

**Lee County Board Of County Commissioners
Agenda Item Summary**

Blue Sheet No. 20060351

1. ACTION REQUESTED/PURPOSE:

Approve budget amendments to allocate excess fund balance and grant and operational carryovers as determined by the completion of the financial audit. Also approve transfers to and from reserves, authorize interfund transfers, and amend the FY06-10 Capital Improvement Program.

2. WHAT ACTION ACCOMPLISHES:

To adjust budgeted fund balance to reflect actual balances. Provides funds for unfinished contracts, equipment, and operational expenditures.

3. MANAGEMENT RECOMMENDATION:

4. Departmental Category: CIA **5. Meeting Date:** 04-11-2006

| | | |
|--|---|--|
| <p>6. Agenda: <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Administrative <input type="checkbox"/> Appeals <input type="checkbox"/> Public <input type="checkbox"/> Walk-On</p> | <p>7. Requirement/Purpose: (specify) <input type="checkbox"/> Statute <input type="checkbox"/> Ordinance <input type="checkbox"/> Admin. Code <input type="checkbox"/> Other</p> | <p>8. Request Initiated: Commissioner _____ Department <u>County Administration</u> Division <u>Budget Services</u> By: <u>Antonio Majul</u> Director</p> |
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9. Background:

Each fiscal year upon closing of the financial audit, budget amendments are processed to adjust budgeted fund balances to reflect actual fund balance. Departments are permitted to "carryover" a portion of their budgets for unfinished contracts and certain equipment and operational expenditures. Exhibit "A" provides a description at the fund level of each adjustment for revenues and Exhibit "B" provides a description at the fund level of each adjustment for appropriations.

10. Review for Scheduling:

| Department Director | Purchasing or Contracts | Human Resources | Other | County Attorney | Budget Services | | | | County Manager/P.W. Director |
|---------------------|-------------------------|-----------------|-------|--------------------|-----------------|----------------|----------------|----------------|------------------------------|
| | | | | | Analyst | Risk | Grants | Mgr. | |
| <i>Ad Majul</i> | | | | <i>Andrea June</i> | <i>3/23/06</i> | <i>3/23/06</i> | <i>3/23/06</i> | <i>3/23/06</i> | <i>3-24-06</i> |

11. Commission Action:

- Approved**
- Deferred**
- Denied**
- Other**

| |
|-------------------------------|
| Rec. by CoAtty |
| Date: <u>3-24-06</u> |
| Time: <u>3:53 PM</u> |
| Forwarded To: <u>Ad Majul</u> |

RESOLUTION No. _____

Amending the several Budgets of the various Lee County funds per the attached exhibits to incorporate unanticipated receipts into Estimated Revenues and Appropriations for the fiscal year 2005-2006.

WHEREAS, in compliance with the Florida Statutes 129.06(2), it is the desire of the Board of County Commissioners of Lee County, Florida to amend the several budgets for the funds on the attached exhibits amounting to \$59,757,302 due to the unanticipated revenue from fund balances and other various revenues, and an appropriation of a like amount for reserves and other various expenditures and;

WHEREAS, the budget of the funds listed on the attached sheets shall be amended as indicated for FY05-06 amounts, which were previously not included, and;

WHEREAS, estimated revenues and appropriations for the attached list of funds shall be amended in accordance with the noted amounts, and;

WHEREAS, these adjustments to the funds will be processed via journal entries for FY05-06 into the Lee County financial One World system.

ESTIMATED REVENUES

See: Exhibit A, attached hereto

APPROPRIATIONS

See: Exhibit B, attached hereto

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Lee County, Florida, that the funds indicated on the attached exhibits are hereby amended to show the above additions to their respective Estimate Revenue and Appropriation accounts.

Duly voted upon and adopted in Chambers at a regular Public Hearing by the Board of County Commissioners on this ____ day of _____, 2006.

ATTEST:
CHARLIE GREEN, EX-OFFICIO CLERK

Board of County Commissioners
Lee County, Florida

BY: _____
DEPUTY CLERK

CHAIRWOMAN

APPROVED AS TO FORM

OFFICE OF COUNTY ATTORNEY

DOC TYPE YC
LEDGER TYPE BA

EXHIBIT A

| Fund/ Subfund | Fund Name | Current Approp Total | Other Revenue Adjustments | | Fund Balance Adjustments & Revenue Carryovers | | Adjust Amount | Amended Total | Business Units | Reason |
|------------------|------------------------------|-------------------------|------------------------------|-----------|--|--------|------------------|----------------------------|---|--------|
| | | | Debit | Credit | Debit | Credit | | | | |
| 00100 | General Fund | 529,810,057 | | 1,250,000 | | 726 | 1,250,000 | | Fund Balance & revenue carryover adjustment | |
| 10201 | MSTU Dist-Alabama Groves | 14,062 | | | | 0 | 14,062 | GC50000100 421000 9000 | Fishermen's Coop Loan Repayment from 18700 | |
| 10202 | MSTU Dist-Allico Fire Protec | 28,598 | | | | 0 | 28,598 | GC50000100 331200 9008 | Carryover of FY05 grant revenue | |
| 10203 | MSTU Dist-Bayshore Creek SL | 656,742 | | | | 1,000 | 657,742 | GC50000100 364220 9000 | Anticipated Revenues from sales of surplus land | |
| 10204 | MSTU Dist-Burnt Store F | | | 1,000 | | | | GC5640100100 366900 9005 | Care to Share Donations | |
| 10205 | MSTU Dist-Daugherty's C | 27,606 | | | | 0 | 27,606 | GC5840100100 366900 9999 | Care to Share Estimated | |
| 10206 | MSTU Dist-Dawgwood In | 48,025 | | | | 0 | 48,025 | FC5120800100 331200 9008 | DJJ-Neighborhood Accountability Restitution | |
| 10209 | MSTU Dist-Delaware Park | 7,608 | | | | 0 | 7,608 | FC5120800100 366900 9204 | DCF Homeless Coalition 06 | |
| 10210 | MSTU Dist-Delaware Park | 5,305 | | | | 0 | 5,305 | GC5810100100 381000 911507 | Choose Life Plate Fees | |
| 10211 | MSTU Dist-Cypress Lake | 17,458 | | | | 0 | 17,458 | GC5810100100 381000 911507 | Incoming Interfund transfer | |
| 10212 | MSTU Dist-Fleming Bay | 7,722 | | | | 0 | 7,722 | GC5810100100 381000 911510 | Incoming Interfund transfer | |
| 10213 | MSTU Dist-Fleming Bay | 20,940 | | | | 0 | 20,940 | GC5810100100 381000 911511 | Incoming Interfund transfer | |
| 10214 | MSTU Dist-Ft. Myers Shores | 65,790 | | | | 0 | 65,790 | GC5810100100 381000 911512 | Interfund transfer to reallocate funds | |
| 10215 | MSTU Dist-Gasp Island | 6,268 | | | | 0 | 6,268 | FC5690200100 366900 9005 | NACQ Pretrial Diversion | |
| 10216 | MSTU Dist-Harlem Heights | 6,088 | | | | 0 | 6,088 | 11077700100 331580 9002 | Emergency Shelter Proceeds | |
| 10217 | MSTU Dist-Birkdale SLD | 8,350 | | | | 0 | 8,350 | GC50000100 421000 9000 | Fund Balance Adjustment | |
| 10218 | MSTU Dist-Hendry Creek | 8,502 | | | | 0 | 8,502 | GC50000100 421000 9000 | Fund Balance Adjustment | |
| 10219 | MSTU Dist-Heiman/Asolo | 5,840 | | | | 0 | 5,840 | GC5000010219 421000 9000 | Fund Balance Adjustment | |
| 10220 | MSTU Dist-Iona Gardens | 5,008 | | | | 0 | 5,008 | GC5000010220 421000 9000 | Fund Balance Adjustment | |
| 10221 | MSTU Dist-Lockmore SLD | 7,409 | | | | 0 | 7,409 | GC5000010221 421000 9000 | Fund Balance Adjustment | |
| 10222 | MSTU Dist-Lighth Avens | 1,001,763 | | | | 0 | 1,001,763 | GC5000010222 421000 9000 | Fund Balance Adjustment | |
| 10223 | MSBU Dist-Maratilla Fire | 97,541 | | | | 4,016 | 101,557 | GC5000010223 421000 9000 | Fund Balance Adjustment | |
| 10224 | MSTU Dist-Middle Haven | 4,127 | | | | 0 | 4,127 | GC5000010224 421000 9000 | Fund Balance Adjustment | |
| 10225 | MSTU Dist-Morse Shores | 11,440 | | | | 0 | 11,440 | GC5000010225 421000 9000 | Fund Balance Adjustment | |
| 10226 | MSTU Dist-N. Ft. Myers | 64,462 | | | | 0 | 64,462 | GC5000010226 421000 9000 | Fund Balance Adjustment | |
| 10227 | MSTU Dist-Page Park SLD | 13,522 | | | | 0 | 13,522 | GC5000010227 421000 9000 | Fund Balance Adjustment | |
| 10228 | MSTU Dist-Palmme Park | 40,212 | | | | 0 | 40,212 | GC5000010228 421000 9000 | Fund Balance Adjustment | |
| 10229 | MSTU Dist-Palmme Point | 107,025 | | | | 0 | 107,025 | GC5000010229 421000 9000 | Fund Balance Adjustment | |
| 10230 | MSTU Dist-Port Edison | 6,549 | | | | 0 | 6,549 | GC5000010230 421000 9000 | Fund Balance Adjustment | |
| 10231 | MSTU Dist-Pine Honor SL | 40,515 | | | | 0 | 40,515 | GC5000010231 421000 9000 | Fund Balance Adjustment | |
| 10232 | MSTU Dist-Riverdale Shores | 49,054 | | | | 0 | 49,054 | GC5000010232 421000 9000 | Fund Balance Adjustment | |
| 10233 | MSTU Dist-Russell Park | 19,154 | | | | 0 | 19,154 | GC5000010233 421000 9000 | Fund Balance Adjustment | |
| 10234 | MSTU Dist-San Carlos Sl | 178,106 | | | | 0 | 178,106 | GC5000010234 421000 9000 | Fund Balance Adjustment | |
| 10235 | MSTU Dist-Skyline Drive | 61,347 | | | | 1,045 | 62,392 | GC5000010235 421000 9000 | Fund Balance Adjustment | |
| 10236 | MSTU Dist-St. James Harbor | 8,875 | | | | 0 | 8,875 | GC5000010236 421000 9000 | Fund Balance Adjustment | |
| 10237 | MSTU Dist-Town & River | 140,937 | | | | 0 | 140,937 | GC5000010237 421000 9000 | Fund Balance Adjustment | |
| 10238 | MSTU Dist-Ft. Myers Ylbas | 26,695 | | | | 0 | 26,695 | GC5000010238 421000 9000 | Fund Balance Adjustment | |
| 10239 | MSTU Dist-Trailwinds SL | 6,092 | | | | 0 | 6,092 | GC5000010239 421000 9000 | Fund Balance Adjustment | |
| 10240 | MSBU Dist-Useppa Is Fire | 213,512 | | | | 0 | 213,512 | GC5000010240 421000 9000 | Fund Balance Adjustment | |

EXHIBIT A

| Fund/ Subfund | Fund Name | Current Appropr | | Other Revenue Adjustments | | Fund Balance Adjustments & Revenue Carryovers | | Adjust Amount | Amended Total | Business Units | Reason |
|------------------|---------------------------------------|-----------------|--|---------------------------|-----------|---|--------|---------------|--------------------------|--------------------------------------|--|
| | | Total | | Debit | Credit | Debit | Credit | | | | |
| 10241 | MSTU Dist-Tropic Isles | 18,603 | | | | | | 2,808 | 21,212 | GC5000010241 421000 9000 | Fund Balance Adjustment |
| 10242 | MSTU Dist-Mohickney Creek | 289,807 | | | | | | 2,808 | 292,615 | GC5000010242 421000 9000 | Fund Balance Adjustment |
| 10243 | MSTU Dist-Villa Palms SLD | 5,241 | | | | | | 44,973 | 49,714 | GC5000010243 421000 9000 | Fund Balance Adjustment |
| 10244 | MSTU Dist-Villa Palms SLD | 4,514 | | | | | | 1,068 | 5,582 | GC5000010244 421000 9000 | Fund Balance Adjustment |
| 10245 | MSTU Dist-Waltonway Estates | 28,951 | | | | | | 514 | 33,040 | GC5000010245 421000 9000 | Fund Balance Adjustment |
| 10246 | MSTU Dist-Waterway Shores | 2,423 | | | | | | 4,089 | 6,512 | GC5000010246 421000 9000 | Fund Balance Adjustment |
| 10249 | MSTU Dist-Winkler Sale Neigh. | 1,100,608 | | | | | | 217 | 1,101,425 | GC5000010249 421000 9000 | Fund Balance Adjustment |
| 10250 | MSTU Dist-Palm Beach Blvd. | 105,449 | | | | | | 6,093 | 111,542 | GC5000010250 421000 9000 | Fund Balance Adjustment |
| 10251 | MSTU Dist-Fisherman's Coop (Future) | 83,575 | | | | | | 6,710 | 90,285 | GC5000010251 421000 9000 | Fund Balance Adjustment |
| 10253 | MSTU Dist-Fisherman's Coop (Future) | 0 | | | 6,000,000 | | | 6,000,000 | 6,000,000 | GC5810110253 381000 9000 | Fisherman's Coop Loan from the General Fund |
| 10400 | SA Dist-HMSBU Operations | 3,478,486 | | | | 525,591 | | (525,591) | 2,952,895 | GC5000010400 421000 9000 | Fund Balance Adjustment |
| 10401 | SA Dist-HMSBU Svc Oper | 537,257 | | | | 91,300 | | 91,300 | 628,557 | GC5000010401 421000 9000 | Fund Balance Adjustment |
| 10402 | SA Dist-County Estates | 8,819 | | | | 390 | | (880) | 5,184 | GC5000010402 421000 9000 | Fund Balance Adjustment |
| 10403 | SA Dist-Corkscrew Rd Imp | 390 | | | | 1,855 | | 1,855 | 0 | GC5000010403 421000 9000 | Fund Balance Adjustment |
| 10404 | SA Dist-Corkscrew Rd Dev | 1,652 | | | | 390 | | (1,652) | 0 | GC5000010404 421000 9000 | Fund Balance Adjustment |
| 10405 | SA Dist-Corkscrew Rd Con | 3,913,675 | | | | 57,954 | | 57,954 | 3,971,629 | GC5000010405 421000 9000 | Fund Balance Adjustment |
| 10407 | SA Dist-Goddert Lakes Heights | 12,708 | | | | 2,591 | | (2,591) | 10,117 | GC5000010407 421000 9000 | Fund Balance Adjustment |
| 10408 | SA Dist-Pine Lake LD | 11,845 | | | | 1,604 | | 1,604 | 13,249 | GC5000010408 421000 9000 | Fund Balance Adjustment |
| 10409 | SA Dist-Palm Terrace LD | 0 | | | | 0 | | 0 | 0 | GC5000010409 421000 9000 | Fund Closed |
| 10410 | SA Dist-Schoolview Homes | 0 | | | | 1,184 | | 0 | 1,184 | GC5000010411 421000 9000 | Fund Closed |
| 10411 | SA Dist-Stratford Phaes | 17,964 | | | | 946 | | (1,184) | 19,780 | GC5000010411 421000 9000 | Fund Balance Adjustment |
| 10412 | SA Dist-Western Acres Imp | 19,482 | | | | 328 | | 8,946 | 29,428 | GC5000010412 421000 9000 | Fund Balance Adjustment |
| 10413 | SA Dist-Western Acres Tr | 0 | | | | 328 | | 328 | 328 | GC5000010413 421000 9000 | Fund Balance Adjustment |
| 10415 | SA Dist-County Lakes LD | 8,425 | | | | 1,897 | | 1,897 | 10,312 | GC5000010415 421000 9000 | Fund Balance Adjustment |
| 10417 | SA Dist-Cherry Shalbary | 11,058 | | | | 26,552 | | 28,552 | 39,611 | GC5000010417 421000 9000 | Fund Balance Adjustment |
| 10418 | SA Dist-Colonial Rd Ext | 1,905,918 | | | | 529,176 | | (528,176) | 1,376,742 | GC5000010418 421000 9000 | Fund Balance Adjustment |
| 10419 | SA Dist-University Overlay | 128,474 | | | | 24,979 | | 3,016 | 129,460 | GC5000010419 421000 9000 | Fund Balance Adjustment |
| 10420 | SA Dist-Coralae Ave. Imp | 29,584 | | | | 2,928 | | (2,928) | 4,605 | GC5000010420 421000 9000 | Fund Balance Adjustment |
| 10421 | SA Dist-Deerfield Lakes SHU | 38,008 | | | | 5,314 | | 5,314 | 36,081 | GC5000010421 421000 9000 | Fund Balance Adjustment |
| 10422 | SA Dist-Anchorage/Intercoastal | 61,055 | | | | 37,344 | | 5,314 | 66,369 | GC5000010422 421000 9000 | Fund Balance Adjustment |
| 10423 | SA Dist-University Overlay Landscapes | 229,895 | | | | 286,629 | | 267,239 | CC5000010423 421000 9000 | Fund Balance Adjustment | |
| 10500 | Law Enforcement Trust-Sh | 123,611 | | | | 100,000 | | 100,000 | CC5216510500 351200 9000 | Revenue adjustment | |
| 10501 | Law Enforce. Trust-SWFLA | 1,244 | | | 100,000 | 4,580 | | 4,580 | 514,820 | GC5000010500 361100 9000 | Revenue adjustment for interest |
| 10502 | Law Enforce. Trust-Clean | 47,493 | | | | 4 | | 4 | 1,248 | GC5000010501 421000 9000 | Fund Balance Adjustment |
| 10505 | Crime Prevention Flyes | 122,570 | | | | 42,480 | | 207 | 47,700 | GC5000010502 421000 9000 | Fund Balance Adjustment |
| 11501 | CRA - Bonita Springs | 153 | | | | 153 | | 0 | 165,050 | GC5000010505 421000 9000 | No Change Necessary |
| 11507 | CRA - N. Fort Myers | 651,727 | | | | 4,043 | | 0 | 655,770 | GC5000010507 361100 9000 | Interest Earnings |
| 11510 | CRA - San Carlos | 7,101 | | | | 89 | | 7,200 | GC5000011510 361100 9000 | Interest Earnings | |
| 11511 | CRA - State Road 80 | 441,434 | | | | 2,009 | | 443,443 | GC5000011511 361100 9000 | Interest Earnings | |
| 11512 | CRA - Lehigh Acres | 442,828 | | | | 2,031 | | 444,656 | GC5000011512 361100 9000 | Interest Earnings | |
| 12800 | Hickley Creek Mitigation | 802,344 | | | | 23,096 | | 825,443 | GC5000012800 421000 9000 | Fund Balance Adjustment | |
| 13801 | SR-Local Housing Assst | 8,482,673 | | | | 6,960 | | 8,489,603 | GC5000013801 421000 9000 | Fund Balance Adjustment | |
| 13802 | SR - Housing Density Bon | 889,977 | | | | 67,606 | | 957,583 | GC5000013802 421000 9000 | Fund Balance Adjustment | |
| 13803 | SR - Pollution Prevention (SOC) | 1,529,537 | | | | 254,545 | | 2,000 | 1,276,992 | GC5000013803 421000 9000 | Fund Balance Adjustment |
| 13806 | Fanny Connection Center | 371 | | | 2,000 | 10 | | 10 | 581 | GC5000013806 421000 9000 | Revenue adjustment for interest |
| 13807 | Nat. Res - Roll Storage Tank Contract | 406,338 | | | | 22,455 | | 22,455 | 440,577 | GC5000013807 421000 9000 | Fund Balance Adjustment |
| 13808 | FEMA Flood & Shelter | 322 | | | | 11,784 | | 11,784 | 206 | GC5000013808 421000 9000 | Revenue adjustment to correct actual contract revenues |
| 13825 | SR - Drug Abuse Trust Fund | 14,976 | | | | 57 | | 57 | 15,033 | GC5000013825 421000 9000 | Fund Balance Adjustment |
| 13828 | SR-Child. Donation | 6,730 | | | | 1,761 | | 28,000 | FC5000013828 421000 9000 | Children's Home Donations Adjustment | |
| 13829 | SR-Supportive Housing Pt | 2,384,502 | | 10,200 | | 53 | | 1,761 | 38,481 | GC5000013829 331550 9000 | Fund Balance Adjustment |
| | | | | | | | | | 2374,575 | GC5000013829 331550 9000 | Supportive housing revenue adjustment |
| | | | | | | | | | 220 | 11089313829 331550 9000 | Supportive housing revenue adjustment |
| | | | | | | | | | 220 | GC5000013829 421000 9000 | Fund Balance Adjustment |

EXHIBIT A

| Fund/ Subfund | Fund Name | Current Approp | | Other Revenue Adjustments | | Fund Balance Adjustments & Revenue Carryovers | | Adjust Amount | Amended Total | Business Units | Reason |
|------------------|------------------------------------|----------------|--|------------------------------|--------|--|-----------|------------------|---------------|----------------------------|--|
| | | Total | | Debit | Credit | Debit | Credit | | | | |
| 13933 | Driver's Education Trust | 280,735 | | | | 101,824 | 107,640 | 107,640 | 398,375 | GC5000013833 421000 9000 | Fund Balance Adjustment |
| 13834 | EMS County Award Grant | 183,740 | | | | | | (101,824) | 81,916 | GC5000013834 421000 9000 | Fund Balance Adjustment |
| 13903 | Hum Srv Grant-HUD Block | 39,129 | | | 49,300 | | | 49,300 | 193,004 | GC5540313903 335601 9001 | SHIP Program Revenue |
| 13904 | Hum Srv Grant-HUD Block | 265,628 | | | 94,575 | | | 94,575 | 267,889 | GC5000013904 421000 9000 | Fund Balance Adjustment |
| 13905 | Hum Srv Small Bus. Devel. | 403 | | | 2,261 | | | (6) | 395 | GC5000013905 421000 9000 | Fund Balance Adjustment |
| 13906 | Hum Srv Gr-AH HomeOwner | 43,673 | | 4,850 | | | | (4,850) | 395 | GC5540813906 369400 9999 | Affordable Homeowner Assistance Program Adjustment |
| 13919 | Hope III Road 2 Sales Pro | 14,904 | | | | | 18,907 | 18,907 | 77,930 | GC5000013906 421000 9000 | Affordable Homeowner Assistance Program Adjustment |
| 13920 | Hum Srv Grant-CDBG Entit | 5,468,483 | | | | | 1,901 | 1,901 | 15,094 | GC5000013919 421000 9000 | Fund Balance Adjustment |
| 13921 | Hum Srv Grant-Home Progm | 2,252,296 | | | | | 61,374 | 61,374 | 5,529,657 | GC5000013920 421000 9000 | Fund Balance Adjustment |
| 13922 | Hope III Rhd 3 Sales Pro | 178,243 | | | | | 32,922 | 32,922 | 2,285,218 | GC5000013924 421000 9000 | Fund Balance Adjustment |
| 14600 | Surface Water Management | 5,520,419 | | | | | 9,518 | 9,518 | 187,761 | GC5000013923 421000 9000 | Fund Balance Adjustment |
| 14900 | Lee County Libraries | 71,981,464 | | 4,800 | | | 360,772 | 360,772 | 5,876,391 | GC5000014600 421000 9000 | Fund Balance Adjustment |
| 14804 | LC Libraries-Talking Books | 0 | | | | | 0 | 0 | (4,800) | GC5000014600 361100 9000 | Revenue adjustment for interest |
| 14805 | LC Libraries-Roads to English | 0 | | | | | 0 | 0 | 0 | GC5000014806 421000 9000 | Fund Balance Adjustment |
| 14806 | LC Libraries-Reading Festival | 49,188 | | | | 25,715 | | (25,715) | 23,473 | GC5000014806 421000 9000 | Fund Balance Adjustment |
| 14807 | LC Libraries-Summer Lib Reading | 0 | | | | | 0 | 0 | 0 | GC5000014808 421000 9000 | Fund Balance Adjustment |
| 14808 | LC-English Calc Grant | 31,470 | | | | 9,879 | | (9,879) | 21,591 | GC5000014808 421000 9000 | Fund Balance Adjustment |
| 14810 | LC-June R. Corroig Donaton | 1,250,730 | | | | 12,639 | | 12,639 | 1,263,369 | GC5000014810 421000 9000 | Fund Balance Adjustment |
| 14812 | LC-Prime Time Film Reading Grant | 0 | | | | | 24,118 | 24,118 | 0 | GC5000015200 421000 9000 | No Change Necessary |
| 15200 | E-911 Operations | 2,259,543 | | | | 7,000 | | 7,000 | 2,266,543 | GC5000015201 421000 9000 | Fund Balance Adjustment |
| 15201 | E-911 System | 1,398,983 | | | | 15,000 | | 15,000 | 1,413,983 | GC5000015201 361100 9000 | Revenue adjustment for interest |
| 15202 | E-911 Center | 3,627,905 | | | | 7,000 | | 7,000 | 3,634,905 | GC5000015202 361100 9000 | Fund Balance Adjustment |
| 15500 | Municipal Services Taxing | 97,041,889 | | | | 67,330 | | 67,330 | 97,109,219 | GC5810115500 381000 911507 | Incoming Interfund transfer |
| 17501 | MSTU-Building Reserve | 23,862,981 | | | | 84,254 | | 84,254 | 23,947,235 | GC5810115500 381000 911511 | Incoming Interfund transfer |
| 17400 | Tourist Dev Tax Trust | 15,614,115 | | | | 75,403 | | 75,403 | 15,689,518 | GC5000018200 361100 9000 | Interest Adjustment |
| 17500 | Transportation Trust | 40,078,161 | | | | 30,000 | | 30,000 | 40,108,161 | GC5000018200 361120 9003 | Interest Adjustment |
| 18200 | Hazardous Materials Resp | 6,711,695 | | | | 49,932 | | 49,932 | 6,761,627 | GC5000018200 361120 9003 | Interest Adjustment |
| 18601 | Imp Fee-Cornti Pk-Ft Myers | | | | | | 3,184,869 | 3,184,869 | 27,047,850 | GC5000011500 421000 9000 | Fund Balance Adjustment |
| 18602 | Imp Fee-Com Pk-N Ft Myers | | | | | | 0 | 0 | 14,815,442 | GC5000017400 421000 9000 | Fund Balance Adjustment |
| 18603 | Imp Fee-Com Pk-E Lee County | | | | | | 0 | 0 | 42,486,919 | GC5000017500 421000 9000 | Fund Balance Adjustment |
| 18604 | Imp Fee-Com Pk-SF/MSan C | | | | | | 0 | 0 | 0 | GC5000018200 421000 9000 | Fund Balance Adjustment |
| 18605 | Imp Fee-Com Pk-C Caylin | | | | | | 0 | 0 | 0 | GC5000018200 361100 9000 | Fund Balance Adjustment |
| 18606 | Imp Fee-Com Pk-Sanibel/C | | | | | | 0 | 0 | 0 | GC5000018200 361100 9000 | Fund Balance Adjustment |
| 18607 | Imp Fee-Com Pk-Boxa Grande | | | | | | 0 | 0 | 0 | GC5000018200 361100 9000 | Fund Balance Adjustment |
| 18608 | Imp Fee-Com Pk-Bonita | | | | | | 0 | 0 | 0 | GC5000018200 361120 9003 | Fund Balance Adjustment |
| 18609 | Imp Fee-Com Pk-North Ft Myers | | | | | | 0 | 0 | 0 | GC5000018200 361120 9003 | Fund Balance Adjustment |
| 18621 | Imp Fee-Com Pk-North Ft Myers | | | | | | 0 | 0 | 0 | GC5000018200 361120 9003 | Fund Balance Adjustment |
| 18622 | Imp Fee-Com Pk-Lighthouse East Lee | | | | | | 0 | 0 | 0 | GC5000018200 361120 9003 | Fund Balance Adjustment |
| 18624 | Imp Fee-Com Pk-South Ft Myers | | | | | | 0 | 0 | 0 | GC5000018200 361120 9003 | Fund Balance Adjustment |
| 18625 | Imp Fee-Com Pk-Coral Gables | | | | | | 0 | 0 | 0 | GC5000018200 361120 9003 | Fund Balance Adjustment |
| 18626 | Imp Fee-Com Pk-Cayo Costa/Capiva | | | | | | 0 | 0 | 0 | GC5000018200 361120 9003 | Fund Balance Adjustment |
| 18628 | Imp Fee-Com Pk-Cultercorp Boyette | | | | | | 0 | 0 | 0 | GC5000018200 361120 9003 | Fund Balance Adjustment |
| 18629 | Imp Fee-Com Pk-Gateway | | | | | | 0 | 0 | 0 | GC5000018200 361120 9003 | Fund Balance Adjustment |
| 18640 | Imp Fee-Com Pk-Cale | | | | | | 0 | 0 | 0 | GC5000018200 361120 9003 | Fund Balance Adjustment |

EXHIBIT A

| Fund/ Subfund | Fund Name | Current Approp | | Other Revenue Adjustments | | Fund Balance Adjustments & Revenue Carryovers | | Adjust Amount | Amended Total | Business Units | Reason |
|------------------|-------------------------------|----------------|------------|---------------------------|--------|---|--------|---------------|---------------|----------------|---|
| | | Total | 17,990,656 | Debit | Credit | Debit | Credit | | | | |
| 18901 | Imp Fee-Regional Parks | 17,990,656 | | | | | | 0 | 0 | | Fisherman's Coop Loan from the General Fund |
| 18901 | Imp Fee-Rd-Flyway | | | 5,000,000 | | | | 0 | 0 | | No Change Necessary |
| 18902 | Imp Fee-Rd-N. Ft. Myers | | | 0 | | | | 0 | 0 | | No Change Necessary |
| 18903 | Imp Fee-Rd-E. Lee County | | | 0 | | | | 0 | 0 | | No Change Necessary |
| 18904 | Imp Fee-Rd-SFM/San Carlos | | | 0 | | | | 0 | 0 | | No Change Necessary |
| 18905 | Imp Fee-Rd-Capri Trail | | | 0 | | | | 0 | 0 | | No Change Necessary |
| 18906 | Imp Fee-Rd-Sambel/Capiva | | | 0 | | | | 0 | 0 | | No Change Necessary |
| 18907 | Imp Fee-Rd-Bonita Grande | | | 0 | | | | 0 | 0 | | No Change Necessary |
| 18908 | Imp Fee-Rd-Bonita | | | 0 | | | | 0 | 0 | | No Change Necessary |
| 18921 | Imp Fee-Rd-Bonita Grande | | | 0 | | | | 0 | 0 | | No Change Necessary |
| 18922 | Imp Fee-Rd-North District | | 4,803,903 | 0 | | | | 0 | 4,803,903 | | No Change Necessary |
| 18923 | Imp Fee-Rd-Central District | | | 0 | | | | 0 | 0 | | No Change Necessary |
| 18924 | Imp Fee-Rd-Southwest District | | | 0 | | | | 0 | 0 | | No Change Necessary |
| 18925 | Imp Fee-Rd-Southeast District | | | 0 | | | | 0 | 0 | | No Change Necessary |
| 18900 | Imp Fee-EMS | 1,004,062 | | | | | | 0 | 0 | | No Change Necessary |
| 18901 | Imp Fee-EMS - Bonita Springs | 107,742 | | 8,000 | | | | 0 | 0 | | Fund Balance Adjustment |
| 19000 | Lee County Animal Trust Fund | 138,586 | | | | | | 0 | 0 | | Revenue adjustment for interest |
| 21290 | Local Option Tax S93, S7 | 13,497,977 | | 21,894 | | | | 8,000 | 1,332,130 | | Fund Balance Adjustment |
| 22060 | COP S93 Debt Service | 2,530,442 | | 5,697 | | | | 0 | 0 | | Fund Balance Adjustment |
| 22081 | COP S96 Debt Service | 1,021,033 | | 892,158 | | | | 0 | 144,293 | | Fund Balance Adjustment |
| 22561 | Road Imprints Ref Note 03 | 5,636,736 | | 64,785 | | | | 0 | 2,595,227 | | Fund Balance Adjustment |
| 22650 | Tourist Dev Ref S94 DS | 2,970,000 | | 12,346 | | | | 0 | 1,033,379 | | Fund Balance Adjustment |
| 22660 | Tourist Dev Ref S94 DS | 836,500 | | 245,896 | | | | 0 | 5,390,640 | | Fund Balance Adjustment |
| 22950 | CP-University Overlay | 0 | | 222,905 | | | | 0 | 2,021,303 | | Fund Balance Adjustment |
| 22981 | CP-NE Hummick Bay | 0 | | 13,792 | | | | 0 | 2,747,095 | | Fund Balance Adjustment |
| 22963 | CP-Charlee Road | 0 | | 423,051 | | | | 0 | 890,282 | | Fund Balance Adjustment |
| 23060 | Local Option Gas Tax S95 | 4,139,472 | | | | | | 0 | 0 | | Fund Closed |
| 23684 | Capital Ref S93B DS | 9,446,732 | | 2,696,224 | | | | 0 | 0 | | Fund Closed |
| 23685 | Capital Ref S97A DS | 0 | | | | | | 0 | 0 | | Fund Closed |
| 23686 | Capital Ref S92A DS | 3,553,893 | | 2,442 | | | | 0 | 1,505,656 | | Fund Balance Adjustment |
| 23687 | Capital Ref S95B DS | 3,126,720 | | 17,090 | | | | 0 | 3,570,983 | | Fund Balance Adjustment |
| 23688 | Capital Ref S98A DS | 4,538,190 | | 2,318,139 | | | | 0 | 608,581 | | Fund Balance Adjustment |
| 23680 | Cap Rev S00 DS | 3,006,817 | | | | | | 0 | 8,508,405 | | Fund Balance Adjustment |
| 23691 | Cap Attn Ref 03 DS | 3,598,493 | | 1,970,215 | | | | 0 | 3,098,434 | | Fund Balance Adjustment |
| 23692 | Cap Rev S 04 - DS | 2,987,103 | | 1,296,802 | | | | 0 | 3,913,921 | | Fund Balance Adjustment |
| 26050 | MSBU Loan-University Overlay | 1,789,789 | | 3,795 | | | | 0 | 1,773,584 | | Fund Balance Adjustment |
| 26051 | MSBU Loan-NE Hummick Bay | 68,204 | | 1,785 | | | | 0 | 69,989 | | Fund Balance Adjustment |
| 26053 | MSBU Loan-Charlee Road | 115,390 | | 315 | | | | 0 | 115,705 | | Fund Balance Adjustment |
| 26060 | MSBU Loan - Cottage Point | 172,273 | | 129,151 | | | | 0 | 44,122 | | Fund Balance Adjustment |
| 26061 | MSBU Loan-Whiskey Creek | 118,184 | | 94,916 | | | | 0 | 23,186 | | Fund Balance Adjustment |
| 26062 | MSBU Loan S Pebble DS | 277,640 | | 220,485 | | | | 0 | 57,155 | | Fund Balance Adjustment |
| 26063 | MSBU Loan Dijkstra Parkway | 2,539,245 | | 1,943,933 | | | | 0 | 595,312 | | Fund Balance Adjustment |
| 26064 | MSBU Loan Pinecrest | 616,401 | | 477,658 | | | | 0 | 138,743 | | Fund Balance Adjustment |
| 26065 | MSBU Loan University Overlay | 48,233 | | 48,211 | | | | 0 | 22 | | Fund Balance Adjustment |
| 26066 | MSBU Loan Rainbow Farms | 65,030 | | 49,106 | | | | 0 | 15,924 | | Fund Balance Adjustment |
| 26067 | MSBU Loan Kona Shores | 62,718 | | 46,918 | | | | 0 | 15,802 | | Fund Balance Adjustment |
| 26068 | MSBU Loan - Bal Isle | 118,282 | | 93,425 | | | | 0 | 24,837 | | Fund Balance Adjustment |
| 26069 | MSBU Loan Triple Crown | 250,528 | | 185,988 | | | | 0 | 64,540 | | Fund Balance Adjustment |
| 30100 | Capital Improvements Fund | 142,150,004 | | 200,000 | | | | 0 | 208,170 | | Moved budget to General Fund |
| 30101 | Cap Imprv-Tour Dev Bee | 14,635,674 | | 21,282 | | | | 0 | 14,222,117 | | Incoming Interfund transfer |
| | | | | 432 | | | | 0 | 26,697 | | Incoming Interfund transfer |
| | | | | 23,812 | | | | 0 | 14,635,674 | | Interfund transfer to reallocate funds |
| | | | | | | | | 0 | | | No Change Necessary |

EXHIBIT A

| Fund/ Subfund | Fund Name | Current Approp Total | Other Revenue Adjustments | | Fund Balance Adjustments & Revenue Carryovers | | Adjust Amount | Amended Total | Business Units | Reason |
|------------------|--------------------------------------|-------------------------|------------------------------|-----------|--|--------|------------------|---------------|----------------|--|
| | | | Debit | Credit | Debit | Credit | | | | |
| 30102 | Cap Impr-Stadium R & R | | | | | | | | | No Change Necessary |
| 30103 | Cap Impr-Construction 2 | | | | | | | | | No Change Necessary |
| 30104 | Cap Impr-Fla Boats Im | 1,666,589 | | 1,500,000 | | | 1,500,000 | | | Fisherman's Coop Loan from the General Fund |
| 30105 | Cap Impr-Eiviron Sen La | 22,961,600 | | | | | 22,961,600 | | | No Change Necessary |
| 30107 | Cap Impr-Bonita Beach Project | | | | | | | | | No Change Necessary |
| 30108 | Babcock Ranch Acquisition | | | | | | | | | No Change Necessary |
| 30700 | Transportation Cap Imprv | 96,867,899 | | 100,000 | | | 100,000 | | | No Change Necessary |
| 30701 | Tran Cap Impr-EastWest | | | | | | | | | No Change Necessary |
| 30708 | Tran Cap Impr-Bon Springs Uli | | | | | | | | | No Change Necessary |
| 30709 | Tran Cap Impr-Bonita Springs | | | | | | | | | No Change Necessary |
| 30710 | TOLFort Myers Beach | | | | | | | | | No Change Necessary |
| 30711 | TOLCoconut Point DRI Escrow | | | | | | | | | No Change Necessary |
| 30720 | Tran Cap Impr-Surplus Cap Sanibel | | | | | | | | | No Change Necessary |
| 30721 | Tran Cap Impr-Surplus Cap CC | 2,641,135 | | 6,238,544 | | | 6,238,544 | | | Interfund Transfer of Toll Surplus for Road Capital Projects |
| 31407 | Cap Rev-04 - Jus Ctr Const | | | | | | | | | No Change Necessary |
| 35209 | MSBU Univ Overlay Draw IV | | | | | | | | | Fund Closed |
| 35212 | MSBU Proj-Univ Overlay Lands | | | | | | | | | Fund Closed |
| 35275 | MSBU Proj-University Overlay | | | | | | | | | Fund Closed |
| 35278 | MSBU-NE Hurricane Bay Draw #2 | | | | | | | | | Fund Closed |
| 35280 | Charles Rd Draw #1 | 3,958 | | | | | 3,958 | | | Fund Closed |
| 35281 | Charles Rd Draw #2 | | | | | | | | | Fund Closed |
| 40100 | Solid Waste System-Ops | 94,031,046 | | | | | 4,098,701 | | | Fund Balance Adjustment |
| 40101 | SW/Hazardous Waste | 1,237,991 | | | | | | | | Fund Balance Adjustment |
| 40102 | SW SW Management | 41,074,100 | | | | | 11,287 | | | Fund Balance Adjustment |
| 40103 | SW Rate Stabilization | 14,039,028 | | | | | | | | Fund Balance Adjustment |
| 40104 | SW Recycling | 5,217,169 | | | | | | | | Fund Balance Adjustment |
| 40106 | SW Right of Way Cleanup | 858,778 | | | | | | | | Fund Balance Adjustment |
| 40107 | SW Landfill Closure Escrow Fund | 2,635,632 | | | | | | | | Fund Balance Adjustment |
| 40130 | SW S85 Construction | 2,812,215 | | | | | 2,289,215 | | | Revenue adjustment for increased revenues |
| 40160 | SW S91 95 DS | 1,949,582 | | | | | | | | Fund Balance Adjustment |
| 40161 | SW Refunding Rev Bonds 2001 | 18,735,914 | | | | | | | | Fund Balance Adjustment |
| 40170 | SW S91 & 95 RES | 17,054,533 | | | | | | | | Fund Balance Adjustment |
| 42101 | Tran Fac-Cape Coral Bridge Operating | 13,733,792 | | | | | | | | Fund Balance Adjustment |
| 42102 | Tran Fac-Sanibel Bridge Operating | 12,468,138 | | | | | | | | Fund Balance Adjustment |
| 42103 | Tran Fac-Midpoint Bridge Operating | 15,082,758 | | | | | | | | Fund Balance Adjustment |
| 42104 | Leeway Service Center | 2,751,335 | | | | | | | | Fund Balance Adjustment |
| 42110 | Tran Fac-Surplus | 14,272,542 | | | | | | | | Fund Balance Adjustment |
| | | | | | | | | | | Subfund Transfer Adjustment |

EXHIBIT A

| Fund/ Subfund | Fund Name | Current Approp Total | Other Revenue Adjustments Debit | Credit | Fund Balance Adjustments & Revenue Caryovers Debit | Credit | Adjust Amount | Amended Total | Business Units | Reason |
|------------------|---------------------------------------|-------------------------|---------------------------------------|---------|--|--------|------------------|-------------------------|--|-----------------------------|
| 42111 | Trans Fac-Elec Toll Coll | 1,701,007 | | 389,800 | 1,524,539 | | 389,800 | 15,131,662 | GC5810142110.3618900.942103 | Subfund Transfer Adjustment |
| 42120 | Trans Fac-Cape Coral Bridge R&R | 891,912 | | | | | (1,524,539) | 176,468 | GC5000042111.421000.9000 | Fund Balance Adjustment |
| 42121 | Trans Fac-Sanibel Bridge R&R | 2,484,431 | | | | | 112,820 | 1,004,732 | GC5000042120.421000.9000 | Fund Balance Adjustment |
| 42124 | Trans Fac-Millpoint Bridge R&R | 890,714 | | | | | 3,714,079 | 6,198,510 | GC5000042121.421000.9000 | Fund Balance Adjustment |
| 42132 | Trans Fac-Commercial Paper | 10,286 | | | 82,432 | | (62,432) | 788,282 | GC5000042124.421000.9000 | Fund Balance Adjustment |
| 42133 | Trans Fac-Sanibel Supd Construct | 16,418,574 | | | 10,286 | | (10,286) | 0 | GC5000042132.421000.9000 | Fund Balance Adjustment |
| 42134 | Comm Paper - Sanibel Bridge Construct | 10,000,000 | 1,000,000 | | 9,870,589 | | 17,183 | 15,435,757 | GC5810142133.3818900.942110 | Fund Balance Adjustment |
| 42135 | Trans Fac-Cape/Kndt Supl Const | 15,129,484 | 5,751,184 | | 5,759,695 | | (9,870,589) | 129,431 | GC5000042134.421000.9000 | Fund Balance Adjustment |
| 42136 | Trans Fac-Comm Paper Sanibel A 1.3.5 | 35,500,000 | 10,000,000 | | 15,000,000 | | (5,759,695) | 15,137,975 | GC5810142135.3818900.942110 | Subfund Transfer Adjustment |
| 42137 | Trans Fac-2005B Sanibel Const | 55,332,111 | | | | | (10,000,000) | 20581842136.384000.9003 | Moved the revenues to 42138 during prem. caryovers | |
| 42142 | Trans Fac-FDOT Loan 5.6 | 1,500 | | 300,000 | | | 300,000 | 10,500,000 | GC5000042136.421000.9000 | Fund Balance Adjustment |
| 42145 | Trans Fac-FDOT Sanibel Span A | 39,412 | | | | | 28,117 | 55,380,228 | GC5000042137.421000.9000 | Fund Balance Adjustment |
| 42161 | Trans Fac-Rev S95 DS | 1,890,000 | | | | | 0 | 301,500 | GC5810142142.3818900.942110 | Subfund Transfer Adjustment |
| 42162 | Trans Fac-Commercial Paper DS | 649,056 | | | | | 0 | 38,412 | GC5000042161.421000.9000 | Fund Balance Adjustment |
| 42163 | FDOT Loan - Debt Service | 916,666 | | | | | 4,839 | 1,894,839 | GC5000042162.421000.9000 | Fund Balance Adjustment |
| 42164 | Trans Fac-S95 Loan, Dkt Svc | 1,408,400 | | | | | 1,027,156 | 2,747,972 | GC5810142162.3818900.942110 | Subfund Transfer Adjustment |
| 42165 | Trans Fac-S01A Debt Svc | 6,785,150 | | | | | 1,071,760 | 916,666 | No Change Necessary | |
| 42186 | Trans Fac-Rev 05B-Sanibel | 0 | | | | | 0 | 2,812,800 | GC5000042164.421000.9000 | Fund Balance Adjustment |
| 42167 | Trans Fac-Rev Rev 04B | 3,470,392 | | | | | 2,812,800 | 9,288,823 | GC5000042165.421000.9000 | Fund Balance Adjustment |
| 42188 | Trans Fac-Rev Rev 2005 A DS | 1,651,457 | | | | | 2,523,673 | 3,755,898 | GC5000042166.421000.9000 | Fund Balance Adjustment |
| 48630 | Transit-SIBJ Loan | 19,028,623 | | | | | 75,429 | 3,980,470 | GC5000042168.421000.9000 | Subfund Transfer Adjustment |
| 48640 | Transit-Capital | 10,714,890 | | | | | 28,740 | 3,499,132 | GC5000042187.421000.9000 | Fund Balance Adjustment |
| 48702 | Leas County Utilities-Ops | 82,707,502 | | | | | 2,007 | 1,853,464 | GC5000042188.421000.9000 | Fund Balance Adjustment |
| 48710 | LDU Security Deposits | 92,828 | | | | | 1,319,895 | 17,708,728 | GC5000048600.421000.9000 | Fund Balance Adjustment |
| 48712 | LCU Water Connection Fee | 19,935,564 | | | | | 3,000,000 | 3,000,000 | GC5000048640.421000.9000 | Fund Balance Adjustment |
| 48713 | LCU Sewer Connection Fee | 60,889,577 | | | | | 1,348 | 10,716,239 | GC5000048640.421000.9000 | Fund Balance Adjustment |
| 48720 | LCU Sewer R&R | 13,510,526 | | | | | 41,871 | 81,014,765 | GC5000048700.421000.9000 | Fund Balance Adjustment |
| 48721 | LCU ST Asset Escrow | 54,976 | | | | | 500 | 42,171 | GC5000048702.361100.9000 | Revenue Adjustment |
| 48730 | LCU Capital Improvements | 52,482,883 | | | | | 86,504 | 146,504 | GC5000048710.361100.9000 | Revenue Adjustment |
| 48731 | LCU W&S Rev S96A Constn | 651,776 | | | | | (32,828) | 19,688,579 | GC5000048712.421000.9000 | Fund Balance Adjustment |
| 48732 | FCWC - Ft. Myers Beach | 1,954,776 | | | | | (216,985) | 61,256,838 | GC5000048713.361100.9000 | Revenue Adjustment |
| 48734 | LCU-DEF Loan 2001-Construction | 20,642,335 | | | | | 67,061 | 16,779,547 | GC5000048720.421000.9000 | Fund Balance Adjustment |
| 48735 | LCU-Wr Conservation Surcharge | 466,132 | | | | | 3,249,021 | 16,779,547 | GC5000048720.361100.9000 | Revenue Adjustment |
| 48736 | LCU-2005B Construction Fund | 1,650,180 | | | | | 20,800 | 56,472 | GC5000048730.421000.9000 | Fund Balance Adjustment |
| 48737 | LCU-2003B Transformed Proceeds | 0 | | | | | 19,405 | 52,802,288 | GC5000048730.361100.9000 | Revenue Adjustment |
| 48738 | LCU-2003B Construction Fund | 0 | | | | | 500,000 | 1,897,328 | GC5000048732.421000.9000 | Revenue Adjustment |
| 48750 | LCU W&S Rev S91 SA REV | 1,940,382 | | | | | 2,552 | 1,950,158 | GC5000048750.421000.9000 | Fund Balance Adjustment |
| 48751 | LCU W&S Special Assessment | 233,415 | | | | | 0 | 233,578 | GC5000048751.421000.9000 | Fund Balance Adjustment |
| 48752 | LCU FMB S78 SA Revenue | 219,248 | | | | | 0 | 221,754 | GC5000048752.421000.9000 | Fund Balance Adjustment |
| 48761 | LCU-SPM GD S83 DS | 0 | | | | | 0 | 13 | GC5000048761.421000.9000 | Fund Balance Adjustment |
| 48763 | LCU W&S Rev S93 DS | 2,730,544 | | | | | 2,441,590 | 5,172,134 | GC5000048763.421000.9000 | Fund Balance Adjustment |

EXHIBIT A

| Fund/ Subfund | Fund Name | Current Approp | | Other Revenue Adjustments | | Fund Balance Adjustments & Revenue Carryovers | | Adjust | | Business Units | Reason |
|------------------|-------------------------------------|----------------|--|------------------------------|------------|--|------------|------------|---------------|--------------------------|-------------------------|
| | | Total | | Debit | Credit | Debit | Credit | Amount | Amended Total | | |
| 48785 | LCU W&S Rev SRRA Debt Ser | 8,736,125 | | | | | | 2,459,619 | 11,194,744 | GC5000048785 421000 9000 | Fund Balance Adjustment |
| 48767 | LCU W&S Ref Rev 2003A Debt Service | 2,753,775 | | | | 217,046 | | (217,046) | 2,536,729 | GC5000048767 421000 9000 | Fund Balance Adjustment |
| 48768 | LCU W&S Ref Rev 2003B Debt Service | 447,250 | | | | 32,517 | | (32,517) | 414,733 | GC5000048768 421000 9000 | Fund Balance Adjustment |
| 48772 | W&S DER Loan Reserve | 1,622,037 | | | | 526,154 | | 526,154 | 2,148,191 | GC5000048772 421000 9000 | Fund Balance Adjustment |
| 51500 | Delta Processing | 14,822,396 | | | | 2,336,083 | | 2,336,083 | 17,158,469 | GC5000051500 421000 9000 | Fund Balance Adjustment |
| 52000 | Governmental Comm Networ | 6,007,564 | | | | 544,085 | | 544,085 | 6,551,629 | GC5000052000 421000 9000 | Fund Balance Adjustment |
| 57800 | Group Medical Self-insur. (Fla 1st) | 0 | | | | 3,087 | | 3,087 | 3,087 | GC5000057800 421000 9000 | Fund Balance Adjustment |
| 57801 | Group Medical Self-insur. (Fla 1st) | 0 | | | | 32 | | 32 | 32 | GC5000057801 421000 9000 | Fund Balance Adjustment |
| 57802 | Group Medical Self-insur. (Aetna) | 39,849,977 | | | | 2,020,754 | | 2,020,754 | 41,870,731 | GC5000057802 421000 9000 | Fund Balance Adjustment |
| 57803 | Group Dental Self-insur. (Aetna) | 2,320,783 | | | | 492,955 | | 492,955 | 2,813,738 | GC5000057803 421000 9000 | Fund Balance Adjustment |
| 57810 | Flex Spend Acct - Medical | 154,160 | | | | 19,973 | | 19,973 | 174,133 | GC5000057810 421000 9000 | Fund Balance Adjustment |
| 57811 | Flex Spend Acct - Depend Care | 81,519 | | | | 11,962 | | 11,962 | 93,481 | GC5000057811 421000 9000 | Fund Balance Adjustment |
| 57700 | Grat Liability Self-insurance | 16,727,628 | | | | 821,042 | | 821,042 | 17,548,670 | GC5000057700 421000 9000 | Fund Balance Adjustment |
| 59400 | Vehicle & Equipment Mainte | 7,240,009 | | | | 947,037 | | 947,037 | 6,978,198 | GC5000059400 421000 9000 | Fund Balance Adjustment |
| 58401 | Veh & Equip Maint-COP S96 | 25,187,772 | | | | 61,652 | | 61,652 | 28,134,809 | GC5000058401 421000 9000 | Fund Balance Adjustment |
| 59460 | Veh & Equip Main-COP S96 | 464,507 | | | | 0 | | 0 | 402,855 | GC5000059460 421000 9000 | Fund Balance Adjustment |
| 63000 | Bertha Springs Rd Imp Fees-Capital | | | | | | | 0 | 0 | | No Change Necessary |
| TOTALS | | 204,1434,765 | | 17,048,034 | 29,762,594 | 51,809,537 | 98,852,279 | 59,757,302 | 2,101,192,067 | | |

EXHIBIT B

EXHIBIT B

| Fund/ Subfund | Fund Name | Current Approp Total | Other Reserve Adjustments & Other Expense Adjustments | Reserve Adjustments from Fund Balance Adjustments & Carryovers | Adjust Amount | Amended Total | Business Units | Reason |
|------------------|-------------------------------------|-------------------------|---|--|------------------|---------------|----------------|--------|
| | | | Debit 9,669 | Debit 9,669 | | | | |
| | | | Credit 9,668 | Credit 9,668 | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| 10201 | MSTU Dist-Alabama Groves | 14,082 | | | | | | |
| 10202 | MSTU Dist-Alico Fire Protec | 28,999 | | | | | | |
| 10203 | MSTU Dist-Baldy Creek SL | 656,742 | | | | | | |
| 10204 | MSTU Dist-Burnt Store F | | 1,000 | | | | | |
| 10205 | MSTU Dist-Dauntway's C | 27,606 | | | | | | |
| 10207 | MSTU Dist-Debra Parkway | 0 | | | | | | |
| 10208 | MSTU Dist-Terrellwood Inn | 48,025 | | | | | | |
| 10209 | MSTU Dist-Baysmore East | 7,608 | | | | | | |
| 10210 | MSTU Dist-Charleston Park | 5,305 | | | | | | |
| 10211 | MSTU Dist-Cypress Lake | 17,458 | | | | | | |
| 10212 | MSTU Dist-Fleming Bay | 7,722 | | | | | | |
| 10213 | MSTU Dist-San Carlos Island | 20,940 | | | | | | |
| 10214 | MSTU Dist-El Myers Shores | 65,700 | | | | | | |
| 10215 | MSTU Dist-Casp Island | 8,268 | | | | | | |
| 10216 | MSTU Dist-Halbert Heights | 6,098 | | | | | | |
| 10217 | MSTU Dist-Birdsall SLD | 8,350 | | | | | | |
| 10218 | MSTU Dist-Henry/Creek | 6,802 | | | | | | |
| 10219 | MSTU Dist-Hemara Polo | 5,640 | | | | | | |
| 10220 | MSTU Dist-Iona Gardens | 5,008 | | | | | | |
| 10221 | MSTU Dist-Lockmoor SLD | 7,409 | | | | | | |
| 10222 | MSTU Dist-Lighth Azura | 1,001,783 | | | | | | |
| 10223 | MSTU Dist-Maravilla Fire | 97,541 | | | | | | |
| 10224 | MSTU Dist-Moche Haven | 4,127 | | | | | | |
| 10225 | MSTU Dist-Morse Shores | 11,440 | | | | | | |
| 10226 | MSTU Dist-N. Ft. Myers | 94,452 | | | | | | |
| 10227 | MSTU Dist-Page Park SLD | 13,522 | | | | | | |
| 10228 | MSTU Dist-Palmers Park | 40,212 | | | | | | |
| 10229 | MSTU Dist-Palmetto Point | 107,025 | | | | | | |
| 10230 | MSTU Dist-Port Edison | 6,540 | | | | | | |
| 10231 | MSTU Dist-Pine Manor SL | 40,515 | | | | | | |
| 10232 | MSTU Dist-Riverdale Shores | 49,094 | | | | | | |
| 10233 | MSTU Dist-Russell Park | 19,154 | | | | | | |
| 10234 | MSTU Dist-San Diego's SL | 176,108 | | | | | | |
| 10235 | MSTU Dist-Sunny Drive | 61,347 | | | | | | |
| 10236 | MSTU Dist-Sea Jude Harbor | 9,675 | | | | | | |
| 10237 | MSTU Dist-Town & River | 140,937 | | | | | | |
| 10238 | MSTU Dist-Ft. Myers Villas | 26,985 | | | | | | |
| 10239 | MSTU Dist-Trailwinds SL | 6,092 | | | | | | |
| 10240 | MSTU Dist-Hopkins Fire | 213,512 | | | | | | |
| 10241 | MSTU Dist-Tropic Isles | 18,603 | | | | | | |
| 10242 | MSTU Dist-Whiskey Creek | 289,807 | | | | | | |
| 10243 | MSTU Dist-Villa Palms SLD | 5,241 | | | | | | |
| 10244 | MSTU Dist-Villas Finnes SLD | 4,871 | | | | | | |
| 10245 | MSTU Dist-Waterway Estates | 28,951 | | | | | | |
| 10246 | MSTU Dist-Waterway Shores | 2,423 | | | | | | |
| 10249 | MSTU Dist-Winkler Safe Neigh | 1,100,608 | | | | | | |
| 10250 | MSTU Dist-Palm Beach Blvd. | 105,448 | | | | | | |
| 10251 | MSTU Dist-NE Humane Bay | 83,575 | | | | | | |
| 10253 | MSTU Dist-Fisherman's Coop (Future) | 0 | 6,000,000 | | | | | |
| 10400 | SA Dist-MSTU Restricted | 3,478,485 | | | | | | |
| 10401 | SA Dist-MSTU Svc Oper | 637,257 | | | | | | |
| 10402 | SA Dist-County Estates | 6,819 | | | | | | |
| 10403 | SA Dist-Conserv Riv Imp | 380 | | | | | | |
| 10404 | SA Dist-Corkscrew Rd Dev | 1,882 | | | | | | |
| 10405 | SA Dist-Conserv Rd Con | 3,913,675 | | | | | | |
| 10407 | SA Dist-Cadden Lakes Heights | 12,708 | | | | | | |
| 10408 | SA Dist-Pine Lake LD | 11,845 | | | | | | |
| 10409 | SA Dist-Palm Terrace ED | 0 | | | | | | |
| 10410 | SA Dist-Schoolview Homes | 0 | | | | | | |
| 10411 | SA Dist-Sheking Pines | 17,854 | | | | | | |
| 10412 | SA Dist-Western Acres Imp | 19,482 | | | | | | |
| 10413 | SA Dist-Western Acres PD | 0 | | | | | | |
| 10415 | SA Dist-Country Lakes LD | 8,425 | | | | | | |
| 10417 | SA Dist-Cherry Blushery | 11,059 | | | | | | |
| 10418 | SA Dist-Colonial Rd Ext | 1,805,918 | | | | | | |

EXHIBIT B

EXHIBIT B

| Fund/ | Fund Name | Current Approp | Other Reserve Adjustments & Other Expense | Reserve Adjustments from Fund Balance Adjustments & Carryovers | Adjust Amount | Amended Total | Business Units | Reason |
|---------|---------------------------------------|----------------|---|--|---------------|---------------|-----------------------------|--|
| Subfund | | Total | Debit | Debit | | | | |
| 10419 | SA Dist-University Overlay | 126,474 | | | 3,016 | 129,490 | GD5411810419 5009310 | Electric Adjustment |
| 10420 | SA Dist-Coralee Ave Imp | 29,584 | | | (24,879) | 4,605 | GC5890110420 5009940 | Reserve Adjustment |
| 10421 | SA Dist-Dewberry Lane SHU | 39,008 | | | (2,028) | 36,980 | GC5890110421 5009930 | Reserve Adjustment |
| 10422 | SA Dist-Anchorage/Incrossal | 61,055 | | | 5,314 | 66,369 | GD5411810422 5009490 | Other Contracted Services Adjustment |
| 10423 | SA Dist-University Overlay Landscapa | 229,895 | | | 37,344 | 267,239 | GD5411810423 5009490 | Other Contracted Services Adjustment |
| 10500 | Law Enforcement Trust-Sheriff | 123,611 | | | 286,629 | 410,240 | GC5890110500 5009110 | Reserve Adjustment |
| 10501 | Law Enforcement Trust-SWFLA | 1,244 | | | 104,580 | 105,824 | GC5890110501 5009910 | Other Reserve Adjustment |
| 10502 | Law Enforcement Trust-Clean | 47,493 | | | 4 | 47,497 | GC5890110502 5009910 | Reserve Adjustment |
| 10505 | Crima Prevention Fees | 122,570 | | | 207 | 122,777 | GC5890110505 5009910 | Reserve Adjustment |
| 11501 | CRA - Bonnie Springs | 153 | | | (153) | 0 | GC5890111501 5009910 | To close out the fund |
| 11507 | CRA - Ft. Myers | 651,727 | | | 153 | 651,880 | GC5810111507 5009110 T00100 | To close out the fund |
| 11510 | CRA - San Carlos | 7,101 | | | 5,400 | 12,501 | GC5810111510 5009110 T00100 | To close out the fund |
| 11511 | CRA - State Road 80 | 441,434 | | | 432 | 441,866 | GC5810111511 5009110 T00100 | To close out the fund |
| 11512 | CRA - Lehigh Acres | 442,828 | | | 287,644 | 730,472 | GC5810111512 5009110 T00100 | To close out the fund |
| 13801 | Hickory Creek Mitigation | 802,344 | | | (390,434) | 411,910 | GC5890113801 5009910 | Reserve Adjustment |
| 13802 | SR - Local Housing Assi | 8,482,623 | | | (51,000) | 8,431,623 | GC5890113802 5009910 | To close out the fund |
| 13803 | SR - Housing Density Bon | 899,977 | | | 332,582 | 1,232,559 | GC5890113803 5009910 | To close out the fund |
| 13804 | SR - Pollution Prevention | 1,529,537 | | | 26,607 | 1,556,144 | GC5890113804 5009910 | To close out the fund |
| 13805 | Family Connection Center Grant | 571 | | | 84,254 | 84,825 | GC5890113805 5009910 | To close out the fund |
| 13807 | Nat. Res. -Poll Storage Tank Contract | 406,338 | | | (251,020) | 155,318 | GC5890113807 5009910 | To close out the fund |
| 13808 | FEMA Food & Shelter | 322 | | | (106,000) | (105,678) | GC5890113808 5009910 | To close out the fund |
| 13825 | SR - Drug Abuse Trust Fund | 14,976 | | | (37,808) | (22,832) | GC5890113825 5009910 | To adjust project budget |
| 13826 | SR - Child Donation | 6,720 | | | 91,815 | 98,535 | GC5890113826 5009910 | To adjust project budget |
| 13829 | SR - Supportive Housing Pr | 2,384,502 | | | 61,815 | 2,446,317 | GC5890113829 5009910 | To adjust project budget |
| 13833 | Driver's Education Trust | 280,735 | | | 30,000 | 310,735 | GC5890113833 5009910 | Reserve Adjustment |
| 13834 | EMS County Award Grant | 183,740 | | | 63,000 | 246,740 | GC5890113834 5009910 | Reserve Adjustment |
| 13903 | Hum Srv Grant-HUD Block | 39,429 | | | 15,479 | 54,908 | GC5890113903 5009430 | Carryover of capital expenses for additional positions approved at end of FY05 |
| 13904 | Hum Srv-Small Bus Devel | 265,628 | | | 2,000 | 267,628 | GC5890113904 5009110 | Reserve Adjustment for Interest |
| 13905 | Hum Srv Grl-Weatherization | 403 | | | 63,000 | 63,403 | GC5890113905 5009910 | Reserve Adjustment |
| 13906 | Hum Srv Grl-AH HomeOwner | 43,873 | | | 15,479 | 59,352 | GC5890113906 5009910 | Reserve Adjustment |

Other Reserve Adjustments & Other Expense Adjustments

Reserve Adjustments from Fund Balance Adjustments & Carryovers

Adjust Amount Amended Total Business Units

Reason

| Fund/ Subfund | Fund Name | Current Approp Total | Debit | Credit | Debit | Credit | Debit | Credit | Amount | Amended Total | Business Units | Reason |
|---------------|-----------------------------------|----------------------|-------|--------|----------|--------|----------|--------|----------|---------------|---------------------|--|
| 13918 | Hope III Rd 2-Sales Pr | 14,904 | | | 18,907 | | 16,907 | | 16,907 | 77,930 | GC5890113900 509910 | Reserve Adjustment for Fund Balance & Carryovers |
| 13920 | Hum Srv Grant-CDBG Enll | 5,468,483 | | | 180 | | 180 | | 180 | 15,004 | GC5890113818 509918 | Reserve Adjustment |
| 13921 | Hum Srv Grant-Home Prgm | 2,252,288 | | | 61,374 | | 61,374 | | 61,374 | 5,529,857 | GC5890113920 509916 | Reserve Adjustment |
| 13922 | Hum Srv Grant-CDBG Sale | | | | 32,922 | | 32,922 | | 32,922 | 2,285,218 | GC5890113921 509910 | Reserve Adjustment |
| 13923 | Hope II Rd 3-Sales Pro | 179,243 | | | 9,518 | | 9,518 | | 9,518 | 187,761 | GC5890113923 509918 | Reserve Adjustment |
| 14600 | Surface Water Management | 5,520,419 | | | 334,550 | | 334,550 | | 334,550 | 5,876,391 | GC5890114600 509910 | Reserve Adjustment |
| 14604 | Lang County Libraries | 71,881,464 | | | 20,030 | | 20,030 | | 20,030 | 6,192 | GC5890114600 509910 | Reserve Adjustment |
| 14804 | LC Libraries-Libraries Talk Books | | | | 4,800 | | 4,800 | | 4,800 | 62,903,623 | GC5890114800 509910 | Reserve Adjustment |
| 14805 | LC Libraries-Reads to English | | | | | | | | | | | Reserve Adjustment |
| 14806 | LC Libraries-Reading Festival | 49,188 | | | 17,901 | | 17,901 | | 17,901 | 23,473 | GC5890114806 509910 | Reserve Adjustment |
| 14807 | LC Libraries-Summer Lib Reading | | | | 17,752 | | 17,752 | | 17,752 | 0 | GC5890114807 509910 | Reserve Adjustment |
| 14808 | LC-Englis-Cafe Grant | 31,470 | | | 305 | | 305 | | 305 | 21,591 | GC5890114808 509910 | Reserve Adjustment |
| 14810 | LC-Jura R Donng Donaton | | | | 118,817 | | 118,817 | | 118,817 | 0 | GC5890114810 509910 | Reserve Adjustment |
| 14812 | LC-Prime Time Fam. Reading Grant | 1,250,720 | | | 3,797 | | 3,797 | | 3,797 | 1,253,517 | GC5890114812 509910 | Reserve Adjustment |
| 15200 | E-911 Operations | 2,269,543 | | | (15,637) | | (15,637) | | (15,637) | 2,283,681 | GC5890115200 509910 | Reserve Adjustment |
| 15201 | E-911 System | 1,399,983 | | | 74,116 | | 74,116 | | 74,116 | 1,480,099 | GC5890115201 509910 | Reserve Adjustment |
| 15202 | E-911 Cellular | 3,627,995 | | | 7,000 | | 7,000 | | 7,000 | 3,634,995 | GC5890115202 509910 | Reserve Adjustment |
| 15500 | Municipal Services Taxing | 97,041,989 | | | 110,000 | | 110,000 | | 110,000 | 97,151,989 | GC5890115500 509910 | Reserve Adjustment |
| 15501 | MSTU-Building Reserves | 23,982,981 | | | 21,000 | | 21,000 | | 21,000 | 23,961,981 | GC5890115501 509910 | Reserve Adjustment |
| 17400 | Tourist Dev Tax Trust | 15,614,115 | | | 118,817 | | 118,817 | | 118,817 | 15,732,932 | GC5890117400 509910 | Reserve Adjustment |
| 17500 | Transportation Trust | 40,078,161 | | | 72,937 | | 72,937 | | 72,937 | 40,151,098 | GC5890117500 509910 | Reserve Adjustment |

| Fund/ Subfund | Fund Name | Current Approp Total | Other Reserve Adjustments & Other Expense Adjustments | | Reserve Adjustments from Fund Balance Adjustments & Carryovers | | Adjust Amount | Amended Total | Business Units | Reason |
|------------------|-----------------------------------|-------------------------|---|-----------|--|-------------|----------------------------|---------------------|---|--|
| | | | Debit | Credit | Debit | Credit | | | | |
| 18200 | Hazardous Materials Response | 6,771,695 | 32,500 | | | | 4,937 | PF5412017500 509410 | Modular furniture reconfiguration | |
| 18601 | Imp Fee-Com Pk-Fl Myers | | | 4,937 | | 24,132 | PF5411817500 509410 | PF5411817500 509410 | New position vehicle | |
| 18602 | Imp Fee-Com Pk-N/Fl Myers | | | 826,519 | | 928,519 | GC5890118200 509410 | GC5890118200 509410 | Reserve Adjustment | |
| 18603 | Imp Fee-Com Pk-E Lee County | | | 29,540 | | 32,500 | GC5890118200 509410 | GC5890118200 509410 | Reserve adjustment for interest | |
| 18604 | Imp Fee-Com Pk-S/Fl Myers | | | 75,000 | | 79,500 | KF5250418200 503490 | KF5250418200 503490 | Carryover of FY05 funds for Inell Transp Sys (ITS) project delayed by hurricane | |
| 18605 | Imp Fee-Com Pk-C/Fl Myers | | | 25,000 | | 25,000 | KF5250418200 503490 | KF5250418200 503490 | Carryover of FY05 funds for Inell Transp Sys (ITS) project delayed by hurricane | |
| 18606 | Imp Fee-Com Pk-S/Fl Myers | | | 179,472 | | (179,472) | GC5890118200 509410 | GC5890118200 509410 | Reserve Adjustment for Fund Balance & Carryovers | |
| 18607 | Imp Fee-Com Pk-Boys Grande | | | | | | | | No Change Necessary - Closed | |
| 18608 | Imp Fee-Com Pk-Boys Grande | | | | | | | | No Change Necessary | |
| 18621 | Imp Fee-Com Pk-North Fl Myers | | | | | | | | No Change Necessary | |
| 18622 | Imp Fee-Com Pk-North Fl Myers | | | | | | | | No Change Necessary | |
| 18623 | Imp Fee-Com Pk-South Fl Myers | | | | | | | | No Change Necessary | |
| 18624 | Imp Fee-Com Pk-South Fl Myers | | | | | | | | No Change Necessary | |
| 18625 | Imp Fee-Com Pk-Phineas Lane | | | | | | | | No Change Necessary | |
| 18626 | Imp Fee-Com Pk-Cayo Costal Capiva | | | | | | | | No Change Necessary | |
| 18628 | Imp Fee-Com Pk-Linnet/Bonita | | | | | | | | No Change Necessary | |
| 18629 | Imp Fee-Com Pk-Galwey | | | | | | | | No Change Necessary | |
| 18640 | Imp Fee-Com Pk-Cayo | | | | | | | | No Change Necessary | |
| 18700 | Imp Fee-Regional Parks | 17,980,656 | 129,000 | | | 1,288,000 | GC5810118700 509110 T00100 | GC5810118700 509110 | Fisherman's Coop Loan Repayment to 18700 | |
| 18801 | Imp Fee-Rd-Fl Myers | | 187,000 | | | 1,677,000 | GC5190318700 507220 | GC5190318700 507220 | Interest payment for Fisherman's Coop loan | |
| 18802 | Imp Fee-Rd-N Fl Myers | | 5,000,000 | | | (1,417,000) | CC5890118700 509910 | CC5890118700 509910 | Firm reserves for Fisherman's Coop payment | |
| 18803 | Imp Fee-Rd-E Lee County | | | 1,417,000 | | 5,000,000 | CC5890118700 509910 | CC5890118700 509910 | Firmman's Coop Loan from the General Fund | |
| 18804 | Imp Fee-Rd-S/Fl Myers | | | | | | | | No Change Necessary | |
| 18805 | Imp Fee-Rd-Cayo | | | | | | | | No Change Necessary | |
| 18806 | Imp Fee-Rd-Sambal/C | | | | | | | | No Change Necessary | |
| 18807 | Imp Fee-Rd-Sambal/C | | | | | | | | No Change Necessary | |
| 18808 | Imp Fee-Rd-Boys Grande | | | | | | | | No Change Necessary | |
| 18809 | Imp Fee-Rd-Boys Grande | | | | | | | | No Change Necessary | |
| 18810 | Imp Fee-Rd-Bonita | | | | | | | | No Change Necessary | |
| 18821 | Imp Fee-Rd-Boys Grande | | | | | | | | No Change Necessary | |
| 18822 | Imp Fee-Rd-North District | 4,803,903 | | | | 326,632 | 20409678622 506540 | GC5890118822 509910 | No Change Necessary | |
| 18823 | Imp Fee-Rd-Central District | | | | | | | | No Change Necessary | |
| 18824 | Imp Fee-Rd-Southwest District | | | | | | | | No Change Necessary | |
| 18905 | Imp Fee-Rd-Southwest District | | | | | | | | No Change Necessary | |
| 18900 | Imp Fee-EMS | 1,004,062 | | | | 320,068 | CC5890118900 509910 | CC5890118900 509910 | Fund carryover amount | |
| 18901 | Imp Fee-EMS - Baroda Springs | 107,742 | 8,000 | | | 21,694 | GC5890118900 509910 | GC5890118900 509910 | Fund carryover amount | |
| 19000 | Lee County Animal Trust Fund | 138,596 | | | | 5,697 | GC5890119000 509910 | GC5890119000 509910 | No Change Necessary | |
| 21280 | Local Option Tax \$83.97 | 13,487,827 | | | | 27,182 | 144,283 | KL5620119000 503110 | CC5890119000 509910 | No Change Necessary |
| 22060 | COF \$93 Debt Service | 2,530,442 | | | | 8,000 | 1,332,130 | GC5890118900 509910 | GC5890118900 509910 | Reserve Adjustment for Fund Balance & Carryovers |
| 22061 | COF \$98 Debt Service | 1,021,033 | | | | 21,694 | 129,436 | GC5890118900 509910 | Reserve adjustment for interest | |
| 22062 | Road Improvms Ref Note 03 | 5,636,736 | | | | 5,697 | GC5890119000 509910 | GC5890119000 509910 | Reserve Adjustment | |
| 22063 | Tourist Dev Ref \$94 DS | 1,958,615 | | | | (27,182) | GC5890119000 509910 | GC5890119000 509910 | Reserve Adjustment | |
| 22064 | Tourist Dev Ref \$94 DS | 2,970,000 | | | | 27,162 | 144,283 | KL5620119000 503110 | Reserve Adjustment for Carryovers | |
| 22065 | Tourist Dev Ref \$94 DS | 836,500 | | | | 2,162 | 14,300,065 | GC5890121260 509940 | Carryover of unspent donations from Animal Care Trust fund | |
| 22066 | CP-University Overlay | 0 | | | | 892,156 | 2,595,227 | GC5890122060 509940 | Reserve Adjustment | |
| 22067 | CP-NIE Hurricane Bay | 0 | | | | 64,785 | 1,033,378 | GC5890122061 509940 | Reserve Adjustment | |
| 22068 | CP-Charter Road | 0 | | | | 12,346 | 5,390,840 | GC5890122061 509940 | Reserve Adjustment | |
| 22069 | Local Option Tax \$83.97 | 4,139,472 | | | | 12,346 | 2,027,150 | GC5890122660 509940 | Reserve Adjustment | |
| 22070 | Capital Rev \$97A DS | 9,446,732 | | | | 62,688 | 2,747,056 | GC5890122660 509940 | Reserve Adjustment | |
| 22071 | Capital Rev \$97A DS | 1,503,214 | | | | 62,688 | 850,282 | GC5890122670 509920 | Reserve Adjustment | |
| 22072 | Capital Rev \$97A DS | 3,126,720 | | | | (22,905) | 0 | 0 | Fund Closed | |
| 22073 | Capital Rev \$97A DS | 4,638,190 | | | | 13,792 | 0 | 0 | Fund Closed | |
| 22074 | Capital Rev \$97A DS | 3,006,817 | | | | 423,051 | 0 | 0 | Fund Closed | |
| 22075 | Cap Rev \$300 DS | 3,598,493 | | | | 2,442 | 4,592,523 | GC5890123660 509940 | Fund Closed | |
| 22076 | Cap Rev \$300 DS | 2,987,103 | | | | 2,442 | 6,750,508 | GC5890123662 509940 | Reserve Adjustment | |
| 22077 | Cap Rev \$300 DS | | | | | 2,442 | 0 | 0 | Reserve Adjustment | |
| 22078 | Cap Rev \$300 DS | | | | | 2,442 | 1,505,656 | GC5890123665 509940 | Reserve Adjustment | |
| 22079 | Cap Rev \$300 DS | | | | | 2,442 | 808,561 | GC5890123667 509940 | Reserve Adjustment | |
| 22080 | Cap Rev \$300 DS | | | | | 2,442 | 8,500,405 | GC5890123668 509940 | Reserve Adjustment | |
| 22081 | Cap Rev \$300 DS | | | | | 2,442 | 3,098,434 | GC5890123680 509940 | Reserve Adjustment | |
| 22082 | Cap Rev \$300 DS | | | | | 2,442 | 3,813,921 | GC5890123681 509940 | Reserve Adjustment | |
| 22083 | Cap Rev \$300 DS | | | | | 2,442 | 4,293,905 | GC5890123682 509910 | Reserve Adjustment | |

EXHIBIT B

Other Reserve Adjustments
& Other Expense
Adjustments

Reserve Adjustments from
Fund Balance Adjustments from
Carryovers

Adjust
Amount

Amended Total

Business Units

| Fund/ Subfund | Fund Name | Current Approp Total | Debit | Credit | Debit | Credit | Adjst Amount | Amended Total | Business Units | Reason |
|------------------|--|-------------------------|-------|-----------|------------|--------|-----------------|---------------|----------------|--|
| 40107 | SW Right of Way Clearing | 858,778 | 9,800 | | 27,256 | 20,000 | 27,256 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 40130 | SW S&S Construction | 2,612,215 | | | 20,000 | | 20,000 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 40160 | SW S&S Construction | 1,949,682 | | | 2,352 | | 2,352 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 40161 | SW S&S Construction | 1,949,682 | | | 2,352 | | 2,352 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 40170 | SW S&S Construction | 17,054,533 | | | 20,000 | | 20,000 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 42101 | Trans Face-Cape Coral Bridge Operating | 13,733,732 | | | 6,918,814 | | 6,918,814 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 42102 | Trans Face-Sanibel Bridge Operating | 12,468,138 | | | 2,156 | | 2,156 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 42103 | Trans Face-Midpoint Bridge Operating | 15,082,758 | | | 2,286,215 | | 2,286,215 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 42104 | LeeWay Service Center | 2,751,335 | | | 1,490 | | 1,490 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 42110 | Trans Fac-Supplies | 14,272,542 | | 1,000,000 | | | | | | Reserve Adjustment for Fund Balance & Carryovers |
| 42111 | Trans Fac-Elec Coal Coil | 1,701,007 | | | 1,893 | | 1,893 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 42120 | Trans Fac-Cape Coral Bridge R&R | 891,912 | | | 1,000,000 | | 1,000,000 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 42121 | Trans Fac-Sanibel Bridge R&R | 2,484,433 | | | 1,893 | | 1,893 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 42124 | Trans Fac-Midpoint Bridge R&R | 860,714 | | | 839 | | 839 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 42132 | Trans Fac-Commercial Paper | 10,286 | | | 1,027,195 | | 1,027,195 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 42133 | Trans Fac-Sanibel Bridge Construction | 16,418,574 | | | 1,027,195 | | 1,027,195 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 42134 | Comm Paper - Sanibel Bridge Construction | 10,000,000 | | | 1,027,195 | | 1,027,195 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 42135 | Trans Fac-Cape Coral Bridge Construction | 15,129,464 | | | 8,511 | | 8,511 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 42136 | Trans Fac-Comm Paper Sanibel A 1.3.5 | 35,500,000 | | | 15,000,000 | | 15,000,000 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 42137 | Trans Fac-2005B Sanibel Carrot | 55,320,111 | | | 28,117 | | 28,117 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 42142 | Trans Fac-FCOT Loan 5, 6 | 1,500 | | | 300,000 | | 300,000 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 42145 | Trans Fac-FCOT Sanibel Span A | 38,442 | | | 4,839 | | 4,839 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 42161 | Trans Fac-Rev 595 OS | 1,890,000 | | | 1,720,306 | | 1,720,306 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 42162 | Trans Fac-Commercial Paper OS | 849,056 | | | 978,606 | | 978,606 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 42163 | FDOT Loan - Debt Service | 916,666 | | | 1,027,195 | | 1,027,195 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 42164 | Trans Fac-S&B Loan Debt Svc | 1,409,400 | | | 2,523,673 | | 2,523,673 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 42185 | Trans Fac-S&B Loan Debt Svc | 6,765,150 | | | 1,406,400 | | 1,406,400 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 42186 | Trans Fac-Rev OSB-Sanibel | 0 | | | 2,523,673 | | 2,523,673 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 42167 | Trans Fac-Ref Rev 04B | 3,470,392 | | | 3,095,470 | | 3,095,470 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 42188 | Trans Fac-Ref Rev 2005 A OS | 1,651,457 | | | 522,608 | | 522,608 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 42800 | Trans-Operations | 19,028,623 | | | 2,007 | | 2,007 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 46830 | Trans-S&B Loan | 0 | | | 3,755,889 | | 3,755,889 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 48840 | Trans-Capital | 10,714,890 | | | 28,740 | | 28,740 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 48700 | Lee County Utilities- Ops | 82,707,502 | | | 1,319,895 | | 1,319,895 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 48702 | LCU-GEES Acquisition | 0 | | | 1,349 | | 1,349 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 48710 | LCU Security Deposits | 92,828 | | 99,504 | | | | | | Reserve Adjustment for Fund Balance & Carryovers |
| 48712 | LCU Water Connection Fee | 19,535,564 | | | 32,828 | | 32,828 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 48713 | LCU Sewer Connection Fee | 60,889,577 | | 50,000 | | | | | | Reserve Adjustment for Fund Balance & Carryovers |
| 48720 | LCU Sewer R&R | 13,510,526 | | | 21,207 | | 21,207 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 48721 | LCU ST Asset Etc | 54,876 | | | 160,142 | | 160,142 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 48730 | LCU Capital Improvements | 52,482,883 | | | 23,145 | | 23,145 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 48731 | LCU W&S Rev 599A Constu | 651,776 | | | 33,325 | | 33,325 | | | Reserve Adjustment for Fund Balance & Carryovers |
| 48732 | FCWC - Ft. Myers Beach | 1,964,776 | | | 18,024 | | 18,024 | | | Reserve Adjustment for Fund Balance & Carryovers |

EXHIBIT B

| Fund/ Subfund | Fund Name | Current Appropr Total | Other Reserve Adjustments & Other Expense Adjustments | | Reserve Adjustments from Fund Balance Adjustments & Carryovers | | Adjust Amount | Amended Total | Business Units | Reason |
|------------------|-------------------------------------|--------------------------|---|------------|--|------------|------------------|---------------------|--|--------|
| | | | Debit | Credit | Debit | Credit | | | | |
| 48734 | LCU-DEP Loan 2001 Construction | 20,042,335 | 30,000 | | | | (4,000,000) | GC5890148734 509910 | Reserve Adjustment for Fund Balance & Carryovers | |
| 48735 | LCU-Wtr Conservation Surcharge | 466,132 | 5,000 | | 71,178 | | 30,000 | GC5890148735 509910 | Reserve Adjustment for Fund Balance & Carryovers | |
| 48736 | LCU-2003B Construction Fund | 1,990,180 | | | | | 71,178 | GC5890148736 509910 | Reserve Adjustment for Fund Balance & Carryovers | |
| 48737 | LCU-2003B Transferred Proceeds | 0 | | | | | 5,000 | GC5890148737 509910 | Reserve Adjustment for Fund Balance & Carryovers | |
| 48738 | LCU-GES 2003 Construction Fund | 0 | | | | | 1,890,180 | GC5890148738 509910 | No Change Necessary - Closed | |
| 48750 | LCU-W&S Rev S91 SA REV | 1,940,382 | | | | | 0 | GC5890148750 509940 | No Change Necessary - Closed | |
| 48751 | LCU W&S Special Assessment | 233,415 | | | | | 0 | GC5890148751 509940 | Reserve Adjustment | |
| 48752 | LCU FMB S78 SA Revenue | 219,246 | | | | | 0 | GC5890148752 509910 | Reserve Adjustment | |
| 48761 | LCU-SFM GO S93 DS | 0 | | | | | 163 | GC5890148761 509910 | Reserve Adjustment | |
| 48763 | LCU W&S Rev S93 DS | 2,730,544 | | | | | 2,506 | GC5890148763 509910 | Reserve Adjustment | |
| 48765 | LCU W&S Rev S99A Debt Ser | 8,790,125 | | | | | 13 | GC5890148765 509921 | Reserve Adjustment | |
| 48767 | LCU W&S Ref Rev 2003A Debt Service | 2,753,775 | | | | | 2,441,590 | GC5890148767 509910 | Reserve Adjustment | |
| 48769 | LCU W&S Ref Rev 2003B Debt Service | 447,250 | | | | | 2,458,819 | GC5890148769 509910 | Reserve Adjustment | |
| 48772 | W&S DER Loan Reserve | 1,622,037 | | | | | (217,046) | GC5890148772 509910 | Reserve Adjustment | |
| 51500 | Data Processing | 14,822,396 | | | | | (32,517) | GC5890148772 509910 | Reserve Adjustment | |
| 52000 | Governmental Comm Networ | 6,007,564 | | | | | 526,154 | GC5890148772 509910 | Reserve Adjustment | |
| 57600 | Group Medical Self-Insur (Fla. 1st) | | | | | | 2,336,083 | GC5890148772 509910 | Reserve Adjustment | |
| 57601 | Group Dental Self-Insur (Fla. 1st) | | | | | | 544,065 | GC5890148772 509910 | Reserve Adjustment | |
| 57602 | Group Medical Self-Insur (Aetna) | 39,649,977 | | | | | 3,097 | GC5890148772 509940 | Reserve Adjustment | |
| 57603 | Group Dental Self-Insur (Aetna) | 2,320,763 | | | | | 32 | GC5890148772 509940 | Reserve Adjustment | |
| 57610 | Flex Spend Acct - Medical | 154,180 | | | | | 2,020,754 | GC5890148772 509940 | Reserve Adjustment | |
| 57700 | Gen'l Liability Self-Insurance | 16,727,628 | | | | | 492,955 | GC5890148772 509940 | Reserve Adjustment | |
| 59400 | Vehicle & Equipment Marine | 7,240,009 | | | | | 18,973 | GC5890148772 509940 | Reserve Adjustment | |
| 59401 | Vehicle & Equipment Marine | 25,187,772 | | | | | 11,962 | GC5890148772 509910 | Reserve Adjustment | |
| 59460 | Vehicle & Equipment Marine | 464,507 | | | | | 821,042 | GC5890148772 509910 | Reserve Adjustment | |
| 63000 | Benita Springs Rd Imp Fees-Capital | | | | | | 41,875 | GC5890148772 509910 | Reserve Adjustment | |
| TOTALS | | 2,041,434,765 | 55,016,739 | 42,302,178 | 107,191,330 | 60,148,588 | 59,757,302 | 2,101,192,067 | | |