

City of Pensacola
Monthly Fund Balance/Net Asset Position
Monthly Cash Position
For the Eight Months Ended May 31, 2015
(Unaudited)

City of Pensacola
Fund Balance (FB) - Net Assets (NA)
Budget Position
May 31, 2015
(unaudited)

| <u>Fund</u> | <u>Current Net-Assets 9/30/2014</u> | <u>Beginning Budget Fund Balance - NA</u> | <u>Resolution Adjustments thru 05/31/2015</u> | <u>Budget Fund Balance - NA as of 05/31/2015</u> |
|----------------------------------|---|---|---|--|
| GENERAL GOVERNMENT | | | | |
| 001 GENERAL FUND * | 13,398,900 | (1,149,400) | (2,675,663) | 9,573,837 |
| 102 SPECIAL GRANTS FUND | 136,528 | - | (2,992) | 133,536 |
| 103 LOCAL OPTION GAS TAX FUND | 1,594,189 | - | (1,689,214) | (95,025) |
| 104 COMMUNITY DEV BLK GRANT FUND | - | - | (252) | (252) |
| 105 COMMUNITY REDEVELOPMENT | 41,609,490 | - | (329,884) | 41,279,606 |
| 106 URBAN CORE REDEV TRUST FUND | - | - | - | - |
| 108 WEST FL PUBLIC LIBRARY FUND | - | - | - | - |
| 109 STORMWATER UTILITY FUND | 528,885 | - | (19,223) | 509,662 |
| 115 SECTION 8 HOUSING ASSISTANCE | 3,176,306 | - | (1,224) | 3,175,082 |
| 118 LAW ENFORCEMENT TRUST FUND | 511,883 | - | (550,740) | (38,857) |
| 119 HURRICANE DAMAGE FUND | 1,056,383 | - | (9,552) | 1,046,831 |
| 120 GOLF COURSE FUND | 61,509 | - | (51) | 61,458 |
| 121 EASTSIDE - TIF DISTRICT | 586,287 | - | (586,287) | - |
| 122 INSPECTIONS FUND | 579,326 | - | - | 579,326 |
| 123 WESTSIDE TIF | - | - | - | - |
| 124 RECREATION FUND | 509,263 | (157,800) | (31,859) | 319,604 |
| 125 TENNIS FUND | 103,136 | - | (5,500) | 97,636 |
| 126 CMP MANAGEMENT SERVICES | - | - | - | - |
| 129 DEEPWATER HORIZON INCIDENT | - | - | - | - |
| 201 TAX/FRAN FEE DEBT SRV FUND | - | - | - | - |
| 210 CRA DEBT SERVICE FUND | 4,779,280 | (471,000) | (177,170) | 4,131,110 |
| 307 LOCAL OPTION SALES TAX FUND | (2,599,697) | - | (3,377,741) | (5,977,438) |
| 329 STORMWATER CAPITAL FUND | 3,880,327 | - | (3,902,002) | (21,675) |
| 330 MARITIME COMMUNITY PARK | - | - | - | - |
| PROPRIETARY FUNDS | | | | |
| 401 GAS UTILITY FUND ** | 8,126,862 | - | (587,273) | 7,539,589 |
| 402 SANITATION FUND ** | 1,729,182 | (175,000) | - | 1,554,182 |
| 403 PORT FUND ** | 1,362,389 | - | (1,084,836) | 277,553 |
| 404 AIRPORT FUND ** | 10,173,674 | (827,600) | (1,101,417) | 8,244,657 |
| 502 GENERAL STOCK FUND | 663,370 | - | - | 663,370 |
| 503 INSURANCE RETENTION FUND | 2,429,937 | (500,000) | - | 1,929,937 |
| 504 CENTRAL SERVICES FUND | 767,964 | - | (195,478) | 572,486 |

* Includes Tree Landscape Trust funds, Park Purchases account, Special Assessments fund and Payroll Clearing fund

** Excludes resolution adjustments related to grants and bonds.

**City of Pensacola
Cash Position
May 31, 2015
(unaudited)**

| Fund | Pooled Cash 9/30/2014 | Pooled Cash 5/31/2015 | Restricted Cash 5/31/2015 | Unrestricted Cash 5/31/2015 |
|----------------------------------|--------------------------|--------------------------|------------------------------|--------------------------------|
| GENERAL GOVERNMENT | | | | |
| 001 GENERAL FUND | 9,511,528.89 | 14,111,022.53 | 9,595,198.98 | 4,515,823.55 |
| 102 SPECIAL GRANTS FUND | - | (47,746.40) | (47,746.40) | |
| 103 LOCAL OPTION GAS TAX FUND | 1,408,558.72 | 1,571,022.05 | 1,571,022.05 | |
| 104 COMMUNITY DEV BLK GRNT FD | - | (42,758.15) | (42,758.15) | |
| 105 COMMUNITY REDEVEL AGENCY | 1,364,132.96 | 986,668.92 | 986,668.92 | |
| 106 URBAN CORE REDEV TRUST FD | - | 1,407,369.53 | 1,407,369.53 | |
| 109 STORMWATER UTILITY FUND | 595,994.78 | 1,239,975.10 | 1,239,975.10 | |
| 115 SECTION 8 HOUSING ASSISTANCE | 2,125,270.20 | 1,782,225.45 | 1,782,225.45 | |
| 118 LAW ENFORCEMENT TRUST FUND | 522,064.62 | 435,885.56 | 435,885.56 | |
| 119 HURRICANE DAMAGE FUND | 900,066.32 | (1,573,891.29) | (1,573,891.29) | |
| 120 GOLF COURSE | 81,555.15 | (30,975.03) | (30,975.03) | |
| 121 EASTSIDE - TAX INCREMENT | 587,537.19 | 633,349.09 | 633,349.09 | |
| 122 INSPECTIONS | 724,906.87 | 852,358.03 | 852,358.03 | |
| 123 WESTSIDE TIF | - | 67,410.89 | 67,410.89 | |
| 124 RECREATION FUND | 247,461.14 | 660,028.66 | 660,028.66 | |
| 125 TENNIS FUND | 108,211.18 | 103,109.54 | 103,109.54 | |
| 126 CMP MANAGEMENT SERVICES | - | (214,050.53) | (214,050.53) | |
| 129 DEEPWATER HORIZON INCIDENT | 4,575.49 | 4,579.90 | 4,579.90 | |
| 210 CRA DEBT SERVICE FUND | 5,233,182.44 | 3,208,299.45 | 3,208,299.45 | |
| 307 LOCAL OPTION SALES TAX FD | 249,843.75 | (3,757,623.76) | (3,757,623.76) | |
| 329 STORMWATER CAPITAL FUND | 4,016,036.58 | 5,184,342.85 | 5,184,342.85 | |
| 701 SPECIAL ASSESSMENTS FUND | 236,345.41 | 237,364.76 | 237,364.76 | |
| 801 PAYROLL CLEARING FUND (GF) | 112,111.65 | 191,929.49 | 191,929.49 | |
| PROPRIETARY FUNDS | | | | |
| 401 GAS UTILITY FUND | 862,140.50 | 13,266,266.76 | 862,140.50 | 12,404,126.26 |
| 402 SANITATION FUND | 217,355.24 | 1,922,564.57 | 257,887.38 | 1,664,677.19 |
| 403 PORT FUND | 364,193.34 | 914,705.94 | 364,193.34 | 550,512.60 |
| 404 AIRPORT FUND | 26,498,157.01 | 28,484,672.82 | 28,484,672.82 | |
| 502 GENERAL STOCK FUND | - | (104,273.79) | - | (104,273.79) |
| 503 INSURANCE RETENTION FUND | 4,872,176.77 | 7,523,194.68 | 7,523,194.68 | |
| 504 CENTRAL SERVICES FUND | - | 937,079.84 | - | 937,079.84 |
| Grand Total: | \$ 60,843,406.20 | \$ 79,954,107.46 | \$ 59,986,161.81 | \$ 19,967,945.65 |

Notes:

1. Unrestricted Funds; External or internal restrictions apply to all other funds.

2. The City's general, fire and police pension fund contributions for the twelve months of the fiscal year were paid in a lump sum contribution on October 1, 2013 which is reflected in the cash balances above.

3. On October 1, 2013, the Maritime Community Park Fund was closed. All cash balances in the general ledger were transferred between the CRA Fund and the CRA Debt Service Fund.