

**City of Cooper City**  
**Monthly Financial Reports - Unaudited**  
**For the period from October 1, 2021 through February 28, 2022**



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



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

<b>Page</b>	
1	Balance Sheet - Governmental Funds.....
2	Statement of Revenue, Expenditures, and Changes in Fund Balance.....
3	Statement of Net Position - Proprietary Funds.....
4	Statement of Revenue, Expenses, and Changes in Fund Balance - Proprietary Funds.....
5	Statement of Net Position - Fiduciary Funds .....
6	Statement of Changes in Assets and Liabilities - Fiduciary Funds.....
7	General Fund - Budget to Actual.....
8	Building Services Fund - Budget to Actual.....
9	Road & Bridge Fund - Budget to Actual.....
10	Police Confiscation Fund - Budget to Actual.....
11	Tree Trust Fund - Budget to Actual.....
12	ARPA Fund - Budget to Actual.....
13	Capital Improvement Fund - Budget to Actual.....
14	Parking Lot Fund - Budget to Actual.....
15	Water and Sewer Funds - Budget to Actual.....
16	Stormwater Fund - Budget to Actual.....
17	Schedule of Interfund Transfers (Transfers In and Out).....

City of Cooper City  
Balance Sheet - Governmental Funds  
**Unaudited**  
As of February 28, 2022

	General Fund	Building Services Fund	Road and Bridge Fund	Police Confiscation Fund	Tree Trust Fund	ARPA FUND	Capital Improvement Fund	Total
<b>Assets</b>								
Cash and cash equivalents	\$ 25,988,695	\$ 1,436,369	\$ 958,133	\$ 230,925	\$ 107,479	\$ 8,932,490	\$ 207,140	\$ 37,861,230
Accounts receivable, net	537,650	-	-	-	-	-	-	537,651
Due from other funds	-	-	-	-	-	-	-	-
Due from other governments	649,750	10,784	48,250	-	-	-	(0)	708,783
Due from other funds	-	-	-	-	-	-	-	-
Prepays and inventory	30,935	-	-	-	-	-	-	30,935
<b>Total Assets</b>	<b>27,207,029</b>	<b>1,447,154</b>	<b>1,006,382</b>	<b>230,925</b>	<b>107,479</b>	<b>8,932,490</b>	<b>207,140</b>	<b>39,138,600</b>
<b>Liabilities and Deferred Inflows of Resources</b>								
Accounts Payable	471,908	17,491	34,197	-	-	10,562	-	534,158
Due to other funds	-	-	-	-	-	-	-	-
Refundable deposits	52,589	-	-	-	-	-	-	52,589
Due to other funds	-	-	-	-	-	-	1,166,900	1,166,900
Unearned revenue	230,478	-	-	-	-	-	(0)	230,478
Compensated Absences	-	-	-	-	-	-	-	-
Notes Payable	-	-	-	-	-	-	-	-
Net Pension Liability	-	-	-	-	-	-	-	-
Net OPEB Liability	-	-	-	-	-	-	-	-
Deferred Inflow of resources	415,472	10,784	-	-	-	938	-	427,194
<b>Total Liabilities and deferred inflows of resources</b>	<b>1,170,447</b>	<b>28,275</b>	<b>34,197</b>	<b>-</b>	<b>-</b>	<b>11,500</b>	<b>1,166,900</b>	<b>2,411,319</b>
<b>Fund Balance</b>								
Assigned for Encumbrances	955,282	-	136,511	-	-	-	-	1,091,793
Restricted	-	-	-	230,925	107,479	8,920,990	-	9,259,394
Unassigned	25,081,300	1,418,877	835,675	-	-	-	(959,758)	26,376,094
<b>Total Fund Balance</b>	<b>26,036,582</b>	<b>1,418,877</b>	<b>972,186</b>	<b>230,925</b>	<b>107,479</b>	<b>8,920,990</b>	<b>(959,758)</b>	<b>36,727,281</b>
<b>Total Liabilities, deferred inflows of resources, and Fund balance</b>	<b>\$ 27,207,029</b>	<b>\$ 1,447,154</b>	<b>\$ 1,006,382</b>	<b>\$ 230,925</b>	<b>\$ 107,479</b>	<b>\$ 8,932,490</b>	<b>\$ 207,140</b>	<b>\$ 39,138,600</b>

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

City of Cooper City  
Statement of Revenue, Expenditures, and Changes in Fund Balance  
**Unaudited**  
For the period from October 1, 2021 through February 28, 2022

	General Fund	Building Services Fund	Road and Bridge Fund	Police Confiscation Fund	Tree Trust Fund	ARPA Fund	Capital Improvement Fund	Total
<b>Revenues</b>								
Property Taxes	\$ 18,772,423	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,772,423
State Pension revenue	331,729	-	-	-	-	-	-	331,729
Franchise Fees and Utility Taxes	2,373,516	-	-	-	-	-	-	2,373,516
Licenses and Permits	18,255	495,893	-	-	-	-	-	514,148
Intergovernmental	1,846,116	-	365,840	-	-	8,856,342	-	11,068,298
Charges for services	4,925,153	-	-	-	-	-	-	4,925,153
Fines and forfeitures	40,057	-	-	24,619	-	-	-	64,676
Impact fees	-	-	-	-	-	-	2,217	2,217
Investment earnings	(25,669)	(1,647)	(917)	(246)	(133)	-	564	(28,048)
Miscellaneous	103,481	854	-	-	-	-	-	104,336
<b>Total Revenues</b>	<b>28,385,061</b>	<b>495,101</b>	<b>364,923</b>	<b>24,373</b>	<b>(133)</b>	<b>8,856,342</b>	<b>2,781</b>	<b>38,128,448</b>
<b>Expenditures</b>								
Commission	100,361	-	-	-	-	-	-	100,361
Administration	245,633	-	-	-	-	-	-	245,633
City Clerk	155,690	-	-	-	-	-	-	155,690
Finance	489,803	-	-	-	-	-	-	489,803
Human Resources	73,972	-	-	-	-	-	-	73,972
Legal	144,708	-	-	-	-	-	-	144,708
ARPA Fund	-	-	-	-	-	43,352	-	43,352
Boards & Committees	4,573	-	-	-	-	-	-	4,573
Nondepartmental	334,560	-	-	-	-	-	-	334,560
Tree Trust Fund	-	-	-	-	-	-	-	-
Building	-	311,907	-	-	-	-	-	311,907
Growth Management	140,230	-	-	-	-	-	-	140,230
Code Enforcement	197,512	-	-	-	-	-	-	197,512
Public Works Administration	205,949	-	-	-	-	-	-	205,949
Public Works Property Maintenance	176,771	-	-	-	-	-	-	176,771
Public Works Parks	697,895	-	-	-	-	-	-	697,895
Public Works - Fleet Services	115,371	-	-	-	-	-	-	115,371
Police	5,768,600	-	-	5,800	-	-	-	5,774,400
Fire	4,886,187	-	-	-	-	-	-	4,886,187
Recreation	594,667	-	-	-	-	-	-	594,667
Road & Bridge	-	-	250,744	-	-	-	-	250,744
Capital Improvement	-	-	-	-	-	-	563	563
<b>Total Expenditures</b>	<b>14,332,482</b>	<b>311,908</b>	<b>250,744</b>	<b>5,800</b>	<b>-</b>	<b>43,352</b>	<b>563</b>	<b>14,944,849</b>
<b>Other financing sources (uses)</b>								
Transfers In	828,314	-	310,428	-	-	-	83,575	1,222,317
Transfers Out	(377,962)	(139,845)	-	-	-	-	(173,846)	(691,653)
<b>Total other financing sources (uses)</b>	<b>450,352</b>	<b>(139,845)</b>	<b>310,428</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(90,271)</b>	<b>530,664</b>
Change in Fund Balance	14,502,931	43,348	424,607	18,573	(133)	8,812,990	(88,053)	23,714,263
<b>Fund balance, beginning of year</b>	<b>11,533,651</b>	<b>1,375,529</b>	<b>547,579</b>	<b>212,352</b>	<b>107,611</b>	<b>108,000</b>	<b>(871,705)</b>	<b>13,013,017</b>
<b>Fund balance, end of year</b>	<b>\$ 26,036,582</b>	<b>\$ 1,418,877</b>	<b>\$ 972,186</b>	<b>\$ 230,925</b>	<b>\$ 107,478</b>	<b>\$ 8,920,990</b>	<b>\$ (959,758)</b>	<b>\$ 36,727,280</b>

City of Cooper City  
Statement of Net Position - Proprietary Funds  
**Unaudited**  
As of February 28, 2022

	Parking Lot Fund	Water and Sewer Fund	Stormwater Fund	Total
<b>Assets and deferred outflows of resources</b>				
Cash and cash equivalents	\$ 70,584	\$ 12,245,652	\$ 158,159	\$ 12,474,395
Accounts receivable, net of allowance	10,879	1,556,598	72,023	1,639,500
Due from other funds	-	1,166,900	-	1,166,900
Due from other governments	-	-	-	-
Prepays and inventory	-	3,500,000	-	3,500,000
Capital Assets, net of depreciation	811,940	48,732,373	4,652,919	54,197,232
Due from other funds	-	-	-	-
Deferred outflows of resources	-	1,790,779	38,992	1,829,770
Total assets and deferred outflows of resources	<u>893,404</u>	<u>68,992,301</u>	<u>4,922,093</u>	<u>74,807,797</u>
<b>Liabilities and deferred inflows of resources</b>				
Accounts Payable	4,779	218,518	15,207	238,503
Refundable deposits	23,400	1,144,810	-	1,168,210
Compensated Absences	-	480,667	22,129	502,796
Notes Payable	-	-	1,143,062	1,143,062
Net Pension Liability	-	4,161,592	143,673	4,305,265
Net OPEB Liability	-	2,839,203	84,996	2,924,199
Deferred Inflow of resources	-	868,265	15,798	884,063
Total Liabilities and deferred inflows of resources	<u>28,179</u>	<u>9,713,056</u>	<u>1,424,865</u>	<u>11,166,099</u>
<b>Net Position</b>				
Net investment in capital assets	811,940	48,732,373	3,509,857	53,054,170
Assigned for Encumbrances	26,353	1,889,264	53,890	1,969,507
Unrestricted	26,933	8,657,608	(66,518)	8,618,024
Total Net Position	<u>865,226</u>	<u>59,279,245</u>	<u>3,497,229</u>	<u>63,641,700</u>
<b>Total Liabilities, deferred inflows of resources, and Net Position</b>	<u>\$ 893,404</u>	<u>\$ 68,992,301</u>	<u>\$ 4,922,093</u>	<u>\$ 74,807,797</u>

**City of Cooper City**  
**Statement of Revenue, Expenses, and Changes in Fund Balance - Proprietary Funds**  
**Unaudited**  
For the period from October 1, 2021 through February 28, 2022

	Parking Lot Fund	Water and Sewer Fund	Stormwater Fund	Total
<b>Revenues</b>				
Charges for services	\$ 66,885	\$ 5,213,558	\$ 219,446	\$ 5,499,889
Impact fees	-	57,741	-	57,741
Investment earnings	(86)	(13,547)	(164)	(13,798)
Miscellaneous	-	26,500	-	26,500
Total Revenues	<u>66,798</u>	<u>5,284,251</u>	<u>219,282</u>	<u>5,570,332</u>
<b>Expenditures</b>				
Parking Lot	15,964	-	-	15,964
Stormwater	-	-	207,091	207,091
Water Distribution	-	739,778	-	739,778
Water Plant	-	767,378	-	767,378
Wastewater Transmission	-	760,070	-	760,070
Wastewater Plant	-	942,093	-	942,093
Customer Service	-	188,516	-	188,516
Water & Wastewater Administration	-	859,524	-	859,524
Depreciation Expense	<u>15,388</u>	<u>1,347,036</u>	<u>76,252</u>	<u>1,438,675</u>
Total Expenditures	<u>31,352</u>	<u>5,604,394</u>	<u>283,343</u>	<u>5,919,089</u>
<b>Other financing sources (uses)</b>				
Transfers In	-	1,043,558	-	1,043,558
Transfers Out	<u>(27,606)</u>	<u>(1,533,036)</u>	<u>(13,580)</u>	<u>(1,574,223)</u>
Total other financing sources (uses)	<u>(27,606)</u>	<u>(489,478)</u>	<u>(13,580)</u>	<u>(530,664)</u>
<b>Change in Net Position</b>	7,841	(809,621)	(77,641)	(879,421)
<b>Net Position, beginning of year</b>	<u>857,385</u>	<u>60,088,866</u>	<u>3,574,870</u>	<u>64,521,121</u>
<b>Net Position, end of year</b>	<u>\$ 865,226</u>	<u>\$ 59,279,245</u>	<u>\$ 3,497,229</u>	<u>\$ 63,641,700</u>

City of Cooper City  
Statement of Net Position - Fiduciary Funds

**Unaudited**

As of February 28, 2022

---

	<u>Sanitation Agency Fund</u>	
<b>Assets</b>		
Cash and cash equivalents	\$	662,872
Accounts receivable		635,587
Total Assets		<u>1,298,459</u>
<b>Liabilities</b>		
Accounts Payable		1,298,459
Total Liabilities	\$	<u>1,298,459</u>

City of Cooper City  
Statement of Changes in Assets and Liabilities - Fiduciary Funds  
**Unaudited**  
As of February 28, 2022

---

	Balance, September 30, 2021	Additions	Deductions	Balance, February 28, 2022
<b>Assets</b>				
Cash and cash equivalents	\$ 1,034,680	\$ 1,620,911	\$ (1,992,719)	\$ 662,872
Accounts receivable	219,312	2,037,453	(1,621,178)	635,587
Total Assets	<u>\$ 1,253,992</u>	<u>\$ 3,658,364</u>	<u>\$ (3,613,897)</u>	<u>\$ 1,298,459</u>
<b>Liabilities</b>				
Accounts Payable	<u>\$ 1,249,413</u>	<u>\$ 3,441,220</u>	<u>\$ (3,392,174)</u>	<u>\$ 1,298,459</u>
Total Liabilities	<u>\$ 1,249,413</u>	<u>\$ 3,441,220</u>	<u>\$ (3,392,174)</u>	<u>\$ 1,298,459</u>



**City of Cooper City**  
**General Fund - Budget to Actual**  
**Unaudited**  
For the period from October 1, 2021 through February 28, 2022

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
<b>Revenues</b>						
Property Taxes	\$ 19,904,014	\$ 19,904,014	\$ 18,772,423	\$ -	\$ 1,131,591	94.3%
State Pension revenue	493,597	493,597	331,729	-	161,868	67.2%
Franchise Fees and Utility Taxes	5,449,910	5,449,910	2,373,516	-	3,076,394	43.6%
Licenses and Permits	490,000	490,000	18,255	-	471,745	3.7%
Intergovernmental	4,451,445	4,451,445	1,846,116	-	2,605,329	41.5%
Charges for services	6,350,164	6,350,164	4,925,153	-	1,425,011	77.6%
Fines and forfeitures	165,000	165,000	40,057	-	124,943	24.3%
Investment earnings	25,000	25,000	(25,669)	-	50,669	-102.7%
Miscellaneous revenue	179,000	179,000	103,481	-	75,519	57.8%
<b>Total Revenues</b>	<u>37,508,130</u>	<u>37,508,130</u>	<u>28,385,061</u>	<u>-</u>	<u>9,123,069</u>	<u>75.7%</u>
<b>Expenditures</b>						
Commission	258,373	259,263	100,361	612	158,290	38.9%
Administration	578,252	603,952	245,633	42,765	315,554	47.8%
City Clerk	487,396	487,396	155,690	-	331,706	31.9%
Finance	1,286,098	1,315,598	489,803	277,584	548,211	58.3%
Human Resources	262,571	264,595	73,972	889	189,734	28.3%
Legal	420,000	420,000	144,708	-	275,292	34.5%
Boards & Committees	12,200	12,200	4,573	-	7,627	37.5%
Debt Service	4,000	4,000	-	-	4,000	0.0%
Nondepartmental	687,858	634,220	334,560	379,455	(79,795)	112.6%
Growth Management	365,151	365,151	140,230	-	224,921	38.4%
Code Enforcement	603,852	603,852	197,512	-	406,340	32.7%
Public Works Administration	596,163	596,163	205,949	6,943	383,271	35.7%
Public Works Property Maintenance	558,210	558,210	176,771	37,106	344,333	38.3%
Public Works Parks	2,534,735	2,543,982	697,895	64,587	1,781,500	30.0%
Public Works - Fleet Services	412,936	412,936	115,371	2,092	295,473	28.4%
Police	15,091,851	15,121,387	5,768,600	113,388	9,239,399	38.9%
Fire	12,312,283	12,312,283	4,886,187	2,816	7,423,280	39.7%
Recreation	1,881,369	1,884,119	594,667	27,044	1,262,409	33.0%
<b>Total Expenditures</b>	<u>38,353,298</u>	<u>38,399,307</u>	<u>14,332,482</u>	<u>955,282</u>	<u>23,111,543</u>	<u>39.8%</u>
<b>Transfers</b>						
Transfers In	2,000,254	2,000,254	828,314	-	1,171,940	41.4%
Transfers Out	(907,109)	(907,109)	(377,962)	-	(529,147)	41.7%
<b>Total Transfers</b>	<u>1,093,145</u>	<u>1,093,145</u>	<u>450,352</u>	<u>-</u>	<u>642,793</u>	<u>41.2%</u>
Change in Fund Balance	247,977	201,968	14,502,931			
<b>Fund balance, beginning of year</b>	<u>11,533,651</u>	<u>11,533,651</u>	<u>11,533,651</u>			
<b>Fund balance, end of year</b>	<u>\$ 11,781,628</u>	<u>\$ 11,735,619</u>	<u>\$ 26,036,582</u>			

City of Cooper City  
 Building Services Fund - Budget to Actual  
**Unaudited**  
 For the period from October 1, 2021 through February 28, 2022

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
<b>Revenues</b>						
Licenses and Permits	\$ 1,180,399	\$ 1,180,399	\$ 495,893	\$ -	\$ 684,506	42.0%
Investment earnings	1,500	1,500	(1,647)	-	3,147	-109.8%
Miscellaneous revenue	3,000	3,000	854	-	2,146	28.5%
Total Revenues	<u>1,184,899</u>	<u>1,184,899</u>	<u>495,101</u>	<u>-</u>	<u>689,798</u>	41.8%
<b>Expenditures</b>						
Building	<u>846,383</u>	<u>846,383</u>	<u>311,907</u>	<u>-</u>	<u>534,476</u>	36.9%
Total Expenditures	<u>846,383</u>	<u>846,383</u>	<u>311,907</u>	<u>-</u>	<u>534,476</u>	36.9%
<b>Other financing (uses)</b>						
Transfers Out	<u>(335,627)</u>	<u>(335,627)</u>	<u>(139,845)</u>	<u>-</u>	<u>-</u>	41.7%
Total other financing (uses)	<u>(335,627)</u>	<u>(335,627)</u>	<u>(139,845)</u>	<u>-</u>	<u>-</u>	41.7%
Change in Fund Balance	2,889	2,889	43,349			
Fund balance, beginning of year	<u>1,375,529</u>	<u>1,375,529</u>	<u>1,375,529</u>			
Fund balance, end of year	<u>\$ 1,378,418</u>	<u>\$ 1,378,418</u>	<u>\$ 1,418,878</u>			

City of Cooper City  
Road & Bridge Fund - Budget to Actual  
**Unaudited**  
For the period from October 1, 2021 through February 28, 2022

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
<b>Revenues</b>						
Intergovernmental	\$ 836,151	\$ 836,151	\$ 365,840	\$ -	\$ 470,311	43.8%
Investment earnings	5,000	5,000	(917)	-	5,917	-18.3%
Total Revenues	<u>841,151</u>	<u>841,151</u>	<u>364,923</u>	<u>-</u>	<u>476,228</u>	43.4%
<b>Expenditures</b>						
Road & Bridge	<u>1,745,322</u>	<u>1,752,822</u>	<u>250,744</u>	<u>136,511</u>	<u>1,365,567</u>	22.1%
Total Expenditures	<u>1,745,322</u>	<u>1,752,822</u>	<u>250,744</u>	<u>136,511</u>	<u>1,365,567</u>	22.1%
<b>Other financing sources</b>						
Transfers In	<u>745,027</u>	<u>745,027</u>	<u>310,428</u>	<u>-</u>	<u>434,599</u>	41.7%
Total other financing sources	<u>745,027</u>	<u>745,027</u>	<u>310,428</u>	<u>-</u>	<u>434,599</u>	41.7%
Change in Fund Balance	(159,144)	(166,644)	424,607			
<b>Fund balance, beginning of year</b>	<u>547,579</u>	<u>547,579</u>	<u>547,579</u>			
<b>Fund balance, end of year</b>	<u>\$ 388,435</u>	<u>\$ 380,935</u>	<u>\$ 972,186</u>			

City of Cooper City  
Police Confiscation Fund - Budget to Actual

**Unaudited**

For the period from October 1, 2021 through February 28, 2022

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
<b>Revenues</b>						
Fines and forfeitures	\$ 20,000	\$ 20,000	\$ 24,619	\$ -	\$ (4,619)	123.1%
Investment earnings	-	-	(246)	-	246	0.0%
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>24,373</u>	<u>-</u>	<u>(4,373)</u>	121.9%
<b>Expenditures</b>						
Police	120,000	120,000	5,800	94,888	19,312	83.9%
Total Expenditures	<u>120,000</u>	<u>120,000</u>	<u>5,800</u>	<u>94,888</u>	<u>19,312</u>	83.9%
Change in Fund Balance	(100,000)	(100,000)	18,573			
<b>Fund balance, beginning of year</b>	<u>212,352</u>	<u>212,352</u>	<u>212,352</u>			
<b>Fund balance, end of year</b>	<u>\$ 112,352</u>	<u>\$ 112,352</u>	<u>\$ 230,925</u>			

City of Cooper City  
Tree Trust Fund - Budget to Actual  
**Unaudited**  
For the period from October 1, 2021 through February 28, 2022

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
<b>Revenues</b>						
Tree Trust	\$ 63,500	\$ 63,500	\$ -	\$ -	\$ 63,500	0.0%
Investment earnings	-	-	(133)	-		0.0%
Total Revenues	<u>63,500</u>	<u>63,500</u>	<u>(133)</u>	<u>-</u>	<u>63,500</u>	-0.2%
<b>Expenditures</b>						
Tree Trust Fund	63,500	63,500	-	\$ -	63,500	0.0%
Total Expenditures	<u>63,500</u>	<u>63,500</u>	<u>-</u>	<u>-</u>	<u>63,500</u>	0.0%
Change in Fund Balance	-	-	(133)			
<b>Fund balance, beginning of year</b>	<u>107,611</u>	<u>107,611</u>	<u>107,611</u>			
<b>Fund balance, end of year</b>	<u>\$ 107,611</u>	<u>\$ 107,611</u>	<u>\$ 107,478</u>			

City of Cooper City  
 ARPA Fund - Budget to Actual  
**Unaudited**  
 For the period from October 1, 2021 through February 28, 2022

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
<b>Revenues</b>						
ARPA Fund	\$ -	\$ 8,856,342	\$ 8,856,342	\$ -	\$ -	100.0%
Investment earnings	-	-	-	-	-	0.0%
Total Revenues	<u>-</u>	<u>8,856,342</u>	<u>8,856,342</u>	<u>-</u>	<u>-</u>	100.0%
<b>Expenditures</b>						
ARPA Fund	-	934,344	43,352	\$ 95,711	795,281	14.9%
Total Expenditures	<u>-</u>	<u>934,344</u>	<u>43,352</u>	<u>95,711</u>	<u>795,281</u>	14.9%
Change in Fund Balance	-	7,921,998	8,812,990			
<b>Fund balance, beginning of year</b>	<u>108,000</u>	<u>108,000</u>	<u>108,000</u>			
<b>Fund balance, end of year</b>	<u>\$ 108,000</u>	<u>\$ 8,029,998</u>	<u>\$ 8,920,990</u>			

City of Cooper City  
 Capital Improvement Fund - Budget to Actual  
**Unaudited**  
 For the period from October 1, 2021 through February 28, 2022

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
<b>Revenues</b>						
Impact fees	\$ 18,000	\$ 18,000	\$ 2,217	\$ -	\$ 15,783	12.3%
Investment earnings	2,000	2,000	564	-	1,436	28.2%
Grant revenue	<u>327,736</u>	<u>327,736</u>	<u>-</u>	<u>-</u>	<u>327,736</u>	0.0%
Total Revenues	<u>347,736</u>	<u>347,736</u>	<u>2,781</u>	<u>-</u>	<u>344,955</u>	0.8%
<b>Expenditures</b>						
Capital Improvement	<u>1,096,590</u>	<u>1,096,590</u>	<u>563</u>	<u>-</u>	<u>1,096,027</u>	0.1%
Total Expenditures	<u>1,096,590</u>	<u>1,096,590</u>	<u>563</u>	<u>-</u>	<u>1,096,027</u>	0.1%
<b>Other Financing Sources</b>						
Transfers In	<u>200,579</u>	<u>200,579</u>	<u>83,575</u>	<u>-</u>	<u>117,004</u>	41.7%
Transfers Out	<u>(417,230)</u>	<u>(417,230)</u>	<u>(173,846)</u>	<u>-</u>	<u>(243,384)</u>	41.7%
Total Other Financing Sources	<u>(216,651)</u>	<u>(216,651)</u>	<u>(90,271)</u>	<u>-</u>	<u>(126,380)</u>	41.7%
Change in Fund Balance	(965,505)	(965,505)	(88,053)			
Fund balance, beginning of year	<u>(871,705)</u>	<u>(871,705)</u>	<u>(871,705)</u>			
Fund balance, end of year	<u>\$ (1,837,210)</u>	<u>\$ (1,837,210)</u>	<u>\$ (959,758)</u>			

City of Cooper City  
 Parking Lot Fund - Budget to Actual  
**Unaudited**  
 For the period from October 1, 2021 through February 28, 2022

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
<b>Revenues</b>						
Charges for services	\$ 152,000	\$ 152,000	\$ 66,885	\$ -	\$ 85,115	44.0%
Investment earnings	1,000	1,000	(86)	-	1,086	-8.6%
Total Revenues	<u>153,000</u>	<u>153,000</u>	<u>66,798</u>	<u>-</u>	<u>86,202</u>	43.7%
<b>Expenditures</b>						
Parking Lot	81,730	81,730	15,964	26,353	39,413	51.8%
Depreciation	-	-	15,388	-	(15,388)	0.0%
Total Expenditures	<u>81,730</u>	<u>81,730</u>	<u>31,352</u>	<u>26,353</u>	<u>24,025</u>	70.6%
<b>Other financing (uses)</b>						
Transfers Out	(66,254)	(66,254)	(27,606)	-	(38,648)	41.7%
Total other financing (uses)	<u>(66,254)</u>	<u>(66,254)</u>	<u>(27,606)</u>	<u>-</u>	<u>(38,648)</u>	41.7%
<b>Change in Net Position</b>	5,016	5,016	7,841			
<b>Net Position, beginning of year</b>	<u>857,385</u>	<u>857,385</u>	<u>857,385</u>			
<b>Net Position, end of year</b>	<u>\$ 862,401</u>	<u>\$ 862,401</u>	<u>\$ 865,226</u>			



City of Cooper City  
Water and Sewer Funds - Budget to Actual  
**Unaudited**  
For the period from October 1, 2021 through February 28, 2022

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
<b>Revenues</b>						
Charges for services	\$ 12,726,000	\$ 12,726,000	\$ 5,213,558	\$ -	\$ 7,512,442	41.0%
Impact fees	20,000	20,000	57,741	-	(37,741)	288.7%
Investment earnings	35,000	35,000	(13,547)	-	48,547	-38.7%
Miscellaneous revenue	13,000	13,000	26,500	-	(13,500)	203.8%
Total Revenues	<u>12,794,000</u>	<u>12,794,000</u>	<u>5,284,251</u>	<u>-</u>	<u>7,509,749</u>	41.3%
<b>Expenses</b>						
Water Distribution	2,317,693	2,504,920	739,778	214,117	1,551,025	38.1%
Water Plant	2,014,289	2,028,266	767,378	230,725	1,030,163	49.2%
Wastewater Transmission	1,912,274	2,591,595	760,070	1,158,416	673,109	74.0%
Wastewater Plant	1,395,861	2,265,914	942,093	181,618	1,142,203	49.6%
Customer Service	442,891	442,891	188,516	-	254,375	42.6%
Water & Wastewater Administration	2,358,645	2,579,671	859,524	104,388	1,615,760	37.4%
Depreciation	-	-	1,347,036	-	(1,347,036)	0.0%
Total Expenditures	<u>10,441,653</u>	<u>12,413,257</u>	<u>5,604,394</u>	<u>1,889,264</u>	<u>4,919,598</u>	60.4%
<b>Other Financing Sources (Uses)</b>						
Transfers In	2,504,540	2,504,540	1,043,558	-	1,460,982	41.7%
Transfers Out	(3,691,587)	(3,679,287)	(1,533,036)	-	(2,146,251)	41.7%
Total Transfers	<u>(1,187,047)</u>	<u>(1,174,747)</u>	<u>(489,478)</u>	<u>-</u>	<u>(685,269)</u>	41.7%
<b>Change in Net Position</b>	1,165,300	(794,004)	(809,621)			
<b>Net Position, beginning of year</b>	<u>60,088,866</u>	<u>60,088,866</u>	<u>60,088,866</u>			
<b>Net Position, end of year</b>	<u>\$ 61,254,166</u>	<u>\$ 59,294,862</u>	<u>\$ 59,279,245</u>			

City of Cooper City  
Stormwater Fund - Budget to Actual  
**Unaudited**  
For the period from October 1, 2021 through February 28, 2022

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
<b>Revenues</b>						
Charges for services	\$ 550,100	\$ 550,100	\$ 219,446	\$ -	\$ 330,654	39.9%
Investment earnings	4,000	4,000	(164)	-	4,164	-4.1%
Total Revenues	<u>554,100</u>	<u>554,100</u>	<u>219,282</u>	<u>-</u>	<u>334,818</u>	39.6%
<b>Expenditures</b>						
Stormwater	496,142	530,050	207,091	53,890	269,069	49.2%
Depreciation	-	-	76,252	-	(76,252)	0.0%
Total Expenditures	<u>496,142</u>	<u>530,050</u>	<u>283,343</u>	<u>53,890</u>	<u>192,817</u>	63.6%
<b>Transfers</b>						
Transfers In	-	-	-	-	-	0.0%
Transfers Out	(32,593)	(32,593)	(13,580)	-	(19,013)	41.7%
Total Transfers	<u>(32,593)</u>	<u>(32,593)</u>	<u>(13,580)</u>	<u>-</u>	<u>(19,013)</u>	41.7%
<b>Change in Net Position</b>	25,365	(8,543)	(77,641)			
<b>Net Position, beginning of year</b>	<u>3,574,870</u>	<u>3,574,870</u>	<u>3,574,870</u>			
<b>Net Position, end of year</b>	<u>\$ 3,600,235</u>	<u>\$ 3,566,327</u>	<u>\$ 3,497,229</u>			

**City of Cooper City**  
**City-Wide Interfund Transfers**  
**Unaudited**

For the period from October 1, 2021 through February 28, 2022

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	139,845
		Building Inspect. Svcs	ENTERPRISE TRANSFER TO GENERAL	102-211-591001-524	(139,845)
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	23,775
		Parking Lot	ENTERPRISE TRANSFER TO GENERAL	400-810-591001-545	(23,775)
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	8,580
		Storm Water	ENTERPRISE TRANSFER TO GENERAL	440-315-591001-538	(8,580)
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	656,115
		W&S Utility Fund	ENTERPRISE TRANSFER TO GENERAL	450-950-591001-536	(656,115)
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	294,388
		General	GENERAL GOV'T TRANSFER TO ROAD & BRIDGE	001-190-593103-581	(294,388)
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	3,831
		Parking Lot	TRANSFER TO ROAD AND BRIDGE FUND	400-810-591103-545	(3,831)
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	5,000
		Storm Water	TRANSFER TO ROAD AND BRIDGE	440-315-591103-538	(5,000)
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	7,209
		W&S Utility Fund	ENTERPRISE TRANSFER TO ROAD & BRIDGE	450-950-591103-581	(7,209)
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	83,575
		General	GENERAL GOV'T TRANSFER TO CAPITAL PROJ	001-190-593300-581	(83,575)
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	450-000-381001-381	173,846
		Capital Projects	ENTERPRISE TRANSFER TO DEBT SERVICE	300-314-591200-572	(173,846)
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	869,713
		W&S Utility Fund	ENTERPRISE TRANSFER TO CAPITAL IMPROVMNT	450-950-591453-536	(869,713)
				Transfers In	\$ 2,265,875
				Transfers Out	-\$2,265,875
				Total Net of Transfers	-