

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



CITY OF
Cooper City
Someplace Special



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City of Cooper City
Balance Sheet - Governmental Funds
Unaudited
As of December 31, 2021

	General Fund	Building Services Fund	Road and Bridge Fund	Police Confiscation Fund	Tree Trust Fund	ARPA FUND	Capital Improvement Fund	Total
Assets								
Cash and cash equivalents	\$ 28,393,139	\$ 1,437,280	\$ 812,788	\$ 227,437	\$ 107,561	\$ 8,965,280	\$ 241,022	\$ 40,184,507
Accounts receivable, net	666,487	-	-	-	-	-	-	666,487
Due from other funds	-	-	-	-	-	-	-	-
Due from other governments	148,196	10,784	14,546	-	-	-	102,444	275,970
Prepays and inventory	30,935	-	-	-	-	-	-	30,935
Total Assets	<u>29,238,756</u>	<u>1,448,064</u>	<u>827,334</u>	<u>227,437</u>	<u>107,562</u>	<u>8,965,280</u>	<u>343,466</u>	<u>41,157,900</u>
Liabilities and Deferred Inflows of Resources								
Accounts Payable	1,582,193	13,381	49,879	-	-	-	-	1,645,454
Due to other funds	-	-	-	-	-	-	-	-
Refundable deposits	50,589	-	-	-	-	-	-	50,589
Due to other funds	-	-	-	-	-	-	1,166,900	1,166,900
Unearned revenue	228,028	-	-	-	-	-	102,444	330,472
Compensated Absences	-	-	-	-	-	-	-	-
Notes Payable	-	-	-	-	-	-	-	-
Net Pension Liability	-	-	-	-	-	-	-	-
Net OPEB Liability	-	-	-	-	-	-	-	-
Deferred Inflow of resources	415,471	10,784	-	-	-	-	-	426,255
Total Liabilities and deferred inflows of resources	<u>2,276,281</u>	<u>24,165</u>	<u>49,879</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,269,344</u>	<u>3,619,670</u>
Fund Balance								
Assigned for Encumbrances	593,921	-	169,957	-	-	-	-	763,878
Restricted	-	-	-	227,437	107,562	8,965,280	-	9,300,280
Unassigned	26,368,555	1,423,897	607,497	-	-	-	(925,873)	27,474,075
Total Fund Balance	<u>26,962,475</u>	<u>1,423,897</u>	<u>777,454</u>	<u>227,437</u>	<u>107,562</u>	<u>8,965,280</u>	<u>(925,873)</u>	<u>37,538,232</u>
Total Liabilities, deferred inflows of resources, and Fund balance	<u>\$ 29,238,756</u>	<u>\$ 1,448,064</u>	<u>\$ 827,334</u>	<u>\$ 227,437</u>	<u>\$ 107,562</u>	<u>\$ 8,965,280</u>	<u>\$ 343,466</u>	<u>\$ 41,157,900</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, 2021 through December 31, 2021

	General Fund	Building Services Fund	Road and Bridge Fund	Police Confiscation Fund	Tree Trust Fund	ARPA Fund	Capital Improvement Fund	Total
Revenues								
Property Taxes	\$ 18,137,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,137,700
State Pension revenue	331,729	-	-	-	-	-	-	331,729
Franchise Fees and Utility Taxes	1,505,458	-	-	-	-	-	-	1,505,458
Licenses and Permits	16,721	329,864	-	-	-	-	-	346,585
Intergovernmental	1,068,265	-	217,097	-	-	-	-	1,285,362
Charges for services	4,452,451	-	-	-	-	-	-	4,452,451
Fines and forfeitures	19,711	-	-	20,952	-	-	-	40,663
Impact fees	-	-	-	-	-	-	-	-
Investment earnings	(5,976)	(513)	(212)	(67)	(50)	-	564	(6,253)
Miscellaneous	95,427	346	-	-	-	-	-	95,773
Total Revenues	25,621,486	329,696	216,885	20,885	(50)	-	564	26,189,467
Expenditures								
Commission	64,142	-	-	-	-	-	-	64,142
Administration	129,245	-	-	-	-	-	-	129,245
City Clerk	99,665	-	-	-	-	-	-	99,665
Finance	286,362	-	-	-	-	-	-	286,362
Human Resources	39,723	1	-	-	-	-	-	39,724
Legal	75,764	-	-	-	-	-	-	75,764
ARPA Fund	-	-	-	-	-	-	-	-
Boards & Committees	-	-	-	-	-	-	-	-
Nondepartmental	186,019	-	-	-	-	-	-	186,019
Tree Trust Fund	-	-	-	-	-	-	-	-
Building	-	200,898	-	-	-	-	-	200,898
Growth Management	87,744	-	-	-	-	-	-	87,744
Code Enforcement	157,038	-	-	-	-	-	-	157,038
Public Works Administration	94,266	-	-	-	-	-	-	94,266
Public Works Property Maintenance	108,711	-	-	-	-	-	-	108,711
Public Works Parks	428,702	-	-	-	-	-	-	428,702
Public Works - Fleet Services	69,412	-	-	-	-	-	-	69,412
Police	4,689,016	-	-	5,800	-	-	-	4,694,816
Fire	2,928,744	-	-	-	-	-	-	2,928,744
Recreation	366,183	-	-	-	-	-	-	366,183
Road & Bridge	-	-	139,556	-	-	-	-	139,556
Capital Improvement	-	-	-	-	-	-	563	563
Total Expenditures	9,810,737	200,900	139,556	5,800	-	-	563	10,157,557
Other financing sources (uses)								
Transfers In	496,989	-	186,257	-	-	-	50,145	733,390
Transfers Out	(226,777)	(83,907)	-	-	-	-	(104,308)	(414,992)
Total other financing sources (uses)	270,211	(83,907)	186,257	-	-	-	(54,163)	318,398
Change in Fund Balance	16,080,960	44,890	263,585	15,085	(50)	-	(54,161)	16,350,309
Fund balance, beginning of year	10,881,515	1,379,007	513,869	212,352	107,611	8,965,280	(871,712)	21,187,922
Fund balance, end of year	\$ 26,962,475	\$ 1,423,897	\$ 777,454	\$ 227,437	\$ 107,561	\$ 8,965,280	\$ (925,873)	\$ 37,538,231

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

	Parking Lot Fund	Water and Sewer Fund	Stormwater Fund	Total
Assets and deferred outflows of resources				
Cash and cash equivalents	\$ 80,886	\$ 12,298,063	\$ 168,458	\$ 12,547,407
Accounts receivable, net of allowance	22,835	1,347,917	62,993	1,433,746
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	787,335	39,348,689	4,698,103	44,834,126
Due from other funds	-	-	-	-
Deferred outflows of resources	-	1,790,779	38,992	1,829,770
Total assets and deferred outflows of resources	<u>891,057</u>	<u>59,452,348</u>	<u>4,968,545</u>	<u>65,311,950</u>
Liabilities and deferred inflows of resources				
Accounts Payable	16,629	345,431	11,719	373,779
Refundable deposits	20,969	1,139,660	-	1,160,629
Compensated Absences	-	480,667	22,129	502,796
Notes Payable	-	-	1,327,050	1,327,050
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>37,598</u>	<u>9,834,819</u>	<u>1,605,364</u>	<u>11,477,782</u>
Net Position				
Net investment in capital assets	787,335	39,348,689	3,371,052	43,507,076
Assigned for Encumbrances	24,391	2,346,880	36,342	2,407,613
Unrestricted	41,734	7,921,961	(44,214)	7,919,481
Total Net Position	<u>853,460</u>	<u>49,617,530</u>	<u>3,363,180</u>	<u>53,834,170</u>
Total Liabilities, deferred inflows of resources, and Net Position	<u>\$ 891,057</u>	<u>\$ 59,452,348</u>	<u>\$ 4,968,545</u>	<u>\$ 65,311,950</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 December 31, 2021

	Parking Lot Fund	Water and Sewer Fund	Stormwater Fund	Total
Revenues				
Charges for services	\$ (1,411)	\$ 3,084,961	\$ 126,633	\$ 3,210,182
Impact fees	-	57,741	-	57,741
Investment earnings	(30)	(4,213)	(44)	(4,287)
Miscellaneous	-	26,500	-	26,500
Total Revenues	<u>(1,442)</u>	<u>3,164,989</u>	<u>126,588</u>	<u>3,290,136</u>
Expenditures				
Parking Lot	14,328	-	-	14,328
Stormwater	-	-	108,189	108,189
Water Distribution	-	399,134	-	399,134
Water Plant	-	460,225	-	460,225
Wastewater Transmission	-	404,119	-	404,119
Wastewater Plant	-	600,912	-	600,912
Customer Service	-	117,644	-	117,644
Water & Wastewater Administration	-	511,537	-	511,537
Depreciation Expense	9,233	808,221	45,751	863,205
Total Expenditures	<u>23,561</u>	<u>3,301,792</u>	<u>153,940</u>	<u>3,479,293</u>
Other financing sources (uses)				
Transfers In	-	626,135	-	626,135
Transfers Out	(16,564)	(919,822)	(8,148)	(944,534)
Total other financing sources (uses)	<u>(16,564)</u>	<u>(293,687)</u>	<u>(8,148)</u>	<u>(318,398)</u>
Change in Net Position	(41,566)	(430,490)	(35,500)	(507,556)
Net Position, beginning of year	<u>895,026</u>	<u>50,048,020</u>	<u>3,398,680</u>	<u>54,341,726</u>
Net Position, end of year	<u>\$ 853,460</u>	<u>\$ 49,617,530</u>	<u>\$ 3,363,180</u>	<u>\$ 53,834,170</u>

City of Cooper City
Statement of Net Position - Fiduciary Funds

Unaudited

As of December 31, 2021

	<u>Sanitation Agency Fund</u>	
Assets		
Cash and cash equivalents	\$	613,761
Accounts receivable		<u>344,360</u>
Total Assets		<u><u>958,121</u></u>
Liabilities		
Accounts Payable		<u>958,121</u>
Total Liabilities	\$	<u><u>958,121</u></u>

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

	Balance, September 30, 2021	Additions	Deductions	Balance, December 31, 2021
Assets				
Cash and cash equivalents	\$ 992,627	\$ 963,465	\$ (1,342,331)	\$ 613,761
Accounts receivable	256,769	1,046,732	(959,140)	344,360
Total Assets	<u>\$ 1,249,395</u>	<u>\$ 2,010,196</u>	<u>\$ (2,301,471)</u>	<u>\$ 958,121</u>
Liabilities				
Accounts Payable	<u>\$ 1,249,395</u>	<u>\$ 1,600,336</u>	<u>\$ (1,891,611)</u>	<u>\$ 958,121</u>
Total Liabilities	<u>\$ 1,249,395</u>	<u>\$ 1,600,336</u>	<u>\$ (1,891,611)</u>	<u>\$ 958,121</u>

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

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
Revenues						
Property Taxes	\$ 19,904,014	\$ 19,904,014	\$ 18,137,700	\$ -	\$ 1,766,314	91.1%
State Pension revenue	493,597	493,597	331,729	-	161,868	67.2%
Franchise Fees and Utility Taxes	5,449,910	5,449,910	1,505,458	-	3,944,452	27.6%
Licenses and Permits	490,000	490,000	16,721	-	473,279	3.4%
Intergovernmental	4,451,445	4,451,445	1,068,265	-	3,383,180	24.0%
Charges for services	6,350,164	6,350,164	4,452,451	-	1,897,713	70.1%
Fines and forfeitures	165,000	165,000	19,711	-	145,289	11.9%
Investment earnings	25,000	25,000	(5,976)	-	30,976	-23.9%
Miscellaneous revenue	179,000	179,000	95,427	-	83,573	53.3%
Total Revenues	37,508,130	37,508,130	25,621,486	-	11,886,644	68.3%
Expenditures						
Commission	258,373	259,263	64,142	612	194,509	25.0%
Administration	578,252	603,952	129,245	77,733	396,974	34.3%
City Clerk	487,396	487,396	99,665	-	387,731	20.4%
Finance	1,286,098	1,315,598	286,362	75,231	954,004	27.5%
Legal	420,000	420,000	75,764	-	344,236	18.0%
Boards & Committees	12,200	12,200	-	-	12,200	0.0%
Debt Service	4,000	4,000	-	-	4,000	0.0%
Nondepartmental	687,858	634,220	186,019	177,525	270,676	57.3%
Growth Management	365,151	365,151	87,744	-	277,407	24.0%
Code Enforcement	603,852	603,852	157,038	-	446,814	26.0%
Public Works Administration	596,163	596,163	94,266	6,943	494,954	17.0%
Public Works Property Maintenance	558,210	558,210	108,711	9,604	439,895	21.2%
Public Works Parks	2,534,735	2,546,732	428,702	86,161	2,031,869	20.2%
Public Works - Fleet Services	412,936	412,936	69,412	2,092	341,432	17.3%
Police	15,091,851	15,121,387	4,689,016	120,395	10,311,976	31.8%
Fire	12,312,283	12,312,283	2,928,744	2,816	9,380,723	23.8%
Recreation	1,881,369	1,881,369	366,183	34,808	1,480,378	21.3%
Total Expenditures	38,090,727	38,134,712	9,771,014	593,921	27,769,778	27.2%
Transfers						
Transfers In	2,000,254	2,000,254	496,989	-	1,503,265	24.8%
Transfers Out	(907,109)	(907,109)	(226,777)	-	(680,332)	25.0%
Total Transfers	1,093,145	1,093,145	270,211	-	822,934	24.7%
Change in Fund Balance	510,548	466,563	16,120,684			
Fund balance, beginning of year	10,881,515	10,881,515	10,881,515			
Fund balance, end of year	\$ 11,392,063	\$ 11,348,078	\$ 27,002,199			

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

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
Revenues						
Licenses and Permits	\$ 1,180,399	\$ 1,180,399	\$ 329,864	\$ -	\$ 850,535	27.9%
Investment earnings	1,500	1,500	(513)	-	2,013	-34.2%
Miscellaneous revenue	3,000	3,000	346	-	2,654	11.5%
Total Revenues	<u>1,184,899</u>	<u>1,184,899</u>	<u>329,696</u>	<u>-</u>	<u>855,203</u>	27.8%
Expenditures						
Building	<u>846,383</u>	<u>846,383</u>	<u>200,898</u>	<u>-</u>	<u>645,485</u>	23.7%
Total Expenditures	<u>846,383</u>	<u>846,383</u>	<u>200,898</u>	<u>-</u>	<u>645,485</u>	23.7%
Other financing (uses)						
Transfers Out	<u>(335,627)</u>	<u>(335,627)</u>	<u>(83,907)</u>	<u>-</u>	<u>-</u>	25.0%
Total other financing (uses)	<u>(335,627)</u>	<u>(335,627)</u>	<u>(83,907)</u>	<u>-</u>	<u>-</u>	25.0%
Change in Fund Balance	2,889	2,889	44,892			
Fund balance, beginning of year	<u>1,379,007</u>	<u>1,379,007</u>	<u>1,379,007</u>			
Fund balance, end of year	<u>\$ 1,381,896</u>	<u>\$ 1,381,896</u>	<u>\$ 1,423,899</u>			

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

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
Revenues						
Intergovernmental	\$ 836,151	\$ 836,151	\$ 217,097	\$ -	\$ 619,054	26.0%
Investment earnings	5,000	5,000	(212)	-	5,212	-4.2%
Total Revenues	<u>841,151</u>	<u>841,151</u>	<u>216,885</u>	<u>-</u>	<u>624,266</u>	25.8%
Expenditures						
Road & Bridge	<u>1,745,322</u>	<u>1,752,822</u>	<u>139,556</u>	<u>169,957</u>	<u>1,443,308</u>	17.7%
Total Expenditures	<u>1,745,322</u>	<u>1,752,822</u>	<u>139,556</u>	<u>169,957</u>	<u>1,443,308</u>	17.7%
Other financing sources						
Transfers In	<u>745,027</u>	<u>745,027</u>	<u>186,257</u>	<u>-</u>	<u>558,770</u>	25.0%
Total other financing sources	<u>745,027</u>	<u>745,027</u>	<u>186,257</u>	<u>-</u>	<u>558,770</u>	25.0%
Change in Fund Balance	(159,144)	(166,644)	263,585			
Fund balance, beginning of year	<u>513,869</u>	<u>513,869</u>	<u>513,869</u>			
Fund balance, end of year	<u>\$ 354,725</u>	<u>\$ 347,225</u>	<u>\$ 777,454</u>			

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

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
Revenues						
Fines and forfeitures	\$ 20,000	\$ 20,000	\$ 20,952	\$ -	\$ (952)	104.8%
Investment earnings	-	-	(67)	-	67	0.0%
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>20,885</u>	<u>-</u>	<u>(885)</u>	104.4%
Expenditures						
Police	120,000	120,000	5,800	-	114,200	4.8%
Total Expenditures	<u>120,000</u>	<u>120,000</u>	<u>5,800</u>	<u>-</u>	<u>114,200</u>	4.8%
Change in Fund Balance	(100,000)	(100,000)	15,085			
Fund balance, beginning of year	<u>212,352</u>	<u>212,352</u>	<u>212,352</u>			
Fund balance, end of year	<u>\$ 112,352</u>	<u>\$ 112,352</u>	<u>\$ 227,437</u>			

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

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
Revenues						
Tree Trust	\$ 63,500	\$ 63,500	\$ -	\$ -	\$ 63,500	0.0%
Investment earnings	-	-	(50)	-	-	0.0%
Total Revenues	<u>63,500</u>	<u>63,500</u>	<u>(50)</u>	<u>-</u>	<u>63,500</u>	-0.1%
Expenditures						
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	-	-	(50)			
Fund balance, beginning of year	<u>107,611</u>	<u>107,611</u>	<u>107,611</u>			
Fund balance, end of year	<u>\$ 107,611</u>	<u>\$ 107,611</u>	<u>\$ 107,561</u>			

City of Cooper City
ARPA Fund - Budget to Actual

Unaudited

For the period from October 1, 2021 through December 31, 2021

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
Revenues						
ARPA Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Investment earnings	-	-	-	-	-	0.0%
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
Expenditures						
ARPA Fund	-	-	-	\$ -	-	0.0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
Change in Fund Balance	-	-	-			
Fund balance, beginning of year	<u>8,965,280</u>	<u>8,965,280</u>	<u>8,965,280</u>			
Fund balance, end of year	<u>\$ 8,965,280</u>	<u>\$ 8,965,280</u>	<u>\$ 8,965,280</u>			

City of Cooper City
 Capital Improvement Fund - Budget to Actual
Unaudited
 For the period from October 1, 2021 through December 31, 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	\$ -	\$ -	\$ 18,000	0.0%
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>564</u>	<u>-</u>	<u>347,172</u>	0.2%
Expenditures						
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%
Other Financing Sources						
Transfers In	<u>200,579</u>	<u>200,579</u>	<u>50,145</u>	<u>-</u>	<u>150,434</u>	25.0%
Transfers Out	<u>(417,230)</u>	<u>(417,230)</u>	<u>(104,308)</u>	<u>-</u>	<u>(312,922)</u>	25.0%
Total Other Financing Sources	<u>(216,651)</u>	<u>(216,651)</u>	<u>(54,163)</u>	<u>-</u>	<u>(162,488)</u>	25.0%
Change in Fund Balance	(965,505)	(965,505)	(54,161)			
Fund balance, beginning of year	<u>(871,712)</u>	<u>(871,712)</u>	<u>(871,712)</u>			
Fund balance, end of year	<u>\$ (1,837,217)</u>	<u>\$ (1,837,217)</u>	<u>\$ (925,873)</u>			

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

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
Revenues						
Charges for services	\$ 152,000	\$ 152,000	\$ (1,411)	\$ -	\$ 153,411	-0.9%
Investment earnings	1,000	1,000	(30)	-	1,030	-3.0%
Total Revenues	<u>153,000</u>	<u>153,000</u>	<u>(1,442)</u>	<u>-</u>	<u>154,442</u>	-0.9%
Expenditures						
Parking Lot	81,730	81,730	14,328	24,391	43,011	47.4%
Depreciation	-	-	9,233	-	(9,233)	0.0%
Total Expenditures	<u>81,730</u>	<u>81,730</u>	<u>23,561</u>	<u>24,391</u>	<u>33,778</u>	58.7%
Other financing (uses)						
Transfers Out	(66,254)	(66,254)	(16,564)	-	(49,690)	25.0%
Total other financing (uses)	<u>(66,254)</u>	<u>(66,254)</u>	<u>(16,564)</u>	<u>-</u>	<u>(49,690)</u>	25.0%
Change in Net Position	5,016	5,016	(41,566)			
Net Position, beginning of year	<u>895,026</u>	<u>895,026</u>	<u>895,026</u>			
Net Position, end of year	<u>\$ 900,042</u>	<u>\$ 900,042</u>	<u>\$ 853,460</u>			

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

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
Revenues						
Charges for services	\$ 12,726,000	\$ 12,726,000	\$ 3,084,961	\$ -	\$ 9,641,039	24.2%
Impact fees	20,000	20,000	57,741	-	(37,741)	288.7%
Investment earnings	35,000	35,000	(4,213)	-	39,213	-12.0%
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>3,164,989</u>	<u>-</u>	<u>9,629,011</u>	24.7%
Expenses						
Water Distribution	2,067,693	2,251,931	399,134	259,938	1,592,859	29.3%
Water Plant	2,014,289	2,028,266	460,225	297,707	1,270,334	37.4%
Wastewater Transmission	1,912,274	2,588,606	404,119	732,277	1,452,210	43.9%
Wastewater Plant	1,395,861	2,265,914	600,912	760,374	904,629	60.1%
Customer Service	442,891	442,891	117,644	-	325,247	26.6%
Water & Wastewater Administration	2,358,645	2,585,649	511,537	296,584	1,777,527	31.3%
Depreciation	-	-	808,221	-	(808,221)	0.0%
Total Expenditures	<u>10,191,653</u>	<u>12,163,257</u>	<u>3,301,792</u>	<u>2,346,880</u>	<u>6,514,585</u>	46.4%
Other Financing Sources (Uses)						
Transfers In	2,504,540	2,504,540	626,135	-	1,878,405	25.0%
Transfers Out	(3,691,587)	(3,679,287)	(919,822)	-	(2,759,465)	25.0%
Total Transfers	<u>(1,187,047)</u>	<u>(1,174,747)</u>	<u>(293,687)</u>	<u>-</u>	<u>(881,060)</u>	25.0%
Change in Net Position	1,415,300	(544,004)	(430,490)			
Net Position, beginning of year	<u>50,048,020</u>	<u>50,048,020</u>	<u>50,048,020</u>			
Net Position, end of year	<u>\$ 51,463,320</u>	<u>\$ 49,504,016</u>	<u>\$ 49,617,530</u>			

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

	Original Budget	Amended Budget	Actuals	Encumbrances	Amended Budget less Actuals and Encumbrances	% Budget Used vs. Actuals & Encumbrances
Revenues						
Charges for services	\$ 550,100	\$ 550,100	\$ 126,633	\$ -	\$ 423,467	23.0%
Investment earnings	4,000	4,000	(44)	-	4,044	-1.1%
Total Revenues	<u>554,100</u>	<u>554,100</u>	<u>126,588</u>	<u>-</u>	<u>427,512</u>	22.8%
Expenditures						
Stormwater	496,142	530,050	108,189	36,342	385,519	27.3%
Depreciation	-	-	45,751	-	(45,751)	0.0%
Total Expenditures	<u>496,142</u>	<u>530,050</u>	<u>153,940</u>	<u>36,342</u>	<u>339,768</u>	35.9%
Transfers						
Transfers In	-	-	-	-	-	0.0%
Transfers Out	(32,593)	(32,593)	(8,148)	-	(24,445)	25.0%
Total Transfers	<u>(32,593)</u>	<u>(32,593)</u>	<u>(8,148)</u>	<u>-</u>	<u>(24,445)</u>	25.0%
Change in Net Position	25,365	(8,543)	(35,500)			
Net Position, beginning of year	<u>3,398,680</u>	<u>3,398,680</u>	<u>3,398,680</u>			
Net Position, end of year	<u>\$ 3,424,045</u>	<u>\$ 3,390,137</u>	<u>\$ 3,363,180</u>			

City of Cooper City
City-Wide Interfund Transfers
Unaudited

For the period from October 1, 2021 through December 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	83,907
		Building Inspect. Svcs	ENTERPRISE TRANSFER TO GENERAL	102-211-591001-524	(83,907)
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	14,265
		Parking Lot	ENTERPRISE TRANSFER TO GENERAL	400-810-591001-545	(14,265)
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	5,148
		Storm Water	ENTERPRISE TRANSFER TO GENERAL	440-315-591001-538	(5,148)
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	393,669
		W&S Utility Fund	ENTERPRISE TRANSFER TO GENERAL	450-950-591001-536	(393,669)
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	176,633
		General	GENERAL GOV'T TRANSFER TO ROAD & BRIDGE	001-190-593103-581	(176,633)
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	2,299
		Parking Lot	TRANSFER TO ROAD AND BRIDGE FUND	400-810-591103-545	(2,299)
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	3,000
		Storm Water	TRANSFER TO ROAD AND BRIDGE	440-315-591103-538	(3,000)
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	4,325
		W&S Utility Fund	ENTERPRISE TRANSFER TO ROAD & BRIDGE	450-950-591103-581	(4,325)
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	50,145
		General	GENERAL GOV'T TRANSFER TO CAPITAL PROJ	001-190-593300-581	(50,145)
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	104,308
		Capital Projects	ENTERPRISE TRANSFER TO DEBT SERVICE	300-314-591200-572	(104,308)
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	521,828
		W&S Utility Fund	ENTERPRISE TRANSFER TO CAPITAL IMPROVMNT	450-950-591453-536	(521,828)
				Transfers In	\$ 1,359,525
				Transfers Out	-\$1,359,525
				Total Net of Transfers	-