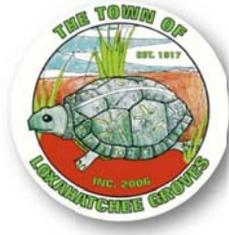


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Town of Loxahatchee Groves
Finance Advisory & Audit Committee Meeting
Monday, April 23, 2012 at 7:00 p.m.
Town Hall Conference Room
14579 Southern Blvd, Suite 2

Chair Lung Chiu
Vice Chair Elise Ryan
Committee Member Virginia Standish
Committee Member Cheryl Miller
Committee Member Ken Johnson

Town Council Liaison Ryan Liang
Town Manager Mark Kutney
Town Clerk Janice M. Moore

PUBLIC NOTICE/AGENDA

1. OPENING

- a. Call to Order & Roll Call
- b. Approval of Agenda
- c. Appointment of Chair and Vice Chair

2. CONSENT AGENDA

- a. Minutes: March 26, 2012

3. OLD BUSINESS

- a. Responses from Banking Services RFP 2012-001 Proposers

4. DISCUSSION

- a. Local Option Fuel Tax Revenues and Expenditures
 1. Local Option 1-6 cent Summaries of FSS 336.025
 2. Florida State Statute 336.025 and 212.055
 3. Attorney General Advisory Opinions

4. 2011 and 2012 Florida State Proposed Legislation
5. LGWCD Interlocal Agreement – District Roads
6. LGWCD Interlocal Agreement – Non District Roads

5. NEW BUSINESS

- a. Approval of FY 2012 Financial Statements
 1. Budget vs. Actual – March 2012
 2. Bank Reconciliation – March 2012
 3. General Ledger Detail – March 2012
 4. Bank Statement – March 2012
- b. Review of Planning and Zoning Invoices
- c. Review of Fiscal Year 2013 Budget Calendar
- d. Rescheduling of May 28, 2012 FAAC meeting

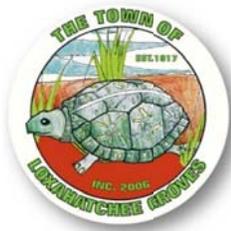
6. CLOSING COMMENTS

- a. Public
- b. Committee Members
- c. Concluding Administrative Remarks
 1. Report on Solid Waste Commercial Permitting Implementation – Frank Schiola
Postponed

7. ADJOURNMENT

The next FAAC meeting is cancelled due to Memorial Day Holiday

Comments Cards: Anyone from the public wishing to address the FAAC must complete a Comment Card before speaking. This must be filled out completely with your full name and address and given to the Town Clerk. During the meeting, before public comments, you may only address the item on the agenda in which is being discussed at the time of your comment. During public comments, you may address any item you desire. Please remember that there is a three (3) minute time limit on all public comment. Any person who decides to appeal any decision of the FAAC with respect to any matter considered at this meeting will need a record of the proceedings and for such purpose, may need to ensure that a verbatim record of the proceedings is made which included testimony and evidence upon which the appeal is to be based. Persons with disabilities requiring accommodations in order to participate should contact the Town Clerk's Office (561-793-2418), at least 48 hours in advance to request such accommodation.



Town of Loxahatchee Groves

Finance Advisory & Audit Committee Meeting

Monday, March 26, 2012 at 7:00 p.m.

Town Hall Conference Room, 14579 Southern Blvd, Suite 2

MINUTES

1. Opening

a. Call to Order & Roll Call

Chair Lung Chiu called the meeting to order at 7:06 p.m. Present were Chair Lung Chiu, Vice Chair Elise Ryan and Committee Members Cheryl Miller and Virginia Standish. Also present were Town Manager Mark Kutney; Office Coordinator Stephen Hainline; Bill Underwood, Managing Partner of Underwood Management Services Group (UMSG); and Terry Morton of Nolen, Holt, & Miner. Committee Member Ken Johnson was absent.

Motion: Vice Chair Ryan moved to **excuse** Committee Member Ken Johnson. Committee Member Miller seconded the motion which passed unanimously. **(Motion carried 4-0).**

b. Approval of Agenda

Motion: Committee Member Standish moved to **approve** the Agenda. Vice Chair Ryan seconded the motion, which passed unanimously. **(Motion carried 4-0).**

2. Consent Agenda

a. Minutes: February 27, 2012

Motion: Vice Chair Ryan moved to **approve** the amended minutes of February 27, 2012. Committee Member Miller seconded the motion, which passed unanimously. **(Motion carried 4-0).**

Committee Member Standish recommended two (2) changes to the minutes.

3. Presentations – *Draft Comprehensive Annual Financial Report*

Mr. Underwood gave his presentation stating the overall status of the Town was good with improved cash as well as an asset increase. He recommended to all Committee Members to try and send typos that are found directly to him prior to the meeting instead of going through them during the meeting. Committee members agreed.

Audit Representative Terry Morton of Nolen, Holt & Miner explained how overall the audit went well and that he saw no problems.

Resident Marge Herzog asked if money in the capital improvement account was drawing interest. Mr. Underwood answered yes.

Chair Chiu asked Mr. Morton how he felt the Town was doing as far as the audit. Mr. Morton said everything was fine at this point, but that he was waiting on the County for information. He also mentioned filing with the state was late, but everything was fine. He explained several inconsistencies he found, but said they were minor and that the Town was in overall good shape.

4. Old Business

a. Correction to December 2012 Financial Statement

1. Budget vs. Actual Report - Revised 3/6/2012
Financial Activity Report- Revised 3/6/2012

Mr. Underwood explained changes and or errors that were discovered and corrected.

b. Change to Planning & Zoning Contract - \$217.50

Calvin Giordano – First Holiness Church – Revised Invoice 3/13/2012

c. Report on Solid Waste Commercial Permitting Implementation – Frank Schiola

This item was **postponed**.

5. New Business

a. Approval of FY 2012 Financial Statements

1. Budget vs. Actual – February 2012

Mr. Underwood explained how the budget moved up to \$4 million. Committee Member Standish questioned why the budget doubled. Mr. Underwood responded that it was due to the addition of a new fund, and briefly explained governmental financial accounting rules and reporting principles.

Vice Chair Ryan commented about issues on the balance sheet. She asked about the negative charges and asked Town Manager Kutney about how the Town addressed cost recovery fees. He explained that the Town had recently received escrow funds from Land Design South as well as the Palm Beach State College for the Palm Beach State College project.

2. Bank Reconciliation – February 2012

3. General Ledger Detail – February 2012

4. Bank Statement – February 2012

Motion: Vice Chair Ryan moved to **approve** the Financial Statements. Committee Member Miller seconded the motion, which passed unanimously. **(Motion carried 4-0).**

b. Review of Planning & Zoning Invoices

Brief discussion took place about this item.

6. Discussion

a. Evaluation of Banking Services RFP 2012-001

Mr. Underwood explained that the Town received three (3) bids and commented on how TD Bank was disqualified because they crossed out numerous parts of the indemnity clause and were not allowed to do so. He continued to report that Bank United and Wells Fargo were the only two (2) remaining in contention and explained differences between the two (2). He recommended having both banks make presentations at the next meeting. Vice Chair Ryan commented and suggested sending questions to the banks requesting their comments in writing.

Council Member Standish commented that she was impressed with Wells Fargo and their features and services, but had trouble finding information on their interest rates. She also had questions referencing a line of credit. Mr. Underwood explained that the Town could not request a line of credit unless passed through a referendum.

Vice Chair Ryan commented positively on Bank United's proposal. She questioned earning credits with Wells Fargo as far as the accreditation. She also asked about FDIC charges with different accounts, and questioned the transaction numbers. Mr. Underwood explained those numbers were given based on actual bank statements provided to them. Vice Chair Ryan also questioned if the Town needed positive pay. Mr. Underwood stated that it was an additional security measure, and explained the experience and the benefits of this service.

Committee Member Standish asked about the frequency of the Bank United update for positive pay. Mr. Underwood explained why and how positive pay works. She also questioned if there was a fee with Wells Fargo for scanned deposits.

Vice Chair Ryan questioned how important the service issues were. Mr. Underwood explained how the Town Council may have inadvertently created some of the initial issues, which caused the strain on the relationship between Wells Fargo and current Town Management.

Public Comment

Resident Philomena Liang commented on how difficult the services and charges were with Wells Fargo.

Council Member Standish also expressed concern about the rumor of Bank United being sold. Chair Chiu questioned whether the Committee should bring in the bank representative for presentation or send questions to them for responses. Town Manager Kutney expressed bringing them in would be his recommendation.

Public Comment

Resident John Ryan commented that he felt writing questions and sending them in to the banks might be better due to a possible uncomfortable setting for presenting. Vice Chair Ryan expressed the importance of issuing questions.

Resident Marge Herzog recommended asking questions to the banks about future acquisitions.

Resident Ryan commented about how high Bank United was rated in comparison to Wells Fargo. He said he felt that Bank United was more interested in the community than Wells Fargo. He also commented that there was quite a difference in interest accounts and felt that Bank United would do a better job, but that the questions were appropriate.

Mr. Underwood commented about the rankings, and explained that he looks to the State listing of Qualified Depositories as his guide with respect to bank ratings. He also advised that he would submit the questions discussed by the Committee as follows to the Banking Services RFP 2012-001 Proposers:

Questions for Wells Fargo

- How will the Town earn interest earnings for a Non-Interest Bearing Account?
- What fees will be associated with this type of account?
- Is there a free for the remote access deposits services?

Questions for Bank United

- With regard to the positive pay application, how frequently does the bank update the data?
- Given the bank was just created on May 21, 2009, when will the bank be available for acquisition?
- Is the bank in any stage of preparation of a potential future acquisition?

Mr. Underwood recommended Committee Members take the next week to submit any additional questions, and once the additional questions were submitted, he would gather them and submit them appropriately.

Resident Marge Herzog asked about the status of the state investment account. Mr. Underwood responded saying it was not active now, but was being revamped. She also commented that local banks were close in interest rates to what state previously offered.

Chair Chiu noted, for the record, that the Mr. Ching Chiu at Bank United was not related to him.

b. Punch List

Mr. Underwood said he would not be keeping the list. He recommended if the Committee wanted to keep the list, that one of them volunteer, or the Committee should keep track of the list. Vice Chair Ryan recommended putting the punch list in the minutes. Mr. Underwood said that as Town Management gets an issue, it is their policy to address the issue immediately and

not wait for a list. Town Management keeps unfinished business on agendas or completes them and reports the results. Town Manager Kutney also noted that he would prefer uniformity with all the Town's Committees.

Public Comment

Resident Philomena Ryan recommended a committee member make the list.

Resident Marge Herzog presented an update regarding the current health condition of Committee Member Ken Johnson and suggested appointing an alternative.

7. Closing Comments

a. Public

Resident Philomena Liang expressed her condolences.

Resident John Ryan commented on Mr. Johnson being a valuable member of the Committee.

Resident Marge Herzog expressed her condolences.

b. Committee Members

All committee members expressed their sorrow on the news received with respect to the health condition of Committee Member Ken Johnson, and condolences for the loss of Loxahatchee Groves Water Control District Administrator Clete Saunier's mother.

Vice Mayor Ryan Liang expressed his thanks to the Committee Members for their attendance.

c. Concluding Administrative Remarks

Town Manager Mark Kutney expressed their appreciation for the time given by the attending Committee Members at the meeting, and also expressed their sorrow and condolences.

8. Adjournment

Motion: Committee Member Miller moved to **adjourn** the meeting at 8:35 p.m. Committee Member Standish seconded the motion, which passed unanimously. (**Motion carried 4-0**).

**These minutes were approved by the
Finance Advisory & Audit Committee on April 23, 2012.**

Stephen Hainline, Office Coordinator

Lung Chiu, Chair

SEAL

Underwood Management Services Group, LLC

From: Christina Siconolfi <CSiconolfi@BankUnited.Com>
Sent: Thursday, April 12, 2012 8:13 AM
To: 'umsg@att.net'
Cc: 'mkutney@loxahatcheegrovesfl.gov'; 'shainline@loxahatcheegrovesfl.gov'; Kameron Knowlton
Subject: Re: RFP 2012-001 Response - Additional Questions

Mr. Underwood,

Thank you for your questions.

Positive Pay updates hourly from 8 am through 10 pm, on business days. Files received after 10 pm will be updated the next business morning at 8 am.

BankUnited is a public company and a commercial bank. The bank is not currently in discussions to be acquired. In fact, we are planning to add several new branches this year in both Florida and New York. Out growth plans may also include acquiring another institution.

If you have any other questions, please let me know. We look forward to providing a formal presentation. Thank you and have a great day.

Sincerely,

Christina M. Siconolfi, CTP
Vice President Treasury Management Officer
Cell: 561-386-7636

Dear Sirs/Mesdames:

In response to the Town of Loxahatchee Groves Finance Advisory and Audit Committee meeting of March 26, 2012, please accept our response to the following additional questions on Request for Proposal 2012-001.

1. How will the Town earn and interest earnings for a Non-Interest Bearing Account?

Per the RFP pages 25-26; Earnings credit of 25 bps on 100 percent of the average daily positive collected balances... $(\text{Average Collected Balance}) \times (\text{Number of calendar days in the month}) \times (\text{ECR}) / \text{Actual number of days in the year}$ will be used to offset banking service fees.

The Bank would propose that excess balances be transferred via Commercial Electronic Banking (CEO) into allowable investments traded with our Fixed Income Desk. Yields would be based upon market conditions for the investments set forth by the Town. CEO has free and robust features to make movement and tracking of the investments quite simple. The investments would be fully liquid. Please see attached with three example investments.

Goldman Money Market 474:
Rate: .195% (as of 4/18/12)
Rated AAA

JP Morgan Prime Money Market 3605:
Rate: .215% (as of 4/18/12)
Rated AAA

Fidelity Prime Money Market 2014: .
Rate: .193% (as of 4/18/12)
Rated AAA

2. What fees will be associated with this type account?

Maintenance and activity fees as outlined in the RFP Form D.

3. Is there a fee for the remote access deposits services?

Yes, actual price/fee is dependent upon the type of machine(s) and activity. Please provide specifics if a price is desired for inclusion in the RFP. Please see attached.

We would be pleased to make a presentation to the Committee at their convenience should they desire.

Regards,

W. Dane Sheldon

Senior Relationship Manager

Wells Fargo Bank, N.A.

1 to 6 Cents Local Option Fuel Tax

Sections 206.41(1)(e), 206.87(1)(c), and 336.025, Florida Statutes

Summary:

Local governments are authorized to levy a tax of 1 to 6 cents on every net gallon of motor fuel sold in a county. As the result of statewide equalization, this tax is imposed on diesel fuel in each county at the maximum rate of 6 cents per gallon. The tax on motor fuel may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum. Generally, the proceeds may be used to fund transportation expenditures.

General Law Amendments:

There were no general law amendments resulting from the 2011 Regular Legislative Session.

Authorization to Levy:

The tax shall be levied using either of the following procedures.

1. This tax may be levied by an ordinance adopted by a majority vote of the county's governing body or upon approval by referendum. Such ordinance shall be adopted in accordance with the requirements imposed under one of the following two circumstances, whichever is applicable:
 - a. Prior to June 1st, the county may establish by interlocal agreement with one or more of the municipalities located within the county, representing a majority of the population of the incorporated area, a distribution formula for dividing the entire proceeds of this fuel tax among the county government and all eligible municipalities within the county. If no interlocal agreement exists, a new interlocal agreement may be established prior to June 1st. However, any interlocal agreement executed after the initial levy of the tax, extension of the tax, or change in the tax rate, shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds, which are backed by these taxes. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.
 - b. If an interlocal agreement has not been executed, the county may, prior to June 10th, adopt a resolution of intent to levy this tax.
2. If no interlocal agreement or resolution is adopted pursuant to the procedures described in #1 above, then municipalities representing more than 50 percent of the county population may, prior to June 20th, adopt uniform resolutions approving the tax, establishing the duration of the levy and the rate, and setting the date for a county-wide referendum on whether or not to levy the tax. A referendum shall be held in accordance with the provisions of such resolution and applicable state law, provided that the county shall bear the costs of such referendum. The tax shall be levied and collected countywide on January 1st, following 30 days after voter approval.

All impositions and rate changes of this tax shall be levied before July 1st to be effective January 1st of the following year for a period not to exceed 30 years. However, levies of the tax that were in effect on July 1, 2002, and which expire on August 31st of any year may be reimposed at the current authorized rate to be effective September 1st of the year of expiration. Upon expiration, the tax may be re-levied provided that a redetermination of the method of distribution is made.

Counties Eligible to Levy:

All counties are eligible to levy this tax on motor fuel. However, counties and municipalities must meet the same eligibility requirements as specified for the Local Government Half-cent Sales Tax Program and the County and Municipal Revenue Sharing Programs in order to receive proceeds from this tax. Any funds otherwise undistributed because of ineligibility shall be distributed to eligible governments within the county in the same proportion as other local option fuel tax monies. Since the tax is imposed on diesel fuel at the maximum rate of 6 cents in all counties as the result of statewide equalization, each county receives the tax revenues associated with that levy regardless of whether or not the county is levying the tax on motor fuel.

Distribution of Proceeds:

The tax proceeds shall be distributed by the Department of Revenue (DOR) according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. If no interlocal agreement has been established, then the distribution shall be based on the transportation expenditures of each local government for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. This recalculation shall under no circumstances materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by the proceeds. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of the recalculation.

If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local governmental entities, then the parties to the agreement shall review and hold public hearings on the terms of the agreement at least every two years. Additionally, any inland county with a population greater than 500,000 as of July 1, 1996, having an interlocal agreement with one or more of the incorporated areas within the county must utilize the population estimates of local government units as of April 1st of each year for dividing the proceeds. This provision applies only to Orange County.

Authorized Uses of Proceeds:

County and municipal governments may use the tax proceeds for transportation expenditures as defined in s. 336.025(7), F.S. Transportation expenditures are defined to include those expenditures by the local government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs.

1. Public transportation operations and maintenance.
2. Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
3. Roadway and right-of-way drainage.
4. Street lighting.
5. Traffic signs, traffic engineering, signalization, and pavement markings.
6. Bridge maintenance and operation.
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

Small counties, which are defined as having a total population of 50,000 or less on April 1, 1992, and municipalities within such counties are authorized to use the proceeds to fund infrastructure projects, if such

projects are consistent with the local government's approved comprehensive plan. If the approval or denial of the plan has not become final, such projects should be consistent with the plan last submitted to the state land-planning agency. In addition, no more than an amount equal to the proceeds from 4 cents of this tax may be used by the county for the express purpose of paying for a court-ordered refund of special assessments.

Except as provided for in s. 336.025(7), F.S., such funds shall not be used for the operational expenses of any infrastructure. Such funds may be used for infrastructure projects only after the local government, prior to the fiscal year in which the funds are proposed to be used, or if pledged for bonded indebtedness, prior to the fiscal year in which the bonds will be issued, has held a duly noticed public hearing on the proposed use of the funds and adopted a resolution certifying that the local government has met all of the transportation needs identified in its approved comprehensive plan. If the approval or denial of the plan has not become final, the resolution should certify that the local government has met all transportation needs consistent with the plan last submitted to the state land-planning agency. Additionally, the proceeds shall not be pledged for bonded indebtedness for a period exceeding 10 years, with one exception. For the express purpose of using such proceeds in any fiscal year to pay a court-ordered refund of special assessments, the proceeds may be pledged for bonded indebtedness not exceeding 15 years. For these purposes, the term *infrastructure* has the same meaning as provided in s. 212.055, F.S.

Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue any bonds through these provisions and may pledge the revenues from these local option fuel taxes to secure the payment of bonds. Counties and municipalities may join together for the issuance of these bonds.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
90-79	Local option tax funding transportation disadvantaged
92-20	Use of local option gas tax funds
93-12	Distribution of local option gas tax
94-20	Local option gas tax revenues
94-67	Referendum vote creating the City of Port LaBelle
99-70	Municipalities, dredging canals as part of road program
2000-37	Interest on municipal fuel tax fund, uses
2002-02	Local option fuel tax, used for bicycle paths
2010-29	Local option fuel tax, use for electricity and water

The full texts of these opinions are available via a searchable on-line database.¹ Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

1. <http://myfloridalegal.com/ago.nsf/Opinions>

1 to 5 Cents Local Option Fuel Tax

Sections 206.41(1)(e) and 336.025, Florida Statutes

Summary:

County governments are authorized to levy a tax of 1 to 5 cents upon every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. This tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum. The tax proceeds may be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan or for expenditures needed to meet immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments.

General Law Amendments:

There were no general law amendments resulting from the 2011 Regular Legislative Session.

Authorization to Levy:

The tax on motor fuel may be levied by an ordinance adopted by a majority plus one vote of the county's governing body or upon approval by referendum. All impositions and rate changes of the tax shall be levied before July 1st, to be effective January 1st of the following year. However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31st of any year may be reimposed at the current authorized rate to be effective September 1st of the year of expiration. A decision to rescind the tax shall not take effect on any other date than December 31st and shall require a minimum of 60 days notice to the Department of Revenue (DOR) of such decision.

The county may, prior to the tax levy, establish by interlocal agreement with one or more of its respective municipalities representing a majority of the county's incorporated area population, a distribution formula for dividing the entire tax proceeds among the county government and all eligible municipalities. If no interlocal agreement is adopted before the tax's effective date, the revenues shall be distributed according to the transportation expenditures methodology described in detail in the section, Distribution of Proceeds, discussed below. If no interlocal agreement exists, a new agreement may be established prior to June 1st of any year. However, any interlocal agreement established after the initial tax levy or rate change shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds, which are backed by these taxes, and the amounts distributed to each local government shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.

Counties Eligible to Levy:

All counties are eligible to levy this tax. However, counties and municipalities must meet the same eligibility requirements as specified for the Local Government Half-cent Sales Tax Program and the County and Municipal Revenue Sharing Programs in order to receive proceeds from this tax. Any funds otherwise undistributed because of ineligibility shall be distributed to eligible governments within the county in same proportion as other local option fuel tax monies.

Distribution of Proceeds:

The tax proceeds shall be distributed by the DOR according to the distribution factors determined at the local

Office of Economic and Demographic Research

level by interlocal agreement between the county and municipalities within the county's boundaries. If the interlocal agreement does not provide for automatic adjustments or periodic review of the distribution method by the local government entities, then the parties to the agreement shall review and hold public hearings on the terms of the agreement at least every two years. If no interlocal agreement is established, then the distribution shall be based on the transportation expenditures of each local government for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years.

This recalculation shall under no circumstances materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by the proceeds. The amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of the recalculation.

Authorized Uses of Proceeds:

The tax proceeds shall be used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or for expenditures needed to meet immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads shall be deemed to increase capacity and such projects shall be included in the capital improvements element of an adopted comprehensive plan. Routine maintenance of roads is not considered an authorized expenditure.

Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue any bonds through these provisions and may pledge the revenues from these local option fuel taxes to secure the payment of bonds. Counties and municipalities may join together for the issuance of these bonds.

Attorney General Opinions:

Florida's Attorney General has issued the following legal opinions relevant to this revenue source.

<u>Opinion #</u>	<u>Subject</u>
94-20	Local option gas tax revenues
94-67	Referendum vote creating the City of Port LaBelle
97-25	County local option fuel tax funding transit operations
2002-02	Local option fuel tax, used for bicycle paths
2010-29	Local option fuel tax, use for electricity and water

The full texts of these opinions are available via a searchable on-line database.¹ Local government officials seeking more clarification should review the opinions in their entirety. The statutory language pertaining to this revenue source has been amended since its authorization. The reader should keep the date of the opinion in mind when reviewing its relevance to current law or any interpretations that have been articulated in Florida case law.

1. <http://myfloridalegal.com/ago.nsf/Opinions>

The Florida Senate

2011 Florida Statutes

<p style="text-align: center;"><u>TITLE XXVI</u> PUBLIC TRANSPORTATION</p>	<p style="text-align: center;"><u>CHAPTER 336</u> COUNTY ROAD SYSTEM</p>	<p style="text-align: center;"><u>VIEW ENTIRE CHAPTER</u></p>
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336.025 County transportation system; levy of local option fuel tax on motor fuel and diesel fuel.—

(1)(a) In addition to other taxes allowed by law, there may be levied as provided in ss. 206.41(1)(e) and 206.87(1)(c) a 1-cent, 2-cent, 3-cent, 4-cent, 5-cent, or 6-cent local option fuel tax upon every gallon of motor fuel and diesel fuel sold in a county and taxed under the provisions of part I or part II of chapter 206.

1. All impositions and rate changes of the tax shall be levied before July 1 to be effective January 1 of the following year for a period not to exceed 30 years, and the applicable method of distribution shall be established pursuant to subsection (3) or subsection (4). However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31 of any year may be reimposed at the current authorized rate effective September 1 of the year of expiration. Upon expiration, the tax may be relevied provided that a redetermination of the method of distribution is made as provided in this section.

2. County and municipal governments shall utilize moneys received pursuant to this paragraph only for transportation expenditures.

3. Any tax levied pursuant to this paragraph may be extended on a majority vote of the governing body of the county. A redetermination of the method of distribution shall be established pursuant to subsection (3) or subsection (4), if, after July 1, 1986, the tax is extended or the tax rate changed, for the period of extension or for the additional tax.

(b) In addition to other taxes allowed by law, there may be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent, 4-cent, or 5-cent local option fuel tax upon every gallon of motor fuel sold in a county and taxed under the provisions of part I of chapter 206. The tax shall be levied by an ordinance

adopted by a majority plus one vote of the membership of the governing body of the county or by referendum.

1. All impositions and rate changes of the tax shall be levied before July 1, to be effective January 1 of the following year. However, levies of the tax which were in effect on July 1, 2002, and which expire on August 31 of any year may be reimposed at the current authorized rate effective September 1 of the year of expiration.

2. The county may, prior to levy of the tax, establish by interlocal agreement with one or more municipalities located therein, representing a majority of the population of the incorporated area within the county, a distribution formula for dividing the entire proceeds of the tax among county government and all eligible municipalities within the county. If no interlocal agreement is adopted before the effective date of the tax, tax revenues shall be distributed pursuant to the provisions of subsection (4). If no interlocal agreement exists, a new interlocal agreement may be established prior to June 1 of any year pursuant to this subparagraph. However, any interlocal agreement agreed to under this subparagraph after the initial levy of the tax or change in the tax rate authorized in this section shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by taxes authorized by this paragraph, and the amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.

3. County and municipal governments shall use moneys received pursuant to this paragraph for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or for expenditures needed to meet immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. For purposes of this paragraph, expenditures for the

construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads shall be deemed to increase capacity and such projects shall be included in the capital improvements element of an adopted comprehensive plan. Expenditures for purposes of this paragraph shall not include routine maintenance of roads,

(c) Local governments may use the services of the Division of Bond Finance of the State Board of Administration pursuant to the State Bond Act to issue any bonds through the provisions of this section and may pledge the revenues from local option fuel taxes to secure the payment of the bonds. Counties and municipalities may join together for the issuance of bonds issued pursuant to this section.

(d) If an interlocal agreement entered into under this section does not provide for automatic adjustments or periodic review by the local governmental entities of the method of distribution of local option fuel tax revenues, the parties to the agreement shall review and hold public hearings on the terms of the agreement at least every 2 years.

(2)(a) The tax levied pursuant to paragraph (1)(a) shall be collected and remitted in the same manner provided by ss. 206.41(1)(e) and 206.87(1)(c). The tax levied pursuant to paragraph (1)(b) shall be collected and remitted in the same manner provided by s. 206.41(1)(e). The taxes remitted pursuant to this section shall be transferred to the Local Option Fuel Tax Trust Fund, which fund is created for distribution to the county and eligible municipal governments within the county in which the tax was collected and which fund is subject to the service charge imposed in chapter 215. The tax shall be distributed monthly by the department in the same manner provided by s. 336.021(1)(c) and (d). The department shall deduct the administrative costs incurred by it in collecting, administering, enforcing, and distributing back to the counties the tax, which administrative costs may not exceed 2 percent of collections authorized by this section. The total administrative costs shall be prorated among those counties levying the tax according to the following formula, which shall be revised on July 1 of each year: Two-thirds of the amount deducted shall be based on the county's proportional share of the

number of dealers who are registered for purposes of chapter 212 on June 30 of the preceding state fiscal year, and one-third of the amount deducted shall be based on the county's share of the total amount of the tax collected during the preceding state fiscal year. The department has the authority to prescribe and publish all forms upon which reports shall be made to it and other forms and records deemed to be necessary for proper administration and collection of the taxes levied by any county and shall promulgate such rules as may be necessary for the enforcement of this section, which rules shall have the full force and effect of law. The provisions of ss. 206.026, 206.027, 206.028, 206.051, 206.052, 206.054, 206.055, 206.06, 206.07, 206.075, 206.08, 206.09, 206.095, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204, 206.205, 206.21, 206.215, 206.22, 206.24, 206.27, 206.28, 206.41, 206.416, 206.44, 206.45, 206.48, 206.49, 206.56, 206.59, 206.626, 206.87, 206.872, 206.873, 206.8735, 206.874, 206.8741, 206.94, and 206.945 shall, as far as practicable, be applicable to the levy and collection of taxes imposed pursuant to this section as if fully set out in this section.

(b) The provisions of s. 206.43(7) shall apply to the incorrect reporting of the tax levied under this section.

(c) The provisions for refund provided in s. 206.625 are not applicable to the tax levied pursuant to paragraph (1)(a) or paragraph (1)(b) by any county.

(3) The tax authorized pursuant to paragraph (1)(a) shall be levied using either of the following procedures:

(a) The tax may be levied by an ordinance adopted by a majority vote of the governing body or upon approval by referendum. Such ordinance shall be adopted in accordance with the requirements imposed under one of the following circumstances, whichever is applicable:

1. The county may, prior to June 1, establish by interlocal agreement with one or more of the municipalities located therein, representing a majority of the population of the incorporated area within the county, a distribution formula for dividing the entire proceeds of the local option fuel tax among the county government and all eligible municipalities within the county. If no interlocal agreement exists, a new interlocal agreement may be established

prior to August 1, 1986, or June 1 of any year thereafter pursuant to this subparagraph. However, any interlocal agreement agreed to under this subparagraph after the initial imposition of the tax, extension of the tax, or change in the tax rate authorized in this section shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by taxes authorized by this section, and the amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.

2. If an interlocal agreement has not been executed pursuant to subparagraph 1., the county may, prior to June 10, adopt a resolution of intent to levy the tax allowed in paragraph (1)(a).

3. Notwithstanding subparagraphs 1. and 2., any inland county with a population greater than 500,000 as of July 1, 1996, with an interlocal agreement with one or more of the incorporated areas within the county established pursuant to subparagraph 1. must utilize the population estimates of local governmental units as of April 1 of each year pursuant to s. 186.901, for dividing the proceeds of the local option fuel tax contained in such interlocal agreement. However, any interlocal agreement agreed to under this subparagraph after the initial imposition of the tax, extension of the tax, or change in the tax rate authorized in this section shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by taxes authorized by this section, and the amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.

(b) If no interlocal agreement or resolution is adopted pursuant to subparagraph (a)1. or subparagraph (a)2., municipalities representing more

than 50 percent of the county population may, prior to June 20, adopt uniform resolutions approving the local option tax, establishing the duration of the levy and the rate authorized in paragraph (1)(a), and setting the date for a countywide referendum on whether to levy the tax. A referendum shall be held in accordance with the provisions of such resolution and applicable state law, provided that the county shall bear the costs thereof. The tax shall be levied and collected countywide on January 1 following 30 days after voter approval.

(4)(a) If the tax authorized pursuant to paragraph (1)(a) is levied under the circumstances of subparagraph (3)(a)2. or paragraph (3)(b), the proceeds of the tax shall be distributed among the county government and eligible municipalities based on the transportation expenditures of each for the immediately preceding 5 fiscal years, as a proportion of the total of such expenditures for the county and all municipalities within the county. After the initial levy of a tax being distributed pursuant to the provisions of this paragraph, the proportions shall be recalculated every 10 years based on the transportation expenditures of the immediately preceding 5 years. However, such recalculation shall under no circumstances materially or adversely affect the rights of holders of bonds outstanding on July 1, 1986, which are backed by taxes authorized in paragraph (1)(a), and the amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of the recalculation.

(b) Any newly incorporated municipality which is eligible for participation in the distribution of moneys under parts II and VI of chapter 218 and which is located in a county levying the tax pursuant to paragraph (1)(a) or paragraph (1)(b) is entitled to receive a share of the tax revenues. Distribution of such revenues to a newly incorporated municipality shall begin in the first full fiscal year following incorporation. The distribution to a newly incorporated municipality shall be:

1. Equal to the county's per lane mile expenditure in the previous year times the lane miles within the jurisdiction or responsibility of the municipality, in which case the county's share shall be reduced proportionately; or
2. Determined by the local act incorporating the municipality.

Such distribution shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by taxes authorized in this section, and the amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of the redistribution.

(5)(a) By July 1 of each year, the county shall notify the Department of Revenue of the rate of the taxes levied pursuant to paragraphs (1)(a) and (b), and of its decision to rescind or change the rate of a tax, if applicable, and shall provide the department with a certified copy of the interlocal agreement established under subparagraph (1)(b)2. or subparagraph (3)(a)1. with distribution proportions established by such agreement or pursuant to subsection (4), if applicable. A decision to rescind a tax shall not take effect on any date other than December 31 and shall require a minimum of 60 days' notice to the Department of Revenue of such decision.

(b) Any dispute as to the determination by the county of distribution proportions shall be resolved through an appeal to the Administration Commission in accordance with procedures developed by the commission. Pending final disposition of such proceeding, the tax shall be collected pursuant to this section, and such funds shall be held in escrow by the clerk of the circuit court of the county until final disposition.

(6) Only those municipalities and counties eligible for participation in the distribution of moneys under parts II and VI of chapter 218 are eligible to receive moneys under this section. Any funds otherwise undistributed

because of ineligibility shall be distributed to eligible governments within the county in proportion to other moneys distributed pursuant to this section.

(7) For the purposes of this section, "transportation expenditures" means expenditures by the local government from local or state shared revenue sources, excluding expenditures of bond proceeds, for the following programs:

- (a) Public transportation operations and maintenance.
- (b) Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
- (c) Roadway and right-of-way drainage.
- (d) Street lighting.
- (e) Traffic signs, traffic engineering, signalization, and pavement markings.
- (f) Bridge maintenance and operation.
- (g) Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

(8) In addition to the uses specified in subsection (7), the governing body of a county with a population of 50,000 or less on April 1, 1992, or the governing body of a municipality within such a county may use the proceeds of the tax levied pursuant to paragraph (1)(a) in any fiscal year to fund infrastructure projects, if such projects are consistent with the local government's approved comprehensive plan or, if the approval or denial of the plan has not become final, consistent with the plan last submitted to the state land planning agency. In addition, no more than an amount equal to the proceeds from 4 cents per gallon of the tax imposed pursuant to paragraph (1)(a) may be used by such county for the express and limited purpose of paying for a court-ordered refund of special assessments. Except as provided in subsection (7), such funds shall not be used for the operational expenses of any infrastructure. Such funds may be used for infrastructure projects under this subsection only after the local government, prior to the fiscal year in which the funds are proposed to be used, or if pledged for bonded

indebtedness, prior to the fiscal year in which the bonds will be issued, has held a duly noticed public hearing on the proposed use of the funds and has adopted a resolution certifying that the local government has met all of the transportation needs identified in its approved comprehensive plan or, if the approval or denial of the plan has not become final, consistent with the plan last submitted to the state land planning agency. The proceeds shall not be pledged for bonded indebtedness for a period exceeding 10 years, except that, for the express and limited purpose of using such proceeds in any fiscal year to pay a court-ordered refund of special assessments, the proceeds may be pledged for bonded indebtedness not exceeding 15 years. For the purposes of this subsection, "infrastructure" has the same meaning as provided in s. 212.055.

(9) Notwithstanding any other provision of this section, the tax on diesel fuel authorized in this section shall be levied in every county at the rate of 6 cents per net gallon.

History.—s. 55, ch. 83-3; s. 6, ch. 83-138; s. 8, ch. 83-339; s. 1, ch. 84-369; s. 17, ch. 85-81; s. 33, ch. 85-180; s. 123, ch. 85-342; s. 43, ch. 86-152; s. 29, ch. 86-243; s. 71, ch. 87-99; s. 2, ch. 90-351; s. 9, ch. 92-184; s. 280, ch. 92-279; s. 4, ch. 92-309; s. 55, ch. 92-326; s. 33, ch. 93-164; s. 40, ch. 93-206; s. 8, ch. 94-146; s. 53, ch. 94-237; s. 960, ch. 95-148; s. 40, ch. 95-257; s. 1, ch. 95-343; ss. 118, 119, ch. 95-417; ss. 25, 68, ch. 96-323; ss. 18, 19, ch. 96-397; ss. 17, 18, ch. 97-54; s. 9, ch. 2000-266; s. 35, ch. 2001-201; s. 48, ch. 2002-218; s. 3, ch. 2003-86; s. 24, ch. 2003-254; s. 28, ch. 2007-196.

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protection of natural resources; or to finance the closure of county-owned or municipally owned solid waste landfills that have been closed or are required to be closed by order of the Department of Environmental Protection. Any use of the proceeds or interest for purposes of landfill closure before July 1, 1993, is ratified. The proceeds and any interest may not be used for the operational expenses of infrastructure, except that a county that has a population of fewer than 75,000 and that is required to close a landfill may use the proceeds or interest for long-term maintenance costs associated with landfill closure. Counties, as defined in s. 125.011, and charter counties may, in addition, use the proceeds or interest to retire or service indebtedness incurred for bonds issued before July 1, 1987, for infrastructure purposes, and for bonds subsequently issued to refund such bonds. Any use of the proceeds or interest for purposes of retiring or servicing indebtedness incurred for refunding bonds before July 1, 1999, is ratified.

1. For the purposes of this paragraph, the term "infrastructure" means:
 - a. Any fixed capital expenditure or fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of 5 or more years and any related land acquisition, land improvement, design, and engineering costs.
 - b. A fire department vehicle, an emergency medical service vehicle, a sheriff's office vehicle, a police department vehicle, or any other vehicle, and the equipment necessary to outfit the vehicle for its official use or equipment that has a life expectancy of at least 5 years.
 - c. Any expenditure for the construction, lease, or maintenance of, or provision of utilities or security for, facilities, as defined in s. 29.008.
 - d. Any fixed capital expenditure or fixed capital outlay associated with the improvement of private facilities that have a life expectancy of 5 or more years and that the owner agrees to make available for use on a temporary basis as needed by a local government as a public emergency shelter or a staging area for emergency response equipment during an emergency officially declared by the state or by the local government under s. 252.38. Such improvements are limited to those necessary to comply with current standards for public

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Advisory Legal Opinion - AGO 2010-29

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Number: AGO 2010-29

Date: July 13, 2010

Subject: Local option fuel tax, use for electricity and water

Mr. Victor Igwe
Independent Auditor General
Office of the Independent Auditor General
City of Miami
444 Southwest 2nd Avenue, Suite 711
Miami, Florida 33130

RE: LOCAL OPTION FUEL TAX - COUNTIES - MUNICIPALITIES - TRAFFIC EXPENDITURES - use of local option fuel tax to pay for electricity and water to operate street lighting, traffic signals, and water pumps for drainage. s. 336.025, Fla. Stat.

Dear Mr. Igwe:

As the Independent Auditor General for the City of Miami, you ask substantially the following question:

May proceeds from the local option fuel tax authorized in section 336.025, Florida Statutes, be used to fund operational expenditures for storm drainage, street lighting, and traffic signalization?

In sum:

Local option fuel tax revenues levied pursuant to section 336.025, Florida Statutes, may not be used to pay operational expenditures for storm drainage, street lighting, and traffic signalization.

You state that operational expenditures include electricity and water service used to operate traffic signals, street lights, and storm water pumping stations.

Section 336.025, Florida Statutes, authorizes the levy of local option fuel taxes (LOFT) on motor fuel and diesel fuel for local transportation system projects. [1] Fuel taxes levied pursuant to the statute, however, may be used by county and municipal governments "only for transportation expenditures." [2]

The statute defines "transportation expenditures" for purposes of the act as:

"[E]xpenditures by the local government from local or state shared revenue sources, excluding expenditures of bond proceeds, for the following programs:

- (a) Public transportation operations and maintenance.
- (b) Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
- (c) Roadway and right-of-way drainage.
- (d) Street lighting.
- (e) Traffic signs, traffic engineering, signalization, and pavement markings.
- (f) Bridge maintenance and operation.
- (g) Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks." [3] (e.s.)

When a statute enumerates the things upon which it operates, it is ordinarily construed as excluding from its operation all things not expressly mentioned. [4] Thus, a listing of allowed expenditures for LOFT revenues precludes use of such revenues for any other purpose.

The statute clearly authorizes the use of LOFT revenues to fund programs that, among others, provide roadway and right-of-way drainage, street lighting, and traffic signalization.

While not applicable in this instance, section 336.025(8), Florida Statutes, authorizes the governing body of a county with a population of 50,000 or less on April 1, 1992, or the governing body of a municipality within such a county to use local option fuel tax revenues to "fund infrastructure projects, if such projects are consistent with the local government's approved comprehensive plan [.]". The paragraph further states: "Except as provided in subsection (7), such funds shall not be used for the operational expenses of any infrastructure."

Thus, it would appear that the pervasive intent of section 336.025, Florida Statutes, is to provide a revenue source to fund certain road system infrastructure, which in specific instances includes the operation and maintenance costs of such infrastructure. The Legislature has used the terms "maintenance" and "operation" separately. To interpret them to mean the same thing would mean that the Legislature had enacted redundant, useless legislation. [5] The statute should be read such that each term is given its distinct meaning. [6] The projects encompassing drainage, street lighting, and traffic signalization do not specifically state that the cost of their operation is included and would not, therefore, be an authorized expenditure of LOFT funds. This office, however, has commented upon the use of local option fuel tax revenues for the maintenance of a drainage system. [7]

Had the Legislature wished to include the operational cost of street lighting, traffic signalization, and storm drainage, it could easily have done so, as it has for bridges and public transportation. Until legislatively or judicially determined otherwise, therefore, it is my opinion that local option fuel tax revenues levied pursuant to section 336.025, Florida Statutes, may not be used to pay for the operational cost for street lighting, traffic signals, and storm drainage. [8]

Accordingly, it is my opinion that proceeds from the local option fuel tax revenues levied pursuant to section 336.025(1)(a), Florida Statutes, may not be used to pay operational expenditures for storm drainage, street lighting, and traffic signalization.

Sincerely,

Bill McCollum
Attorney General

BM/tals

[1] Section 336.025(1) (a), Fla. Stat., states: "[T]here may be levied as provided in ss. 206.41(1) (e) and 206.87(1) (c) a 1-cent, 2-cent, 3-cent, 4-cent, 5-cent, or 6-cent local option fuel tax upon every gallon of motor fuel and diesel fuel sold in a county and taxed under the provisions of part I or part II of chapter 206." Section 336.025(1) (b), Fla. Stat., provides: "In addition to other taxes allowed by law, there may be levied as provided in s. 206.41 (1) (e) a 1-cent, 2-cent, 3-cent, 4-cent, or 5-cent local option fuel tax upon every gallon of motor fuel sold in a county and taxed under the provisions of part 1 of chapter 206. The tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body of the county or by referendum."

[2] See ss. 336.025(1) (a)2. and 336.025(1) (b)3., Fla. Stat.

[3] Section 336.025(7), Fla. Stat.

[4] See *Thayer v. State*, 335 So. 2d 815, 817 (Fla. 1976).

[5] See, e.g., *Smith v. Piezo Technology and Professional Administrators*, 427 So. 2d 182 (Fla. 1983); *Arnold v. Shumpert*, 217 So. 2d 116 (Fla. 1968); *Neu v. Miami Herald Publishing Company*, 462 So. 2d 821 (Fla. 1985) (in construing legislation, courts should not assume Legislature acted pointlessly); *Sharer v. Hotel Corporation of America*, 144 So. 2d 813 (Fla. 1962) ("[i]t should never be presumed that the legislature intended to enact purposeless and therefore useless, legislation. Legislators are not children who build block playhouses for the purpose, and with the gleeful anticipation, of knocking them down").

[6] See *Pinellas County v. Wooley*, 189 So. 2d 217 (Fla. 2d DCA 1966) (generally, words in a statute will not be construed as surplusage if a reasonable construction which will give them some force and meaning is possible).

[7] See Op. Att'y Gen. Fla. 99-70 (1999) (taxes collected pursuant to section 336.025(1) (a), Florida Statutes, could be used to pay for canal dredging to the extent such work was part of roadway and right-of-way drainage maintenance; such tax revenues could not be used for other canal-related activities, such as the removal of silt and other materials deposited in the canals to prevent water quality degradation, since prevention of water pollution is not a program included within "transportation expenditures"). Cf. Op. Att'y Gen. Fla. 97-25 (1997), in which it was concluded that the county could expend s. 336.025(1) (b), Fla. Stat., tax revenues for the operation and maintenance of a public transportation facility where the

capital improvements element of the county's comprehensive plan identifies the need for such a facility.

[8] See Op. Att'y Gen. 92-20 (1992) (the power of a political subdivision to levy taxes must be expressly and distinctly granted, and must be exercised in strict conformity with the terms of the grant; a legislative grant of taxation power will be strictly construed, since the reasonable presumption is that the state has granted in clear and unmistakable terms all that it intended to grant). Cf. *Joe Hatton, Inc. v. Conner*, 240 So. 2d 145 (Fla. 1970) (legislative power to tax may be exercised through subordinate governmental agencies within definite limitations fixed by law).

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Advisory Legal Opinion - AGO 97-25

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Number: AGO 97-25

Date: May 5, 1997

Subject: County local option fuel tax funding transit operations

Ms. T. Elaine Holmes
Hillsborough Transit Authority Attorney
Post Office Box 172297
Tampa, Florida 33672-0297

Ms. Emeline C. Acton
Hillsborough County Attorney
Post Office Box 1110
Tampa, Florida 33601

RE: COUNTIES--FUEL TAX--TAXATION--TRANSPORTATION--transit authority's use of county local option fuel tax revenue to fund operation of transportation facilities. ss. 163.3177, 336.025, Fla. Stat. (1996 Supp.).

Dear Ms. Holmes and Ms. Acton:

On behalf of the Hillsborough Transit Authority and the Hillsborough County Board of County Commissioners, you ask substantially the following questions:

1. May the 5-cent local option fuel tax levied under section 336.025(1)(b), Florida Statutes (1996 Supplement), be used for public transportation operations and maintenance expenditures or must such tax revenues be used only for capital improvements?
2. Must the expenditures discussed in Question One be specifically identified in the capital improvements element of the county's adopted comprehensive plan?
3. May the county contract with a public transit authority to provide the transportation services enumerated in the capital improvements element of the county's comprehensive plan?

In sum:

1. If the capital improvements element of the Hillsborough County's comprehensive plan identifies the need for a public transportation facility, the local option tax revenues imposed under section 336.025(1)(b), Florida Statutes (1996 Supplement), may be used not only for the capital improvement of such facility but also for its operation and maintenance.
2. The capital improvements element of the county's comprehensive plan must identify the needed public transportation facility, the estimated facility's costs, including operation and maintenance costs, and specify that funding shall come from the local option fuel tax in order for such tax revenues to be used for that purpose.
3. The county commission may contract with and provide funding to the public transit authority to implement the public transportation services referenced in the capital improvements element of the county's comprehensive plan if the county commission determines that such funding serves a county or dual purpose.

Question One

Section 336.025, Florida Statutes (1996 Supplement), authorizes the board of county commissioners, by a majority plus one vote of the board, to levy a "1-cent, 2-cent, 3-cent, 4-cent, or 5-cent local option fuel tax upon every gallon of motor fuel sold in a county and taxed under the provisions of part I of chapter 206." [1] Monies received from such tax must be used "only for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan." [2] Section 336.025(7), Florida Statutes (1996 Supplement), defines "transportation expenditures" for purposes of the statute to mean expenditures by the local government from local or state shared revenue sources, excluding expenditures of bond proceeds, for the following programs:

- "(a) Public transportation operations and maintenance.
- (b) Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.

- (c) Roadway and right-of-way drainage.
- (d) Street lighting.
- (e) Traffic signs, traffic engineering, signalization, and pavement markings.
- (f) Bridge maintenance and operation.
- (g) Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads."

While the definition of transportation expenditures includes public transportation operations and maintenance, the question has been raised as to whether the language of section 336.025(1)(b)3., Florida Statutes (1996 Supplement), limits the use of the tax revenues to capital improvements.

As noted above, section 336.025(1)(b)3., Florida Statutes (1996 Supplement), requires that the revenues received from the tax imposed under section 336.025(1)(b) be used for transportation expenditures needed to meet the requirements of the capital elements of the county's comprehensive plan. In defining "transportation expenditures," the Legislature has expressly included public transportation operations and maintenance. While section 336.025(1)(b)3. requires that the tax revenues be used for those capital improvements, the definition of "transportation expenditures" would appear to permit such revenues to be used for the operations and maintenance of such improvements. This office has previously stated that counties are authorized to use local option fuel tax moneys received pursuant to section 336.025, Florida Statutes, to fund public transportation operations.[3]

You have advised this office that the capital improvements element of the Hillsborough County's comprehensive plan identifies public facilities that are needed in the county. You further state that mass transit is included in the capital improvements element as a "Category A" public facility.

Accordingly, if the capital improvements element of the Hillsborough County's comprehensive plan identifies the need for a public transportation facility, the local option tax revenues imposed under section 336.025(1)(b), Florida Statutes (1996 Supplement), may be used not only for the capital improvement of such facility but also for its operation and maintenance.

Question Two

Section 163.3177(3)(a), Florida Statutes (1996 Supplement), provides that the comprehensive plan shall contain a capital improvements element designed to consider the need for and location of public facilities in order to encourage the efficient utilization of such facilities and sets forth:

- "1. A component which outlines principles for construction, extension, or increase in capacity of public facilities, as well as a component which outlines principles for correcting existing public facility deficiencies, which are necessary to implement the comprehensive plan. The components shall cover at least a 5-year period.
2. Estimated public facility costs, including a delineation of when facilities will be needed, the general location of the facilities, and projected revenue sources to fund the facilities.
3. Standards to ensure the availability of public facilities and the adequacy of those facilities including acceptable levels of service."

Thus, estimated facility costs and projected revenue sources must be included in the capital improvements element of the comprehensive plan. In addition, the plan must contain materials describing the principles, guidelines and standards needed for the orderly and balanced future development of the area.[4] The statute, however, contemplates annual review of the capital improvements element and recognizes that corrections, updates, and modifications may be made.[5]

As discussed in Question One, section 336.025(1)(b), Florida Statutes (1996 Supplement), requires the monies from the local option fuel tax to be used for those transportation expenditures needed to meet the requirements of the capital improvements element of the Hillsborough County's comprehensive plan.

In light of the above, I am of the opinion that the capital improvements element of the county's comprehensive plan must identify the needed public transportation facility, the estimated facility's costs, including operation and maintenance costs, and specify that funding shall come from the local option fuel tax in order for such tax revenues to be used for that purpose.

Question Three

The courts of this state and this office have recognized that county funds may be expended for projects that serve a dual governmental purpose.[6] For example, in Attorney General Opinion 89-84, this office stated that a county, after determining that a county purpose would be served, was

authorized to financially assist the special district created to provide countywide ambulance service. The determination, however, of whether an expenditure serves a county purpose, albeit a dual purpose, must be made by the governing body of the county.

You have not advised this office of any provision prohibiting the county from entering into an agreement with another governmental entity to implement the capital improvements element of the comprehensive plan.

Accordingly, the county commission may contract with and provide funding to the public transit authority to implement the public transportation services referenced in the capital improvements element of the county's comprehensive plan if the county commission determines that such funding serves a county or dual purpose.

Sincerely,

Robert A. Butterworth
Attorney General

RAB/tall

[1] Section 336.025(1)(b), Fla. Stat. (1996 Supp.). Such tax must be levied before July 1, to be effective January 1 of the following year. Section 336.025(1)(b)1., Fla. Stat. (1996 Supp.).

[2] Section 336.025(1)(b)3., Fla. Stat. (1996 Supp.).

[3] See, Op. Att'y Gen. Fla. 90-79 (1990), stating that local option tax moneys may be used to fund transportation services for the transportation disadvantaged.

[4] See, s. 163.3177(1), Fla. Stat. (1996 Supp.), stating that the comprehensive plan shall consist of materials in such descriptive form, written or graphic, as may be appropriate to the prescription of principles, guidelines, and standards for the orderly and balanced future economic, social, physical, environmental and fiscal development of the area.

[5] Section 163.3177(3)(b), Fla. Stat. (1996 Supp.).

[6] See generally, *State v. Sarasota County*, 372 So. 2d 1115 (Fla. 1979); Op. Att'y Gen. Fla. 94-22 (1994), in which this office advised the Monroe County Commission that it was authorized to loan county funds to a municipal service benefit unit for road reconstruction projects that serve a county purpose or a dual county and special district purpose and may require that such monies be repaid upon their collection from property owners within the unit.

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Advisory Legal Opinion - AGO 99-70

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Number: AGO 99-70

Date: November 9, 1999

Subject: Municipalities, dredging canals as part of road program

Mr. David La Croix
Cape Coral City Attorney
Post Office Box 150027
Cape Coral, Florida 33915-0027

RE: MUNICIPALITIES--FUEL TAX--TAXATION--DRAINAGE--TRANSPORTATION--use of tax revenues to clean canals for road and right-of-way drainage. s. 336.025, Fla. Stat.

Dear Mr. La Croix:

You ask substantially the following question:

May tax revenues collected pursuant to section 336.025(1)(a), Florida Statutes, be used to pay to dredge canals that are maintained as part of the city's road and right-of-way drainage program?

In sum:

Taxes collected pursuant to section 336.025(1)(a), Florida Statutes, may be used to pay for canal dredging within the city to the extent that such work is part of roadway and right-of-way drainage maintenance.

Section 336.025(1), Florida Statutes, authorizes a local option gas tax of 1-cent to 6-cents upon every gallon of motor fuel and special fuel sold in a county and taxed under the provisions of Part I or Part II of Chapter 206, Florida Statutes.[1] The statute limits county and municipal governments to using such revenues "only for transportation expenditures." [2] For purposes of the section, "transportation expenditures" is defined to mean expenditures by the local government for the following programs:

- "(a) Public transportation operations and maintenance.
- (b) Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
- (c) Roadway and right-of-way drainage.
- (d) Street lighting.
- (e) Traffic signs, traffic engineering, signalization, and pavement markings.
- (f) Bridge maintenance and operation.
- (g) Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.[3] (e.s.)

In addition to the above-cited uses, counties that had a population of 50,000 or less on April 1, 1992, may use local option gas tax revenues to fund infrastructure projects that are consistent with the local government's approved comprehensive plan or, if the approval or denial of the plan has not become final, consistent with the last plan submitted to the state." [4]

Where a statute enumerates the things upon which it operates, it is ordinarily construed as excluding from its operation all things not expressly mentioned. [5] Thus, the list of expenditures allowed for local option gas tax revenues precludes use of such revenues for any other purpose.

You state that the City of Cape Coral has an extensive system of both freshwater and saltwater canals that serves as an integral part of the city's road and right-of-way drainage system. Determining whether maintenance of the canals is a valid transportation expenditure presents a mixed question of law and fact that may not be made by this office. The city, however, has determined that maintaining the canals is part of its road and right-of-way drainage program and that maintenance of the canals by removal of silt and other materials that may impede the flow of water is imperative to ensure proper road and right-of-way drainage.

Providing adequate road and right-of-way drainage in the form of canals or a retention pond would appear to be a basic requirement for an efficient drainage program and would have the appropriate nexus to be considered a valid transportation expenditure. [6] A determination that canal maintenance is necessary to ensure road and right-of-way drainage, however, would not authorize the use of tax revenues for other canal-related projects. [7]

Accordingly, it is my opinion that taxes collected pursuant to section 336.025, Florida Statutes,

may be used for the maintenance of canals by dredging and removal of silt and other material that would impede the flow of water as a part of the city's road and right-of-way drainage program.

Sincerely,

Robert A. Butterworth
Attorney General

RAB/tls

[1] Section 336.025(1) (a), Fla. Stat.

[2] Section 336.025(1) (a)2., Fla. Stat.

[3] Section 336.025(7), Fla. Stat.

[4] Section 336.025(8), Fla. Stat.

[5] See, *Thayer v. State*, 335 So. 2d 815, 817 (Fla. 1976).

[6] Cf., Op. Att'y Gen. Fla. 97-25 (1997); in which it was concluded that the county could expend s. 336.025(1) (b), Fla. Stat., tax revenues for the operation and maintenance of a public transportation facility where the capital improvements element of the county's comprehensive plan identifies the need for such a facility.

[7] The materials provided indicate a determination that "silt and other materials deposited in the canals along with the stormwater be removed from time-to-time to prevent water quality degradation." Prevention of water pollution would not be a program included within "transportation expenditures" allowed under s. 336.025(1), Fla. Stat.

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Advisory Legal Opinion - AGO 85-53

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Number: AGO 85-53

Date: July 8, 1985

Subject: Service charge charged by clerk from gas tax money

Mr. Michael A. Rider
Attorney for Glades County Board of County Commissioners
13 Oak Street
Post Office Box 608
Lake Placid, Florida 33852

Dear Mr. Rider:

This is in response to your request, in your capacity as attorney for the Glades County Board of County Commissioners for an opinion on the following question:

UPON AUTHORIZATION BY THE BOARD OF COUNTY COMMISSIONERS, MAY THE CLERK PAY TO HIMSELF FROM THE "FIFTH AND SIXTH CENT" GAS TAX MONIES A SERVICE CHARGE OR ADMINISTRATION FEE FOR HIS EFFORTS IN PROVIDING INVESTMENT, ACCOUNTING AND BOOKKEEPING SERVICES FOR THOSE FUNDS ON BEHALF OF THE BOARD?

Your letter of inquiry states that the Clerk of the Circuit Court for Glades County, acting on behalf of the Board of County Commissioners of that county, has experienced "a tremendous increase in accounting and bookkeeping costs" through his office due to the administration of "fifth and sixth cent" gas tax funds. You note that the clerk has asked the Board of County Commissioners for authorization to charge some type of fee against these gas tax funds for investment, accounting and bookkeeping services. This opinion is expressly limited to a consideration only of the clerk's authority to charge a service charge or administrative fee from the fifth and sixth cent gas tax.

As a general rule, public officers, such as the clerk of the circuit court, have no legal claim for official services rendered, except when and to the extent that, compensation is provided by law; when no compensation is provided, the rendition of such service is deemed to be gratuitous. Attorney General Opinions 67-44; 79-8; 75-250; 51-160, January 14, 1951, Biennial Report of Attorney General, 1951-1952, p. 42; 53-188, August 6, 1953, Biennial Report of Attorney General, 1953-1954, p. 255; Rawls v. State ex rel. Nolan, 122 So. 222 (Fla.1929); Gavagan v. Marshall, 33 So.2d 862 (Fla.1948); Pridgeon v. Folsom, 181 So.2d 222 (1 D.C.A. Fla., 1965). See also, 14 C.J.S. Clerks of Courts s 9 (noting that clerk takes his office cum onere and must perform gratuitously those official duties for which no compensation is provided by law). The right to fees collected by an officer depends on statute, and fee statutes are to be strictly construed. Bradford v. Stoutamire, 38 So.2d 684 (Fla.1948); 67 C.J.S. Officers and Public Employees s 224(b). See also, s 5(c), Art. II, State Const., which expressly provides that the "powers, duties, compensation and method of payment of state and county officers shall be fixed by law" (e.s.); s 1(d), Art. VIII, State Const., providing that the clerk of the circuit court, a county officer, where not otherwise provided by county charter or special law approved by vote of the electors, serves as "ex officio clerk of the board of county commissioners, auditor, recorder and custodian of all county funds"; s 16, Art. V, State Const.; ss 125.17 and 28.12, F.S.; Alachua County v. Powers, 351 So.2d 32 (Fla.1977).

The tax monies involved in your question--the "fifth and sixth cent" gas tax--are imposed pursuant to s 9(c), Art. XII, State Const., therein referred to as the "second gas tax." Both the State Constitution, s 9(c) (1), and its statutory implementation, s 206.41, F.S., specify this tax to be "two cents per gallon." This tax was labelled "second gas tax" in s 16, Art. IX of the 1885 Constitution, as amended, to distinguish it from the state tax already imposed on like fuels and in effect at that time. See, Ch. 15659, 1931, Laws of Florida, and former s 208.04, F.S. 1941, subsequently codified as s 206.41, F.S., and then amended in 1983 to delete reference to and description of the "first gas tax." Section 206.41, F.S., for purposes of clarity, designates the second gas tax as the "constitutional gas tax." I also note that this tax is distinct from that imposed pursuant to s 206.60, F.S., "County tax on motor fuel," which is alluded to in your letter.

Nothing in s 9(c), Art. XII, appears to authorize the clerk to collect a fee or charge for the services described in your letter; s 9(c) (4) merely provides in pertinent part for these monies to be "allocated to the account of each of the several counties" in the amounts specified therein. Moreover, my review of the pertinent statutes has not revealed any statutory provision which would authorize payment to the clerk of a fee for his efforts in providing accounting and bookkeeping

services for the tax monies in question.

Additionally, my research did not reveal, nor have you brought to my attention, any special law which authorizes such a fee. See, ss 206.41; 206.45(1) (providing for remittance of the constitutional gas tax to the State Board of Administration for distribution as provided in the State Constitution); s 206.47 (implementation of the constitutional scheme of distribution); ss 215.20 and 215.22 (providing for a service charge to be deducted from the Gas Tax Collection Trust Fund [which contains constitutional gas tax funds, among other types of gas taxes] with such service charge or deduction to be deposited in the General Revenue Fund); s 339.083 [transferred to s 336.022, F.S. (1984 Supp.)] (providing for a county transportation trust fund into which all funds received by a county for transportation shall be deposited, specifying that "[n]o expenditures other than transportation expenditures authorized by law shall be made from such fund," and providing for periodic audit by the Auditor General to assure that these funds are expended in accordance with law); Ch. 28, ss 28.12 and 28.24. Compare, s 28.24(13) (authorizing a service charge for "receiving money into the registry of court," which duty is to be distinguished from the clerk's duties as "custodian of all county funds," imposed by s 1, Art. VIII and implemented by ss 28.12 and 125.17). And see, AGO 75-241 (distinguishing county funds from money in the registry of court).

However, the provisions of s 28.33, F.S., "Investment of county funds" do provide authority for the clerk, under certain circumstances, to retain interest earned from investment of surplus funds. Section 28.33 provides in pertinent part:

Except for interest earned on moneys deposited in the registry of the court, all interest accruing from moneys deposited shall be deemed income of the office of the clerk of the circuit court investing such moneys and shall be deposited in the same account as are other fees and commissions of the clerk's office.... (FN1) (e.s.)

Attorney General Opinions 75-241 and 75-241A, in construing s 28.33, concluded that the circuit court clerk is entitled to retain as income of his office the earnings from investments of his own funds, such as fees and commissions, and from the investments of surplus county funds when specifically authorized by resolution of the board of county commissioners to invest such funds and to credit the interest thereon as income of his office. See also, *Alachua County v. Powers*, supra (also construing s 28.33 and concluding that the clerk has investment discretion of county funds except for those surplus funds directed by the board of county commissioners to be invested pursuant to their directions), and AGO 82-29 (reiterating the rules stated in *Powers*, supra, and AGO 75-241A).

In summary, until legislatively or judicially determined otherwise, it is my opinion that the clerk of the circuit court is not authorized to exact a service charge or administration fee from "fifth and sixth cent" gas tax monies for his efforts in providing investment, accounting and bookkeeping services for those funds on behalf of the board of county commissioners; however, the clerk may retain as income of the office of clerk of the circuit court the earnings from investments of surplus county funds except as otherwise directed by the board of county commissioners.

Sincerely,

Jim Smith
Attorney General

Prepared by:

Anne Curtis Terry
Assistant Attorney General

FN1 I note in passing that s 28.33 was amended in 1982 (Ch. 82-117, Laws of Florida) following the 1980 judgment of the Supreme Court of the United States in *Webb's Fabulous Pharmacies, Inc. v. Beckwith*, 449 U.S. 155 (U.S.1980), on remand, *Beckwith v. Webb's Fabulous Pharmacies, Inc.*, 394 So.2d 1009 (Fla.1981), finding a portion of s 28.33 (as it existed prior to the 1982 amendment) unconstitutional. The amended statute is presumptively valid and must be given effect until the courts declare otherwise.

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Advisory Legal Opinion - AGO 79-43

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Number: AGO 79-43

Date: April 26, 1979

Subject: Surplus second gas tax, authorized use

COUNTY ROADS--AUTHORIZED USES OF SURPLUS SECOND GAS TAX REVENUES

**To: Gerald Holley, County Attorney, Holmes and Washington Counties,
Chipley**

Prepared by: Cecil L. Davis, Jr., Assistant Attorney General

QUESTIONS:

- 1. Can the surplus second gas tax funds be used for the purchase of road equipment?**
- 2. Does resurfacing or widening of a road constitute new construction or maintenance under the provisions of s. 9(c)(5), Art. XII, State Const., and s. 206.47(7), F. S.?**
- 3. Does the fact that the county has bonded the surplus second gas**

tax and will receive several years' money in a large sum affect the use of that money, and can the money be used for the acquisition of right-of-way?

SUMMARY:

Surplus second gas tax funds returned to the county may not be used for the purchase of road machinery, such funds being restricted to the acquisition and construction of roads. Resurfacing of existing roads is statutorily treated as maintenance, not new construction, and surplus second gas tax funds may not be used to resurface existing roads. New construction of roads may or may not include the widening of an existing highway with the use of second gas tax funds; that is a mixed question of law and fact and must be decided on a case-by-case basis by the courts. Unless the second gas tax funds received by a county have been pledged to the payment of bonds, any surplus of such funds may be used by a county in the purchase of right-of-way for future road construction.

The fifth-cent and sixth-cent motor fuel tax, or second gas tax, was originally levied by s. 16, Art. IX, State Const. 1885. See s. 206.41(4)(b), F.S. Section 16(c), Art. IX of the 1885 Constitution governed the priorities as to the expenditure of the second gas tax funds and charged the State Board of Administration with the responsibility of using these funds, first, to pay principal and interest on any bonds or fuel tax anticipation certificates issued pursuant to s. 16, Art. IX; second, to establish a sinking fund to meet future requirements of such bonds and fuel tax anticipation certificates when it appeared that anticipated future income would not equal the scheduled payments; and, third, to remit any remaining balance in the fund on the basis of 80 percent to the State Road Department for, in part, the "construction or reconstruction" of state "roads or bridges" within the county and 20 percent to the appropriate county commission "for use on roads or bridges therein."

The levy of the second gas tax was continued by s. 9(c), Art. XII of the 1968 revision of the Constitution, which substantially revised the expenditure priorities of s. 16, Art. IX, State Const. 1885. Under s. 9(c)(5), Art. XII, State Const., the State Board of Administration is required to remit the proceeds of the second gas tax allocated to each county's account, for use in such county, on the basis of 80 percent to the Department of Transportation, the state agency which supervises the state road system, and 20 percent to the governing body of each county. The percentage allocated to the county may be increased by general law. Such proceeds of the second gas tax, subject to allocation under s. 9(c)(5), must be utilized exclusively for the following three priorities.

". . . payment of obligations pledging revenues allocated pursuant to Article IX, Section 16 of the Constitution of 1885, as amended, and any refundings thereof . . . payment of debt service on bonds issued as provided [by s. 9(c)(5)] to finance the acquisition and construction of roads as defined by law, and . . . the acquisition and construction of roads." (Emphasis supplied.)

"Road" is defined by s. 334.03(7), F. S., to include, among other things, "highways, and other ways open to travel by the public, including the roadbed, right-of-way . . . necessary for the maintenance of travel . . ." Subsections (16), (17), (21), and (23) of s. 334.03 define, respectively, collector roads, local roads, urban minor arterial roads, and county road systems.

It is clear from reading the above priorities that second gas tax funds remaining after satisfaction of priority one, relative to obligations incurred under the 1885 Constitution and refundings thereof, must be expended only for the "acquisition and construction of roads," as defined in s. 334.03, F. S., either by payment of debt service on bonds under priority two or by expenditures under priority three.

Section 206.47(7), F. S., also limits the expenditure of surplus second gas tax funds to the "acquisition and construction of roads" and provides in part as follows:

". . . The remaining gas tax funds credited to each county are surplus gas tax funds and shall be divided, 80 percent to the Department of Transportation and 20 percent to the Board of County Commissioners of the County for the acquisition and construction of roads." (Emphasis supplied.)

AS TO QUESTION 1:

Your first question concerns whether the surplus of the second gas tax may be used for the purchase of "road equipment." Section 9(c)(5), Art. XII, State Const., and s. 206.47(7), F. S., make no reference to road equipment or other operating capital outlays but restrict the use of second gas tax funds to the "acquisition and construction of roads." The use of the terminology "acquisition and construction of roads" indicates an intent to limit the surplus second gas tax funds to fixed capital outlays or expenditures for long-term capital improvements or projects which will last for an indefinite period rather than short-term expenditures for the purchase of equipment or operating capital outlays or other current operational expenses.

Under the well-established rule of construction, *expressio unius est*

exclusio alterius, the express mention of one or more things implies the exclusion of all others, and when the Constitution or a statute expressly enumerates the things upon which it is to operate, it is to be construed as excluding from its operation all things not expressly mentioned. *Ideal Farms Drainage Dist. v. Certain Lands*, 19 So.2d 234 (Fla. 1944); *Interlachen Lakes Estates, Inc. v. Snyder*, 304 So.2d 433 (Fla. 1973); and *In Re Advisory Opinion of Governor Civil Rights*, 306 So.2d 520 (Fla. 1975). Thus, the acquisition and construction of capital projects such as roads, as contemplated by s. 9(c)(5), Art. XII, State Const., and s. 206.47(7), F. S., do not include the acquisition or purchase of road equipment.

Nor should the provisions of s. 206.47(10), F. S., be construed to allow the expenditure of surplus second gas tax funds for the purchase of road equipment. Section 206.47(10), originally enacted by Ch. 69-304, Laws of Florida, following adoption of the Revised Constitution of 1968, provides for distribution of the remaining 20 percent surplus gas tax funds to the board of county commissioners "for use in the county." However, s. 9(c)(5), Art. XII, State Const., specifies that the proceeds of the second gas tax subject to allocation to the several counties under s. 9(c)(5) shall be used, among other things, "for the acquisition and construction of roads." Thus, in order to preserve the constitutionality of s. 206.47(10), I must construe s. 206.47(10) to mean that the remaining 20 percent surplus gas funds be "use(d) in the county" to "finance the acquisition and construction of roads as defined by law" or "for the acquisition and construction of roads" as limited and prescribed by s. 9(c)(5), Art. XII, State Const. Cf. s. 206.47(7), providing in pertinent part: "20 percent to the (county commission) for the acquisition and construction of roads."

Therefore, unless and until judicially determined to the contrary, I am compelled to conclude that surplus second gas tax funds may not be used to purchase road equipment.

AS TO QUESTION 2:

In the construction of constitutional provisions, the words and terms utilized are given their usual and obvious meaning unless the text suggests to the contrary. *City of Jacksonville v. Glidden Company*, 169 So. 216 (Fla. 1936). This principle also applies to the construction of statutory provisions. *Pedersen v. Green*, 105 So.2d 1 (Fla. 1958).

In Black's Law Dictionary (4th Rev. ed. 1968), the term "construction" is defined as, among other things, "the creation of something new, as distinguished from the repair or improvement of something already existing." 16A C.J.S. *Construction*, p. 1234,

defines the term to mean the building or erecting of something which theretofore did not exist, the creation of something new rather than the repair or improvement of something already existing. See also Board of Sup'rs of Covington County v. State Highway Commission, 194 So. 743 (Miss. 1940), stating that the word "construction," in its ordinary sense, means to build or erect something which therefore did not exist. It is therefore my opinion that, in the sense the word "construction" is used in s. 206.47(7), F. S., and in s. 9(c)(5), Art. XII, State Const., the term means the creation or building of new roads and does not encompass the resurfacing, repair, or improvement of an existing road.

Pursuant to s. 334.03(26), F. S., the "mineral sealing or resurfacing of lengthy sections of roadway" is included within the definition of "periodic maintenance" which is defined to mean "[a]ctivities which are large in scope and require a major work effort to restore deteriorated components of the transportation system to a safe and serviceable condition . . ." The resurfacing of existing roads is therefore treated by the Legislature as maintenance, rather than new construction. Thus, surplus second gas tax funds should not be used to resurface existing roads.

Regarding whether widening of an existing road constitutes new construction or maintenance, 94 C.J.S. *Widen*, p. 616, defines the word "widen" in its ordinary sense to mean "to increase in width; to extend." Black's Law Dictionary (4th Rev. ed. 1968), p. 1770, contains the identical definition.

As noted above, the term "construction," as used in s. 206.47(7), F. S., and in s. 9(c)(5), Art. XII, State Const., means the creation or building of new roads and does not encompass the resurfacing, repair, or improvement of an existing road. The term "maintenance" is treated by the Legislature as "routine maintenance" and "periodic maintenance" under the definitional provisions of s. 334.03(25) and (26), F. S. Routine maintenance is defined under s. 334.03(25) as

"[p]avement patching, shoulder repair, cleaning and repair of drainage ditches and structures, mowing, bridge inspection and maintenance, pavement striping, litter cleanup, and such other similar activities of minor scope as are necessary to maintain a safe and efficient transportation system."

Periodic maintenance is defined under s. 334.03(26) as those "[a]ctivities which are large in scope and require a major work effort to restore deteriorated components of the transportation system to a safe and serviceable condition . . ." While this statute defines "periodic maintenance" to include certain major repairs and the resurfacing of lengthy sections of roadway, it expressly provides

that it is not limited to the activities listed therein.

Thus, whether the widening of an existing road or a part thereof constitutes routine or periodic maintenance, as defined by the Legislature, or the construction of a new road within the meaning of the language "acquisition and construction of roads," as used in s. 9(c)(5), Art. XII, State Const., and s. 206.47(7), F. S., is a mixed question of law and fact, beyond my authority to adjudicate or decide and must be determined on a case-by-case basis by the courts. Therefore, I am unable to categorically state whether the mere widening of an existing road or a part thereof would constitute "construction" within the meaning of the words "acquisition and construction" as used in the above-stated constitutional and statutory provisions.

It should be noted that in *Anderson v. City of North Miami Beach*, 99 So.2d 861 (Fla. 1958), the court held in part that under s. 170.01, F. S., which authorized a municipality to levy special assessments for the "construction" and "paving" of streets, a municipality had implicit authority to widen pavement and to assess property especially benefited thereby, notwithstanding that the word "widen" was not used in the statute. The court reasoned that to adopt the opposite view would mean that, once a municipality had constructed and paved a street and completed the street of a given width, the municipality would have exhausted its authority as to selection of width of the street and would therefore be confined to repairing and repaving the width first constructed. No such statutory provisions and considerations present in the *Anderson* case, *supra*, are involved in the instant case, however, and the constitutional limitations on the expenditure of particular tax revenues applicable to the questions you have raised were not involved in the *Anderson* decision, *supra*.

AS TO QUESTION 3:

When the surplus second gas tax funds have been pledged as security for, or in payment of, a bond issue pursuant to constitutional authority, the county may not use or expend such second gas tax funds in a manner which would violate or impair the bond contract, the Constitution, or any applicable statutes, nor can the bond proceeds be diverted from the purpose for which the bonds were issued and sold. Otherwise, the use of second gas tax funds is governed by s. 9(c)(5), Art. XII, State Const., and s. 206.47, F. S. (for the acquisition and construction of roads), which authorized uses would not be affected by the source of such receipts or the manner in which the funds are received. Therefore, receipt of several years of revenue from the second gas tax (derived from bonds) in a lump sum will not affect its use, provided the bond

contract is not violated or otherwise impaired or the constitutional and statutory mandates violated.

As to whether the proceeds of the bonds secured by the surplus second gas tax receipts may be used for the acquisition of right-of-way, it is apparent that the acquisition of right-of-way is an essential component of highway construction. Indeed, the Florida Transportation Code (Chs. 334-339, F. S.) defines the term "road" to include the "roadbed" and "right-of-way." See s. 334.03(7). Furthermore, the term "right-of-way" is defined in s. 334.03(9) to mean "[1]and in which the state, the department, a county or a municipality owns the fee or has an easement devoted to or required for the use as a public road." Accordingly, it is my opinion that the acquisition of a "right-of-way" for a county road which is a part of the county road system, as defined by s. 334.03(23), would be a legitimate item for expenditure of surplus second gas tax funds.

To summarize, it is my opinion that surplus second gas tax funds may not be used to purchase road equipment. In the sense the word "construction" is used in s. 9(c)(5), Art. XII, State Const., and in s. 206.47(7), F. S., the term means the creation or building of new roads and does not encompass the resurfacing, repair, or improvement of existing roads. Resurfacing of existing roads is statutorily treated as maintenance, not new construction, and surplus second gas tax funds may not be used to resurface existing roads. Whether the widening of an existing road or a part thereof constitutes maintenance, as statutorily defined, or construction of a new road within the meaning of s. 9(c)(5), Art. XII, State Const., and s. 206.47(7), limiting the use of surplus second gas tax funds to the "acquisition and construction of roads," is a mixed question of law and fact beyond the authority of the office of the Attorney General to decide and must be determined by the courts on a case-by-case basis. Proceeds of bonds secured by pledge of surplus second gas tax funds may not be used for purposes violative of constitutional and statutory limitations or that impair the bond contract. The bond proceeds may not be diverted from the purposes for which the bonds were issued and sold. Authorized uses of such proceeds are not affected by the source from which derived. The proceeds of such bonds may be used for the acquisition of a right-of-way, as defined by s. 334.03(9), F. S., for a county road, as defined by s. 334.03(7), which is a part of a county road system, as defined by s. 334.03(23).

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The Florida Senate

SB 1768: Local Option Fuel Taxes

GENERAL BILL by Diaz de la Portilla

[Track This Bill](#)

Local Option Fuel Taxes; Cites this act as the "Local Option Fuel Tax Act." Provides legislative findings. Revises the definition of "transportation expenditures" for purposes of specified provisions that restrict the use of local option fuel tax funds by counties and municipalities. Provides for severability.

Last Action: 04/27/2011 Withdrawn from further consideration -SJ 540

Effective Date: July 1, 2011

Bill History

DATE	CHAMBER	ACTION
03/04/2011	Senate	• Filed
03/10/2011	Senate	• Referred to Community Affairs; Transportation; Budget -SJ 200 • Introduced -SJ 200
04/27/2011	Senate	• Withdrawn from Community Affairs; Transportation; Budget -SJ 540 • Withdrawn from further consideration -SJ 540

Related Bills

BILL NUMBER	SUBJECT	SPONSOR	RELATIONSHIP	LAST ACTION	TRACK BILLS
H 0637	Local Option Fuel Taxes	Clemens	Similar	05/07/2011 H Died in Transportation and Highway Safety Subcommittee	<input type="checkbox"/>
S 1180	Transportation	Latvala	Compare	05/07/2011 S Died on Calendar	<input type="checkbox"/>

Bill Text

VERSION	POSTED	FORMAT
S 1768	03/04/2011 at 2:25 PM	Web Page PDF

Committee Amendments

NO COMMITTEE AMENDMENTS AVAILABLE

By Senator Diaz de la Portilla

36-01334-11

20111768__

1 A bill to be entitled
2 An act relating to local option fuel taxes; providing
3 a short title; providing legislative findings;
4 amending s. 336.025, F.S.; revising the definition of
5 "transportation expenditures" for purposes of
6 specified provisions that restrict the use of local
7 option fuel tax funds by counties and municipalities;
8 providing for severability; providing an effective
9 date.

10
11 Be It Enacted by the Legislature of the State of Florida:

12
13 Section 1. This act may be cited as the "Local Option Fuel
14 Tax Act."

15 Section 2. Legislative findings.-

16 (1) The Legislature finds that to ensure an integrated and
17 balanced transportation system that is economically competitive,
18 ensures mobility, and provides for the public safety and general
19 welfare of the people of the state, local governments need to
20 build, operate, maintain, and repair comprehensive roadway
21 networks.

22 (2) The Legislature finds that the need for local
23 governments to operate and maintain the enumerated
24 transportation programs funded by the local option fuel tax is
25 critical for comprehensive roadway networks.

26 (3) The Legislature finds that expressly providing for the
27 use of local option fuel tax funds for the operation and
28 maintenance of the enumerated transportation programs under s.
29 336.025(7), Florida Statutes, is important to provide the
30 counties and municipalities stability in their financial
31 planning and management.

32 Section 3. Subsection (7) of section 336.025, Florida
33 Statutes, is amended to read:

34 336.025 County transportation system; levy of local option
35 fuel tax on motor fuel and diesel fuel.-

36 (7) For the purposes of this section, "transportation
37 expenditures" means expenditures by the local government from
38 local or state shared revenue sources, excluding expenditures of
39 bond proceeds, for the following programs:

40 (a) Public transportation operations and maintenance.

41 (b) Roadway and right-of-way maintenance and equipment and
42 structures used primarily for the storage and maintenance of
43 such equipment.

44 (c) Roadway and right-of-way drainage installation,
45 operation, maintenance, and repair.

46 (d) Street lighting installation, operation, maintenance,
47 and repair.

48 (e) Traffic signs, traffic engineering, signalization, and
49 pavement markings, installation, operation, maintenance, and
50 repair.

51 (f) Bridge maintenance and operation.

52 (g) Debt service and current expenditures for
53 transportation capital projects in the foregoing program areas,
54 including construction or reconstruction of roads and sidewalks.

55 Section 4. If any provision of this act or its application
56 to any person or circumstance is held invalid, the invalidity
57 does not affect other provisions or applications of the act
58 which can be given effect without the invalid provision or
59 application, and to this end the provisions of this act are
60 severable.

61 Section 5. This act shall take effect July 1, 2011.

Floor Amendments

NO FLOOR AMENDMENTS AVAILABLE

Vote History - Committee

NO COMMITTEE VOTE HISTORY AVAILABLE

Vote History - Floor

NO VOTE HISTORY AVAILABLE

Citations - Statutes

- [336.025](#) - County transportation system; levy of local option fuel tax on motor fuel and diesel fuel.

Citations - Constitution

NO CONSTITUTIONAL CITATIONS FOUND FOR SENATE BILL 1768.

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The Florida Senate

CS/CS/CS/HB 599: Transportation and Mitigation Programs

GENERAL BILL by Economic Affairs Committee; Transportation and Economic Development Appropriations Subcommittee; Transportation and Highway Safety Subcommittee; Pilon; (CO-INTRODUCERS) Adkins; Brandes; Dorworth

[Track This Bill](#)

Transportation and Mitigation Programs; Directs Florida Seaport Transportation & Economic Development Council to develop guidelines for project funding; authorizes DOT to subject projects funded under program to specified audit; increases amount of funding DOT is required to include in its annual legislative budget request for Florida Seaport Transportation & Economic Development Program; creates Intermodal Logistics Center Infrastructure Support Program within DOT; requires department to establish pilot program to open certain limited access highways and bridges to bicycles & other human-powered vehicles; revises powers & duties of department relating to jurisdictional responsibility, designating facilities, & highway landscaping; requires local governmental authority to bear costs of work on utility facility that was initially installed to serve governmental entity or its tenants.

Last Action: 04/13/2012 Signed by Officers and presented to Governor

Effective Date: July 1, 2012

Bill History

DATE	CHAMBER	ACTION
11/08/2011	House	• Filed
11/15/2011	House	• Referred to Transportation and Highway Safety Subcommittee; Agriculture and Natural Resources Subcommittee; Transportation and Economic Development Appropriations Subcommittee; Economic Affairs Committee -HJ 60
11/29/2011	House	• On Committee agenda-- Transportation and Highway Safety Subcommittee, 12/06/11, 3:35 pm, 306 HOB --Workshopped
01/09/2012	House	• On Committee agenda-- Transportation and Highway Safety Subcommittee, 01/11/12, 3:35 pm, 306 HOB
01/10/2012	House	• Introduced -HJ 60
01/11/2012	House	• CS by Transportation and Highway Safety Subcommittee; YEAS 12 NAYS 0 -HJ 229
01/17/2012	House	• Pending review of CS under Rule 7.19(c) • CS by Transportation and Highway Safety Subcommittee read 1st time -HJ 223
01/19/2012	House	• Now in Agriculture and Natural Resources Subcommittee -HJ 235
01/20/2012	House	

THE FLORIDA SENATE
2012 SUMMARY OF LEGISLATION PASSED
Committee on Transportation

CS/CS/CS/HB 599 — Transportation and Mitigation Programs

by Economic Affairs Committee; Transportation and Economic Development Appropriations Subcommittee; Transportation and Highway Safety Subcommittee; and Rep. Pilon (CS/CS/SB 824 by Environmental Preservation and Conservation Committee; Transportation Committee; and Senators Dean and Gaetz)

This bill contains a number of changes to the laws which are administered by or affect the Florida Department of Transportation (FDOT or department). The provisions of this bill:

- Allow FDOT additional opportunities in choosing between various mitigation methods when wetland mitigation is required for transportation projects.
- Allow FDOT district secretaries' and executive directors' professional engineering licensure to be issued in another state.
- Add citrus harvesting equipment and citrus fruit loaders to those types of vehicles that are allowed to travel on the highway between farms while still being entitled to a refund of the state motor fuel tax and allow them to travel on public roads, from the point of production to the point of long-term storage and back, despite maximum height, width and length limitations.
- Increase minimum funding of the Florida Seaport Transportation and Economic Development (FSTED) program from \$8 million to \$15 million annually.
- Create the Strategic Port Investment Initiative to set aside an additional \$35 million annually from the Statewide Transportation Trust Fund for certain seaport projects which are selected jointly by FDOT and representatives of the state's ports.
- Create the Intermodal Logistics Center (ILC) Infrastructure Support Program and allocate \$5 million per year towards funding for up to 50% of the eligible costs of local government or private projects at ILC facilities that meet certain criteria.
- Allow designated seaports to make use of offsite stormwater management facilities under certain conditions.
- Call for a Statewide Seaport and Waterways System Plan, which is to be developed by FDOT and must identify 5-, 10-, and 20-year needs for the seaport system along with projects needed to ensure the success of the transportation system as a whole.
- Revise the definition of motor vehicles as related to tolls in order to accurately ticket toll violators who are driving truck-trailer combinations.
- Authorize FDOT to explore the use of the shoulder of limited access facilities for vehicular traffic under certain circumstances.
- Create a 2-year pilot program which will allow bicycles to use limited access bridges under certain circumstances.
- Remove the requirement to send toll violation notices Return Receipt Requested and stipulate that mailing of the citation constitutes legal notification.
- Allow local governments to regulate the use of Segways on sidewalks.
- Clarify that a straight truck-trailer combination may not exceed 68 feet in overall length.

This summary is provided for information only and does not represent the opinion of any Senator, Senate Officer, or Senate Office.

- Increase the number of low-speed vehicles that may be operated on certain public streets by revising the definition of low-speed vehicles to include gasoline-fueled vehicles.
- Allow municipalities participating in the Federal Aviation Administration FAA's pilot program on private ownership of airports to lease or sell an airport and related property to a private party subject to FDOT approval if state funds were provided to the municipality pursuant to s. 332.007, F.S.
- Repeal the definition of "Florida Intrastate Highway System", refer the definition of "Functional Classification" to federal law, and significantly amend the definition of "State Highway System."
- Limit the FDOT landscaping program by preventing the use of funds for landscaping associated with resurfacing projects and declaring the 1.5% of funds contracted for construction projects that are used in the program is to be calculated on a statewide basis.
- Require FDOT to develop a Freight Mobility and Trade Plan.
- Mandate certain actions by FDOT when they receive an inspection report which either recommends a limit on a bridge, or recommends closing a bridge.
- Clarify requirements of FDOT to use noise abatement on new capacity projects.
- Extend the date on which the ninth cent fuel tax and the local option fuel tax must be levied from before July 1 to before October 1, and expand the allowable use of the revenues collected by the tax to include the installation, operation, maintenance and repair of street lighting, traffic signs, traffic engineering, signalization, and pavement markings.
- Expand the type of security which may be provided before installing certain monuments at rest areas in case the monument must be removed.
- Comport Disadvantaged Business Enterprises law to Federal law.
- Allow local governments to transfer right of way by deed instead of using maps, in order to reduce the cost of the transfer.
- Amend the duties of a utility owner to initiate work to alleviate interference with a road or rail corridor within 30 days of notice and to complete the work within a reasonable time. Provisions establishing responsibilities of the department and other transportation authorities (including local governments) are revised to create uniformity in application throughout the section.
- Regulate certain installations under local government control so as to relieve FDOT's liability in certain lawsuits under the Americans with Disabilities Act.
- Establish FDOT's authority to establish tolls on certain future limited access facilities in the State Highway System and, along with other toll authorities, to pursue the collection of unpaid tolls and associated fees and other amounts to which it is entitled by using private attorneys or collection agents.
- Authorize FDOT to contract with other entities to make use of the department's toll collection and billing systems on non-FDOT transportation systems.
- Allow for bond issuance on high-occupancy toll lanes or express lanes, with certain restrictions on usage.

- Authorize the Department of Environmental Protection (FDEP) to develop rules providing for a general statewide rule controlling stormwater management permits for airside activities at airports.
- Allow flexibility in the permitting of stormwater treatment facilities for transportation facilities due to their linear nature and allow alternatives to onsite treatment and remove FDOT's responsibility for providing stormwater treatment for adjacent landowners' stormwater permits.
- Repeal the unused Rest Area Information Panel Program and authorize FDOT to seek Federal Highway Administration approval of a tourist-oriented commerce sign pilot program for small businesses.
- Extend for two years, a pilot program allowing the Palm Beach County School District to recognize its business partners by publicly displaying its business partners' names on district property in unincorporated areas.
- Expedites the summary proceedings of certain environmental permit hearings and renders a judge's decision related to the permit a recommended order.
- Create a study of the Pinellas Suncoast Transit Authority (PSTA) and the Hillsborough Area Regional Transit Authority (HART) in order to achieve improvements in regional transit connectivity and implementation of operational efficiencies and service enhancements that are consistent with the regional approach to transit identified in the Tampa Bay Area Regional Transportation Authority's (TBARTA's) Regional Transportation Master Plan.
- Direct the Florida Transportation Commission to study the potential cost savings made available by sharing certain resources between expressway authorities.
- Designate a portion of State Road 818 in Broward County as Pembroke Park Boulevard.
- Create an additional defense which may used to rebut red light camera violations involving a vehicle registered to deceased persons.
- Allow recipients of the Combat Infantry Badge or Combat Action Badge to purchase a special license plate indicating such receipt.
- Transfer the Beachline-East Expressway to the Turnpike Enterprise and allocates funds from such transfer to pay for FDOT's obligation to fund the Wekiva Parkway.
- Codify provisions related to repayment of operations and maintenance costs borne by the department for OOCEA facilities under the terms of a certain memorandum of understanding (MOU) and prohibits the authority from issuing bonds except as permitted by the MOU. Lease-purchase agreement provisions are also codified.
- Clarify that FDEP is the sole environmental permitting authority for the Wekiva Parkway and that FDOT shall locate the precise corridor alignment in Seminole County.
- Creates legislative intent, definitions, licensure, and insurance requirements for the testing of autonomous vehicle technology.
- Designates a portion of 118th Avenue North in Pinellas County as the St. Pete Crosstown.
- Corrects a number of cross-references.

If approved by the Governor, these provisions take effect on July 1, 2012 unless otherwise expressly provided within the act.

Vote: Senate 40-0; House 93-20



**INTERLOCAL AGREEMENT FOR THE FUNDING OF
CONSTRUCTION, RECONSTRUCTION AND MAINTENANCE OF
PUBLIC ROADS LOCATED WITHIN
THE TOWN OF LOXAHATCHEE GROVES**

FILE NUM 2008023401 CR BOOK/PAGE 233321401 DATE: 07/14/2008 11:53:25 Pgs 1401 - 1407 (7pgs)
Sharon R. Beck, CLERK & COMPTROLLER

This **INTERLOCAL AGREEMENT** is made and entered into by and between:

TOWN OF LOXAHATCHEE GROVES, a municipal corporation existing under the laws of the state of Florida, hereafter referred to as "TOWN,"

and

LOXAHATCHEE GROVES WATER CONTROL DISTRICT, an independent special district existing under the laws of the state of Florida, hereafter referred to as "DISTRICT".

WITNESSETH:

WHEREAS, this Agreement is entered into pursuant to §163.01, Florida Statutes, also known as the "Florida Interlocal Cooperation Act of 1969"; and

WHEREAS, the DISTRICT is an independent special district of the State of Florida, the powers and responsibilities of which are defined in Chapter 189 and 298, Florida Statutes, and in Chapters 99-425 as amended by Chapter 2004-410, Laws of Florida (collectively the "District's Authorizing Legislation") (collectively the "District's Authorizing Legislation"); and

WHEREAS, the TOWN is a municipal corporation of the State of Florida, the powers of which are defined in the TOWN's Charter and State law; and

WHEREAS, the DISTRICT has constructed and owns, operates and maintains public roads within the boundaries of the TOWN; and

WHEREAS, the TOWN is the recipient of certain revenue, the use of which is dedicated to public roads within the TOWN's boundaries; and

WHEREAS, the TOWN desires to enter into an interlocal agreement with the DISTRICT for funding of construction, reconstruction and maintenance of public roads within the TOWN; and

WHEREAS, the Town Council and the District Board of Supervisors has determined that this Agreement is in the best interest of the health, safety, and welfare of the residents within the TOWN and the landowners within the DISTRICT.

NOW, THEREFORE, IN CONSIDERATION of the mutual terms, conditions, promises, covenants and payments hereafter set forth, DISTRICT and TOWN agree as follows:

ARTICLE I - RECITALS

- 1.1 The foregoing recitations are true and correct and are hereby incorporated herein by reference. All exhibits to this Agreement are hereby deemed a part hereof.

ARTICLE 2 - FUNDING OF PUBLIC ROAD COSTS

- 2.1 Upon receipt of its share of the Local Option Fuel Taxes, TOWN agrees to reimburse the DISTRICT in an amount not to exceed **TWO HUNDRED FORTY THOUSAND DOLLARS (\$240,000.00)** for transportation-related expenditures as provided for in Section 336.025, Florida Statutes.
- 2.2 Upon the DISTRICT's submission of acceptable documentation needed to substantiate its cost of construction, reconstruction and maintenance of public roads within the TOWN, the TOWN agrees to reimburse the District the amount established in **Section 2.1**, above. The TOWN will use its best efforts to provide said funds to the DISTRICT on a reimbursement basis within forty-five (45) days of receipt of all information required in **Section 2.4**, below.
- 2.3 The TOWN's obligation is limited to its payment obligation and shall have no obligation to any other person or entity.
- 2.4 The DISTRICT shall furnish to the Town Clerk an invoice requesting reimbursement, accompanied by proof of disbursement satisfactory to the TOWN. If disbursement is made or is owed by the DISTRICT to third party vendors, the invoice will be accompanied by a list of each invoice paid or payable by the DISTRICT and shall include the vendor invoice number, invoice date, the amount payable, and, if applicable, a copy of the respective check.

ARTICLE 3 - TERM OF AGREEMENT

- 3.1 This Agreement shall be deemed to have commenced on the Effective Date provided in Section 6.11, below, and shall terminate as provided in Sections 3.2 through 3.5, below.
- 3.2 This Agreement may be terminated for cause by either party upon thirty (30) days written notice given by the terminating party to the other party setting forth the breach. If the breaching party corrects the breach within thirty (30) days after written notice of same, to the satisfaction of the terminating party, the Agreement shall remain in full force and effect. If such breach is not corrected within thirty (30) days of receipt of notice of breach, the terminating party may terminate the Agreement.
- 3.3 Termination of this Agreement for cause shall include, but not be limited to: failure of the parties to suitably perform the services required under this Agreement, and failure of the parties to continuously perform the services required by the terms and conditions of this

Agreement in a manner calculated to meet or accomplish the objectives set forth herein, notwithstanding whether any such breach was previously waived or cured.

3.4 The Agreement may be terminated upon the mutual agreement of TOWN and DISTRICT.

3.5 Notice of termination shall be provided in accordance with Article 5, "NOTICES," herein.

ARTICLE 4 - GOVERNMENTAL IMMUNITY; INDEMNIFICATION

4.1 Independent Contractor: DISTRICT acknowledges that it is merely a recipient of TOWN funding and, as such, is an independent contractor and not an agent or servant of TOWN or its TOWN Council. DISTRICT further acknowledges that the TOWN's duty under this Agreement is limited to contributing the identified funds to DISTRICT and that DISTRICT will use the funds to construct, reconstruct and maintain public roads within the TOWN in the manner provided herein. TOWN shall exercise no control over or responsibility for the improvements made by DISTRICT. In the event a claim or lawsuit is brought against TOWN, its officers, employees, servants or agents, arising from or relating to the DISTRICT Improvements or any matter that is the responsibility of DISTRICT under this Agreement, DISTRICT will indemnify and hold harmless the TOWN in the manner and to the extent set forth in Section 4.2, below.

4.2 Hold Harmless and Indemnification: The parties hereto agree, to the extent permitted by law to:

(A) indemnify, save and hold harmless the other, their officers, employees, servants or agents, and to defend said persons from any such claims, liabilities, causes of action and judgments of any type whatsoever arising out of or relating to the negligent or wrongful acts or omissions of each relating to their obligations under this Agreement; and

(B) be responsible for their own costs, attorney's fees and expenses in connection with such claims, liabilities or suits except as may be incurred due to the negligent performance of this Agreement by the negligent party. The forgoing indemnity shall survive the termination or expiration of this Agreement. A party shall not be deemed to assume any liability for the negligent or wrongful acts, or omissions of the other party (or parties). Nothing contained herein shall be construed as a waiver by the parties of the liability limits established in Section 768.28, Florida Statutes.

ARTICLE 5 - NOTICES

5.1 Any and all notices given or required under this Agreement shall be in writing and may be delivered in person or by United States mail, postage prepaid, first class and certified, return receipt requested, or by hand-delivery with a request for a written receipt of acknowledgement of delivery, addressed to the party for whom it is intended at the place last specified. The place for giving notice shall remain the same as set forth herein until changed

in writing in the manner provided for in this article. For the present, the parties designated the following:

TO TOWN OF LOXAHATCHEE GROVES:

Mayor David Browning
P. O. Box 1202
Loxahatchee Groves, FL 33470

With copy to:

D. J. Doody, Esq., Town Attorney
Goren, Cherof, Doody & Ezrol, P.A.
3099 East Commercial Boulevard
Suite 200
Fort Lauderdale, FL 33308

TO LOXAHATCHEE GROVES WATER CONTROL DISTRICT:

Clete J. Saunier, District Administrator
P. O. Box 407
Loxahatchee Groves, FL 33470

With copy to:

Mary M. Viator, Esq., District Legal Counsel
Caldwell Pacetti Edwards Schoech & Viator LLP
One Clearlake Centre
250 South Australian Avenue, Suite 600
West Palm Beach, Florida 33401

ARTICLE 6 - MISCELLANEOUS PROVISIONS

- 6.1 **ASSIGNMENT:** The parties to the Agreement shall have NO right to assign, transfer, or otherwise encumber this Agreement, without the express consent of the other party.
- 6.2 **WAIVER:** The waiver by any party to this Agreement of any failure on the part of another party to perform in accordance with any of the terms or conditions of this Agreement shall not be construed as a waiver of any future or continuing similar or dissimilar failure.
- 6.3 **THIRD PARTY BENEFICIARIES:** Neither TOWN nor DISTRICT intends to directly or substantially benefit a third party by this Agreement. Therefore, the parties agree that there are no third party beneficiaries to this Agreement and that no third party shall be entitled to

assert a claim against either of them based on this Agreement. The parties expressly acknowledge that it is not their intent to create any rights or obligations in any third person or entity under this Agreement.

- 6.4 **SEVERABILITY:** The invalidity of any provision of this Agreement shall in no way affect the validity of any other provision.
- 6.5 **ENTIRE AGREEMENT:** It is understood and agreed that this Agreement incorporates and includes all prior negotiations, agreements or understandings applicable to the matters contained herein and the parties agree that there are no commitments, agreements or understandings concerning the subject matter of this Agreement that are not contained in this document. Accordingly, it is agreed that no deviation from the terms hereof shall be predicated upon any prior representations or agreements, whether oral or written.
- 6.6 **JOINT PREPARATION:** The parties acknowledge that they have sought and received whatever competent advice and counsel as was necessary for them to form a full and complete understanding of all rights and obligations here and that the preparation of this Agreement has been a joint effort. The language agreed to expresses their mutual intent and their resulting documents shall not, solely, as a matter of judicial construction, be construed more severely against one of the parties than the other.
- 6.7 **APPLICABLE LAW AND VENUE:** This Agreement shall be interpreted and construed in accordance with and governed by the laws of the State of Florida. Any controversies or legal problems arising out of this Agreement and any action involving the enforcement or interpretation of any rights hereunder shall be submitted to the jurisdiction of the State Court of the 15th Judicial Circuit of Palm Beach County, Florida, the venue site and shall be governed by the laws of the State of Florida. To encourage prompt and equitable resolution of any litigation that may arise hereunder, each party hereby waives any rights it may have to trial by jury of any such litigation.
- 6.8 **AMENDMENTS:** No modification, amendment, or alteration of the terms or conditions contained herein shall be effective unless contained in a written document prepared with the same or similar formality as this Agreement and executed by both parties.
- 6.9 **MULTIPLE ORIGINALS:** This Agreement may be fully executed in multiple copies by all parties, each of which, bearing original signatures, shall have the force and effect of an original document.
- 6.10 **FILING WITH CLERK OF CIRCUIT COURT.** An executed original of this Agreement and any amendment(s) hereto shall be filed with the Clerk of the Circuit Court in and for Palm Beach County, Florida.

- 6.11. **EFFECTIVE DATE.** This Agreement and any amendment hereto shall take effect upon its filing with the Clerk of Circuit Court, as provided in Sections 3.1 and 6.10, above, and Section 163.01(11), Florida Statutes.

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

IN WITNESS WHEREOF, the parties hereto have made and executed this Interlocal Agreement between TOWN and DISTRICT on the respective dates under each signature: TOWN, signing by and through its _____, authorized to execute same by Council action on the 16th day of June, 2009 and the DISTRICT, signing by and through its _____, authorized to execute same by Board of Supervisor's action on the 22nd day of June, 2009.

Executed by **TOWN** this 16th day of June, 2009

TOWN OF LOXAHATCHEE GROVES, a
Florida Municipal Corporation

ATTEST:

Matthew Lippman
Town Clerk

By David Browning
David Browning
Mayor

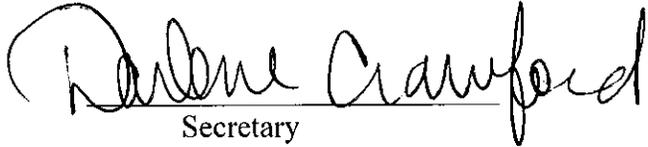
[TOWN SEAL]

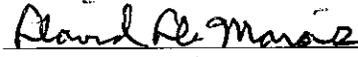
APPROVED AS TO FORM:
[Signature]
By _____
Town Attorney

Executed by **DISTRICT** this 22nd day of June, 2009

**LOXAHATCHEE GROVES WATER
CONTROL DISTRICT**, an Independent
Special District of the State of Florida

ATTEST:


Secretary

By 
David DeMarois
Chairman

[DISTRICT SEAL]

July 19, 2011

2011 AMENDMENT TO INTERLOCAL AGREEMENT FOR THE FUNDING OF CONSTRUCTION, RECONSTRUCTION AND MAINTENANCE OF PUBLIC ROADS LOCATED WITHIN THE TOWN OF LOXAHATCHEE GROVES

This **INTERLOCAL AGREEMENT** is made and entered into by and between:

TOWN OF LOXAHATCHEE GROVES, a municipal corporation existing under the laws of the state of Florida, hereafter referred to as "TOWN,"

and

LOXAHATCHEE GROVES WATER CONTROL DISTRICT, an independent special district existing under the laws of the state of Florida, hereafter referred to as "DISTRICT".

WITNESSETH:

WHEREAS, this 2011 Amendment to Interlocal Agreement for the Funding of Construction, Reconstruction and Maintenance of Public Roads within the Town of Loxahatchee Groves is entered into pursuant to §163.01, Florida Statutes, also known as the "Florida Interlocal Cooperation Act of 1969"; and

WHEREAS, in June, 2009, the DISTRICT and TOWN entered into an Interlocal Agreement for the Funding of Construction, Reconstruction and Maintenance of Public Roads ("Interlocal Agreement") within the Town of Loxahatchee Groves, recorded at Official Records Book 23332, Page 1401, in the public records of Palm Beach County, Florida, and

WHEREAS, in 2010, the TOWN and DISTRICT amended the Interlocal Agreement to provide for a reimbursement figure for the 2010-2011 Fiscal Year; and,

WHEREAS, the TOWN and DISTRICT desire to amend the Interlocal Agreement to provide for a reimbursement figure for the 2011-2012 Fiscal Year.

NOW, THEREFORE, IN CONSIDERATION of the mutual terms, conditions, promises, covenants and payments hereafter set forth, DISTRICT and TOWN agree as follows:

1.1 The foregoing recitations are true and correct and are hereby incorporated herein by reference. All exhibits to the Interlocal Agreement are hereby deemed a part hereof.

2.1 Section 2.1 of the Interlocal Agreement is hereby amended to read as follows:

Upon receipt of its share of the Local Option Fuel Taxes for Fiscal Year 2011-2012, TOWN agrees to reimburse the DISTRICT in an amount not to exceed

ONE HUNDRED FIFTY THOUSAND DOLLARS (\$150,000.00) for transportation-related expenditures as provided for in Section 336.025, Florida Statutes.

3.1 All terms and conditions of the Interlocal Agreement not in conflict herewith shall remain in full force and effect. In the event of any conflict between this 2011 Amendment and the Interlocal Agreement, the terms and conditions of this 2011 Amendment shall prevail.

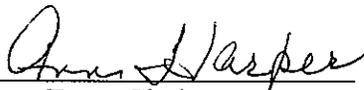
3.2 Pursuant to Section 6.11 of the Interlocal Agreement, this 2011 Amendment shall take effect upon its filing with the Clerk of Circuit Court, as provided in Sections 3.1 and 6.10 of the Interlocal Agreement, and Section 163.01(11), Florida Statutes.

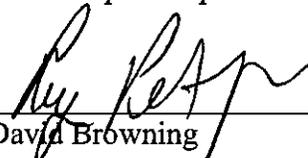
IN WITNESS WHEREOF, the parties hereto have made and executed this Interlocal Agreement between TOWN and DISTRICT on the respective dates under each signature: TOWN, signing by and through its Town Council, authorized to execute same by Council action on the 19th day of July, 2011 and the DISTRICT, signing by and through its _____, authorized to execute same by Board of Supervisor's action on the ____ day of _____, 2011.

Executed by TOWN this 19th day of July, 2011

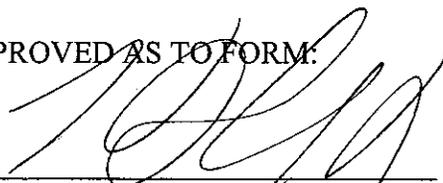
TOWN OF LOXAHATCHEE GROVES,
a Florida Municipal Corporation

ATTEST:


Town Clerk

By  FOR
David Browning
Mayor

[TOWN SEAL]

APPROVED AS TO FORM:
By 
Town Attorney

Executed by **DISTRICT** this _____ day of _____, 2011

**LOXAHATCHEE GROVES WATER
CONTROL DISTRICT**, an Independent
Special District of the State of Florida

ATTEST:

By _____

Chairman

Secretary

[DISTRICT SEAL]

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**FILED WITH THE CLERK OF CIRCUIT COURT
IN AND FOR PALM BEACH COUNTY, FLORIDA
THIS _____ DAY OF _____, 2011.**

**FOR: SHARON R. BOCK,
CLERK AND COMPTROLLER
PALM BEACH COUNTY, FLORIDA**

BY: _____

ASSISTANT CLERK

[CLERK'S SEAL]



LOXAHATCHEE GROVES WATER CONTROL DISTRICT

#129

March 28, 2011

Frank R. Spence
Town Manager
Town of Loxahatchee Groves
14579 Southern Blvd.
Suite 2
Loxahatchee, Florida 33470

RE: INTERLOCAL AGREEMENT FOR THE FUNDING OF CONSTRUCTION,
RECONSTRUCTION AND MAINTENANCE OF PUBLIC ROADS

Dear Mr. Spence:

Pursuant to the above referenced Agreement, I am submitting a copy of Transaction Detail Report which includes invoices showing payment made by LOXAHATCHEE GROVES WATER CONTROL DISTRICT for "Road Improvement and maintenance expenditures".

Please remit the amount due of \$66,482.54.

101-541-341
~~009-290-806~~ (64)

If there is anything else that is required, please call me at (561) 793-0884 by voice or at (561) 795-6157 by facsimile.

Sincerely,
Loxahatchee Groves Water Control District

Carmen Patricia Geraine
Carmen Patricia Geraine
District Clerk/Bookkeeper

/cpg
Enclosures

*Approved
RSP
3/30/11*

11:12 AM

03/28/11

Accrual Basis

Loxahatchee Groves Water Control District
Transaction Detail by Account

October 1, 2010 through March 25, 2011

Type	Date	Num	Name	Memo	Split	Amount	Balance
538.341 - ROAD MAINTENANCE SERVICES							
3412 - ROAD MAINTENANCE							
Bill	2/18/2011	6052127	HOME DEPOT CREDIT SERVICES	MARCELLA BLVD. SPEED HUMP PAINT	202.1 - A/P - CURRENT YEAR	164.61	164.61
Bill	2/18/2011	6052127	HOME DEPOT CREDIT SERVICES	MARCELLA BLVD. TO PAINT THE SPEED HUMPS	202.1 - A/P - CURRENT YEAR	0.00	164.61
Deposit	3/24/2011	001442	TOWN OF LOXAHATCHEE GROVES FL	HOME DEPOT INVOICE 6052127 / MARCELLA BLVD.,	104 - CASH IN BANK SUNTRUST BANK	-164.61	0.00
Total 3412 - ROAD MAINTENANCE						0.00	0.00
Total 538.341 - ROAD MAINTENANCE SERVICES							
538.44 - EQUIPMENT LEASES							
4406 - JOHN DEERE BACKHOE/LOADER							
Bill	10/12/2010	1205897	JOHN DEERE CREDIT	EQUIPMENT LEASES	202.1 - A/P - CURRENT YEAR	1,036.20	1,036.20
Bill	11/11/2010	1211433	JOHN DEERE CREDIT	EQUIPMENT LEASES	202.1 - A/P - CURRENT YEAR	1,036.20	2,072.40
Bill	12/12/2010	1216897	JOHN DEERE CREDIT	EQUIPMENT LEASES	202.1 - A/P - CURRENT YEAR	1,036.20	3,108.60
Bill	1/12/2011	1222183	JOHN DEERE CREDIT	EQUIPMENT LEASES	202.1 - A/P - CURRENT YEAR	1,036.20	4,144.80
Bill	2/9/2011	1227441	JOHN DEERE CREDIT	EQUIPMENT LEASES	202.1 - A/P - CURRENT YEAR	1,036.20	5,181.00
Bill	3/12/2011	1233061	JOHN DEERE CREDIT	EQUIPMENT LEASES	202.1 - A/P - CURRENT YEAR	1,036.20	6,217.20
Total 4406 - JOHN DEERE BACKHOE/LOADER						6,217.20	6,217.20
4407 - FORD WATER TRUCK 2							
Bill	10/1/2010	011623049	DCFS USA LLC	SCHEDULE NO. 9 PAYMENT EQUIPMENT LEASES	202.1 - A/P - CURRENT YEAR	3,678.63	3,678.63
Bill	12/3/2010	011718948	DCFS USA LLC	SCHEDULE NO. 10 PAYMENT EQUIPMENT LEASES	202.1 - A/P - CURRENT YEAR	3,678.63	7,357.26
Bill	2/2/2011	011807365	MERCEDES-BENZ FINANCIAL SVCS	SCHEDULE NO. 11 PAYMENT EQUIPMENT LEASES	202.1 - A/P - CURRENT YEAR	3,678.63	11,035.89
Total 4407 - FORD WATER TRUCK 2						11,035.89	11,035.89
4408 - JOHN DEERE TRACTOR MOWER							
Bill	11/22/2010	1212419	JOHN DEERE CREDIT	EQUIPMENT LEASES	202.1 - A/P - CURRENT YEAR	2,280.70	2,280.70
Bill	2/20/2011	1229000	JOHN DEERE CREDIT	EQUIPMENT LEASES	202.1 - A/P - CURRENT YEAR	2,280.70	4,561.40
Total 4408 - JOHN DEERE TRACTOR MOWER						4,561.40	4,561.40
Total 538.44 - EQUIPMENT LEASES							
538.46 - REPAIR & MAINT. SERVICES							
4602 - CAT 12H MOTOR GRADER							
Bill	10/21/2010	5536621-00	CERTEX USA INC.	EQUIPMENT GRADER BLADE	202.1 - A/P - CURRENT YEAR	684.75	684.75
Bill	10/21/2010	5536621-00	CERTEX USA INC.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	0.00	684.75
Bill	11/24/2010	P101_0011974	KELLY TRACTOR CO.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	52.30	737.05
Bill	11/24/2010	P101_0011974	KELLY TRACTOR CO.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	0.00	737.05
Bill	12/2/2010	P101_0012188	KELLY TRACTOR CO.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	4.95	742.00
Bill	12/2/2010	P101_0012188	KELLY TRACTOR CO.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	0.00	742.00
Bill	12/2/2010	P101_0012188	KELLY TRACTOR CO.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	23.10	765.10
Bill	12/10/2010	P101_0012523	KELLY TRACTOR CO.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	0.00	765.10
Bill	12/10/2010	P101_0012523	KELLY TRACTOR CO.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	251.37	1,016.47
Bill	12/13/2010	P101_0012561	KELLY TRACTOR CO.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	0.00	1,016.47
Bill	12/13/2010	P101_0012561	KELLY TRACTOR CO.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	110.00	1,126.47
Bill	12/17/2010	294251	RAMOND MALDONADO DBA RAY'S TIRE SERVICE	EQUIPMENT REPAIRS	202.1 - A/P - CURRENT YEAR	3.70	1,130.17
Bill	12/17/2010	P101_0012748	KELLY TRACTOR CO.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	0.00	1,130.17
Bill	12/17/2010	P101_0012748	KELLY TRACTOR CO.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	157.64	1,287.81
Bill	1/13/2011	E39909	LINDER INDUSTRIAL MACHINERY COMPANY	EQUIPMENT PARTS / BLADE 41 TRNSFR*	202.1 - A/P - CURRENT YEAR	0.00	1,287.81
Bill	1/13/2011	E39909	LINDER INDUSTRIAL MACHINERY COMPANY	EQUIPMENT PARTS / BLADE 41 TRNSFR*	202.1 - A/P - CURRENT YEAR	384.06	1,671.87
Bill	1/13/2011	SV1026127	KELLY TRACTOR CO.	EQUIPMENT SERVICE MAINTENANCE	202.1 - A/P - CURRENT YEAR	0.00	1,671.87
Bill	1/13/2011	SV1026127	KELLY TRACTOR CO.	EQUIPMENT SERVICE MAINTENANCE	202.1 - A/P - CURRENT YEAR	28.58	1,700.43
Bill	1/25/2011	P101_0013942	KELLY TRACTOR CO.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	0.00	1,700.43
Bill	1/25/2011	P101_0013942	KELLY TRACTOR CO.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	219.09	1,919.52
Bill	3/4/2011	E40369	LINDER INDUSTRIAL MACHINERY COMPANY	EQUIPMENT PARTS / 5/8X2-1/ H-26	202.1 - A/P - CURRENT YEAR	0.00	1,919.52
Bill	3/4/2011	E40369	LINDER INDUSTRIAL MACHINERY COMPANY	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	27.98	1,947.50
Bill	3/4/2011	P101_0015594	KELLY TRACTOR CO.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	0.00	1,947.50
Bill	3/4/2011	P101_0015594	KELLY TRACTOR CO.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	60.00	2,007.50
Bill	3/22/2011	294256	RAMOND MALDONADO DBA RAY'S TIRE SERVICE	EQUIPMENT REPAIRS	202.1 - A/P - CURRENT YEAR	2,007.50	2,007.50
Total 4602 - CAT 12H MOTOR GRADER						2,007.50	2,007.50
4603 - FORD DUMP TRUCK							
Bill	10/25/2010	240789	ORIGINAL EQUIPMENT COMPANY	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	15.00	15.00
Bill	11/2/2010	25674	GAR-P INDUSTRIES, INC.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	73.41	88.41
Bill	11/2/2010	25674	GAR-P INDUSTRIES, INC.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	0.00	88.41
Total 4603 - FORD DUMP TRUCK						88.41	88.41

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Accrual Basis

Loxahatchee Groves Water Control District
Transaction Detail by Account

October 1, 2010 through March 25, 2011

Type	Date	Num	Name	Memo	Split	Amount	Balance
4611 - FORD WATER TRUCK							
Bill	11/02/2010	245325	ORIGINAL EQUIPMENT COMPANY	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	64.93	64.93
Bill	11/02/2010	370718	MAKO HOSE & RUBBER CO. INC.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	145.04	209.97
Bill	11/10/2010	370718	MAKO HOSE & RUBBER CO. INC.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	0.00	209.97
Bill	11/24/2010	250720	ORIGINAL EQUIPMENT COMPANY	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	50.87	260.84
Bill	11/29/2010	4570122173	TIRE CENTERS, LLC	EQUIPMENT TIRE REPAIRS	202.1 - A/P - CURRENT YEAR	106.95	367.79
Bill	12/10/2010	017549	MOORE'S TRUE VALUE HARDWARE, INC.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	3.47	371.26
Bill	12/10/2010	017549	MOORE'S TRUE VALUE HARDWARE, INC.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	0.00	371.26
Bill	12/10/2010	255418	ORIGINAL EQUIPMENT COMPANY	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	201.00	572.26
Bill	1/18/2011	294263	RAMOND MALDONADO DBA RAY'S TIRE SERVICE	EQUIPMENT REPAIRS	202.1 - A/P - CURRENT YEAR	112.00	684.26
Bill	1/19/2011	267097	ORIGINAL EQUIPMENT COMPANY	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	17.91	702.17
Bill	1/28/2011	375317	MAKO HOSE & RUBBER CO. INC.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	17.68	719.85
Bill	1/28/2011	375317	MAKO HOSE & RUBBER CO. INC.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	94.37	719.85
Bill	2/23/2011	294279	RAMOND MALDONADO DBA RAY'S TIRE SERVICE	EQUIPMENT REPAIRS	202.1 - A/P - CURRENT YEAR	0.00	830.85
Bill	3/2/2011	280945	ORIGINAL EQUIPMENT COMPANY	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	111.00	925.22
Bill	3/16/2011	294292	RAMOND MALDONADO DBA RAY'S TIRE SERVICE	EQUIPMENT REPAIRS	202.1 - A/P - CURRENT YEAR	88.00	1,013.22
Bill	3/22/2011	294296	RAMOND MALDONADO DBA RAY'S TIRE SERVICE	EQUIPMENT REPAIRS	202.1 - A/P - CURRENT YEAR	60.00	1,073.22
Bill	3/24/2011	294299	RAMOND MALDONADO DBA RAY'S TIRE SERVICE	EQUIPMENT REPAIRS	202.1 - A/P - CURRENT YEAR	90.00	1,163.22
Bill	3/25/2011	294300	RAMOND MALDONADO DBA RAY'S TIRE SERVICE	EQUIPMENT REPAIRS	202.1 - A/P - CURRENT YEAR	90.00	1,253.22
Total 4611 - FORD WATER TRUCK						1,253.22	1,253.22
4619 - NEW HOLLAND TRACTOR							
Bill	10/5/2010	049368	RAMOND MALDONADO DBA RAY'S TIRE SERVICE	EQUIPMENT REPAIRS	202.1 - A/P - CURRENT YEAR	105.00	105.00
Bill	10/24/2010	SV1019146	KELLY TRACTOR CO.	EQUIPMENT REPAIRS / AIR CONDITIONER	202.1 - A/P - CURRENT YEAR	294.48	399.48
Bill	10/24/2010	SV1019146	KELLY TRACTOR CO.	EQUIPMENT REPAIRS AIR CONDITIONER	202.1 - A/P - CURRENT YEAR	0.00	399.48
Bill	2/2/2011	38043	WESTWAY HEAVY TRANSPORTATION, INC.	TOWING TO THOMPSON TRACTOR CO.	202.1 - A/P - CURRENT YEAR	320.00	719.48
Bill	2/22/2011	88612	THOMPSON TRACTOR CO.	EQUIPMENT REPAIRS	202.1 - A/P - CURRENT YEAR	4,598.40	5,317.88
Bill	2/22/2011	89477	THOMPSON TRACTOR CO.	EQUIPMENT REPAIRS	202.1 - A/P - CURRENT YEAR	652.07	5,969.95
Bill	2/23/2011	377160	MAKO HOSE & RUBBER CO. INC.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	149.74	6,119.69
Bill	2/23/2011	377160	MAKO HOSE & RUBBER CO. INC.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	0.00	6,119.69
Bill	2/23/2011	36084	WESTWAY HEAVY TRANSPORTATION, INC.	TOWING FROM THOMPSON TRACTOR CO.	202.1 - A/P - CURRENT YEAR	320.00	6,439.69
Bill	2/25/2011	294320	RAMOND MALDONADO DBA RAY'S TIRE SERVICE	EQUIPMENT REPAIRS	202.1 - A/P - CURRENT YEAR	104.00	6,543.69
Total 4619 - NEW HOLLAND TRACTOR						6,543.69	6,543.69
4621 - JOHN DEERE MOTOR GRADER 670C							
Bill	10/13/2010	SV1018102	KELLY TRACTOR CO.	EQUIPMENT REPAIRS AIR CONDITIONER	202.1 - A/P - CURRENT YEAR	305.73	305.73
Bill	10/13/2010	SV1018102	KELLY TRACTOR CO.	EQUIPMENT REPAIR AIR CONDITIONER	202.1 - A/P - CURRENT YEAR	0.00	305.73
Bill	10/15/2010	049370	RAMOND MALDONADO DBA RAY'S TIRE SERVICE	EQUIPMENT REPAIRS	202.1 - A/P - CURRENT YEAR	100.00	405.73
Bill	10/21/2010	5536821-00	CERTEX USA INC.	EQUIPMENT PLOW BOLT W/NUT	202.1 - A/P - CURRENT YEAR	684.75	1,090.48
Bill	10/21/2010	5536821-00	CERTEX USA INC.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	0.00	1,090.48
Bill	1/12/2011	284854	ORIGINAL EQUIPMENT COMPANY	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	293.98	1,384.46
Bill	1/13/2011	E39909	LINDER INDUSTRIAL MACHINERY COMPANY	EQUIPMENT PARTS / FLOW BOL H-28	202.1 - A/P - CURRENT YEAR	157.64	1,542.10
Bill	1/13/2011	E39909	LINDER INDUSTRIAL MACHINERY COMPANY	EQUIPMENT PARTS / FLOW BOL H-28	202.1 - A/P - CURRENT YEAR	0.00	1,542.10
Bill	1/13/2011	SV1026127	KELLY TRACTOR CO.	SERVICE MAINTENANCE	202.1 - A/P - CURRENT YEAR	0.00	1,542.10
Bill	1/13/2011	SV1026125	KELLY TRACTOR CO.	EQUIPMENT SERVICE MAINTENANCE	202.1 - A/P - CURRENT YEAR	511.84	2,053.94
Bill	3/4/2011	E40369	LINDER INDUSTRIAL MACHINERY COMPANY	EQUIPMENT PARTS / BLADE 41 TRNSFR*	202.1 - A/P - CURRENT YEAR	219.09	2,273.03
Bill	3/4/2011	E40369	LINDER INDUSTRIAL MACHINERY COMPANY	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	0.00	2,273.03
Bill	3/7/2011	05 573564	POWERPLAN	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	754.65	3,027.68
Bill	3/12/2011	294286	RAMOND MALDONADO DBA RAY'S TIRE SERVICE	EQUIPMENT REPAIRS	202.1 - A/P - CURRENT YEAR	115.00	3,142.68
Bill	3/21/2011	294295	RAMOND MALDONADO DBA RAY'S TIRE SERVICE	EQUIPMENT REPAIRS	202.1 - A/P - CURRENT YEAR	115.00	3,257.68
Total 4621 - JOHN DEERE MOTOR GRADER						3,257.68	3,257.68
4622 - JOHN DEERE BACKHOE/LOADER 710G							
Bill	10/25/2010	240789	ORIGINAL EQUIPMENT COMPANY	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	12.95	12.95
Bill	11/3/2010	05 572059	POWERPLAN	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	181.55	194.50
Bill	1/27/2011	05 573083	POWERPLAN	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	2,150.47	2,344.97
Bill	1/27/2011	05 573084	POWERPLAN	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	266.52	2,611.49
Bill	1/28/2011	05 573108	POWERPLAN	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	21.46	2,632.95
Bill	2/2/2011	294288	RAMOND MALDONADO DBA RAY'S TIRE SERVICE	EQUIPMENT REPAIRS	202.1 - A/P - CURRENT YEAR	40.00	2,672.95
Bill	3/1/2011	377544	MAKO HOSE & RUBBER CO. INC.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	101.81	2,774.76
Bill	3/1/2011	377544	MAKO HOSE & RUBBER CO. INC.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	0.00	2,774.76
Bill	3/9/2011	502151	LINDER INDUSTRIAL MACHINERY COMPANY	EQUIPMENT REPAIRS	202.1 - A/P - CURRENT YEAR	916.70	3,691.46
Bill	3/9/2011	502151	LINDER INDUSTRIAL MACHINERY COMPANY	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	0.00	3,691.46
Total 4622 - JOHN DEERE BACKHOE/LOADER						3,691.46	3,691.46

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03/28/11

Accrual Basis

Loxahatchee Groves Water Control District
Transaction Detail by Account

October 1, 2010 through March 25, 2011

Type	Date	Num	Name	Memo	Split	Amount	Balance
4623 - JOHN DEERE TRACTOR MOWER <i>5325</i>							
Bill	11/8/2010	07 7345873	EVERGLADES FARM EQUIPMENT CO. INC.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	687.76	687.76
Bill	11/8/2010	07 7345873	EVERGLADES FARM EQUIPMENT CO. INC.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	0.00	687.76
Bill	11/10/2010	FLWET69643	FASTENAL COMPANY	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	7.70	695.46
Bill	11/10/2010	FLWET69643	FASTENAL COMPANY	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	0.00	695.46
Bill	11/15/2010	FLWET69720	FASTENAL COMPANY	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	1.26	696.72
Bill	11/15/2010	FLWET69720	FASTENAL COMPANY	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	0.00	696.72
Bill	11/23/2010	049399	RAMOND MALDONADO DBA RAY'S TIRE SERVICE	EQUIPMENT REPAIRS	202.1 - A/P - CURRENT YEAR	126.00	822.72
Bill	11/24/2010	250720	ORIGINAL EQUIPMENT COMPANY	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	111.48	934.20
Bill	1/3/2011	07 7347197	EVERGLADES FARM EQUIPMENT CO. INC.	EQUIPMENT PARTS / BLAD	202.1 - A/P - CURRENT YEAR	234.96	1,169.16
Bill	1/3/2011	07 7347197	EVERGLADES FARM EQUIPMENT CO. INC.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	0.00	1,169.16
Bill	2/2/2011	07 7348052	EVERGLADES FARM EQUIPMENT CO. INC.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	234.96	1,404.12
Bill	2/2/2011	07 7348052	EVERGLADES FARM EQUIPMENT CO. INC.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	0.00	1,404.12
Bill	2/28/2011	07 7348753	EVERGLADES FARM EQUIPMENT CO. INC.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	36.50	1,440.62
Bill	2/28/2011	07 7348753	EVERGLADES FARM EQUIPMENT CO. INC.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	0.00	1,440.62
Bill	2/28/2011	07 7348753	EVERGLADES FARM EQUIPMENT CO. INC.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	108.55	1,549.17
Bill	2/28/2011	1210590024	TOTAL TRUCK PARTS, INC.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	0.00	1,549.17
Bill	2/28/2011	1210590024	TOTAL TRUCK PARTS, INC.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	15.33	1,564.50
Bill	3/2/2011	280945	ORIGINAL EQUIPMENT COMPANY	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	15.33	1,564.50
Total 4623 - JOHN DEERE TRACTOR MOWER							
						1,564.50	1,564.50
4624 - FORD WATER TRUCK 2 <i>STERLING</i>							
Bill	10/25/2010	240789	ORIGINAL EQUIPMENT COMPANY	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	99.00	99.00
Bill	11/8/2010	049398	RAMOND MALDONADO DBA RAY'S TIRE SERVICE	EQUIPMENT REPAIRS	202.1 - A/P - CURRENT YEAR	80.00	179.00
Bill	11/12/2010	23292	FLORIDA HYDRAULIC INDUSTRIAL CO.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	307.99	486.99
Bill	11/12/2010	23292	FLORIDA HYDRAULIC INDUSTRIAL CO.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	0.00	486.99
Bill	11/17/2010	049395	RAMOND MALDONADO DBA RAY'S TIRE SERVICE	EQUIPMENT REPAIRS	202.1 - A/P - CURRENT YEAR	200.00	686.99
Bill	12/7/2010	4570122376	TIRE CENTERS, LLC	EQUIPMENT REPAIRS	202.1 - A/P - CURRENT YEAR	103.45	790.44
Bill	12/13/2010	201	ENGINE & ACCESSORY, INC.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	8.44	798.88
Bill	12/13/2010	201	ENGINE & ACCESSORY, INC.	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	0.00	798.88
Bill	12/22/2010	4570122714	TIRE CENTERS, LLC	EQUIPMENT REPAIRS	202.1 - A/P - CURRENT YEAR	136.95	935.83
Bill	1/31/2011	270682	ORIGINAL EQUIPMENT COMPANY	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	13.43	949.26
Bill	2/8/2011	294315	RAMOND MALDONADO DBA RAY'S TIRE SERVICE	EQUIPMENT REPAIRS	202.1 - A/P - CURRENT YEAR	86.00	1,035.26
Bill	2/15/2011	275633	ORIGINAL EQUIPMENT COMPANY	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	25.48	1,060.74
Bill	2/17/2011	294274	RAMOND MALDONADO DBA RAY'S TIRE SERVICE	EQUIPMENT REPAIRS	202.1 - A/P - CURRENT YEAR	75.00	1,135.74
Bill	3/8/2011	221415	RAMOND MALDONADO DBA RAY'S TIRE SERVICE	EQUIPMENT REPAIRS	202.1 - A/P - CURRENT YEAR	929.61	2,065.35
Bill	3/8/2011	221415	ATLANTIC TRUCK CENTER	EQUIPMENT REPAIRS	202.1 - A/P - CURRENT YEAR	0.00	2,065.35
Bill	3/16/2011	221524	ATLANTIC TRUCK CENTER	EQUIPMENT REPAIRS	202.1 - A/P - CURRENT YEAR	2,314.64	4,379.99
Bill	3/16/2011	221524	ATLANTIC TRUCK CENTER	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	0.00	4,379.99
Bill	3/16/2011	654522PO	ATLANTIC TRUCK CENTER	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	40.00	4,419.99
Bill	3/16/2011	654522PO	ATLANTIC TRUCK CENTER	EQUIPMENT PARTS	202.1 - A/P - CURRENT YEAR	0.00	4,419.99
Total 4624 - FORD WATER TRUCK 2							
						22,826.45	22,826.45
Total 538.46 - REPAIR & MAINT. SERVICES							
538.53 - ROAD MATERIALS & SUPPLIES							
5301 - BASE ROCK							
Deposit	10/22/2010	001326	TOWN OF LOXAHATCHEE GROVES FL	140TH AVENUE CUT THROUGH IMPROVEMENTS / INVOICES 12905,12986,13030	104 - CASH IN BANK SUNTRUST BANK	-5,298.56	-5,298.56
Bill	10/29/2010	14678	PALM BEACH AGGREGATES, LLC	BASEROCK / 57 MIX	202.1 - A/P - CURRENT YEAR	2,206.44	-3,092.12
Bill	11/1/2010	14723	PALM BEACH AGGREGATES, LLC	BASEROCK / 57 MIX	202.1 - A/P - CURRENT YEAR	2,468.12	-624.00
Bill	11/5/2010	14889	PALM BEACH AGGREGATES, LLC	BASEROCK / 57 MIX	202.1 - A/P - CURRENT YEAR	2,084.24	1,440.24
Bill	11/10/2010	15005	PALM BEACH AGGREGATES, LLC	BASEROCK / 57 MIX	202.1 - A/P - CURRENT YEAR	2,809.08	4,249.32
Deposit	12/17/2010	001370	TOWN OF LOXAHATCHEE GROVES FL	POTHOLES REPAIRS 12813TH PLACE NORTH / INVOICE 14678	104 - CASH IN BANK SUNTRUST BANK	-250.80	3,998.52
Bill	2/9/2011	17158	PALM BEACH AGGREGATES, LLC	BASEROCK / 57 MIX	202.1 - A/P - CURRENT YEAR	756.12	4,754.64
Total 5301 - BASE ROCK							
						4,754.64	4,754.64
Total 538.53 - ROAD MATERIALS & SUPPLIES							
						49,395.58	49,395.58

TOTAL

2010-2011 - Direct Expense
Last Year 2009-2010 EXPENSE
Road Maint - Grader operator
 5,296.56
 13,790.00
68,482.54

LGWCD ROAD IMPROVEMENT AND MAINTENANCE EXPENDITURE RECORD

2010 - 2011

DATE	EQUIP. LEASE 710G	EQUIP. LEASE 5325	EQUIP. LEASE STERLING TRUCK	FORD DUMP TRUCK	FORD WATER TRUCK	JOHN DEERE 710G	NEW HOLLAND TRACTOR	STERLING WATER TRUCK	CAT 12H GRADER	JOHN DEERE 670C GRADER	JOHN DEERE TRACTOR MOWER	ROAD MAINT. GRADER OPERATOR	ROAD MATERIAL	R.O.W. SURVEY	SUBTOTAL	FEES BILLED	FEES PAID	BALANCE TO DATE
10/1/2010			3,678.63												3,678.63	3,678.63		3,678.63
10/5/2010							105.00								105.00	105.00		3,783.63
10/12/2010	1,036.20														1,036.20	1,036.20		4,819.83
10/13/2010										305.73					305.73	305.73		5,125.56
10/15/2010										100.00					100.00	100.00		5,225.56
10/21/2010									684.75	684.75					1,369.50	1,369.50		6,595.06
10/24/2010							294.48								294.48	294.48		6,889.54
10/25/2010				15.00		12.95		99.00							126.95	126.95		7,016.49
10/29/2010													1,955.64		1,955.64	1,955.64		8,972.13
11/1/2010													2,466.12		2,466.12	2,466.12		11,438.25
11/2/2010				73.41											73.41	73.41		11,511.66
11/3/2010						181.55									181.55	181.55		11,693.21
11/5/2010													2,064.24		2,064.24	2,064.24		13,757.45
11/8/2010					64.93			80.00			687.76				832.69	832.69		14,590.14
11/10/2010					145.04						7.70				2,961.82	2,961.82		17,551.96
11/11/2010	1,036.20														1,036.20	1,036.20		18,588.16
11/12/2010								307.99							307.99	307.99		18,896.15
11/15/2010											1.26				1.26	1.26		18,897.41
11/17/2010								200.00							200.00	200.00		19,097.41
11/22/2010		2,280.70													2,280.70	2,280.70		21,378.11
11/23/2010											126.00				126.00	126.00		21,504.11
11/24/2010					50.87				52.30		111.48				214.65	214.65		21,718.76
11/29/2010					106.95										106.95	106.95		21,825.71
12/2/2010									4.95						4.95	4.95		21,830.66
12/3/2010			3,678.63												3,678.63	3,678.63		25,509.29
12/7/2010								103.45							103.45	103.45		25,612.74
12/10/2010					204.47				23.10						227.57	227.57		25,840.31
12/12/2010	1,036.20														1,036.20	1,036.20		26,876.51
12/13/2010								8.44	251.37						259.81	259.81		27,136.32
12/17/2010									113.70						113.70	113.70		27,250.02
12/22/2010								136.95							136.95	136.95		27,386.97
1/3/2011											234.96				234.96	234.96		27,621.93
1/12/2011	1,036.20									293.99					1,330.18	1,330.18		28,952.11
1/13/2011									541.70	669.48					1,211.18	1,211.18		30,163.29
1/18/2011					112.00										112.00	112.00		30,275.29
1/19/2011					17.91										17.91	17.91		30,293.20
1/25/2011									28.56						28.56	28.56		30,321.76
1/27/2011						2,416.99									2,416.99	2,416.99		32,738.75
1/28/2011					17.66	21.46									39.14	39.14		32,777.89
1/31/2011								13.43							13.43	13.43		32,791.32
2/2/2011			3,678.63			40.00	320.00				234.96				4,273.59	4,273.59		37,064.91
2/8/2011								86.00							86.00	86.00		37,150.91
2/9/2011	1,036.20												756.12		1,792.32	1,792.32		38,943.23
2/15/2011								25.48							25.48	25.48		38,968.71
2/17/2011								75.00							75.00	75.00		39,043.71
2/20/2011		2,280.70													2,280.70	2,280.70		41,324.41
2/22/2011							5,250.47								5,250.47	5,250.47		46,574.88
2/23/2011					111.00		469.74								580.74	580.74		47,155.62
2/25/2011							104.00								104.00	104.00		47,259.62
2/28/2011											145.05				145.05	145.05		47,404.67
3/1/2011						101.81									101.81	101.81		47,506.48
3/2/2011					94.37						15.33				109.70	109.70		47,616.18
3/4/2011									247.07	219.09		12,189.86			12,656.02	12,656.02		60,272.20
TOTAL	\$5,181.00	\$4,561.40	\$11,035.89	\$88.41	\$925.22	\$2,774.76	\$6,543.69	\$1,135.74	\$1,947.50	\$2,273.03	\$1,564.50	\$12,189.86	\$10,051.20	\$0.00	\$60,272.20	\$60,272.20	\$0.00	\$60,272.20

LGWCD ROAD IMPROVEMENT AND MAINTENANCE EXPENDITURE RECORD

2010 - 2011

DATE	EQUIP. LEASE 710G	EQUIP. LEASE 5325	EQUIP. LEASE STERLING TRUCK	FORD DUMP TRUCK	FORD WATER TRUCK	JOHN DEERE 710G	NEW HOLLAND TRACTOR	STERLING WATER TRUCK	CAT 12H GRADER	JOHN DEERE 670C GRADER	JOHN DEERE TRACTOR MOWER	ROAD MAINT. GRADER OPERATOR	ROAD MATERIAL	R.O.W. SURVEY	SUBTOTAL	FEES BILLED	FEES PAID	BALANCE TO DATE
3/7/2011										754.65					754.65	754.65		754.65
3/8/2011								929.61							929.61	929.61		1,684.26
3/9/2011						916.70									916.70	916.70		2,600.96
3/12/2011	1,036.20									115.00					1,151.20	1,151.20		3,752.16
3/16/2011					88.00			2,354.64							2,442.64	2,442.64		6,194.80
3/21/2011										115.00					115.00	115.00		6,309.80
3/22/2011					60.00				60.00						120.00	120.00		6,429.80
3/24/2011					90.00										90.00	90.00		6,519.80
3/25/2011					90.00							1,600.54			1,690.54	1,690.54		8,210.34
TOTAL	\$1,036.20	\$0.00	\$0.00	\$0.00	\$328.00	\$916.70	\$0.00	\$3,284.25	\$60.00	\$984.65	\$0.00	\$1,600.54	\$0.00	\$0.00	8,210.34	\$8,210.34	\$0.00	\$8,210.34
SUBTOTAL	\$6,217.20	\$4,561.40	\$11,036.89	\$88.41	\$1,253.22	\$3,891.46	\$6,543.69	\$4,419.99	\$2,007.50	\$3,257.68	\$1,584.50	\$13,790.40	\$10,051.20	\$0.00	\$68,482.54	\$68,482.54	\$0.00	\$68,482.54



LOXAHATCHEE GROVES WATER CONTROL DISTRICT

#129

April 7, 2011

Frank R. Spence
Town Manager
Town of Loxahatchee Groves
14579 Southern Blvd.
Suite 2
Loxahatchee, Florida 33470

RE: INTERLOCAL AGREEMENT FOR THE FUNDING OF CONSTRUCTION,
RECONSTRUCTION AND MAINTENANCE OF PUBLIC ROADS

Dear Mr. Spence:

Pursuant to the above referenced Agreement, I am submitting a copy of Transaction Detail Report which includes invoices showing payment made by LOXAHATCHEE GROVES WATER CONTROL DISTRICT for "Road Improvement and maintenance expenditures".

Please remit the amount due of \$2,000.00. 101-541-630 (64)

If there is anything else that is required, please call me at (561) 793-0884 by voice or at (561) 795-6157 by facsimile.

Sincerely,
Loxahatchee Groves Water Control District

Carmen Patricia Geraine
Carmen Patricia Geraine
District Clerk/Bookkeeper

*Approved
Spence
4/11/11*

/cpg
Enclosures

Loxahatchee Groves Water Control District
Transaction Detail by Account
 March 21 - 25, 2011

10:17 AM

04/07/11

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
538.46 · REPAIR & MAINT. SERVICES							
4602 · CAT 12H MOTOR GRADER							
Bill	3/22/2011	294296	RAMOND MALDONADO DBA RAY'S TIRE SERVICE	EQUIPMENT REPAIRS	202.1 · A/P - CURRENT YEAR	60.00	60.00
Total 4602 · CAT 12H MOTOR GRADER						60.00	60.00
4611 · FORD WATER TRUCK							
Bill	3/22/2011	294296	RAMOND MALDONADO DBA RAY'S TIRE SERVICE	EQUIPMENT REPAIRS	202.1 · A/P - CURRENT YEAR	60.00	60.00
Bill	3/24/2011	294299	RAMOND MALDONADO DBA RAY'S TIRE SERVICE	EQUIPMENT REPAIRS	202.1 · A/P - CURRENT YEAR	90.00	150.00
Bill	3/25/2011	294300	RAMOND MALDONADO DBA RAY'S TIRE SERVICE	EQUIPMENT REPAIRS	202.1 · A/P - CURRENT YEAR	90.00	240.00
Total 4611 · FORD WATER TRUCK						240.00	240.00
4621 · JOHN DEERE MOTOR GRADER							
Bill	3/21/2011	294295	RAMOND MALDONADO DBA RAY'S TIRE SERVICE	EQUIPMENT REPAIRS	202.1 · A/P - CURRENT YEAR	115.00	115.00
Total 4621 · JOHN DEERE MOTOR GRADER						115.00	115.00
Total 538.46 · REPAIR & MAINT. SERVICES						415.00	415.00
TOTAL						415.00	415.00

JD 670c was paid with check number 001462
 on 04/04/2011

- 15.54

Road maint. Grader operator

1,600.54
 2,000.00

LGWCD ROAD IMPROVEMENT AND MAINTENANCE EXPENDITURE RECORD

2010 - 2011

DATE	EQUIP. LEASE 710G	EQUIP. LEASE 5325	EQUIP. LEASE STERLING TRUCK	FORD DUMP TRUCK	FORD WATER TRUCK	JOHN DEERE 710G	NEW HOLLAND TRACTOR	STERLING WATER TRUCK	CAT 12H GRADER	JOHN DEERE 670C GRADER	JOHN DEERE TRACTOR MOWER	ROAD MAINT. GRADER OPERATOR	ROAD MATERIAL	R.O.W. SURVEY	SUBTOTAL	FEES BILLED	FEES PAID	BALANCE TO DATE
10/1/2010			3,678.63												3,678.63	3,678.63	3,678.63	0.00
10/5/2010							105.00								105.00	105.00	105.00	0.00
10/12/2010	1,036.20														1,036.20	1,036.20	1,036.20	0.00
10/13/2010										305.73					305.73	305.73	305.73	0.00
10/15/2010										100.00					100.00	100.00	100.00	0.00
10/21/2010									684.75	684.75					1,369.50	1,369.50	1,369.50	0.00
10/24/2010							294.48								294.48	294.48	294.48	0.00
10/25/2010				15.00		12.95		99.00							126.95	126.95	126.95	0.00
10/29/2010													1,955.64		1,955.64	1,955.64	1,955.64	0.00
11/1/2010				73.41											2,466.12	2,466.12	2,466.12	0.00
11/2/2010						181.55									73.41	73.41	73.41	0.00
11/3/2010															181.55	181.55	181.55	0.00
11/5/2010													2,064.24		2,064.24	2,064.24	2,064.24	0.00
11/8/2010					64.93			80.00			687.76				832.69	832.69	832.69	0.00
11/10/2010					145.04						7.70		2,809.08		2,961.82	2,961.82	2,961.82	0.00
11/11/2010	1,036.20														1,036.20	1,036.20	1,036.20	0.00
11/12/2010								307.99							307.99	307.99	307.99	0.00
11/15/2010											1.26				1.26	1.26	1.26	0.00
11/17/2010								200.00							200.00	200.00	200.00	0.00
11/22/2010		2,280.70													2,280.70	2,280.70	2,280.70	0.00
11/23/2010											126.00				126.00	126.00	126.00	0.00
11/24/2010					50.87				52.30		111.48				214.65	214.65	214.65	0.00
11/29/2010					106.95										106.95	106.95	106.95	0.00
12/2/2010									4.95						4.95	4.95	4.95	0.00
12/3/2010			3,678.63												3,678.63	3,678.63	3,678.63	0.00
12/7/2010								103.45							103.45	103.45	103.45	0.00
12/10/2010					204.47				23.10						227.57	227.57	227.57	0.00
12/12/2010	1,036.20								8.44	251.37					1,036.20	1,036.20	1,036.20	0.00
12/13/2010										113.70					259.81	259.81	259.81	0.00
12/17/2010								136.95							113.70	113.70	113.70	0.00
12/22/2010												234.96			136.95	136.95	136.95	0.00
1/3/2011												234.96			234.96	234.96	234.96	0.00
1/12/2011	1,036.20									293.98					1,330.18	1,330.18	1,330.18	0.00
1/13/2011									541.70	669.48					1,211.18	1,211.18	1,211.18	0.00
1/18/2011					112.00										112.00	112.00	112.00	0.00
1/19/2011					17.91										17.91	17.91	17.91	0.00
1/25/2011							2,416.99			28.56					2,416.99	2,416.99	2,416.99	0.00
1/27/2011															39.14	39.14	39.14	0.00
1/28/2011					17.68	21.46									13.43	13.43	13.43	0.00
1/31/2011								13.43							13.43	13.43	13.43	0.00
2/2/2011			3,678.63			40.00	320.00				234.96				4,273.59	4,273.59	4,273.59	0.00
2/8/2011								86.00							86.00	86.00	86.00	0.00
2/9/2011	1,036.20												756.12		1,792.32	1,792.32	1,792.32	0.00
2/15/2011								25.48							25.48	25.48	25.48	0.00
2/17/2011								75.00							75.00	75.00	75.00	0.00
2/20/2011		2,280.70													2,280.70	2,280.70	2,280.70	0.00
2/22/2011							5,250.47								5,250.47	5,250.47	5,250.47	0.00
2/23/2011					111.00		469.74								580.74	580.74	580.74	0.00
2/25/2011							104.00								104.00	104.00	104.00	0.00
2/28/2011											145.05				145.05	145.05	145.05	0.00
3/1/2011						101.81									101.81	101.81	101.81	0.00
3/2/2011					94.37						15.33				109.70	109.70	109.70	0.00
3/4/2011									247.07	219.09		12,189.86			12,656.02	12,656.02	12,656.02	0.00
TOTAL	\$5,181.00	\$4,561.40	\$11,035.89	\$88.41	\$925.22	\$2,774.76	\$6,543.69	\$1,135.74	\$1,947.50	\$2,273.03	\$1,564.50	\$12,189.86	\$10,051.20	\$0.00	\$60,272.20	\$60,272.20	\$60,272.20	\$0.00

LGWCD ROAD IMPROVEMENT AND MAINTENANCE EXPENDITURE RECORD

2010 - 2011

DATE	EQUIP. LEASE 710G	EQUIP. LEASE 5325	EQUIP. LEASE STERLING TRUCK	FORD DUMP TRUCK	FORD WATER TRUCK	JOHN DEERE 710G	NEW HOLLAND TRACTOR	STERLING WATER TRUCK	CAT 12H GRADER	JOHN DEERE 670C GRADER	JOHN DEERE TRACTOR MOWER	ROAD MAINT. GRADER OPERATOR	ROAD MATERIAL	R.O.W. SURVEY	SUBTOTAL	FEES BILLED	FEES PAID	BALANCE TO DATE
3/7/2011										754.65					754.65	754.65	754.65	0.00
3/8/2011								929.61							929.61	929.61	929.61	0.00
3/9/2011						916.70									916.70	916.70	916.70	0.00
3/12/2011	1,036.20									115.00					1,151.20	1,151.20	1,151.20	0.00
3/18/2011					88.00			2,354.64							2,442.64	2,442.64	2,442.64	0.00
3/21/2011										115.00					115.00	115.00	15.54	99.46
3/22/2011					60.00				60.00						120.00	120.00		219.46
3/24/2011					90.00										90.00	90.00		309.46
3/25/2011					90.00							1,600.54			1,690.54	1,690.54		2,000.00
TOTAL	\$1,036.20	\$0.00	\$0.00	\$0.00	\$328.00	\$916.70	\$0.00	\$3,284.25	\$60.00	\$984.65	\$0.00	\$1,600.54	\$0.00	\$0.00	8,210.34	\$8,210.34	\$6,210.34	\$2,000.00
SUBTOTAL	\$6,217.20	\$4,561.40	\$11,035.89	\$88.41	\$1,253.22	\$3,691.46	\$6,543.69	\$4,419.99	\$2,007.50	\$3,257.68	\$1,564.50	\$13,790.40	\$10,051.20	\$0.00	\$68,482.54	\$68,482.54	\$66,482.54	\$2,000.00



LOXAHATCHEE GROVES WATER CONTROL DISTRICT

129

July 19, 2011

Frank R. Spence
Town Manager
Town of Loxahatchee Groves
14579 Southern Blvd.
Suite 2
Loxahatchee, Florida 33470

RE: INTERLOCAL AGREEMENT FOR THE FUNDING OF CONSTRUCTION,
RECONSTRUCTION AND MAINTENANCE OF PUBLIC ROADS

Dear Mr. Spence:

Pursuant to the above referenced Agreement, I am submitting a copy of Transaction Detail Report which includes invoices showing payment made by Loxahatchee Groves Water Control District for "Road Improvement and maintenance expenditures".

Please remit the amount due of \$61,517.46.

101.541-630

If there is anything else that is required, please call me at (561) 793-0884 by voice or at (561) 795-6157 by facsimile.

Sincerely,
LOXAHATCHEE GROVES WATER CONTROL DISTRICT

Carmen Patricia Geraine
Carmen Patricia Geraine
District Clerk / Bookkeeper

Approved
[Signature]
7/21/11

/cpg
Enclosures

Loxahatchee Groves Water Control District
Payroll Summary
March 27 through July 8, 2011

	EARL W. WALKER*			TOTAL		
	Hours	Rate	Mar 27 - Jul 8, 11	Hours	Rate	Mar 27 - Jul 8, 11
Employee Wages, Taxes and Adjustments						
Gross Pay						
Salary, Part Time I	359	20.65	7,413.35	359.00		7,413.35
Bonus Part Time I			0.00			0.00
Incentive Part Time I			0.00			0.00
Total Gross Pay	359		7,413.35	359.00		7,413.35
Deductions from Gross Pay						
FRS Employee Contributions			-14.87			-14.87
Total Deductions from Gross Pay			-14.87			-14.87
Adjusted Gross Pay	359		7,398.48	359.00		7,398.48
Taxes Withheld						
Federal Withholding			-522.00			-522.00
Medicare Employee			-107.49			-107.49
Social Security Employee			-311.36			-311.36
Total Taxes Withheld			-940.85			-940.85
Net Pay	359		6,457.63	359.00		6,457.63
Employer Taxes and Contributions						
Medicare Company			107.49			107.49
Social Security Company			459.63			459.63
Total Employer Taxes and Contributions			567.12			567.12

\$ 7,413.35
 \$ 567.12

 \$ 7,980.47

9:00 AM
07/15/11
Accrual Basis

Loxahatchee Groves Water Control District
Transaction Detail by Account
April 4 through July 8, 2011

Type	Date	Num	Name	Memo	Split	Amount	Balance
538.22 - RETIREMENT FUND							
2215 - RETIREMENT, PART TIME I							
Check	4/6/2011	FDRPS	FLORIDA RETIREMENT SYSTEM	FLORIDA DIVISION OF RETIREMENT	104 - CASH IN BANK SUNTRUST BA...	195.71	195.71
Check	5/5/2011	FDRPS	FLORIDA RETIREMENT SYSTEM	FLORIDA DIVISION OF RETIREMENT	104 - CASH IN BANK SUNTRUST BA...	266.88	462.59
Check	6/6/2011	FDRPS	FLORIDA RETIREMENT SYSTEM	FLORIDA DIVISION OF RETIREMENT	104 - CASH IN BANK SUNTRUST BA...	213.50	676.09
Check	7/8/2011	FDRPS	FLORIDA RETIREMENT SYSTEM	FLORIDA DIVISION OF RETIREMENT	104 - CASH IN BANK SUNTRUST BA...	211.28	887.37
Total 2215 - RETIREMENT, PART TIME I						887.37	887.37
Total 538.22 - RETIREMENT FUND						887.37	887.37
TOTAL						887.37	887.37

Loxahatchee Groves Water Control District
Transaction Detail by Account
October 1, 2010 through July 8, 2011

Type	Date	Num	Name	Memo	Split	Amount	Balance
538.52 - FUEL & GAS							
5201 - DIESEL FUEL							
Bill	10/7/2010	172642	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	844.25	844.25
Bill	10/14/2010	173465	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	1,298.37	2,142.62
Bill	10/21/2010	174391	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	532.67	2,675.29
Bill	10/28/2010	175246	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	645.28	3,320.57
Bill	11/4/2010	176144	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	1,079.05	4,399.62
Bill	11/12/2010	177218	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	980.41	5,380.03
Bill	11/17/2010	177870	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	926.95	6,306.98
Bill	11/24/2010	178814	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	934.52	7,241.50
Bill	12/1/2010	179482	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	697.94	7,939.44
Bill	12/8/2010	180381	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	667.98	8,607.42
Bill	12/15/2010	181193	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	938.78	9,546.20
Bill	12/22/2010	182223	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	887.09	10,433.29
Bill	12/29/2010	182870	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	556.77	10,990.06
Bill	1/6/2011	183619	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	588.29	11,578.35
Bill	1/14/2011	184820	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	2,566.67	14,145.02
Bill	1/21/2011	185725	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	411.37	14,556.39
Bill	1/28/2011	186348	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	826.41	15,382.80
Bill	2/3/2011	187234	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	422.87	15,805.67
Bill	2/10/2011	188071	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	1,355.96	17,161.63
Bill	2/17/2011	188956	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	865.70	18,027.33
Bill	2/24/2011	189995	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	980.52	19,007.85
Bill	3/3/2011	190773	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	922.25	19,930.10
Bill	3/10/2011	191752	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	1,242.01	21,172.11
Bill	3/18/2011	192812	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	1,429.05	22,601.16
Bill	3/24/2011	193816	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	1,469.19	24,100.35
Bill	3/31/2011	194510	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	872.14	24,972.49
Bill	4/7/2011	195492	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	1,453.22	26,425.71
Bill	4/14/2011	196549	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	1,598.94	28,014.65
Bill	4/21/2011	197495	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	690.13	28,704.78
Bill	4/28/2011	198548	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	1,394.28	30,099.06
Bill	5/5/2011	199639	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	1,342.60	31,381.66
Bill	5/12/2011	200638	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	1,032.72	32,414.38
Bill	5/19/2011	201629	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	33,924.26	33,924.26
Bill	5/26/2011	202590	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	1,172.51	35,096.77
Bill	6/2/2011	203409	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	940.96	36,037.73
Bill	6/9/2011	204572	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	750.65	36,788.38
Bill	6/16/2011	205756	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	1,275.78	38,064.16
Bill	6/23/2011	206777	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	1,371.41	39,435.57
Bill	7/1/2011	207861	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	1,220.67	40,656.24
Bill	7/8/2011	208647	PALMDALE OIL COMPANY, INC.		2021 - AP - CURRENT YEAR	1,349.23	42,005.47
Total 5201 - DIESEL FUEL						42,005.47	42,005.47
Total 538.52 - FUEL & GAS						42,005.47	42,005.47
TOTAL						42,005.47	42,005.47

Loxahatchee Groves Water Control District
Transaction Detail by Account
April 4 through July 8, 2011

Type	Date	Num	Name	Memo	Split	Amount	Balance
538.44 - EQUIPMENT LEASES							
4407 - FORD WATER TRUCK 2	6/22/2011	011888152	MERCEDES-BENZ FINANCIAL SVCS	SCHEDULE NO. 12 PAYMENT EQUIPMENT LEASES	202.1 - AP - CURRENT YEAR	3,678.63	3,678.63
Total 4407 - FORD WATER TRUCK 2						3,678.63	3,678.63
4408 - JOHN DEERE TRACTOR MOWER							
Bill	5/22/2011	1245189	JOHN DEERE CREDIT	EQUIPMENT LEASES	202.1 - AP - CURRENT YEAR	2,280.70	2,280.70
Total 4408 - JOHN DEERE TRACTOR MOWER						2,280.70	2,280.70
Total 538.44 - EQUIPMENT LEASES							
538.46 - REPAIR & MAINT. SERVICES							
4602 - CAT 12H MOTOR GRADER							
Bill	4/4/2011	294330	RAMOND MALDONADO DBA RAY'S TIRE SERV...	EQUIPMENT REPAIRS	202.1 - AP - CURRENT YEAR	86.00	86.00
Bill	4/5/2011	292921	ORIGINAL EQUIPMENT COMPANY	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	7.18	93.18
Bill	4/5/2011	296451	DOLPHIN TIRE CO. OF FLORIDA	EQUIPMENT TIRES	202.1 - AP - CURRENT YEAR	2,284.00	2,377.18
Bill	4/7/2011	P101_0017047	KELLY TRACTOR CO.	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	20.16	2,397.34
Bill	4/7/2011	P101_0017047	KELLY TRACTOR CO.	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	0.00	2,397.34
Bill	4/8/2011	SV1033283	KELLY TRACTOR CO.	EQUIPMENT REPAIRS / TRANSMISSION	202.1 - AP - CURRENT YEAR	533.28	2,930.62
Bill	4/8/2011	SV1033283	KELLY TRACTOR CO.	EQUIPMENT REPAIRS / TRANSMISSION	202.1 - AP - CURRENT YEAR	0.00	2,930.62
Bill	4/11/2011	P101_0017132	KELLY TRACTOR CO.	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	70.14	3,000.76
Bill	4/11/2011	P101_0017132	KELLY TRACTOR CO.	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	0.00	3,000.76
Bill	4/11/2011	P101_0017350	KELLY TRACTOR CO.	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	130.31	3,131.07
Bill	4/14/2011	P101_0017350	KELLY TRACTOR CO.	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	157.28	3,288.35
Bill	4/21/2011	E40630	LINDER INDUSTRIAL MACHINERY COMPANY	EQUIPMENT PARTS / BLADE 4151340	202.1 - AP - CURRENT YEAR	0.00	3,288.35
Bill	4/22/2011	SV10394430	KELLY TRACTOR CO.	EQUIPMENT MAINTENANCE	202.1 - AP - CURRENT YEAR	782.58	4,070.93
Bill	4/22/2011	SV10394430	KELLY TRACTOR CO.	EQUIPMENT MAINTENANCE	202.1 - AP - CURRENT YEAR	0.00	4,070.93
Bill	5/3/2011	SV1035435	KELLY TRACTOR CO.	EQUIPMENT MAINTENANCE	202.1 - AP - CURRENT YEAR	253.00	4,323.93
Bill	5/3/2011	SV1035435	KELLY TRACTOR CO.	EQUIPMENT MAINTENANCE	202.1 - AP - CURRENT YEAR	384.28	4,708.21
Bill	5/11/2011	E40855	LINDER INDUSTRIAL MACHINERY COMPANY	EQUIPMENT PARTS / BB 5/8X2-1/4	202.1 - AP - CURRENT YEAR	0.00	4,708.21
Bill	5/11/2011	SV1038113	KELLY TRACTOR CO.	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	516.23	5,224.44
Bill	5/12/2011	SV1038113	KELLY TRACTOR CO.	EQUIPMENT REPAIRS / AIR CONDITIONER	202.1 - AP - CURRENT YEAR	0.00	5,224.44
Bill	5/12/2011	SV1038113	KELLY TRACTOR CO.	EQUIPMENT REPAIRS / AIR CONDITIONER	202.1 - AP - CURRENT YEAR	143.03	5,367.47
Bill	5/13/2011	P101_0018602	KELLY TRACTOR CO.	EQUIPMENT PARTS / CABLE AS	202.1 - AP - CURRENT YEAR	0.00	5,367.47
Bill	5/13/2011	P101_0018602	KELLY TRACTOR CO.	EQUIPMENT PARTS / CABLE AS	202.1 - AP - CURRENT YEAR	382.12	5,749.59
Bill	6/14/2011	E41197	LINDER INDUSTRIAL MACHINERY COMPANY	EQUIPMENT PARTS / BB 5/8X2-1/4	202.1 - AP - CURRENT YEAR	0.00	5,749.59
Bill	6/14/2011	E41197	LINDER INDUSTRIAL MACHINERY COMPANY	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	51.92	5,801.51
Bill	6/20/2011	316222	ORIGINAL EQUIPMENT COMPANY	EQUIPMENT REPAIRS / CONTROL CABLE - TRANSMISSI...	202.1 - AP - CURRENT YEAR	589.28	6,390.79
Bill	6/20/2011	SV1039376	KELLY TRACTOR CO.	EQUIPMENT REPAIRS / CONTROL CABLE - TRANSMISSI...	202.1 - AP - CURRENT YEAR	0.00	6,390.79
Bill	6/20/2011	SV1039376	KELLY TRACTOR CO.	EQUIPMENT REPAIRS / CONTROL CABLE - TRANSMISSI...	202.1 - AP - CURRENT YEAR	1,177.00	7,567.79
Bill	6/30/2011	4570127018	TIRE CENTERS, LLC	EQUIPMENT TIRES	202.1 - AP - CURRENT YEAR	7,567.79	7,567.79
Total 4602 - CAT 12H MOTOR GRADER							
4603 - FORD DUMP TRUCK							
Bill	7/1/2011	1211820055	TOTAL TRUCK PARTS, INC.	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	33.32	33.32
Bill	7/1/2011	1211820055	TOTAL TRUCK PARTS, INC.	EQUIPMENT PARTS / COMBINATION BOX LAMP	202.1 - AP - CURRENT YEAR	0.00	33.32
Total 4603 - FORD DUMP TRUCK						33.32	33.32

Loxahatchee Groves Water Control District
Transaction Detail by Account
April 4 through July 8, 2011

Type	Date	Num	Name	Memo	Split	Amount	Balance	
4623 - JOHN DEERE TRACTOR MOWER								
Bill	5/20/2011	P01363	EVERGLADES FARM EQUIPMENT CO. INC.	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	134.91	134.91	
Bill	5/20/2011	P01363	EVERGLADES FARM EQUIPMENT CO. INC.	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	0.00	134.91	
Bill	6/16/2011	P02525	EVERGLADES FARM EQUIPMENT CO. INC.	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	205.00	339.91	
Bill	6/16/2011	P02525	EVERGLADES FARM EQUIPMENT CO. INC.	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	0.00	339.91	
Bill	6/17/2011	189	COOK'S FABRICATION & WELDING SERVICES...	EQUIPMENT REPAIRS / WELD PLATES	202.1 - AP - CURRENT YEAR	260.00	599.91	
Bill	6/17/2011	189	COOK'S FABRICATION & WELDING SERVICES...	EQUIPMENT REPAIRS / WELD PLATES	202.1 - AP - CURRENT YEAR	0.00	599.91	
Bill	6/28/2011	P02999	EVERGLADES FARM EQUIPMENT CO. INC.	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	35.76	635.67	
Bill	6/28/2011	P02999	EVERGLADES FARM EQUIPMENT CO. INC.	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	0.00	635.67	
Total 4623 - JOHN DEERE TRACTOR MOWER							635.67	635.67
4624 - FORD WATER TRUCK 2								
Bill	4/5/2011	292521	ORIGINAL EQUIPMENT COMPANY	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	29.80	29.80	
Bill	4/14/2011	9-373722	TOOLS-N-MORE - ICCS	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	32.38	62.18	
Bill	4/14/2011	9-373722	TOOLS-N-MORE - ICCS	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	0.00	62.18	
Bill	5/4/2011	294348	RAMOND MALDONADO DBA RAY'S TIRE SERV...	EQUIPMENT REPAIRS	202.1 - AP - CURRENT YEAR	100.00	162.18	
Bill	5/6/2011	53 071965	SOUTHEAST POWER SYSTEMS OF FORT MY...	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	35.44	197.62	
Bill	5/6/2011	53 071965	SOUTHEAST POWER SYSTEMS OF FORT MY...	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	0.00	197.62	
Bill	5/16/2011	213755	RAMOND MALDONADO DBA RAY'S TIRE SERV...	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	90.00	287.62	
Bill	5/17/2011	306297	ORIGINAL EQUIPMENT COMPANY	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	16.23	303.85	
Bill	5/23/2011	L-014207	TIRE SOLES OF BROWARD DBA MIAMI TIRES...	EQUIPMENT TIRES	202.1 - AP - CURRENT YEAR	464.81	768.66	
Bill	5/23/2011	L-014207	TIRE SOLES OF BROWARD DBA MIAMI TIRES...	EQUIPMENT TIRES	202.1 - AP - CURRENT YEAR	0.00	768.66	
Bill	6/6/2011	669488FO	CORPORATE BILLING, LLC	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	37.02	805.68	
Bill	6/20/2011	213769	RAMOND MALDONADO DBA RAY'S TIRE SERV...	EQUIPMENT REPAIRS	202.1 - AP - CURRENT YEAR	60.00	865.68	
Total 4624 - FORD WATER TRUCK 2							865.68	865.68
Total 538.46 - REPAIR & MAINT. SERVICES							17,786.05	17,786.05
5301 - BASE ROCK								
Bill	5/3/2011	19186	PALM BEACH AGGREGATES, LLC	BASEROCK / 57 MIX	202.1 - AP - CURRENT YEAR	754.08	754.08	
Bill	5/4/2011	19221	PALM BEACH AGGREGATES, LLC	BASEROCK / 57 MIX	202.1 - AP - CURRENT YEAR	1,503.96	2,258.04	
Bill	7/1/2011	20789	PALM BEACH AGGREGATES, LLC	BASEROCK / 57 MIX	202.1 - AP - CURRENT YEAR	1,274.04	3,532.08	
Total 5301 - BASE ROCK							3,532.08	3,532.08
Total 538.53 - ROAD MATERIALS & SUPPLIES							3,532.08	3,532.08
TOTAL							27,277.46	27,277.46

Loxahatchee Groves Water Control District
Transaction Detail by Account
April 4 through July 8, 2011

Type	Date	Num	Name	Memo	Split	Amount	Balance
4611 - FORD WATER TRUCK							
Bill	4/4/2011	294330	RAMOND MALDONADO DBA RAY'S TIRE SERV...	EQUIPMENT REPAIRS	202.1 - AP - CURRENT YEAR	120.00	120.00
Bill	4/8/2011	656890PO	CORPORATE BILLING, LLC	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	233.51	353.51
Bill	4/8/2011	1037	PETTY CASH	REPLENISH / EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	27.56	381.07
Bill	4/13/2011	294336	RAMOND MALDONADO DBA RAY'S TIRE SERV...	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	121.00	502.07
Bill	4/20/2011	656890	CORPORATE BILLING, LLC	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	59.42	561.49
Bill	4/25/2011	FLWET72017	FASTENAL COMPANY	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	25.98	587.47
Bill	4/25/2011	FLWET72017	FASTENAL COMPANY	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	0.00	587.47
Bill	4/26/2011	299689	ORIGINAL EQUIPMENT COMPANY	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	27.85	615.32
Bill	5/3/2011	018900	WESTWAY HEAVY TRANSPORTATION, INC.	TOWING TO TOTAL TRUCK	202.1 - AP - CURRENT YEAR	161.00	776.32
Bill	5/3/2011	018900	WESTWAY HEAVY TRANSPORTATION, INC.	EQUIPMENT REPAIRS	202.1 - AP - CURRENT YEAR	0.00	776.32
Bill	5/11/2011	1211310041	TOTAL TRUCK PARTS, INC.	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	0.00	776.32
Bill	5/11/2011	1211310041	TOTAL TRUCK PARTS, INC.	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	0.00	776.32
Bill	5/13/2011	382733	MAKO HOSE & RUBBER CO. INC.	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	133.66	912.66
Bill	5/13/2011	382733	MAKO HOSE & RUBBER CO. INC.	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	0.00	912.66
Bill	5/26/2011	1211460035	TOTAL TRUCK PARTS, INC.	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	111.20	1,023.86
Bill	5/26/2011	1211460035	TOTAL TRUCK PARTS, INC.	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	0.00	1,023.86
Bill	6/2/2011	213759	RAMOND MALDONADO DBA RAY'S TIRE SERV...	EQUIPMENT REPAIRS / SWITCH-MAK-1MR2415	202.1 - AP - CURRENT YEAR	98.00	1,704.86
Bill	6/2/2011	213763	RAMOND MALDONADO DBA RAY'S TIRE SERV...	EQUIPMENT REPAIRS	202.1 - AP - CURRENT YEAR	94.00	1,798.86
Bill	6/20/2011	213769	RAMOND MALDONADO DBA RAY'S TIRE SERV...	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	92.00	1,890.86
Bill	6/21/2011	385398	MAKO HOSE & RUBBER CO. INC.	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	284.79	2,175.65
Bill	6/21/2011	385398	MAKO HOSE & RUBBER CO. INC.	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	0.00	2,175.65
Bill	6/21/2011	385398	MAKO HOSE & RUBBER CO. INC.	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	0.00	2,175.65
Total 4611 - FORD WATER TRUCK							
						2,175.65	2,175.65
4619 - NEW HOLLAND TRACTOR							
Bill	4/5/2011	292521	ORIGINAL EQUIPMENT COMPANY	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	12.85	12.85
Bill	5/20/2011	11-1738	PALM BEACH IRON WORKS INC.	EQUIPMENT PARTS / 10GA PLATES 12" X 48"	202.1 - AP - CURRENT YEAR	40.50	53.35
Bill	5/20/2011	11-1738	PALM BEACH IRON WORKS INC.	EQUIPMENT PARTS / 12 10GA PLATE 12" X 48"	202.1 - AP - CURRENT YEAR	0.00	53.35
Bill	6/17/2011	189	COOKS FABRICATION & WELDING SERVICES...	EQUIPMENT REPAIRS / WELD PLATES	202.1 - AP - CURRENT YEAR	260.00	313.35
Bill	6/17/2011	189	COOKS FABRICATION & WELDING SERVICES...	EQUIPMENT REPAIRS / WELD PLATES	202.1 - AP - CURRENT YEAR	0.00	313.35
Bill	6/17/2011	189	COOKS FABRICATION & WELDING SERVICES...	EQUIPMENT REPAIRS / WELD PLATES	202.1 - AP - CURRENT YEAR	0.00	313.35
Bill	6/20/2011	316222	ORIGINAL EQUIPMENT COMPANY	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	12.00	325.35
Bill	6/27/2011	213802	RAMOND MALDONADO DBA RAY'S TIRE SERV...	EQUIPMENT REPAIRS	202.1 - AP - CURRENT YEAR	94.00	419.35
Bill	7/7/2011	PO3346	EVERGLADES FARM EQUIPMENT CO. INC.	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	25.48	444.83
Bill	7/7/2011	PO3346	EVERGLADES FARM EQUIPMENT CO. INC.	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	0.00	444.83
Bill	7/7/2011	PO3346	EVERGLADES FARM EQUIPMENT CO. INC.	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	0.00	444.83
Total 4619 - NEW HOLLAND TRACTOR							
						444.83	444.83
4621 - JOHN DEERE MOTOR GRADER							
Bill	4/19/2011	05 574223	POWERPLAN	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	64.56	64.56
Bill	4/21/2011	294944	RAMOND MALDONADO DBA RAY'S TIRE SERV...	EQUIPMENT REPAIRS	202.1 - AP - CURRENT YEAR	110.00	174.56
Bill	4/21/2011	E40630	LINDER INDUSTRIAL MACHINERY COMPANY	EQUIPMENT PARTS / 5 / 8X2 - 1/4 PLOW BO	202.1 - AP - CURRENT YEAR	157.28	331.84
Bill	4/21/2011	E40630	LINDER INDUSTRIAL MACHINERY COMPANY	EQUIPMENT PARTS - BB 58X6X84	202.1 - AP - CURRENT YEAR	0.00	331.84
Bill	4/22/2011	SV1034430	KELLY TRACTOR CO.	EQUIPMENT MAINTENANCE	202.1 - AP - CURRENT YEAR	0.00	331.84
Bill	4/22/2011	SV1034428	KELLY TRACTOR CO.	EQUIPMENT MAINTENANCE	202.1 - AP - CURRENT YEAR	1,004.70	1,336.54
Bill	4/26/2011	9515940	POWERPLAN	EQUIPMENT MAINTENANCE	202.1 - AP - CURRENT YEAR	261.95	1,598.49
Bill	5/3/2011	SV1035435	KELLY TRACTOR CO.	EQUIPMENT MAINTENANCE	202.1 - AP - CURRENT YEAR	170.00	1,768.49
Bill	5/3/2011	SV1035435	KELLY TRACTOR CO.	EQUIPMENT MAINTENANCE	202.1 - AP - CURRENT YEAR	0.00	1,768.49
Bill	5/4/2011	05 574460	POWERPLAN	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	979.32	2,747.81
Bill	5/4/2011	294330	RAMOND MALDONADO DBA RAY'S TIRE SERV...	EQUIPMENT REPAIRS	202.1 - AP - CURRENT YEAR	110.00	2,857.81
Bill	5/11/2011	E40885	LINDER INDUSTRIAL MACHINERY COMPANY	EQUIPMENT PARTS BB 062X6X34MTA	202.1 - AP - CURRENT YEAR	394.28	3,252.09
Bill	5/11/2011	E40885	LINDER INDUSTRIAL MACHINERY COMPANY	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	0.00	3,252.09
Bill	5/11/2011	E40885	LINDER INDUSTRIAL MACHINERY COMPANY	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	0.00	3,252.09
Bill	6/13/2011	213765	RAMOND MALDONADO DBA RAY'S TIRE SERV...	EQUIPMENT REPAIRS	202.1 - AP - CURRENT YEAR	168.00	3,410.09
Bill	6/13/2011	213765	RAMOND MALDONADO DBA RAY'S TIRE SERV...	EQUIPMENT REPAIRS	202.1 - AP - CURRENT YEAR	0.00	3,410.09
Bill	6/14/2011	E41197	LINDER INDUSTRIAL MACHINERY COMPANY	EQUIPMENT PARTS / BB 062X6X34MTA	202.1 - AP - CURRENT YEAR	382.12	3,520.09
Bill	6/14/2011	E41197	LINDER INDUSTRIAL MACHINERY COMPANY	EQUIPMENT PARTS	202.1 - AP - CURRENT YEAR	0.00	3,520.09
Bill	6/21/2011	9516170	LINDER INDUSTRIAL MACHINERY COMPANY	EQUIPMENT PARTS / BB 062X6X34MTA	202.1 - AP - CURRENT YEAR	873.90	3,902.21
Bill	6/22/2011	213773	POWERPLAN	EQUIPMENT REPAIRS AIR CONDITIONING	202.1 - AP - CURRENT YEAR	4,776.11	4,776.11
Bill	6/30/2011	450126981	RAMOND MALDONADO DBA RAY'S TIRE SERV...	EQUIPMENT REPAIRS	202.1 - AP - CURRENT YEAR	1,177.00	4,866.11
Bill	6/30/2011	450126981	RAMOND MALDONADO DBA RAY'S TIRE SERV...	EQUIPMENT TIRES	202.1 - AP - CURRENT YEAR	1,177.00	6,063.11
Bill	6/30/2011	450126981	RAMOND MALDONADO DBA RAY'S TIRE SERV...	EQUIPMENT TIRES	202.1 - AP - CURRENT YEAR	0.00	6,063.11
Total 4621 - JOHN DEERE MOTOR GRADER							
						6,063.11	6,063.11

LGWCD ROAD IMPROVEMENT AND MAINTENANCE EXPENDITURE RECORD

DATE	EQUIP. LEASE TRUCK	EQUIP. LEASE STERLING TRUCK	FORD DUMP TRUCK	FORD WATER TRUCK	JOHN DEERE TRACTOR	NEW TRACTOR	STERLING CAT 12H GRADER	JOHN DEERE TRACTOR	JOHN DEERE TRACTOR	ROAD MAINT. OPERATOR	ROAD MATERIAL	EQUIP. DIESEL FUEL	ROAD MAINT. SURVEY	SUBTOTAL	FESS BILLED	FESS PAID	BALANCE TO DATE
10/12/2010														3,678.63	3,678.63	3,678.63	0.00
10/25/2010														195.00	195.00	195.00	444.25
10/27/2010														344.25	344.25	344.25	444.25
10/28/2010														1,098.20	1,098.20	1,098.20	444.25
10/29/2010														305.73	305.73	305.73	444.25
10/30/2010														1,285.37	1,285.37	1,285.37	2,145.62
10/31/2010														100.00	100.00	100.00	2,145.62
10/31/2010														1,902.17	1,902.17	1,902.17	2,675.29
10/31/2010														294.48	294.48	294.48	2,675.29
10/31/2010														128.95	128.95	128.95	2,675.29
10/31/2010														645.28	645.28	645.28	3,200.57
10/31/2010														1,955.64	1,955.64	1,955.64	3,200.57
10/31/2010														2,468.12	2,468.12	2,468.12	3,200.57
10/31/2010														73.41	73.41	73.41	3,200.57
10/31/2010														181.55	181.55	181.55	3,200.57
10/31/2010														1,078.05	1,078.05	1,078.05	4,388.62
10/31/2010														2,084.24	2,084.24	2,084.24	4,388.62
10/31/2010														832.69	832.69	832.69	4,388.62
10/31/2010														2,861.82	2,861.82	2,861.82	4,388.62
10/31/2010														1,038.20	1,038.20	1,038.20	4,388.62
10/31/2010														1,288.40	1,288.40	1,288.40	4,388.62
10/31/2010														1.26	1.26	1.26	4,388.62
10/31/2010														1,126.95	1,126.95	1,126.95	4,388.62
10/31/2010														2,280.70	2,280.70	2,280.70	4,388.62
10/31/2010														1,464.17	1,464.17	1,464.17	4,388.62
10/31/2010														196.95	196.95	196.95	4,388.62
10/31/2010														897.34	897.34	897.34	4,388.62
10/31/2010														4.95	4.95	4.95	4,388.62
10/31/2010														3,678.63	3,678.63	3,678.63	4,388.62
10/31/2010														100.45	100.45	100.45	4,388.62
10/31/2010														897.98	897.98	897.98	4,388.62
10/31/2010														227.57	227.57	227.57	4,388.62
10/31/2010														1,038.20	1,038.20	1,038.20	4,388.62
10/31/2010														259.81	259.81	259.81	4,388.62
10/31/2010														898.78	898.78	898.78	4,388.62
10/31/2010														1,137.0	1,137.0	1,137.0	4,388.62
10/31/2010														1,024.04	1,024.04	1,024.04	4,388.62
10/31/2010														564.77	564.77	564.77	4,388.62
10/31/2010														234.98	234.98	234.98	4,388.62
10/31/2010														508.29	508.29	508.29	4,388.62
10/31/2010														1,300.18	1,300.18	1,300.18	4,388.62
10/31/2010														1,211.18	1,211.18	1,211.18	4,388.62
10/31/2010														2,868.67	2,868.67	2,868.67	4,388.62
10/31/2010														112.00	112.00	112.00	4,388.62
10/31/2010														411.37	411.37	411.37	4,388.62
10/31/2010														28.58	28.58	28.58	4,388.62
10/31/2010														3,434.40	3,434.40	3,434.40	4,388.62
10/31/2010														13.43	13.43	13.43	4,388.62
10/31/2010														4,273.59	4,273.59	4,273.59	4,388.62
10/31/2010														422.87	422.87	422.87	4,388.62
10/31/2010														89.00	89.00	89.00	4,388.62
10/31/2010														1,792.32	1,792.32	1,792.32	4,388.62
10/31/2010														1,385.85	1,385.85	1,385.85	4,388.62
10/31/2010														23.48	23.48	23.48	4,388.62
10/31/2010														846.70	846.70	846.70	4,388.62
10/31/2010														2,280.17	2,280.17	2,280.17	4,388.62
10/31/2010														5,259.47	5,259.47	5,259.47	4,388.62
10/31/2010														890.32	890.32	890.32	4,388.62
10/31/2010														194.08	194.08	194.08	4,388.62
10/31/2010														145.05	145.05	145.05	4,388.62
10/31/2010														101.81	101.81	101.81	4,388.62
10/31/2010														108.70	108.70	108.70	4,388.62
10/31/2010														922.25	922.25	922.25	4,388.62
10/31/2010														12,168.88	12,168.88	12,168.88	4,388.62
10/31/2010														380,232.30	380,232.30	380,232.30	4,388.62
10/31/2010														80,272.20	80,272.20	80,272.20	4,388.62
10/31/2010														119,964.10	119,964.10	119,964.10	4,388.62

LGWCD ROAD IMPROVEMENT AND MAINTENANCE EXPENDITURE RECORD

2010 - 2011

DATE	EQUIP. LEASE 710G	EQUIP. LEASE 5325	EQUIP. LEASE STERLING TRUCK	FORD DUMP TRUCK	FORD WATER TRUCK	JOHN DEERE 710G	NEW HOLLAND TRACTOR	STERLING WATER TRUCK	CAT 12H GRADER	JOHN DEERE 670C GRADER	JOHN DEERE TRACTOR MOWER	ROAD MAINT. GRADER OPERATOR	ROAD MATERIAL	EQUIP. DIESEL FUEL	R.O.W. SURVEY	SUBTOTAL	FEES BILLED	FEES PAID	BALANCE TO DATE
3/7/2011																754.65	754.65	754.65	0.00
3/8/2011								929.61								929.61	929.61	929.61	0.00
3/9/2011						916.70										916.70	916.70	916.70	0.00
3/10/2011																1,242.01	1,242.01	1,151.20	1,242.01
3/12/2011	1,036.20							2,354.64		115.00						2,442.64	2,442.64	2,442.64	1,242.01
3/18/2011						88.00				115.00						1,429.05	1,429.05	1,429.05	2,671.06
3/22/2011									60.00							115.00	115.00	115.00	2,671.06
3/24/2011																120.00	120.00	120.00	2,871.06
3/25/2011												1,690.54				1,469.19	1,559.19	90.00	4,140.25
3/31/2011												1,690.54				872.14	872.14	1,690.54	4,140.25
TOTAL	\$1,036.20	\$0.00	\$0.00	\$0.00	\$328.00	\$916.70	\$0.00	\$3,284.25	\$60.00	\$984.65	\$0.00	\$1,690.54	\$0.00	\$5,012.39	\$0.00	13,222.73	13,222.73	\$8,210.34	\$5,012.39
SUBTOTAL	\$6,217.20	\$4,561.40	\$11,035.89	\$88.41	\$1,253.22	\$3,691.46	\$6,543.69	\$4,419.99	\$2,007.50	\$3,257.68	\$1,564.50	\$13,790.40	\$0.00	\$24,972.49	\$0.00	\$93,455.03	\$93,455.03	\$68,482.54	\$24,972.49

LGWCD ROAD IMPROVEMENT AND MAINTENANCE EXPENDITURE RECORD

2010 - 2011

DATE	EQUIP LEASE 7106	EQUIP LEASE 5325	EQUIP LEASE STERLING TRUCK	FORD DUMP TRUCK	FORD WATER TRUCK	JOHN DEERE 7106	NEW HOLLAND TRACTOR	STERLING WATER TRUCK	CAT 12H GRADER	JOHN DEERE 670C GRADER	JOHN DEERE TRACTOR MOWER	ROAD MAINT GRADER OPERATOR	ROAD MATERIAL	EQUIP DIESEL FUEL	RO.W. SURVEY	SUBTOTAL	FEES BILLED	FEES PAID	BALANCE TO DATE
4/4/2011					120.00				86.00							206.00	206.00		206.00
4/5/2011							12.85	29.80	2,291.18	20.16				1,463.22		2,333.83	2,333.83		2,339.83
4/7/2011					261.67				533.28	70.14				794.35		1,473.38	1,473.38		4,013.21
4/8/2011														70.14		794.35	794.35		4,807.56
4/11/2011					121.00									121.00		1,210.00	1,210.00		4,877.70
4/13/2011														121.00		1,210.00	1,210.00		4,998.70
4/14/2011														1,751.63		1,751.63	1,751.63		6,750.33
4/19/2011														64.56		64.56	64.56		6,814.89
4/20/2011														59.42		59.42	59.42		6,874.31
4/21/2011														1,114.69		1,114.69	1,114.69		7,989.00
4/22/2011														1,787.28		1,787.28	1,787.28		9,776.28
4/23/2011					25.98				782.58	1,004.70				25.98		2,598.26	2,598.26		12,374.54
4/23/2011														289.80		289.80	289.80		13,664.34
4/23/2011														1,334.28		1,334.28	1,334.28		15,000.00
4/23/2011														1,338.08		1,338.08	1,338.08		16,338.08
4/23/2011														2,693.28		2,693.28	2,693.28		19,031.36
4/23/2011														1,342.60		1,342.60	1,342.60		20,373.96
4/23/2011														35.44		35.44	35.44		20,409.40
4/23/2011														1,354.24		1,354.24	1,354.24		21,763.64
4/23/2011														1,548.95		1,548.95	1,548.95		23,312.59
4/23/2011														276.69		276.69	276.69		23,589.28
4/23/2011														90.00		90.00	90.00		23,679.28
4/23/2011														16.23		16.23	16.23		23,695.51
4/23/2011														1,509.88		1,509.88	1,509.88		25,205.39
4/23/2011														175.41		175.41	175.41		25,380.80
4/23/2011														2,280.70		2,280.70	2,280.70		27,661.50
4/23/2011														464.81		464.81	464.81		28,126.31
4/23/2011														1,283.71		1,283.71	1,283.71		29,410.02
4/23/2011														4,717.59		4,717.59	4,717.59		34,127.61
4/23/2011														37.02		37.02	37.02		34,164.63
4/23/2011														94.00		94.00	94.00		34,258.63
4/23/2011														750.65		750.65	750.65		35,009.28
4/23/2011														278.00		278.00	278.00		35,287.28
4/23/2011														764.24		764.24	764.24		36,051.52
4/23/2011														1,480.78		1,480.78	1,480.78		37,532.30
4/23/2011														520.00		520.00	520.00		38,052.30
4/23/2011														805.20		805.20	805.20		38,857.50
4/23/2011														1,158.69		1,158.69	1,158.69		40,016.19
4/23/2011														110.00		110.00	110.00		40,126.19
4/23/2011														1,371.41		1,371.41	1,371.41		41,497.60
4/23/2011														94.00		94.00	94.00		41,591.60
4/23/2011														35.76		35.76	35.76		41,627.36
4/23/2011														2,354.00		2,354.00	2,354.00		43,981.36
4/23/2011														2,528.03		2,528.03	2,528.03		46,509.39
4/23/2011														25.48		25.48	25.48		46,534.87
4/23/2011														10,217.07		10,217.07	10,217.07		56,751.94
7/8/2011																			56,751.94
TOTAL	\$0.00	\$2,280.70	\$3,678.63	\$33.32	\$2,175.65	\$0.00	\$444.63	\$885.69	\$7,987.79	\$6,053.11	\$635.67	\$8,867.84	\$3,532.08	\$17,032.98	\$0.00	\$53,178.28	\$53,178.28	\$0.00	\$53,178.28
SUBTOTAL	\$6,217.20	\$6,842.10	\$14,714.52	\$121.73	\$3,428.87	\$3,691.46	\$6,986.52	\$5,285.67	\$9,575.29	\$9,320.79	\$2,200.17	\$22,656.24	\$13,583.28	\$42,005.47	\$0.00	\$146,633.31	\$146,633.31	\$68,482.54	\$78,150.77



RECORDED 10/07/2011 12:05:03
Palm Beach County, Florida
Sharon R. Bock, CLERK & COMPTROLLER
Pgs 1727 - 1738; (12pgs)

CFN 20110374905
OR BK 24785 PG 1727

INTERLOCAL AGREEMENT FOR THE MAINTENANCE OF NON-DISTRICT ROADS WITHIN THE TOWN OF LOXAHATCHEE GROVES

This **INTERLOCAL AGREEMENT** is made and entered into by and between:

TOWN OF LOXAHATCHEE GROVES, a municipal corporation existing under the laws of the state of Florida, hereafter referred to as "TOWN,"

and

LOXAHATCHEE GROVES WATER CONTROL DISTRICT, an independent special district existing under the laws of the state of Florida, hereafter referred to as "DISTRICT".

WITNESSETH:

WHEREAS, this Agreement is entered into pursuant to §163.01, Florida Statutes, also known as the "Florida Interlocal Cooperation Act of 1969"; and

WHEREAS, the DISTRICT is an independent special district of the State of Florida, the powers and responsibilities of which are defined in Chapter 189 and 298, Florida Statutes, and in Chapters 99-425 as amended by Chapter 2004-410, Laws of Florida (collectively the "District's Authorizing Legislation"); and

WHEREAS, the TOWN is a municipal corporation of the State of Florida, the powers of which are defined in the TOWN's Charter and State law; and

WHEREAS, the DISTRICT has constructed and owns, operates and maintains certain public roads within the boundaries of the TOWN; and

WHEREAS, there are certain roads within the geographical boundaries of the DISTRICT and TOWN which are not under the control or ownership of the DISTRICT, which have been designated by the parties as "Non-District Roads" and are the maintenance responsibility of the TOWN; and

WHEREAS, the TOWN is in need of grading and other maintenance services (hereafter "Maintenance Services") for these Non-District Roads; and

WHEREAS, the DISTRICT has the experience, expertise, equipment and materials to maintain DISTRICT roads and is capable of providing Maintenance Services for Non-District Roads, subject to the agreement of the parties on criteria for such Maintenance Services and the TOWN's agreement to pay for such Maintenance Services, including supplies; and

WHEREAS, the Town Council and the District Board of Supervisors have determined that this Agreement is in the best interest of the health, safety, and welfare of the residents within the TOWN and the landowners within the DISTRICT.

NOW, THEREFORE, IN CONSIDERATION of the mutual terms, conditions, promises, covenants and payments hereafter set forth, DISTRICT and TOWN agree as follows:

ARTICLE I - RECITALS

- 1.1 The foregoing recitations are true and correct and are hereby incorporated herein by reference. All exhibits to this Agreement are hereby deemed a part hereof.

ARTICLE 2 – COURTESY GRADING OF NON-DISTRICT ROADS

- 2.1 Attached hereto as **Exhibit “A”** and incorporated herein is the Town of Loxahatchee Groves Criteria for Grading Town Roads (“Criteria”). The parties agree that the services provided herein by the DISTRICT shall be based upon the parties’ compliance with the Criteria. The Criteria may be amended by the parties without amending this Agreement so long as such amendment is in writing and approved by motion adopted by both of the governing bodies of the parties.
- 2.2 DISTRICT will provide Maintenance Services on Non-District Roads upon receipt of a written request from the Town Manager provided that such request is consistent with the Criteria, as follows:
 - 2.2.1 Upon receipt of the written request from the TOWN, the DISTRICT will provide the TOWN with a cost estimate for the requested Maintenance Services. The DISTRICT will proceed with the Maintenance Services only upon receipt of written confirmation from the TOWN directing the DISTRICT to proceed according to the estimate.
 - 2.2.2 Upon completion of the requested Maintenance Services , the DISTRICT will submit an invoice for actual costs for such Maintenance Services, which will include acceptable documentation to substantiate its costs. Should the TOWN determine that the documentation for a particular Maintenance Service is incomplete, it shall request additional information from the DISTRICT within ten (10) working days of receipt of the original invoice.
 - 2.2.3 The TOWN shall pay the DISTRICT within forty-five (45) days of receipt of the final written invoice and documentation from the DISTRICT.
- 2.3 The TOWN’s obligation is limited to its payment obligation and shall have no obligation to any other person or entity.

ARTICLE 3 - TERM OF AGREEMENT

- 3.1 This Agreement shall be deemed to have commenced on the Effective Date provided in Section 6.11, below, and shall continue until terminated as provided in Sections 3.2 through 3.6, below.
- 3.2 This Agreement may be terminated by either party at the end of a fiscal year by the adoption of a resolution by the governing body of the terminating party on or before July 1.
- 3.3 This Agreement may be terminated for cause by either party upon thirty (30) days written notice given by the terminating party to the other party setting forth the breach. If the breaching party corrects the breach within thirty (30) days after written notice of same, to the satisfaction of the terminating party, the Agreement shall remain in full force and effect. If such breach is not corrected within thirty (30) days of receipt of notice of breach, the terminating party may terminate the Agreement.
- 3.4 Termination of this Agreement for cause shall include, but not be limited to: failure of the parties to suitably perform the services required under this Agreement, and failure of the parties to continuously perform the services required by the terms and conditions of this Agreement in a manner calculated to meet or accomplish the objectives set forth herein, notwithstanding whether any such breach was previously waived or cured.
- 3.5 The Agreement may be terminated upon the mutual agreement of TOWN and DISTRICT, as evidenced by the adoption of a resolution by the governing bodies of both parties.
- 3.6 Notice of termination shall be provided in accordance with Article 5, "NOTICES," herein.

ARTICLE 4 - GOVERNMENTAL IMMUNITY; INDEMNIFICATION

- 4.1 Independent Contractor: DISTRICT is an independent contractor and not an agent or servant of TOWN or its TOWN Council. DISTRICT further acknowledges that the TOWN's duty under this Agreement is limited to reimbursing the DISTRICT for the Maintenance Services provided and that DISTRICT will use the funds provided for maintenance of Non-District Roads in the manner provided herein. TOWN shall exercise no control over or responsibility for the improvements Maintenance Services provided by DISTRICT. In the event a claim or lawsuit is brought against TOWN, its officers, employees, servants or agents, arising from or relating to the DISTRICT's Maintenance Services or any matter that is the responsibility of DISTRICT under this Agreement, DISTRICT will indemnify and hold harmless the TOWN in the manner and to the extent set forth in Section 4.2, below.
- 4.2 Hold Harmless and Indemnification: The parties hereto agree, to the extent permitted by law to:

(A) indemnify, save and hold harmless the other, their officers, employees, servants or agents, and to defend said persons from any such claims, liabilities, causes of action and judgments of any type whatsoever arising out of or relating to the negligent or wrongful acts or omissions of each relating to their obligations under this Agreement; and

(B) be responsible for their own costs, attorney's fees and expenses in connection with such claims, liabilities or suits except as may be incurred due to the negligent performance of this Agreement by the negligent party. The forgoing indemnity shall survive the termination or expiration of this Agreement. A party shall not be deemed to assume any liability for the negligent or wrongful acts, or omissions of the other party (or parties). Nothing contained herein shall be construed as a waiver by the parties of the liability limits established in Section 768.28, Florida Statutes.

ARTICLE 5 - NOTICES

- 5.1 Any and all notices given or required under this Agreement shall be in writing and may be delivered in person or by United States mail, postage prepaid, first class and certified, return receipt requested, or by hand-delivery with a request for a written receipt of acknowledgement of delivery, addressed to the party for whom it is intended at the place last specified. The place for giving notice shall remain the same as set forth herein until changed in writing in the manner provided for in this article. For the present, the parties designated the following:

TO TOWN OF LOXAHATCHEE GROVES:

Mayor David Browning
Town of Loxahatchee Groves
14579 Southern Blvd., Suite 2
Loxahatchee Groves, FL 33470

With copies to:

Frank R. Spence, Town Manager
Town of Loxahatchee Groves
14579 Southern Blvd., Suite 2
Loxahatchee Groves, FL 33470

And

Michael D. Cirullo, Jr., Town Attorney
Goren, Cherof, Doody & Ezrol, P.A.

3099 East Commercial Boulevard
Suite 200
Fort Lauderdale, FL 33308

TO LOXAHATCHEE GROVES WATER CONTROL DISTRICT:

Clete J. Saunier, District Administrator
P. O. Box 407
Loxahatchee Groves, FL 33470

With copy to:

Mary M. Viator, Esq., District Legal Counsel
Caldwell Pacetti Edwards Schoech & Viator LLP
One Clearlake Centre
250 South Australian Avenue, Suite 600
West Palm Beach, Florida 33401

ARTICLE 6 - MISCELLANEOUS PROVISIONS

- 6.1 **ASSIGNMENT:** The parties to the Agreement shall have NO right to assign, transfer, or otherwise encumber this Agreement, without the express consent of the other party.
- 6.2 **WAIVER:** The waiver by any party to this Agreement of any failure on the part of another party to perform in accordance with any of the terms or conditions of this Agreement shall not be construed as a waiver of any future or continuing similar or dissimilar failure.
- 6.3 **THIRD PARTY BENEFICIARIES:** Neither TOWN nor DISTRICT intends to directly or substantially benefit a third party by this Agreement. Therefore, the parties agree that there are no third party beneficiaries to this Agreement and that no third party shall be entitled to assert a claim against either of them based on this Agreement. The parties expressly acknowledge that it is not their intent to create any rights or obligations in any third person or entity under this Agreement.
- 6.4 **SEVERABILITY:** The invalidity of any provision of this Agreement shall in no way affect the validity of any other provision.
- 6.5 **ENTIRE AGREEMENT:** It is understood and agreed that this Agreement incorporates and includes all prior negotiations, agreements or understandings applicable to the matters contained herein and the parties agree that there are no commitments, agreements or understandings concerning the subject matter of this Agreement that are not contained in this document. Accordingly, it is agreed that no deviation from the terms hereof shall be predicated upon any prior representations or agreements, whether oral or written.

- 6.6 **JOINT PREPARATION:** The parties acknowledge that they have sought and received whatever competent advice and counsel as was necessary for them to form a full and complete understanding of all rights and obligations here and that the preparation of this Agreement has been a joint effort. The language agreed to expresses their mutual intent and their resulting documents shall not, solely, as a matter of judicial construction, be construed more severely against one of the parties than the other.
- 6.7 **APPLICABLE LAW AND VENUE:** This Agreement shall be interpreted and construed in accordance with and governed by the laws of the State of Florida. Any controversies or legal problems arising out of this Agreement and any action involving the enforcement or interpretation of any rights hereunder shall be submitted to the jurisdiction of the State Court of the 15th Judicial Circuit of Palm Beach County, Florida, the venue site and shall be governed by the laws of the State of Florida. To encourage prompt and equitable resolution of any litigation that may arise hereunder, each party hereby waives any rights it may have to trial by jury of any such litigation.
- 6.8 **AMENDMENTS:** No modification, amendment, or alteration of the terms or conditions contained herein shall be effective unless contained in a written document prepared with the same or similar formality as this Agreement and executed by both parties.
- 6.9 **MULTIPLE ORIGINALS:** This Agreement may be fully executed in multiple copies by all parties, each of which, bearing original signatures, shall have the force and effect of an original document.
- 6.10 **FILING WITH CLERK OF CIRCUIT COURT.** An executed original of this Agreement and any amendment(s) hereto shall be filed with the Clerk of the Circuit Court in and for Palm Beach County, Florida.
- 6.11. **EFFECTIVE DATE.** This Agreement and any amendment hereto shall take effect upon its filing with the Clerk of Circuit Court, as provided in Sections 3.1 and 6.10, above, and Section 163.01(11), Florida Statutes.

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

IN WITNESS WHEREOF, the parties hereto have made and executed this Interlocal Agreement between TOWN and DISTRICT on the respective dates under each signature: TOWN, signing by and through its Mayor, authorized to execute same by Council action on the 7th day of December, 2010 and the DISTRICT, signing by and through its CHAIRMAN, authorized to execute same by Board of Supervisor's action on the 13th day of December, 2010.

Executed by TOWN this 7th day of December, 2010

TOWN OF LOXAHATCHEE GROVES, a Florida Municipal Corporation

ATTEST:

By David Browning
David Browning
Mayor

Chris Jasper
Town Clerk

[TOWN SEAL]

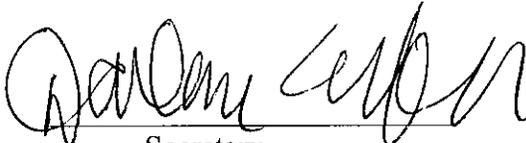
APPROVED AS TO FORM:

By [Signature]
Town Attorney

Executed by **DISTRICT** this 13th day of December, 2010

LOXAHATCHEE GROVES WATER CONTROL DISTRICT, an Independent Special District of the State of Florida

ATTEST:


Secretary

By David DeMarois
David DeMarois
Chairman

[DISTRICT SEAL]

EXHIBIT A:

COURTESY GRADING CRITERIA

**TOWN OF LOXAHATCHEE GROVES
CRITERIA FOR GRADING NON-DISTRICT ROADS**

All roads not under the control and ownership of the Loxahatchee Groves Water Control District (LGWCD), formerly known as Non-District roads, are the responsibility of the Town of Loxahatchee Groves. This includes the responsibility of maintaining and grading such roads. In order to prioritize which road is graded based upon need or property owner's requests, the following criteria will be use.

1. ACTIVE COURTESY GRADING.

To be eligible for an Active Courtesy Grading a Town road must:

- A. Directly connect to a LGWCD road.
- B. Be accessible on a regular basis by the U.S. Postal Service, Palm Beach County Fire-Rescue and Sheriff's Department, garbage and trash collection services, and the general public.
- C. Active Courtesy Grading will be performed only after a request is submitted via a petition signed by a majority of affected landowners, to the Town Management Office. If the request meets all criteria for Active Courtesy Grading, the Town Manager will initiate a Work Order to the Water Control District Office requesting and authorizing said grading.
- D. It is acknowledged that the Water Control District will undertake such grading requests only when manpower, equipment and time are available and not required for normal or emergency District work.

2. PASSIVE COURTESY GRADING.

In the event that a Town Road does not qualify for an Active Courtesy Grading, a Passive Courtesy Grading may be requested. To be eligible for a Passive Courtesy Grading, a Town Road must:

- A. Be open to access by the general public (evidence to that effect must be provided).
- B. Exhibit sufficient adverse road conditions as to prevent access by the U.S Postal Service, County Fire-Rescue vehicles, Sheriff's vehicles or garbage and trash collection vehicles.
- C. Passive Courtesy Grading will be performed only after a request is submitted via a petition signed by a majority of affected land owners, is made to the Town Management Office. If the request meets all criteria for Passive Courtesy Grading, the Town Manager

will initiate a Work Order to the Water Control District Office requesting and authorizing said grading.

- D. Passive Courtesy Grading will be done on an “as needed” basis, as described above in 2.B.
- E. Active Courtesy Grading requests shall have priority over Passive Courtesy Grading requests.
- F. The same restrictions and availability of District personnel as outlined in 1.D. above, are the same.

3. APPLICATION PROCESS

- A. Application for either type of courtesy grading must be made through the Town Manager at the Town Management Office. The Town Manager, or his/her representative, shall visit the site of the proposed courtesy grading and approve it before the road is accepted for courtesy grading.
- B. A property owner who is a signatory on the requesting petition must provide their name, address and phone number to be the liaison with the Town on behalf of the group signing the petition.
- C. All petitions for either active or passive courtesy grading may only be signed by affected landowners. Evidence of land ownership such as a copy of the deed, title policy, assessment roll, or other legal document shall be submitted with the petition.

4. PRIOR PROPERTY PREPARATIONS

- A. Due to the type of equipment used by the District to perform courtesy grading of roads, the landowners requesting the service must provide and prepare the materials necessary for the work to be done, as well as providing a minimum of 15 feet of horizontal clearance and a minimum of 20 feet of vertical clearance from overhanging limbs, power and telephone lines.
- B. These conditions must continue to exist so long as courtesy grading is to be performed. The District Administrator is the final arbiter as to the adequacy and completeness of pre-grading preparations.
- C. This may require the addition of road material and removal of encroaching vegetation from time to time at the affected landowner’s sole cost and expense.
- D. If for any reason problems arise on any courtesy grading request on Town roads, the Water Control District Administrator is authorized to terminate courtesy grading at any time, and notify the Town Manager as soon as possible of his action and reason.
- E. When the District Administrator is satisfied that, (a), the road provides the necessary clearance for the equipment to perform the work, and (b), the criteria in Sections 1 and 2 have been satisfied, he will authorize the work to proceed.

5. ROADWAY DRAINAGE

- A. Roadway drainage on Town roads will not be provided by the Town. Such drainage is to be provided by the residents of the area of the courtesy grading, which run-off may be collected and discharged through the District's canal system.
- B. It will be the obligation of the residents of the area, as noted above, to provide adequate roadway drainage facilities for their roadways and the drainage pipe connection from the subject roadway drainage system to the District's roadways and/or canal banks.
- C. An application to install the drainage system, if it involves a culvert connection with a District canal or affects a District road, shall be submitted to the District, and such installation shall not be constructed until a permit is issued by the District.

6. LIABILITY and RESPONSIBILITIES

- A. To the extent permitted by law, subject to its statutory sovereign immunity limitations, the Town will Hold Harmless the Loxahatchee Groves Water Control District while the District, with its personnel and equipment, act as contractors to the Town to provide courtesy grading services.
- B. The Town is solely responsible for paying the District for all courtesy gradings it requested.
- C. The Town will be responsible for collecting any funds due from the requesting landowners for courtesy grades on Town roads.
- D. The District Administrator will provide estimated costs for all grading requests. Generally, it will be so many dollars per mile plus cost of materials, like loads of lime rock or limestone to fill in holes.

THIS POLICY IS SUBJECT TO CHANGE BY THE TOWN COUNCIL OF LOXAHATCHEE GROVES FROM TIME TO TIME AS THEY DETERMINE IS IN THE BEST INTERESTS OF THE TOWN.

Frs: 11/3/10

**FILED WITH THE CLERK OF CIRCUIT COURT
IN AND FOR PALM BEACH COUNTY, FLORIDA
THIS _____ DAY OF _____, 2010.**

**FOR: SHARON R. BOCK,
CLERK AND COMPTROLLER
PALM BEACH COUNTY, FLORIDA**

BY: _____

ASSISTANT CLERK

[CLERK'S SEAL]

Road Worksheet - Pricing

LGWCD price p/mile \$ 160.00 11/21/2011

Road Name	Road Milage	Road Cost
161ST TERRACE N	2.014	\$ 322.24
160TH STREET N	0.394	\$ 63.04
44TH STREET N	0.235	\$ 37.60
42ND STREET N	0.234	\$ 37.44
GLOBAL TRAIL	0.519	\$ 83.04
43RD ROAD N	0.194 0.394	\$ 94.08
42ND ROAD N	0.153	\$ 24.48
41ST ROAD N	0.068	\$ 10.88
IAN TRAIL	0.384	\$ 61.44
148TH TERRACE N	0.339	\$ 54.24
145TH TERRACE N	0.457	\$ 73.12
40TH STREET N	1.462	\$ 233.92
FERRIS LANE	0.194	\$ 31.04
WEST "B" ROAD	0.340	\$ 54.40
10TH PLACE NORTH	0.081	\$ 12.96
LOS ANGELES DRIVE	0.244	\$ 39.04
SAN DIEGO DRIVE	0.244	\$ 39.04
SALLY'S ALLEY	0.244	\$ 39.04
JEWEL LANE	0.103	\$ 16.48
SHAMROCK DRIVE	0.244	\$ 39.04
MORROW COURT	0.180	\$ 28.80
FORTNER DRIVE	0.126 0.135	\$ 41.76
152ND WAY NORTH	0.068	\$ 10.88
FOREST LANE	0.188	\$ 30.08
SCOTTS PLACE	0.213	\$ 34.08
WILLIAMS DRIVE	0.193	\$ 30.88
ROBERTS WAY	0.229	\$ 36.64
TIMBERLANE PLACE	0.219	\$ 35.04
17TH ROAD NORTH	0.076	\$ 12.16
WEST "C" ROAD	0.623	\$ 99.68
25TH PLACE NORTH	0.136 0.145	\$ 44.96

30TH COURT NORTH	0.141	0.132	\$	43.68
8TH PLACE NORTH	0.319		\$	51.04
11TH TERRACE	0.244		\$	39.04
GRUBER LANE	0.489		\$	78.24
WEST 'D' ROAD	0.388	0.314	\$	112.32
BUNNY LANE	0.244		\$	39.04
SNAIL TRAIL	0.244		\$	39.04
22ND ROAD NORTH	0.248	0.210	\$	98.24
	0.156			
147TH DRIVE NORTH	0.115		\$	18.40
FLAMINGO DRIVE	0.186		\$	29.76
PARADISE TRAIL	0.186		\$	29.76
24TH COURT NORTH	0.282	0.194	\$	181.12
	0.250	0.406		
24TH CIRCLE NORTH	0.177		\$	28.32
APRIL DRIVE	0.164		\$	26.24
21ST ROAD NORTH	0.126		\$	20.16
27TH LANE NORTH	0.135		\$	21.60
34TH PLACE NORTH	0.135		\$	21.60
147TH AVENUE NORTH	0.126		\$	20.16
TRIPP ROAD	0.242		\$	38.72
35TH PLACE NORTH	0.127		\$	20.32
BIDDIX ROAD	0.191		\$	30.56
HYDE PARK ROAD	0.518		\$	82.88
23RD COURT NORTH	0.189		\$	30.24
PADDLE FOOT ROAD	0.086		\$	13.76
FARLEY ROAD	0.197		\$	31.52
FOX TRAIL	0.204		\$	32.64
EDITH ROAD	0.197		\$	31.52
KERRY LANE	0.260		\$	41.60
14TH PLACE NORTH	0.257		\$	41.12
12TH PLACE NORTH	0.197		\$	31.52
WEST 'F' ROAD	0.198		\$	31.68
RACKLEY ROAD	0.146		\$	23.36
131ST TERRACE NORTH	0.147		\$	23.52
QUAIL ROAD	0.135		\$	21.60
MARCELLA BOULEVARD	0.749		\$	119.84

11TH LANE NORTH	0.351		\$	56.16
CASEY ROAD	0.748		\$	119.68
BRYAN ROAD	0.749		\$	119.84
COMPTON ROAD	0.748		\$	119.68
GREAT DANE LANE	0.130		\$	20.80
MARCH CIRCLE	0.174		\$	27.84
22ND COURT NORTH	0.292		\$	46.72
13TH PLACE NORTH	0.166	0.282	\$	71.68
PERKINS DRIVE	0.336		\$	53.76
RAYMOND DRIVE	0.337		\$	53.92
KAZEE ROAD	0.432		\$	69.12
SIXTH COURT NORTH	0.177	1.733	\$	305.60
TEMPLE DRIVE	0.100		\$	16.00
PINEAPPLE DRIVE	0.434		\$	69.44
149TH AVENUE NORTH	0.126		\$	20.16
VALENCIA DRIVE	0.136		\$	21.76
ORANGE AVENUE	0.075		\$	12.00
TANGERINE DRIVE	0.510		\$	81.60
LOXAHATCHEE DRIVE	0.180		\$	28.80
CITRUS DRIVE	0.243		\$	38.88
EAST CITRUS DRIVE	0.501		\$	80.16

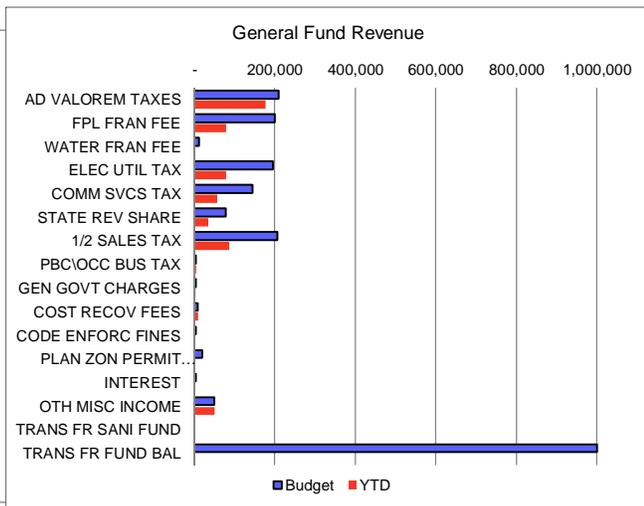
District Roads

A ROAD	3.218
B ROAD	3.600
C ROAD	3.606
D ROAD	3.613
E ROAD	3.626
F ROAD	2.626
FOLSOM ROAD	0.487
UPPER NORTH ROAD	1.958
LOWER NORTH ROAD	1.482
G ROAD EAST	0.718
G ROAD WEST	0.718
COLLECTING CANAL	3.169

Town of Loxahatchee Groves Financial Activity Report as of March 30, 2012 (50% of year elapsed)

Item 5.a.1

General Fund Revenue Budget



General Fund Revenues

Revenues	Budget	Year-to-Date	%
AD VALOREM TAXES @ 1.2000	210,000	177,686	84.6%
FPL FRANCHISE FEE	200,000	79,241	39.6%
PBC WATER UTILITY FRANCHISE FEE	12,000	1,788	14.9%
ELECTRIC UTILITY TAX	196,000	79,519	40.6%
COMMUNICATION SERVICES TAX	145,392	57,439	39.5%
STATE REVENUE SHARING	78,236	35,991	46.0%
HALF CENT SALES TAX	207,222	88,114	42.5%
COUNTY OCCUPATIONAL LICENSES	5,000	4,933	98.7%
GENERAL GOVERNMENT CHARGES	5,000	4,455	89.1%
COST RECOVERY FEES	10,000	10,056	100.6%
CODE ENFORCEMENT FINES	5,000	6	0.1%
PLANNING & ZONING PERMIT FEES	20,000	98	0.5%
INTEREST	4,000	91	2.3%
OTHER MISC INCOME	49,913	50,610	101%
TRANSFER FROM SANITATION FUND	-	-	-
TRANSFER FROM FUND BALANCE	1,000,000	0	0.0%
Total Revenues	2,147,763	590,028	27.5%

General Fund Expenditures

Expenditures	Budget	Year-to-Date	%
LEGISLATIVE	11,700	5,404	46.2%
EXECUTIVE	268,125	130,351	48.6%
FINANCIAL AND ADMINSTRATIVE	39,000	6,730	17.3%
LEGAL COUNSEL	50,000	20,645	41.3%
COMPREHENSIVE PLANNING & ZONING	45,000	11,523	25.6%
OTHER GENERAL GOVERNMENT	1,455,153	43,391	3.0%
LAW ENFORCEMENT	278,785	137,519	49.3%
PUBLIC WORKS	-	738	-
Total Expenditures	2,147,763	356,299	16.6%
Excess(deficiency)	-	233,729	-

YTD-Total Funds Expen. Budget

Expenditures	Budget	Year-to-Date	%
Total Townwide Budget	4,028,674	638,957	15.9%

Selected Other Funds

Transportation Fund	Budget	Year-to-Date	%
FIRST LOCAL OPTION FUEL TAX (6 CENT)	244,969	101,944	41.6%
SECOND LOCAL OPTION FUEL (5 CENT)	113,480	48,586	42.8%
CONTRIBUTION FROM GENERAL FUND	48,913	-	0.0%
Total Revenues	407,362	150,530	37.0%

ROAD AND STREETS (5 CENT)	112,554	-	0.0%
NON-DISTRICT ROADS (6 CENT) MAINT.	94,969	34,362	36.2%
DISTRICT ROADS (6 CENT) MAINT.	150,000	180	0.1%
SPECIAL PROJECTS	-	-	-
22nd ROAD DITCH (6)	-	-	-
148th TERR BRIDGE(5)/CULVERT	49,839	51,539	103.4%
Total Expenses	407,362	86,081	21.1%
Excess(deficiency)	0	64,449	-

Solid Waste Fund	Budget	Year-to-Date	%
SOLID WASTE ASSESSMENTS (1,260 units)	469,640	396,237	84.4%
DISCOUNT FEES	(18,785)	(14,899)	79.3%
SWA RECYCLING INCOME	7,000	4,191	59.9%
HAULERS LICENSING FEE	2,000	1,000	50.0%
CONTRIBUTION FROM GENERAL FUND	13,694	-	-
Total Revenues	473,549	386,529	81.6%

CONTRACTUAL-WASTE OVERSIGHT	12,000	4,250	35.4%
PBC ADMINSTRATION FEE 1%	4,710	3,787	80.4%
SOLID WASTE CONTRACTOR	452,300	188,181	41.6%
OTHER SANITATION SERVICES	2,500	325	13.0%
FREIGHT & POSTAGE	539	34	6.3%
LEGAL ADVERTISING	1,500	-	-
MANAGEMENT FEES	-	-	-
Total Expenses	473,549	196,577	41.5%
Excess(deficiency)	-	189,951	-

Capital Improvement Program (CIP) Fund	Budget	Year-to-Date	%
CONTRIBUTION FROM GENERAL FUND	1,000,000	-	-
Total Revenues	1,000,000	-	-
LINEAR PARK/GRANT MATCH	100,000	-	-
ROAD AND DRAINAGE IMPROVEMENTS	150,000	-	-
OGEM PAVING/COST SHARING	150,000	-	-
TRAFFIC LIGHT OKEECHOBEE BLVD	100,000	-	-
ROAD AND DRAINAGE IMPROVEMENTS	200,000	-	-
OGEM PAVING/COST SHARING	300,000	-	-
TRAFFIC LIGHT OKEECHOBEE BLVD	-	-	-
Total Expenses	1,000,000	-	-
Excess(deficiency)	-	-	-

Contract Services Expenditures

Expenditures	Budget	Year-to-Date	%
Waste Pro	452,300	187,130.20	41.4%
Palm Beach County Sheriff	274,785	114,493.75	41.7%
Underwood Management Services Group	250,650	104,396.00	41.7%
Goren, Cherof, Doody, Ezrol	50,000	31,207.35	33.3%
Tew & Associates	45,000	14,625.00	32.5%
Land Research Management	-	12,375.00	-
Calvin Giodorno	-	4,426.75	-
Frank Schiola	12,000	6,570.95	54.8%
YEE's Corporation	12,000	4,603.74	38.4%
Loxahatchee Water Control District	-	3694.24	-
Total Expenses	-	479,828.74	-

**BUDGET VS ACTUAL
AS OF MARCH 31, 2012
50% Elapsed
General Fund
Revenues**

Account Number	Account	Month to Date	Year to Date	Encumbrance	Annual Budget	Annual Variance	% Used
001-311-100-000	Ad Valorem Taxes	5,709.52	177,685.97	-	210,000.00	(32,314.03)	84.6%
	Ad Valorem Taxes Total	5,709.52	177,685.97		210,000.00	(32,314.03)	
001-314-100-000	Electric Utility Tax	14,149.98	79,519.48	-	196,000.00	(116,480.52)	40.6%
	Utility Services Taxes Total	14,149.98	79,519.48		196,000.00	(116,480.52)	
001-315-100-000	Communications Services	11,347.40	57,438.62	-	145,392.00	(87,953.38)	39.5%
	Communications Services Taxes Total	11,347.40	57,438.62		145,392.00	(87,953.38)	
001-316-200-000	County Occupational License	167.04	4,932.80	-	5,000.00	(67.20)	98.7%
	Local Business Tax totals	167.04	4,932.80		5,000.00	(67.20)	
001-323-100-000	FPL Franchise Fee	14,283.11	79,241.24	-	200,000.00	(120,758.76)	39.6%
001-323-300-000	PBC Water Utility Franchise	369.33	1,788.07	-	12,000.00	(10,211.93)	14.9%
	Franchise Feel Totals	14,652.44	81,029.31		212,000.00	(130,970.69)	38.2%
001-329-100-000	Planning & Zoning Permit	-	98.45	-	20,000.00	(19,901.55)	0.5%
	Other Permits and Fees Total	-	98.45		20,000.00	(19,901.55)	
001-335-120-000	State Revenue Sharing	5,998.47	35,990.82	-	78,236.00	(42,245.18)	46.0%
001-335-180-000	Half Cent Sales Tax	17,639.46	88,114.18	-	207,222.00	(119,107.82)	42.5%
	State Revenue Sharing Total	23,637.93	124,105.00		285,458.00	(161,353.00)	43.5%
001-341-000-000	General Government Charges	1,124.77	4,455.32	-	5,000.00	(544.68)	89.1%
	General Government Fees Total	1,124.77	4,455.32		5,000.00	(544.68)	
001-343-349-000	Cost Recovery Fees	3,162.50	10,055.50	-	10,000.00	55.50	100.6%
	Cost Recovery Fees Totals	3,162.50	10,055.50		10,000.00	55.50	
001-354-100-000	Code Enforcement Fines	-	6.00	-	5,000.00	(4,994.00)	0.1%
	Code Enforcement Fines Totals	-	6.00		5,000.00	(4,994.00)	
001-361-100-000	Interest	14.73	91.11	-	4,000.00	(3,908.89)	2.3%
	Interest and Other Earnings Total	14.73	91.11		4,000.00	(3,908.89)	
001-369-000-000	Other Misc Income	1,500.00	50,610.17	-	49,913.00	697.17	101.4%
	Other Misc Revenue Total	1,500.00	50,610.17		49,913.00	697.17	
001-399-000-000	Transfer from Fund Balance	-	-	-	1,000,000.00	(1,000,000.00)	0.0%
	Other Non-operating Sources Total	-	-		1,000,000.00	(1,000,000.00)	
	Grand Total Revenue	75,466.31	590,027.73	-	2,147,763.00	(1,557,735.27)	27.5%

TOWN OF LOXAHATCHEE GROVES
BUDGET VS ACTUAL
AS OF MARCH 31, 2012
 50% Elapsed
General Fund
Expenditures

Account Number	Account	Month to Date	Year to Date	Encumbrance	Annual Budget	Annual Variance	% Used
001-511-400-000	Travel	-	-	-	3,000.00	3,000.00	0.0%
001-511-492-000	Other Operating Expenses	-	-	-	1,000.00	1,000.00	0.0%
001-511-500-000	Education & Training	300.00	300.00	-	1,000.00	700.00	30.0%
001-511-510-000	Office Supplies	72.00	72.00	-	-	(72.00)	-
001-511-540-000	Books, Publications & Subscriptions	-	920.00	-	4,200.00	3,280.00	21.9%
001-511-820-000	Special Events/Contributions	-	4,111.70	-	2,500.00	(1,611.70)	164.5%
	Legislative Total	372.00	5,403.70		11,700.00	6,296.30	46.2%
001-512-340-000	Other Services	20,885.20	125,281.20	-	250,625.00	125,343.80	50.0%
001-512-400-000	Travel	-	222.54	-	500.00	277.46	44.5%
001-512-410-000	Communication Services	-	1,992.25	-	6,000.00	4,007.75	33.2%
001-512-420-000	Postage & Freight	71.59	136.79	-	2,000.00	1,863.21	6.8%
001-512-492-000	Other Operating Expenses	220.93	538.63	-	4,000.00	3,461.37	13.5%
001-512-510-000	Office Supplies	251.07	2,179.32	-	2,500.00	320.68	87.2%
001-512-521-000	Loxahatchee Groves CERT	-	-	-	2,000.00	2,000.00	0.0%
001-512-540-000	Books, Publications & Subscriptions	-	-	-	500.00	500.00	0.0%
	Executive Total	21,428.79	130,350.73		268,125.00	137,774.27	48.6%
001-513-320-000	Accounting and Auditing	-	-	-	18,000.00	18,000.00	0.0%
001-513-470-000	Printing and Binding	555.68	3,380.07	-	5,000.00	1,619.93	67.6%
001-513-490-000	Legal Advertising	-	(420.00)	-	7,000.00	7,420.00	-6.0%
001-513-493-000	Election Expense	2,977.10	3,769.90	-	9,000.00	5,230.10	41.9%
	Financial & Administrative Total	3,532.78	6,729.97		39,000.00	32,270.03	17.3%
001-514-310-000	Professional Services	4,330.05	20,644.99	-	50,000.00	29,355.01	41.3%
	Legal Total	4,330.05	20,644.99		50,000.00	29,355.01	32.6%

TOWN OF LOXAHATCHEE GROVES
BUDGET VS ACTUAL
AS OF MARCH 31, 2012
 50% Elapsed
 General Fund
 Expenditures

Account Number	Account	Month to Date	Year to Date	Encumbrance	Annual Budget	Annual Variance	% Used
001-515-310-000	Professional Services	-	-	-	20,000.00	20,000.00	0.0%
001-515-343-000	Planning & Zoning Contract	-	1,467.50	-	10,000.00	8,532.50	14.7%
001-515-347-000	Comprehensive Plan	-	-	-	5,000.00	5,000.00	0.0%
001-515-349-000	Cost Recovery Expenditure	3,162.50	10,055.50	-	10,000.00	(55.50)	100.6%
	Comprehensive Planning & Zoning Total	3,162.50	11,523.00		45,000.00	33,477.00	25.6%
001-519-315-000	Special Magistrate	-	7,996.70	-	3,000.00	(4,996.70)	266.6%
001-519-354-000	Code Compliance	25.00	9,382.32	-	45,000.00	35,617.68	20.9%
001-519-410-000	Communications Services	-	-	-	500.00	500.00	0.0%
001-519-440-000	Rentals and Leases	1,807.74	7,001.91	1,500.00	14,000.00	5,498.09	60.7%
001-519-450-000	Insurance	-	-	-	9,500.00	9,500.00	0.0%
001-519-460-000	Repair & Maint - Building	1,552.20	3,960.48	-	250.00	(3,710.48)	584.2%
001-519-470-000	Printing and Binding	-	-	-	4,000.00	4,000.00	0.0%
001-519-490-000	Computer Repair	3,247.98	14,581.41	4,200.00	2,000.00	(16,781.41)	939.1%
001-519-494-000	Inspector General Office	-	468.00	-	2,172.00	1,704.00	21.6%
001-519-900-000	Transfer to Transportation Fund	-	-	-	48,913.00	48,913.00	0.0%
001-519-910-000	Transfer to Sanitation Fund	-	-	-	13,694.00	13,694.00	0.0%
001-519-920-000	Transfer to Capital Projects	-	-	-	1,000,000.00	1,000,000.00	0.0%
001-519-990-000	Contingency	-	-	-	312,124.00	312,124.00	0.0%
	Other Governmental Services Total	6,632.92	43,390.82		1,455,153.00	1,406,062.18	3.0%
001-521-341-000	Professional Services-PBSO	22,898.75	137,392.50	-	274,785.00	137,392.50	50.0%
001-521-342-000	Contractual-ADDL PBSO	-	126.00	-	4,000.00	3,874.00	3.2%
	Law Enforcement Total	22,898.75	137,518.50		278,785.00	141,266.50	49.3%
001-539-340-000	Other Services	-	275.00	-	-	(275.00)	-
001-541-310-000	Professional Services	-	462.50	-	-	(462.50)	-
	Public Works Total	-	737.50		-	(737.50)	0.0%
	Grand Total Expenditure	62,357.79	356,299.21	5,700.00	2,147,763.00	1,785,763.79	16.6%
	Net Revenue	13,108.52	233,728.52		-	(3,343,499.06)	

TOWN OF LOXAHATCHEE GROVES
BUDGET VS ACTUAL
AS OF MARCH 31, 2012
 50% Elapsed
Capital Improvement Program
Revenues

Account Number	Account	Month to Date	Year to Date	Encumbrance	Annual Budget	Annual Variance	% Used
305-363-990-000	Contributions from General Fund	-	-	-	1,000,000.00	(1,000,000.00)	0.0%
	Total Revenue	-	-		1,000,000.00	(1,000,000.00)	0.0%

Capital Improvement Program
Expenditures

Account Number	Account	Month to Date	Year to Date	Encumbrance	Annual Budget	Annual Variance	% Used
305-541-341-000	Linear Park/Grant Match	-	-	-	100,000.00	100,000.00	0.0%
305-541-346-000	OGEM Paving/Cost Sharing	-	-	-	450,000.00	450,000.00	0.0%
305-541-434-000	Road & Drainage Improvement	-	-	-	350,000.00	350,000.00	0.0%
305-541-436-000	Traffic Light Okeechobee	-	-	-	100,000.00	100,000.00	0.0%
	Total Expenditure	-	-		1,000,000.00	1,000,000.00	0.0%
	Net Revenue	-	-		-	-	

TOWN OF LOXAHATCHEE GROVES
BUDGET VS ACTUAL
AS OF MARCH 31, 2012
 50% Elapsed
Solid Waste Fund
Revenues

Account Number	Account	Month to Date	Year to Date	Encumbrance	Annual Budget	Annual Variance	% Used
405-323-125-000	Haulers Licensing Fee	-	1,000.00	-	2,000.00	(1,000.00)	50.0%
405-325-205-000	Solid Waste Assessments	12,300.09	396,236.63	-	469,640.00	(73,403.37)	84.4%
405-325-206-000	Discount Fees	(131.81)	(14,899.31)	-	(18,785.00)	3,885.69	79.3%
405-343-120-000	SWA Recycling Income	-	4,191.35	-	7,000.00	(2,808.65)	59.9%
405-363-990-000	Contributions from General Fund	-	-	-	13,694.00	(13,694.00)	0.0%
	Total Revenue	12,168.28	386,528.67	-	473,549.00	(87,020.33)	81.6%

Account Number	Account	Month to Date	Year to Date	Encumbrance	Annual Budget	Annual Variance	% Used
405-534-345-000	Contractual - Waste Over	900.00	4,250.00	-	12,000.00	7,750.00	35.4%
405-534-346-000	PBC Administration Fee 1	121.68	3,787.29	-	4,710.00	922.71	80.4%
405-534-420-000	Postage & Freight	-	34.00	-	539.00	505.00	6.3%
405-534-434-000	Solid Waste Contractor	37,636.20	188,181.02	-	452,300.00	264,118.98	41.6%
405-534-436-000	Other Sanitation Service	25.00	325.00	-	2,500.00	2,175.00	13.0%
405-534-490-000	Legal Advertising	-	-	-	1,500.00	1,500.00	0.0%
	Total Expenditure	38,682.88	196,577.31	-	473,549.00	276,971.69	41.5%
	Net Revenue	(26,514.60)	189,951.36		-	(363,992.02)	



Town of Loxahatchee Groves - Bank Reconciliation Wells Fargo

For Period Ending 3/31/12

Beg Bank Acct Balance	3/1/2012	\$3,132,543.00
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Deposits and Other Credits		
Deposits	127,823.92	
Interest	14.73	127,838.65

Checks	132,270.32	
Other Withdrawals	37.00	132,307.32

Ending Bank Acct Balance	3/31/2012	\$3,128,074.33
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Total of Outstanding Checks	825.00
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Adjusted Acct Balance	\$3,127,249.33
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Outstanding Checks					
Check #	Date Cut	Amount	Check#	Date Cut	Amount
5071	03/14/12	185.00			
5072	03/14/12	340.00			
5078	03/27/12	300.00			
Col Total		825.00			-
Total Outstanding Checks					825.00

Book Activity:	
Beginning Book Bal	\$ 3,122,697.35
Acct Activity	
Gen Fund	23,218.09
Road Fund	7,848.49
Cap Imp Fund	-
Sanitation Fund	(26,514.60)
Ending Book Bal	\$ 3,127,249.33

Diff \$ -



LOXAHATCHEE GROVES DEPOSIT DETAILS

REVENUES RECEIVED IN MARCH 2012

Period Applied	Date Deposited	Description	Account	Amount	Monthly Total
GENERAL FUND					
March 2012	3/5/2012	PBC Water Utility	001-323-300-000	369.33	
March 2012	3/5/2012	General Government	001-341-000-000	62.98	
March 2012	3/8/2012	Wells Fargo Interest	001-361-100-000	14.73	
March 2012	3/9/2012	Lien Searches	001-341-000-000	40.00	
March 2012	3/9/2012	Palm Beach State College Cost Rec	001-223-109-000	10,795.75	
March 2012	3/14/2012	County Occ Licenses	001-316-200-000	167.04	
March 2012	3/14/2012	PBC Distributions	001-311-100-000	5,709.52	
March 2012	3/15/2012	FPL Utility Tax	001-314-100-000	14,149.98	
March 2012	3/19/2012	State Revenue Sharing	001-335-120-000	5,998.47	
March 2012	3/20/2012	CST	001-315-100-000	11,347.40	
March 2012	3/20/2012	Lien Searches	001-341-000-000	20.00	
March 2012	3/20/2012	Foreclosure Registrations	001-341-000-000	600.00	
March 2012	3/20/2012	General Government	001-341-000-000	1.65	
March 2012	3/20/2012	Fines from Sharon Bock	001-341-000-000	60.14	
March 2012	3/22/2012	Half cent sales tax	001-335-180-000	17,639.46	
March 2012	3/26/2012	Foreclosure Registrations	001-341-000-000	300.00	
March 2012	3/26/2012	Lien Searches	001-341-000-000	40.00	
March 2012	3/26/2012	Reimbursement for Joint Mtg Facilitators	001-369-000-000	1,500.00	
	3/30/2012	FPL Franchise Fee	001-313-100-000	14,283.11	
					83,099.56
TRANSPORTATION FUND					
March 2012	3/22/2012	Local Option Gas Tax (6 cent)	101-312-410-000	21,973.35	
March 2012	3/22/2012	Local Option Gas Tax (5 cent)	101-312-420-000	10,719.14	
					32,692.49
SANITATION FUND					
March 2012	3/14/2012	PBC Distribution	405-325-205-000	12,300.09	
March 2012	3/14/2012	PBC Distribution	405-325-206-000	(131.81)	
March 2012	3/14/2012	PBC Distribution	405-534-346-000	(121.68)	
					12,046.60
TOTAL DEPOSITED IN MARCH 2012					127,838.65



CHECKS WRITTEN
CLEARED/OUTSTANDING
MARCH 2012

Check Number	Check Date	Payee	Amount	Status	O/S Checks	Cleared Checks
5007	1/19/2012	Nestle Pure Life	66.96	Cleared		66.96
5026	2/9/2012	Nestle Pure Life	24.87	Cleared		24.87
5034	2/9/2012	Loxahatchee Groves Water Contr	-	VOIDED		
5037	2/17/2012	Yees Corporation	1,000.00	Cleared		1,000.00
5040	2/17/2012	Wally Nguyen	120.00	Cleared		120.00
5042	2/17/2012	Groves Medical Plaza LLC	1,095.00	Cleared		1,095.00
5045	2/17/2012	Loxahatchee Groves Water Contr	-	VOIDED		
5048	2/17/2012	Tew and Tayor, Inc.	5,062.50	Cleared		5,062.50
5049	3/2/2012	UNUSED		UNUSED		
5050	3/2/2012	C & C Loader Service, Inc.	24,250.00	Cleared		24,250.00
5051	3/9/2012	AT&T U-verse	225.00	Cleared		225.00
5052	3/9/2012	Frank A. Schiola	2,235.64	Cleared		2,235.64
5053	3/9/2012	Goren, Cherof, Doody & Ezrol,	4,330.05	Cleared		4,330.05
5054	3/9/2012	Nestle Pure Life	62.69	Cleared		62.69
5055	3/9/2012	Street Signs USA, Inc	94.00	Cleared		94.00
5056	3/9/2012	E-City Services LLC	1,000.00	Cleared		1,000.00
5057	3/9/2012	Karen Hainline	400.00	Cleared		400.00
5058	3/9/2012	ADT Security	160.28	Cleared		160.28
5059	3/9/2012	AT&T	327.77	Cleared		327.77
5060	3/9/2012	Land Research Management	3,162.50	Cleared		3,162.50
5061	3/9/2012	Office Depot	176.97	Cleared		176.97
5062	3/9/2012	Palm Beach Newspapers, Inc.	525.00	Cleared		525.00
5063	3/9/2012	PBSO	22,898.75	Cleared		22,898.75
5064	3/9/2012	TGI Office Automation LLC	307.68	Cleared		307.68
5065	3/9/2012	TGI Office Automation	248.00	Cleared		248.00
5066	3/9/2012	Lowe's Removal Service	250.00	Cleared		250.00
5067	3/9/2012	El Latino Semanal	-	VOIDED		
5068	3/9/2012	Payment Remittance Center	371.00	Cleared		371.00
5069	3/14/2012	Adolph Vedernkak	170.00	Cleared		170.00
5070	3/14/2012	Rosemary Owens	185.00	Cleared		185.00
5071	3/14/2012	Hertha Horner	185.00	O/S	185.00	
5072	3/14/2012	Sharon Browning	340.00	O/S	340.00	
5073	3/14/2012	Waste Pro	37,636.20	Cleared		37,636.20
5074	3/14/2012	Yees Corporation	1,000.00	Cleared		1,000.00
5075	3/14/2012	Underwood Management Services	3,783.26	Cleared		3,783.26
5076	3/14/2012	Underwood Management Services	20,885.20	Cleared		20,885.20
5077	3/14/2012	El Latino Semanal	216.00	Cleared		216.00
5078	3/27/2012	Douglas Price	300.00	O/S	300.00	
			<u>133,095.32</u>			<u>825.00</u> <u>132,270.32</u>



TOWN OF LOXAHATCHEE GROVES
EXPENSES DETAIL
MARCH 2012

Check #	Vendor #	Vendor Name/Description	Account Charged	Item Amount	Check Total
5050	161	C & C Loader Service, Inc. 1155 Road & vegetation clearing ser	A101-5 41-4 68-000	24,250.00	24,250.00
5051	1	AT&T U-verse 1177 103074354	A001-5 19-4 40-000	225.00	225.00
5052	2	Frank A. Schiola 1158 Solid Waste monitoring, Code Enf	A001-5 19-3 54-000 A101-5 41-4 68-000 A405-5 34-3 45-000 A405-5 34-4 36-000	25.00 250.00 900.00 25.00	
		1159 Paint town offices	A001-5 19-4 60-000	<u>1,035.64</u>	2,235.64
5053	3	Goren, Cherof, Doody & Ezrol P.A. 1172 General Matters Feb 2012	A001-5 14-3 10-000	4,330.05	4,330.05
5054	12	Nestle Pure Life 1174 Drinking Water	A001-5 19-4 440-000	62.69	62.69
5055	21	Street Signs USA, Inc. 1134 3 Standard Street Signs	A101-5 41-4 60-000	94.00	94.00
5056	23	E-City Services LLC 1173 Design Fees, Development	A001-5 19-4 90-000	1,000.00	1,000.00
5057	24	Karen Hainline 1160 cleaning town offices	A001-5 19-4 60-000	400.00	400.00
5058	101	ADT Security 1165 3/1-5/31/12 monitoring	A001-5 19-4 40-000	160.28	160.28
5059	105	AT&T 1176 561 793-2418 313 0453	A001-5 19-4 440-000	327.77	327.77
5060	128	Land Research Management 1179 Palm Bch State College Cost Re 1180 Cost Rec fees - Palm Bch State 1181 Cost Rec Fees - Day Property 1182 Cost Recovery fees - Simon pro 1183 Cost Rec fees - Simon property	A001-5 15-3 49-000 A001-5 15-3 49-000 A001-5 15-3 49-000 A001-5 15-3 49-000 A001-5 15-3 49-000	737.50 312.50 1,000.00 550.00 <u>562.50</u>	3,162.50
5061	135	Office Depot 1168 supplies for town admin 1169 wireless mouse 1170 visitor chime	A001-5 12-5 10-000 A001-5 12-5 10-000 A001-5 12-5 10-000	125.53 22.99 <u>28.45</u>	176.97
5062	138	Palm Beach Newspapers 1171 1/8 page ad sample ballot	A001-5 13-4 93-000	525.00	525.00
5063	146	PBSO 1178 Law Enf for April 2012	A001-5 21-3 41-000	22,898.75	22,898.75



TOWN OF LOXAHATCHEE GROVES
EXPENSES DETAIL
MARCH 2012

Check #	Vendor #	Vendor Name/Description	Account Charged	Item Amount	Check Total
5064	154	TGI Office Automation LLC 1164 copier maint, 1175 copier maint	A001-5 13-4 70-000 A001-5 13-4 70-000	297.36 <u>10.32</u>	307.68
5065	155	TGI Office Automation 1184 copier lease	A001-5 13-4 70-000	248.00	248.00
5066	166	Lowe's Removal Service 1162 2/15 remove dog from road	A101-5 41-4 68-000	250.00	250.00
5067	196	El Latino Semanal	VOIDED CHECK	VOIDED CHECK	
5068	212	Payment Remittance Center 1166 4856200610133376, J Moore 1167 4856200610133368, M Kutney	A001-5 11-5 10-000 A001-5 12-4 20-000 A001-5 12-4 20-000 A001-5 12-4 20-000 A001-5 12-4 92-000 A001-5 19-4 90-000 A001-5 19-4 90-000	72.00 45.00 10.70 15.89 28.01 114.68 <u>84.72</u>	371.00
5069	0	Adolph Vedernkak 1189 Muni Election 3/13 Precinct De	A001-5 13-4 93-000	170.00	170.00
5070	0	Rosemary Owens 1190 Muni Election 3/13 Inspector	A001-5 13-4 93-000	185.00	185.00
5071	0	Hertha Horner 1191 Muni Election 3/13 Inspector	A001-5 13-4 93-000	185.00	185.00
5072	0	Sharon Browning 1192 Muni Election 3/13 Precinct Cl	A001-5 13-4 93-000	340.00	340.00
5073	4	Waste Pro 1186 Residential monthly service	A405-5 34-4 34-000	37,636.20	37,636.20
5074	5	Yees Corporation 1185 Town office lease	A001-5 19-4 40-000	1,000.00	1,000.00
5075	6	Underwood Management Services Group 1188 reimbursable expenses	A001-5 19-4 90-000 A001-5 19-4 60-000 A001-5 12-5 10-000 A001-5 12-4 92-000 A001-5 13-4 93-000	2,048.58 116.56 74.10 187.92 <u>1,356.10</u>	3,783.26
5076	6	Underwood Management Services Group 1187 Town management services March	A001-5 12-3 40-000	20,885.20	20,885.20
5077	196	El Latino Semanal 1161 Advertising 1580 Feb 24, 2012	A001-5 13-4 93-000	216.00	216.00
5078	25	Douglas Price 1216 Noise Seminar	A001-5 11-5 00-000	300.00	300.00
MARCH 2012 CHECKS WRITTEN TOTAL				<u><u>125,725.99</u></u>	



TOWN OF LOXAHATCHEE GROVES
BALANCE SHEET
AS OF MARCH 31, 2012

001 GENERAL FUND

Account Number	Description	Amount
001-101-100-000	Wells Fargo Bank Account	2,254,955.89
001-115-000-000	Accounts Receivable	2,000.00
001-155-000-000	Prepaid Items	28,436.75
Total Asset		2,285,392.64
001-202-000-000	Accounts Payable	(814.00)
001-220-000-000	Deposit on Building Permits	299.28
001-223-101-000	CR-Land Design South-Simon LGC	18,534.44
001-223-102-000	CR-Lox EQ PTRS Solar SPT ODell	2,062.67
001-223-103-000	CR-Kilday Associates-Day	(4,393.53)
001-223-104-000	CR-Community of Hope	(3,942.22)
001-223-105-000	CR-Carlson Farms	2,326.25
001-223-106-000	CR-Groves Medical Plaza	-
001-223-108-000	CR-7th Day Adventist Church	(1,042.25)
001-223-109-000	CR-Palm Bch State College	9,745.75
Total Liability		22,776.39
001-251-000-000	PPA, Fund Balance	2,000.00
001-271-000-000	Fund Balance	2,026,887.73
Excess Revenue over (under) Expenditures		233,728.52
Total Fund Balance		2,262,616.25
Total Liabilities and Fund Balance		2,285,392.64



TOWN OF LOXAHATCHEE GROVES
BALANCE SHEET
AS OF MARCH 31, 2012

101 TRANSPORTATION FUND

Account Number	Description	Amount
101-101-100-000	Wells Fargo - Road Fund	<u>686,444.47</u>
Total Asset		<u><u>686,444.47</u></u>
101-202-000-000	Accounts Payable	1,700.00
Total Liability		1,700.00
101-270-005-000	Five Cent Fund Balance	290,203.46
101-270-006-000	Six Cent Fund Balance	306,793.67
101-271-000-000	Fund Balance	23,298.33
Excess Revenue over (under) Expenditures		<u>64,449.01</u>
Total Fund Balance		<u>684,744.47</u>
Total Liabilities and Fund Balance		<u><u>686,444.47</u></u>



TOWN OF LOXAHATCHEE GROVES
BALANCE SHEET
AS OF MARCH 31, 2012

405 SANITATION FUND

Account Number	Description	Amount
405-101-100-000	Wells Fargo - Sanitation Fund	<u>185,848.97</u>
Total Asset		<u><u>185,848.97</u></u>
405-271-000-000	Fund Balance	(4,102.39)
Excess Revenue over (under) Expenditures		<u>189,951.36</u>
Total Fund Balance		<u>185,848.97</u>
Total Liabilities and Fund Balance		<u><u>185,848.97</u></u>



TOWN OF LOXAHATCHEE GROVES TRIAL BALANCE

AS OF MARCH 31, 2102

001 GENERAL FUND

	Account Number	Description	Debit	Credit
AS	001-101-100-000	Wells Fargo Bank Account	2,254,955.89	
AS	001-115-000-000	Accounts Receivable	2,000.00	
AS	001-155-000-000	Prepaid Items	28,436.75	
LI	001-202-000-000	Accounts Payable	814.00	
LI	001-220-000-000	Deposit on Building Permits		299.28
LI	001-223-101-000	CR-Land Design South-Simon LGC		18,534.44
LI	001-223-102-000	CR-Lox EQ PTRS Solar SPT ODell		2,062.67
LI	001-223-103-000	CR-Kilday Associates-Day	4,393.53	
LI	001-223-104-000	CR-Community of Hope	3,942.22	
LI	001-223-105-000	CR-Carlson Farms		2,326.25
LI	001-223-108-000	CR-7th Day Adventist Church	1,042.25	
LI	001-223-109-000	CR-Palm Bch State College		9,745.75
FB	001-251-000-000	PPA, Fund Balance		2,000.00
FB	001-271-000-000	Fund Balance		2,026,887.73
RE	001-311-100-000	Ad Valorem Taxes		177,685.97
RE	001-314-100-000	Electric Utility Tax		79,519.48
RE	001-315-100-000	Communications Services Tax		57,438.62
RE	001-316-200-000	County Occupational Licenses		4,932.80
RE	001-323-100-000	FPL Franchise Fee		79,241.24
RE	001-323-300-000	PBC Water Utility Franchise Fe		1,788.07
RE	001-329-100-000	Planning & Zoning Permit Fees		98.45
RE	001-335-120-000	State Revenue Sharing		35,990.82
RE	001-335-180-000	Half Cent Sales Tax		88,114.18
RE	001-341-000-000	General Government Charges		4,455.32
RE	001-343-349-000	Cost Recovery Fees		10,055.50
RE	001-354-100-000	Code Enforcement Fines		6.00
RE	001-361-100-000	Interest		91.11
RE	001-369-000-000	Other Misc Income		50,610.17
EX	001-511-500-000	Education & Training	300.00	
EX	001-511-510-000	Office Supplies	72.00	
EX	001-511-540-000	Books, Publications & Subscrip	920.00	
EX	001-511-820-000	Special Events/Contributions	4,111.70	
EX	001-512-340-000	Other Services	125,281.20	
EX	001-512-400-000	Travel and Per Diem	222.54	
EX	001-512-410-000	Communication Services	1,992.25	
EX	001-512-420-000	Postage & Freight	136.79	
EX	001-512-492-000	Other Operating Expenses	538.63	
EX	001-512-510-000	Office Supplies	2,179.32	
EX	001-513-470-000	Printing and Binding	3,380.07	
EX	001-513-490-000	Legal Advertising		420.00
EX	001-513-493-000	Election Expense	3,769.90	
EX	001-514-310-000	Professional Services	20,644.99	
EX	001-515-343-000	Planning & Zoning Contract	1,467.50	



**TOWN OF LOXAHATCHEE GROVES
TRIAL BALANCE**

AS OF MARCH 31, 2102

EX	001-515-349-000	Cost Recovery Expenditures	10,055.50	
EX	001-519-315-000	Special Magistrate	7,996.70	
EX	001-519-354-000	Code Compliance	9,382.32	
EX	001-519-440-000	Rentals and Leases	7,001.91	
EX	001-519-460-000	Repair & Maint - Buildings	3,960.48	
EX	001-519-490-000	Computer Repair	14,581.41	
EX	001-519-494-000	Inspector General Office Fee	468.00	
EX	001-521-341-000	Professional Services-PBSO	137,392.50	
EX	001-521-342-000	Contractual-ADDL PBSO	126.00	
EX	001-539-340-000	Other Services	275.00	
EX	001-541-310-000	Professional Services	462.50	
Total GENERAL FUND			2,652,303.85	2,652,303.85



TOWN OF LOXAHATCHEE GROVES TRIAL BALANCE

AS OF MARCH 31, 2102

101 TRANSPORTATION FUND

	Account Number	Description	Debit	Credit
AS	101-101-100-000	Wells Fargo - Road Fund	686,444.47	
LI	101-202-000-000	Accounts Payable		1,700.00
FB	101-270-005-000	Five Cent Fund Balance		290,203.46
FB	101-270-006-000	Six Cent Fund Balance		306,793.67
FB	101-271-000-000	Fund Balance		23,298.33
RE	101-312-410-000	1st Local Option Fuel Tax (6 c		101,944.37
RE	101-312-420-000	2nd Local Option Fuel Tax (5 c		48,585.54
EX	101-541-468-000	Non-District Roads (6 ct) Main	34,361.92	
EX	101-541-469-000	District Roads (6 ct) Maint	180.29	
EX	101-541-634-000	148th Terr Bridge (5)/Culvert	51,538.69	
Total TRANSPORTATION FUND			772,525.37	772,525.37



TOWN OF LOXAHATCHEE GROVES TRIAL BALANCE

AS OF MARCH 31, 2102

405 SANITATION FUND

	Account Number	Description	Debit	Credit
AS	405-101-100-000	Wells Fargo - Sanitation Fund	185,848.97	
FB	405-271-000-000	Fund Balance	4,102.39	
RE	405-323-125-000	Haulers Licensing Fee		1,000.00
RE	405-325-205-000	Solid Waste Assessments		396,236.63
RE	405-325-206-000	Discount Fees	14,899.31	
RE	405-343-120-000	SWA Recycling Income		4,191.35
EX	405-534-345-000	Contractual - Waste Oversight	4,250.00	
EX	405-534-346-000	PBC Administration Fee 1%	3,787.29	
EX	405-534-420-000	Postage & Freight	34.00	
EX	405-534-434-000	Solid Waste Contractor	188,181.02	
EX	405-534-436-000	Other Sanitation Services	325.00	
Total SANITATION FUND			401,427.98	401,427.98

Setup by: PattyB

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-----| Selection Page |-----
ID type.....: A - Financial Reporting System
Report Name...: LDGR2 - Ledger Report Revised
Account Mask...: AXXX-X XX-X XX-XXX
Date.....: 03/31/2012
Adj period....: No
Report Type...: Actual
Period.....: Year to date
Include Attrs..: | | | | | | | | | | | | | |
Exclude Attrs..: | | | | | | | | | | | | | |
Reclass.....: No
Report zero....: No
Show detail....: Yes
Fiscal total...: No

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001 GENERAL FUND

				Fiscal year to period ending March 31, 2012	
Date	Trans #	Jnl	Description	Amount	Balance
001-101-100-000	Wells Fargo Bank Account		Beginning balance		1,954,706.05
10/05/2011	61	GJNLA	Fdgl Lease payment	32.00CR	
10/11/2011	23	GJNLA	Deposit 10/7/11	580.00	
10/11/2011	54	GJNLA	interest - wells fargo	13.30	
10/11/2011	59	GJNLA	PBC Local Bus Tax recd	3,739.11	
10/13/2011	62	GJNLA	Bankcard fee - 0425221766	15.00CR	
10/17/2011	58	GJNLA	FPL Util Tax recd (FY11)	20,079.62	
10/19/2011	16	CD	103074354, U-Verse Internet	1000	1001 85.00CR
10/19/2011	16	CD	Use of District Facilities	1001	1009 420.00CR
10/19/2011	16	CD	ORDS/Budget Summary	1002	1010 910.00CR
10/19/2011	16	CD	Three alligators from Collecti	1003	1012 300.00CR
10/19/2011	16	CD	General Matters	1005	1003 9,546.35CR
10/19/2011	16	CD	Solid Waste Special Assessment	1006	1003 407.00CR
10/19/2011	16	CD	Residential Monthly Services	1007	1004 36,585.38CR
10/19/2011	16	CD	Office lease	1008	1005 801.87CR
10/19/2011	16	CD	Monthly statement thru Oct 27	1009	1008 302.60CR
10/19/2011	16	CD	Solid Waste monitoring/CodeEnf	1010	1002 925.00CR
10/19/2011	16	CD	CR-Loxahatchee Groves Commons	1011	1003 407.00CR
10/19/2011	16	CD	CR-Solar Sportsystems Inc	1012	1003 407.00CR
10/19/2011	16	CD	monthly service and supplies	1013	1011 30.94CR
10/19/2011	16	CD	Town Management Oct 2011	1014	1006 20,855.20CR
10/19/2011	16	CD	LGES PTO Walk-A-Thon Donation	1015	1013 500.00CR
10/19/2011	16	CD	reconfigure and secure wireles	1016	1007 80.00CR
10/19/2011	17	CD	103074354, U-Verse Internet	1000	voided 1001 85.00
10/19/2011	18	CD	103074354, U-Verse Internet	1000	1014 85.00CR
10/21/2011	24	GJNLA	deposit 10/21(add to Sani Fund		62.65
10/21/2011	49	GJNLA	Half cent sales (FY11) recd		15,271.74
10/24/2011	50	GJNLA	State Rev Sharing (FY12) recd		5,998.47
10/24/2011	60	GJNLA	State CST (FY11) recd		11,680.51
10/28/2011	25	GJNLA	deposit 10/28/11		40.00
10/31/2011	52	GJNLA	FPL Fran Fee (FY11) recd		18,443.81
10/31/2011	53	GJNLA	transfer from Sanitation Fund		37,635.38
11/02/2011	20	CD	Town Card-Harper; 485620061011	1017	1023 42.16CR
11/02/2011	20	CD	Town Card-Spence; 485620061011	1018	1023 31.85CR
11/02/2011	20	CD	Reimbursements	1019	1016 67.95CR
11/02/2011	20	CD	Reimburseables	1020	1015 659.14CR
11/02/2011	20	CD	Law Enforcement Contract - Nov	1021	1021 22,898.75CR
11/02/2011	20	CD	Business Cards	1022	1018 112.00CR
11/02/2011	20	CD	Annual Membership 10/1/11-9/30	1023	1020 550.00CR
11/02/2011	20	CD	Code Enf. Chgs. & Adm. C hgs.	1024	1022 2,677.50CR
11/02/2011	20	CD	Cost Recovery - Simon	1025	1019 187.50CR
11/02/2011	20	CD	7th Day Adventist Escrow	1026	1019 1,125.00CR
11/02/2011	20	CD	Cost Recovery - Day Property	1027	1019 1,593.75CR
11/02/2011	20	CD	Lox. Groves FY11 Inspector	1028	1017 481.00CR
11/02/2011	22	CD	1st quarter FY12 IG Schedule	1029	1024 468.00CR
11/03/2011	87	GJNLA	Deposit 11/3/11		307.92
11/07/2011	86	GJNLA	lease payment auto w/d		32.00CR
11/07/2011	86	GJNLA	Bankcard fee		15.02CR
11/08/2011	77	GJNLA	interest earned		14.98
11/09/2011	78	GJNLA	PBC Dist #1		7,058.22
11/16/2011	63	CD	Contract 0924292, Land Clearing	1030	1032 2,520.00CR
11/16/2011	63	CD	Contract 092429, Gen Constructi	1031	1032 533.00CR

001 GENERAL FUND

					Fiscal year to period ending March 31, 2012	
Date	Trans #	Jnl	Description		Amount	Balance
001-101-100-000	Wells Fargo	Bank Account		** Continued **		
11/16/2011	63 CD		FY11 chgs for Inv 14, 40th St	1032	1027	129.50CR
11/16/2011	63 CD		FY11 chgs for Inv 59	1033	1027	666.00CR
11/16/2011	63 CD		FY11 chgs for Inv 1	1034	1027	1,831.50CR
11/16/2011	63 CD		Residential Monthly Service	1035	1028	37,636.22CR
11/16/2011	63 CD		Law Enforcement contract	1036	1037	22,898.75CR
11/16/2011	63 CD		CR-Groves Medical	1037	1035	1,500.00CR
11/16/2011	63 CD		CR-7th Day	1038	1035	343.75CR
11/16/2011	63 CD		CR-Day Property	1039	1035	187.50CR
11/16/2011	63 CD		AlligatorCarcassRem NE North R	1040	1038	150.00CR
11/16/2011	63 CD		water cooler rental	1041	1033	8.16CR
11/16/2011	63 CD		103074354, U-verse	1042	1025	85.00CR
11/16/2011	63 CD		561 793 2418 313 0453	1043	1031	300.74CR
11/16/2011	63 CD		FLC Annual Membership Dues FY1	1044	1034	370.00CR
11/16/2011	63 CD		41-41-43-17-01-315-0010	1045	1039	180.29CR
11/16/2011	63 CD		Town Offices rent	1046	1029	801.87CR
11/16/2011	63 CD		Nov 2011 Town Mgmt Svs	1047	1030	20,885.20CR
11/16/2011	63 CD		FY12 chgs Inv 1, Palm Bch Stat	1048	1027	1,264.50CR
11/16/2011	63 CD		FY12 chgs Inv 14, 40th St Nort	1049	1027	425.50CR
11/16/2011	63 CD		Fy12 chgs Inv 59, General Matt	1050	1027	3,463.00CR
11/16/2011	63 CD		FY11 Road maint, grading of to	1051	1036	2,688.96CR
11/16/2011	63 CD		Road Maint Services, FY11 chgs	1052	1036	629.29CR
11/16/2011	63 CD		Code Enf, Solid Waste Monitori	1053	1026	1,200.00CR
11/16/2011	63 CD		use of district services	1054	1036	195.00CR
11/16/2011	83 GJNLA		Reimb GenFund for CksCut 11/16			4,053.54
11/16/2011	83 GJNLA		Reimb GenFund for CksCut 11/16			38,711.22
11/16/2011	85 GJNLA		credit for bank charge			15.00
11/16/2011	85 GJNLA		Bankcard deposit			21.45
11/18/2011	64 GJNLA		deposit 11/10/11			116.00
11/18/2011	73 GJNLA		Deposit 11/18/11			116.00
11/18/2011	76 GJNLA		Duplicate entry - dep 11/18			116.00CR
11/22/2011	82 GJNLA		Nov Rev Sharing recd 11/22			5,998.47
11/23/2011	74 GJNLA		Deposit 11/23/11			251.00
11/30/2011	66 GJNLA		Sales Tax Distribution			15,953.37
11/30/2011	67 GJNLA		CST distribution			34,560.98
11/30/2011	68 GJNLA		FPL Utility tax			19,084.28
11/30/2011	69 GJNLA		FPL Franchise Fee			19,832.06
11/30/2011	70 GJNLA		State Rev Sharing			11,398.33
11/30/2011	71 GJNLA		PBC Business Tax Receipts			729.70
11/30/2011	72 GJNLA		PBC Tax Dist #2			12,711.02
11/30/2011	84 GJNLA		Incorrect posting of revenue			34,560.98CR
12/02/2011	75 GJNLA		Deposit 12/2/11			2,568.00
12/05/2011	99 GJNLA		Palm Beach County Dep#3			21,139.70
12/05/2011	107 GJNLA		Reversal of 99T			21,139.70CR
12/05/2011	108 GJNLA		PBC #3 Distribution			24,139.70
12/05/2011	109 GJNLA		Fdgl Lease Payment auto w/d			32.00CR
12/08/2011	110 GJNLA		Interest from Wells Fargo			13.51
12/08/2011	110 GJNLA		Fdgl Lease Payment auto w/d			7.00CR
12/09/2011	112 GJNLA		Deposit 12/9/11			603.24
12/09/2011	113 GJNLA		deposit 12/9/11			20.00
12/12/2011	111 GJNLA		Bank card Fee 0425221766			60.05CR
12/12/2011	111 GJNLA		Bankcard Interchange fee			.50CR

001 GENERAL FUND

					Fiscal year to period ending March 31, 2012	
Date	Trans #	Jnl	Description		Amount	Balance
001-101-100-000 Wells Fargo Bank Account				** Continued **		
12/12/2011	111	GJNLA	Bankcard Discount fee		.09CR	
12/14/2011	100	GJNLA	Palm Beach County Dep#4		96,592.00	
12/14/2011	115	GJNLA	PBC EFT - Bus Tax Receipts		215.18	
12/15/2011	88	CD	Attendance at Various Meetings	1055	1044	58.96CR
12/15/2011	88	CD	Cost Recovery	1056	1052	511.00CR
12/15/2011	88	CD	Pig Removed from North Road Ca	1057	1055	150.00CR
12/15/2011	88	CD	Monthly Charges	1058	1049	316.26CR
12/15/2011	88	CD	Law Enforcement Service Contra	1059	1053	22,898.75CR
12/15/2011	88	CD	Residential Monthly Services	1060	1054	37,636.20CR
12/15/2011	88	CD	Professional Services	1061	1041	3,644.55CR
12/15/2011	88	CD	Reimburseables	1062	1041	538.69CR
12/15/2011	88	CD	Professional Services	1063	1041	86.85CR
12/15/2011	88	CD	Professional Services	1064	1041	185.00CR
12/15/2011	88	CD	Monthly Services	1065	1048	160.28CR
12/15/2011	88	CD	Town Management	1066	1042	640.49CR
12/15/2011	88	CD	November Newsletter	1067	1051	1,119.72CR
12/15/2011	88	CD	Waste Oversight	1068	1040	1,050.00CR
12/15/2011	88	CD	0815643; SDA Church RVW	1069	1050	435.00CR
12/15/2011	88	CD	0815645; First Holiness Church	1070	1050	217.50CR
12/15/2011	88	CD	0815646; Loxahatchee Groves Ma	1071	1050	336.25CR
12/15/2011	88	CD	0924292; Land Clearing Permit	1072	1050	105.00CR
12/15/2011	88	CD	Town Management Services	1073	1043	20,885.20CR
12/15/2011	88	CD	Water	1074	1045	42.09CR
12/15/2011	88	CD	Reimbursement for checks order	1075	1046	211.64CR
12/15/2011	88	CD	Special Magistrate	1076	1047	2,040.69CR
12/15/2011	89	GJNLA	ReimbGF for SaniFund Exp 12/15			38,711.20
12/15/2011	101	GJNLA	FPL Elec Utility Tax recd			16,010.01
12/16/2011	91	CD	copier	1077	1059	56.92CR
12/16/2011	91	CD	supplies city admin offices	1078	1058	346.27CR
12/16/2011	91	CD	riser, mntr, lptop	1079	1058	27.95CR
12/16/2011	91	CD	PAD,PLNG	1080	1058	8.49CR
12/16/2011	91	CD	U-verse Internet charges	1081	1056	85.00CR
12/16/2011	91	CD	painting office and conf room	1082	1057	1,170.95CR
12/16/2011	92	CD	U-verse Internet charges	1081	voided 1056	85.00
12/16/2011	114	GJNLA	deposit 12/16 - Foreclosure Re			900.00
12/19/2011	103	GJNLA	State Rev sharing recd			5,998.47
12/20/2011	95	CD	Christmas Parade candy	1083	1061	100.88CR
12/20/2011	96	CD	code enforcement & spec magist	1084	1062	5,265.00CR
12/20/2011	97	CD	completion of contract	1085	1063	48,913.19CR
12/20/2011	97	CD	Town office lease	1086	1064	1,000.00CR
12/20/2011	98	GJNLA	Road Fund to GF for 12/20 chk			48,913.19
12/22/2011	102	GJNLA	State Sales recd			16,204.67
12/23/2011	104	GJNLA	CST recd			11,192.35
12/28/2011	105	GJNLA	Palm Beach County #5			6,466.08
12/30/2011	106	GJNLA	FPL Franchise Fee			18,183.51
01/04/2012	116	CD	completion of contract	1085	voided 1063	48,913.19
01/04/2012	119	CD	completion of project	1087	1065	48,913.19CR
01/05/2012	148	GJNLA	Deposit 1/5/12			49,019.19
01/05/2012	148	GJNLA	Deposit correction notice 1/20			364.79
01/05/2012	149	GJNLA	Deposit 1/5/12			47.59
01/05/2012	164	GJNLA	Fdgl Lease payment			32.00CR

001 GENERAL FUND

				Fiscal year to period ending March 31, 2012	
Date	Trans #	Jnl	Description	Amount	Balance
001-101-100-000 Wells Fargo Bank Account				** Continued **	
01/10/2012	153	GJNLA	interest from Wells Fargo	16.75	
01/11/2012	121	CD	Lease ID LID-2012-1901-1009	1088	1066
01/11/2012	154	GJNLA	Palm Beach County deposit	145.52	
01/11/2012	155	GJNLA	PBC Deposit Investment earning	29.48	
01/12/2012	150	GJNLA	deposit 1/13/12	182.45	
01/12/2012	165	GJNLA	bankcard fee	15.00CR	
01/17/2012	156	GJNLA	FPL Utility tax	14,751.46	
01/17/2012	157	GJNLA	bank card fee credit	30.00	
01/18/2012	158	GJNLA	PBC Distrib #6	13,216.48	
01/19/2012	130	CD	Forensic data recovery	1090	5008
01/19/2012	130	CD	February 2012 Law Enforcement	1091	5018
01/19/2012	130	CD	Reimbursement - Network suppli	1092	5009
01/19/2012	130	CD	postage reimbursement	1093	5010
01/19/2012	130	CD	Town Mgmt Service - Jan 2012	1094	5006
01/19/2012	130	CD	Reimbursable expenses	1095	5005
01/19/2012	130	CD	Comm of Hope Cost Recovery	1096	5013
01/19/2012	130	CD	Town office lease	1097	5004
01/19/2012	130	CD	4856200610133368 - M. Kutney	1098	5022
01/19/2012	130	CD	4856200610133376 - J. Moore	1099	5022
01/19/2012	130	CD	Acct# 103074354	1100	5000
01/19/2012	130	CD	Acct# 0009348459 - water	1101	5007
01/19/2012	130	CD	cooler rental, termination agr	1102	5015
01/19/2012	130	CD	Black CPC Maintenance, fee	1103	5019
01/19/2012	130	CD	General matters Dec 2011	1104	5002
01/19/2012	130	CD	Palm Beach State College	1105	5002
01/19/2012	130	CD	Day Property - Cost Recovery	1106	5002
01/19/2012	130	CD	Culver crossing 148th Terr Nor	1107	5011
01/19/2012	130	CD	December 2011 Newsletter	1108	5014
01/19/2012	130	CD	Palm Beach State College	1109	5016
01/19/2012	130	CD	Day Property - Cost Recovery	1110	5016
01/19/2012	130	CD	Palm Beach State College	1111	5016
01/19/2012	130	CD	Cost Recovery - 7th Day	1112	5016
01/19/2012	130	CD	Day Property - Cost Recovery	1113	5016
01/19/2012	130	CD	Maint of Roads within Loxahatc	1114	5017
01/19/2012	130	CD	December 2011 services	1115	5021
01/19/2012	130	CD	56179324183130453	1116	5012
01/19/2012	130	CD	Dec 2011	1117	5001
01/19/2012	130	CD	Residential Monthly service 12	1118	5003
01/19/2012	130	CD	Clear trees, haul debris, clea	1119	5020
01/19/2012	132	GJNLA	Sanitation Fund ck#5001	800.00	
01/19/2012	132	GJNLA	Sanitation Fund ck#5003	37,636.20	
01/19/2012	132	GJNLA	Road Fund ck# 5020	8,000.00	
01/19/2012	133	GJNLA	Road Fund ck# 5017	1,217.92	
01/19/2012	133	GJNLA	Road Fund ck# 5011	500.00	
01/19/2012	159	GJNLA	State Rev Sharing	5,998.47	
01/20/2012	151	GJNLA	deposit 1/20/12	3,115.00	
01/23/2012	160	GJNLA	Half cent Sales tax	17,611.46	
01/23/2012	161	GJNLA	CST	11,554.72	
01/27/2012	152	GJNLA	Deposit 1/27/12	92.50	
01/30/2012	163	GJNLA	FPL Franchise Fee	13,870.71	
02/03/2012	181	GJNLA	Deposit 2/3/12	28.00	

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				Fiscal year to period ending March 31, 2012		
Date	Trans #	Jnl	Description		Amount	Balance
001-101-100-000			Wells Fargo Bank Account	** Continued **		
02/06/2012	183	GJNLA	Fdgl Lease Payment		32.00CR	
02/08/2012	182	GJNLA	Interest from Wells Fargo		17.84	
02/09/2012	142	CD	4856 2006 1013 3376, J. Moore	1120	5033	1,125.94CR
02/09/2012	142	CD	Office Sweep and Evaluation	1121	5027	225.00CR
02/09/2012	142	CD	ElectionAdvertising Jan 13-19,	1122	5032	80.00CR
02/09/2012	142	CD	Municipal Election notice	1123	5030	560.00CR
02/09/2012	142	CD	Ordinance 2012-02 notice	1124	5030	490.00CR
02/09/2012	142	CD	Meeting facilitation consultin	1125	5028	3,000.00CR
02/09/2012	142	CD	Off Duty Permits Deputy 1/14/	1126	5031	126.00CR
02/09/2012	142	CD	Reimbursement	1127	5025	114.57CR
02/09/2012	142	CD	supplies for town hall	1128	5029	147.52CR
02/09/2012	142	CD	supplies for town hall	1129	5029	24.37CR
02/09/2012	142	CD	water	1130	5026	24.87CR
02/09/2012	142	CD	103074354, UVerse charges	1131	5023	91.67CR
02/09/2012	142	CD	Solid waste monitoring, code e	1132	5024	1,200.00CR
02/09/2012	143	GJNLA	Trans from RoadFund for 2/9 ck			300.00
02/09/2012	143	GJNLA	Trans from SaniFund for 2/9 ck			700.00
02/09/2012	145	CD	Invoice 1/26/12, Roads maint	1133	5034	1,399.68CR
02/09/2012	146	GJNLA	Trans from RoadFund 2/9 ck			1,399.68
02/10/2012	184	GJNLA	Bankcard fee			15.00CR
02/13/2012	185	GJNLA	Deposit 2/13/12			17,062.79
02/13/2012	186	GJNLA	Deposit 2/13/12			6,500.00
02/15/2012	187	GJNLA	PBC Distribution			11,014.92
02/15/2012	188	GJNLA	FPL Util Tax payment			15,494.91
02/15/2012	189	GJNLA	PBC Business Tax Lic			296.95
02/17/2012	170	CD	cost recovery close out	1135	5042	1,095.00CR
02/17/2012	170	CD	Palm Beach State College	1136	5044	125.00CR
02/17/2012	170	CD	CR- Day Property	1137	5044	437.50CR
02/17/2012	170	CD	CR - Simon (Comp Plan)	1138	5044	562.50CR
02/17/2012	170	CD	CR - Simon (Rezoning)	1139	5044	2,437.50CR
02/17/2012	170	CD	Reimbursable expenses	1140	5038	2,589.32CR
02/17/2012	170	CD	Maint of Non-District Roads	1141	5045	1,076.64CR
02/17/2012	170	CD	Residential Monthly Service	1142	5036	37,636.20CR
02/17/2012	170	CD	March 2012 Law Enforcement Con	1143	5047	22,898.75CR
02/17/2012	170	CD	Spec Magistrate-Code Enforceme	1144	5041	1,226.76CR
02/17/2012	170	CD	Code Enforcement	1145	5048	5,062.50CR
02/17/2012	170	CD	Off Site computer services	1146	5040	120.00CR
02/17/2012	170	CD	561 793 2418 313 0453	1147	5043	329.03CR
02/17/2012	170	CD	Town Management Services Feb 2	1148	5039	20,885.20CR
02/17/2012	170	CD	Water Control Dist Matters	1149	5035	978.50CR
02/17/2012	170	CD	General Matters	1150	5035	3,767.35CR
02/17/2012	170	CD	Cost Recovery - Day Property	1151	5035	92.50CR
02/17/2012	170	CD	Town Office Lease Payment	1152	5037	1,000.00CR
02/17/2012	170	CD	postage costs for tax notices	1153	5046	16.00CR
02/17/2012	170	CD	postage for tax notices	1154	5046	34.00CR
02/17/2012	171	GJNLA	LGWCD Inv from Transp Fund			1,076.64
02/17/2012	171	GJNLA	PBC Tax Coll Inv from SaniFund			34.00
02/17/2012	173	GJNLA	Waste Pro Inv0000058518			37,636.20
02/17/2012	190	GJNLA	Deposit 2/17/12			140.00
02/21/2012	191	GJNLA	State Revenue Sharing			5,998.47
02/22/2012	192	GJNLA	CST			11,945.82

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						Fiscal year to period ending March 31, 2012	
Date	Trans #	Jnl	Description			Amount	Balance
001-101-100-000			Wells Fargo Bank Account		** Continued **		
02/23/2012	193	GJNLA	Lien Searches			80.00	
02/24/2012	195	GJNLA	1/2 cent sales tax			20,705.22	
02/29/2012	196	GJNLA	FPL Franchise Fee			13,071.85	
02/29/2012	196	GJNLA	PBC Tax Collector-Deliquent Ta			778.03	
03/02/2012	179	CD	Road & vegetation clearing ser	1155 manual ent	5050	24,250.00CR	
03/02/2012	180	GJNLA	C&C Loader ck#5050			24,250.00	
03/05/2012	235	GJNLA	Deposit 3/5/12			432.31	
03/05/2012	241	GJNLA	Fdgl Lease payment			32.00CR	
03/08/2012	213	GJNLA	Deposit 3/8/12			10,835.75	
03/08/2012	226	GJNLA	Wells Fargo Interest			14.73	
03/09/2012	208	CD	3 Standard Street Signs & brac	1134	5055	94.00CR	
03/09/2012	208	CD	Solid Waste monitoring,CodeEnf	1158	5052	1,200.00CR	
03/09/2012	208	CD	Paint town offices	1159	5052	1,035.64CR	
03/09/2012	208	CD	cleaning town offices	1160	5057	400.00CR	
03/09/2012	208	CD	Advertising 1580 Feb 24, 2012	1161	5067	126.00CR	
03/09/2012	208	CD	2/15 remove dog from road	1162	5066	250.00CR	
03/09/2012	208	CD	copier maint, cust# WP3464	1164	5064	10.32CR	
03/09/2012	208	CD	3/1-5/31/12 monitoring service	1165	5058	160.28CR	
03/09/2012	208	CD	4856200610133376, J Moore	1166	5068	143.59CR	
03/09/2012	208	CD	4856200610133368,M Kutney	1167	5068	227.41CR	
03/09/2012	208	CD	supplies for town admin	1168	5061	125.53CR	
03/09/2012	208	CD	wireless mouse	1169	5061	22.99CR	
03/09/2012	208	CD	visitor chime	1170	5061	28.45CR	
03/09/2012	208	CD	1/8 page ad sample ballot	1171	5062	525.00CR	
03/09/2012	208	CD	General matters Feb 2012	1172	5053	4,330.05CR	
03/09/2012	208	CD	Design Fees,Development,Onsite	1173	5056	1,000.00CR	
03/09/2012	208	CD	drinking water	1174	5054	62.69CR	
03/09/2012	208	CD	copier charges, acct WP3464	1175	5064	297.36CR	
03/09/2012	208	CD	561 793-2418 313 0453	1176	5059	327.77CR	
03/09/2012	208	CD	103074354	1177	5051	225.00CR	
03/09/2012	208	CD	Law Enf for April 2012	1178	5063	22,898.75CR	
03/09/2012	208	CD	Palm Bch State College Cost Re	1179	5060	737.50CR	
03/09/2012	208	CD	Cost Rec fees - Palm Bch State	1180	5060	312.50CR	
03/09/2012	208	CD	Cost Rec Fees - Day Property	1181	5060	1,000.00CR	
03/09/2012	208	CD	Cost Recovery fees - Simon pro	1182	5060	550.00CR	
03/09/2012	208	CD	Cost Rec fees - Simon property	1183	5060	562.50CR	
03/09/2012	208	CD	copier lease, acct 504579	1184	5065	248.00CR	
03/09/2012	210	GJNLA	Transportation Fund chks 3/9			250.00	
03/09/2012	210	GJNLA	Transportation Fund chks 3/9			94.00	
03/09/2012	210	GJNLA	Transportation Fund chks 3/9			250.00	
03/09/2012	210	GJNLA	Sanitation Fund chks 3/9			925.00	
03/09/2012	236	GJNLA	Deposit 3/9/12			10,835.75	
03/09/2012	243	GJNLA	Reversal of 236T			10,835.75CR	
03/12/2012	211	CD	Advertising 1580 Feb 24, 2012	1161	voided 5067	126.00	
03/12/2012	242	GJNLA	bankcard fee			5.00CR	
03/14/2012	215	CD	Advertising 1580 Feb 24, 2012	1161	5077	216.00CR	
03/14/2012	215	CD	Town office lease	1185	5074	1,000.00CR	
03/14/2012	215	CD	Residential monthly service	1186	5073	37,636.20CR	
03/14/2012	215	CD	Town management services March	1187	5076	20,885.20CR	
03/14/2012	215	CD	reimbursable expenses	1188	5075	3,783.26CR	
03/14/2012	215	CD	Muni Election 3/13 Precinct De	1189	5069	170.00CR	

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					Fiscal year to period ending March 31, 2012	
Date	Trans #	Jnl	Description		Amount	Balance
001-101-100-000	Wells Fargo Bank Account			** Continued **		
03/14/2012	215	CD	Muni Election 3/13 Inspector	1190	5070	185.00CR
03/14/2012	215	CD	Muni Election 3/13 Inspector	1191	5071	185.00CR
03/14/2012	215	CD	Muni Election 3/13 Precinct C1	1192	5072	340.00CR
03/14/2012	216	GJNLA	Trans from SaniFund for Wastep			37,636.20
03/14/2012	227	GJNLA	PBC Distribution			5,709.52
03/14/2012	228	GJNLA	County Business Tax Rec			167.04
03/15/2012	229	GJNLA	FPL Utility Tax			14,149.98
03/19/2012	230	GJNLA	State Rev Sharing			5,998.47
03/20/2012	231	GJNLA	CST			11,347.40
03/20/2012	238	GJNLA	Deposit 3/20/12			621.65
03/20/2012	239	GJNLA	deposit 3/20/12			60.14
03/22/2012	232	GJNLA	1/2 cent Sales Tax			17,639.46
03/26/2012	217	CD	Invoice 1/26/12, Roads maint	1133 voided	5034	1,399.68
03/26/2012	218	CD	Maint of Non-District Roads	1141 voided	5045	1,076.64
03/26/2012	240	GJNLA	deposit 3/26/12			1,840.00
03/26/2012	245	GJNLA	move funds for voided checks			2,476.32CR
03/27/2012	222	CD	Noise Seminar	1216 manual ent	5078	300.00CR
03/30/2012	234	GJNLA	FPL Franchise Fee			14,283.11
001-101-100-000	Wells Fargo Bank Account			Ending balance	300,249.84	2,254,955.89
001-115-000-000	Accounts Receivable			Beginning balance		67,475.68
10/17/2011	58	GJNLA	FPL Util Tax recd (FY11)			20,079.62CR
10/21/2011	49	GJNLA	Half cent sales (FY11) recd			15,271.74CR
10/24/2011	60	GJNLA	State CST (FY11) recd			11,680.51CR
10/31/2011	52	GJNLA	FPL Fran Fee (FY11) recd			18,443.81CR
001-115-000-000	Accounts Receivable			Ending balance	65,475.68CR	2,000.00
001-131-000-101	Due To/FromTransportation Fund			Beginning balance		.00
11/16/2011	63	CD	Auto due to/from			4,053.54
11/16/2011	83	GJNLA	Auto due to/from			4,053.54CR
12/20/2011	97	CD	Auto due to/from			48,913.19
12/20/2011	98	GJNLA	Auto due to/from			48,913.19CR
01/04/2012	116	CD	Auto due to/from			48,913.19CR
01/04/2012	119	CD	Auto due to/from			48,913.19
01/19/2012	130	CD	Auto due to/from			9,717.92
01/19/2012	132	GJNLA	Auto due to/from			8,000.00CR
01/19/2012	133	GJNLA	Auto due to/from			1,717.92CR
02/09/2012	142	CD	Auto due to/from			300.00
02/09/2012	143	GJNLA	Auto due to/from			300.00CR
02/09/2012	145	CD	Auto due to/from			1,399.68
02/09/2012	146	GJNLA	Auto due to/from			1,399.68CR
02/17/2012	170	CD	Auto due to/from			1,076.64
02/17/2012	171	GJNLA	Auto due to/from			1,076.64CR
03/02/2012	179	CD	Auto due to/from			24,250.00
03/02/2012	180	GJNLA	Auto due to/from			24,250.00CR
03/09/2012	208	CD	Auto due to/from			594.00
03/09/2012	210	GJNLA	Auto due to/from			594.00CR
03/26/2012	217	CD	Auto due to/from			1,399.68CR
03/26/2012	218	CD	Auto due to/from			1,076.64CR
03/26/2012	245	GJNLA	Auto due to/from			2,476.32
001-131-000-101	Due To/FromTransportation Fund			Ending balance	.00	.00

001 GENERAL FUND

				Fiscal year to period ending March 31, 2012	
Date	Trans #	Jnl	Description	Amount	Balance
001-131-000-405	Due To/From		Sanitation Fund		
			Beginning balance		.00
10/19/2011	16	CD	Auto due to/from	37,635.38	
10/31/2011	53	GJNLA	Auto due to/from	37,635.38CR	
11/16/2011	63	CD	Auto due to/from	38,711.22	
11/16/2011	83	GJNLA	Auto due to/from	38,711.22CR	
12/05/2011	99	GJNLA	Auto due to/from	3,000.00	
12/05/2011	107	GJNLA	Reversal of 99T	3,000.00CR	
12/15/2011	88	CD	Auto due to/from	38,711.20	
12/15/2011	89	GJNLA	Auto due to/from	38,711.20CR	
01/19/2012	130	CD	Auto due to/from	38,436.20	
01/19/2012	132	GJNLA	Auto due to/from	38,436.20CR	
02/09/2012	142	CD	Auto due to/from	700.00	
02/09/2012	143	GJNLA	Auto due to/from	700.00CR	
02/17/2012	170	CD	Auto due to/from	34.00	
02/17/2012	171	GJNLA	Auto due to/from	34.00CR	
02/17/2012	172	GJNLA	Auto due to/from	37,636.20	
02/17/2012	173	GJNLA	Auto due to/from	37,636.20CR	
03/09/2012	208	CD	Auto due to/from	925.00	
03/09/2012	210	GJNLA	Auto due to/from	925.00CR	
03/14/2012	215	CD	Auto due to/from	37,636.20	
03/14/2012	216	GJNLA	Auto due to/from	37,636.20CR	
001-131-000-405	Due To/From		Sanitation Fund		
			Ending balance	.00	.00
001-155-000-000	Prepaid Items		Beginning balance		28,436.75
001-155-000-000	Prepaid Items		Ending balance	.00	28,436.75
001-202-000-000	Accounts Payable		Beginning balance		19,867.36CR
10/09/2011	2	PJ	Obligation summary	entry	85.00CR
10/10/2011	3	PJ	Obligation summary	entry	12,260.22CR
10/10/2011	4	PJ	Obligation summary	cancel	175.00
10/18/2011	11	PJ	Obligation summary	entry	477.60CR
10/19/2011	15	PJ	Obligation summary	entry	21,466.14CR
10/19/2011	16	CD	Obligation summary		34,927.96
10/19/2011	17	CD	Obligation summary	voided	85.00CR
10/19/2011	18	CD	Obligation summary		85.00
10/31/2011	19	PJ	Obligation summary	entry	30,426.60CR
10/31/2011	21	PJ	Obligation summary	entry	468.00CR
10/31/2011	30	GJNLA	AT&T U-verse Sept 2011 bill		85.00
10/31/2011	30	GJNLA	Goren Cherof Doody&Ezrol sept		10,767.35
10/31/2011	30	GJNLA	LGWCD Sept 2011 inv		420.00
10/31/2011	30	GJNLA	Palm Bch Newspapers inv		910.00
10/31/2011	30	GJNLA	Board of County Comm inv		481.00
10/31/2011	30	GJNLA	Land Research Mgmt inv		187.50
10/31/2011	30	GJNLA	Tew & Taylor inv #22		1,392.00
10/31/2011	30	GJNLA	FY11Spence & harper card purch		74.01
11/02/2011	20	CD	Obligation summary		30,426.60
11/02/2011	22	CD	Obligation summary		468.00
11/14/2011	37	PJ	Obligation summary	entry	52,108.47CR
11/14/2011	44	PJ	Obligation summary	entry	470.00CR
11/16/2011	63	CD	Obligation summary		58,128.97
12/12/2011	80	PJ	Obligation summary	entry	54,558.92CR
12/15/2011	88	CD	Obligation summary		54,558.92

001 GENERAL FUND

				Fiscal year to period ending March 31, 2012	
Date	Trans #	Jnl	Description	Amount	Balance
001-202-000-000 Accounts Payable				** Continued **	
12/16/2011	90	PJ	Obligation summary	1,695.58CR	
12/16/2011	91	CD	Obligation summary	1,695.58	
12/16/2011	92	CD	Obligation summary	85.00CR	
12/16/2011	93	PJ	Obligation summary	85.00	
12/20/2011	94	PJ	Obligation summary	6,365.88CR	
12/20/2011	95	CD	Obligation summary	100.88	
12/20/2011	96	CD	Obligation summary	5,265.00	
12/20/2011	97	CD	Obligation summary	1,000.00	
01/11/2012	120	PJ	Obligation summary	325.00CR	
01/11/2012	121	CD	Obligation summary	325.00	
01/18/2012	126	PJ	Obligation summary	1,500.00CR	
01/18/2012	127	PJ	Obligation summary	145.00CR	
01/18/2012	128	PJ	Obligation summary	63,603.11CR	
01/19/2012	130	CD	Obligation summary	65,248.11	
02/08/2012	140	PJ	Obligation summary	6,009.94CR	
02/09/2012	141	PJ	Obligation summary	200.00CR	
02/09/2012	142	CD	Obligation summary	6,209.94	
02/17/2012	168	PJ	Obligation summary	101,259.61CR	
02/17/2012	170	CD	Obligation summary	101,259.61	
03/09/2012	200	PJ	Obligation summary	7,309.26CR	
03/09/2012	202	PJ	Obligation summary	1,000.00CR	
03/09/2012	204	PJ	Obligation summary	62.69CR	
03/09/2012	205	PJ	Obligation summary	26,911.38CR	
03/09/2012	206	PJ	Obligation summary	149.00	
03/09/2012	207	PJ	Obligation summary	248.00CR	
03/09/2012	208	CD	Obligation summary	35,382.33	
03/12/2012	211	CD	Obligation summary	126.00CR	
03/12/2012	212	PJ	Obligation summary	90.00CR	
03/14/2012	214	PJ	Obligation summary	26,548.46CR	
03/14/2012	215	CD	Obligation summary	26,764.46	
03/27/2012	222	PJ	Obligation summary	300.00CR	
03/27/2012	222	CD	Obligation summary	300.00	
03/31/2012	221	PJ	Obligation summary	22,116.57CR	
03/31/2012	225	PJ	Obligation summary	22,116.57	
001-202-000-000 Accounts Payable			Ending balance	20,681.36	814.00
001-220-000-000 Deposit on Building Permits			Beginning balance		299.28CR
001-220-000-000 Deposit on Building Permits			Ending balance	.00	299.28CR
001-223-101-000 CR-Land Design South-Simon LGC			Beginning balance		760.06
10/31/2011	19	PJ	Cost Recovery - Simon	1025	187.50
10/31/2011	30	GJNLA	Goren Cherof Doody&Ezrol sept		407.00CR
10/31/2011	30	GJNLA	Land Research Mgmt inv		187.50CR
02/13/2012	185	GJNLA	Simon Trust ck#1050-CompPlan		10,000.00CR
02/13/2012	185	GJNLA	Atlantic LandCk#3163-Site Plan		6,500.00CR
02/13/2012	186	GJNLA	Atlantic Land ck#3164-Rezoning		6,500.00CR
02/17/2012	169	GJNLA	Land Res Mgmt Inv 2/13/12		562.50
02/17/2012	169	GJNLA	Land Res Mgmt Inv 2/13/12		2,437.50
03/09/2012	209	GJNLA	Land Res Mgmt 3/9 Inv Simon		550.00
03/09/2012	209	GJNLA	Land Res Mgmt 3/9 Inv Simon		562.50
03/31/2012	221	PJ	Cost Recovery Simon Property	1199	795.50

001 GENERAL FUND

					Fiscal year to period ending March 31, 2012	
Date	Trans #	Jnl	Description		Amount	Balance
001-223-101-000	CR-Land Design South-Simon LGC			** Continued **		
03/31/2012	225 PJ		Cost Recovery Simon Property	1199 cancel	795.50CR	
001-223-101-000	CR-Land Design South-Simon LGC			Ending balance	19,294.50CR	18,534.44CR
001-223-102-000	CR-Lox EQ PTRS Solar SPT ODe11			Beginning balance		1,655.67CR
10/31/2011	30 GJNLA		Goren Cherof Doody&Ezrol sept		407.00CR	
001-223-102-000	CR-Lox EQ PTRS Solar SPT ODe11			Ending balance	407.00CR	2,062.67CR
001-223-103-000	CR-Kilday Associates-Day			Beginning balance		2,574.47CR
10/31/2011	19 PJ		Cost Recovery - Day Property	1027 entry	1,593.75	
11/14/2011	37 PJ		CR-Day Property	1039 entry	187.50	
12/12/2011	80 PJ		Cost Recovery	1056 entry	511.00	
12/12/2011	80 PJ		Professional Services	1064 entry	185.00	
12/12/2011	80 PJ		0815646; Loxahatchee Groves Ma	1071 entry	336.25	
01/18/2012	129 GJNLA		Land Res Mgmt INV 12/9/11		1,156.25	
01/18/2012	129 GJNLA		Land Res Mgmt INV 1/5/12		1,156.25	
01/18/2012	129 GJNLA		GorenCherofDoodyEzrol Inv#4		333.00	
01/20/2012	131 GJNLA		Ck# 1052 to Palm Bch Newspaper		490.00	
01/20/2012	131 GJNLA		Ck# 1052 correction		511.00CR	
02/17/2012	169 GJNLA		Land Res Mgmt Inv 2/13/12		437.50	
02/17/2012	169 GJNLA		Goren,Cherof,Doody Inv 1/31/12		92.50	
03/09/2012	209 GJNLA		Land Res Mgmt 3/9 Inv Day Prop		1,000.00	
03/31/2012	221 PJ		Cost Recovery - Day Property	1198 entry	314.50	
03/31/2012	225 PJ		Cost Recovery - Day Property	1198 cancel	314.50CR	
001-223-103-000	CR-Kilday Associates-Day			Ending balance	6,968.00	4,393.53
001-223-104-000	CR-Community of Hope			Beginning balance		3,557.22
12/12/2011	80 PJ		0924292; Land Clearing Permit	1072 entry	105.00	
01/18/2012	129 GJNLA		CalvinGiordano Inv# 41962		280.00	
001-223-104-000	CR-Community of Hope			Ending balance	385.00	3,942.22
001-223-105-000	CR-Carlson Farms			Beginning balance		2,326.25CR
001-223-105-000	CR-Carlson Farms			Ending balance	.00	2,326.25CR
001-223-106-000	CR-Groves Medical Plaza			Beginning balance		405.00
11/14/2011	37 PJ		CR-Groves Medical	1037 entry	1,500.00	
01/20/2012	167 GJNLA		LCJ Consulting ck#1804		3,000.00CR	
02/17/2012	168 PJ		cost recovery close out	1135 entry	1,095.00	
001-223-106-000	CR-Groves Medical Plaza			Ending balance	405.00CR	.00
001-223-108-000	CR-7th Day Adventist Church			Beginning balance		270.00
10/31/2011	19 PJ		7th Day Adventist Escrow	1026 entry	1,125.00	
11/14/2011	37 PJ		CR-7th Day	1038 entry	343.75	
12/02/2011	75 GJNLA		Check#1042, Cost Recovery		2,500.00CR	
12/12/2011	80 PJ		0815643; SDA Church RVW	1069 entry	435.00	
01/18/2012	129 GJNLA		Land Res Mgmt INV# SPA 11-1		437.50	
01/20/2012	131 GJNLA		Ck# 1052 to Palm Bch Newspaper		931.00	
001-223-108-000	CR-7th Day Adventist Church			Ending balance	772.25	1,042.25
001-223-109-000	CR-Palm Bch State College			Beginning balance		.00
03/08/2012	213 GJNLA		Ck# 00566658 from Palm Bch Sta		8,000.00CR	
03/08/2012	213 GJNLA		Ck# 00566659 from Palm Bch Sta		2,795.75CR	

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Bus date: 03/31/2012Town of Loxahatchee Groves
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001 GENERAL FUND

				Fiscal year to period ending March 31, 2012	
Date	Trans #	Jnl	Description	Amount	Balance
001-223-109-000 CR-Palm Bch State College				** Continued **	
03/09/2012	209	GJNLA	Land Res Mgmt 3/9 Inv PalmBchS	737.50	
03/09/2012	209	GJNLA	Land Res Mgmt 3/9 Inv PalmBchS	312.50	
03/09/2012	236	GJNLA	2 cks deposited	10,795.75CR	
03/09/2012	243	GJNLA	Reversal of 236T	10,795.75	
03/31/2012	221	PJ	Cost Recovery PBSC	1197 entry	851.00
03/31/2012	225	PJ	Cost Recovery PBSC	1197 cancel	851.00CR
001-223-109-000			CR-Palm Bch State College	Ending balance	9,745.75CR
001-251-000-000			PPA, Fund Balance	Beginning balance	2,000.00CR
001-251-000-000			PPA, Fund Balance	Ending balance	.00
001-271-000-000			Fund Balance	Beginning balance	2,026,887.73CR
001-271-000-000			Fund Balance	Ending balance	.00
001-311-100-000			Ad Valorem Taxes	Beginning balance	.00
11/09/2011	78	GJNLA	PBC Dist #1	7,058.22CR	
11/30/2011	72	GJNLA	PBC Tax Dist #2	12,711.02CR	
12/05/2011	99	GJNLA	Palm Beach County Dep#3	24,139.70CR	
12/05/2011	107	GJNLA	Reversal of 99T	24,139.70	
12/05/2011	108	GJNLA	PBC #3 Distribution	24,139.70CR	
12/14/2011	100	GJNLA	Palm Beach County Dep#4	96,592.00CR	
12/28/2011	105	GJNLA	Palm Beach County #5	6,466.08CR	
01/18/2012	158	GJNLA	PBC Distrib #6	13,216.48CR	
02/15/2012	187	GJNLA	PBC Distribution	11,014.92CR	
02/29/2012	196	GJNLA	PBC Tax Collector-Deliquent Ta	778.03CR	
03/14/2012	227	GJNLA	PBC Distribution	5,709.52CR	
001-311-100-000			Ad Valorem Taxes	Ending balance	177,685.97CR
001-314-100-000			Electric Utility Tax	Beginning balance	.00
11/30/2011	68	GJNLA	FPL Utility tax	19,084.28CR	
12/15/2011	101	GJNLA	FPL Elec Utility Tax recd	16,010.01CR	
01/05/2012	149	GJNLA	Ferrell gas ck 1005642	28.84CR	
01/17/2012	156	GJNLA	FPL Utility tax	14,751.46CR	
02/15/2012	188	GJNLA	FPL Util Tax payment	15,494.91CR	
03/15/2012	229	GJNLA	FPL Utility Tax	14,149.98CR	
001-314-100-000			Electric Utility Tax	Ending balance	79,519.48CR
001-315-100-000			Communications Services Tax	Beginning balance	.00
11/30/2011	67	GJNLA	CST distribution	34,560.98CR	
11/30/2011	81	GJNLA	November CST recd 11/22	11,398.33CR	
11/30/2011	84	GJNLA	Incorrect posting of revenue	34,560.98	
12/23/2011	104	GJNLA	CST recd	11,192.35CR	
01/23/2012	161	GJNLA	CST	11,554.72CR	
02/22/2012	192	GJNLA	CST	11,945.82CR	
03/20/2012	231	GJNLA	CST	11,347.40CR	
001-315-100-000			Communications Services Tax	Ending balance	57,438.62CR
001-316-200-000			County Occupational Licenses	Beginning balance	.00
10/11/2011	59	GJNLA	PBC Local Bus Tax recd	3,739.11CR	
11/30/2011	71	GJNLA	PBC Business Tax Receipts	729.70CR	
02/15/2012	189	GJNLA	PBC Business Tax Lic	296.95CR	

001 GENERAL FUND

Date	Trans #	Jnl	Description	Fiscal year to period ending March 31, 2012	
				Amount	Balance
001-316-200-000			County Occupational Licenses		
03/14/2012	228		GJNLA County Business Tax Rec	167.04CR	
001-316-200-000			County Occupational Licenses	Ending balance	4,932.80CR
001-323-100-000			FPL Franchise Fee	Beginning balance	.00
11/30/2011	69		GJNLA FPL Franchise Fee	19,832.06CR	
12/30/2011	106		GJNLA FPL Franchise Fee	18,183.51CR	
01/30/2012	163		GJNLA FPL Franchise Fee	13,870.71CR	
02/29/2012	196		GJNLA FPL Franchise Fee	13,071.85CR	
03/30/2012	234		GJNLA FPL Franchise Fee	14,283.11CR	
001-323-100-000			FPL Franchise Fee	Ending balance	79,241.24CR
001-323-300-000			PBC Water Utility Franchise Fe	Beginning balance	.00
11/03/2011	87		GJNLA Water Utility	257.92CR	
12/09/2011	112		GJNLA PBC Water Utility Fran Fee	433.24CR	
01/05/2012	148		GJNLA PBC Water Utility	364.79CR	
02/13/2012	185		GJNLA PBC Chk# 00267708	362.79CR	
03/05/2012	235		GJNLA PBC Water Util	369.33CR	
001-323-300-000			PBC Water Utility Franchise Fe	Ending balance	1,788.07CR
001-329-100-000			Planning & Zoning Permit Fees	Beginning balance	.00
01/05/2012	148		GJNLA Planet kids bldg permit	76.00CR	
01/12/2012	150		GJNLA records request	22.45CR	
001-329-100-000			Planning & Zoning Permit Fees	Ending balance	98.45CR
001-335-120-000			State Revenue Sharing	Beginning balance	.00
10/24/2011	50		GJNLA State Rev Sharing (FY12) recd	5,998.47CR	
11/22/2011	82		GJNLA Nov Rev Sharing recd 11/22	5,998.47CR	
11/30/2011	70		GJNLA State Rev Sharing	11,398.33CR	
11/30/2011	81		GJNLA Move Nov CST to correct acct	11,398.33	
12/19/2011	103		GJNLA State Rev sharing recd	5,998.47CR	
01/19/2012	159		GJNLA State Rev Sharing	5,998.47CR	
02/21/2012	191		GJNLA State Revenue Sharing	5,998.47CR	
03/19/2012	230		GJNLA State Rev Sharing	5,998.47CR	
001-335-120-000			State Revenue Sharing	Ending balance	35,990.82CR
001-335-180-000			Half Cent Sales Tax	Beginning balance	.00
11/30/2011	66		GJNLA Sales Tax Distribution	15,953.37CR	
12/22/2011	102		GJNLA State Sales recd	16,204.67CR	
01/23/2012	160		GJNLA Half cent Sales tax	17,611.46CR	
02/24/2012	195		GJNLA 1/2 cent sales tax	20,705.22CR	
03/22/2012	232		GJNLA 1/2 cent Sales Tax	17,639.46CR	
001-335-180-000			Half Cent Sales Tax	Ending balance	88,114.18CR
001-341-000-000			General Government Charges	Beginning balance	.00
10/11/2011	23		GJNLA Wellington Agric-ManureLic Fee	500.00CR	
10/11/2011	23		GJNLA One Step Lien Search	20.00CR	
10/11/2011	23		GJNLA Permit Searches	20.00CR	
10/11/2011	23		GJNLA One Step Lien Search	20.00CR	
10/11/2011	23		GJNLA ASAP Tax	20.00CR	
10/21/2011	24		GJNLA Buyers Title	10.00CR	
10/21/2011	24		GJNLA Property Debt Research	20.00CR	

001 GENERAL FUND

				Fiscal year to period ending March 31, 2012	
Date	Trans #	Jnl	Description	Amount	Balance
001-341-000-000			General Government Charges		
					** Continued **
10/21/2011	24	GJNLA	Ferrell Gas	32.65CR	
10/28/2011	25	GJNLA	One Step Lien Search	20.00CR	
10/28/2011	25	GJNLA	ASAP	20.00CR	
11/03/2011	87	GJNLA	Clerk of the Courst Fines	10.00CR	
11/03/2011	87	GJNLA	Lien Searches	40.00CR	
11/16/2011	85	GJNLA	Bankcard deposit	21.45CR	
11/18/2011	64	GJNLA	Title Support	20.00CR	
11/18/2011	64	GJNLA	Clear Choice Tax	20.00CR	
11/18/2011	64	GJNLA	Groves Medical Bld Permits	76.00CR	
11/18/2011	73	GJNLA	Deposit 11/18/11	116.00CR	
11/18/2011	76	GJNLA	Duplicate entry - dep 11/18	116.00	
11/23/2011	74	GJNLA	Deposit 11/23/11	251.00CR	
12/02/2011	75	GJNLA	Deposit 12/2/11	68.00CR	
12/09/2011	112	GJNLA	Foreclosure Reg 14695 Flamingo	150.00CR	
12/09/2011	112	GJNLA	Lien Search	20.00CR	
12/09/2011	113	GJNLA	lien search	20.00CR	
12/14/2011	115	GJNLA	PBC EFT - Bus Tax Receipts	215.18CR	
12/16/2011	114	GJNLA	Foreclosure Reg 3162 Casey Rd	150.00CR	
12/16/2011	114	GJNLA	Foreclosure Reg 15350 Los Ange	150.00CR	
12/16/2011	114	GJNLA	Foreclosure Reg Vacant Lot A	150.00CR	
12/16/2011	114	GJNLA	Foreclosure Reg 12667 Kazee Rd	150.00CR	
12/16/2011	114	GJNLA	Foreclosure Reg14916 22nd Rd N	150.00CR	
12/16/2011	114	GJNLA	Foreclosure Reg 2630 B Road	150.00CR	
01/05/2012	148	GJNLA	Lien Search	10.00CR	
01/05/2012	148	GJNLA	Lien Search	20.00CR	
01/05/2012	149	GJNLA	Records request	12.75CR	
01/11/2012	154	GJNLA	Palm Beach County deposit	145.52CR	
01/12/2012	150	GJNLA	BankofAm Foreclosure Reg	150.00CR	
01/12/2012	150	GJNLA	lien search	10.00CR	
01/20/2012	151	GJNLA	lien search	20.00CR	
01/20/2012	151	GJNLA	lien search	20.00CR	
02/03/2012	181	GJNLA	Fines - PBC	8.00CR	
02/03/2012	181	GJNLA	Lien Search	20.00CR	
02/13/2012	185	GJNLA	Lien Searches	200.00CR	
02/17/2012	190	GJNLA	Lien Searches	140.00CR	
02/23/2012	193	GJNLA	Lien Searches	80.00CR	
03/05/2012	235	GJNLA	Ferrell Gas	42.88CR	
03/05/2012	235	GJNLA	PBC Water Util	20.10CR	
03/08/2012	213	GJNLA	Lien searches	40.00CR	
03/09/2012	236	GJNLA	Lien Searches	40.00CR	
03/09/2012	243	GJNLA	Reversal of 236T	40.00	
03/20/2012	238	GJNLA	Foreclosure reg	600.00CR	
03/20/2012	238	GJNLA	lien search	20.00CR	
03/20/2012	238	GJNLA	deposit 3/20/12	1.65CR	
03/20/2012	239	GJNLA	Sharon Bock - Fines	60.14CR	
03/26/2012	240	GJNLA	lien search	40.00CR	
03/26/2012	240	GJNLA	foreclosure reg	300.00CR	
001-341-000-000			General Government Charges		
			Ending balance	4,455.32CR	4,455.32CR

001 GENERAL FUND

Date	Trans #	Jnl	Description	Fiscal year to period ending March 31, 2012	
				Amount	Balance
001-343-349-000			Cost Recovery Fees	Beginning balance	.00
01/18/2012	129	GJNLA	Land Res Mgmt INV 12/9/11	1,156.25CR	
01/18/2012	129	GJNLA	Land Res Mgmt INV# SPA 11-1	437.50CR	
01/18/2012	129	GJNLA	Land Res Mgmt INV 1/5/12	1,156.25CR	
01/18/2012	129	GJNLA	GorenCherofDoodyEzro1 Inv#4	333.00CR	
01/18/2012	129	GJNLA	CalvinGiordano Inv# 41962	280.00CR	
01/20/2012	151	GJNLA	LCJ Consulting-Groves Medical	3,000.00CR	
01/20/2012	167	GJNLA	Move deposit to CR for GrovesM	3,000.00	
02/17/2012	169	GJNLA	Land Res Mgmt Inv 2/13/12	437.50CR	
02/17/2012	169	GJNLA	Land Res Mgmt Inv 2/13/12	562.50CR	
02/17/2012	169	GJNLA	Land Res Mgmt Inv 2/13/12	2,437.50CR	
02/17/2012	169	GJNLA	Goren,Cherof,Doody Inv 1/31/12	92.50CR	
03/09/2012	209	GJNLA	Land Res Mgmt 3/9 Inv PalmBchS	737.50CR	
03/09/2012	209	GJNLA	Land Res Mgmt 3/9 Inv PalmBchS	312.50CR	
03/09/2012	209	GJNLA	Land Res Mgmt 3/9 Inv Day Prop	1,000.00CR	
03/09/2012	209	GJNLA	Land Res Mgmt 3/9 Inv Simon	550.00CR	
03/09/2012	209	GJNLA	Land Res Mgmt 3/9 Inv Simon	562.50CR	
001-343-349-000			Cost Recovery Fees	Ending balance	10,055.50CR
001-354-100-000			Code Enforcement Fines	Beginning balance	.00
01/05/2012	149	GJNLA	PBC clerk ck#27618	6.00CR	
001-354-100-000			Code Enforcement Fines	Ending balance	6.00CR
001-361-100-000			Interest	Beginning balance	.00
10/11/2011	54	GJNLA	interest - wells fargo	13.30CR	
11/08/2011	77	GJNLA	interest earned	14.98CR	
12/08/2011	110	GJNLA	Interest from Wells Fargo	13.51CR	
01/10/2012	153	GJNLA	interest from Wells Fargo	16.75CR	
02/08/2012	182	GJNLA	Interest from Wells Fargo	17.84CR	
03/08/2012	226	GJNLA	Wells Fargo Interest	14.73CR	
001-361-100-000			Interest	Ending balance	91.11CR
001-369-000-000			Other Misc Income	Beginning balance	.00
01/05/2012	148	GJNLA	Shutts & Bowen Settlement Disb	40,761.00CR	
01/05/2012	148	GJNLA	Shutts & Bowen Settlement Disb	8,152.19CR	
01/11/2012	155	GJNLA	PBC Deposit Investment earning	29.48CR	
01/20/2012	151	GJNLA	LoxGrovesElem reimb rental	75.00CR	
01/27/2012	152	GJNLA	Fla League of Cities Reimb Mem	92.50CR	
03/26/2012	240	GJNLA	Reimb 1/2 cost Mtg Facilitato	1,500.00CR	
001-369-000-000			Other Misc Income	Ending balance	50,610.17CR
001-511-492-000			Other Operating Expenses	Beginning balance	.00
03/31/2012	221	PJ	4856200610133368 Mark Kutney	1203 entry	490.96
03/31/2012	225	PJ	4856200610133368 Mark Kutney	1203 cancel	490.96CR
001-511-492-000			Other Operating Expenses	Ending balance	.00
001-511-500-000			Education & Training	Beginning balance	.00
03/27/2012	222	PJ	Noise Seminar	1216 manual ent	5078 300.00
001-511-500-000			Education & Training	Ending balance	300.00

001 GENERAL FUND

					Fiscal year to period ending March 31, 2012	
Date	Trans #	Jnl	Description		Amount	Balance
001-511-510-000			Office Supplies	Beginning balance		.00
03/09/2012	200	PJ	4856200610133376, J Moore	1166 entry	72.00	
001-511-510-000			Office Supplies	Ending balance	72.00	72.00
001-511-540-000			Books, Publications & Subscrip	Beginning balance		.00
10/31/2011	19	PJ	Annual Membership 10/1/11-9/30	1023 entry	550.00	
11/14/2011	37	PJ	FLC Annual Membership Dues FY1	1044 entry	370.00	
001-511-540-000			Books, Publications & Subscrip	Ending balance	920.00	920.00
001-511-820-000			Special Events/Contributions	Beginning balance		.00
10/19/2011	15	PJ	LGES PTO Walk-A-Thon Donation	1015 entry	500.00	
12/20/2011	94	PJ	Christmas Parade candy	1083 entry	100.88	
01/11/2012	120	PJ	Lease ID LID-2012-1901-1009	1088 entry	325.00	
01/18/2012	128	PJ	Reimbursable expenses	1095 entry	185.82	
02/08/2012	140	PJ	Meeting facilitation consultin	1125 entry	3,000.00	
001-511-820-000			Special Events/Contributions	Ending balance	4,111.70	4,111.70
001-512-340-000			Other Services	Beginning balance		.00
10/19/2011	15	PJ	Town Managment Oct 2011	1014 entry	20,855.20	
11/14/2011	37	PJ	Nov 2011 Town Mgmt Svs	1047 entry	20,885.20	
12/12/2011	80	PJ	Town Management Services	1073 entry	20,885.20	
01/18/2012	128	PJ	Town Mgmt Service - Jan 2012	1094 entry	20,885.20	
02/17/2012	168	PJ	Town Management Services Feb 2	1148 entry	20,885.20	
03/14/2012	214	PJ	Town management services March	1187 entry	20,885.20	
001-512-340-000			Other Services	Ending balance	125,281.20	125,281.20
001-512-400-000			Travel and Per Diem	Beginning balance		.00
10/31/2011	19	PJ	Reimbursements	1019 entry	67.95	
12/12/2011	80	PJ	Attendance at Various Meetings	1055 entry	58.96	
02/08/2012	140	PJ	Reimbursement	1127 entry	95.63	
001-512-400-000			Travel and Per Diem	Ending balance	222.54	222.54
001-512-410-000			Communication Services	Beginning balance		.00
10/09/2011	2	PJ	103074354, U-Verse Internet	1000 entry	85.00	
10/18/2011	11	PJ	Monthly statement thru Oct 27	1009 entry	302.60	
10/31/2011	30	GJNLA	AT&T U-verse Sept 2011 bill		85.00CR	
11/14/2011	37	PJ	103074354, U-verse	1042 entry	85.00	
11/14/2011	37	PJ	561 793 2418 313 0453	1043 entry	300.74	
12/12/2011	80	PJ	Monthly Charges	1058 entry	316.26	
12/12/2011	80	PJ	Monthly Services	1065 entry	160.28	
12/16/2011	90	PJ	U-verse Internet charges	1081 entry	85.00	
12/16/2011	93	PJ	U-verse Internet charges	1081 cancel	85.00CR	
01/18/2012	128	PJ	4856200610133376 - J. Moore	1099 entry	5.59	
01/18/2012	128	PJ	Acct# 103074354	1100 entry	85.00	
01/18/2012	128	PJ	56179324183130453	1116 entry	316.08	
02/08/2012	140	PJ	103074354, UVerse charges	1131 entry	91.67	
02/17/2012	168	PJ	561 793 2418 313 0453	1147 entry	329.03	
001-512-410-000			Communication Services	Ending balance	1,992.25	1,992.25
001-512-420-000			Postage & Freight	Beginning balance		.00
10/31/2011	19	PJ	Twon Card-Harper; 485620061011	1017 entry	42.16	
10/31/2011	19	PJ	Reimburseables	1020 entry	44.00	

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						Fiscal year to period ending March 31, 2012	
Date	Trans #	Jnl	Description			Amount	Balance
001-512-420-000			Postage & Freight	** Continued **			
10/31/2011	30	GJNLA	FY11Spence & harper card purch			42.16CR	
01/18/2012	128	PJ	postage reimbursement	1093	entry	5.20	
02/17/2012	168	PJ	postage costs for tax notices	1153	entry	16.00	
03/09/2012	200	PJ	4856200610133376, J Moore	1166	entry	71.59	
03/31/2012	221	PJ	4856200610133376 Janice Moore	1204	entry	5.30	
03/31/2012	225	PJ	4856200610133376 Janice Moore	1204	cancel	5.30CR	
001-512-420-000			Postage & Freight	Ending balance		136.79	136.79
001-512-492-000			Other Operating Expenses	Beginning balance			.00
10/13/2011	62	GJNLA	Bankcard fee - 0425221766			15.00	
10/19/2011	15	PJ	reconfigure and secure wireles	1016	entry	80.00	
11/07/2011	86	GJNLA	Bankcard fee			15.02	
11/16/2011	85	GJNLA	credit for bank charge			15.00CR	
12/12/2011	80	PJ	Town Management	1066	entry	13.60	
12/12/2011	111	GJNLA	Bank card Fee 0425221766			60.05	
12/12/2011	111	GJNLA	Bankcard Interchange fee			.50	
12/12/2011	111	GJNLA	Bankcard Discount fee			.09	
01/12/2012	165	GJNLA	bankcard fee			15.00	
01/17/2012	157	GJNLA	bank card fee credit			30.00CR	
02/08/2012	140	PJ	4856 2006 1013 3376, J. Moore	1120	entry	148.44	
02/10/2012	184	GJNLA	Bankcard fee			15.00	
03/09/2012	200	PJ	4856200610133368,M Kutney	1167	entry	28.01	
03/12/2012	242	GJNLA	bankcard fee			5.00	
03/14/2012	214	PJ	reimbursable expenses	1188	entry	187.92	
001-512-492-000			Other Operating Expenses	Ending balance		538.63	538.63
001-512-510-000			Office Supplies	Beginning balance			.00
10/31/2011	19	PJ	Twon Card-Spence; 485620061011	1018	entry	18.79	
10/31/2011	19	PJ	Reimburseables	1020	entry	156.35	
10/31/2011	30	GJNLA	FY11Spence & harper card purch			18.79CR	
12/16/2011	90	PJ	supplies city admin offices	1078	entry	346.27	
12/16/2011	90	PJ	riser, mntr, lptop	1079	entry	27.95	
12/16/2011	90	PJ	PAD,PLNG	1080	entry	8.49	
01/18/2012	128	PJ	Reimbursable expenses	1095	entry	383.50	
01/18/2012	128	PJ	4856200610133368 - M. Kutney	1098	entry	22.00	
01/18/2012	128	PJ	4856200610133376 - J. Moore	1099	entry	52.98	
02/08/2012	140	PJ	4856 2006 1013 3376, J. Moore	1120	entry	735.37	
02/08/2012	140	PJ	Reimbursement	1127	entry	18.94	
02/08/2012	140	PJ	supplies for town hall	1128	entry	147.52	
02/08/2012	140	PJ	supplies for town hall	1129	entry	24.37	
02/17/2012	168	PJ	Reimbursable expenses	1140	entry	4.51	
03/09/2012	200	PJ	supplies for town admin	1168	entry	125.53	
03/09/2012	200	PJ	wireless mouse	1169	entry	22.99	
03/09/2012	200	PJ	visitor chime	1170	entry	28.45	
03/14/2012	214	PJ	reimbursable expenses	1188	entry	74.10	
03/31/2012	221	PJ	Office Supplies	1211	entry	161.66	
03/31/2012	221	PJ	Office Supplies	1212	entry	148.33	
03/31/2012	221	PJ	Office Supplies	1213	entry	169.14	
03/31/2012	221	PJ	Office Supplies	1214	entry	41.24	
03/31/2012	225	PJ	Office Supplies	1211	cancel	161.66CR	
03/31/2012	225	PJ	Office Supplies	1212	cancel	148.33CR	

001 GENERAL FUND

					Fiscal year to period ending March 31, 2012		
Date	Trans #	Jnl	Description		Amount	Balance	
001-512-510-000 Office Supplies					** Continued **		
03/31/2012	225	PJ	Office Supplies	1213	cancel	169.14CR	
03/31/2012	225	PJ	Office Supplies	1214	cancel	41.24CR	
001-512-510-000 Office Supplies					Ending balance	2,179.32	2,179.32
001-513-320-000 Accounting and Auditing					Beginning balance		.00
03/31/2012	221	PJ	Annual Audit - Progress Billin	1206	entry	9,200.00	
03/31/2012	225	PJ	Annual Audit - Progress Billin	1206	cancel	9,200.00CR	
001-513-320-000 Accounting and Auditing					Ending balance	.00	.00
001-513-420-000 Legal Advertising					Beginning balance		.00
10/10/2011	3	PJ	ORDS/Budget Summary	1002	entry	910.00	
10/18/2011	10	PJ	ORDS/Budget Summary	1002	change	910.00CR	
001-513-420-000 Legal Advertising					Ending balance	.00	.00
001-513-470-000 Printing and Binding					Beginning balance		.00
10/19/2011	15	PJ	monthly service and supplies	1013	entry	30.94	
10/31/2011	19	PJ	Business Cards	1022	entry	112.00	
12/12/2011	80	PJ	Town Management	1066	entry	346.49	
12/12/2011	80	PJ	November Newsletter	1067	entry	1,119.72	
12/12/2011	80	PJ	Reimbursement for checks order	1075	entry	211.64	
12/16/2011	90	PJ	copier	1077	entry	56.92	
01/18/2012	128	PJ	Black CPC Maintenance, fee	1103	entry	34.52	
01/18/2012	128	PJ	December 2011 Newsletter	1108	entry	791.65	
02/08/2012	140	PJ	4856 2006 1013 3376, J. Moore	1120	entry	120.51	
03/09/2012	200	PJ	copier rental - acct# 504579	1163	entry	149.00	
03/09/2012	200	PJ	copier maint, cust# WP3464	1164	entry	10.32	
03/09/2012	205	PJ	copier charges, acct WP3464	1175	entry	297.36	
03/09/2012	206	PJ	copier rental - acct# 504579	1163	cancel	149.00CR	
03/09/2012	207	PJ	copier lease, acct 504579	1184	entry	248.00	
03/31/2012	221	PJ	Meters	1208	entry	114.06	
03/31/2012	225	PJ	Meters	1208	cancel	114.06CR	
001-513-470-000 Printing and Binding					Ending balance	3,380.07	3,380.07
001-513-490-000 Legal Advertising					Beginning balance		.00
10/18/2011	10	PJ	ORDS/Budget Summary	1002	change	910.00	
10/31/2011	30	GJNLA	Palm Bch Newspapers inv			910.00CR	
01/20/2012	131	GJNLA	Ck# 1010 correction			910.00CR	
02/08/2012	140	PJ	Ordinance 2012-02 notice	1124	entry	490.00	
03/31/2012	221	PJ	4856200610133376 Janice Moore	1204	entry	128.46	
03/31/2012	221	PJ	Ballots - 2012 March	1207	entry	228.96	
03/31/2012	225	PJ	4856200610133376 Janice Moore	1204	cancel	128.46CR	
03/31/2012	225	PJ	Ballots - 2012 March	1207	cancel	228.96CR	
001-513-490-000 Legal Advertising					Ending balance	420.00CR	420.00CR
001-513-493-000 Election Expense					Beginning balance		.00
01/18/2012	128	PJ	Reimbursable expenses	1095	entry	152.80	
02/08/2012	140	PJ	ElectionAdvertising Jan 13-19,	1122	entry	80.00	
02/08/2012	140	PJ	Municipal Election notice	1123	entry	560.00	
03/09/2012	200	PJ	Advertising 1580 Feb 24, 2012	1161	entry	126.00	
03/09/2012	200	PJ	1/8 page ad sample ballot	1171	entry	525.00	
03/12/2012	212	PJ	Advertising 1580 Feb 24, 2012	1161	change	90.00	

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					Fiscal year to period ending March 31, 2012		
Date	Trans #	Jnl	Description		Amount	Balance	
001-513-493-000 Election Expense					** Continued **		
03/14/2012	214	PJ	reimbursable expenses	1188	entry	1,356.10	
03/14/2012	214	PJ	Muni Election 3/13 Precinct De	1189	entry	170.00	
03/14/2012	214	PJ	Muni Election 3/13 Inspector	1190	entry	185.00	
03/14/2012	214	PJ	Muni Election 3/13 Inspector	1191	entry	185.00	
03/14/2012	214	PJ	Muni Election 3/13 Precinct C1	1192	entry	340.00	
03/31/2012	221	PJ	Municipal Elections Cost Summa	1202	entry	3,042.48	
03/31/2012	221	PJ	Off Duty Permits Deputy	1209	entry	126.00	
03/31/2012	225	PJ	Municipal Elections Cost Summa	1202	cancel	3,042.48CR	
03/31/2012	225	PJ	Off Duty Permits Deputy	1209	cancel	126.00CR	
001-513-493-000 Election Expense					Ending balance	3,769.90	3,769.90
001-514-310-000 Professional Services					Beginning balance		.00
10/10/2011	3	PJ	General Matters	1005	entry	9,546.35	
10/31/2011	30	GJNLA	Goren Cherof Doody&Ezrol sept			9,546.35CR	
11/14/2011	37	PJ	FY12 chgs Inv 1, Palm Bch Stat	1048	entry	1,264.50	
11/14/2011	37	PJ	Fy12 chgs Inv 59, General Matt	1050	entry	3,463.00	
12/12/2011	80	PJ	Professional Services	1061	entry	3,644.55	
12/12/2011	80	PJ	Reimburseables	1062	entry	538.69	
12/12/2011	80	PJ	Professional Services	1063	entry	86.85	
01/18/2012	128	PJ	General matters Dec 2011	1104	entry	2,571.50	
02/17/2012	168	PJ	Water Control Dist Matters	1149	entry	978.50	
02/17/2012	168	PJ	General Matters	1150	entry	3,767.35	
03/09/2012	200	PJ	General matters Feb 2012	1172	entry	4,330.05	
03/31/2012	221	PJ	General Matters	1201	entry	4,819.80	
03/31/2012	225	PJ	General Matters	1201	cancel	4,819.80CR	
001-514-310-000 Professional Services					Ending balance	20,644.99	20,644.99
001-515-343-000 Planning & Zoning Contract					Beginning balance		.00
12/12/2011	80	PJ	0815645; First Holiness Church	1070	entry	217.50	
01/18/2012	128	PJ	Palm Beach State College	1109	entry	375.00	
01/18/2012	128	PJ	Palm Beach State College	1111	entry	750.00	
02/17/2012	168	PJ	Palm Beach State College	1136	entry	125.00	
001-515-343-000 Planning & Zoning Contract					Ending balance	1,467.50	1,467.50
001-515-349-000 Cost Recovery Expenditures					Beginning balance		.00
01/18/2012	128	PJ	Comm of Hope Cost Recovery	1096	entry	280.00	
01/18/2012	128	PJ	Day Property - Cost Recovery	1106	entry	333.00	
01/18/2012	128	PJ	Day Property - Cost Recovery	1110	entry	1,156.25	
01/18/2012	128	PJ	Cost Recovery - 7th Day	1112	entry	437.50	
01/18/2012	128	PJ	Day Property - Cost Recovery	1113	entry	1,156.25	
02/17/2012	168	PJ	CR- Day Property	1137	entry	437.50	
02/17/2012	168	PJ	CR - Simon (Comp Plan)	1138	entry	562.50	
02/17/2012	168	PJ	CR - Simon (Rezoning)	1139	entry	2,437.50	
02/17/2012	168	PJ	Cost Recovery - Day Property	1151	entry	92.50	
03/09/2012	205	PJ	Palm Bch State College Cost Re	1179	entry	737.50	
03/09/2012	205	PJ	Cost Rec fees - Palm Bch State	1180	entry	312.50	
03/09/2012	205	PJ	Cost Rec Fees - Day Property	1181	entry	1,000.00	
03/09/2012	205	PJ	Cost Recovery fees - Simon pro	1182	entry	550.00	
03/09/2012	205	PJ	Cost Rec fees - Simon property	1183	entry	562.50	
001-515-349-000 Cost Recovery Expenditures					Ending balance	10,055.50	10,055.50

001 GENERAL FUND

					Fiscal year to period ending March 31, 2012	
Date	Trans #	Jnl	Description		Amount	Balance
001-519-315-000 Special Magistrate				Beginning balance		.00
12/12/2011	80	PJ	Special Magistrate	1076	entry	2,040.69
12/20/2011	94	PJ	code enforcement & spec magist	1084	entry	2,430.00
01/18/2012	128	PJ	Reimbursable expenses	1095	entry	47.89
01/18/2012	128	PJ	December 2011 services	1115	entry	855.00
02/08/2012	140	PJ	4856 2006 1013 3376, J. Moore	1120	entry	49.76
02/17/2012	168	PJ	Reimbursable expenses	1140	entry	19.10
02/17/2012	168	PJ	Spec Magistrate-Code Enforceme	1144	entry	1,226.76
02/17/2012	168	PJ	Code Enforcement	1145	entry	1,327.50
03/31/2012	221	PJ	TLG - Code Enforcement	1205	entry	666.55
03/31/2012	225	PJ	TLG - Code Enforcement	1205	cancel	666.55CR
001-519-315-000 Special Magistrate				Ending balance		7,996.70
001-519-354-000 Code Compliance				Beginning balance		.00
10/31/2011	43	GJNLA	move to correct acct			1,466.73
11/14/2011	44	PJ	Code Enf, Solid Waste Monitori	1053	entry	175.00
12/12/2011	80	PJ	Town Management	1066	entry	5.59
12/12/2011	80	PJ	Waste Oversight	1068	entry	125.00
12/20/2011	94	PJ	code enforcement & spec magist	1084	entry	2,835.00
01/18/2012	128	PJ	December 2011 services	1115	entry	765.00
01/18/2012	128	PJ	Dec 2011	1117	entry	50.00
02/09/2012	141	PJ	Solid waste monitoring, code e	1132	entry	200.00
02/17/2012	168	PJ	Code Enforcement	1145	entry	3,735.00
03/09/2012	200	PJ	Solid Waste monitoring,CodeEnf	1158	entry	25.00
001-519-354-000 Code Compliance				Ending balance		9,382.32
001-519-440-000 Rentals and Leases				Beginning balance		.00
10/05/2011	61	GJNLA	Fdgl Lease payment			32.00
10/10/2011	3	PJ	Use of District Facilities	1001	entry	420.00
10/10/2011	3	PJ	Office lease	1008	entry	801.87
10/31/2011	30	GJNLA	LGWCD Sept 2011 inv			420.00CR
11/07/2011	86	GJNLA	lease payment auto w/d			32.00
11/14/2011	37	PJ	water cooler rental	1041	entry	8.16
11/14/2011	37	PJ	Town Offices rent	1046	entry	801.87
11/14/2011	44	PJ	use of district services	1054	entry	195.00
12/05/2011	109	GJNLA	Fdgl Lease Payment auto w/d			32.00
12/08/2011	110	GJNLA	Fdgl Lease Payment auto w/d			7.00
12/12/2011	80	PJ	Water	1074	entry	42.09
12/20/2011	94	PJ	Town office lease	1086	entry	1,000.00
01/05/2012	164	GJNLA	Fdgl Lease payment			32.00
01/18/2012	128	PJ	Town office lease	1097	entry	1,000.00
01/18/2012	128	PJ	4856200610133376 - J. Moore	1099	entry	59.00
01/18/2012	128	PJ	Acct# 0009348459 - water	1101	entry	66.96
01/18/2012	128	PJ	cooler rental, termination agr	1102	entry	27.35
02/06/2012	183	GJNLA	Fdgl Lease Payment			32.00
02/08/2012	140	PJ	water	1130	entry	24.87
02/17/2012	168	PJ	Town Office Lease Payment	1152	entry	1,000.00
03/05/2012	241	GJNLA	Fdgl Lease payment			32.00
03/09/2012	200	PJ	3/1-5/31/12 monitoring service	1165	entry	160.28
03/09/2012	204	PJ	drinking water	1174	entry	62.69
03/09/2012	205	PJ	561 793-2418 313 0453	1176	entry	327.77
03/09/2012	205	PJ	103074354	1177	entry	225.00

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					Fiscal year to period ending March 31, 2012		
Date	Trans #	Jnl	Description		Amount	Balance	
001-519-440-000 Rentals and Leases					** Continued **		
03/14/2012	214	PJ	Town office lease	1185	entry	1,000.00	
03/31/2012	221	PJ	Copier Rental	1196	entry	157.65	
03/31/2012	225	PJ	Copier Rental	1196	cancel	157.65CR	
001-519-440-000 Rentals and Leases					Ending balance	7,001.91	7,001.91
001-519-460-000 Repair & Maint - Buildings					Beginning balance		.00
10/31/2011	19	PJ	Reimburseables	1020	entry	452.56	
12/12/2011	80	PJ	Town Management	1066	entry	274.81	
12/16/2011	90	PJ	painting office and conf room	1082	entry	1,170.95	
01/18/2012	128	PJ	Reimbursable expenses	1095	entry	173.77	
02/17/2012	168	PJ	Reimbursable expenses	1140	entry	336.19	
02/17/2012	168	PJ	Residential Monthly Service	1142	entry	37,636.20	
02/17/2012	172	GJNLA	Waste Pro Inv#0000058518			37,636.20CR	
03/09/2012	200	PJ	Paint town offices	1159	entry	1,035.64	
03/09/2012	200	PJ	cleaning town offices	1160	entry	400.00	
03/14/2012	214	PJ	reimbursable expenses	1188	entry	116.56	
03/31/2012	221	PJ	4856200610133376 Janice Moore	1204	entry	43.02	
03/31/2012	225	PJ	4856200610133376 Janice Moore	1204	cancel	43.02CR	
001-519-460-000 Repair & Maint - Buildings					Ending balance	3,960.48	3,960.48
001-519-490-000 Computer Repair					Beginning balance		.00
01/18/2012	126	PJ	Forensic data recovery	1090	transfer	1,500.00	
01/18/2012	127	PJ	Forensic data recovery	1090	change	145.00	
01/18/2012	128	PJ	Reimbursement - Network suppli	1092	entry	12.11	
01/18/2012	128	PJ	Reimbursable expenses	1095	entry	3,258.12	
01/18/2012	128	PJ	4856200610133368 - M. Kutney	1098	entry	3,475.82	
01/18/2012	128	PJ	4856200610133376 - J. Moore	1099	entry	296.00	
02/08/2012	140	PJ	4856 2006 1013 3376, J. Moore	1120	entry	71.86	
02/08/2012	140	PJ	Office Sweep and Evaluation	1121	entry	225.00	
02/17/2012	168	PJ	Reimbursable expenses	1140	entry	2,229.52	
02/17/2012	168	PJ	Off Site computer services	1146	entry	120.00	
03/09/2012	200	PJ	4856200610133368,M Kutney	1167	entry	199.40	
03/09/2012	202	PJ	Design Fees,Development,Onsite	1173	split	1,000.00	
03/14/2012	214	PJ	reimbursable expenses	1188	entry	2,048.58	
03/31/2012	221	PJ	4856200610133376 Janice Moore	1204	entry	61.98	
03/31/2012	221	PJ	Office Supplies	1213	entry	99.99	
03/31/2012	221	PJ	Office Supplies	1215	entry	449.99	
03/31/2012	225	PJ	4856200610133376 Janice Moore	1204	cancel	61.98CR	
03/31/2012	225	PJ	Office Supplies	1213	cancel	99.99CR	
03/31/2012	225	PJ	Office Supplies	1215	cancel	449.99CR	
001-519-490-000 Computer Repair					Ending balance	14,581.41	14,581.41
001-519-494-000 Inspector General Office Fee					Beginning balance		.00
10/31/2011	19	PJ	Lox. Groves FY11 Inspector	1028	entry	481.00	
10/31/2011	21	PJ	1st quarter FY12 IG Schedule	1029	entry	468.00	
10/31/2011	30	GJNLA	Board of County Comm inv			481.00CR	
001-519-494-000 Inspector General Office Fee					Ending balance	468.00	468.00
001-521-341-000 Professional Services-PBSO					Beginning balance		.00
10/31/2011	19	PJ	Law Enforcement Contract - Nov	1021	entry	22,898.75	
11/14/2011	37	PJ	Law Enforcement contract	1036	entry	22,898.75	

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						Fiscal year to period ending March 31, 2012	
Date	Trans #	Jnl	Description			Amount	Balance
001-521-341-000 Professional Services-PBSO						** Continued **	
12/12/2011	80	PJ	Law Enforcement Service Contra	1059	entry	22,898.75	
01/18/2012	128	PJ	February 2012 Law Enforcement	1091	entry	22,898.75	
02/17/2012	168	PJ	March 2012 Law Enforcement Con	1143	entry	22,898.75	
03/09/2012	205	PJ	Law Enf for April 2012	1178	entry	22,898.75	
001-521-341-000 Professional Services-PBSO						Ending balance	137,392.50 137,392.50
001-521-342-000 Contractual-ADDL PBSO						Beginning balance	.00
02/08/2012	140	PJ	Off Duty Permits Deputy 1/14/	1126	entry	126.00	
001-521-342-000 Contractual-ADDL PBSO						Ending balance	126.00 126.00
001-524-310-000 Code Compliance						Beginning balance	.00
10/10/2011	3	PJ	Solid Waste, Code Enforcement	1004	entry	175.00	
10/10/2011	4	PJ	Solid Waste, Code Enforcement	1004	cancel	175.00CR	
10/31/2011	26	GJNLA	Move Tew&Taylor Invoice			1,285.50	
10/31/2011	27	GJNLA	move to correct acct			194.29	
10/31/2011	29	GJNLA	Reversal of 27T			194.29CR	
10/31/2011	31	GJNLA	move to correct acct			181.23	
10/31/2011	43	GJNLA	move to correct acct			1,466.73CR	
001-524-310-000 Code Compliance						Ending balance	.00 .00
001-524-354-000 Code Compliance						Beginning balance	.00
10/18/2011	11	PJ	Solid Waste monitoring/CodeEnf	1010	entry	175.00	
10/31/2011	19	PJ	Twon Card-Spence; 485620061011	1018	entry	13.06	
10/31/2011	19	PJ	Reimburseables	1020	entry	6.23	
10/31/2011	19	PJ	Code Enf. Chgs. & Adm. C hgs.	1024	entry	2,677.50	
10/31/2011	26	GJNLA	Move Tew&Taylor Invoice			1,285.50CR	
10/31/2011	27	GJNLA	move to correct acct			194.29CR	
10/31/2011	29	GJNLA	Reversal of 27T			194.29	
10/31/2011	30	GJNLA	Tew & Taylor inv #22			1,392.00CR	
10/31/2011	30	GJNLA	FY11Spence & harper card purch			13.06CR	
10/31/2011	31	GJNLA	move to correct acct			181.23CR	
001-524-354-000 Code Compliance						Ending balance	.00 .00
001-539-340-000 Other Services						Beginning balance	.00
11/14/2011	44	PJ	Code Enf, Solid Waste Monitori	1053	entry	100.00	
01/18/2012	128	PJ	Dec 2011	1117	entry	175.00	
001-539-340-000 Other Services						Ending balance	275.00 275.00
001-541-310-000 Professional Services						Beginning balance	.00
10/10/2011	3	PJ	Solid Waste Special Assessment	1006	entry	407.00	
10/31/2011	30	GJNLA	Goren Cherof Doody&Ezrol sept			407.00CR	
01/18/2012	128	PJ	Palm Beach State College	1105	entry	462.50	
001-541-310-000 Professional Services						Ending balance	462.50 462.50

101 TRANSPORTATION FUND

				Fiscal year to period ending March 31, 2012	
Date	Trans #	Jnl	Description	Amount	Balance
101-101-100-000	Wells Fargo - Road Fund		Beginning balance		596,997.13
10/26/2011	51	GJNLA	6 cent gas tax (FY11) recd	18,221.42	
10/26/2011	51	GJNLA	5 cent gas tax (FY11) recd	8,524.66	
11/16/2011	83	GJNLA	Reimb GenFund for CksCut 11/16	4,053.54CR	
11/30/2011	65	GJNLA	6 cent distribution	18,920.39	
11/30/2011	65	GJNLA	5 cent distribution	8,402.48	
12/20/2011	98	GJNLA	Road Fund to GF for 12/20 chk	48,913.19CR	
12/22/2011	102	GJNLA	LOGas (6cent) recd	20,632.79	
12/22/2011	102	GJNLA	2ndLOGas (5cent) recd	10,358.42	
01/19/2012	132	GJNLA	Road Fund ck# 5020	8,000.00CR	
01/19/2012	133	GJNLA	Road Fund ck# 5017	1,217.92CR	
01/19/2012	133	GJNLA	Road Fund ck# 5011	500.00CR	
01/24/2012	162	GJNLA	6 cent gas tax	19,479.63	
01/24/2012	162	GJNLA	5 cent gas tax	9,228.84	
02/09/2012	143	GJNLA	Trans to Gen Fund for 2/9 ck	300.00CR	
02/09/2012	146	GJNLA	Trans to Gen Fund 2/9 ck	1,399.68CR	
02/17/2012	171	GJNLA	LGWCD Inv frto Gen Fund	1,076.64CR	
02/24/2012	194	GJNLA	6 cent Local Opt Gas Tax	20,938.21	
02/24/2012	194	GJNLA	5 cent Local Opt Gas Tax	9,876.66	
03/02/2012	180	GJNLA	C&C Loader ck#5050	24,250.00CR	
03/09/2012	210	GJNLA	Transportation Fund chks 3/9	594.00CR	
03/22/2012	233	GJNLA	6ct Gas Tax	21,973.35	
03/22/2012	233	GJNLA	5ct Gas Tax	10,719.14	
03/26/2012	245	GJNLA	move funds for voided checks	2,476.32	
101-101-100-000	Wells Fargo - Road Fund		Ending balance	89,447.34	686,444.47
101-115-000-000	Accounts Receivable		Beginning balance		26,746.08
10/26/2011	51	GJNLA	6 cent gas tax (FY11) recd	18,221.42CR	
10/26/2011	51	GJNLA	5 cent gas tax (FY11) recd	8,524.66CR	
101-115-000-000	Accounts Receivable		Ending balance	26,746.08CR	.00
101-131-000-001	Due To/From General Fund		Beginning balance		.00
11/16/2011	63	CD	Auto due to/from	4,053.54CR	
11/16/2011	83	GJNLA	Auto due to/from	4,053.54	
12/20/2011	97	CD	Auto due to/from	48,913.19CR	
12/20/2011	98	GJNLA	Auto due to/from	48,913.19	
01/04/2012	116	CD	Auto due to/from	48,913.19	
01/04/2012	119	CD	Auto due to/from	48,913.19CR	
01/19/2012	130	CD	Auto due to/from	9,717.92CR	
01/19/2012	132	GJNLA	Auto due to/from	8,000.00	
01/19/2012	133	GJNLA	Auto due to/from	1,717.92	
02/09/2012	142	CD	Auto due to/from	300.00CR	
02/09/2012	143	GJNLA	Auto due to/from	300.00	
02/09/2012	145	CD	Auto due to/from	1,399.68CR	
02/09/2012	146	GJNLA	Auto due to/from	1,399.68	
02/17/2012	170	CD	Auto due to/from	1,076.64CR	
02/17/2012	171	GJNLA	Auto due to/from	1,076.64	
03/02/2012	179	CD	Auto due to/from	24,250.00CR	
03/02/2012	180	GJNLA	Auto due to/from	24,250.00	
03/09/2012	208	CD	Auto due to/from	594.00CR	
03/09/2012	210	GJNLA	Auto due to/from	594.00	
03/26/2012	217	CD	Auto due to/from	1,399.68	

101 TRANSPORTATION FUND

				Fiscal year to period ending March 31, 2012	
Date	Trans #	Jnl	Description	Amount	Balance
101-131-000-001 Due To/From General Fund				** Continued **	
03/26/2012	218	CD	Auto due to/from	1,076.64	
03/26/2012	245	GJNLA	Auto due to/from	2,476.32CR	
101-131-000-001 Due To/From General Fund				Ending balance	.00
101-202-000-000 Accounts Payable				Beginning balance	3,447.75CR
11/14/2011	37	PJ	Obligation summary	entry	605.79CR
11/16/2011	63	CD	Obligation summary	4,053.54	
12/20/2011	94	PJ	Obligation summary	entry	48,913.19CR
12/20/2011	97	CD	Obligation summary	48,913.19	
01/04/2012	116	CD	Obligation summary	voided	48,913.19CR
01/04/2012	118	PJ	Obligation summary	entry	48,913.19CR
01/04/2012	119	CD	Obligation summary	48,913.19	
01/12/2012	117	PJ	Obligation summary	cancel	48,913.19
01/18/2012	128	PJ	Obligation summary	entry	9,717.92CR
01/19/2012	130	CD	Obligation summary	9,717.92	
02/09/2012	141	PJ	Obligation summary	entry	300.00CR
02/09/2012	142	CD	Obligation summary	300.00	
02/09/2012	144	PJ	Obligation summary	entry	1,399.68CR
02/09/2012	145	CD	Obligation summary	1,399.68	
02/17/2012	168	PJ	Obligation summary	entry	1,076.64CR
02/17/2012	170	CD	Obligation summary	1,076.64	
02/29/2012	220	PJ	Obligation summary	entry	1,700.00CR
03/02/2012	178	PJ	Obligation summary	transfer	24,250.00CR
03/02/2012	179	CD	Obligation summary	manual ent	24,250.00
03/09/2012	200	PJ	Obligation summary	entry	350.00CR
03/09/2012	201	PJ	Obligation summary	transfer	94.00CR
03/09/2012	203	PJ	Obligation summary	change	150.00CR
03/09/2012	208	CD	Obligation summary	594.00	
03/26/2012	217	CD	Obligation summary	voided	1,399.68CR
03/26/2012	218	CD	Obligation summary	voided	1,076.64CR
03/26/2012	223	PJ	Obligation summary	cancel	2,476.32
101-202-000-000 Accounts Payable				Ending balance	1,747.75
101-270-005-000 Five Cent Fund Balance				Beginning balance	290,203.46CR
101-270-005-000 Five Cent Fund Balance				Ending balance	.00
101-270-006-000 Six Cent Fund Balance				Beginning balance	306,793.67CR
101-270-006-000 Six Cent Fund Balance				Ending balance	.00
101-271-000-000 Fund Balance				Beginning balance	23,298.33CR
101-271-000-000 Fund Balance				Ending balance	.00
101-312-410-000 1st Local Option Fuel Tax (6 c				Beginning balance	.00
11/30/2011	65	GJNLA	6 cent distribution	18,920.39CR	
12/22/2011	102	GJNLA	LOGas (6cent) recd	20,632.79CR	
01/24/2012	162	GJNLA	6 cent gas tax	19,479.63CR	
02/24/2012	194	GJNLA	6 cent Local Opt Gas Tax	20,938.21CR	
03/22/2012	233	GJNLA	6ct Gas Tax	21,973.35CR	
101-312-410-000 1st Local Option Fuel Tax (6 c				Ending balance	101,944.37CR

101 TRANSPORTATION FUND

Date	Trans #	Jnl	Description	Fiscal year to period ending March 31, 2012	
				Amount	Balance
101-312-420-000			2nd Local Option Fuel Tax (5 c	Beginning balance	.00
11/30/2011	65	GJNLA	5 cent distribution		8,402.48CR
12/22/2011	102	GJNLA	2ndLOGas (5cent) recd		10,358.42CR
01/24/2012	162	GJNLA	5 cent gas tax		9,228.84CR
02/24/2012	194	GJNLA	5 cent Local Opt Gas Tax		9,876.66CR
03/22/2012	233	GJNLA	5ct Gas Tax		10,719.14CR
101-312-420-000			2nd Local Option Fuel Tax (5 c	Ending balance	48,585.54CR
101-541-468-000			Non-District Roads (6 ct) Main	Beginning balance	.00
01/18/2012	128	PJ	Clear trees, haul debris, clea	1119 entry	8,000.00
01/19/2012	199	GJNLA	Move LGWCD Inv to correct acct		1,217.92
02/09/2012	141	PJ	Solid waste monitoring, code e	1132 entry	300.00
02/09/2012	144	PJ	Invoice 1/26/12, Roads maint	1133 entry	1,399.68
02/17/2012	168	PJ	Maint of Non-District Roads	1141 entry	1,076.64
03/02/2012	178	PJ	Road & vegetation clearing ser	1155 transfer	24,250.00
03/09/2012	200	PJ	Solid Waste monitoring,CodeEnf	1158 entry	250.00
03/09/2012	200	PJ	2/15 remove dog from road	1162 entry	100.00
03/09/2012	201	PJ	3 Standard Street Signs & brac	1134 transfer	94.00
03/09/2012	203	PJ	2/15 remove dog from road	1162 change	150.00
03/26/2012	223	PJ	Invoice 1/26/12, Roads maint	1133 cancel	1,399.68CR
03/26/2012	223	PJ	Maint of Non-District Roads	1141 cancel	1,076.64CR
101-541-468-000			Non-District Roads (6 ct) Main	Ending balance	34,361.92
101-541-469-000			District Roads (6 ct) Maint	Beginning balance	.00
11/14/2011	37	PJ	41-41-43-17-01-315-0010	1045 entry	180.29
101-541-469-000			District Roads (6 ct) Maint	Ending balance	180.29
101-541-634-000			148th Terr Bridge (5)/Culvert	Beginning balance	.00
11/14/2011	37	PJ	FY12 chgs Inv 14, 40th St Nort	1049 entry	425.50
12/20/2011	94	PJ	completion of contract	1085 entry	48,913.19
01/04/2012	118	PJ	completion of project	1087 entry	48,913.19
01/12/2012	117	PJ	completion of contract	1085 cancel	48,913.19CR
01/18/2012	128	PJ	Culver crossing 148th Terr Nor	1107 entry	500.00
02/29/2012	220	PJ	Culvert Crossing 148 Terrace N	1195 entry	1,700.00
101-541-634-000			148th Terr Bridge (5)/Culvert	Ending balance	51,538.69
101-541-650-000			Non-District Roads (6 cent) Ma	Beginning balance	.00
01/18/2012	128	PJ	Maint of Roads within Loxahatc	1114 entry	1,217.92
01/19/2012	199	GJNLA	Move LGWCD Inv to correct acct		1,217.92CR
101-541-650-000			Non-District Roads (6 cent) Ma	Ending balance	.00

405 SANITATION FUND

				Fiscal year to period ending March 31, 2012	
Date	Trans #	Jnl	Description	Amount	Balance
405-101-100-000	Wells Fargo - Sanitation Fund		Beginning balance		33,532.99
10/21/2011	24	GJNLA	Deposit 10/21(add to Gen Fund)	2,498.58	
10/31/2011	53	GJNLA	transfer from Sanitation Fund	37,635.38CR	
11/03/2011	87	GJNLA	Deposit 11/3/11	2,607.73	
11/09/2011	78	GJNLA	PBC Dist #1	11,374.44	
11/16/2011	83	GJNLA	Reimb GenFund for CksCut 11/16	38,711.22CR	
11/23/2011	79	GJNLA	PBC Dist #2	29,989.81	
12/05/2011	99	GJNLA	Palm Beach County Dep#3	46,393.73	
12/05/2011	107	GJNLA	Reversal of 99T	46,393.73CR	
12/05/2011	108	GJNLA	PBC #3 Distribution	46,393.73	
12/14/2011	100	GJNLA	Palm Beach County Dep#4	219,467.95	
12/15/2011	89	GJNLA	ReimbGF for SaniFund Exp 12/15	38,711.20CR	
12/28/2011	105	GJNLA	Palm Beach County #5	8,734.98	
01/11/2012	155	GJNLA	PBC Deposit Investment earning	64.02	
01/18/2012	158	GJNLA	PBC Distrib #6	23,208.44	
01/19/2012	132	GJNLA	Sanitation Fund ck#5003	37,636.20CR	
01/19/2012	132	GJNLA	Sanitation Fund ck#5001	800.00CR	
01/27/2012	152	GJNLA	Deposit 1/27/12	500.00	
02/03/2012	181	GJNLA	Deposit 2/3/12	1,628.75	
02/09/2012	143	GJNLA	Trans to Gen Fund for 2/9 ck	700.00CR	
02/15/2012	187	GJNLA	PBC Distribution	23,726.35	
02/17/2012	171	GJNLA	PBC Tax Coll Inv from SaniFund	34.00CR	
02/17/2012	173	GJNLA	Waste Pro Inv0000058518	37,636.20CR	
02/17/2012	190	GJNLA	Deposit 2/17/12	500.00	
03/09/2012	210	GJNLA	Sanitation Fund chks 3/9	925.00CR	
03/14/2012	216	GJNLA	Trans from SaniFund for WasteP	37,636.20CR	
03/14/2012	227	GJNLA	PBC Distribution	12,046.60	
405-101-100-000	Wells Fargo - Sanitation Fund		Ending balance	152,315.98	185,848.97
405-131-000-001	Due To/From General Fund		Beginning balance		.00
10/19/2011	16	CD	Auto due to/from	37,635.38CR	
10/31/2011	53	GJNLA	Auto due to/from	37,635.38	
11/16/2011	63	CD	Auto due to/from	38,711.22CR	
11/16/2011	83	GJNLA	Auto due to/from	38,711.22	
12/05/2011	99	GJNLA	Auto due to/from	3,000.00CR	
12/05/2011	107	GJNLA	Reversal of 99T	3,000.00	
12/15/2011	88	CD	Auto due to/from	38,711.20CR	
12/15/2011	89	GJNLA	Auto due to/from	38,711.20	
01/19/2012	130	CD	Auto due to/from	38,436.20CR	
01/19/2012	132	GJNLA	Auto due to/from	38,436.20	
02/09/2012	142	CD	Auto due to/from	700.00CR	
02/09/2012	143	GJNLA	Auto due to/from	700.00	
02/17/2012	170	CD	Auto due to/from	34.00CR	
02/17/2012	171	GJNLA	Auto due to/from	34.00	
02/17/2012	172	GJNLA	Auto due to/from	37,636.20CR	
02/17/2012	173	GJNLA	Auto due to/from	37,636.20	
03/09/2012	208	CD	Auto due to/from	925.00CR	
03/09/2012	210	GJNLA	Auto due to/from	925.00	
03/14/2012	215	CD	Auto due to/from	37,636.20CR	
03/14/2012	216	GJNLA	Auto due to/from	37,636.20	
405-131-000-001	Due To/From General Fund		Ending balance	.00	.00

405 SANITATION FUND

				Fiscal year to period ending March 31, 2012	
Date	Trans #	Jnl	Description	Amount	Balance
405-202-000-000	Accounts Payable		Beginning balance		37,635.38CR
10/10/2011	3	PJ	Obligation summary entry	37,635.38CR	
10/10/2011	4	PJ	Obligation summary cancel	750.00	
10/18/2011	11	PJ	Obligation summary entry	750.00CR	
10/19/2011	16	CD	Obligation summary	37,635.38	
10/31/2011	30	GJNLA	Frank Schiola inv	750.00	
10/31/2011	30	GJNLA	Waste Pro Sept inv	36,585.38	
10/31/2011	30	GJNLA	Lowe's removal service inv	300.00	
11/14/2011	37	PJ	Obligation summary entry	37,786.22CR	
11/14/2011	44	PJ	Obligation summary entry	925.00CR	
11/16/2011	63	CD	Obligation summary	38,711.22	
12/12/2011	80	PJ	Obligation summary entry	38,711.20CR	
12/15/2011	88	CD	Obligation summary	38,711.20	
01/18/2012	128	PJ	Obligation summary entry	38,436.20CR	
01/19/2012	130	CD	Obligation summary	38,436.20	
02/09/2012	141	PJ	Obligation summary entry	700.00CR	
02/09/2012	142	CD	Obligation summary	700.00	
02/17/2012	168	PJ	Obligation summary entry	34.00CR	
02/17/2012	170	CD	Obligation summary	34.00	
03/09/2012	200	PJ	Obligation summary entry	925.00CR	
03/09/2012	208	CD	Obligation summary	925.00	
03/14/2012	214	PJ	Obligation summary entry	37,636.20CR	
03/14/2012	215	CD	Obligation summary	37,636.20	
03/31/2012	221	PJ	Obligation summary entry	37,914.84CR	
03/31/2012	225	PJ	Obligation summary cancel	37,914.84	
405-202-000-000	Accounts Payable		Ending balance	37,635.38	.00
405-271-000-000	Fund Balance		Beginning balance		4,102.39
405-271-000-000	Fund Balance		Ending balance	.00	4,102.39
405-323-125-000	Haulers Licensing Fee		Beginning balance		.00
01/27/2012	152	GJNLA	Three Duques Trucking	500.00CR	
02/17/2012	190	GJNLA	Gracia Brothers Manure Hauler	500.00CR	
405-323-125-000	Haulers Licensing Fee		Ending balance	1,000.00CR	1,000.00CR
405-325-205-000	Solid Waste Assessments		Beginning balance		.00
11/03/2011	134	GJNLA	correction to 11/3 deposit	2,607.73CR	
11/09/2011	78	GJNLA	PBC Dist #1	11,374.44CR	
11/09/2011	135	GJNLA	Correction to PBC#1	739.95CR	
11/22/2011	136	GJNLA	Correction to PBC#2	1,562.88CR	
11/23/2011	79	GJNLA	PBC Dist #2	29,989.81CR	
12/05/2011	99	GJNLA	Palm Beach County Dep#3	43,393.73CR	
12/05/2011	107	GJNLA	Reversal of 99T	43,393.73	
12/05/2011	108	GJNLA	PBC #3 Distribution	46,393.73CR	
12/05/2011	137	GJNLA	Correction to PBC#3	2,424.25CR	
12/14/2011	100	GJNLA	Palm Beach County Dep#4	219,467.95CR	
12/14/2011	138	GJNLA	Correction to PBC#4	11,436.88CR	
12/28/2011	105	GJNLA	Palm Beach County #5	8,734.98CR	
12/28/2011	139	GJNLA	Correction to PBC#5	404.40CR	
01/18/2012	158	GJNLA	PBC Distrib #6	24,199.69CR	
02/15/2012	187	GJNLA	PBC Distribution	24,599.85CR	
03/14/2012	227	GJNLA	PBC Distribution	12,300.09CR	

405 SANITATION FUND

Date	Trans #	Jnl	Description	Fiscal year to period ending March 31, 2012	
				Amount	Balance
405-325-205-000			Solid Waste Assessments	** Continued **	
405-325-205-000			Solid Waste Assessments	Ending balance	396,236.63CR 396,236.63CR
405-325-206-000			Discount Fees	Beginning balance	.00
11/03/2011	87	GJNLA	Palm Beach County Tax Collecto		2,607.73CR
11/03/2011	134	GJNLA	correction to 11/3 deposit		2,607.73
11/09/2011	135	GJNLA	Correction to PBC#1		625.06
11/22/2011	136	GJNLA	Correction to PBC#2		1,259.95
12/05/2011	137	GJNLA	Correction to PBC#3		1,955.63
12/14/2011	138	GJNLA	Correction to PBC#4		9,220.03
12/28/2011	139	GJNLA	Correction to PBC#5		316.17
01/18/2012	158	GJNLA	PBC Distrib #6		756.82
02/15/2012	187	GJNLA	PBC Distribution		633.84
03/14/2012	227	GJNLA	PBC Distribution		131.81
405-325-206-000			Discount Fees	Ending balance	14,899.31 14,899.31
405-343-120-000			SWA Recycling Income	Beginning balance	.00
10/21/2011	24	GJNLA	SWA 4th Qtr recycling		2,498.58CR
01/11/2012	155	GJNLA	PBC Deposit Investment earning		64.02CR
02/03/2012	181	GJNLA	1st Qtr 2012 SWA PBC		1,628.75CR
405-343-120-000			SWA Recycling Income	Ending balance	4,191.35CR 4,191.35CR
405-534-341-000			Contractual-Waste Oversight	Beginning balance	.00
10/10/2011	3	PJ	Solid Waste, Code Enforcement	1004 entry	750.00
10/10/2011	4	PJ	Solid Waste, Code Enforcement	1004 cancel	750.00CR
405-534-341-000			Contractual-Waste Oversight	Ending balance	.00 .00
405-534-345-000			Contractual - Waste Oversight	Beginning balance	.00
10/18/2011	11	PJ	Solid Waste monitoring/CodeEnf	1010 entry	750.00
10/31/2011	30	GJNLA	Frank Schiola inv		750.00CR
11/14/2011	44	PJ	Code Enf, Solid Waste Monitori	1053 entry	925.00
12/12/2011	80	PJ	Waste Oversight	1068 entry	925.00
01/18/2012	128	PJ	Dec 2011	1117 entry	800.00
02/09/2012	141	PJ	Solid waste monitoring, code e	1132 entry	700.00
03/09/2012	200	PJ	Solid Waste monitoring,CodeEnf	1158 entry	900.00
405-534-345-000			Contractual - Waste Oversight	Ending balance	4,250.00 4,250.00
405-534-346-000			PBC Administration Fee 1%	Beginning balance	.00
11/09/2011	135	GJNLA	Correction to PBC#1		114.89
11/22/2011	136	GJNLA	Correction to PBC#2		302.93
12/05/2011	137	GJNLA	Correction to PBC#3		468.62
12/14/2011	138	GJNLA	Correction to PBC#4		2,216.85
12/28/2011	139	GJNLA	Correction to PBC#5		88.23
01/18/2012	158	GJNLA	PBC Distrib #6		234.43
02/15/2012	187	GJNLA	PBC Distribution		239.66
03/14/2012	227	GJNLA	PBC Distribution		121.68
405-534-346-000			PBC Administration Fee 1%	Ending balance	3,787.29 3,787.29
405-534-420-000			Postage & Freight	Beginning balance	.00
02/17/2012	168	PJ	postage for tax notices	1154 entry	34.00
405-534-420-000			Postage & Freight	Ending balance	34.00 34.00

405 SANITATION FUND

Date	Trans #	Jnl	Description			Fiscal year to period ending March 31, 2012	
						Amount	Balance
405-534-434-000			Solid Waste Contractor				
			Beginning balance				.00
10/10/2011	3	PJ	Three alligators from Collecti	1003	entry	300.00	
10/10/2011	3	PJ	Residential Monthly Services	1007	entry	36,585.38	
10/31/2011	30	GJNLA	Waste Pro Sept inv			36,585.38CR	
10/31/2011	30	GJNLA	Lowe's removal service inv			300.00CR	
11/14/2011	37	PJ	Residential Monthly Service	1035	entry	37,636.22	
12/12/2011	80	PJ	Residential Monthly Services	1060	entry	37,636.20	
01/18/2012	128	PJ	Residential Monthly service 12	1118	entry	37,636.20	
02/17/2012	172	GJNLA	Waste Pro Inv#0000058518			37,636.20	
03/14/2012	214	PJ	Residential monthly service	1186	entry	37,636.20	
03/31/2012	221	PJ	Residential Monthly Service	1200	entry	37,636.20	
03/31/2012	225	PJ	Residential Monthly Service	1200	cancel	37,636.20CR	
405-534-434-000			Solid Waste Contractor			188,181.02	188,181.02
405-534-436-000			Other Sanitation Services				
			Beginning balance				.00
11/14/2011	37	PJ	AlligatorCarcassRem NE North R	1040	entry	150.00	
12/12/2011	80	PJ	Pig Removed from North Road Ca	1057	entry	150.00	
03/09/2012	200	PJ	Solid Waste monitoring,CodeEnf	1158	entry	25.00	
405-534-436-000			Other Sanitation Services			325.00	325.00
405-534-490-000			Legal Advertising				
			Beginning balance				.00
03/31/2012	221	PJ	Ordinance	1210	entry	278.64	
03/31/2012	225	PJ	Ordinance	1210	cancel	278.64CR	
405-534-490-000			Legal Advertising			.00	.00

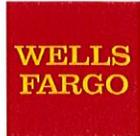
405 SANITATION FUND

<u>Date</u>	<u>Trans #</u>	<u>Jnl</u>	<u>Description</u>	Fiscal year to period ending March 31, 2012	
				<u>Amount</u>	<u>Balance</u>
** Report total **			Beginning balance		.00
			Ending balance	.00	.00

Govt Advantage Int Ckg - State/Muni

Account number:

■ March 1, 2012 - March 31, 2012 ■ Page 1 of 2



TOWN OF LOXAHATCHEE GROVES
14579 SOUTHERN BLVD STE 2
LOXAHATCHEE GROVES FL 33470-9226

Questions?

Call your Customer Service Officer or Client Services

1-800-AT WELLS (1-800-289-3557)

5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (182)

PO Box 63020

San Francisco, CA 94163

Account summary**Govt Advantage Int Ckg - State/Muni**

<i>Account number</i>	<i>Beginning balance</i>	<i>Total credits</i>	<i>Total debits</i>	<i>Ending balance</i>
	\$3,132,543.00	\$127,838.65	-\$132,307.32	\$3,128,074.33

Interest summary

Year to date interest and bonuses paid	\$49.32
Total interest and bonuses earned in 2011	\$2,467.74

Credits**Deposits**

<i>Effective date</i>	<i>Posted date</i>	<i>Amount</i>	<i>Transaction detail</i>
	03/05	432.31	Deposit
	03/09	10,835.75	Deposit
	03/20	621.65	Deposit
	03/20	60.14	Deposit
	03/26	1,840.00	Deposit
		\$13,789.85	Total deposits

Electronic deposits/bank credits

<i>Effective date</i>	<i>Posted date</i>	<i>Amount</i>	<i>Transaction detail</i>
	03/08	14.73	Analysis Int Earned 0212 Interest 120308
	03/14	17,756.12	Pbc Tax Collecto Invoice 120309 Town of Loxahatchee Gr
	03/14	167.04	Pbc Tax Collecto Invoice 120309 82410 03/14/2012*82410 *1043098
	03/15	14,149.98	Florida Power & Corp Pymnt 001173740150012 *20120315\Dtm*050*20120315\SE*12*0068\GE*0001*147
	03/19	5,998.47	State of Florida Payments 162570080493319 *1*000004046\
	03/20	11,347.40	State of Florida Payments 162570080496475 *1*000004047\
	03/22	21,973.35	State of Florida Payments 162570080502110 Ea*1*000004049\
	03/22	17,639.46	State of Florida Payments 162570080502479 Ea*1*000004049\



Electronic deposits/bank credits (continued)

Effective date	Posted date	Amount	Transaction detail
	03/22	10,719.14	State of Florida Payments 162570080501702 Ea*1*000004049\
	03/30	14,283.11	Florida Power & Corp Pymnt 001248755150012 0\Dtm*050*20120330\SE*12*0019\GE*0001*14920\lea*0
		\$114,048.80	Total electronic deposits/bank credits
		\$127,838.65	Total credits

Debits

Electronic debits/bank debits

Effective date	Posted date	Amount	Transaction detail
	03/05	32.00	Fdgl Lease Pymt 120305 052-0743612-000 Town of Loxahatchee Gr
	03/12	5.00	Bankcard Fee - 0425221766
		\$37.00	Total electronic debits/bank debits

Checks paid

Number	Amount	Date	Number	Amount	Date	Number	Amount	Date
5007	66.96	03/01	5055	94.00	03/14	5065	248.00	03/15
5026*	24.87	03/06	5056	1,000.00	03/16	5066	250.00	03/16
5037*	1,000.00	03/01	5057	400.00	03/12	5068*	371.00	03/14
5040*	120.00	03/01	5058	160.28	03/15	5069	170.00	03/23
5042*	1,095.00	03/01	5059	327.77	03/14	5070	185.00	03/23
5048*	5,062.50	03/08	5060	3,162.50	03/23	5073*	37,636.20	03/22
5050*	24,250.00	03/02	5061	176.97	03/15	5074	1,000.00	03/23
5051	225.00	03/14	5062	525.00	03/14	5075	3,783.26	03/21
5052	2,235.64	03/19	5063	22,898.75	03/12	5076	20,885.20	03/21
5053	4,330.05	03/13	5064	307.68	03/13	5077	216.00	03/22
5054	62.69	03/15						
		\$132,270.32						Total checks paid

* Gap in check sequence.

\$132,307.32 Total debits

Daily ledger balance summary

Date	Balance	Date	Balance	Date	Balance
02/29	3,132,543.00	03/12	3,088,870.71	03/20	3,128,657.43
03/01	3,130,261.04	03/13	3,084,232.98	03/21	3,103,988.97
03/02	3,106,011.04	03/14	3,100,613.37	03/22	3,116,468.72
03/05	3,106,411.35	03/15	3,114,115.41	03/23	3,111,951.22
03/06	3,106,386.48	03/16	3,112,865.41	03/26	3,113,791.22
03/08	3,101,338.71	03/19	3,116,628.24	03/30	3,128,074.33
03/09	3,112,174.46				
Average daily ledger balance		\$3,111,118.70			

21-124-10

Obligat'n Description	Invoice number	Invoice number	Amount
1179 Palm Bch State College Cost Re			737.50
1180 Cost Rec fees - Palm Bch State			312.50
1181 Cost Rec Fees - Day Property			1,000.00
1182 Cost Recovery fees - Simon pro			550.00
1183 Cost Rec fees - Simon property			562.50
*** Total ***			3,162.50

5060

TOWN OF LOXAHATCHEE GROVES

14579 SOUTHERN BOULEVARD, STE 2
LOXAHATCHEE GROVES, FL 33470-9226

WELLS FARGO BANK, N.A.

11-24-1210
21-124-10

DATE

AMOUNT

03/09/2012*****3,162.50

** Three Thousand One Hundred Sixty Two Dollars and 50 Cents **

TWO SIGNATURES REQUIRED

**PAY
TO THE
ORDER
OF**

Land Research Management
2240 Palm Beach Lakes Blvd.
West Palm Beach FL 33409

[Handwritten Signature]

[Handwritten Signature]

 AUTHORIZED SIGNATURE

Security features. Details on back.



LAND RESEARCH MANAGEMENT, Inc.

2240 Palm Beach Lakes Blvd., Suite 103, West Palm Beach, FL 33409 Tel: (561)686-2481; Fax: (561) 681-1551

To: Mark Kutney, Town Manager
Town of Loxahatchee Groves

From: Jim Fleischmann

Date: March 9, 2012

Re: Invoice for services - Valley View (Magic Properties) Site Plan (SP 12-1) review

INVOICE

1. Palm Beach State College

Hours to 3/9/12- 5.9 hours* x \$125.00 per hour \$ 737.50

Total Amount Due This Invoice \$ 737.50 *R*

* - See attached time sheet

Respectfully submitted,

 James P. Fleischmann,
 Vice President

Please Mail Check To The Following Address:

Land Research Management, Inc.
 2240 Palm Beach Lakes Blvd., Suite 103
 West Palm Beach, FL 33409



Vendor #128
001-515-349-000 New Cost Recovery Acct.
Palm Beach State College

LAND RESEARCH MANAGEMENT, Inc.

2240 Palm Beach Lakes Blvd., Suite 103, West Palm Beach, FL 33409 Tel: (561)686-2481; Fax: (561) 681-1551

To: Mark Kutney, Town Manager
Town of Loxahatchee Groves

From: Jim Fleischmann

Date: March 9, 2012

Re: Invoice for services - Palm Beach State College Comp Plan Amendment 12-2

INVOICE

1. Palm Beach State College

Hours from 1/6/11 to 2/10/12- 2.5 hours* x \$125.00 per hour \$ 312.50

Total Amount Due This Invoice **\$312.50**

* - See attached time sheet

Respectfully submitted,



James P. Fleischmann,
Vice President

Please Mail Check To The Following Address:

*Land Research Management, Inc.
2240 Palm Beach Lakes Blvd., Suite 103
West Palm Beach, FL 33409*

*001-515-349-000 Cost Recovery
Palm Bch State College*



LAND RESEARCH MANAGEMENT, Inc.

2240 Palm Beach Lakes Blvd., Suite 103, West Palm Beach, FL 33409 Tel: (561)686-2481; Fax: (561) 681-1551

To: Mark Kutney, Town Manager
Town of Loxahatchee Groves

From: Jim Fleischmann

Date: March 9, 2012

Re: Invoice for services - Processing of Comprehensive Plan Amendment 11-2 (Day Property; southwest corner of Okeechobee Boulevard and Folsom Road).

INVOICE #CPA 11-2

1. Okeechobee Boulevard F.A.R. Study per Mark Kutney request
Hours from 2/11/2012 - 3/9/2012 (See attached documentation):

1. Hours (Ref: Attached documentation) 8.0 x \$125.00 per hour	<u>\$1,000.00</u>
--	-------------------

Total Amount Due This Invoice	\$1,000.00 <i>R</i>
--------------------------------------	----------------------------

Respectfully submitted,



James P. Fleischmann,
Vice President

Total billed to Town Planner escrow account to date: (from 6/24/11 - \$6,343.75).

Please Mail Check To The Following Address:
Land Research Management, Inc.
2240 Palm Beach Lakes Blvd., Suite 103
West Palm Beach, FL 33409

001-515-349-000 Cost Recovery
Day Property



LAND RESEARCH MANAGEMENT, Inc.

2240 Palm Beach Lakes Blvd., Suite 103, West Palm Beach, FL 33409 Tel: (561)686-2481; Fax: (561) 681-1551

To: Mark Kutney, Town Manager
Town of Loxahatchee Groves

From: Jim Fleischmann

Date: March 9, 2012

Re: Invoice for services - Processing of Comprehensive Plan Amendment 12-1
(Simon Property; northwest corner of Southern Boulevard and "B" Road).

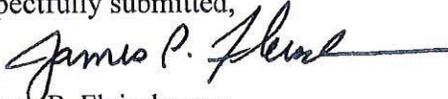
INVOICE #CPA 12-1

1. Simon Property Comprehensive Plan Amendment
Hours from 2/11/2012 - 3/9/2012 (See attached documentation):

1. Hours (Ref: Attached documentation) 4.4 x \$125.00 per hour \$550.00

Total Amount Due This Invoice \$550.00

Respectfully submitted,



James P. Fleischmann,
Vice President

Total billed to Simon Town Planner escrow accounts to date: (\$5,987.50).

Please Mail Check To The Following Address:
Land Research Management, Inc.
2240 Palm Beach Lakes Blvd., Suite 103
West Palm Beach, FL 33409

TOWN OF LOXAHATCHEE

DATE
3/9/12
APPROVED

AUTHORIZED SIGNATURE

001-515-349-000 Cost Recovery
Simon Property

Land Research Management, Inc. Time Log
Hourly Projects

Client: LOXAHATCHEE COVOTES Job Description: SIMON COMMERCIAL PROPERTY

LRM Staff Person: JIM F

Date	Time (from/to)	Hours	Task
* 2/28/12	12:30-2:00	1.5	REVIEW & REVISE DRAFT 1 OF THE PUD ORDINANCE
* 2/29	1:00-2:30	1.5	REVISE DRAFT LANGUAGE OF PUD ORDINANCE
* 3/5	11:00-12:30	1.5	MEET W/ KUTYK, BUTZ, LALONEK RE: PUD ORDINANCE / SCHEDULE
** 3/7	2:30-4:45	2.25	PREPARE DETAILED SCHEDULE FOR REVIEW & APPROVAL
** 3/8	1:15-3:30	2.15	RENEW FLU. APP + WORK ON STAFF REPORT
	TOTAL	8.90	HRS F
BILLING DISTRIBUTION:			
			F 4.40
**	1. SIMON LAND USE AMENDMENT -		4.35 HRS
	2. SIMON COMMERCIAL REZONING -		4.50 HRS
			<u>8.90</u> F

LAND RESEARCH MANAGEMENT, Inc.

2240 Palm Beach Lakes Blvd., Suite 103, West Palm Beach, FL 33409 Tel: (561)686-2481; Fax: (561) 681-1551

To: Mark Kutney, Town Manager
Town of Loxahatchee Groves

From: Jim Fleischmann

Date: March 9, 2012

Re: Invoice for services - Processing of Rezoning 12-1 (Simon Property; northwest corner of Southern Boulevard and "B" Road).

INVOICE #CPA 12-1

1. Simon Property Rezoning Application

Hours from 2/11/2012 - 3/9/2012 (See attached documentation):

1. Hours (Ref: Attached documentation) 4.5 x \$125.00 per hour \$562.50

Total Amount Due This Invoice **\$562.50 ✓**

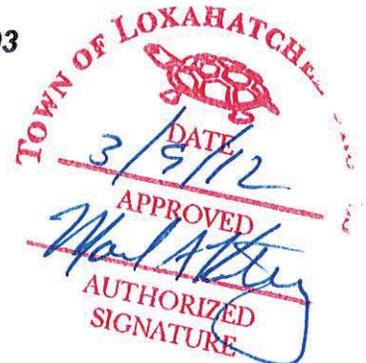
Respectfully submitted,

James P. Fleischmann,
Vice President

Total billed to Simon Town Planner escrow accounts to date: (\$5,987.50).

Please Mail Check To The Following Address:
Land Research Management, Inc.
2240 Palm Beach Lakes Blvd., Suite 103
West Palm Beach, FL 33409

001-515-349-000 Cost Recovery
Simon Property



Land Research Management, Inc. Time Log
Hourly Projects

Client: LOVATHATZ LLC CEROVES Job Description: SIMON COMMERCIAL PROPERTY

LRM Staff Person: JIM F

Date	Time (from/to)	Hours	Task
* 2/28/12	12:30-2:00	1.5	REVIEW & REVISE DRAFT 1 OF THE PUD ORDINANCE
* 2/29	1:00-2:30	1.5	REVISE DRAFT LANGUAGE OF PUD ORDINANCE
* 3/5	11:00-12:30	1.5	MEET W/ KUNY, BUTZ, LELONEK RE: PUD ORDINANCE/SCHEDULE
* 3/7	2:30-4:45	2.25	PREPARE DETAILED SCHEDULE FOR REVIEW & APPROVAL
* 3/8	1:15-3:00	2.15	REVIEW PLD. APP. WORK ON STAFF REPORT
TOTAL		8.90	HR'S F
BILLING DISTRIBUTION:			
* 1.	SIMON LAND USE AMENDMENT		4.40
* 2.	SIMON COMMERCIAL REZONING		4.50
			8.90 F

Draft Preliminary Budget Calendar

Date	Com Mtg	CIP	Event
May 21, 2012		X	Present Capital Program to FAAC and Town Council electronically
June 1, 2012			Preliminary property tax base available
June 4, 2012	X		Preliminary Business Plan Initiatives Council discussion Revenue and expenditure draft estimates
June 5, 2012			Council update – Annual Budget – Business Plan Initiative update, if applicable
June 18, 2012			Recommended budget book completed and submitted to Town Council and FAAC
June 29, 2012			TENTATIVE: Final property tax base available
July 1, 2012			Tentative Property Value submitted by Property Appraiser
July 17, 2012	X		Adoption of preliminary millage and assessment rates
July 20, 2012			Millage and assessment rates provided to County
August 24, 2012			Advertise assessment hearings scheduled for September 13 th
September 4, 2012	X	X	TENTATIVE: Hearing / adoption of tentative millage rate and tentative annual budget
September 7, 2012	X	X	TENTATIVE: Millage rate to County
September 18, 2012	X		TENTATIVE: Hearing / adoption of Garbage assessment rates
September 18, 2012			Advertise millage and budget hearings – September 25 th
September 19, 2012			TENTATIVE: Final Garbage Assessment rates to County
September 25, 2012	X	X	TENTATIVE: Final Budget and Millage Adoption
September 28, 2012			TRIM compliance package to County and DOR