

Statement of Changes in Fund Balance  
 General Fund  
 As of December 31, 2004

	<u>10/01/04</u>	<u>Projected</u> <u>Increases</u>	<u>Projected</u> <u>Decreases</u>	<u>Projected</u> <u>09/30/05</u>
Reserved:				
Encumbrances	\$ 477,280	\$ -	\$ -	\$ 477,280
Inventories	74,195			74,195
Deregulation Reserve	2,214,200			2,214,200
Mandated Policy Reserve	4,504,559			4,504,559
Communications Equip/LILO - FFGFC 99	405,499			405,499
FFGFC 01 Debt Service	391,200			391,200
FFGFC 02 Debt Service	867,973			867,973
Capital Projects	1,592,351		(1,200,000)	392,351
State Route 26/26A	303,326			303,326
Capital Improvement Project Assessment	100,000			100,000
Annexation	20,000		(20,000)	-
FY02 Department Rollovers	23,209		(23,209)	-
Royal Village Challenge Match	74,550			74,550
<i>Subtotal</i>	<u>11,048,342</u>	<u>-</u>	<u>(1,243,209)</u>	<u>9,805,133</u>
Long-Term Receivables:				
PC Loans	551,426			551,426
Lifeguard	60,221			60,221
Arlington Square	51,658			51,658
Commerce Building	836,900			836,900
West Univ Ave. Lofts Project	466,000			466,000
Golf Carts	195,907			195,907
Other Notes Receivable	26,984			26,984
<i>subtotal - Receivables</i>	<u>2,189,096</u>	<u>-</u>	<u>-</u>	<u>2,189,096</u>
Undesignated	26,842		(26,842)	(12,536)
<b>TOTAL FUND BALANCE</b>	<b>\$ 13,264,280</b>	<b>\$ -</b>	<b>\$ (1,270,051)</b>	<b>\$ 11,981,693</b>

Schedule of Changes in Adopted Budget  
 General Fund  
 as of December 31, 2004

	<u>Sources</u>	<u>Uses</u>	<u>Budgeted Use of Fund Balance</u>
<b>Adopted Budget</b>	<b>\$ 82,775,647</b>	<b>\$ 82,775,647</b>	
Fund Balance Appropriation per Adopted Budget	(1,636,910)		(1,636,910)
<b>Changes:</b>			
Temporary Assistance to Needy Families (TANF) Grant- Recovered Funds	495,921	-	
Appropriation of TANF Grant-Recovered Funds	-	495,921	
Transfer of Recreation Program Special Revenue Fund Budget to General Fund	182,055	196,269	
Rollover of Unspent Fire Special Programs Donations	-	8,209	
Rollover of Unspent Appropriation for Plan Board Travel to the Annual State Conference of the American Planning Association	-	1,000	
Rollover of Unspent Appropriation for Advisory Boards/Committees Reception, Delteen Program and SFCC Internship with the Mayor Program	-	6,600	
Encumbrance (PO) Rollovers	-	477,280	
<b>Total Changes</b>	<b>677,976</b>	<b>1,185,279</b>	<b>(507,303)</b>
<b>Current Modified Budget</b>	<b>\$ 81,816,713</b>	<b>\$ 83,960,926</b>	<b>(2,144,213)</b>

\*see reference page 6

Note: All changes with no offsetting source are funded  
 through the appropriation of fund balance.



Ironwood Golf Course  
Schedule of Sources Uses  
For the Three Months Ending December 31, 2004

	Prior Year	Actual	%	Current Modified Budget	Actual	%	FY05 Projected	%
<b>SOURCES:</b>								
Green Fees	530,000	66,549	12.6%	467,000	81,174	17.4%	409,536	87.7%
Cart Rentals	290,329	44,378	15.3%	324,000	46,196	14.3%	231,152	71.3%
Pro Shop	70,000	13,064	18.7%	70,000	12,975	18.5%	63,425	90.6%
Driving Range	35,000	4,317	12.3%	30,000	5,272	17.6%	26,647	88.8%
Concessions	325,000	55,188	17.0%	185,000	42,796	23.1%	175,933	95.1%
Transfer from General Fund	220,000	55,000	25.0%	220,000	55,000	25.0%	220,000	100.0%
Other	3,000	745	24.8%	6,000	(7,804)	-130.1%	(33,531)	-558.9%
<b>TOTAL SOURCES</b>	<b>\$1,473,329</b>	<b>\$239,241</b>	<b>16.2%</b>	<b>\$1,302,000</b>	<b>\$235,609</b>	<b>18.1%</b>	<b>1,093,162</b>	<b>84.0%</b>
<b>USES:</b>								
Administration	397,640	108,774	27.4%	353,889	93,186	26.3%	345,420	97.6%
Pro Shop	105,480	34,899	33.1%	42,288	25,048	59.2%	100,296	237.2%
Concessions	256,951	91,079	35.4%	76,642	25,461	33.2%	91,688	119.6%
Maintenance	440,000	107,856	24.5%	441,679	110,420	25.0%	441,679	100.0%
Operations	-	-	n/a	163,541	23,509	14.4%	94,036	57.5%
Merchandising	50,000	13,858	-	-	-	n/a	-	n/a
Debt Service	223,258	55,814	25.0%	223,961	55,990	25.0%	223,961	100.0%
<b>TOTAL USES (excluding depreciation)</b>	<b>\$ 1,473,329</b>	<b>\$ 412,280</b>	<b>28.0%</b>	<b>\$ 1,302,000</b>	<b>\$ 333,614</b>	<b>25.6%</b>	<b>\$ 1,297,079</b>	<b>99.6%</b>
<b>SURPLUS/(DEFICIT) before depreciation</b>	\$ -	\$ (173,039)		\$ -	\$ (98,005)		\$ (203,918)	
Depreciation Expense	150,000	31,000	20.7%	150,000	31,000	20.7%	150,000	100.0%
<b>Surplus/(Deficit) after depreciation</b>	<b>\$ (150,000)</b>	<b>\$ (204,039)</b>		<b>\$ (150,000)</b>	<b>\$ (129,005)</b>		<b>\$ (353,918)</b>	
<b>Beginning Retained Earnings, October 1</b>							(2,728,649)	
<b>Ending Retained Earnings (projected)</b>							<b>\$ (3,082,567)</b>	



Regional Transit System  
Schedule of Sources and Uses  
For the Three Months Ending December 31, 2004

	Prior Year Budget	Actual	%		Current Modified Budget	Actual	%		FY05 Projected	%
<b>SOURCES:</b>										
Local Option Gas Tax	\$2,176,582	\$378,573	17.4%		\$2,082,636	\$323,703	15.5%		2,082,636	100.0%
FTA Grants	1,672,814	0	0.0%		1,735,000	0	0.0%		\$1,735,000	100.0%
FDOT Grants	1,302,337	(213,169)	-16.4%		1,257,000	34,749	2.8%		1,707,000	135.8%
UF Services	5,814,502	1,862,480	32.0%		7,017,888	1,892,664	27.0%		7,017,888	100.0%
Fares & Passes	756,480	197,688	26.1%		721,480	178,569	24.8%		721,480	100.0%
General Fund Transfer	442,160	73,333	16.6%		442,160	110,540	25.0%		442,160	100.0%
County Contributions	513,680	(127,295)	-24.8%		610,764	0	0.0%		610,764	100.0%
Investment Income	22,000	0	0.0%		22,000	0	0.0%		22,000	100.0%
FDOT STP Grant	1,250,000	0	0.0%		1,250,000	0	0.0%		1,250,000	100.0%
Other	101,890	69,249	68.0%		213,890	66,540	31.1%		213,890	100.0%
<b>TOTAL SOURCES</b>	<b>\$14,052,445</b>	<b>\$2,240,860</b>	<b>15.9%</b>		<b>\$15,352,818</b>	<b>\$2,606,765</b>	<b>17.0%</b>		<b>\$15,802,818</b>	<b>102.9%</b>
<b>USES:</b>										
Administration	\$ 866,097	\$ 178,800	20.6%		\$ 893,948	\$ 229,334	25.7%		893,948	100.0%
Marketing	313,420	206,317	65.8%		313,777	19,645	6.3%		313,777	100.0%
Maintenance	2,394,575	715,024	29.9%		3,155,575	799,996	25.4%		3,155,575	100.0%
Operations	8,280,967	1,981,470	23.9%		8,780,271	2,214,593	25.2%		8,780,271	100.0%
ADA Services	900,788	139,551	15.5%		1,158,690	100,973	8.7%		1,158,690	100.0%
Capital Grants (6822 & 6850)	626,636	156,425	25.0%		1,450,754	1,002,981	69.1%		1,450,754	100.0%
Debt Service	1,000,000	-	0.0%		1,000,000	-	0.0%		-	0.0%
<b>TOTAL USES (excluding depreciation)</b>	<b>\$ 14,382,483</b>	<b>\$ 3,377,587</b>	<b>23.5%</b>		<b>\$ 16,763,015</b>	<b>\$ 4,367,522</b>	<b>26.1%</b>		<b>\$ 15,753,015</b>	<b>94.0%</b>
<b>SURPLUS/(DEFICIT) before depreciation</b>	<b>(330,038)</b>	<b>(1,136,727)</b>			<b>(1,400,197)</b>	<b>(1,760,757)</b>			<b>\$ 49,803</b>	
Depreciation Expense	1,143,000	342,000	29.9%		1,155,000	-	0.0%		1,155,000	100.0%
<b>Surplus/(Deficit) after depreciation</b>	<b>(\$1,473,038)</b>	<b>(\$1,478,727)</b>			<b>(\$2,555,197)</b>	<b>(\$1,760,757)</b>			<b>\$ (1,105,197)</b>	
<b>Beginning Retained Earnings, October 1</b>									<b>-</b>	
<b>Ending Retained Earnings (projected)</b>									<b>\$ (1,105,197)</b>	

**Notes:**

- (1) The current modified budget includes \$1,358,319.76 in prior year encumbrances carried forward per the City's budget policy.
- (2) Actual uses includes encumbrances but the total fiscal year-end projected uses is net of encumbrances to be consistent with calculation of retained earnings/deficits.

Fleet Maintenance Fund  
Schedule of Sources and Uses  
For Three Months Ending December 31, 2004

	Prior Year		%		Current Modified Budget		Actual		%		FY05 Projected	
	Budget	Actual		%	Budget	Actual		%	Budget	Actual		%
<b>SOURCES:</b>												
GRU Fuel	\$440,564	\$114,868		26.1%	\$440,608	\$188,417		42.8%			\$565,252	128.3%
GRU Cost Recovery	1,519,982	363,852		23.9%	1,581,561	383,483		24.2%			1,501,014	94.9%
GG Fuel	424,586	65,845		15.5%	347,616	110,088		31.7%			330,263	95.0%
GG Cost Recovery	1,137,077	316,004		27.8%	1,269,670	302,647		23.8%			1,220,085	96.1%
Misc Revenue	24,000	182		0.8%	21,000	5,569		26.5%			22,274	106.1%
<b>TOTAL SOURCES</b>	<b>\$3,546,209</b>	<b>\$860,750</b>		<b>24.3%</b>	<b>\$3,660,455</b>	<b>\$990,204</b>		<b>27.1%</b>			<b>\$3,638,889</b>	<b>99.4%</b>
<b>USES:</b>												
Administration	\$964,173	\$209,937		21.8%	\$651,808	\$142,192		21.8%			596,623	91.5%
Operations	2,582,036	706,018		27.3%	3,011,900	1,517,237		50.4%			3,050,247	101.3%
<b>TOTAL USES (excluding depreciation)</b>	<b>\$3,546,209</b>	<b>\$915,955</b>		<b>25.8%</b>	<b>\$3,663,708</b>	<b>\$1,659,429</b>		<b>45.3%</b>			<b>\$3,646,869</b>	<b>99.5%</b>
<b>SURPLUS/(DEFICIT) before depreciation</b>	<b>0</b>	<b>(55,205)</b>			<b>(3,253)</b>	<b>(669,225)</b>					<b>(7,980)</b>	
Depreciation Expense	35,414	8,500		24.0%	27,339	0		0.0%			27,339	100.0%
<b>Surplus/(Deficit) after depreciation</b>	<b>(35,414)</b>	<b>(\$63,705)</b>			<b>(\$30,592)</b>	<b>(\$669,225)</b>					<b>(\$35,319)</b>	
<b>Beginning Retained Earnings, October 1</b>											<b>\$787,435</b>	
<b>Ending Retained Earnings (projected)</b>											<b>\$752,116</b>	

General Insurance Fund  
Schedule of Sources Uses  
For the Three Months Ending December 31, 2004

	Prior Year Budget	Actual	%		Current Modified Budget	Actual	%		FY05 Projected	%
<b>SOURCES:</b>										
Investments	125,000	-	0.0%		125,000	26,000	20.8%		92,722	74.2%
Ins. Recov / Cost Reimb.	1,055,125	403,603	38.3%		1,383,459	556,820	40.2%		1,990,400	143.9%
Insurance Premiums	4,899,296	1,195,434	24.4%		4,855,096	996,214	20.5%		4,713,964	97.1%
<b>TOTAL SOURCES</b>	<b>\$6,079,421</b>	<b>\$ 1,599,037</b>	<b>26.3%</b>		<b>\$6,363,555</b>	<b>\$ 1,579,034</b>	<b>24.8%</b>		<b>\$ 6,797,086</b>	<b>106.8%</b>
<b>USES:</b>										
City Attorney	141,159	37,146	26.3%		150,837	30,227	20.0%		152,196	100.9%
Risk Management	687,199	135,926	19.8%		747,471	173,221	23.2%		689,137	92.2%
Insurance Premiums	1,500,000	1,371,748	91.4%		1,910,000	2,033,860	106.5%		2,033,860	106.5%
Worker's Comp	2,055,000	223,131	10.9%		2,185,000	184,539	8.4%		2,185,000	100.0%
Auto Liability	200,000	53,874	26.9%		200,000	-	0.0%		200,000	100.0%
General Liability	150,000	44,421	29.6%		150,000	67,937	45.3%		150,000	100.0%
Public Officials Liability	200,000	20,885	10.4%		200,298	14,324	7.2%		200,298	100.0%
Fees, Assessments, Administration	743,845	288,998	38.9%		929,211	364,035	39.2%		778,057	83.7%
<b>TOTAL USES (excluding depreciation)</b>	<b>\$5,677,203</b>	<b>\$ 2,176,129</b>	<b>38.3%</b>		<b>\$6,472,817</b>	<b>\$ 2,868,143</b>	<b>44.3%</b>		<b>\$ 6,388,548</b>	<b>98.7%</b>
<b>SURPLUS/(DEFICIT) before depreciation</b>	<b>\$ 402,218</b>	<b>\$ (577,092)</b>			<b>\$ (109,262)</b>	<b>\$ (1,289,109)</b>			<b>\$ 408,538</b>	
Depreciation Expense	13,000	3,000	23.1%		13,000	-	0.0%		13,000	100.0%
<b>Surplus/(Deficit) after depreciation</b>	<b>\$ 389,218</b>	<b>\$ (580,092)</b>			<b>\$ (122,262)</b>	<b>\$ (1,289,109)</b>			<b>\$ 395,538</b>	
<b>Beginning Retained Earnings, October 1</b>									<b>(1,898,254)</b>	
<b>Ending Retained Earnings (projected)</b>									<b>\$ (1,502,716)</b>	



Employees' Health & Accident Benefit Fund  
 Schedule of Sources and Uses  
 For the Three Months Ending December 31, 2004

	Prior Year Budget	Actual	%	Current Modified Budget	Actual	%	FY05 Projected	%
<b>SOURCES:</b>								
Life Insurance Contribution	\$291,000	\$74,359	25.6%	\$325,000	\$74,269	22.9%	\$325,000	100.0%
Employer contributions	6,599,121	1,434,286	21.7%	6,773,731	1,583,671	23.4%	6,922,211	102.2%
Employee contributions	3,494,086	751,509	21.5%	2,992,970	713,568	23.8%	3,023,748	101.0%
Interest on Investments	50,000	0	0.0%	50,000	8,376	16.8%	8,376	16.8%
Transfer from REHAB	110,219	0	0.0%	112,966	0	0.0%	112,966	100.0%
Flex Plan Contributions	400,000	18,463	4.6%	500,000	0	0.0%	521,811	104.4%
Miscellaneous Revenues	0	0	0.0%	0	104	0.0%	104	0.0%
<b>TOTAL SOURCES</b>	<b>10,944,426</b>	<b>2,278,616</b>	<b>20.8%</b>	<b>10,754,667</b>	<b>2,379,988</b>	<b>22.1%</b>	<b>10,914,216</b>	<b>101.5%</b>
<b>USES:</b>								
Risk Management	343,250	84,644	24.7%	333,225	94,345	28.3%	328,454	98.6%
Life Insurance Premiums	355,675	53,535	15.1%	410,890	85,890	20.9%	338,075	82.3%
Administration Cost	1,482,731	235,534	15.9%	1,849,652	324,288	17.5%	1,205,458	65.2%
Claims Paid	8,767,000	2,087,109	23.8%	7,938,000	2,532,573	31.9%	8,030,439	101.2%
Wellness Program	89,000	74,060	83.2%	153,700	70,962	46.2%	110,715	72.0%
Stop-Loss Insurance	263,834	37,107	14.1%	349,415	111,642	32.0%	349,415	100.0%
<b>TOTAL USES (excluding depreciation)</b>	<b>11,301,490</b>	<b>2,571,988</b>	<b>22.8%</b>	<b>11,034,882</b>	<b>3,219,701</b>	<b>29.2%</b>	<b>10,355,056</b>	<b>93.8%</b>
<b>SURPLUS/(DEFICIT) before depreciation</b>	<b>(357,064)</b>	<b>(293,372)</b>		<b>(280,215)</b>	<b>(839,713)</b>		<b>559,159</b>	
Depreciation Expense	7,500	1,100	14.7%	7,500	0	0.0%	7,500	100.0%
<b>Surplus/(Deficit) after depreciation</b>	<b>(\$364,564)</b>	<b>(\$294,472)</b>		<b>(\$287,715)</b>	<b>(\$839,713)</b>		<b>\$551,659</b>	
<b>Beginning Retained Earnings, October 1</b>							<b>\$551,808</b>	
<b>Ending Retained Earnings (projected)</b>							<b>\$1,103,467</b>	

Retiree Health and Accident Benefits Fund  
 Schedule of Sources and Uses  
 For the Three Months Ending December 31, 2004

	Prior Year Budget	Actual	%	Current Modified Budget	Actual	%	FY05 Projected	%
<b>SOURCES:</b>								
Gen. Gov't. Contributions	\$2,375,569	\$534,245	22.5%	\$2,336,647	\$577,922	24.7%	\$2,541,622	108.8%
G.R.U. Contributions	1,117,915	298,962	26.7%	1,372,317	325,081	23.7%	\$1,433,381	104.4%
Retiree Contributions	1,250,000	339,338	27.1%	1,312,884	351,897	26.8%	\$1,367,790	104.2%
Interest on Investments	330,000	-	0.0%	330,000	75,237	22.8%	330,000	100.0%
<b>TOTAL SOURCES</b>	<b>\$5,073,484</b>	<b>\$1,172,545</b>	<b>23.1%</b>	<b>\$5,351,848</b>	<b>\$1,330,137</b>	<b>24.9%</b>	<b>\$5,672,792</b>	<b>106.0%</b>
<b>USES:</b>								
Risk Management	4,387	6,087	138.8%	5,859	10,681	182.3%	25,554	436.1%
Stop-Loss Insurance	111,985	15,985	14.3%	140,706	8,899	6.3%	290,388	206.4%
Administration Costs	510,000	-	0.0%	496,108	-	0.0%	387,287	78.1%
Claims Paid	4,183,000	606,375	14.5%	3,540,777	-	0.0%	2,404,493	67.9%
Transfer to EHAB	110,219	-	0.0%	106,955	-	0.0%	110,219	103.1%
<b>TOTAL USES</b>	<b>\$4,919,591</b>	<b>\$628,447</b>	<b>12.8%</b>	<b>\$4,290,406</b>	<b>\$19,580</b>	<b>0.5%</b>	<b>\$3,217,941</b>	<b>75.0%</b>
<b>SURPLUS/(DEFICIT)</b>								
Beginning Retained Earnings, October 1		\$153,893		\$1,061,442	\$1,310,557		\$2,454,851	
Ending Retained Earnings (projected)							\$11,331,392	
							<b>\$13,786,243</b>	