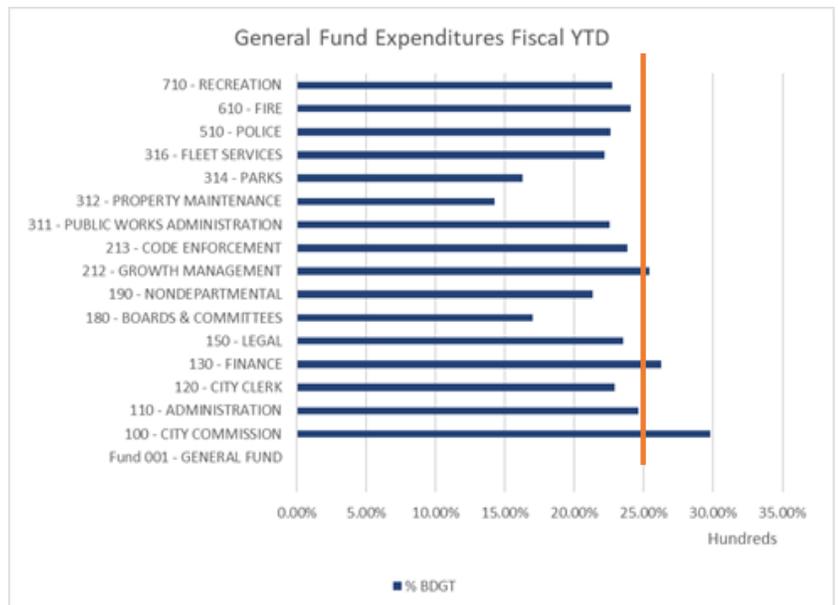
Revenues

- Property Tax Revenue as reported.
- Franchise Fees receipts as reported.
- Utility Tax receipts as reported.
- Sales and Use Taxes revenues as reported.
- Service Revenues as reported.
- Permits/Licenses/Inspections revenues as reported.
- Miscellaneous Revenues/Transfers revenues as reported.



Expenditures

- Mayor & City Commission Office higher (29.81%) Than anticipated due to one-time purchases, over time and group insurance charges.
- Administration as reported.
- City Clerk’s Office as reported.
- Finance Department higher (26.57%) than anticipated due to one-time annual Information Technology purchases and group insurance charges.
- Legal as reported.
- City Boards and Committees as reported.
- Non Departmental as reported.
- Growth Management higher (25.65%) than anticipated due to reallocation of personal service costs and cash out and group insurance charges.
- Code Enforcement as reported.
- Public Works as reported:
 - Administration
 - Property Maintenance
 - Parks
 - Fleet Service
- BSO Police as reported.
- BSO Fire as reported.
- Recreation as reported.



Cash Management City

- Overall the City maintains a positive bank balance.
- General Fund bank balance provides for positive cash flow; balance is approximately \$3.2 million less than previous year.

General Fund FY 2019 - Comparison		
	FY 2018 (last fiscal year)	FY 2019 (current fiscal year)
Cash and cash equivalents Balance	\$19.3M	\$16.1M

Budget Amendments

- None

Overall Note:

Total Net Assets, Fund Balances, and Net Assets were updated based on the FY2017 Annual Financial Report.

Definitions:

Total Net Assets – the sum of assets including capital minus liabilities and unrestricted funds and debt

Fund Balance – the excess of the assets of a fund over its liabilities (including reserves, and carry-over)

Net Assets – total assets minus total liabilities

Parentheses () – represents a negative number

City Wide Revenue and Expenditures Fiscal YTD

DESCRIPTION		YTD BALANCE			YTD BALANCE		
		2018-19 AMENDED BUDGET	12/31/2018 NORM (ABNORM)	% BDGT % Expended	2018-19 AMENDED BUDGET	12/31/2018 Revenue	Revenue % Collected
General	001 Fund	40,276,325.39	9,427,907.53	23.41%	40,276,325.39	24,272,213.22	60.26%
Building	102 Fund	1,182,430.00	217,096.98	18.36%	1,182,430.00	334,425.90	28%
Road and Bridge	103 Fund	1,898,986.05	569,972.49	30.01%	1,898,986.05	319,710.89	17%
Confiscation	106 Fund	100,650.77	650.77	0.65%	100,650.77	470.41	0%
Debt Service	200 Fund	295,000.00	93,952.46	31.85%	295,000.00	251,606.14	85%
Capitla Projects	300 Fund	8,639,437.75	6,343,685.08	73.43%	8,639,437.75	527,951.65	6%
Parking Lot	400 Fund	118,300.00	11,825.76	10.00%	118,300.00	63,361.12	54%
Storm Water	440 Fund	2,778,941.50	2,175,526.81	78.29%	2,778,941.50	85,377.81	3%
Water & Sewer	450 Fund	12,144,803.00	3,972,712.44	32.71%	12,144,803.00	2,977,092.44	25%
W&S Renewal & Replacement	452 Fund	171,639.00	160,429.48	93.47%	171,639.00	2,821.58	2%
W&S Capital Improvements	453 Fund	4,279,192.00	661,795.00	15.47%	4,279,192.00	570,020.85	13%
		<u>71,885,705.46</u>	<u>23,635,554.80</u>	<u>32.88%</u>	<u>71,885,705.46</u>	<u>29,405,052.01</u>	<u>40.91%</u>

CITY WIDE REVENUE FISCAL YTD

GL NUMBER	DESCRIPTION	ACTIVITY FOR		YTD BALANCE	AVAILABLE	% BDGT
		MONTH 12/31/2018	2018-19	12/31/2018	BALANCE	
		INCREASE (DECREASE)	AMENDED BUDGET	NORMAL (ABNORMAL)	NORMAL (ABNORMAL)	USED
Fund 001 - GENERAL FUND						
001-000-311	AD VALOREM TAXES	14,054,314.67	20,108,800.00	18,023,768.66	2,085,031.34	89.63
001-000-312	STATE CONTRIBUTION-FIRE	0.00	567,000.00	0.00	567,000.00	0.00
001-000-314	UTILITY SERVICE TAX-ELECTRICITY	230,870.35	2,380,000.00	678,644.97	1,701,355.03	28.51
001-000-315	COMMUNICATION SERVICE TAXES	86,870.88	1,200,000.00	250,921.57	949,078.43	20.91
001-000-316	OTHER TAXES-LOCAL BUSINESS(LBTR)	(41.09)	610,400.00	479,087.26	131,312.74	78.49
001-000-322	BUILDING PERMITS-STRUCTURAL	620.00	46,100.00	1,216.89	44,883.11	2.64
001-000-323	FRANCHISE FEE-ELECTRICITY	272,040.82	2,889,100.00	735,920.99	2,153,179.01	25.47
001-000-331	FEDERAL GRANT-UNIVERSAL HIRING PROGRAM	0.00	65,000.00	15,000.00	50,000.00	23.08
001-000-334	STATE GRANT-HEALTHY SNACK PROGRAM	0.00	100,000.00	0.00	100,000.00	0.00
001-000-335	STATE REVENUE SHARING	258,267.97	3,086,100.00	769,275.96	2,316,824.04	24.93
001-000-338	COUNTY-OCCUPATIONAL LICENSE	1,062.49	45,000.00	12,088.39	32,911.61	26.86
001-000-341	FEES-ELECTION FILING	7,980.00	125,000.00	29,645.00	95,355.00	23.72
001-000-342	PUBLIC SAFETY-SCHOOL RESOURCE OFFICER	1,856,129.14	4,060,800.00	2,739,296.04	1,321,503.96	67.46
001-000-347	REC-CAMPS & ENRICHMENT PROGRAMS	31,267.30	589,000.00	129,104.63	459,895.37	21.92
001-000-349	FEES-ENGINEER INSPECTION	0.00	33,000.00	905.00	32,095.00	2.74
001-000-351	JUDGEMENTS & FINES-COUNTY COURT CRIMINAL	0.00	150,000.00	14,716.78	135,283.22	9.81
001-000-354	FINES & FORFEITURES-LOCAL	8,162.30	85,000.00	37,190.20	47,809.80	43.75
001-000-361	INTEREST-INCOME	31,331.25	100,000.00	36,576.83	63,423.17	36.58
001-000-364	SALE OF FIXED ASSETS	0.00	1,000.00	0.00	1,000.00	0.00
001-000-366	DONATIONS	0.00	37,000.00	2,703.86	34,296.14	7.31
001-000-369	OTHER MISCELLANEOUS REVENUES	4,829.22	203,000.00	48,454.34	154,545.66	23.87
001-000-381	INTER-FUND GROUP TRSF IN-BUILDING	88,941.66	1,067,300.00	266,824.98	800,475.02	25.00
001-000-386	APPROPRIATION FROM FUND BALANCE	0.00	2,727,725.39	0.00	2,727,725.39	0.00
FUND TOTALS						
TOTAL REVENUES		16,932,646.96	40,276,325.39	24,271,342.35	16,004,983.04	60.26
Fund 002 - BLDG INSPECTION SERVICES						
002-000-361	INTEREST-INCOME	(8.98)	0.00	(27.61)	27.61	100.00
FUND TOTALS						
TOTAL REVENUES		(8.98)	0.00	(27.61)	27.61	100.00
Fund 102 - BUILDING INSPECTION SERVICES FUND						
102-000-322	BUILDING PERMITS-STRUCTURAL	70,781.40	977,910.00	278,312.41	699,597.59	28.46
102-000-349	FEES-PLAN REVIEW	7,786.00	71,520.00	24,303.00	47,217.00	33.98
102-000-361	INTEREST-INCOME	13.60	0.00	13.60	(13.60)	100.00
102-000-369	OTHER MISCELLANEOUS REVENUES	503.00	4,240.00	331.90	3,908.10	7.83
102-000-381	INTER-FUND GROUP TRSF IN-GENERAL	10,488.33	125,860.00	31,464.99	94,395.01	25.00
102-000-386	APPROPRIATION FROM FUND BALANCE	0.00	2,900.00	0.00	2,900.00	0.00
FUND TOTALS						
TOTAL REVENUES		89,572.33	1,182,430.00	334,425.90	848,004.10	28.28
Fund 103 - ROAD & BRIDGE						
103-000-312	FUEL TAX-LOCAL OPTION	37,681.23	600,000.00	136,657.82	463,342.18	22.78
103-000-335	STATE REVENUE SHARING	22,908.29	250,000.00	68,768.07	181,231.93	27.51
103-000-361	INTEREST-INCOME	1,644.10	4,000.00	2,934.36	1,065.64	73.36
103-000-381	INTER-FUND GROUP TRSF IN-GENERAL	37,083.33	445,000.00	111,249.99	333,750.01	25.00
103-000-386	APPROPRIATION FROM FUND BALANCE	0.00	599,986.05	0.00	599,986.05	0.00
FUND TOTALS						
TOTAL REVENUES		99,316.95	1,898,986.05	319,610.24	1,579,375.81	16.83
Fund 106 - POLICE CONFISCATION						
106-000-361	INTEREST-FORFEITED PROPERTY	247.93	0.00	456.42	(456.42)	100.00
106-000-386	APPROPRIATION FROM FUND BALANCE	0.00	100,650.77	0.00	100,650.77	0.00
FUND TOTALS						
TOTAL REVENUES		247.93	100,650.77	456.42	100,194.35	0.45

Fund 200 - DEBT SERVICE						
200-000-311	AD VALOREM TAXES	196,197.72	295,000.00	251,606.14	43,393.86	85.29
FUND TOTALS						
TOTAL REVENUES		196,197.72	295,000.00	251,606.14	43,393.86	85.29
Fund 300 - CAPITAL PROJECTS						
300-000-324	IMPACT FEES-RESIDENT-PUBLIC SAFETY	4,434.00	0.00	34,127.24	(34,127.24)	100.00
300-000-331	FEDERAL GRANT-CDBG	0.00	400,000.00	0.00	400,000.00	0.00
300-000-337	GRANT-BROWARD BEAUTY	0.00	150,000.00	0.00	150,000.00	0.00
300-000-361	INTEREST-INCOME	3,969.38	0.00	9,732.90	(9,732.90)	100.00
300-000-381	INTER-FUND GROUP TRSF IN-GENERAL	161,250.00	1,935,000.00	483,750.00	1,451,250.00	25.00
300-000-386	APPROPRIATION FROM FUND BALANCE	0.00	6,154,437.75	0.00	6,154,437.75	0.00
FUND TOTALS						
TOTAL REVENUES		169,653.38	8,639,437.75	527,610.14	8,111,827.61	6.11
Fund 400 - PARKING LOT						
400-000-343	SERVICE CHARGE-MISCELLANEOUS	0.00	800.00	650.00	150.00	81.25
400-000-344	TRANSPORTATION-PARKING FACILITY	0.00	117,300.00	62,276.59	55,023.41	53.09
400-000-369	OTHER MISCELLANEOUS REVENUES	0.00	0.00	30.00	(30.00)	100.00
400-000-389	PROPRIETARY-INTEREST	125.39	200.00	139.06	60.94	69.53
FUND TOTALS						
TOTAL REVENUES		125.39	118,300.00	63,095.65	55,204.35	53.34
Fund 440 - STORM WATER						
440-000-343	SERVICE CHARGE-MISCELLANEOUS	26,052.97	319,000.00	78,158.24	240,841.76	24.50
440-000-389	PROPRIETARY-INTEREST	3,595.46	2,459,941.50	6,997.97	2,452,943.53	0.28
FUND TOTALS						
TOTAL REVENUES		29,648.43	2,778,941.50	85,156.21	2,693,785.29	3.06
Fund 450 - WATER & SEWER UTILITY FUND						
450-000-343	SERVICE CHARGE-WATER UTILITY	983,875.70	11,782,500.00	2,936,477.40	8,846,022.60	24.92
450-000-369	OTHER MISCELLANEOUS REVENUES	27,973.63	13,000.00	27,973.63	(14,973.63)	215.18
450-000-389	PROPRIETARY-INTEREST	6,922.51	349,303.00	12,321.37	336,981.63	3.53
FUND TOTALS						
TOTAL REVENUES		1,018,771.84	12,144,803.00	2,976,772.40	9,168,030.60	24.51
Fund 452 - RENEWAL & REPLACEMENT						
452-000-389	PROPRIETARY-INTEREST	1,481.45	171,639.00	2,737.63	168,901.37	1.59
FUND TOTALS						
TOTAL REVENUES		1,481.45	171,639.00	2,737.63	168,901.37	1.59
Fund 453 - CAPITAL IMPROVEMENT						
453-000-324	IMPACT FEES-RESIDENT-PHYS ENV(CIAC)	70,340.00	0.00	70,340.00	(70,340.00)	100.00
453-000-381	INTER-FUND GROUP TRSF IN-WATER/SEWER	162,708.33	1,952,500.00	488,124.99	1,464,375.01	25.00
453-000-389	PROPRIETARY-INTEREST	6,112.43	2,326,692.00	11,178.71	2,315,513.29	0.48
FUND TOTALS						
TOTAL REVENUES		239,160.76	4,279,192.00	569,643.70	3,709,548.30	13.31
TOTAL REVENUES - ALL FUNDS		18,776,814.16	71,885,705.46	29,402,429.17	42,483,276.29	40.90

CITY WIDE EXPENDITURES FISCAL YTD

GL NUMBER	DESCRIPTION	ACTIVITY FOR		YTD BALANCE		ENCUMBERED	UNENCUMBERED	% BGDY
		MONTH 12/31/18	2018-19	12/31/2018	NORM (ABNORM)			
		INCR (DECR)	AMENDED BUDGET			YEAR-TO-DATE	BALANCE	USED
Fund 001 - GENERAL FUND								
Expenditures								
100	CITY COMMISSION	40,670.97	417,760.00	124,518.42		0.00	293,241.58	29.81
110	ADMINISTRATION	56,515.41	521,160.00	128,144.58		1,741.50	391,273.92	24.92
120	CITY CLERK	65,261.25	630,700.00	144,585.90		0.00	486,114.10	22.92
130	FINANCE	138,039.63	1,245,610.67	326,698.66		4,222.00	914,690.01	26.57
150	LEGAL	64,406.16	274,000.00	64,406.16		0.00	209,593.84	23.51
180	BOARDS & COMMITTEES	2,832.08	17,750.00	3,011.93		1,449.00	13,289.07	25.13
190	NONDEPARTMENTAL	255,847.02	3,507,877.00	747,173.41		56,344.06	2,704,359.53	22.91
212	GROWTH MANAGEMENT	49,816.34	455,600.00	115,853.59		990.00	338,756.41	25.65
213	CODE ENFORCEMENT	972.50	425,100.00	101,402.49		0.00	323,697.51	23.85
311	PUBLIC WORKS ADMINISTRATION	70,781.41	741,161.42	167,118.94		15,380.34	558,662.14	24.62
312	PROPERTY MAINTENANCE	52,923.57	831,619.61	118,695.76		21,348.53	691,575.32	16.84
314	PARKS	124,633.92	2,124,061.69	345,419.41		75,905.69	1,702,736.59	19.84
316	FLEET SERVICES	28,594.63	357,160.00	79,170.42		0.00	277,989.58	22.17
510	POLICE	0.00	15,494,500.00	3,498,315.02		91,915.00	11,904,269.98	23.17
610	FIRE	0.00	11,122,500.00	2,677,675.99		0.00	8,444,824.01	24.07
710	RECREATION	198,840.53	2,107,970.00	479,639.51		36,781.22	1,591,549.27	24.50
TOTAL EXPENDITURES		1,150,135.42	40,274,530.39	9,121,830.19		306,077.34	30,846,622.86	23.41
Fund 102 - BUILDING INSPECTION SERVICES FUND								
Expenditures								
211	BUILDING	94,935.11	1,182,430.00	217,096.98		0.00	965,333.02	18.36
TOTAL EXPENDITURES		94,935.11	1,182,430.00	217,096.98		0.00	965,333.02	18.36
Fund 103 - ROAD & BRIDGE								
Expenditures								
313	STREETS MAINTENANCE	11,715.05	1,898,986.05	119,904.26		450,068.23	1,329,013.56	30.01
TOTAL EXPENDITURES		11,715.05	1,898,986.05	119,904.26		450,068.23	1,329,013.56	30.01
Fund 106 - POLICE CONFISCATION								
Expenditures								
510	POLICE	650.77	100,650.77	650.77		0.00	100,000.00	0.65
TOTAL EXPENDITURES		650.77	100,650.77	650.77		0.00	100,000.00	0.65
Fund 200 - DEBT SERVICE								
Expenditures								
200	GENERAL DEBT	0.00	295,000.00	93,952.46		0.00	201,047.54	31.85
TOTAL EXPENDITURES		0.00	295,000.00	93,952.46		0.00	201,047.54	31.85
Fund 300 - CAPITAL PROJECTS								
Expenditures								
130	FINANCE	0.00	11,151.00	0.00		10,786.00	365.00	96.73
190	NONDEPARTMENTAL	0.00	14,500.00	0.00		0.00	14,500.00	0.00
311	PUBLIC WORKS ADMINISTRATION	0.00	450,000.00	0.00		0.00	450,000.00	0.00
312	PROPERTY MAINTENANCE	50,395.13	800,847.00	56,282.96		442,000.23	302,563.81	62.22
314	PARKS	1,500,000.54	6,404,797.75	2,043,105.84		3,753,993.44	607,698.47	90.51
610	FIRE	0.00	50,000.00	0.00		0.00	50,000.00	0.00
710	RECREATION	0.00	908,142.00	0.00		37,516.61	870,625.39	4.13
TOTAL EXPENDITURES		1,550,395.67	8,639,437.75	2,099,388.80		4,244,296.28	2,295,752.67	73.43
Fund 400 - PARKING LOT								
Expenditures								
810	PARKING FACILITIES	3,520.06	118,300.00	11,825.76		0.00	106,474.24	10.00
TOTAL EXPENDITURES		3,520.06	118,300.00	11,825.76		0.00	106,474.24	10.00
Fund 440 - STORM WATER								
Expenditures								
315	STORM WATER	187,826.59	2,778,941.50	389,024.05		1,786,502.76	603,414.69	78.29
TOTAL EXPENDITURES		187,826.59	2,778,941.50	389,024.05		1,786,502.76	603,414.69	78.29
Fund 450 - WATER & SEWER UTILITY FUND								
Expenditures								
910	WATER DISTRIBUTION	129,684.37	1,984,178.00	554,917.85		368,937.62	1,060,322.53	46.56
911	WATER PLANT	170,500.28	1,841,760.00	414,352.36		301,768.34	1,125,639.30	38.88
930	WASTEWATER TRANSMISSION	101,949.68	1,293,740.00	260,596.45		26,593.38	1,006,550.17	22.20
931	WASTEWATER PLANT	126,483.56	1,414,280.00	290,383.58		301,937.40	821,959.02	41.88
940	CUSTOMER SERVICE	42,109.06	427,920.00	102,453.18		0.00	325,466.82	23.94
950	WATER & WASTEWATER ADMINISTRATION	455,094.38	5,182,925.00	1,212,914.45		137,857.83	3,832,152.72	26.06
TOTAL EXPENDITURES		1,025,821.33	12,144,803.00	2,835,617.87		1,137,094.57	8,172,090.56	32.71
Fund 452 - RENEWAL & REPLACEMENT								
Expenditures								
950	WATER & WASTEWATER ADMINISTRATION	10,103.20	171,639.00	10,103.20		150,326.28	11,209.52	93.47
TOTAL EXPENDITURES		10,103.20	171,639.00	10,103.20		150,326.28	11,209.52	93.47
Fund 453 - CAPITAL IMPROVEMENT								
Expenditures								
911	WATER PLANT	182,241.00	1,814,128.00	182,241.00		336,029.00	1,295,858.00	28.57
930	WASTEWATER TRANSMISSION	105.00	2,037,564.00	355.00		143,170.00	1,894,039.00	7.04
950	WATER & WASTEWATER ADMINISTRATION	0.00	427,500.00	0.00		0.00	427,500.00	0.00
TOTAL EXPENDITURES		182,346.00	4,279,192.00	182,596.00		479,199.00	3,617,397.00	15.47
TOTAL EXPENDITURES - ALL FUNDS		4,217,449.20	71,883,910.46	15,081,990.34		8,553,564.46	48,248,355.66	32.88

General Fund Expenditures Fiscal YTD

DEPARTMENT DESCRIPTION	ACTIVITY FOR	2018-19 AMENDED BUDGET	YTD BALANCE	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
	MONTH 12/31/18 INCR (DECR)		12/31/2018 NORM (ABNORM)			
Fund 001 - GENERAL FUND						
100 - CITY COMMISSION	40,670.97	417,760.00	124,518.42	0.00	293,241.58	29.81
110 - ADMINISTRATION	56,515.41	521,160.00	128,144.58	1,741.50	391,273.92	24.92
120 - CITY CLERK	65,261.25	630,700.00	144,585.90	0.00	486,114.10	22.92
130 - FINANCE	138,039.63	1,245,610.67	326,698.66	4,222.00	914,690.01	26.57
150 - LEGAL	64,406.16	274,000.00	64,406.16	0.00	209,593.84	23.51
180 - BOARDS & COMMITTEES	2,832.08	17,750.00	3,011.93	1,449.00	13,289.07	25.13
190 - NONDEPARTMENTAL	255,847.02	3,507,877.00	747,173.41	56,344.06	2,704,359.53	22.91
212 - GROWTH MANAGEMENT	49,816.34	455,600.00	115,853.59	990.00	338,756.41	25.65
213 - CODE ENFORCEMENT	972.50	425,100.00	101,402.49	0.00	323,697.51	23.85
311 - PUBLIC WORKS ADMINISTRATION	70,781.41	741,161.42	167,118.94	15,380.34	558,662.14	24.62
312 - PROPERTY MAINTENANCE	52,923.57	831,619.61	118,695.76	21,348.53	691,575.32	16.84
314 - PARKS	124,633.92	2,124,061.69	345,419.41	75,905.69	1,702,736.59	19.84
316 - FLEET SERVICES	28,594.63	357,160.00	79,170.42	0.00	277,989.58	22.17
510 - POLICE	0.00	15,494,500.00	3,498,315.02	91,915.00	11,904,269.98	23.17
610 - FIRE	0.00	11,122,500.00	2,677,675.99	0.00	8,444,824.01	24.07
710 - RECREATION	198,840.53	2,107,970.00	479,639.51	36,781.22	1,591,549.27	24.50
Fund 001 - GENERAL FUND:		<u>40,274,530.39</u>	<u>9,121,830.19</u>	<u>306,077.34</u>	<u>9,427,907.53</u>	<u>23.41%</u>

02/08/2019 EXPENDITURE REPORT FOR CITY OF COOPER CITY PERIOD ENDING 12/31/2018

**City of Cooper City
Balance Sheet - Govt
Unaudited
December 31, 2018**

	General Fund	Building Services Fund	Road and Bridge Fund	Police Confiscation Fund	Debt Service Fund	Capital Improvement Fund	Total
Assets							
Cash and cash equivalents	\$ 16,193,833	\$ 372,142	\$ 898,396	\$ 126,516	\$ 296,800	\$ 2,389,976	\$ 20,277,663
Accounts receivable	1,540,177	-	-	-	-	-	1,540,177
Due from other funds	371,271	-	-	-	-	-	371,271
Due from other governments	3,092,543	10,784	51,696	-	-	102,444	3,257,466
Prepays and inventory	29,547	-	-	-	-	-	29,547
Total Assets	<u>\$ 21,227,371</u>	<u>\$ 382,927</u>	<u>\$ 950,092</u>	<u>\$ 126,516</u>	<u>\$ 296,800</u>	<u>\$ 2,492,420</u>	<u>\$ 25,476,125</u>
Liabilities							
Accounts Payable	\$ 158,985	\$ 5,632	\$ 9,621	\$ 651	\$ 93,952	\$ 311,511	\$ 580,352
Refundable deposits	24,669	-	-	-	-	-	24,669
Unearned revenue	4,925	-	-	-	-	102,444	107,369
Deferred Inflow of resources	3,092,543	10,784	-	-	-	-	3,103,327
Total Liabilities	<u>\$ 3,281,121</u>	<u>\$ 16,416</u>	<u>\$ 9,621</u>	<u>\$ 651</u>	<u>\$ 93,952</u>	<u>\$ 413,955</u>	<u>\$ 3,815,716</u>
Fund Balance	<u>17,946,249</u>	<u>366,510</u>	<u>940,471</u>	<u>125,866</u>	<u>202,848</u>	<u>2,078,465</u>	<u>21,660,409</u>
Total liabilities and Fund balance	<u>\$ 21,227,371</u>	<u>\$ 382,926</u>	<u>\$ 950,092</u>	<u>\$ 126,516</u>	<u>\$ 296,800</u>	<u>\$ 2,492,420</u>	<u>\$ 25,476,125</u>

City of Cooper City
Balance Sheet - Proprietary Funds
Unaudited
December 31, 2018

	Parking Lot Fund	Water and Sewer Fund	Stormwater Fund	Total
Assets				
Cash and cash equivalents	\$ 100,976	\$ 7,044,378	\$ 1,832,101	\$ 8,977,456
Accounts receivable	25,562	1,942,704	30,575	1,998,840
Due from other governments	-	72,294	3,974	76,269
Capital Assets	907,359	51,643,815	3,291,515	55,842,688
Deferred Outflows	-	978,206	27,724	1,005,930
Total Assets	<u>1,033,897</u>	<u>61,685,635</u>	<u>5,185,890</u>	<u>67,905,421</u>
Liabilities				
Accounts Payable	\$ 145	\$ 754,488	\$ 237,902	\$ 992,534
Refundable deposits	22,500	1,090,770	-	1,113,270
Unearned revenue	25,455	-	-	25,455
Compensated Absences		467,732	21,596	489,328
Notes Payable	-	-	1,502,653	1,502,653
Net Pension Liability		2,545,991	86,915	2,632,906
Net OPEB Liability		2,549,580	76,224	2,625,805
Deferred Inflow of resources	-	329,275	12,035	341,309
Total Liabilities	<u>48,100</u>	<u>7,737,835</u>	<u>1,937,325</u>	<u>9,723,260</u>
Net Position	<u>985,797</u>	<u>53,947,800</u>	<u>3,248,565</u>	<u>58,182,162</u>
Total liabilities and Net Position	<u>\$ 1,033,897</u>	<u>\$ 61,685,635</u>	<u>\$ 5,185,890</u>	<u>\$ 67,905,422</u>