# CITY OF WESTON

## BALANCE SHEET - GOVERNMENT FUNDS

### December 31, 2008

| | General Funds | | Special Revenue Funds | | | | | Capital Projects Fund | |
|---|---|---|---|---|---|---|---|---|---|
| | General | Disaster Management | Street Maintenance | Fire Services | Transportation | Building | Law Enforcement | Infrastructure | Total Government Funds |
| **ASSETS:** | | | | | | | | | |
| Cash | $10,950 | - | - | - | - | - | - | - | $10,950 |
| Equity In Pooled Cash | 58,337,981 | 464,030 | 1,458,113 | 8,967,492 | 458,349 | 484,286 | 12,306 | 9,829,495 | 80,012,052 |
| Interest/Dividends Receivable | 408,550 | - | (2,483) | 8,108 | (734) | (744) | (15) | (6,598) | 406,084 |
| Market Value Adjustment | 266,685 | - | (3,001) | (45,598) | (865) | (2,419) | (163) | (27,537) | 187,102 |
| **Total Assets** | **$59,024,166** | **$464,030** | **$1,452,629** | **$8,930,002** | **$456,750** | **$481,123** | **$12,128** | **$9,795,360** | **$80,616,188** |
| **LIABILITIES AND FUND BALANCE:** | | | | | | | | | |
| **Liabilities:** | | | | | | | | | |
| Accounts Payable - Accrued | 1 | - | - | - | (1) | 1 | - | 1 | 2 |
| Contracts/Retainage Payable | - | - | 73,901 | - | - | - | - | 96,732 | 170,633 |
| Due To Other Government Units | - | - | - | - | - | 36,554 | - | - | 36,554 |
| Deposits | 651,520 | - | - | - | - | - | - | - | 651,520 |
| Deferred Revenue | - | - | - | - | - | 22,074 | - | - | 22,074 |
| **Total Liablities** | **651,521** | **-** | **73,901** | **-** | **(1)** | **58,629** | **-** | **96,733** | **880,783** |
| **Fund Balances:** | | | | | | | | | |
| Reserved For: | | | | | | | | | |
| Prepaid Expenditures | 66,023 | - | - | - | - | - | - | - | 66,023 |
| Encumbrances | 854,138 | - | 344,002 | 48,973 | - | - | - | 5,566,911 | 6,814,024 |
| Designated For: | | | | | | | | | |
| Self Insured Losses | 4,500,000 | - | - | - | - | - | - | - | 4,500,000 |
| Police Building | 199,023 | - | - | - | - | - | - | - | 199,023 |
| EMS Building | 91,830 | - | - | - | - | - | - | - | 91,830 |
| Compensated Absences | 233,993 | - | - | - | - | - | - | - | 233,993 |
| Park Buildings | 216,827 | - | - | - | - | - | - | - | 216,827 |
| Fire Building | - | - | - | 121,452 | - | - | - | - | 121,452 |
| Roadway Projects | - | - | 423,900 | - | - | - | - | - | 423,900 |
| Unreserved/Reported In: | | | | | | | | | |
| General Fund | 44,032,277 | 470,590 | - | - | - | - | - | - | 44,502,867 |
| Special Revenue Funds | - | - | 417,634 | 3,147,414 | 438,208 | 463,875 | 12,011 | - | 4,479,142 |
| Capital Projects Fund | - | - | - | - | - | - | - | 3,562,073 | 3,562,073 |
| Current Year | 8,178,534 | (6,560) | 193,192 | 5,612,163 | 18,543 | (41,381) | 117 | 569,643 | 14,524,251 |
| **Total Fund Balances** | **58,372,645** | **464,030** | **1,378,728** | **8,930,002** | **456,751** | **422,494** | **12,128** | **9,698,627** | **79,735,405** |
| **Total Liabilities & Fund Balance** | **$59,024,166** | **$464,030** | **$1,452,629** | **$8,930,002** | **$456,750** | **$481,123** | **$12,128** | **$9,795,360** | **$80,616,188** |

# CITY OF WESTON

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
General Fund

For the Three Months Ending December 31, 2008 (25.00%)

| | Actual | | Budget | | |
|---|---|---|---|---|---|
| | December | Year to Date | Adopted | % of Budget | Difference |
| **REVENUES:** | | | | | |
| Ad Valorem Taxes | $8,694,958 | $8,823,005 | $11,537,800 | 76.47% | ($2,714,795) |
| Franchise Fee - Solid Waste | 810,794 | 810,794 | 1,359,700 | 59.63% | (548,906) |
| Franchise Fee - Electricity | - | - | 1,901,400 | 0.00% | (1,901,400) |
| Utility Tax - Electric | 331,109 | 723,816 | 4,034,700 | 17.94% | (3,310,884) |
| Utility Tax - Gas | 6,447 | 9,508 | 98,000 | 9.70% | (88,492) |
| Simplified Communications Tax | (298,915) | - | 1,997,400 | 0.00% | (1,997,400) |
| Business Tax Receipts | 6,347 | 492,865 | 653,100 | 75.47% | (160,235) |
| Engineering Permit Fees | 26,672 | 26,672 | 35,000 | 76.21% | (8,328) |
| State Revenue Sharing | 67,345 | 202,036 | 830,100 | 24.34% | (628,064) |
| Alcoholic Beverage Licenses | - | - | 24,500 | 0.00% | (24,500) |
| Half Cent Sales Tax | 251,784 | 518,818 | 3,530,000 | 14.70% | (3,011,182) |
| Site Plan Fees | 200 | 650 | - | 0.00% | 650 |
| Development Fees | 3,439 | 3,724 | 31,700 | 11.75% | (27,976) |
| EMS Transport Fees | - | - | 475,900 | 0.00% | (475,900) |
| Recreation Fees | 31,746 | 150,479 | 460,000 | 32.71% | (309,521) |
| Recycling & Solid Waste Fees | - | - | 720,200 | 0.00% | (720,200) |
| Special Assessments (net of fees) | 2,861,890 | 2,925,746 | 3,798,800 | 77.02% | (873,054) |
| Tennis Center Fees | 50 | 11,876 | 36,800 | 32.27% | (24,924) |
| Court Fines & Forfeitures | 25,778 | 25,778 | 250,000 | 10.31% | (224,222) |
| Commercial Vehicle Violation Fines | 3,185 | 9,849 | 50,000 | 19.70% | (40,151) |
| Code Compliance Fines | 1,305 | 2,080 | 15,000 | 13.87% | (12,920) |
| Investment Income | 641,940 | 373,069 | 2,289,400 | 16.30% | (1,916,331) |
| Net Incr (Decr) in FMV | (419,238) | 364,697 | - | 0.00% | 364,697 |
| Grants | - | - | 2,500 | 0.00% | (2,500) |
| Other Miscellaneous Revenues | 28,170 | 169,087 | 100,000 | 169.09% | 69,087 |
| Total Revenues | 13,075,006 | 15,644,549 | 34,232,000 | 45.70% | 18,587,451 |
| **EXPENDITURES:** | | | | | |
| **City Commission** | | | | | |
| Commissioner Salaries and Benefits | 5,347 | 16,041 | 61,400 | 26.13% | 45,359 |
| Legislative | - | - | 1,000 | 0.00% | 1,000 |
| Contingency | - | - | 1,000 | 0.00% | 1,000 |
| Subscriptions & Memberships | - | - | 15,000 | 0.00% | 15,000 |
| Conferences & Seminars | - | 35 | 2,500 | 1.40% | 2,465 |
| Charitable Contributions | - | - | 25,000 | 0.00% | 25,000 |
| **Subtotal** | **5,347** | **16,076** | **105,900** | **15.18%** | **89,824** |
| **City Manager** | | | | | |
| Employee Salaries and Benefits | 68,825 | 166,686 | 652,900 | 25.53% | 486,214 |
| Rentals & Leases | 722 | 8,983 | 25,000 | 35.93% | 16,017 |
| Facilities Maintenance | 12,109 | 19,512 | 150,000 | 13.01% | 130,488 |
| Consulting Services | 22,738 | 57,113 | 200,000 | 28.56% | 142,887 |
| Electric Utility Costs | 2,733 | 8,513 | 91,900 | 9.26% | 83,387 |
| Water & Sewer Utility Costs | 329 | 663 | 8,800 | 7.53% | 8,137 |
| Travel & Per Diem | 310 | 1,282 | 15,000 | 8.55% | 13,718 |
| Car Allowance | - | - | 9,400 | 0.00% | 9,400 |
| Communication Services | 148 | 448 | 2,100 | 21.33% | 1,652 |
| Legal Advertisements | 2,087 | 2,236 | 25,000 | 8.94% | 22,764 |
| Ordinance Codification | - | 646 | 7,500 | 8.61% | 6,854 |
| Election | - | - | 25,000 | 0.00% | 25,000 |
| Office Supplies | 2,031 | 6,649 | 110,000 | 6.04% | 103,351 |
| Contingency | 427 | 2,023 | 25,000 | 8.09% | 22,977 |
| Subscriptions & Memberships | 765 | 18,967 | 15,000 | 126.45% | (3,967) |
| Conferences & Seminars | 1,003 | 3,770 | 10,000 | 37.70% | 6,230 |
| Public Records Audio Data Conversion | - | - | 10,000 | 0.00% | 10,000 |
| Insurance Premium Allocation | 219,940 | 219,940 | - | 0.00% | (219,940) |
| **Subtotal** | **334,167** | **517,431** | **1,382,600** | **37.42%** | **865,169** |
| **City Attorney** | | | | | |
| Legal Services | 123,666 | 123,666 | 700,000 | 17.67% | 576,334 |
| Litigation Services | 26,350 | 26,350 | 100,000 | 26.35% | 73,650 |
| Special Magistrate | 1,235 | 2,285 | 10,000 | 22.85% | 7,715 |
| **Subtotal** | **151,251** | **152,301** | **810,000** | **18.80%** | **657,699** |

# CITY OF WESTON

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
General Fund

For the Three Months Ending December 31, 2008 (25.00%)

| | Actual | | Budget | | |
|---|---|---|---|---|---|
| | December | Year to Date | Adopted | % of Budget | Difference |
| **Administrative Services** | | | | | |
| Employee Salaries and Benefits | $25,559 | $61,935 | $268,100 | 23.10% | $206,165 |
| Adminstrative Management Services | 33,484 | 243,380 | 803,700 | 30.28% | 560,320 |
| Audit Services | 24,000 | 24,000 | 117,000 | 20.51% | 93,000 |
| IT - Management Services | 24,606 | 172,241 | 633,200 | 27.20% | 460,959 |
| Public Relations | 29,539 | 90,600 | 423,200 | 21.41% | 332,600 |
| IT - Leases | 13,532 | 50,790 | 210,000 | 24.19% | 159,210 |
| IT - Maintenance | 5,962 | 27,143 | 50,000 | 54.29% | 22,857 |
| IT - Communications Services | 5,732 | 15,949 | 76,700 | 20.79% | 60,751 |
| IT - Supplies | 1,231 | 2,899 | 40,000 | 7.25% | 37,101 |
| Banking Fee | 3,753 | 19,216 | 65,000 | 29.56% | 45,784 |
| Special Projects - Financial Software | 4,301 | 4,856 | 25,000 | 19.42% | 20,144 |
| Special Projects - Accounting Services | - | - | 25,000 | 0.00% | 25,000 |
| Insurance Premium Allocation | - | - | 70,600 | 0.00% | 70,600 |
| Additional Financial Software Modules | - | - | 75,000 | 0.00% | 75,000 |
| **Subtotal** | **171,699** | **713,009** | **2,882,500** | **24.74%** | **2,169,491** |
| **Police Services** | | | | | |
| Police Services | 741,449 | 2,232,113 | 8,846,300 | 25.23% | 6,614,187 |
| Facilities Maintenance | - | 4,287 | 40,000 | 10.72% | 35,713 |
| Building Repairs & Maintenance | 15,395 | 23,901 | 35,000 | 68.29% | 11,099 |
| Insurance Premium Allocation | - | - | 23,100 | 0.00% | 23,100 |
| **Subtotal** | **756,844** | **2,260,301** | **8,944,400** | **25.27%** | **6,684,099** |
| **Emergency Medical Services** | | | | | |
| Emergency Medical Services | 576,608 | 1,729,825 | 6,919,400 | 25.00% | 5,189,575 |
| Facilities Maintenance | - | 1,832 | 35,000 | 5.23% | 33,168 |
| Building Repairs & Maintenance | 1,755 | 11,662 | 20,000 | 58.31% | 8,338 |
| Insurance Premium Allocation | - | - | 18,400 | 0.00% | 18,400 |
| Fire Station #81 Improvements - Desig | 1,734 | 1,734 | 25,000 | 6.94% | 23,266 |
| Emergency Vehicles | - | 16,125 | - | 0.00% | (16,125) |
| Principal - Northern Trust FY08 Note | 89,517 | 89,517 | 189,000 | 47.36% | 99,483 |
| Interest - Northern Trust FY08 Note | 18,957 | 18,957 | 26,900 | 70.47% | 7,943 |
| **Subtotal** | **688,571** | **1,869,652** | **7,233,700** | **25.85%** | **5,364,048** |
| **Community Development** | | | | | |
| Planning: Basic Services | - | 26,058 | 312,700 | 8.33% | 286,642 |
| Zoning: Basic Services | - | 8,275 | 99,300 | 8.33% | 91,025 |
| Civil/Environmental Engineering | - | 2,532 | 220,500 | 1.15% | 217,968 |
| Traffic Engineering | - | 8,993 | 234,300 | 3.84% | 225,307 |
| Landscape Architecture | - | 194 | 110,300 | 0.18% | 110,106 |
| Construction Services | 3,897 | 9,423 | 39,700 | 23.74% | 30,277 |
| Comprehensive/Long-range Planning | 18,782 | 18,821 | 110,300 | 17.06% | 91,479 |
| Surveying Services | - | 13,503 | 39,700 | 34.01% | 26,197 |
| Emergency Management | - | - | 110,300 | 0.00% | 110,300 |
| Engineering Permits | 144 | 3,146 | 31,500 | 9.99% | 28,354 |
| Geographic Information System | 19,829 | 19,829 | 64,600 | 30.70% | 44,771 |
| Work Authorizations | - | - | 300,000 | 0.00% | 300,000 |
| Web Hosting & Maintenance | - | 578 | 6,300 | 9.17% | 5,722 |
| **Subtotal** | **42,652** | **111,352** | **1,679,500** | **6.63%** | **1,568,148** |
| **Community Services - Recreation** | | | | | |
| Employee Salaries and Benefits | 22,999 | 54,826 | 231,700 | 23.66% | 176,874 |
| Administrative Management Services | 34,164 | 70,038 | 469,300 | 14.92% | 399,262 |
| Police Services | 16,096 | 35,102 | 200,000 | 17.55% | 164,898 |
| Instructor Services | 2,749 | 29,319 | 140,000 | 20.94% | 110,681 |
| Park Services | 160,732 | 345,902 | 2,184,700 | 15.83% | 1,838,798 |
| Tennis Center | 16,625 | 28,252 | 139,700 | 20.22% | 111,448 |
| Electric Utility Costs | 37,492 | 69,901 | 464,600 | 15.05% | 394,699 |
| Water & Sewer Utility Costs | 6,665 | 15,119 | 70,700 | 21.38% | 55,581 |
| Communication Services | 1,413 | 6,561 | 20,000 | 32.81% | 13,439 |
| Landscape Maintenance | 16,953 | 66,259 | 350,000 | 18.93% | 283,741 |

# CITY OF WESTON

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
General Fund

For the Three Months Ending December 31, 2008 (25.00%)

| | Actual | | Budget | | |
|---|---|---|---|---|---|
| | December | Year to Date | Adopted | % of Budget | Difference |
| Facilities Maintenance | $66,449 | $140,883 | $900,000 | 15.65% | $759,117 |
| Park Repairs & Maintenance | 64,957 | 96,951 | 460,000 | 21.08% | 363,049 |
| Building Repairs & Maintenance | 6,158 | 6,158 | 200,000 | 3.08% | 193,842 |
| Special Events | 30,025 | 55,158 | 200,000 | 27.58% | 144,842 |
| Office Supplies | 930 | 1,095 | 27,000 | 4.06% | 25,905 |
| Contingencies | 175 | 346 | - | 0.00% | (346) |
| Insurance Premium Allocation | - | - | 148,000 | 0.00% | 148,000 |
| Tequesta Trace Park Athletic Fields | - | - | 400,000 | 0.00% | 400,000 |
| Weston Regional Wi-Fi Network | - | - | 170,000 | 0.00% | 170,000 |
| Library Park Wi-Fi Network | - | - | 60,000 | 0.00% | 60,000 |
| Recreation Software | - | - | 20,000 | 0.00% | 20,000 |
| **Subtotal** | **484,582** | **1,021,870** | **6,855,700** | **14.91%** | **5,833,830** |
| **Community Services - Specialty Services** | | | | | |
| Solid Waste Services | 322,745 | 646,108 | 3,798,800 | 17.01% | 3,152,692 |
| Crossing Guards | 61,981 | 157,920 | 512,800 | 30.80% | 354,880 |
| **Subtotal** | **384,726** | **804,028** | **4,311,600** | **18.65%** | **3,507,572** |
| ***Total Expenditures*** | ***3,019,839*** | ***7,466,020*** | ***34,205,900*** | ***21.83%*** | ***26,739,880*** |
| **RESERVES:** | | | | | |
| Reserve for Police Buildings | - | - | 44,500 | 0.00% | 44,500 |
| Reserve for EMS Buildings | - | - | 23,500 | 0.00% | 23,500 |
| Reserve for Park Buildings | - | - | 47,000 | 0.00% | 47,000 |
| ***Total Reserves*** | *-* | *-* | ***115,000*** | ***0.00%*** | ***115,000*** |
| ***Total Expenditures & Reserves*** | ***3,019,839*** | ***7,466,020*** | ***34,320,900*** | ***21.75%*** | ***26,854,880*** |
| ***Excess of revenues over (under) Expenditures & Reserves*** | ***10,055,167*** | ***8,178,529*** | ***26,100*** | ***31,335.36%*** | ***(8,152,429)*** |
| ***Net change in fund balances*** | ***10,055,167*** | ***8,178,529*** | ***26,100*** | ***31,335.36%*** | ***(8,152,429)*** |
| **FUND BALANCE - BEGINNING** | | **44,032,277** | **44,706,215** | | |
| **FUND BALANCE - ENDING** | | **52,210,806** | **44,732,315** | | |

# CITY OF WESTON

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
### Disaster Management Fund

For the Three Months Ending December 31, 2008 (25.00%)

| | Actual | | Budget | | |
|---|---|---|---|---|---|
| | December | Year to Date | Adopted | % of Budget | Difference |
| **REVENUES:** | | | | | |
| Investment Income | - | - | $10,100 | 0.00% | ($10,100) |
| Use of Fund Balance | - | - | 500,000 | 0.00% | (500,000) |
| Total Revenues | - | - | 510,100 | 0.00% | 510,100 |
| **EXPENDITURES:** | | | | | |
| Disaster Response | 6,560 | 6,560 | - | 0.00% | (6,560) |
| **Subtotal** | **6,560** | **6,560** | **-** | **0.00%** | **(6,560)** |
| ***Total Expenditures*** | ***6,560*** | ***6,560*** | ***-*** | ***0.00%*** | ***(6,560)*** |
| **RESERVES:** | | | | | |
| Contribution to Fund Balance | - | - | 510,100 | 0.00% | 510,100 |
| ***Total Reserves*** | ***-*** | ***-*** | ***510,100*** | ***0.00%*** | ***510,100*** |
| ***Total Expenditures & Reserves*** | ***6,560*** | ***6,560*** | ***510,100*** | ***1.29%*** | ***503,540*** |
| ***Excess of revenues over (under) Expenditures & Reserves*** | ***(6,560)*** | ***(6,560)*** | ***510,100*** | ***(1.29%)*** | ***516,660*** |
| ***Net change in fund balances*** | ***(6,560)*** | ***(6,560)*** | ***10,100*** | ***(64.95%)*** | ***16,660*** |
| **FUND BALANCE - BEGINNING** | | **470,590** | **500,000** | | |
| **FUND BALANCE - ENDING** | | **464,030** | **510,100** | | |

# CITY OF WESTON

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
### Street Maintenance Fund

### For the Three Months Ending December 31, 2008 (25.00%)

| | Actual | | Budget | | |
|---|---|---|---|---|---|
| | December | Year to Date | Adopted | % of Budget | Difference |
| **REVENUES:** | | | | | |
| State Revenue Sharing | $26,831 | $80,492 | $301,300 | 26.71% | ($220,808) |
| 6 ¢ Local Options Fuel Tax | 54,881 | 106,595 | 651,600 | 16.36% | (545,005) |
| 4 ¢ Local Options Fuel Tax | 33,385 | 64,852 | 394,700 | 16.43% | (329,848) |
| Investment Income | 17,750 | 10,275 | 1,600 | 642.19% | 8,675 |
| Net Incr (Decr) in FMV | (11,664) | 10,643 | - | 0.00% | 10,643 |
| Total Revenues | 121,183 | 272,857 | 1,349,200 | 20.22% | 1,076,343 |
| **EXPENDITURES:** | | | | | |
| Road Repairs & Maintenance | - | - | 92,100 | 0.00% | 92,100 |
| On-Site Inspections | - | 11,250 | 135,000 | 8.33% | 123,750 |
| Road Drainage | 13,305 | 21,905 | 206,000 | 10.63% | 184,095 |
| Signing & Safety Supplies | 4,020 | 10,185 | 100,000 | 10.19% | 89,815 |
| Street Sweeping | 27,924 | 31,206 | 98,400 | 31.71% | 67,194 |
| Bridge Repairs | - | - | 200,000 | 0.00% | 200,000 |
| Insurance Premium Allocation | 5,120 | 5,120 | 1,600 | 320.00% | (3,520) |
| Signal Video Detection | - | - | 35,000 | 0.00% | 35,000 |
| Fire Station 67 Traffic Signal | - | - | 50,000 | 0.00% | 50,000 |
| South Post @ North Ridge Traffic Signal | - | - | 50,000 | 0.00% | 50,000 |
| Bonaventure Blvd Turn Lanes | - | - | 60,000 | 0.00% | 60,000 |
| **Subtotal** | **50,369** | **79,666** | **1,028,100** | **7.75%** | **948,434** |
| ***Total Expenditures*** | ***50,369*** | ***79,666*** | ***1,028,100*** | ***7.75%*** | ***948,434*** |
| ***Total Expenditures & Reserves*** | ***50,369*** | ***79,666*** | ***1,028,100*** | ***7.75%*** | ***948,434*** |
| ***Excess of revenues over (under) Expenditures & Reserves*** | ***70,814*** | ***193,191*** | ***321,100*** | ***60.17%*** | ***127,909*** |
| ***Net change in fund balances*** | ***70,814*** | ***193,191*** | ***321,100*** | ***60.17%*** | ***127,909*** |
| **FUND BALANCE - BEGINNING** | | **417,634** | **(253,545)** | | |
| **FUND BALANCE - ENDING** | | **610,825** | **67,555** | | |

# CITY OF WESTON

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
### Fire Services Fund

### For the Three Months Ending December 31, 2008 (25.00%)

| | Actual | | Budget | | |
|---|---|---|---|---|---|
| | December | Year to Date | Adopted | % of Budget | Difference |
| **REVENUES:** | | | | | |
| Special Assessments (net of fees) | $8,211,076 | $8,354,758 | $10,522,600 | 79.40% | ($2,167,842) |
| Investment Income | 44,698 | 27,444 | 61,400 | 44.70% | (33,956) |
| Net Incr (Decr) in FMV | (25,952) | 17,483 | - | 0.00% | 17,483 |
| Total Revenues | 8,229,822 | 8,399,685 | 10,584,000 | 79.36% | 2,184,315 |
| **EXPENDITURES:** | | | | | |
| Fire Protection Services | 777,122 | 2,331,367 | 9,325,600 | 25.00% | 6,994,233 |
| Fire Prevention Services | 46,691 | 140,073 | 560,300 | 25.00% | 420,227 |
| Geographic Information System | - | 2,700 | 2,700 | 100.00% | - |
| IT - Communication Services | 243 | 750 | 3,600 | 20.83% | 2,850 |
| Facilities Maintenance | - | - | 35,000 | 0.00% | 35,000 |
| Building Repairs & Maintenance | 8,286 | 9,893 | 20,000 | 49.47% | 10,107 |
| IT - Leases | 973 | 1,947 | 8,000 | 24.34% | 6,053 |
| IT - Supplies | - | - | 2,000 | 0.00% | 2,000 |
| Insurance Premium Allocation | 59,116 | 59,116 | 36,400 | 162.41% | (22,716) |
| Fire Station #81 Improvements | 53 | 53 | 25,000 | 0.21% | 24,947 |
| Principal - Northern Trust FY08 Notes | 180,003 | 180,003 | 389,900 | 46.17% | 209,897 |
| Interest - Northern Trust FY08 Notes | 61,620 | 61,620 | 90,600 | 68.01% | 28,980 |
| **Subtotal** | **1,134,107** | **2,787,522** | **10,499,100** | **26.55%** | **7,711,578** |
| ***Total Expenditures*** | ***1,134,107*** | ***2,787,522*** | ***10,499,100*** | ***26.55%*** | ***7,711,578*** |
| **RESERVES:** | | | | | |
| Contribution to Fund Balance | - | - | 61,400 | 0.00% | 61,400 |
| Reserve for Fire Buildings | - | - | 23,500 | 0.00% | 23,500 |
| ***Total Reserves*** | *-* | *-* | ***84,900*** | ***0.00%*** | ***84,900*** |
| ***Total Expenditures & Reserves*** | ***1,134,107*** | ***2,787,522*** | ***10,584,000*** | ***26.34%*** | ***7,796,478*** |
| ***Excess of revenues over (under) Expenditures & Reserves*** | ***7,095,715*** | ***5,612,163*** | ***84,900*** | ***6,610.32%*** | ***(5,527,263)*** |
| ***Net change in fund balances*** | ***7,095,715*** | ***5,612,163*** | ***84,900*** | ***6,610.32%*** | ***(5,527,263)*** |
| **FUND BALANCE - BEGINNING** | | **3,147,414** | **3,031,104** | | |
| **FUND BALANCE - ENDING** | | **8,759,577** | **3,116,004** | | |

# CITY OF WESTON

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
### Transportation Fund

### For the Three Months Ending December 31, 2008 (25.00%)

| | Actual | | Budget | | |
|---|---|---|---|---|---|
| | December | Year to Date | Adopted | % of Budget | Difference |
| **REVENUES:** | | | | | |
| 1 ¢ Local Options Fuel Tax | $6,352 | $12,339 | $75,100 | 16.43% | ($62,761) |
| Investment Income | 5,673 | 3,275 | 9,500 | 34.47% | (6,225) |
| Net Incr (Decr) in FMV | (3,756) | 3,299 | - | 0.00% | 3,299 |
| Total Revenues | 8,269 | 18,913 | 84,600 | 22.36% | 65,687 |
| **EXPENDITURES:** | | | | | |
| Insurance Premium Allocation | 371 | 371 | 200 | 185.50% | (171) |
| **Subtotal** | **371** | **371** | **200** | **185.50%** | **(171)** |
| ***Total Expenditures*** | ***371*** | ***371*** | ***200*** | ***185.50%*** | ***(171)*** |
| **RESERVES:** | | | | | |
| Contribution to Fund Balance | - | - | 84,400 | 0.00% | 84,400 |
| ***Total Reserves*** | ***-*** | ***-*** | ***84,400*** | ***0.00%*** | ***84,400*** |
| ***Total Expenditures & Reserves*** | ***371*** | ***371*** | ***84,600*** | ***0.44%*** | ***84,229*** |
| ***Excess of revenues over (under) Expenditures & Reserves*** | ***7,898*** | ***18,542*** | ***84,400*** | ***21.97%*** | ***65,858*** |
| ***Net change in fund balances*** | ***7,898*** | ***18,542*** | ***84,400*** | ***21.97%*** | ***65,858*** |
| **FUND BALANCE - BEGINNING** | | 438,208 | 434,166 | | |
| **FUND BALANCE - ENDING** | | 456,750 | 518,566 | | |

# CITY OF WESTON

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
### Building Fund

### For the Three Months Ending December 31, 2008 (25.00%)

| | Actual | | Budget | | |
|---|---|---|---|---|---|
| | December | Year to Date | Adopted | % of Budget | Difference |
| **REVENUES:** | | | | | |
| Building Fees | $94,173 | $293,525 | $2,398,000 | 12.24% | ($2,104,475) |
| Annual Fire Inspection Fees | 18,562 | 44,847 | 140,100 | 32.01% | (95,253) |
| Radon Fees | 119 | 176 | 800 | 22.00% | (624) |
| Zoning Fees | 7,842 | 30,135 | 10,000 | 301.35% | 20,135 |
| Training and Education Fees | 544 | 1,876 | 20,000 | 9.38% | (18,124) |
| Building Code Admin & Inspect | 54 | 111 | 13,200 | 0.84% | (13,089) |
| Board of Rules & Appeals Fees | 1,414 | 2,181 | 20,000 | 10.91% | (17,819) |
| Investment Income | 6,451 | 3,687 | - | 0.00% | 3,687 |
| Net Incr (Decr) in FMV | (4,368) | 3,701 | - | 0.00% | 3,701 |
| Other Miscellaneous Revenues | 26,161 | 62,356 | - | 0.00% | 62,356 |
| Total Revenues | 150,952 | 442,595 | 2,602,100 | 17.01% | 2,159,505 |
| **EXPENDITURES:** | | | | | |
| Building Code Services | 62,474 | 277,170 | 1,405,600 | 19.72% | 1,128,430 |
| Building Administration Services | 55,261 | 110,669 | 639,100 | 17.32% | 528,431 |
| Fire Prevention Services | 11,675 | 35,025 | 140,100 | 25.00% | 105,075 |
| IT - Management Services | 3,426 | 23,983 | 98,900 | 24.25% | 74,917 |
| Building Code Administrators & Inspectors | - | 5,927 | 13,200 | 44.90% | 7,273 |
| Training and Education | - | 5,739 | 20,000 | 28.70% | 14,261 |
| Geographic Information System | - | 2,700 | 2,700 | 100.00% | - |
| Radon | - | - | 800 | 0.00% | 800 |
| Board of Rules & Appeals | 1,501 | 1,501 | 20,000 | 7.51% | 18,499 |
| IT - Communication Services | 1,041 | 2,798 | 11,100 | 25.21% | 8,302 |
| Office Supplies | - | - | 8,000 | 0.00% | 8,000 |
| IT - Leases | 1,076 | 2,151 | 7,000 | 30.73% | 4,849 |
| IT - Supplies | - | - | 2,000 | 0.00% | 2,000 |
| IT - Maintenance | - | - | 5,000 | 0.00% | 5,000 |
| Insurance Premium Allocation | 16,313 | 16,313 | 5,000 | 326.26% | (11,313) |
| **Subtotal** | **152,767** | **483,976** | **2,378,500** | **20.35%** | **1,894,524** |
| ***Total Expenditures*** | ***152,767*** | ***483,976*** | ***2,378,500*** | ***20.35%*** | ***1,894,524*** |
| **RESERVES:** | | | | | |
| Contribution to Fund Balance | - | - | 223,600 | 0.00% | 223,600 |
| ***Total Reserves*** | ***-*** | ***-*** | ***223,600*** | ***0.00%*** | ***223,600*** |
| ***Total Expenditures & Reserves*** | ***152,767*** | ***483,976*** | ***2,602,100*** | ***18.60%*** | ***2,118,124*** |
| ***Excess of revenues over (under) Expenditures & Reserves*** | ***(1,815)*** | ***(41,381)*** | ***223,600*** | ***(18.51%)*** | ***264,981*** |
| ***Net change in fund balances*** | ***(1,815)*** | ***(41,381)*** | ***223,600*** | ***(18.51%)*** | ***264,981*** |
| **FUND BALANCE - BEGINNING** | | 463,875 | (866,736) | | |
| **FUND BALANCE - ENDING** | | 422,494 | (643,136) | | |

# CITY OF WESTON

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
### Law Enforcement Fund

### For the Three Months Ending December 31, 2008 (25.00%)

| | Actual | | Budget | | |
|---|---|---|---|---|---|
| | December | Year to Date | Adopted | % of Budget | Difference |
| **REVENUES:** | | | | | |
| Seizures | - | - | $10,000 | 0.00% | ($10,000) |
| Investment Income | 154 | 89 | 100 | 89.00% | (11) |
| Net Incr (Decr) in FMV | (102) | 89 | - | 0.00% | 89 |
| Total Revenues | 52 | 178 | 10,100 | 1.76% | 9,922 |
| **EXPENDITURES:** | | | | | |
| Police Equipment | - | - | 10,000 | 0.00% | 10,000 |
| Insurance Premium Allocation | 60 | 60 | 100 | 60.00% | 40 |
| **Subtotal** | **60** | **60** | **10,100** | **0.59%** | **10,040** |
| ***Total Expenditures*** | ***60*** | ***60*** | ***10,100*** | ***0.59%*** | ***10,040*** |
| ***Total Expenditures & Reserves*** | ***60*** | ***60*** | ***10,100*** | ***0.59%*** | ***10,040*** |
| ***Excess of revenues over (under) Expenditures & Reserves*** | ***(8)*** | ***118*** | ***-*** | ***0.00%*** | ***(118)*** |
| ***Net change in fund balances*** | ***(8)*** | ***118*** | ***-*** | ***0.00%*** | ***(118)*** |
| **FUND BALANCE - BEGINNING** | | **12,011** | **24,432** | | |
| **FUND BALANCE - ENDING** | | **12,129** | **24,432** | | |

# CITY OF WESTON

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
### Capital Projects Fund - Infrastructure

### For the Three Months Ending December 31, 2008 (25.00%)

| | Actual | | Budget | | |
|---|---|---|---|---|---|
| | December | Year to Date | Adopted | % of Budget | Difference |
| **REVENUES:** | | | | | |
| Franchise Fee - Electricity | $342,254 | $765,800 | $2,062,200 | 37.14% | ($1,296,400) |
| Simplified Communications Tax | 1,050,638 | 1,050,638 | 1,347,800 | 77.95% | (297,162) |
| Investment Income | 77,883 | 67,640 | 41,700 | 162.21% | 25,940 |
| Net Incr (Decr) in FMV | 34,647 | 65,586 | - | 0.00% | 65,586 |
| Total Revenues | 1,505,422 | 1,949,664 | 3,451,700 | 56.48% | 1,502,036 |
| **EXPENDITURES:** | | | | | |
| Library Parks | - | 7,551 | - | 0.00% | (7,551) |
| Bonaventure & Saddle Club Signal | - | 5,381 | - | 0.00% | (5,381) |
| Principal - SunTrust Series 2002 Notes | - | 672,835 | 2,025,000 | 33.23% | 1,352,165 |
| Interest - SunTrust Series 2002 Notes | - | 18,896 | 37,200 | 50.80% | 18,304 |
| Principal - Northern Trust FY07 Notes | 256,396 | 256,396 | 517,700 | 49.53% | 261,304 |
| Interest - Northern Trust FY07 Notes | 180,218 | 180,218 | 355,700 | 50.67% | 175,482 |
| Principal - Northern Trust FY08 Notes | 221,618 | 221,618 | 342,800 | 64.65% | 121,182 |
| Interest - Northern Trust FY08 Notes | 17,125 | 17,125 | 131,600 | 13.01% | 114,475 |
| **Subtotal** | **675,357** | **1,380,020** | **3,410,000** | **40.47%** | **2,029,980** |
| ***Total Expenditures*** | ***675,357*** | ***1,380,020*** | ***3,410,000*** | ***40.47%*** | ***2,029,980*** |
| **RESERVES:** | | | | | |
| Contribution to Fund Balance | - | - | 41,700 | 0.00% | 41,700 |
| ***Total Reserves*** | ***-*** | ***-*** | ***41,700*** | ***0.00%*** | ***41,700*** |
| ***Total Expenditures & Reserves*** | ***675,357*** | ***1,380,020*** | ***3,451,700*** | ***39.98%*** | ***2,071,680*** |
| ***Excess of revenues over (under) Expenditures & Reserves*** | ***830,065*** | ***569,644*** | ***41,700*** | ***1,366.05%*** | ***(527,944)*** |
| ***Net change in fund balances*** | ***830,065*** | ***569,644*** | ***41,700*** | ***1,366.05%*** | ***(527,944)*** |
| **FUND BALANCE - BEGINNING** | | **3,562,073** | **2,064,877** | | |
| **FUND BALANCE - ENDING** | | **4,131,717** | **2,106,577** | | |

# BONAVENTURE DEVELOPMENT DISTRICT

## BALANCE SHEET - GOVERNMENT FUNDS

### December 31, 2008

| | Special Revenue Funds | | Debt Service Fund | Capital Projects Fund | |
|---|---|---|---|---|---|
| | Water Management | Rights-of-Way | Series 2002 | Series 2002 | Total Governmental Funds |
| **ASSETS:** | | | | | |
| Equity In Pooled Cash | $2,510,145 | $2,531,312 | $1,097,089 | $340,597 | $6,479,143 |
| Due From Other Funds | - | - | 638,136 | - | 638,136 |
| Interest/Dividends Receivable | (3,358) | 13,426 | - | - | 10,068 |
| Market Value Adjustment | (3,291) | 8,783 | (14,370) | - | (8,878) |
| **Total Assets** | **$2,503,496** | **$2,553,521** | **$1,720,855** | **$340,597** | **$7,118,469** |
| **LIABILITIES AND FUND BALANCE:** | | | | | |
| **Liabilities:** | | | | | |
| Contracts/Retainage Payable | 209,640 | - | - | - | 209,640 |
| Due To Other Funds | 638,136 | - | - | - | 638,136 |
| **Total Liablities** | **847,776** | **-** | **-** | **-** | **847,776** |
| **Fund Balances:** | | | | | |
| Reserved For: | | | | | |
| Encumbrances | 2,103,674 | - | - | 151,143 | 2,254,817 |
| Designated For: | | | | | |
| Future Debt Payments | - | - | 1,734,881 | - | 1,734,881 |
| Unreserved/Reported In: | | | | | |
| Special Revenue Funds | (535,122) | 1,729,554 | - | - | 1,194,432 |
| Debt Service Fund | - | - | 80,129 | - | 80,129 |
| Capital Projects Fund | - | - | - | 188,700 | 188,700 |
| Current Year | 87,168 | 823,967 | (94,155) | 754 | 817,734 |
| **Total Fund Balances** | **1,655,720** | **2,553,521** | **1,720,855** | **340,597** | **6,270,693** |
| **Total Liabilities & Fund Balance** | **$2,503,496** | **$2,553,521** | **$1,720,855** | **$340,597** | **$7,118,469** |

# BONAVENTURE DEVELOPMENT DISTRICT

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
### Bonaventure - Water Management Fund

### For the Three Months Ending December 31, 2008 (25.00%)

| | Actual | | Budget | | |
|---|---|---|---|---|---|
| | December | Year to Date | Adopted | % of Budget | Difference |
| **REVENUES:** | | | | | |
| Special Assessments | $452,586 | $459,082 | $670,500 | 68.47% | ($211,418) |
| Investment Income | 26,459 | 14,858 | 34,600 | 42.94% | (19,742) |
| Net Incr (Decr) in FMV | (15,794) | 14,603 | - | 0.00% | 14,603 |
| Grants | - | - | 1,350,000 | 0.00% | (1,350,000) |
| **Total Revenues** | **463,251** | **488,543** | **2,055,100** | **23.77%** | **(1,566,557)** |
| **EXPENDITURES:** | | | | | |
| **Personal Services** | | | | | |
| Employee Salaries and Benefits | 749 | 1,846 | 7,900 | 23.37% | 6,054 |
| **Subtotal** | **749** | **1,846** | **7,900** | **23.37%** | **6,054** |
| **Operating Expenditures** | | | | | |
| Water Management Services | 2,643 | 5,103 | 24,600 | 20.74% | 19,497 |
| Engineering Services | - | 1,220 | 11,700 | 10.43% | 10,480 |
| Chemicals & Herbicides | - | 9,442 | 50,000 | 18.88% | 40,558 |
| Electric Utility Costs | 838 | 2,385 | 19,200 | 12.42% | 16,815 |
| IT - Communication Services | 8 | 16 | 600 | 2.67% | 584 |
| Geographic Information System | - | - | 15,800 | 0.00% | 15,800 |
| Repairs & Maintenance | - | - | 70,000 | 0.00% | 70,000 |
| Culvert Inspections & Repairs | - | - | 18,100 | 0.00% | 18,100 |
| Canal Bank Restoration | - | - | 21,800 | 0.00% | 21,800 |
| Pump Station Maintenance | - | - | 16,500 | 0.00% | 16,500 |
| NPDES Report | 2,088 | 2,088 | 2,100 | 99.43% | 12 |
| Contingency | - | 175 | 11,400 | 1.54% | 11,225 |
| Insurance Premium Allocation | 29,732 | 29,732 | 11,500 | 258.54% | (18,232) |
| **Subtotal** | **35,309** | **50,161** | **273,300** | **18.35%** | **223,139** |
| **Debt Service** | | | | | |
| Principal - Northern Trust FY08 Note | 316,027 | 316,027 | 650,400 | 48.59% | 334,373 |
| Interest - Northern Trust FY08 Note | 33,342 | 33,342 | 45,600 | 73.12% | 12,258 |
| **Subtotal** | **349,369** | **349,369** | **696,000** | **50.20%** | **346,631** |
| ***Total Expenditures*** | ***385,427*** | ***401,376*** | ***977,200*** | ***41.07%*** | ***575,824*** |
| ***Excess of revenues over (under) Expenditures*** | ***77,824*** | ***87,167*** | ***1,077,900*** | ***8.09%*** | ***(990,733)*** |
| **RESERVES:** | | | | | |
| Contributions to Fund Balance | - | - | 1,077,900 | 0.00% | 1,077,900 |
| ***Total Reserves*** | ***-*** | ***-*** | ***1,077,900*** | ***0.00%*** | ***1,077,900*** |
| ***Total Expenditures & Reserves*** | ***385,427*** | ***401,376*** | ***2,055,100*** | ***19.53%*** | ***1,653,724*** |
| ***Net change in fund balances*** | ***77,824*** | ***87,167*** | ***1,077,900*** | ***8.09%*** | ***(990,733)*** |
| **FUND BALANCE - BEGINNING** | | (535,122) | 1,167,785 | | |
| **FUND BALANCE - ENDING** | | (447,955) | 2,245,685 | | |

# BONAVENTURE DEVELOPMENT DISTRICT

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Bonaventure - Rights-of-Way Fund

For the Three Months Ending December 31, 2008 (25.00%)

| | Actual | | Budget | | |
|---|---|---|---|---|---|
| | December | Year to Date | Adopted | % of Budget | Difference |
| **REVENUES:** | | | | | |
| Special Assessments | $1,156,002 | $1,172,594 | $1,712,600 | 68.47% | ($540,006) |
| Investment Income | 145,104 | 12,780 | 29,800 | 42.89% | (17,020) |
| Net Incr (Decr) in FMV | (375,818) | 10,291 | - | 0.00% | 10,291 |
| **Total Revenues** | **925,288** | **1,195,665** | **1,742,400** | **68.62%** | **(546,735)** |
| **EXPENDITURES:** | | | | | |
| **Personal Services** | | | | | |
| Employee Salaries and Benefits | 3,857 | 9,315 | 40,000 | 23.29% | 30,685 |
| **Subtotal** | **3,857** | **9,315** | **40,000** | **23.29%** | **30,685** |
| **Operating Expenditures** | | | | | |
| Rights-of-Way Services | 4,248 | 7,613 | 31,300 | 24.32% | 23,687 |
| Community Strategies Team | 39,963 | 119,888 | 476,800 | 25.14% | 356,912 |
| Landscape Contracts | 21,810 | 45,270 | 371,400 | 12.19% | 326,130 |
| Plant Replacement | 4,403 | 33,952 | 106,100 | 32.00% | 72,148 |
| Trees & Trimming | - | 7,756 | 106,100 | 7.31% | 98,344 |
| Mulch | - | - | 59,900 | 0.00% | 59,900 |
| Irrigation Repairs & Maintenance | 8,318 | 9,695 | 75,000 | 12.93% | 65,305 |
| Signage, Painting & Pressure Cleaning | 4,426 | 15,796 | 42,500 | 37.17% | 26,704 |
| Sidewalk Repair & Maintenance | - | - | 100,000 | 0.00% | 100,000 |
| Electric Utility Costs | 19,732 | 28,996 | 89,000 | 32.58% | 60,004 |
| IT - Communication Services | 8 | 16 | 600 | 2.67% | 584 |
| Landscape Inspections | - | 960 | 9,200 | 10.43% | 8,240 |
| Landscape Repairs & Maintenance | 68,923 | 68,923 | 103,000 | 66.92% | 34,077 |
| Bonaventure Transportation Service | 6,375 | 14,195 | 88,400 | 16.06% | 74,205 |
| Insurance Premium Allocation | 9,324 | 9,324 | 13,300 | 70.11% | 3,976 |
| **Subtotal** | **187,530** | **362,384** | **1,672,600** | **21.67%** | **1,310,216** |
| ***Total Expenditures*** | ***191,387*** | ***371,699*** | ***1,712,600*** | ***21.70%*** | ***1,340,901*** |
| ***Excess of revenues over (under) Expenditures*** | ***733,901*** | ***823,966*** | ***29,800*** | ***2,764.99%*** | ***794,166*** |
| **RESERVES:** | | | | | |
| Contributions to Fund Balance | - | - | 29,800 | 0.00% | 29,800 |
| ***Total Reserves*** | ***-*** | ***-*** | ***29,800*** | ***0.00%*** | ***29,800*** |
| ***Total Expenditures & Reserves*** | ***191,387*** | ***371,699*** | ***1,742,400*** | ***21.33%*** | ***1,370,701*** |
| ***Net change in fund balances*** | ***733,901*** | ***823,966*** | ***29,800*** | ***2,764.99%*** | ***794,166*** |
| **FUND BALANCE - BEGINNING** | | **1,729,554** | **1,477,833** | | |
| **FUND BALANCE - ENDING** | | **2,553,520** | **1,507,633** | | |

# BONAVENTURE DEVELOPMENT DISTRICT

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Bonaventure - Debt Service Fund Series 2002

For the Three Months Ending December 31, 2008 (25.00%)

| | Actual | | Budget | | |
|---|---|---|---|---|---|
| | December | Year to Date | Adopted | % of Budget | Difference |
| **REVENUES:** | | | | | |
| Special Assessments | $626,331 | $635,321 | $927,900 | 68.47% | ($292,579) |
| Assessment Prepayment | - | 1,029 | - | 0.00% | 1,029 |
| Investment Income | 1,146 | 3,373 | 36,900 | 9.14% | (33,527) |
| Use of Fund Balance | - | - | 729,800 | 0.00% | (729,800) |
| **Total Revenues** | **627,477** | **639,723** | **1,694,600** | **37.75%** | **(1,054,877)** |
| **EXPENDITURES:** | | | | | |
| **Operating Expenditures** | | | | | |
| Trustee Fees | - | - | 5,000 | 0.00% | 5,000 |
| Arbitrage Calculation | - | - | 2,000 | 0.00% | 2,000 |
| **Subtotal** | **-** | **-** | **7,000** | **0.00%** | **7,000** |
| **Debt Service** | | | | | |
| Principal - Bonds | - | 490,000 | 490,000 | 100.00% | - |
| Interest - Bonds | - | 238,878 | 468,700 | 50.97% | 229,822 |
| Principal Prepayment | - | 5,000 | - | 0.00% | (5,000) |
| **Subtotal** | **-** | **733,878** | **958,700** | **76.55%** | **224,822** |
| ***Total Expenditures*** | ***-*** | ***733,878*** | ***965,700*** | ***75.99%*** | ***231,822*** |
| ***Excess of revenues over (under) Expenditures*** | ***627,477*** | ***(94,155)*** | ***728,900*** | ***(12.92%)*** | ***(823,055)*** |
| **RESERVES:** | | | | | |
| Reserves for Future Debt Payments | - | - | 728,900 | 0.00% | 728,900 |
| ***Total Reserves*** | ***-*** | ***-*** | ***728,900*** | ***0.00%*** | ***728,900*** |
| ***Total Expenditures & Reserves*** | ***-*** | ***733,878*** | ***1,694,600*** | ***43.31%*** | ***960,722*** |
| ***Net change in fund balances*** | ***627,477*** | ***(94,155)*** | ***(900)*** | ***10,461.67%*** | ***(93,255)*** |
| **FUND BALANCE - BEGINNING** | | **80,129** | **1,846,343** | | |
| **FUND BALANCE - ENDING** | | **(14,026)** | **1,845,443** | | |

# BONAVENTURE DEVELOPMENT DISTRICT

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Bonaventure - Capital Projects Fund Series 2002

For the Three Months Ending December 31, 2008 (25.00%)

| | Actual | | Budget | | |
|---|---|---|---|---|---|
| | December | Year to Date | Adopted | % of Budget | Difference |
| **REVENUES:** | | | | | |
| Investment Income | $340 | $754 | - | 0.00% | $754 |
| **Total Revenues** | **340** | **754** | **-** | **0.00%** | **754** |
| **EXPENDITURES:** | | | | | |
| ***Excess of revenues over (under) Expenditures*** | ***340*** | ***754*** | ***-*** | ***0.00%*** | ***754*** |
| ***Net change in fund balances*** | ***340*** | ***754*** | ***-*** | ***0.00%*** | ***754*** |
| **FUND BALANCE - BEGINNING** | | **188,700** | **-** | | |
| **FUND BALANCE - ENDING** | | **189,454** | **-** | | |

# INDIAN TRACE DEVELOPMENT DISTRICT

## BALANCE SHEET - GOVERNMENT FUNDS

### December 31, 2008

| | Special Revenue Funds | | | Debt Service Funds | | | | | Capital Projects Funds | | Enterprise Fund | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Water Management Basin 1 | Water Management Basin 2 | Rights-of-Way Basin 1 | Series 1995B Basin 1 | Series 1997 Basin 1 | Series 2003 Basin 2 | Series 2005 Basin 1 | Benefit Tax Basin 1 | Series 1997 Basin 1 | Series 2003 Basin 2 | Water & Sewer Utility | Total Governmental Funds |
| **ASSETS:** | | | | | | | | | | | | |
| Equity In Pooled Cash | $13,726,542 | $1,185,919 | $7,749,260 | $4,712,833 | $19,424 | $796,218 | $21,245 | $73,786 | $97 | - | $24,285,959 | $52,571,283 |
| Taxes/Assessments Receivable | - | (2) | - | - | - | - | - | - | - | - | - | (2) |
| Accounts Receivable | - | - | - | - | - | - | - | - | - | - | 731,051 | 731,051 |
| Due From Other Funds | 3,987 | 3,233 | - | - | - | 508,131 | - | 4,567,886 | - | - | - | 5,083,237 |
| Interest/Dividends Receivable | 15,170 | (321) | 24,871 | - | - | - | - | - | - | - | 64,775 | 104,495 |
| Market Value Adjustment | (75,600) | (5,775) | (67,689) | - | - | - | - | - | - | - | (47,963) | (197,027) |
| Improvements - Non Building | - | - | - | - | - | - | - | - | - | - | 109,057,005 | 109,057,005 |
| Acc. Depreciation-Improvements - Non Building | - | - | - | - | - | - | - | - | - | - | (34,763,683) | (34,763,683) |
| Machinery and equipment | - | - | - | - | - | - | - | - | - | - | 214,252 | 214,252 |
| Acc. Depreciation-Machinery and equipment | - | - | - | - | - | - | - | - | - | - | (72,851) | (72,851) |
| **Total Assets** | $13,670,099 | $1,183,054 | $7,706,442 | $4,712,833 | $19,424 | $1,304,349 | $21,245 | $4,641,672 | $97 | - | $99,468,545 | $132,727,760 |
| **LIABILITIES AND FUND BALANCE:** | | | | | | | | | | | | |
| **Liabilities:** | | | | | | | | | | | | |
| Accounts Payable - Accrued | - | 1 | - | - | (1) | - | - | (1) | - | - | 1 | - |
| Contracts/Retainage Payable | - | - | - | - | - | - | - | - | - | - | 219,239 | 219,239 |
| Due To Other Funds | 4,567,886 | 508,131 | - | - | - | 3,233 | - | 3,987 | - | - | - | 5,083,237 |
| Due To Other Government Units | - | - | - | - | - | - | - | - | - | - | 110,869 | 110,869 |
| Deposits | - | - | - | - | - | - | - | - | - | - | 1,881,551 | 1,881,551 |
| **Total Liablities** | 4,567,886 | 508,132 | - | - | (1) | 3,233 | - | 3,986 | - | - | 2,211,660 | 7,294,896 |
| **Fund Balances:** | | | | | | | | | | | | |
| Invested in Capital Assets | - | - | - | - | - | - | - | - | - | - | 74,434,722 | 74,434,722 |
| Reserved For: | | | | | | | | | | | | |
| Encumbrances | 514,000 | 47,189 | 76,795 | - | - | - | - | - | - | - | 7,082 | 645,066 |
| Designated For: | | | | | | | | | | | | |
| Future Debt Payments | - | - | - | 5,282,148 | 348,142 | 950,019 | 955,242 | 1,841,184 | - | - | - | 9,376,735 |
| Unreserved/Reported In: | | | | | | | | | | | | |
| Special Revenue Funds | 7,943,759 | 619,088 | 2,533,578 | - | - | - | - | - | - | - | - | 11,096,425 |
| Debt Service Fund | - | - | - | (220,304) | (7,050) | (27,436) | (53,895) | (1,748,113) | - | - | - | (2,056,798) |
| Capital Projects Fund | - | - | - | - | - | - | - | - | 97 | 106,868 | - | 106,965 |
| Enterprise Fund | - | - | - | - | - | - | - | - | - | - | 22,552,990 | 22,552,990 |
| Current Year | 644,454 | 8,645 | 5,096,069 | (349,011) | (321,667) | 378,533 | (880,102) | 4,544,615 | - | (106,868) | 262,091 | 9,276,759 |
| **Total Fund Balances** | 9,102,213 | 674,922 | 7,706,442 | 4,712,833 | 19,425 | 1,301,116 | 21,245 | 4,637,686 | 97 | - | 97,256,885 | 125,432,864 |
| **Total Liabilities & Fund Balance** | $13,670,099 | $1,183,054 | $7,706,442 | $4,712,833 | $19,424 | $1,304,349 | $21,245 | $4,641,672 | $97 | - | $99,468,545 | $132,727,760 |

# INDIAN TRACE DEVELOPMENT DISTRICT

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
### Indian Trace - Basin I Water Management Fund

### For the Three Months Ending December 31, 2008 (25.00%)

| | Actual | | Budget | | |
|---|---|---|---|---|---|
| | December | Year to Date | Adopted | % of Budget | Difference |
| **REVENUES:** | | | | | |
| Special Assessments | $1,020,560 | $1,034,912 | $1,315,100 | 78.69% | ($280,188) |
| Investment Income | 116,394 | 66,079 | 155,800 | 42.41% | (89,721) |
| Net Incr (Decr) in FMV | (82,746) | 62,160 | - | 0.00% | 62,160 |
| Use of Fund Balance | - | - | 1,000,000 | 0.00% | (1,000,000) |
| **Total Revenues** | **1,054,208** | **1,163,151** | **2,470,900** | **47.07%** | **(1,307,749)** |
| **EXPENDITURES:** | | | | | |
| **Personal Services** | | | | | |
| Employee Salaries and Benefits | 11,236 | 27,682 | 117,900 | 23.48% | 90,218 |
| **Subtotal** | **11,236** | **27,682** | **117,900** | **23.48%** | **90,218** |
| **Operating Expenditures** | | | | | |
| IT - Management Services | 2,180 | 15,262 | 53,400 | 28.58% | 38,138 |
| Water Management Services | 39,641 | 76,540 | 359,900 | 21.27% | 283,360 |
| Administrative Management Services | 13,206 | 32,445 | 77,000 | 42.14% | 44,555 |
| Chemicals & Herbicides | - | 72,381 | 300,000 | 24.13% | 227,619 |
| Electric Utility Costs | 4,939 | 10,048 | 46,900 | 21.42% | 36,852 |
| Water & Sewer Utility Costs | 241 | 483 | 2,400 | 20.13% | 1,917 |
| Wetlands Management Services | 18,617 | 37,233 | 223,400 | 16.67% | 186,167 |
| Aquatic Maintenance Contracts | 45,064 | 106,375 | 371,500 | 28.63% | 265,125 |
| IT - Communication Services | 1,710 | 4,336 | 37,800 | 11.47% | 33,464 |
| IT - Maintenance | - | - | 3,000 | 0.00% | 3,000 |
| IT - Leases | 2,507 | 7,624 | 31,000 | 24.59% | 23,376 |
| IT - Supplies | 298 | 298 | 3,000 | 9.93% | 2,702 |
| Geographic Information System | 11,046 | 46,024 | 80,000 | 57.53% | 33,976 |
| Rentals & Leases | 473 | 473 | 33,400 | 1.42% | 32,927 |
| Equipment Maintenance | 1,411 | 5,682 | 18,300 | 31.05% | 12,618 |
| Repairs & Maintenance | 2,602 | 8,631 | 100,000 | 8.63% | 91,369 |
| Facilities Maintenance | 6,444 | 13,186 | 50,000 | 26.37% | 36,814 |
| Water Analysis | - | 450 | 10,300 | 4.37% | 9,850 |
| Culvert Inspections & Repairs | - | - | 79,600 | 0.00% | 79,600 |
| Pump Station Maintenance | - | 5,426 | 35,900 | 15.11% | 30,474 |
| Engineering Files | 103 | 206 | 6,300 | 3.27% | 6,094 |
| Natural Gas | 4,322 | 10,215 | 112,500 | 9.08% | 102,285 |
| NPDES Report | - | - | 7,900 | 0.00% | 7,900 |
| Vehicle Maintenance | (830) | 2,491 | 45,600 | 5.46% | 43,109 |
| Gas & Oil | 3,798 | 13,938 | 65,000 | 21.44% | 51,062 |
| Contingency | - | 175 | 42,200 | 0.41% | 42,025 |
| Insurance Premium Allocation | 18,645 | 18,645 | 31,700 | 58.82% | 13,055 |
| **Subtotal** | **176,417** | **488,567** | **2,228,000** | **21.93%** | **1,739,433** |
| **Capital Outlay** | | | | | |
| Equipment | 2,448 | 2,448 | 125,000 | 1.96% | 122,552 |
| **Subtotal** | **2,448** | **2,448** | **125,000** | **1.96%** | **122,552** |
| ***Total Expenditures*** | ***190,101*** | ***518,697*** | ***2,470,900*** | ***20.99%*** | ***1,952,203*** |
| ***Excess of revenues over (under) Expenditures*** | ***864,107*** | ***644,454*** | ***-*** | ***0.00%*** | ***644,454*** |
| ***Total Expenditures & Reserves*** | ***190,101*** | ***518,697*** | ***2,470,900*** | ***20.99%*** | ***1,952,203*** |
| ***Net change in fund balances*** | ***864,107*** | ***644,454*** | ***(1,000,000)*** | ***(64.45%)*** | ***1,644,454*** |
| **FUND BALANCE - BEGINNING** | | **7,943,759** | **8,290,287** | | |
| **FUND BALANCE - ENDING** | | **8,588,213** | **7,290,287** | | |

# INDIAN TRACE DEVELOPMENT DISTRICT

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
### Indian Trace - Basin II Water Management Fund

### For the Three Months Ending December 31, 2008 (25.00%)

| | Actual | | Budget | | |
|---|---|---|---|---|---|
| | December | Year to Date | Adopted | % of Budget | Difference |
| **REVENUES:** | | | | | |
| Investment Income | $50,737 | $5,380 | $12,000 | 44.83% | ($6,620) |
| Net Incr (Decr) in FMV | (126,350) | 4,674 | - | 0.00% | 4,674 |
| **Total Revenues** | **(75,613)** | **10,054** | **12,000** | **83.78%** | **(1,946)** |
| **EXPENDITURES:** | | | | | |
| **Operating Expenditures** | | | | | |
| Chemicals & Herbicides | - | - | 5,000 | 0.00% | 5,000 |
| Insurance Premium Allocation | 469 | 469 | 200 | 234.50% | (269) |
| Rights-of-Way Maintenance | 470 | 940 | 6,800 | 13.82% | 5,860 |
| **Subtotal** | **939** | **1,409** | **12,000** | **11.74%** | **10,591** |
| ***Total Expenditures*** | ***939*** | ***1,409*** | ***12,000*** | ***11.74%*** | ***10,591*** |
| ***Excess of revenues over (under) Expenditures*** | ***(76,552)*** | ***8,645*** | ***-*** | ***0.00%*** | ***8,645*** |
| ***Total Expenditures & Reserves*** | ***939*** | ***1,409*** | ***12,000*** | ***11.74%*** | ***10,591*** |
| ***Net change in fund balances*** | ***(76,552)*** | ***8,645*** | ***-*** | ***0.00%*** | ***8,645*** |
| FUND BALANCE - BEGINNING | | 619,088 | 617,476 | | |
| FUND BALANCE - ENDING | | 627,733 | 617,476 | | |

# INDIAN TRACE DEVELOPMENT DISTRICT

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
### Indian Trace - Basin I Right-of-Way Fund

### For the Three Months Ending December 31, 2008 (25.00%)

| | Actual | | Budget | | |
|---|---|---|---|---|---|
| | December | Year to Date | Adopted | % of Budget | Difference |
| **REVENUES:** | | | | | |
| Special Assessments | $7,035,354 | $7,134,288 | $9,065,800 | 78.69% | ($1,931,512) |
| Investment Income | 23,747 | 20,385 | 55,300 | 36.86% | (34,915) |
| Net Incr (Decr) in FMV | 4,015 | 13,801 | - | 0.00% | 13,801 |
| **Total Revenues** | **7,063,116** | **7,168,474** | **9,121,100** | **78.59%** | **(1,952,626)** |
| **EXPENDITURES:** | | | | | |
| **Personal Services** | | | | | |
| Employee Salaries and Benefits | 8,463 | 20,476 | 87,900 | 23.29% | 67,424 |
| **Subtotal** | **8,463** | **20,476** | **87,900** | **23.29%** | **67,424** |
| **Operating Expenditures** | | | | | |
| Rights-of-Way Services | 7,928 | 15,308 | 55,700 | 27.48% | 40,392 |
| IT - Management Services | 934 | 6,541 | 21,400 | 30.57% | 14,859 |
| Community Strategies Team | 135,863 | 407,590 | 1,621,000 | 25.14% | 1,213,410 |
| Landscape Contracts | 202,154 | 377,948 | 2,295,600 | 16.46% | 1,917,652 |
| Plant Replacement | 100,986 | 114,038 | 437,100 | 26.09% | 323,062 |
| Trees & Trimming | 69,242 | 152,985 | 700,000 | 21.86% | 547,015 |
| Mulch | 32,020 | 124,012 | 348,000 | 35.64% | 223,988 |
| Irrigation Repairs & Maintenance | 85,069 | 107,018 | 400,000 | 26.75% | 292,982 |
| Signage, Painting & Pressure Cleaning | 6,588 | 28,638 | 265,300 | 10.79% | 236,662 |
| Sidewalk Repair & Maintenance | - | - | 239,500 | 0.00% | 239,500 |
| Electric Utility Costs | 23,194 | 46,082 | 304,700 | 15.12% | 258,618 |
| Water & Sewer Utility Costs | 1,003 | 2,035 | 19,000 | 10.71% | 16,965 |
| IT - Communication Services | 69 | 139 | 5,200 | 2.67% | 5,061 |
| Landscape Inspections | - | 13,407 | 157,500 | 8.51% | 144,093 |
| IT - Maintenance | - | - | 2,000 | 0.00% | 2,000 |
| IT - Leases | 709 | 2,506 | 22,000 | 11.39% | 19,494 |
| IT - Supplies | - | - | 3,000 | 0.00% | 3,000 |
| Street Lights Repairs & Maintenance | 20,769 | 46,466 | 400,000 | 11.62% | 353,534 |
| Insurance Premium Allocation | 54,284 | 54,608 | 115,100 | 47.44% | 60,492 |
| **Subtotal** | **740,812** | **1,499,321** | **7,412,100** | **20.23%** | **5,912,779** |
| **Capital Outlay** | | | | | |
| Landscape Restoration | 310,252 | 552,611 | 1,000,000 | 55.26% | 447,389 |
| Traffic Signage Rehabilitation Program | - | - | 500,000 | 0.00% | 500,000 |
| Street Light Energy Conservation Program | - | - | 65,800 | 0.00% | 65,800 |
| **Subtotal** | **310,252** | **552,611** | **1,565,800** | **35.29%** | **1,013,189** |
| ***Total Expenditures*** | ***1,059,527*** | ***2,072,408*** | ***9,065,800*** | ***22.86%*** | ***6,993,392*** |
| ***Excess of revenues over (under) Expenditures*** | ***6,003,589*** | ***5,096,066*** | ***55,300*** | ***9,215.31%*** | ***5,040,766*** |
| **RESERVES:** | | | | | |
| Contributions to Fund Balance | - | - | 55,300 | 0.00% | 55,300 |
| ***Total Reserves*** | ***-*** | ***-*** | ***55,300*** | ***0.00%*** | ***55,300*** |
| ***Total Expenditures & Reserves*** | ***1,059,527*** | ***2,072,408*** | ***9,121,100*** | ***22.72%*** | ***7,048,692*** |
| ***Net change in fund balances*** | ***6,003,589*** | ***5,096,066*** | ***55,300*** | ***9,215.31%*** | ***5,040,766*** |
| **FUND BALANCE - BEGINNING** | | **2,533,578** | **2,741,580** | | |
| **FUND BALANCE - ENDING** | | **7,629,644** | **2,796,880** | | |

# INDIAN TRACE DEVELOPMENT DISTRICT

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
## Indian Trace - Basin I Debt Service Fund Series 1995B

### For the Three Months Ending December 31, 2008 (25.00%)

| | Actual | | Budget | | |
|---|---|---|---|---|---|
| | December | Year to Date | Adopted | % of Budget | Difference |
| **REVENUES:** | | | | | |
| Investment Income | $4,727 | $10,895 | - | 0.00% | $10,895 |
| Transfer from Benefit Tax Fund | - | - | 3,351,600 | 0.00% | (3,351,600) |
| Use of Fund Balance | - | - | 360,000 | 0.00% | (360,000) |
| **Total Revenues** | **4,727** | **10,895** | **3,711,600** | **0.29%** | **(3,700,705)** |
| **EXPENDITURES:** | | | | | |
| **Debt Service** | | | | | |
| Principal - Bonds | - | - | 2,745,000 | 0.00% | 2,745,000 |
| Interest - Bonds | - | 359,906 | 719,900 | 49.99% | 359,994 |
| **Subtotal** | **-** | **359,906** | **3,464,900** | **10.39%** | **3,104,994** |
| ***Total Expenditures*** | ***-*** | ***359,906*** | ***3,464,900*** | ***10.39%*** | ***3,104,994*** |
| ***Excess of revenues over (under) Expenditures*** | ***4,727*** | ***(349,011)*** | ***246,700*** | ***(141.47%)*** | ***(595,711)*** |
| **RESERVES:** | | | | | |
| Reserves for Future Debt Payments | - | - | 246,700 | 0.00% | 246,700 |
| ***Total Reserves*** | ***-*** | ***-*** | ***246,700*** | ***0.00%*** | ***246,700*** |
| ***Total Expenditures & Reserves*** | ***-*** | ***359,906*** | ***3,711,600*** | ***9.70%*** | ***3,351,694*** |
| ***Net change in fund balances*** | ***4,727*** | ***(349,011)*** | ***(113,300)*** | ***308.04%*** | ***(235,711)*** |
| **FUND BALANCE - BEGINNING** | | **(220,304)** | **5,201,684** | | |
| **FUND BALANCE - ENDING** | | **(569,315)** | **5,088,384** | | |

# INDIAN TRACE DEVELOPMENT DISTRICT

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
### Indian Trace - Basin I Debt Service Fund Series 1997

### For the Three Months Ending December 31, 2008 (25.00%)

| | Actual | | Budget | | |
|---|---|---|---|---|---|
| | December | Year to Date | Adopted | % of Budget | Difference |
| **REVENUES:** | | | | | |
| Investment Income | $42 | $458 | - | 0.00% | $458 |
| Transfer from Benefit Tax Fund | - | - | 644,300 | 0.00% | (644,300) |
| Use of Fund Balance | - | - | 322,200 | 0.00% | (322,200) |
| **Total Revenues** | **42** | **458** | **966,500** | **0.05%** | **(966,042)** |
| **EXPENDITURES:** | | | | | |
| **Debt Service** | | | | | |
| Interest - Bonds | - | 322,125 | 644,300 | 50.00% | 322,175 |
| **Subtotal** | **-** | **322,125** | **644,300** | **50.00%** | **322,175** |
| ***Total Expenditures*** | ***-*** | ***322,125*** | ***644,300*** | ***50.00%*** | ***322,175*** |
| ***Excess of revenues over (under) Expenditures*** | ***42*** | ***(321,667)*** | ***322,200*** | ***(99.83%)*** | ***(643,867)*** |
| **RESERVES:** | | | | | |
| Reserves for Future Debt Payments | - | - | 322,200 | 0.00% | 322,200 |
| ***Total Reserves*** | ***-*** | ***-*** | ***322,200*** | ***0.00%*** | ***322,200*** |
| ***Total Expenditures & Reserves*** | ***-*** | ***322,125*** | ***966,500*** | ***33.33%*** | ***644,375*** |
| ***Net change in fund balances*** | ***42*** | ***(321,667)*** | ***-*** | ***0.00%*** | ***(321,667)*** |
| **FUND BALANCE - BEGINNING** | | **(7,050)** | **365,320** | | |
| **FUND BALANCE - ENDING** | | **(328,717)** | **365,320** | | |

# INDIAN TRACE DEVELOPMENT DISTRICT

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
### Indian Trace - Basin II Debt Service Fund Series 2003

### For the Three Months Ending December 31, 2008 (25.00%)

| | Actual | | Budget | | |
|---|---|---|---|---|---|
| | December | Year to Date | Adopted | % of Budget | Difference |
| **REVENUES:** | | | | | |
| Special Assessments | $498,523 | $505,534 | $642,400 | 78.69% | ($136,866) |
| Investment Income | 802 | 1,927 | - | 0.00% | 1,927 |
| Transfer In from Other Fund | 107,160 | 107,160 | - | 0.00% | 107,160 |
| Use of Fund Balance | - | - | 237,200 | 0.00% | (237,200) |
| **Total Revenues** | **606,485** | **614,621** | **879,600** | **69.88%** | **(264,979)** |
| **EXPENDITURES:** | | | | | |
| **Operating Expenditures** | | | | | |
| Trustee Fees | - | - | 5,500 | 0.00% | 5,500 |
| Arbitrage Calculation | - | - | 2,000 | 0.00% | 2,000 |
| **Subtotal** | **-** | **-** | **7,500** | **0.00%** | **7,500** |
| **Debt Service** | | | | | |
| Principal - Bonds | - | - | 165,000 | 0.00% | 165,000 |
| Interest - Bonds | - | 236,088 | 474,400 | 49.77% | 238,312 |
| **Subtotal** | **-** | **236,088** | **639,400** | **36.92%** | **403,312** |
| ***Total Expenditures*** | ***-*** | ***236,088*** | ***646,900*** | ***36.50%*** | ***410,812*** |
| ***Excess of revenues over (under) Expenditures*** | ***606,485*** | ***378,533*** | ***232,700*** | ***162.67%*** | ***145,833*** |
| **RESERVES:** | | | | | |
| Reserves for Future Debt Payments | - | - | 232,700 | 0.00% | 232,700 |
| ***Total Reserves*** | ***-*** | ***-*** | ***232,700*** | ***0.00%*** | ***232,700*** |
| ***Total Expenditures & Reserves*** | ***-*** | ***236,088*** | ***879,600*** | ***26.84%*** | ***643,512*** |
| ***Net change in fund balances*** | ***606,485*** | ***378,533*** | ***(4,500)*** | ***(8,411.84%)*** | ***383,033*** |
| **FUND BALANCE - BEGINNING** | | **(27,436)** | **26,952** | | |
| **FUND BALANCE - ENDING** | | **351,097** | **22,452** | | |

# INDIAN TRACE DEVELOPMENT DISTRICT

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
### Indian Trace - Basin I Debt Service Fund Series 2005

### For the Three Months Ending December 31, 2008 (25.00%)

| | Actual | | Budget | | |
|---|---|---|---|---|---|
| | December | Year to Date | Adopted | % of Budget | Difference |
| **REVENUES:** | | | | | |
| Investment Income | $83 | $1,182 | - | 0.00% | $1,182 |
| Transfer from Benefit Tax Fund | - | - | 1,762,600 | 0.00% | (1,762,600) |
| Use of Fund Balance | - | - | 881,300 | 0.00% | (881,300) |
| **Total Revenues** | **83** | **1,182** | **2,643,900** | **0.04%** | **(2,642,718)** |
| **EXPENDITURES:** | | | | | |
| **Debt Service** | | | | | |
| Interest - Bonds | - | 881,284 | 1,762,600 | 50.00% | 881,316 |
| **Subtotal** | **-** | **881,284** | **1,762,600** | **50.00%** | **881,316** |
| ***Total Expenditures*** | ***-*** | ***881,284*** | ***1,762,600*** | ***50.00%*** | ***881,316*** |
| ***Excess of revenues over (under) Expenditures*** | ***83*** | ***(880,102)*** | ***881,300*** | ***(99.86%)*** | ***(1,761,402)*** |
| **RESERVES:** | | | | | |
| Reserves for Future Debt Payments | - | - | 881,300 | 0.00% | 881,300 |
| ***Total Reserves*** | ***-*** | ***-*** | ***881,300*** | ***0.00%*** | ***881,300*** |
| ***Total Expenditures & Reserves*** | ***-*** | ***881,284*** | ***2,643,900*** | ***33.33%*** | ***1,762,616*** |
| ***Net change in fund balances*** | ***83*** | ***(880,102)*** | ***-*** | ***0.00%*** | ***(880,102)*** |
| **FUND BALANCE - BEGINNING** | | **(53,895)** | **966,438** | | |
| **FUND BALANCE - ENDING** | | **(933,997)** | **966,438** | | |

# INDIAN TRACE DEVELOPMENT DISTRICT

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
### Indian Trace - Basin I Benefit Tax Fund

### For the Three Months Ending December 31, 2008 (25.00%)

| | Actual | | Budget | | |
|---|---|---|---|---|---|
| | December | Year to Date | Adopted | % of Budget | Difference |
| **REVENUES:** | | | | | |
| Special Assessments | $4,481,431 | $4,544,451 | $5,774,800 | 78.69% | ($1,230,349) |
| Investment Income | 74 | 163 | 3,700 | 4.41% | (3,537) |
| **Total Revenues** | **4,481,505** | **4,544,614** | **5,778,500** | **78.65%** | **(1,233,886)** |
| **EXPENDITURES:** | | | | | |
| **Operating Expenditures** | | | | | |
| Trustee Fees | - | - | 12,000 | 0.00% | 12,000 |
| Arbitrage Calculation | - | - | 8,000 | 0.00% | 8,000 |
| **Subtotal** | **-** | **-** | **20,000** | **0.00%** | **20,000** |
| **OTHER FINANCING SOURCES (USES):** | | | | | |
| Transfer To Debt Service Funds | - | - | 5,758,500 | 0.00% | 5,758,500 |
| ***Total other financing sources (uses)*** | ***-*** | ***-*** | ***5,758,500*** | ***0.00%*** | ***5,758,500*** |
| ***Total Expenditures*** | ***-*** | ***-*** | ***5,778,500*** | ***0.00%*** | ***5,778,500*** |
| ***Excess of revenues over (under) Expenditures*** | ***4,481,505*** | ***4,544,614*** | ***-*** | ***0.00%*** | ***4,544,614*** |
| ***Total Expenditures & Reserves*** | ***-*** | ***-*** | ***5,778,500*** | ***0.00%*** | ***5,778,500*** |
| ***Net change in fund balances*** | ***4,481,505*** | ***4,544,614*** | ***-*** | ***0.00%*** | ***4,544,614*** |
| **FUND BALANCE - BEGINNING** | | **(1,748,113)** | **186,072** | | |
| **FUND BALANCE - ENDING** | | **2,796,501** | **186,072** | | |

# INDIAN TRACE DEVELOPMENT DISTRICT

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Indian Trace - Basin I Capital Projects Fund Series 1997

For the Three Months Ending December 31, 2008 (25.00%)

| | Actual | | Budget | | |
|---|---|---|---|---|---|
| | December | Year to Date | Adopted | % of Budget | Difference |
| EXPENDITURES: | | | | | |
| *Excess of revenues over (under)* | | | | | |
| FUND BALANCE - BEGINNING | | $97 | - | | |
| FUND BALANCE - ENDING | | 97 | - | | |

# INDIAN TRACE DEVELOPMENT DISTRICT

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
### Indian Trace - Basin II Capital Projects Fund Series 2003

### For the Three Months Ending December 31, 2008 (25.00%)

| | Actual | | Budget | | |
|---|---|---|---|---|---|
| | December | Year to Date | Adopted | % of Budget | Difference |
| **REVENUES:** | | | | | |
| Investment Income | - | $293 | $14,000 | 2.09% | ($13,707) |
| **Total Revenues** | **-** | **293** | **14,000** | **2.09%** | **(13,707)** |
| **EXPENDITURES:** | | | | | |
| **OTHER FINANCING SOURCES (USES):** | | | | | |
| Transfer Out to Other Fund | 107,160 | 107,160 | - | 0.00% | (107,160) |
| ***Total other financing sources (uses)*** | ***107,160*** | ***107,160*** | *-* | ***0.00%*** | ***(107,160)*** |
| ***Total Expenditures*** | ***107,160*** | ***107,160*** | *-* | ***0.00%*** | ***(107,160)*** |
| ***Excess of revenues over (under) Expenditures*** | ***(107,160)*** | ***(106,867)*** | ***14,000*** | ***(763.34%)*** | ***(120,867)*** |
| **RESERVES:** | | | | | |
| Contributions to Fund Balance | - | - | 14,000 | 0.00% | 14,000 |
| ***Total Reserves*** | *-* | *-* | ***14,000*** | ***0.00%*** | ***14,000*** |
| ***Total Expenditures & Reserves*** | ***107,160*** | ***107,160*** | ***14,000*** | ***765.43%*** | ***(93,160)*** |
| ***Net change in fund balances*** | ***(107,160)*** | ***(106,867)*** | ***14,000*** | ***(763.34%)*** | ***(120,867)*** |
| **FUND BALANCE - BEGINNING** | | **106,868** | **693,508** | | |
| **FUND BALANCE - ENDING** | | **1** | **707,508** | | |

# INDIAN TRACE DEVELOPMENT DISTRICT

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
### Indian Trace - Enterprise Fund

### For the Three Months Ending December 31, 2008 (25.00%)

| | Actual | | Budget | | |
|---|---|---|---|---|---|
| | December | Year to Date | Adopted | % of Budget | Difference |
| **REVENUES:** | | | | | |
| Operations & Maintenance Revenue | $78,808 | $236,046 | $966,600 | 24.42% | ($730,554) |
| Water & Sewer Revenue | 1,480,916 | 4,166,695 | 17,272,300 | 24.12% | (13,105,605) |
| Connection Fees | - | - | 30,000 | 0.00% | (30,000) |
| Meter Fees | - | - | 7,000 | 0.00% | (7,000) |
| Investment Income | 185,208 | 177,804 | 472,200 | 37.65% | (294,396) |
| Net Incr (Decr) in FMV | 156,757 | 179,609 | - | 0.00% | 179,609 |
| Other Water/Utility Revenue | 15,060 | 54,271 | 125,000 | 43.42% | (70,729) |
| Use of Fund Balance | - | - | 1,234,800 | 0.00% | (1,234,800) |
| **Total Revenues** | **1,916,749** | **4,814,425** | **20,107,900** | **23.94%** | **(15,293,475)** |
| **EXPENDITURES:** | | | | | |
| **Personal Services** | | | | | |
| Employee Salaries and Benefits | 14,755 | 36,357 | 154,800 | 23.49% | 118,443 |
| **Subtotal** | **14,755** | **36,357** | **154,800** | **23.49%** | **118,443** |
| **Operating Expenditures** | | | | | |
| Administrative Management Services | 42,496 | 99,799 | 623,700 | 16.00% | 523,901 |
| Engineering Services | - | - | 79,400 | 0.00% | 79,400 |
| Chemicals & Herbicides | - | - | 1,800 | 0.00% | 1,800 |
| Electric Utility Costs | 10,753 | 22,184 | 127,600 | 17.39% | 105,416 |
| Water & Sewer Utility Costs | 1,487,436 | 4,186,568 | 17,272,300 | 24.24% | 13,085,732 |
| IT - Communication Services | 185 | 655 | 13,900 | 4.71% | 13,245 |
| IT - Maintenance | - | - | 5,000 | 0.00% | 5,000 |
| IT - Supplies | - | - | 5,000 | 0.00% | 5,000 |
| Rentals & Leases | 1,200 | 1,200 | 5,000 | 24.00% | 3,800 |
| Equipment Maintenance | - | 2,680 | - | 0.00% | (2,680) |
| Repairs & Maintenance | 29,070 | 36,464 | 206,000 | 17.70% | 169,536 |
| Facilities Maintenance | 2,802 | 7,519 | 50,000 | 15.04% | 42,481 |
| Water Quality Analysis | 3,212 | 6,002 | 36,100 | 16.63% | 30,098 |
| Engineering Files | - | 583 | - | 0.00% | (583) |
| Vehicle Maintenance | 796 | 4,688 | 12,900 | 36.34% | 8,212 |
| Meter Costs | 5,600 | 12,421 | 43,700 | 28.42% | 31,279 |
| Gas & Oil | 1,929 | 6,999 | 35,100 | 19.94% | 28,101 |
| SCADA | 149 | 297 | 25,000 | 1.19% | 24,703 |
| Lift Station Repairs & Maintenance | - | - | 1,000,000 | 0.00% | 1,000,000 |
| Sewer Lines Repairs & Maintenance | - | - | 200,000 | 0.00% | 200,000 |
| Office Supplies | 809 | 3,068 | 15,000 | 20.45% | 11,932 |
| Contingency | - | 168 | 104,100 | 0.16% | 103,932 |
| Insurance Premium Allocation | 115,148 | 115,148 | 91,500 | 125.84% | (23,648) |
| Other Miscellaneous Expense | 7,894 | 9,535 | - | 0.00% | (9,535) |
| **Subtotal** | **1,709,479** | **4,515,978** | **19,953,100** | **22.63%** | **15,437,122** |
| ***Total Expenditures*** | ***1,724,234*** | ***4,552,335*** | ***20,107,900*** | ***22.64%*** | ***15,555,565*** |
| ***Excess of revenues over (under) Expenditures*** | ***192,515*** | ***262,090*** | ***-*** | ***0.00%*** | ***262,090*** |
| ***Total Expenditures & Reserves*** | ***1,724,234*** | ***4,552,335*** | ***20,107,900*** | ***22.64%*** | ***15,555,565*** |
| ***Net change in fund balances*** | ***192,515*** | ***262,090*** | ***(1,234,800)*** | ***(21.23%)*** | ***1,496,890*** |
| FUND BALANCE - BEGINNING | | 22,552,990 | 22,216,153 | | |
| FUND BALANCE - ENDING | | 22,815,080 | 20,981,353 | | |

# THE TOWN FOUNDATION INC

## BALANCE SHEET - GOVERNMENT FUNDS

### December 29, 2008

| | General Funds |
|---|---|
| **ASSETS:** | |
| Cash | $206,180 |
| Accounts Receivable | 217,271 |
| Due From City of Sunrise | 1,377,263 |
| **Total Assets** | **$1,800,714** |
| **LIABILITIES AND FUND BALANCE:** | |
| **Liabilities:** | |
| Accounts Payable | $692,694 |
| Note Payable to Advanced Cable | 494,784 |
| **Total Liablities** | **1,187,478** |
| **Fund Balances:** | |
| Unreserved/Reported In: | |
| General Fund - Prior Year Balance | 570,747 |
| Current Year | 42,489 |
| **Total Fund Balances** | **613,236** |
| **Total Liabilities & Fund Balance** | **$1,800,714** |

# THE TOWN FOUNDATION INC

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

### For the Twelve Months Ending December 29, 2008 (100.00%)

| | Actual | | Budget | | |
|---|---|---|---|---|---|
| | December | Year to Date | Adopted | % of Budget | Difference |
| **REVENUES:** | | | | | |
| Cable Billings | $715,378 | $8,545,341 | $8,542,143 | 100.04% | $3,198 |
| Lien search fees | - | 12,975 | - | 0.00% | 12,975 |
| Interest income | 41 | 9,567 | 18,750 | 51.02% | (9,183) |
| Miscellaneous income | 10,717 | 28,217 | - | 0.00% | 28,217 |
| **Total Revenues** | **726,136** | **8,596,100** | **8,560,893** | **100.41%** | **35,207** |
| **EXPENDITURES:** | | | | | |
| Audit fees | - | 13,451 | 10,000 | 134.51% | (3,451) |
| Legal fees | 12,067 | 73,936 | 50,000 | 147.87% | (23,936) |
| Professional Services - cable | 597,306 | 7,167,668 | 7,283,998 | 98.40% | 116,330 |
| Cable Taxes | 87,145 | 1,045,744 | 1,058,906 | 98.76% | 13,162 |
| Administrative Services | 18,940 | 210,405 | 194,436 | 108.21% | (15,969) |
| Interest expense - notes payable | - | 37,215 | - | 0.00% | (37,215) |
| Other current charges | 841 | 5,192 | - | 0.00% | (5,192) |
| ***Total Expenditures*** | ***716,299*** | ***8,553,611*** | ***8,597,340*** | ***99.49%*** | ***43,729*** |
| ***Excess of revenues over (under) Expenditures & Reserves*** | ***9,837*** | ***42,489*** | ***(36,447)*** | ***(116.58%)*** | ***78,936*** |
| **FUND BALANCE - BEGINNING** | | **570,747** | **805,156** | | |
| **FUND BALANCE - ENDING** | | **613,236** | **768,709** | | |

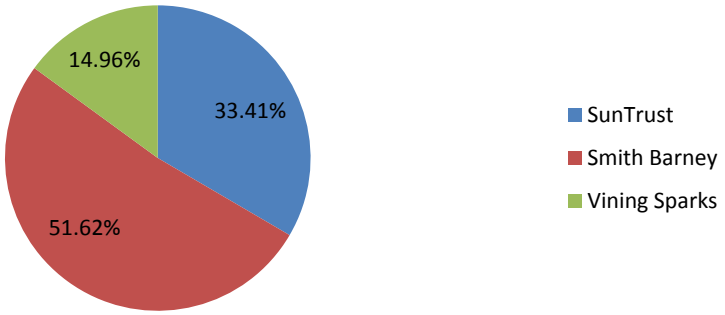
12/31/2008 Portfolio Review

| Safekeeping Allocation | | | |
|---|---|---|---|
| SunTrust | $44,657,240 | 33% | |
| Smith Barney | $68,988,786 | 52% | |
| Vining Sparks | $20,000,000 | 15% | |
| **TOTAL** | **$133,646,025** | | |

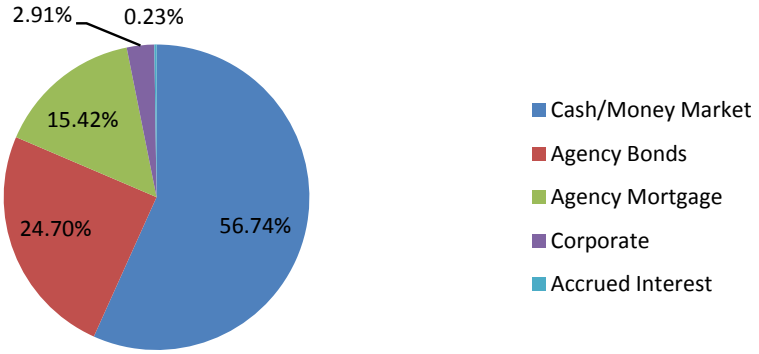
| Security Type Allocation | | | |
|---|---|---|---|
| Cash/Money Market | $75,829,735 | 57% | |
| Agency Bonds | $33,005,920 | 25% | 40% |
| Agency Mortgage | $20,607,149 | 15% | |
| Corporate | $3,895,459 | 3% | |
| Accrued Interest | $307,762 | 0% | |
| **TOTAL** | **$133,646,025** | | |

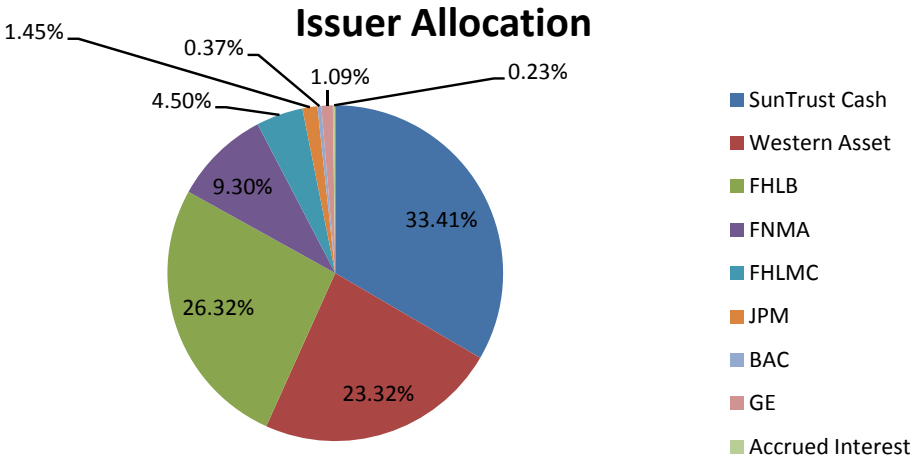
| Issuer Allocation | | | |
|---|---|---|---|
| SunTrust Cash | $44,657,240 | 33% | 57% |
| Western Asset | $31,172,495 | 23% | |
| FHLB | $35,178,445 | 26% | |
| FNMA | $12,423,866 | 9% | |
| FHLMC | $6,010,758 | 4% | |
| JPM | $1,937,764 | 1% | |
| BAC | $499,960 | 0% | |
| GE | $1,457,735 | 1% | |
| Accrued Interest | $307,762 | 0% | |
| **TOTAL** | **$133,646,025** | | |

## Safekeeping Allocation




## Security Type Allocation




## Issuer Allocation