



Finance and Administrative Services

ACCOUNTING DIVISION

115 S Andrews Avenue, Room 221 • Fort Lauderdale, Florida 33301 • 954-357-7140 • FAX 954-357-7693

MEMORANDUM

Date: January 18, 2017

To: Diane Ramsay
Broward County Parks & Recreation Division

Thru: Susan Friend, Director
Accounting Division

A handwritten signature in black ink that reads "Susan Friend".

Digitally signed by SUSAN FRIEND
DN: dc=cty, dc=broward, dc=bc,
ou=Organization, ou=BCC, ou=AC,
ou=Users, cn=SUSAN FRIEND
Date: 2017.01.18 17:29:36 -05'00'

From: LaWanda Lester
Accounting Division

LAWANDA
LESTER

A handwritten signature in black ink that reads "Lawanda Lester".

Digitally signed by
LAWANDA LESTER
Date: 2017.01.18
17:16:07 -05'00'

Re: Financial Summary – Park, Open Space and Recreational Trust Fund

Attached is the financial summary for the Park, Open Space and Recreational Trust Fund for the twelve months ended September 30, 2016.

**BROWARD COUNTY BOARD OF COUNTY COMMISSIONERS
PARK, OPEN SPACE AND RECREATIONAL TRUST FUND
TABLE OF CONTENTS
September 30, 2016
(Unaudited)**

	Page
Balance Sheet	2
Summary of Revenues, Expenditures and Changes in Fund Balance	3

**BROWARD COUNTY BOARD OF COUNTY COMMISSIONERS
PARK, OPEN SPACE AND RECREATIONAL TRUST FUND
Balance Sheet
September 30, 2016
(Unaudited)**

Assets:

Cash and Cash Equivalents	\$ 367,490
Investments	\$ 2,725,163
Interest Receivable	\$ 6,340
Total Assets	<u>\$ 3,098,993</u>

Fund Balance:

Committed	\$ 3,098,993
Total Fund Balance	<u>\$ 3,098,993</u>

**BROWARD COUNTY BOARD OF COUNTY COMMISSIONERS
PARK, OPEN SPACE AND RECREATIONAL TRUST FUND
Summary of Revenues, Expenditures, and Changes in Fund Balance
For the Twelve Months Ended September 30, 2016
(Unaudited)**

Revenues:

Impact fees	\$ 1,337,648
Interest income	33,406
Total Revenues	<u>1,371,054</u>

Expenditures and Transfers Out

Cost allocation	320
Transfers to other County funds	1,713,530
Total Expenditures and Transfers Out	<u>1,713,850</u>

Deficiency of Revenue over Expenditures and Transfers Out	(342,796)
---	-----------

Fund Balance, October 1, 2015	<u>3,441,789</u>
-------------------------------	------------------

Fund Balance September 30, 2016	<u>\$ 3,098,993</u>
--	----------------------------