

**City of Cooper City**  
**Monthly Financial Reports - Unaudited**  
**For the period from October 1, 2020 through May 31, 2021**



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



# City of Cooper City

## Monthly Financial Reports - Unaudited

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City of Cooper City  
Balance Sheet - Governmental Funds

**Unaudited**

As of May 31, 2021

	General Fund	Building Services Fund	Road and Bridge Fund	Police Confiscation Fund	Tree Trust Fund	Capital Improvement Fund	Total
<b>Assets</b>							
Cash and cash equivalents	\$ 18,745,639	\$ 864,298	\$ 418,460	\$ 124,794	\$ 210,441	\$ 1,466,345	\$ 21,829,977
Accounts receivable, net	101,356	-	-	-	-	-	101,356
Due from other governments	3,783	10,784	-	-	-	-	14,567
Prepays and inventory	26,632	-	-	-	-	-	26,632
Total Assets	<u>18,877,411</u>	<u>875,082</u>	<u>418,460</u>	<u>124,794</u>	<u>210,442</u>	<u>1,466,345</u>	<u>21,972,534</u>
<b>Liabilities and Deferred Inflows of Resources</b>							
Accounts Payable	193,904	14,519	-	-	-	-	208,423
Refundable deposits	48,469	-	-	-	-	-	48,469
Due to other funds	-	-	-	-	-	1,860,000	1,860,000
Unearned revenue	349,472	-	-	-	-	-	349,473
Deferred Inflow of resources	9,115	10,784	-	-	-	-	19,900
Total Liabilities and deferred inflows of resources	<u>600,960</u>	<u>25,304</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,860,000</u>	<u>2,486,264</u>
<b>Fund Balance</b>							
Assigned for Encumbrances	352,215	-	157,584	-	-	44,129	553,928
Restricted	-	-	-	124,794	210,442	-	335,236
Unassigned	17,924,236	849,778	260,875	-	-	(437,781)	18,597,107
Total Fund Balance	<u>18,276,451</u>	<u>849,778</u>	<u>418,459</u>	<u>124,794</u>	<u>210,442</u>	<u>(393,652)</u>	<u>19,486,271</u>
<b>Total Liabilities, deferred inflows of resources, and Fund balance</b>	<u>\$ 18,877,411</u>	<u>\$ 875,082</u>	<u>\$ 418,460</u>	<u>\$ 124,794</u>	<u>\$ 210,442</u>	<u>\$ 1,466,345</u>	<u>\$ 21,972,534</u>

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, 2020 through May 31, 2021

	General Fund	Building Services Fund	Road and Bridge Fund	Police Confiscation Fund	Tree Trust Fund	Capital Improvement Fund	Total
<b>Revenues</b>							
Property Taxes	\$ 19,104,457	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,104,457
State Pension revenue	2,963	-	-	-	-	-	2,963
Franchise Fees and Utility Taxes	3,262,483	-	-	-	-	-	3,262,483
Licenses and Permits	(2,776)	1,141,685	-	-	-	-	1,138,909
Intergovernmental	3,942,132	-	513,959	-	-	199,994	4,656,084
Charges for services	4,673,993	-	-	-	-	-	4,673,993
Fines and forfeitures	48,201	-	-	2,184	-	-	50,385
Impact fees	-	-	-	-	-	28,821	28,821
Investment earnings	(3,257)	(32)	(180)	(2)	(22)	445	(3,049)
Miscellaneous	225,668	(49)	-	-	263,891	1,630	491,140
Total Revenues	<u>31,253,863</u>	<u>1,141,604</u>	<u>513,778</u>	<u>2,182</u>	<u>263,869</u>	<u>230,889</u>	<u>33,406,185</u>
<b>Expenditures</b>							
Commission	135,558	-	-	-	-	-	135,558
Administration	270,043	-	-	-	-	-	270,043
City Clerk	405,807	-	-	-	-	-	405,807
Finance	703,116	-	-	-	-	-	703,116
Legal	291,775	-	-	-	-	-	291,775
Boards & Committees	5,087	-	-	-	-	-	5,087
Nondepartmental	1,245,573	-	-	-	-	-	1,245,573
Tree Trust Fund	-	-	-	-	53,428	-	53,428
Building	-	521,931	-	-	-	-	521,931
Growth Management	184,132	-	-	-	-	-	184,132
Code Enforcement	311,643	-	-	-	-	-	311,643
Public Works Administration	313,831	-	-	-	-	-	313,831
Public Works Property Maintenance	306,626	-	-	-	-	-	306,626
Public Works Parks	949,048	-	-	-	-	-	949,048
Public Works - Fleet Services	219,006	-	-	-	-	-	219,006
Police	8,251,706	-	-	88,339	-	-	8,340,045
Fire	7,449,141	-	-	-	-	-	7,449,141
Recreation	978,448	-	-	-	-	-	978,448
Road & Bridge	-	-	824,756	-	-	-	824,756
Capital Improvement	-	-	-	-	-	42,528	42,528
Total Expenditures	<u>22,020,541</u>	<u>521,932</u>	<u>824,756</u>	<u>88,339</u>	<u>53,428</u>	<u>42,528</u>	<u>23,551,523</u>
<b>Other financing sources (uses)</b>							
Transfers In	1,314,560	-	504,343	-	-	384,153	2,203,056
Transfers Out	(862,831)	(204,809)	-	-	-	(278,153)	(1,345,793)
Total other financing sources (uses)	<u>451,729</u>	<u>(204,809)</u>	<u>504,343</u>	<u>-</u>	<u>-</u>	<u>106,000</u>	<u>857,263</u>
Change in Fund Balance	9,685,051	414,864	193,365	(86,157)	210,441	294,362	10,711,925
<b>Fund balance, beginning of year</b>	<u>8,591,400</u>	<u>434,914</u>	<u>225,094</u>	<u>210,951</u>	<u>-</u>	<u>(688,014)</u>	<u>8,774,345</u>
<b>Fund balance, end of year</b>	<u>\$ 18,276,451</u>	<u>\$ 849,778</u>	<u>\$ 418,459</u>	<u>\$ 124,794</u>	<u>\$ 210,441</u>	<u>\$ (393,652)</u>	<u>\$ 19,486,270</u>

City of Cooper City  
Statement of Net Position - Proprietary Funds  
**Unaudited**  
As of May 31, 2021

	Parking Lot Fund	Water and Sewer Fund	Stormwater Fund	Total
<b>Assets and deferred outflows of resources</b>				
Cash and cash equivalents	\$ 111,486	\$ 10,828,884	\$ 111,618	\$ 11,051,989
Accounts receivable, net of allowance	14,739	1,736,265	59,594	1,810,597
Due from other funds	-	1,860,000	-	1,860,000
Due from other governments	-	-	-	-
Prepays and inventory	-	3,500,000	-	3,500,000
Capital Assets, net of depreciation	808,878	39,437,938	4,774,142	45,020,958
Due from other funds	-	-	-	-
Deferred outflows of resources	-	1,275,297	29,686	1,304,983
Total assets and deferred outflows of resources	<u>935,103</u>	<u>58,638,384</u>	<u>4,975,040</u>	<u>64,548,527</u>
<b>Liabilities and deferred inflows of resources</b>				
Accounts Payable	9,443	188,658	122,812	320,914
Refundable deposits	20,897	1,124,845	-	1,145,742
Compensated Absences	-	448,265	22,129	470,394
Notes Payable	-	-	1,327,050	1,327,050
Net Pension Liability	-	2,973,496	73,520	3,047,016
Net OPEB Liability	-	2,623,134	78,402	2,701,535
Deferred Inflow of resources	-	804,016	26,737	830,754
Total Liabilities and deferred inflows of resources	<u>30,340</u>	<u>8,162,415</u>	<u>1,650,651</u>	<u>9,843,406</u>
<b>Net Position</b>				
Net investment in capital assets	808,878	39,437,938	3,447,092	43,693,908
Assigned for Encumbrances	17,285	2,736,094	42,047	2,795,425
Unrestricted	<u>78,601</u>	<u>8,301,940</u>	<u>(164,749)</u>	<u>8,215,792</u>
Total Net Position	<u>904,764</u>	<u>50,475,971</u>	<u>3,324,389</u>	<u>54,705,124</u>
<b>Total Liabilities, deferred inflows of resources, and Net Position</b>	<u>\$ 935,103</u>	<u>\$ 58,638,385</u>	<u>\$ 4,975,040</u>	<u>\$ 64,548,527</u>

City of Cooper City  
Statement of Revenue, Expenses, and Changes in Fund Balance - Proprietary Funds  
**Unaudited**  
For the period from October 1, 2020 through May 31, 2021

	Parking Lot Fund	Water and Sewer Fund	Stormwater Fund	Total
<b>Revenues</b>				
Charges for services	\$ 147,146	\$ 8,357,073	\$ 297,675	\$ 8,801,894
Impact fees	-	6,149	-	6,149
Investment earnings	(8)	(871)	(10)	(889)
Miscellaneous	-	222,900	-	222,900
Total Revenues	<u>147,138</u>	<u>8,585,250</u>	<u>297,665</u>	<u>9,030,054</u>
<b>Expenditures</b>				
Parking Lot	26,068	-	-	26,068
Stormwater	-	-	303,552	303,552
Water Distribution	-	923,160	-	923,160
Water Plant	-	1,243,824	-	1,243,824
Wastewater Transmission	-	1,181,949	-	1,181,949
Wastewater Plant	-	1,864,789	-	1,864,789
Customer Service	-	237,861	-	237,861
Water & Wastewater Administration	-	1,169,658	-	1,169,658
Depreciation Expense	<u>24,620</u>	<u>2,155,257</u>	<u>122,003</u>	<u>2,301,880</u>
Total Expenditures	<u>50,688</u>	<u>8,776,498</u>	<u>425,554</u>	<u>9,252,740</u>
<b>Other financing sources (uses)</b>				
Transfers In	-	1,527,020	-	1,527,020
Transfers Out	<u>(44,169)</u>	<u>(2,318,385)</u>	<u>(21,729)</u>	<u>(2,384,283)</u>
Total other financing sources (uses)	<u>(44,169)</u>	<u>(791,365)</u>	<u>(21,729)</u>	<u>(857,263)</u>
<b>Change in Net Position</b>	52,280	(982,612)	(149,618)	(1,079,950)
<b>Net Position, beginning of year</b>	<u>852,484</u>	<u>51,458,583</u>	<u>3,474,007</u>	<u>55,785,074</u>
<b>Net Position, end of year</b>	<u>\$ 904,764</u>	<u>\$ 50,475,971</u>	<u>\$ 3,324,389</u>	<u>\$ 54,705,124</u>

City of Cooper City  
Statement of Net Position - Fiduciary Funds  
**Unaudited**  
As of May 31, 2021

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	<b>Sanitation Agency Fund</b>
<b>Assets</b>	
Cash and cash equivalents	\$ 594,290
Accounts receivable	<u>88,922</u>
Total Assets	<u><u>683,212</u></u>
<b>Liabilities</b>	
Accounts Payable	<u>683,212</u>
Total Liabilities	<u><u>\$ 683,212</u></u>

City of Cooper City  
Statement of Changes in Assets and Liabilities - Fiduciary Funds  
**Unaudited**  
As of May 31, 2021

	Balance, September 30, 2020	Additions	Deductions	Balance, May 31, 2021
<b>Assets</b>				
Cash and cash equivalents	\$ 536,235	\$ 2,652,714	\$ (2,594,658)	\$ 594,290
Accounts receivable	86,916	2,655,170	(2,653,164)	88,922
Total Assets	<u>\$ 623,150</u>	<u>\$ 5,307,884</u>	<u>\$ (5,247,822)</u>	<u>\$ 683,212</u>
<b>Liabilities</b>				
Accounts Payable	\$ 623,150	\$ 4,241,462	\$ (4,181,400)	\$ 683,212
Total Liabilities	<u>\$ 623,150</u>	<u>\$ 4,241,462</u>	<u>\$ (4,181,400)</u>	<u>\$ 683,212</u>



City of Cooper City  
General Fund - Budget to Actual  
**Unaudited**  
For the period from October 1, 2020 through May 31, 2021

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
<b>Revenues</b>						
Property Taxes	\$ 19,378,929	\$ 19,378,929	\$ 19,104,457	\$ -	\$ 274,472	98.6%
State Pension revenue	493,153	493,153	2,963	-	490,190	0.6%
Franchise Fees and Utility Taxes	5,218,385	5,218,385	3,262,483	-	1,955,902	62.5%
Licenses and Permits	490,000	490,000	(2,776)	-	492,776	-0.6%
Intergovernmental	4,005,011	4,005,011	3,942,132	-	62,879	98.4%
Charges for services	6,272,015	6,272,015	4,673,993	-	1,598,022	74.5%
Fines and forfeitures	170,000	170,000	48,201	-	121,799	28.4%
Investment earnings	100,000	100,000	(3,257)	-	103,257	-3.3%
Miscellaneous revenue	193,000	193,000	225,668	-	(32,668)	116.9%
Total Revenues	<u>36,320,493</u>	<u>36,320,493</u>	<u>31,253,863</u>	<u>-</u>	<u>5,066,630</u>	86.1%
<b>Expenditures</b>						
Commission	287,998	287,998	135,558	-	152,440	47.1%
Administration	484,098	484,098	270,043	37,440	176,615	63.5%
City Clerk	644,574	644,574	405,807	-	238,767	63.0%
Finance	1,112,948	1,128,856	703,116	16,175	409,565	63.7%
Legal	418,000	418,000	291,775	-	126,225	69.8%
Boards & Committees	12,200	12,200	5,087	-	7,113	41.7%
Debt Service	4,000	4,000	-	-	4,000	0.0%
Nondepartmental	895,858	895,858	1,245,573	51,157	(400,872)	144.7%
Growth Management	368,867	368,867	184,132	-	184,735	49.9%
Code Enforcement	480,750	480,750	311,643	-	169,107	64.8%
Public Works Administration	656,796	656,796	313,831	6,799	336,166	48.8%
Public Works Property Maintenance	521,553	529,053	306,626	23,782	198,645	62.5%
Public Works Parks	1,799,721	1,818,315	949,048	138,012	731,255	59.8%
Public Works - Fleet Services	393,131	393,131	219,006	-	174,125	55.7%
Police	15,557,882	15,557,882	8,251,706	70,169	7,236,007	53.5%
Fire	12,079,395	12,082,423	7,449,141	-	4,633,282	61.7%
Recreation	1,803,253	1,803,253	978,448	8,680	816,125	54.7%
Total Expenditures	<u>37,521,024</u>	<u>37,566,054</u>	<u>22,020,541</u>	<u>352,215</u>	<u>15,193,298</u>	59.6%
<b>Transfers</b>						
Transfers In	1,971,840	1,971,840	1,314,560	-	657,280	66.7%
Transfers Out	(1,294,247)	(1,294,247)	(862,831)	-	(431,416)	66.7%
Total Transfers	<u>677,593</u>	<u>677,593</u>	<u>451,729</u>	<u>-</u>	<u>225,864</u>	66.7%
Change in Fund Balance	(522,938)	(567,968)	9,685,051			
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>\$ 8,068,462</u>	<u>\$ 8,023,432</u>	<u>\$ 18,276,451</u>			

City of Cooper City  
Building Services Fund - Budget to Actual  
**Unaudited**  
For the period from October 1, 2020 through May 31, 2021

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
<b>Revenues</b>						
Licenses and Permits	\$ 1,150,663	\$ 1,150,663	\$ 1,141,685	\$ -	\$ 8,978	99.2%
Investment earnings	1,500	1,500	(32)	-	1,532	-2.1%
Miscellaneous revenue	3,000	3,000	(49)	-	3,049	-1.6%
Total Revenues	<u>1,155,163</u>	<u>1,155,163</u>	<u>1,141,604</u>	<u>-</u>	<u>13,559</u>	98.8%
<b>Expenditures</b>						
Building	<u>847,950</u>	<u>847,950</u>	<u>521,931</u>	<u>-</u>	<u>326,019</u>	61.6%
Total Expenditures	<u>847,950</u>	<u>847,950</u>	<u>521,931</u>	<u>-</u>	<u>326,019</u>	61.6%
<b>Other financing (uses)</b>						
Transfers Out	<u>(307,213)</u>	<u>(307,213)</u>	<u>(204,809)</u>	<u>-</u>	<u>-</u>	66.7%
Total other financing (uses)	<u>(307,213)</u>	<u>(307,213)</u>	<u>(204,809)</u>	<u>-</u>	<u>-</u>	66.7%
Change in Fund Balance	-	-	414,865			
<b>Fund balance, beginning of year</b>	<u>434,914</u>	<u>434,914</u>	<u>434,914</u>			
<b>Fund balance, end of year</b>	<u>\$ 434,914</u>	<u>\$ 434,914</u>	<u>\$ 849,779</u>			

City of Cooper City  
Road & Bridge Fund - Budget to Actual  
**Unaudited**  
For the period from October 1, 2020 through May 31, 2021

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
<b>Revenues</b>						
Intergovernmental	\$ 785,486	\$ 785,486	\$ 513,959	\$ -	\$ 271,527	65.4%
Investment earnings	5,000	5,000	(180)	-	5,180	-3.6%
Total Revenues	<u>790,486</u>	<u>790,486</u>	<u>513,778</u>	<u>-</u>	<u>276,708</u>	65.0%
<b>Expenditures</b>						
Road & Bridge	<u>1,547,000</u>	<u>1,547,000</u>	<u>824,756</u>	<u>157,584</u>	<u>564,660</u>	63.5%
Total Expenditures	<u>1,547,000</u>	<u>1,547,000</u>	<u>824,756</u>	<u>157,584</u>	<u>564,660</u>	63.5%
<b>Other financing sources</b>						
Transfers In	<u>756,514</u>	<u>756,514</u>	<u>504,343</u>	<u>-</u>	<u>252,171</u>	66.7%
Total other financing sources	<u>756,514</u>	<u>756,514</u>	<u>504,343</u>	<u>-</u>	<u>252,171</u>	66.7%
Change in Fund Balance	-	-	193,365			
<b>Fund balance, beginning of year</b>	<u>225,094</u>	<u>225,094</u>	<u>225,094</u>			
<b>Fund balance, end of year</b>	<u>\$ 225,094</u>	<u>\$ 225,094</u>	<u>\$ 418,459</u>			

City of Cooper City  
Police Confiscation Fund - Budget to Actual  
**Unaudited**  
For the period from October 1, 2020 through May 31, 2021

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
<b>Revenues</b>						
Fines and forfeitures	\$ 24,000	\$ 24,000	\$ 2,184	\$ -	\$ 21,816	9.1%
Investment earnings	<u>2,000</u>	<u>2,000</u>	<u>(2)</u>	<u>-</u>	<u>2,002</u>	-0.1%
Total Revenues	<u>26,000</u>	<u>26,000</u>	<u>2,182</u>	<u>-</u>	<u>23,818</u>	8.4%
<b>Expenditures</b>						
Police	<u>236,903</u>	<u>236,903</u>	<u>88,339</u>	<u>-</u>	<u>148,564</u>	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)	(86,157)			
<b>Fund balance, beginning of year</b>	<u>210,951</u>	<u>210,951</u>	<u>210,951</u>			
<b>Fund balance, end of year</b>	<u>\$ 48</u>	<u>\$ 48</u>	<u>\$ 124,794</u>			

City of Cooper City  
Tree Trust Fund - Budget to Actual  
**Unaudited**  
For the period from October 1, 2020 through May 31, 2021

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
<b>Revenues</b>						
Tree Trust	\$ 175,791	\$ 175,791	\$ 263,891	\$ -	\$ (88,100)	150.1%
Investment earnings	-	-	(22)	-		0.0%
Total Revenues	<u>175,791</u>	<u>175,791</u>	<u>263,869</u>	<u>-</u>	<u>(88,100)</u>	150.1%
<b>Expenditures</b>						
Tree Trust Fund	163,500	163,500	53,428	\$ 77,097	32,975	79.8%
Total Expenditures	<u>163,500</u>	<u>163,500</u>	<u>53,428</u>	<u>77,097</u>	<u>32,975</u>	79.8%
Change in Fund Balance	12,291	12,291	210,441			
<b>Fund balance, beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>			
<b>Fund balance, end of year</b>	<u>\$ 12,291</u>	<u>\$ 12,291</u>	<u>\$ 210,441</u>			

City of Cooper City  
Capital Improvement Fund - Budget to Actual  
**Unaudited**  
For the period from October 1, 2020 through May 31, 2021

	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	\$ 28,821	\$ -	\$ (10,821)	160.1%
Investment earnings	2,000	2,000	445	-	1,555	22.2%
Grant revenue	-	-	199,994	-	(199,994)	0.0%
Total Revenues	20,000	20,000	229,259	-	(209,259)	1146.3%
<b>Expenditures</b>						
Capital Improvement	146,000	146,000	42,528	44,129	59,344	59.4%
Total Expenditures	146,000	146,000	42,528	44,129	59,344	59.4%
<b>Other Financing Sources</b>						
Transfers In	576,230	576,230	384,153	-	192,077	66.7%
Transfers Out	(417,230)	(417,230)	(278,153)	-	(139,077)	66.7%
Total Other Financing Sources	159,000	159,000	106,000	-	53,000	66.7%
Change in Fund Balance	33,000	33,000	292,732			
Fund balance, beginning of year	(688,014)	(688,014)	(688,014)			
Fund balance, end of year	\$ (655,014)	\$ (655,014)	\$ (395,282)			

City of Cooper City  
Parking Lot Fund - Budget to Actual  
**Unaudited**  
For the period from October 1, 2020 through May 31, 2021

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	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
<b>Revenues</b>						
Charges for services	\$ 151,000	\$ 151,000	\$ 147,146	\$ -	\$ 3,854	97.4%
Investment earnings	1,000	1,000	(8)	-	1,008	-0.8%
Total Revenues	<u>152,000</u>	<u>152,000</u>	<u>147,138</u>	<u>-</u>	<u>4,862</u>	96.8%
<b>Expenditures</b>						
Parking Lot	79,078	79,078	26,068	17,285	35,725	54.8%
Depreciation	-	-	24,620	-	(24,620)	0.0%
Total Expenditures	<u>79,078</u>	<u>79,078</u>	<u>50,688</u>	<u>17,285</u>	<u>11,104</u>	86.0%
<b>Other financing (uses)</b>						
Transfers Out	(66,254)	(66,254)	(44,169)	-	(22,085)	66.7%
Total other financing (uses)	<u>(66,254)</u>	<u>(66,254)</u>	<u>(44,169)</u>	<u>-</u>	<u>(22,085)</u>	66.7%
<b>Change in Net Position</b>	6,668	6,668	52,280			
<b>Net Position, beginning of year</b>	<u>852,484</u>	<u>852,484</u>	<u>852,484</u>			
<b>Net Position, end of year</b>	<u>\$ 859,152</u>	<u>\$ 859,152</u>	<u>\$ 904,764</u>			

City of Cooper City  
Water and Sewer Funds - Budget to Actual  
**Unaudited**  
For the period from October 1, 2020 through May 31, 2021

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
<b>Revenues</b>						
Charges for services	\$ 12,847,440	\$ 12,847,440	\$ 8,357,073	\$ -	\$ 4,490,367	65.0%
Impact fees	-	-	6,149	-	(6,149)	0.0%
Investment earnings	40,000	40,000	(871)	-	40,871	-2.2%
Miscellaneous revenue	<u>27,000</u>	<u>27,000</u>	<u>222,900</u>	<u>-</u>	<u>(195,900)</u>	825.6%
Total Revenues	<u>12,914,440</u>	<u>12,914,440</u>	<u>8,585,250</u>	<u>-</u>	<u>4,329,190</u>	66.5%
<b>Expenses</b>						
Water Distribution	2,284,241	2,355,456	923,160	195,988	1,236,308	47.5%
Water Plant	1,883,025	1,990,681	1,243,824	226,549	520,308	73.9%
Wastewater Transmission	1,680,389	2,355,179	1,181,949	197,757	975,472	58.6%
Wastewater Plant	1,387,800	4,231,425	1,864,789	1,920,508	446,128	89.5%
Customer Service	395,074	395,074	237,861	1,633	155,580	60.6%
Water & Wastewater Administration	2,312,468	2,456,528	1,169,658	193,658	1,093,213	55.5%
Depreciation	<u>-</u>	<u>-</u>	<u>2,155,257</u>	<u>-</u>	<u>(2,155,257)</u>	0.0%
Total Expenditures	<u>9,942,997</u>	<u>13,784,343</u>	<u>8,776,498</u>	<u>2,736,094</u>	<u>2,271,752</u>	83.5%
<b>Other Financing Sources (Uses)</b>						
Transfers In	417,230	417,230	1,527,020	-	(1,109,790)	366.0%
Transfers Out	<u>(3,477,577)</u>	<u>(3,465,277)</u>	<u>(2,318,385)</u>	<u>-</u>	<u>(1,146,892)</u>	66.9%
Total Transfers	<u>(3,060,347)</u>	<u>(3,048,047)</u>	<u>(791,365)</u>	<u>-</u>	<u>(2,256,682)</u>	26.0%
<b>Change in Net Position</b>	(88,904)	(3,917,950)	(982,612)			
<b>Net Position, beginning of year</b>	<u>51,458,583</u>	<u>51,458,583</u>	<u>51,458,583</u>			
<b>Net Position, end of year</b>	<u>\$ 51,369,679</u>	<u>\$ 47,540,633</u>	<u>\$ 50,475,971</u>			



City of Cooper City  
Stormwater Fund - Budget to Actual  
**Unaudited**  
For the period from October 1, 2020 through May 31, 2021

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
<b>Revenues</b>						
Charges for services	\$ 528,191	\$ 528,191	\$ 297,675	\$ -	\$ 230,516	56.4%
Investment earnings	4,000	4,000	(10)	-	4,010	-0.2%
Total Revenues	<u>532,191</u>	<u>532,191</u>	<u>297,665</u>	<u>-</u>	<u>234,526</u>	55.9%
<b>Expenditures</b>						
Stormwater	481,099	516,225	303,552	42,047	170,627	66.9%
Depreciation	-	-	122,003	-	(122,003)	0.0%
Total Expenditures	<u>481,099</u>	<u>516,225</u>	<u>425,554</u>	<u>42,047</u>	<u>48,624</u>	90.6%
<b>Transfers</b>						
Transfers In	-	-	-	-	-	0.0%
Transfers Out	(32,593)	(32,593)	(21,729)	-	(10,864)	66.7%
Total Transfers	<u>(32,593)</u>	<u>(32,593)</u>	<u>(21,729)</u>	<u>-</u>	<u>(10,864)</u>	66.7%
<b>Change in Net Position</b>	18,499	(16,627)	(149,618)			
<b>Net Position, beginning of year</b>	<u>3,474,007</u>	<u>3,474,007</u>	<u>3,474,007</u>			
<b>Net Position, end of year</b>	<u>\$ 3,492,506</u>	<u>\$ 3,457,380</u>	<u>\$ 3,324,389</u>			

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

**Unaudited**

For the period from October 1, 2020 through May 31, 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	204,809
		Building Inspect. Svcs	ENTERPRISE TRANSFER TO GENERAL	102-211-591001-524	(204,809)
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	38,039
		Parking Lot	ENTERPRISE TRANSFER TO GENERAL	400-810-591001-545	(38,039)
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	13,729
		Storm Water	ENTERPRISE TRANSFER TO GENERAL	440-315-591001-538	(13,729)
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	1,049,783
		W&S Utility Fund	ENTERPRISE TRANSFER TO GENERAL	450-950-591001-536	(1,049,783)
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	8,200
		W&S Capital Improvement	INTERFUND TRANSFERS OUT	453-950-581001-581	(8,200)
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	478,678
		General	GENERAL GOV'T TRANSFER TO ROAD & BRIDGE	001-190-593103-581	(478,678)
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	6,130
		Parking Lot	TRANSFER TO ROAD AND BRIDGE FUND	400-810-591103-545	(6,130)
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	8,000
		Storm Water	TRANSFER TO ROAD AND BRIDGE	440-315-591103-538	(8,000)
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	11,535
		W&S Utility Fund	ENTERPRISE TRANSFER TO ROAD & BRIDGE	450-950-591103-581	(11,535)
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	384,153
		General	GENERAL GOV'T TRANSFER TO CAPITAL PROJ	001-190-593300-581	(384,153)
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	278,153
		Capital Projects	ENTERPRISE TRANSFER TO DEBT SERVICE	300-314-591200-572	(278,153)
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	1,248,867
		W&S Utility Fund	ENTERPRISE TRANSFER TO CAPITAL IMPROVMNT	450-950-591453-536	(1,248,867)
				Transfers In	\$ 3,730,076
				Transfers Out	-\$3,730,076
				Total Net of Transfers	-