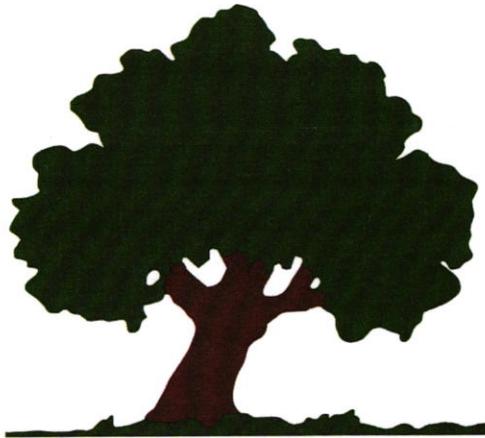


**City of Cooper City  
Monthly Financial Reports  
For the period from October 1, 2018 through March 31, 2019**



CITY OF  
**Cooper City**  
*Someplace Special*

**City of Cooper City**  
**Balance Sheet - Governmental Funds**

**Unaudited**

As of March 31, 2019

	<b>General Fund</b>	<b>Building Services Fund</b>	<b>Road and Bridge Fund</b>	<b>Police Confiscation Fund</b>	<b>Debt Service Fund</b>	<b>Capital Improvement Fund</b>	<b>Total</b>
<b>Assets</b>							
Cash and cash equivalents	11,624,427	592,364	986,064	129,431	217,856	342,837	13,892,979
Accounts receivable, net	1,507,324	-	-	-	-	-	1,507,324
Due from other governments	635,014	10,784	51,696	-	-	102,444	799,937
Prepays and inventory	29,547	-	-	-	-	-	29,547
<b>Total Assets</b>	<u>13,796,312</u>	<u>603,149</u>	<u>1,037,759</u>	<u>129,431</u>	<u>217,856</u>	<u>445,281</u>	<u>16,229,788</u>
<b>Liabilities and Deferred Inflows of Resources</b>							
Accounts Payable	2,106,605	1,348	48,444	-	93,952	330,231	2,580,579
Refundable deposits	27,669	-	-	-	-	-	27,669
Unearned revenue	5,478	-	-	-	-	102,444	107,921
Deferred Inflow of resources	264,455	10,784	-	-	-	-	275,240
<b>Total Liabilities</b>	<u>2,404,207</u>	<u>12,132</u>	<u>48,444</u>	<u>-</u>	<u>93,952</u>	<u>432,674</u>	<u>2,991,409</u>
<b>Fund Balance</b>	<u>11,392,105</u>	<u>591,016</u>	<u>989,316</u>	<u>129,431</u>	<u>123,903</u>	<u>12,606</u>	<u>13,238,378</u>
<b>Total Liabilities and Fund balance</b>	<u>13,796,312</u>	<u>603,148</u>	<u>1,037,760</u>	<u>129,431</u>	<u>217,856</u>	<u>445,281</u>	<u>16,229,788</u>

Prepared by the City of Cooper City Finance Department  
For Management Use Only

**City of Cooper City**  
**Statement of Revenue, Expenses, and Changes in Fund Balance**  
**Unaudited**  
For the period from October 1, 2018 through March 31, 2019

	General Fund	Building Services Fund	Road and Bridge Fund	Police Confiscation Fund	Debt Service Fund	Capital Improvement Fund	Total
<b>Revenues</b>							
Property Taxes	\$ 19,109,311	\$ -	\$ -	\$ -	\$ 266,615	\$ -	\$ 19,375,926
State Pension revenue	-	-	-	-	-	-	-
Franchise Fees and Utility Taxes	3,125,209	-	-	-	-	-	3,125,209
Licenses and Permits	504,330	690,500	-	-	-	-	1,194,830
Intergovernmental	1,753,901	-	445,997	-	-	-	2,199,898
Charges for services	3,499,009	-	-	-	-	-	3,499,009
Fines and forfeitures	114,810	-	-	8,816	-	-	123,625
Impact fees	-	-	-	-	-	34,127	34,127
Investment earnings	120,186	1,429	8,512	1,232	-	16,124	147,483
Miscellaneous revenue	166,524	1,511	-	-	-	-	168,035
<b>Total Revenues</b>	<u>28,393,279</u>	<u>693,440</u>	<u>454,509</u>	<u>10,047</u>	<u>266,615</u>	<u>50,251</u>	<u>29,868,142</u>
<b>Expenditures</b>							
Commission	240,488	-	-	-	-	-	240,488
Administration	251,176	-	-	-	-	-	251,176
City Clerk	272,448	-	-	-	-	-	272,448
Finance	612,546	-	-	-	-	-	612,546
Legal	136,523	-	-	-	-	-	136,523
Boards & Committees	9,141	-	-	-	-	-	9,141
Nondepartmental	202,299	-	-	-	-	-	202,299
Debt Service	-	-	-	-	187,905	-	187,905
Building	-	414,563	-	-	-	-	414,563
Growth Management	209,192	-	-	-	-	-	209,192
Code Enforcement	235,927	-	-	-	-	-	235,927
Public Works Administration	324,188	-	-	-	-	-	324,188
Public Works Property Maintenance	248,790	-	-	-	-	-	248,790
Public Works Parks	747,669	-	-	-	-	-	747,669
Public Works - Fleet Services	160,960	-	-	-	-	-	160,960
Police	8,130,622	-	-	6,676	-	-	8,137,298
Fire	6,243,064	-	-	-	-	-	6,243,064
Recreation	880,039	-	-	-	-	-	880,039
Road & Bridge	-	-	428,458	-	-	-	428,458
Capital Improvement	-	-	-	-	-	4,655,389	4,655,389
<b>Total Expenditures</b>	<u>18,905,069</u>	<u>414,563</u>	<u>428,458</u>	<u>6,676</u>	<u>187,905</u>	<u>4,655,389</u>	<u>24,598,060</u>
<b>Transfers</b>							
Transfers In	533,650	62,930	222,500	-	-	967,500	1,786,580
Transfers Out	(1,252,930)	-	-	-	-	-	(1,252,930)
<b>Total Transfers</b>	<u>(719,280)</u>	<u>62,930</u>	<u>222,500</u>	<u>-</u>	<u>-</u>	<u>967,500</u>	<u>533,650</u>
Change in Fund Balance	8,768,929	341,807	248,551	3,371	78,710	(3,637,638)	5,803,731
<b>Fund balance, beginning of year - Projected</b>	<u>2,623,176</u>	<u>249,209</u>	<u>740,765</u>	<u>126,060</u>	<u>45,193</u>	<u>3,650,244</u>	<u>7,434,647</u>
<b>Fund balance</b>	<u>\$ 11,392,105</u>	<u>\$ 591,016</u>	<u>\$ 989,316</u>	<u>\$ 129,431</u>	<u>\$ 123,903</u>	<u>\$ 12,606</u>	<u>\$ 13,238,378</u>

City of Cooper City  
Statement of Net Position - Proprietary Funds  
**Unaudited**  
As of March 31, 2019

	Parking Lot Fund	Water and Sewer Fund	Stormwater Fund	Total
<b>Assets</b>				
Cash and cash equivalents	110,759	7,578,169	1,766,112	9,455,041
Accounts receivable, net of allowance	69,269	1,811,660	29,194	1,910,124
Due from other governments	-	72,294	3,974	76,269
Prepays and inventory	-	4,238	-	4,238
Capital Assets, net of depreciation	907,359	50,759,346	3,291,515	54,958,220
Deferred Outflows	-	1,251,755	22,792	1,274,547
<b>Total Assets</b>	<u>1,087,388</u>	<u>61,477,463</u>	<u>5,113,587</u>	<u>67,678,438</u>
<b>Liabilities</b>				
Accounts Payable	5,132	516,594	348,839	870,565
Refundable deposits	22,500	1,098,015	-	1,120,515
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	-	2,864,860	71,569	2,936,429
Net OPEB Liability	-	2,549,826	76,224	2,626,050
Deferred Inflow of resources	-	531,811	22,449	554,260
<b>Total Liabilities</b>	<u>53,088</u>	<u>8,028,837</u>	<u>2,043,330</u>	<u>10,125,255</u>
<b>Net Position</b>	<u>1,034,300</u>	<u>53,448,624</u>	<u>3,070,258</u>	<u>57,553,182</u>
<b>Total Liabilities and Net Position</b>	<u>1,087,388</u>	<u>61,477,462</u>	<u>5,113,588</u>	<u>67,678,437</u>

**City of Cooper City**  
**Statement of Revenue, Expenses, and Changes in Fund Balance - Proprietary Funds**

**Unaudited**

For the period from October 1, 2018 through March 31, 2019

	Parking Lot Fund	Water and Sewer Fund	Stormwater Fund	Total
<b>Revenues</b>				
Charges for services	\$ 125,332	\$ 6,011,476	\$ 156,348	\$ 6,293,156
Impact fees	-	74,288	-	74,288
Investment earnings	746	70,912	17,295	88,953
Miscellaneous revenue	-	41,162	279,863	321,025
Total Revenues	<u>126,077</u>	<u>6,197,838</u>	<u>453,506</u>	<u>6,777,422</u>
<b>Expenditures</b>				
Parking Lot	26,304	-	-	26,304
Stormwater	-	-	935,681	935,681
Water Distribution	-	996,218	-	996,218
Water Plant	-	1,221,856	-	1,221,856
Wastewater Transmission	-	611,922	-	611,922
Wastewater Plant	-	641,705	-	641,705
Customer Service	-	191,300	-	191,300
Water & Wastewater Administration	-	880,604	-	880,604
Total Expenditures	<u>26,304</u>	<u>4,543,605</u>	<u>935,681</u>	<u>5,505,591</u>
<b>Transfers</b>				
Transfers In	-	976,250	-	976,250
Transfers Out	-	(1,476,250)	-	(1,476,250)
Total Transfers	<u>-</u>	<u>(500,000)</u>	<u>-</u>	<u>(500,000)</u>
<b>Change in Fund Balance</b>	99,773	1,154,233	(482,175)	771,831
<b>Net Position, beginning of year, Projected</b>	<u>934,527</u>	<u>52,294,391</u>	<u>3,552,433</u>	<u>56,781,351</u>
<b>Net Position</b>	<u>\$ 1,034,300</u>	<u>\$ 53,448,624</u>	<u>\$ 3,070,258</u>	<u>\$ 57,553,182</u>

**City of Cooper City**  
**General Fund - Budget to Actual**  
**Unaudited**

For the period from October 1, 2018 through March 31, 2019

	Original Budget	Amended Budget	Actuals	Available Balance	% Budget to Date
<b>Revenues</b>					
Property Taxes	\$ 20,108,800	\$ 20,108,800	\$ 19,109,311	\$ 999,489	95%
State Pension revenue	567,000	567,000	-	567,000	0%
Franchise Fees and Utility Taxes	6,469,100	6,469,100	3,125,209	3,343,891	48%
Licenses and Permits	689,500	689,500	504,330	185,170	73%
Intergovernmental	3,296,100	3,296,100	1,753,901	1,542,199	53%
Charges for services	4,774,800	4,774,800	3,499,009	1,275,791	73%
Fines and forfeitures	235,000	235,000	114,810	120,190	49%
Investment earnings	100,000	100,000	120,186	(20,186)	120%
Miscellaneous revenue	241,000	241,000	166,524	74,476	69%
<b>Total Revenues</b>	<u>36,481,300</u>	<u>36,481,300</u>	<u>28,393,279</u>	<u>8,088,021</u>	<u>78%</u>
<b>Expenditures</b>					
Commission	417,760	417,760	240,488	177,272	58%
Administration	521,160	521,160	251,176	269,984	48%
City Clerk	630,700	630,700	272,448	358,252	43%
Finance	1,229,040	1,247,182	612,546	634,636	49%
Legal	274,000	274,000	136,523	137,477	50%
Boards & Committees	17,750	17,750	9,141	8,609	51%
Nondepartmental	979,330	1,000,446	202,299	798,147	20%
Growth Management	454,610	455,600	209,192	246,408	46%
Code Enforcement	425,100	425,100	235,927	189,173	55%
Public Works Administration	735,160	741,161	324,188	416,973	44%
Public Works Property Maintenance	828,470	831,620	248,790	582,830	30%
Public Works Parks	2,088,350	2,135,966	747,669	1,388,297	35%
Public Works - Fleet Services	357,160	357,160	160,960	196,200	45%
Police	15,494,500	15,494,500	8,130,622	7,363,878	52%
Fire	11,122,500	11,122,500	6,243,064	4,879,436	56%
Recreation	2,088,600	2,097,861	880,039	1,217,823	42%
<b>Total Expenditures</b>	<u>37,664,190</u>	<u>37,770,465</u>	<u>18,905,069</u>	<u>18,865,396</u>	<u>50%</u>
<b>Transfers</b>					
Transfers In	1,067,300	1,067,300	533,650	533,650	50%
Transfers Out	(2,505,860)	(2,505,860)	(1,252,930)	(1,252,930)	50%
<b>Total Transfers</b>	<u>(1,438,560)</u>	<u>(1,438,560)</u>	<u>(719,280)</u>	<u>(719,280)</u>	<u>50%</u>
Change in Fund Balance	(2,621,450)	(2,727,725)	8,768,929		
<b>Fund balance, beginning of year - Projected</b>	<u>2,623,176</u>	<u>2,623,176</u>	<u>2,623,176</u>		
<b>Fund balance</b>	<u>\$ 1,726</u>	<u>\$ (104,549)</u>	<u>\$ 11,392,105</u>		

**City of Cooper City**  
**Building Services Fund - Budget to Actual**  
**Unaudited**

For the period from October 1, 2018 through March 31, 2019

	Original Budget	Amended Budget	Actuals	Available Balance	% Budget to Date
<b>Revenues</b>					
Licenses and Permits	\$ 1,049,430	\$ 1,049,430	\$ 690,500	\$ 358,930	66%
Investment earnings	-	-	1,429	(1,429)	0%
Miscellaneous revenue	4,240	4,240	1,511	2,729	36%
Total Revenues	<u>1,053,670</u>	<u>1,053,670</u>	<u>693,440</u>	<u>360,230</u>	66%
<b>Expenditures</b>					
Building	<u>1,182,430</u>	<u>1,182,430</u>	<u>414,563</u>	<u>767,867</u>	35%
Total Expenditures	<u>1,182,430</u>	<u>1,182,430</u>	<u>414,563</u>	<u>767,867</u>	35%
<b>Transfers</b>					
Transfers In	<u>125,860</u>	<u>125,860</u>	<u>62,930</u>	<u>62,930</u>	50%
Total Transfers	<u>125,860</u>	<u>125,860</u>	<u>62,930</u>	<u>62,930</u>	50%
Change in Fund Balance	(2,900)	(2,900)	341,807		
<b>Fund balance, beginning of year - Projected</b>	<u>249,209</u>	<u>249,209</u>	<u>249,209</u>		
<b>Fund balance</b>	<u>\$ 246,309</u>	<u>\$ 246,309</u>	<u>\$ 591,016</u>		

**City of Cooper City**  
**Road & Bridge Fund - Budget to Actual**  
**Unaudited**  
**For the period from October 1, 2018 through March 31, 2019**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actuals</u>	<u>Available Balance</u>	<u>% Budget to Date</u>
<b>Revenues</b>					
Intergovernmental	\$ 850,000	\$ 850,000	\$ 445,997	\$ 404,003	52%
Investment earnings	4,000	4,000	8,512	(4,512)	213%
Total Revenues	<u>854,000</u>	<u>854,000</u>	<u>454,509</u>	<u>399,491</u>	53%
<b>Expenditures</b>					
Road & Bridge	<u>1,749,000</u>	<u>1,898,986</u>	<u>428,458</u>	<u>1,470,528</u>	23%
Total Expenditures	<u>1,749,000</u>	<u>1,898,986</u>	<u>428,458</u>	<u>1,470,528</u>	23%
<b>Transfers</b>					
Transfers In	<u>445,000</u>	<u>445,000</u>	<u>222,500</u>	<u>222,500</u>	50%
Total Transfers	<u>445,000</u>	<u>445,000</u>	<u>222,500</u>	<u>222,500</u>	50%
Change in Fund Balance	(450,000)	(599,986)	248,551		
<b>Fund balance, beginning of year - Projected</b>	<u>740,765</u>	<u>740,765</u>	<u>740,765</u>		
<b>Fund balance</b>	<u>\$ 290,765</u>	<u>\$ 140,779</u>	<u>\$ 989,316</u>		

**City of Cooper City**  
**Police Confiscation Fund - Budget to Actual**  
**Unaudited**  
**For the period from October 1, 2018 through March 31, 2019**

	Original Budget	Amended Budget	Actuals	Available Balance	% Budget to Date
<b>Revenues</b>					
Fines and forfeitures	-	-	8,816	(8,816)	0%
Investment earnings	-	-	1,232	(1,232)	0%
Total Revenues	-	-	10,047	(10,047)	0%
<b>Expenditures</b>					
Police	100,000	100,651	6,676	93,975	7%
Total Expenditures	100,000	100,651	6,676	93,975	
Change in Fund Balance	(100,000)	(100,651)	3,371		
<b>Fund balance, beginning of year - Projected</b>	126,060	126,060	126,060		
<b>Fund balance</b>	\$ 26,060	\$ 25,409	\$ 129,431		

**City of Cooper City**  
**Debt Service Fund - Budget to Actual**  
**Unaudited**  
**For the period from October 1, 2018 through March 31, 2019**

	Original Budget	Amended Budget	Actuals	Available Balance	% Budget to Date
<b>Revenues</b>					
Property Taxes	\$ 295,000	\$ 295,000	\$ 266,615	\$ 28,385	90%
Total Revenues	<u>295,000</u>	<u>295,000</u>	<u>266,615</u>	<u>28,385</u>	90%
<b>Expenditures</b>					
Debt Service	<u>295,000</u>	<u>295,000</u>	<u>187,905</u>	<u>107,095</u>	64%
Total Expenditures	<u>295,000</u>	<u>295,000</u>	<u>187,905</u>	<u>107,095</u>	64%
Change in Fund Balance	-	-	78,710		
<b>Fund balance, beginning of year - Projected</b>	<u>45,193</u>	<u>45,193</u>	<u>45,193</u>		
<b>Fund balance</b>	<u>\$ 45,193</u>	<u>\$ 45,193</u>	<u>\$ 123,903</u>		

City of Cooper City  
 Capital Improvement Fund - Budget to Actual  
**Unaudited**  
 For the period from October 1, 2018 through March 31, 2019

	Original Budget	Amended Budget	Actuals	Available Balance	% Budget to Date
<b>Revenues</b>					
Impact fees	-	-	34,127	(34,127)	0%
Investment earnings	-	-	16,124	(16,124)	0%
Grant revenue	550,000	550,000	-	550,000	0%
Total Revenues	<u>550,000</u>	<u>550,000</u>	<u>50,251</u>	<u>499,749</u>	0%
<b>Expenditures</b>					
Capital Improvement	2,485,000	8,689,438	4,655,389	4,034,049	54%
Water & Wastewater Administration					
Total Expenditures	<u>2,485,000</u>	<u>8,689,438</u>	<u>4,655,389</u>	<u>4,034,049</u>	54%
<b>Transfers</b>					
Transfers In	1,935,000	1,935,000	967,500	967,500	50%
Total Transfers	<u>1,935,000</u>	<u>1,935,000</u>	<u>967,500</u>	<u>967,500</u>	50%
Change in Fund Balance	-	(6,204,438)	(3,637,638)		
<b>Fund balance, beginning of year - Projected</b>	<u>3,650,244</u>	<u>3,650,244</u>	<u>3,650,244</u>		
<b>Fund balance</b>	<u>\$ 3,650,244</u>	<u>\$ (2,554,194)</u>	<u>\$ 12,606</u>		

City of Cooper City  
 Parking Lot Fund - Budget to Actual  
**Unaudited**  
 For the period from October 1, 2018 through March 31, 2019

	Original Budget	Amended Budget	Actuals	Available Balance	% Budget to Date
<b>Revenues</b>					
Charges for services	\$ 118,100	\$ 118,100	\$ 125,332	\$ (7,232)	106%
Investment earnings	200	200	746	(546)	373%
Total Revenues	<u>118,300</u>	<u>118,300</u>	<u>126,077</u>	<u>(7,777)</u>	107%
<b>Expenditures</b>					
Parking Lot	<u>118,300</u>	<u>118,300</u>	<u>26,304</u>	<u>91,996</u>	22%
Total Expenditures	<u>118,300</u>	<u>118,300</u>	<u>26,304</u>	<u>91,996</u>	22%
<b>Change in Fund Balance</b>	-	-	99,773		
<b>Net Position, beginning of year, Projected</b>	<u>934,527</u>	<u>934,527</u>	<u>934,527</u>		
<b>Net Position</b>	<u>\$ 934,527</u>	<u>\$ 934,527</u>	<u>\$ 1,034,300</u>		

**City of Cooper City**  
**Water and Sewer Funds - Budget to Actual**  
**Unaudited**  
For the period from October 1, 2018 through March 31, 2019

	Original Budget	Amended Budget	Actuals	Available Balance	% Budget to Date
<b>Revenues</b>					
Charges for services	\$ 11,782,500	\$ 11,782,500	\$ 6,011,476	\$ 5,771,024	51%
Impact fees	-	-	74,288	(74,288)	0%
Investment earnings	18,200	18,200	70,912	(52,712)	390%
Miscellaneous revenue	13,000	13,000	41,162	(28,162)	317%
Total Revenues	<u>11,813,700</u>	<u>11,813,700</u>	<u>6,197,838</u>	<u>5,615,862</u>	52%
<b>Expenditures</b>					
Water Distribution	1,938,420	1,984,178	996,218	987,960	50%
Water Plant	2,275,410	3,690,034	1,221,856	2,468,178	33%
Wastewater Transmission	2,543,740	3,343,304	611,922	2,731,382	18%
Wastewater Plant	1,414,280	1,434,386	641,705	792,681	45%
Customer Service	427,920	431,920	191,300	240,620	44%
Water & Wastewater Administration	2,665,690	2,759,312	880,604	1,878,708	32%
Total Expenditures	<u>11,265,460</u>	<u>13,643,134</u>	<u>4,543,605</u>	<u>9,099,529</u>	33%
<b>Transfers</b>					
Transfers In	1,952,500	1,952,500	976,250	976,250	50%
Transfers Out	(2,952,500)	(2,952,500)	(1,476,250)	(1,476,250)	50%
Total Transfers	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>(500,000)</u>	<u>(500,000)</u>	50%
<b>Change in Fund Balance</b>	(451,760)	(2,829,434)	1,154,233		
<b>Net Position, beginning of year, Projected</b>	<u>52,294,391</u>	<u>52,294,391</u>	<u>52,294,391</u>		
<b>Net Position</b>	<u>\$ 51,842,631</u>	<u>\$ 49,464,957</u>	<u>\$ 53,448,624</u>		

**City of Cooper City**  
**Stormwater Fund - Budget to Actual**  
**Unaudited**  
**For the period from October 1, 2018 through March 31, 2019**

	Original Budget	Amended Budget	Actuals	Available Balance	% Budget to Date
<b>Revenues</b>					
Charges for services	\$ 319,000	\$ 319,000	\$ 156,348	\$ 162,652	49%
Investment earnings	9,100	9,100	17,295	(8,195)	190%
Total Revenues	<u>328,100</u>	<u>328,100</u>	453,506	<u>(125,406)</u>	138%
<b>Expenditures</b>					
Stormwater	699,590	2,778,942	935,681	1,843,260	34%
Total Expenditures	<u>699,590</u>	<u>2,778,942</u>	935,681	<u>1,843,260</u>	34%
<b>Change in Fund Balance</b>	(371,490)	(2,450,842)	(482,175)		
<b>Net Position, beginning of year, Projected</b>	<u>3,552,433</u>	<u>3,552,433</u>	<u>3,552,433</u>		
<b>Net Position</b>	<u>\$ 3,180,943</u>	<u>\$ 1,101,592</u>	<u>\$ 3,070,258</u>		