

CITY OF POMPANO BEACH, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUNO NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015

	Pier	Airpark	Golf
OPERATING REVENUES			
Charges for services	\$ 17,869	\$ 1,052,145	\$ 2,865,570
Total operating revenues	<u>17,869</u>	<u>1,052,145</u>	<u>2,865,570</u>
OPERATING EXPENSES			
Personnel services	(38,352)	375,673	730,694
Other current expenses	235,825	60,929	3,561,834
Depreciation	73,722	1,278,760	453,269
Total operating expenses	<u>271,195</u>	<u>2,215,362</u>	<u>4,745,797</u>
Operating income (loss)	<u>(253,326)</u>	<u>(1,163,217)</u>	<u>(1,880,227)</u>
NONOPERATING REVENUES (EXPENSES)			
Investment earnings	16,128	5,385	23,741
Miscellaneous revenue	-	30,653	-
Interest expense	-	-	(2,777)
Gain or (loss) from disposition of capital assets	-	-	-
Total nonoperating revenues (expenses)	<u>16,128</u>	<u>36,038</u>	<u>20,964</u>
Income (loss) before contributions and transfers	<u>(237,198)</u>	<u>(1,127,179)</u>	<u>(1,859,263)</u>
Capital grants and contributions	-	1,138,326	-
Transfers in	-	-	2,042,930
Transfers out	-	-	-
Change in net position	<u>(237,198)</u>	<u>11,147</u>	<u>183,667</u>
Total net position - beginning	3,332,972	15,532, 62	7,242,501
Restatement of beginning net position for GASB 68 and 71 implementation	<u>(48,731)</u>	<u>(394,974)</u>	<u>(493,741)</u>
Total net position - beginning, as restated (Note (III)(H))	<u>3,284,241</u>	<u>15,137,588</u>	<u>6,748,760</u>
Total net position - ending	<u>\$ 3,047,043 ✓</u>	<u>\$ 15,1 8,735 ✓</u>	<u>\$ 8,932,427 ✓</u>

ATTACHMENT 2
FINANCIAL INFORMATION

Sanitation	Stormwater	Total
\$ 5,899,635	\$ 2,843,950	\$ 12,679,169
<u>5,899,635</u>	<u>2,843,950</u>	<u>12,679,169</u>
230,900	377,890	1,676,805
3,976,146	722,682	9,057,416
15,596	1,015,516	2,836,863
<u>4,222,642</u>	<u>2,116,088</u>	<u>13,571,084</u>
<u>1,676,993</u>	<u>727,862</u>	<u>(891,915)</u>
(6,375)	68,451	107,330
-	-	30,653
-	-	(2,777)
<u>58</u>	<u>34,560</u>	<u>34,618</u>
<u>(6,317)</u>	<u>103,011</u>	<u>169,824</u>
1,870,676	\$30,873	(722,091)
-	-	1,138,326
-	-	2,042,930
<u>(1,728,649)</u>	<u>(205,785)</u>	<u>(1,934,434)</u>
(57,973)	825,068	524,731
868,378	19,791,849	46,768,262
<u>(267,251)</u>	<u>(484,381)</u>	<u>(1,689,078)</u>
<u>601,127</u>	<u>19,307,468</u>	<u>45,079,184</u>
<u>\$ 543,154 ✓</u>	<u>\$ 19,932, 56 ✓</u>	<u>\$ 45,603,915</u>

Source : City of Pompano
 Beach Comprehensive
 Annual Financial
 Report - 2015

CITY OF POMPANO BEACH, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

	Pier	Airpark	Parking
OPERATING REVENUES			
Charges for services	\$ 99,231	\$ 1,032,154	\$ 1,329,380
Contract fee extension	-	-	311,623
Fines and forfeitures	-	-	1,150
Miscellaneous	-	-	-
Total operating revenues	99,231	1,032,154	1,642,153
OPERATING EXPENSES			
Personal services	31,780	381,949	-
Other current expenses	112,030	660,346	727,469
Depreciation	73,664	1,085,631	-
Total operating expenses	217,474	2,107,925	727,469
Operating income (loss)	(118,243)	(1,075,771)	914,684
NONOPERATING REVENUES (EXPENSES)			
Investment earnings	12,742	(8,818)	2,316
Miscellaneous revenue	-	2,671	-
Interest expense	-	-	-
Gain or (loss) from disposition of capital assets	-	1,872	-
Total nonoperating revenues (expenses)	12,742	(4,475)	2,316
Income (loss) before contributions and transfers	(105,501)	(1,080,246)	917,000
Capital grants and contributions	-	1,083,349	-
Transfers in	32,295	-	(1,200)
Transfers out	-	-	-
Change in net position	(73,206)	3,103	915,800
Total net position - beginning	3,406,178	15,529,459	-
Total net position - ending	\$ 3,332,972	\$ 15,532,562	\$ 915,800

Source: City of Pompano Beach Comprehensive Annual Financial Report (2014)

No Debt outstanding

Attachment #

Golf	Sanitation	Stormwater	Total
\$ 2,638,276	\$ 5,797,028	\$ 2,621,597	\$ 13,517,666
-	416,666	-	416,666
-	-	-	311,623
-	-	-	1,150
2,638,276	6,213,694	2,621,597	14,247,105
731,986	249,116	417,443	1,812,274
3,490,197	4,002,768	570,166	9,562,975
479,492	39,182	877,864	2,535,833
4,701,675	4,291,066	1,865,473	13,911,082
(2,063,399)	1,922,628	756,124	336,023
13,201	9,961	36,632	66,034
(3,841)	-	-	2,671
(163,415)	-	-	(3,841)
(154,055)	9,961	37,842	(95,669)
(2,217,454)	1,932,589	793,966	240,354
1,588,770	-	5,591	1,088,940
(800)	(2,523,639)	(188,709)	1,621,065
(629,484)	(591,050)	610,848	(2,714,348)
7,871,985	1,459,428	19,181,001	236,011
\$ 7,242,501	\$ 868,378	\$ 19,791,849	\$ 47,448,051
			\$ 47,684,062

Attachment to Accompany the Schedule of Actual Revenues and Debt Coverage (h)

CITY OF POMPANO BEACH, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 NONMAJOR ENTERPRISE FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013

	Pier	Airpark	Golf
OPERATING REVENUES			
Charges for services	\$ 134,660	\$ 977,911	\$ 2,746,380
Contract fee extension	-	-	-
Total operating revenues	<u>134,660</u>	<u>977,911</u>	<u>2,746,380</u>
OPERATING EXPENSES			
Personal services	43,959	380,469	721,058
Other current expenses	231,139	564,929	3,017,888
Depreciation	<u>73,665</u>	<u>472,569</u>	<u>493,148</u>
Total operating expenses	<u>348,763</u>	<u>1,417,967</u>	<u>4,232,094</u>
Operating income (loss)	<u>(214,103)</u>	<u>(440,056)</u>	<u>(1,485,714)</u>
NONOPERATING REVENUES			
(EXPENSES)			
Interest and investment revenue	5,568	2,196	(4,606)
Miscellaneous revenue	-	1,000	-
Gain or (loss) from disposition of capital assets	-	<u>4,320</u>	<u>60,585</u>
Total nonoperating revenues (expenses)	<u>5,565</u>	<u>7,516</u>	<u>55,979</u>
Income (loss) before contributions and transfers	(208,538)	(432,540)	(1,429,735)
Capital grants and contributions	-	1,552,301	-
Transfers in	-	-	1,602,605
Transfers out	-	-	-
Change in net position	<u>(208,538)</u>	<u>1,119,761</u>	<u>172,870</u>
Total net position - beginning	<u>3,614,716</u>	<u>14,409,698</u>	<u>7,699,115</u>
Total net position - ending	<u>\$ 3,406,178</u>	<u>\$ 15,529,459</u>	<u>\$ 7,871,985</u>

Sanitation	Stormwater	Total
\$ 5,708,478	\$ 2,399,107	\$ 11,966,536
<u>416,667</u>	<u>-</u>	<u>416,667</u>
<u>6,125,145</u>	<u>2,399,107</u>	<u>12,383,203</u>
229,782	477,295	1,852,563
3,953,185	589,393	8,356,534
<u>37,213</u>	<u>831,757</u>	<u>1,908,352</u>
<u>4,220,180</u>	<u>1,898,445</u>	<u>12,117,449</u>
<u>1,904,965</u>	<u>500,662</u>	<u>265,754</u>
(7,073)	14,486	10,568
-	-	1,000
-	-	64,905
<u>(7,073)</u>	<u>14,486</u>	<u>76,473</u>
1,897,892	515,148	342,227
-	135,727	1,688,028
-	6,500	1,609,105
<u>(2,873,946)</u>	<u>(189,044)</u>	<u>(3,062,990)</u>
(976, 54)	468,331	576,370
<u>2,435,482</u>	<u>18,712,670</u>	<u>46,871,681</u>
<u>\$ 1,459,428</u>	<u>\$ 19,181,001</u>	<u>\$ 47,448,051</u>

CITY OF POMPANO BEACH, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND NET ASSETS
 NONMAJOR ENTERPRISE FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

	Pier	Airpark	Golf
OPERATING REVENUES			
Charges for services	\$ 124,299	\$ 1,021,1	\$,139,463
Contract fee extension	-	-	-
Total operating revenues	124,299	1,021,156	2,139,463
OPERATING EXPENSES			
Personal services	33,875	388,945	598,480
Other current expenses	138,07	538,935	2,551,957
Depreciation	73,663	458,197	437,049
Total operating expenses	246,045	1,386,077	3,587,486
Operating income (loss)	(121,746)	(364,921)	(1,448,023)
NONOPERATING REVENUES (EXPENSES)			
Interest and investment revenue	22,531	15,419	35,900
Miscellaneous revenue	-	-	-
Miscellaneous expense	-	-	(31,313)
Total nonoperating revenues (expenses)	22,531	15,419	4,587
Income (loss) before contributions and transfers	(99,215)	(349,502)	(1,443,436)
Capital grants and contributions	-	355,691	-
Transfers in	-	-	1,851,335
Transfers out	-	-	-
Change in net assets	(99,215)	6,189	407,899
Total net assets - beginning	3,713,931	14,403,509	7,291,216
Total net assets - ending	\$ 3,614,716	\$ 14,409,698	\$ 7,699,115

Sanitation	Stormwater	Total
\$ 5,734,397	\$ 2,440,907	\$ 11,460,222
416,667	-	416,667
6,151,064	2,440,907	11,876,889
222,539	425,502	1,66,341
3,87,842	576,489	7,678,730
52,167	884,848	1,905,924
4,147,548	1,886,839	11,253,995
2,003,516	554,068	622,894
(12,607)	62,065	123,3
81	46,500	46,581
(20,231)	-	(51,544)
(32,757)	108,565	118,345
1,970,759	662,633	741,239
-	-	355,691
-	13,540	1,864,875
(2,264,665)	(162,748)	(2,427,413)
(293,906)	513,425	534,392
2,729,388	18,199,245	46,337,289
\$ 2,435,482	\$ 18,712,670	\$ 46,871,681

CITY OF POMPANO BEACH, FLORIDA
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
 NONMAJOR ENTERPRISE FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2011

	Pier	Airpark
OPERATING REVENUES		
Charges for services	\$ 105,340	\$ 979,402
Contract extension fee	-	-
Total operating revenues	105,340	979,402
OPERATING EXPENSES		
Personal services	35,766	370,886
Other current expenses	157,920	615,640
Depreciation	73,664	439,194
Total operating expenses	267,350	1,425,720
Operating income (loss)	(162,010)	(446,318)
NONOPERATING REVENUES (EXPENSES)		
Interest and investment revenue	22,331	36,529
Miscellaneous revenue	-	-
Total nonoperating revenue (expenses)	22,331	36,529
Income (loss) before contributions and transfers	(139,679)	(409,789)
Capital grants and contributions	-	1,578,015
Transfers in	-	-
Transfers out	-	-
Change in net assets	(139,679)	1,168,226
Total net assets—beginning	3,853,610	13,235,283
Total net assets—ending	\$ 3,713,931	\$ 14,403,509

Golf	Sanitation	Stormwater	Total
\$ 2,475,617	\$ 5,419,414	\$ 2,457,922	\$ 11,437,695
-	416,667	-	416,667
2,475,617	5,836,081	2,457,922	11,854,362
589,561	248,503	406,086	1,650,802
2,650,905	3,497,164	744,558	7,666,187
406,626	62,696	868,513	1,850,693
3,647,092	3,808,363	2,019,157	11,167,682
(1,171,475)	2,027,718	438,765	686,680
31,925	(4,362)	65,575	151,998
31,925	(4,362)	65,575	151,998
(1,139,550)	2,023,356	504,340	838,678
3,089	-	-	1,581,104
4,469,526	-	-	4,469,526
-	(1,982,044)	(155,591)	(2,137,635)
3,333,065	41,312	348,749	4,751,673
3,958,151	2,688,076	17,850,496	41,585,616
\$ 7,291,216	\$ 2,729,388	\$ 18,199,245	\$ 46,337,289

CITY OF POMPANO BEACH, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
NONMAJOR ENTERPRISE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

	Pier	Airpark	Golf
OPERATING REVENUES			
Charges for services	\$ 29,552	\$ 946,942	\$ 2,571,980
Contract extension fee	-	-	-
Total operating revenues	29,552	946,942	2,571,980
OPERATING EXPENSES			
Personal services	13,169	372,511	552,800
Other current expenses	144,491	693,549	2,563,653
Depreciation	73,435	406,238	355,571
Total operating expenses	231,095	1,472,298	3,472,024
Operating income (loss)	(201,543)	(525,356)	(900,044)
NONOPERATING REVENUES (EXPENSES)			
Interest and investment revenue	57,763	163,189	15,822
Miscellaneous revenue	-	5,819	-
Total nonoperating revenue (expenses)	57,763	169,008	15,822
Income (loss) before contributions and transfers	(143,780)	(356,348)	(884,222)
Capital grants and contributions	-	428,868	-
Transfers in	-	-	843,313
Transfers out	-	-	-
Change in net assets	(143,780)	72,520	(40,909)
Total net assets—beginning	3,997,390	13,162,763	3,999,060
Total net assets—ending	\$ 3,853,610	\$ 13,235,283	\$ 3,958,151

Sanitation	Stormwater	Total
\$ 5,287,117	\$ 2,468,001	\$ 11,303,592
416,667	-	416,667
5,703,784	2,468,001	11,720,259
115,228	395,402	1,449,110
3,169,208	846,356	7,417,257
68,292	734,738	1,638,274
3,352,728	1,976,496	10,504,641
2,351,056	491,505	1,215,618
5,814	151,517	394,105
-	-	5,819
5,814	151,517	399,924
2,356,870	643,022	1,615,542
-	63,816	492,684
-	-	843,313
(1,894,763)	(125,118)	(2,019,881)
462,107	581,720	931,658
2,225,969	17,268,776	40,653,958
\$ 2,688,076	\$ 17,850,496	\$ 41,585,616