

City of Cooper City
Monthly Financial Reports - Unaudited
For the period from October 1, 2020 through September 30, 2021



CITY OF
Cooper City
Someplace Special



City of Cooper City Monthly Financial Reports - Unaudited Table of Contents

Page	
1	General Fund - Budget to Actual.....
2	Building Services Fund - Budget to Actual.....
3	Road & Bridge Fund - Budget to Actual.....
4	Police Confiscation Fund - Budget to Actual.....
5	Tree Trust Fund - Budget to Actual.....
6	Capital Improvement Fund - Budget to Actual.....
7	Parking Lot Fund - Budget to Actual.....
8	Water and Sewer Funds - Budget to Actual.....
9	Stormwater Fund - Budget to Actual.....
10	Schedule of Interfund Transfers (Transfers In and Out).....

City of Cooper City
General Fund - Budget to Actual
Unaudited
For the period from October 1, 2020 through September 30, 2021

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
Revenues						
Property Taxes	\$ 19,378,929	\$ 19,378,929	\$ 19,374,007	\$ -	\$ 4,922	100.0%
State Pension revenue	493,153	493,153	454,064	-	39,089	92.1%
Franchise Fees and Utility Taxes	5,218,385	5,218,385	5,097,285	-	121,100	97.7%
Licenses and Permits	490,000	490,000	316,287	-	173,713	64.5%
Intergovernmental	4,005,011	4,005,011	5,702,988	-	(1,697,977)	142.4%
Charges for services	6,272,015	6,272,015	5,673,948	-	598,067	90.5%
Fines and forfeitures	170,000	170,000	88,698	-	81,302	52.2%
Investment earnings	100,000	100,000	763	-	99,237	0.8%
Miscellaneous revenue	193,000	193,000	375,033	-	(182,033)	194.3%
Total Revenues	<u>36,320,493</u>	<u>36,320,493</u>	<u>37,083,073</u>	<u>-</u>	<u>(762,580)</u>	<u>102.1%</u>
Expenditures						
Commission	287,998	268,998	205,865	1,297	61,836	77.0%
Administration	484,098	488,098	450,747	9,520	27,831	94.3%
City Clerk	648,174	648,174	626,761	-	21,413	96.7%
Finance	1,112,948	1,150,356	1,046,556	12,000	91,800	92.0%
Legal	418,000	450,000	439,922	-	10,078	97.8%
Boards & Committees	12,200	12,200	7,701	-	4,499	63.1%
Debt Service	4,000	4,000	-	-	4,000	0.0%
Nondepartmental	895,858	838,358	1,533,621	25,906	(721,169)	186.0%
Growth Management	368,867	368,867	292,154	1,899	74,814	79.7%
Code Enforcement	480,750	480,750	473,865	-	6,885	98.6%
Public Works Administration	656,796	656,796	486,658	-	170,138	74.1%
Public Works Property Maintenance	521,553	529,053	483,276	8,604	37,173	93.0%
Public Works Parks	1,799,721	1,818,315	1,563,162	46,967	208,187	88.6%
Public Works - Fleet Services	393,131	393,131	369,042	-	24,089	93.9%
Police	15,557,882	15,557,882	13,954,514	29,536	1,573,832	89.9%
Fire	12,079,395	12,082,423	11,393,351	-	689,073	94.3%
Recreation	1,803,253	1,803,253	1,506,104	10,955	286,194	84.1%
Total Expenditures	<u>37,524,624</u>	<u>37,550,654</u>	<u>34,833,299</u>	<u>146,683</u>	<u>2,570,673</u>	<u>93.2%</u>
Transfers						
Transfers In	1,971,840	1,971,840	1,971,840	-	-	100.0%
Transfers Out	(1,294,247)	(1,294,247)	(1,294,247)	-	0	100.0%
Total Transfers	<u>677,593</u>	<u>677,593</u>	<u>677,593</u>	<u>-</u>	<u>0</u>	<u>100.0%</u>
Change in Fund Balance	(526,538)	(552,568)	2,927,367			
Fund balance, beginning of year	<u>8,591,400</u>	<u>8,591,400</u>	<u>8,591,400</u>			
Fund balance, end of year	<u>\$ 8,064,862</u>	<u>\$ 8,038,832</u>	<u>\$ 11,518,767</u>			

City of Cooper City
Building Services Fund - Budget to Actual
Unaudited
 For the period from October 1, 2020 through September 30, 2021

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
Revenues						
Licenses and Permits	\$ 1,150,663	\$ 1,150,663	\$ 2,060,818	\$ -	\$ (910,155)	179.1%
Investment earnings	1,500	1,500	130	-	1,370	8.7%
Miscellaneous revenue	3,000	3,000	1,025	-	1,975	34.2%
Total Revenues	<u>1,155,163</u>	<u>1,155,163</u>	<u>2,061,973</u>	<u>-</u>	<u>(906,810)</u>	178.5%
Expenditures						
Building	<u>847,950</u>	<u>847,950</u>	<u>811,997</u>	<u>-</u>	<u>35,953</u>	95.8%
Total Expenditures	<u>847,950</u>	<u>847,950</u>	<u>811,997</u>	<u>-</u>	<u>35,953</u>	95.8%
Other financing (uses)						
Transfers Out	<u>(307,213)</u>	<u>(307,213)</u>	<u>(307,213)</u>	<u>-</u>	<u>-</u>	100.0%
Total other financing (uses)	<u>(307,213)</u>	<u>(307,213)</u>	<u>(307,213)</u>	<u>-</u>	<u>-</u>	100.0%
Change in Fund Balance	-	-	942,764			
Fund balance, beginning of year	<u>434,914</u>	<u>434,914</u>	<u>434,914</u>			
Fund balance, end of year	<u>\$ 434,914</u>	<u>\$ 434,914</u>	<u>\$ 1,377,678</u>			

City of Cooper City
Road & Bridge Fund - Budget to Actual
Unaudited
For the period from October 1, 2020 through September 30, 2021

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
Revenues						
Intergovernmental	\$ 785,486	\$ 785,486	\$ 851,420	\$ -	\$ (65,934)	108.4%
Investment earnings	5,000	5,000	(55)	-	5,055	-1.1%
Total Revenues	<u>790,486</u>	<u>790,486</u>	<u>851,364</u>	<u>-</u>	<u>(60,878)</u>	107.7%
Expenditures						
Road & Bridge	<u>1,547,000</u>	<u>1,547,000</u>	<u>1,280,310</u>	<u>62,513</u>	<u>204,177</u>	86.8%
Total Expenditures	<u>1,547,000</u>	<u>1,547,000</u>	<u>1,280,310</u>	<u>62,513</u>	<u>204,177</u>	86.8%
Other financing sources						
Transfers In	<u>756,514</u>	<u>756,514</u>	<u>756,514</u>	<u>-</u>	<u>0</u>	100.0%
Total other financing sources	<u>756,514</u>	<u>756,514</u>	<u>756,514</u>	<u>-</u>	<u>0</u>	100.0%
Change in Fund Balance	-	-	327,568			
Fund balance, beginning of year	<u>225,094</u>	<u>225,094</u>	<u>225,094</u>			
Fund balance, end of year	<u>\$ 225,094</u>	<u>\$ 225,094</u>	<u>\$ 552,662</u>			

City of Cooper City
Police Confiscation Fund - Budget to Actual
Unaudited
For the period from October 1, 2020 through September 30, 2021

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
Revenues						
Fines and forfeitures	\$ 24,000	\$ 24,000	\$ 2,184	\$ -	\$ 21,816	9.1%
Investment earnings	2,000	2,000	28	-	1,972	1.4%
Total Revenues	<u>26,000</u>	<u>26,000</u>	<u>2,212</u>	<u>-</u>	<u>23,788</u>	8.5%
Expenditures						
Police	236,903	236,903	88,339	-	148,564	37.3%
Total Expenditures	<u>236,903</u>	<u>236,903</u>	<u>88,339</u>	<u>-</u>	<u>148,564</u>	37.3%
Change in Fund Balance	(210,903)	(210,903)	(86,127)			
Fund balance, beginning of year	<u>210,951</u>	<u>210,951</u>	<u>210,951</u>			
Fund balance, end of year	<u>\$ 48</u>	<u>\$ 48</u>	<u>\$ 124,824</u>			

City of Cooper City
Tree Trust Fund - Budget to Actual
Unaudited
For the period from October 1, 2020 through September 30, 2021

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
Revenues						
Tree Trust	\$ 175,791	\$ 175,791	\$ 263,891	\$ -	\$ (88,100)	150.1%
Investment earnings	-	-	31	-		0.0%
Total Revenues	<u>175,791</u>	<u>175,791</u>	<u>263,922</u>	<u>-</u>	<u>(88,100)</u>	150.1%
Expenditures						
Tree Trust Fund	163,500	163,500	110,694	\$ 46,531	6,276	96.2%
Total Expenditures	<u>163,500</u>	<u>163,500</u>	<u>110,694</u>	<u>46,531</u>	<u>6,276</u>	96.2%
Change in Fund Balance	12,291	12,291	153,228			
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>			
Fund balance, end of year	<u>\$ 12,291</u>	<u>\$ 12,291</u>	<u>\$ 153,228</u>			

City of Cooper City
Capital Improvement Fund - Budget to Actual
Unaudited
For the period from October 1, 2020 through September 30, 2021

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
Revenues						
Impact fees	\$ 18,000	\$ 18,000	\$ 84,592	\$ -	\$ (66,592)	470.0%
Investment earnings	2,000	2,000	555	-	1,445	27.7%
Grant revenue	-	-	272,560	-	(272,560)	0.0%
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>357,707</u>	<u>-</u>	<u>(337,707)</u>	1788.5%
Expenditures						
Capital Improvement	<u>146,000</u>	<u>146,000</u>	<u>141,720</u>	<u>-</u>	<u>4,280</u>	97.1%
Total Expenditures	<u>146,000</u>	<u>146,000</u>	<u>141,720</u>	<u>-</u>	<u>4,280</u>	97.1%
Other Financing Sources						
Transfers In	<u>576,230</u>	<u>576,230</u>	<u>576,230</u>	<u>-</u>	<u>(0)</u>	100.0%
Transfers Out	<u>(417,230)</u>	<u>(417,230)</u>	<u>(417,230)</u>	<u>-</u>	<u>0</u>	100.0%
Total Other Financing Sources	<u>159,000</u>	<u>159,000</u>	<u>159,000</u>	<u>-</u>	<u>(0)</u>	100.0%
Change in Fund Balance	33,000	33,000	374,987			
Fund balance, beginning of year	<u>(688,014)</u>	<u>(688,014)</u>	<u>(688,014)</u>			
Fund balance, end of year	<u>\$ (655,014)</u>	<u>\$ (655,014)</u>	<u>\$ (313,027)</u>			

City of Cooper City
 Parking Lot Fund - Budget to Actual
Unaudited
 For the period from October 1, 2020 through September 30, 2021

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
Revenues						
Charges for services	\$ 151,000	\$ 151,000	\$ 217,242	\$ -	\$ (66,242)	143.9%
Investment earnings	1,000	1,000	70	-	930	7.0%
Total Revenues	<u>152,000</u>	<u>152,000</u>	<u>217,312</u>	<u>-</u>	<u>(65,312)</u>	143.0%
Expenditures						
Parking Lot	79,078	79,078	50,002	2,907	26,169	66.9%
Depreciation	-	-	36,930	-	(36,930)	0.0%
Total Expenditures	<u>79,078</u>	<u>79,078</u>	<u>86,932</u>	<u>2,907</u>	<u>(10,761)</u>	113.6%
Other financing (uses)						
Transfers Out	(66,254)	(66,254)	(66,254)	-	0	100.0%
Total other financing (uses)	<u>(66,254)</u>	<u>(66,254)</u>	<u>(66,254)</u>	<u>-</u>	<u>0</u>	100.0%
Change in Net Position	6,668	6,668	64,126			
Net Position, beginning of year	<u>852,484</u>	<u>852,484</u>	<u>852,484</u>			
Net Position, end of year	<u>\$ 859,152</u>	<u>\$ 859,152</u>	<u>\$ 916,610</u>			

City of Cooper City
Water and Sewer Funds - Budget to Actual
Unaudited
For the period from October 1, 2020 through September 30, 2021

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
Revenues						
Charges for services	\$ 12,847,440	\$ 12,847,440	\$ 12,428,999	\$ -	\$ 418,441	96.7%
Impact fees	-	-	7,465	-	(7,465)	0.0%
Investment earnings	40,000	40,000	1,782	-	38,218	4.5%
Miscellaneous revenue	27,000	27,000	222,900	-	(195,900)	825.6%
Total Revenues	<u>12,914,440</u>	<u>12,914,440</u>	<u>12,661,146</u>	<u>-</u>	<u>253,294</u>	98.0%
Expenses						
Water Distribution	2,284,241	2,332,656	1,398,035	201,403	733,218	68.6%
Water Plant	1,883,025	2,025,931	1,862,515	52,856	110,560	94.5%
Wastewater Transmission	1,680,389	2,356,579	1,591,407	396,352	368,821	84.3%
Wastewater Plant	1,387,800	4,249,775	3,263,140	916,322	70,312	98.3%
Customer Service	395,074	395,074	368,011	-	27,063	93.1%
Water & Wastewater Administration	1,877,468	2,014,773	1,745,290	242,056	27,427	98.6%
Depreciation	-	-	3,232,886	-	(3,232,886)	0.0%
Total Expenditures	<u>9,507,997</u>	<u>13,374,788</u>	<u>13,461,284</u>	<u>1,808,989</u>	<u>(1,895,484)</u>	114.2%
Other Financing Sources (Uses)						
Transfers In	2,290,530	2,290,530	2,290,530	-	-	100.0%
Transfers Out	(3,477,577)	(3,465,277)	(3,465,277)	-	(0)	100.0%
Total Transfers	<u>(1,187,047)</u>	<u>(1,174,747)</u>	<u>(1,174,747)</u>	<u>-</u>	<u>(0)</u>	100.0%
Change in Net Position	2,219,396	(1,635,095)	(1,974,885)			
Net Position, beginning of year	<u>51,458,583</u>	<u>51,458,583</u>	<u>51,458,583</u>			
Net Position, end of year	<u>\$ 53,677,979</u>	<u>\$ 49,823,488</u>	<u>\$ 49,483,698</u>			

City of Cooper City
Stormwater Fund - Budget to Actual
Unaudited
For the period from October 1, 2020 through September 30, 2021

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
Revenues						
Charges for services	\$ 528,191	\$ 528,191	\$ 473,857	\$ -	\$ 54,334	89.7%
Investment earnings	4,000	4,000	(15)	-	4,015	-0.4%
Total Revenues	<u>532,191</u>	<u>532,191</u>	<u>473,843</u>	<u>-</u>	<u>58,348</u>	89.0%
Expenditures						
Stormwater	481,099	516,225	412,428	32,897	70,900	86.3%
Depreciation	-	-	183,004	-	(183,004)	0.0%
Total Expenditures	<u>481,099</u>	<u>516,225</u>	<u>595,432</u>	<u>32,897</u>	<u>(112,104)</u>	121.7%
Transfers						
Transfers In	-	-	-	-	-	0.0%
Transfers Out	(32,593)	(32,593)	(32,593)	-	(0)	100.0%
Total Transfers	<u>(32,593)</u>	<u>(32,593)</u>	<u>(32,593)</u>	<u>-</u>	<u>(0)</u>	100.0%
Change in Net Position	18,499	(16,627)	(154,182)			
Net Position, beginning of year	<u>3,474,007</u>	<u>3,474,007</u>	<u>3,474,007</u>			
Net Position, end of year	<u>\$ 3,492,506</u>	<u>\$ 3,457,380</u>	<u>\$ 3,319,825</u>			

City of Cooper City
City-Wide Interfund Transfers
Unaudited

For the period from October 1, 2020 through September 30, 2021

Purpose of Transfer	Fund Transferred To	Fund Transferred From	GL Description	GL Number	YTD Amount	
Budgeted contribution to General fund partially based on the cost allocation and then any additional is to fund balance	General		INTER-FUND GROUP TRSF IN-BUILDING	001-000-381002-381	307,213	
		Building Inspect. Svcs	ENTERPRISE TRANSFER TO GENERAL	102-211-591001-524	(307,213)	
Budgeted contribution to General fund partially based on the cost allocation and then any additional is to fund balance	General		INTER-FUND GROUP TRSF IN-PARKING LOT	001-000-381400-381	57,059	
		Parking Lot	ENTERPRISE TRANSFER TO GENERAL	400-810-591001-545	(57,059)	
Budgeted contribution to General fund partially based on the cost allocation and then any additional is to fund balance	General		INTER-FUND GROUP TRSF IN-STORM WATER	001-000-381440-381	20,593	
		Storm Water	ENTERPRISE TRANSFER TO GENERAL	440-315-591001-538	(20,593)	
Budgeted contribution to General fund partially based on the cost allocation and then any additional is to fund balance	General		INTER-FUND GROUP TRSF IN-WATER/SEWER	001-000-381450-381	1,574,675	
		W&S Utility Fund	ENTERPRISE TRANSFER TO GENERAL	450-950-591001-536	(1,574,675)	
Budgeted contribution to General fund partially based on the cost allocation and then any additional is to fund balance	General		CONTRIBUTION FROM CAPITAL IMPROVEMENTS	001-000-382453-382	12,300	
		W&S Capital Improvement	INTERFUND TRANSFERS OUT	453-950-581001-581	(12,300)	
Budgeted contribution to Road & Bridge partially based on the cost allocation and then any additional is to fund balance	Road & Bridge		INTER-FUND GROUP TRSF IN-GENERAL	103-000-381001-381	718,017	
		General	GENERAL GOV'T TRANSFER TO ROAD & BRIDGE	001-190-593103-581	(718,017)	
Budgeted contribution to Road & Bridge partially based on the cost allocation and then any additional is to fund balance	Road & Bridge		INTER-FUND GROUP TRSF IN-PARKING LOT	103-000-381400-381	9,195	
		Parking Lot	TRANSFER TO ROAD AND BRIDGE FUND	400-810-591103-545	(9,195)	
Budgeted contribution to Road & Bridge partially based on the cost allocation and then any additional is to fund balance	Road & Bridge		INTER-FUND GROUP TRSF IN-STORM WATER	103-000-381440-381	12,000	
		Storm Water	TRANSFER TO ROAD AND BRIDGE	440-315-591103-538	(12,000)	
Budgeted contribution to Road & Bridge partially based on the cost allocation and then any additional is to fund balance	Road & Bridge		INTER-FUND GROUP TRSF IN-WATER/SEWER	103-000-381450-381	17,302	
		W&S Utility Fund	ENTERPRISE TRANSFER TO ROAD & BRIDGE	450-950-591103-581	(17,302)	
Budgeted contribution to Capital Projects partially based on the cost allocation and then any additional is to fund balance	Capital Projects		INTER-FUND GROUP TRSF IN-GENERAL	300-000-381001-381	576,230	
		General	GENERAL GOV'T TRANSFER TO CAPITAL PROJ	001-190-593300-581	(576,230)	
Capital projects loan repayment to fund a portion of the construction of Flamingo West Park. \$417,230 yearly from FY 20-24	W&S Utility Fund		INTER-FUND GROUP TRSF IN-CAPITAL PROJ	450-000-381300-381	417,230	
		Capital Projects	ENTERPRISE TRANSFER TO DEBT SERVICE	300-314-591200-572	(417,230)	
Budgeted contribution to Water & Sewer Capital Improvement fund partially based on the cost allocation and then any additional is to fund balance	W&S Capital Improvement		INTER-FUND GROUP TRSF IN-WATER/SEWER	453-000-381450-381	1,873,300	
		W&S Utility Fund	ENTERPRISE TRANSFER TO CAPITAL IMPROVMNT	450-950-591453-536	(1,873,300)	
					Transfers In	\$ 5,595,114
					Transfers Out	-\$5,595,114
					Total Net of Transfers	<u>-</u>