

City of Lakeland Financial Reports

Meeting Date: March 16, 2010

- A. Financial Snapshot for January and February 2010**
- B. Detail of Public Works Fund: YTD 2/28/10**
- C. Detail of Long-Term Improvement Fund YTD 2/28/10**
- D. Detail of Applicant Escrow, Special Parks & Diseased Tree Funds: YTD 2/28/10**
- E. Statement of Operations by Fund: January and February 2010**
- F. Summary of Claims to be Approved \$56,910.83**



Submitted by Thomas H. Niedzwiecki, Treasurer

City of Lakeland
Financial Snapshot January and February, 2010

Fund	Fund Description	Balance 12/31/09	Balance 12/31/09	Receipts JanFeb, 2010	Disbursements JanFeb, 2010	Transfers JanFeb, 2010	Balance 02/28/10	Net Inc (Exp) JanFeb, 2010
100	General Fund	\$404,623.28	\$404,623.28	\$2,281.97	\$71,103.73	\$0.00	\$335,801.52	(\$68,821.76)
199	Applicant Escrow Fund	\$69,751.84	\$69,751.84	\$0.00	\$133.23	\$0.00	\$69,618.61	(\$133.23)
200	Special Parks Fund	\$69,075.82	\$69,075.82	\$15.83	\$0.00	\$0.00	\$69,091.65	\$15.83
205	Diseased Tree Fund	\$4,305.74	\$4,305.74	\$0.67	\$260.00	\$0.00	\$4,046.41	(\$259.33)
401	Public Works Fund	\$343,187.78	\$343,187.78	\$1,975.04	\$40,127.19	\$0.00	\$305,035.63	(\$38,152.15)
501	Fire Station Debt Serv Fund	\$1,088.30	\$1,088.30	\$0.00	\$0.00	\$0.00	\$1,088.30	\$0.00
601	Water Utility Fund	\$426,994.22	\$426,994.22	\$33,249.15	\$41,998.25	\$858.34	\$419,103.46	(\$7,890.76)
605	Water Construction Fund	\$534,683.60	\$534,683.60	\$162.78	\$280.00	\$0.00	\$534,566.38	(\$117.22)
606	Water Debt Service Fund	\$292,250.90	\$292,250.90	\$1,322,363.31	\$1,668,777.55	\$0.00	(\$54,163.34)	(\$346,414.24)
701	Building Inspection Fund	\$63,380.08	\$63,380.08	\$947.95	\$378.91	(\$858.34)	\$63,090.78	(\$289.30)
705	Lakeland Village Const Fund	\$10,707.84	\$10,707.84	\$2.10	\$0.00	\$0.00	\$10,709.94	\$2.10
706	Lakeland Village Debt Serv Fd	(\$9,028.00)	(\$9,028.00)	\$0.06	\$17,587.50	\$0.00	(\$26,615.44)	(\$17,587.44)
801	LT Improvement Fund	\$311,018.49	\$311,018.49	\$6,175.23	\$21,966.45	\$0.00	\$295,227.27	(\$15,791.22)
Total Fund Balances		\$2,522,039.89	\$2,057,672.05	\$1,367,174.09	\$1,862,612.81	\$0.00	\$2,026,601.17	(\$495,438.72)

Status of Key Control Activities:

Disbursements are as approved last month or included in this months bills to be approved.

Final Claims to be Approved reflect adjustments/reclassifications for consistency with Budgets and Fund objectives.

Clerk's Checks were signed by an authorized signer.

All Payroll Checks were signed by either Mayor or Treasurer.

All accounts are reconciled thru 2/28/10

**City of Lakeland
Public Works Fund
Year to Date 2/28/10**

	Balance 12/31/2009	Receipts	Disbursements	Transfers	Balance 2/28/2010	2009 Annual Levy/Income
#401 Public Works Fund						
A. Interest (unallocated)	834.58	88.39		(126.00)	796.97	2,500.00
B. Public Works Administration	0.00		126.00	126.00	0.00	
C. Street Maint & Improvements	289,384.78		9,953.87		279,430.91	328,789.00
D. Snow & Ice Control	35,062.89	1,886.65	30,047.32		6,902.22	88,500.00
E. Vehicle and Equipment Replacement Reserve	17,905.53				17,905.53	
Total 401 Public Works Fund	343,187.78	1,975.04	40,127.19	0.00	305,035.63	419,789.00

City of Lakeland
Long-Term Imp, Applicant Escrow, Diseased Tree and Special Parks Funds
Year to Date 2/28/10

	Balance 12/31/2009	Receipts	Disbursements	Transfers	Balance 2/28/2010	2010 Annual Levy/Trf from Genl Fd	Comments
#801 LT Improvement Fund							
A. Interest (unallocated)	62,197.38	100.23			62,297.61		
C. City Vehicles	3,395.50				3,395.50		
D. Office Equipment	7,608.98				7,608.98		
E. Cable Distributions	36,306.17	6,075.00	5,522.17		36,859.00		Video Equip, 800 Mhz Radios
F. City Hall	28,663.81				28,663.81		
G. Public Safety	13,389.15				13,389.15	4,000.00	
I. Warning Siren	21,464.83				21,464.83		
J. City Mower	12,000.00				12,000.00		
Q. Elections	5,106.11		470.00		4,636.11		
R. Economic Development	443.90				443.90		
S. CSAH 18 Improvements	94,783.66				94,783.66	10,000.00	
EE. Audit and Legal Reserve	9.51				9.51	811.00	
FF. Surface Water Drainage	18,804.00				18,804.00		Great River Greening
GG. Codification Contract LMC \$10,999	5,961.00		9,049.00		(3,088.00)		
II. Local Surface Water Mgmt Plan	884.49				884.49	4,500.00	Loan: \$6,289
JJ. Gravel Tax Loan \$40,146.54	0.00		6,925.28		(6,925.28)	7,200.00	
Total LT Improvement Fund	311,018.49	6,175.23	21,966.45	0.00	295,227.27	26,511.00	

City of Lakeland
Long-Term Imp, Applicant Escrow, Diseased Tree and Special Parks Funds
Year to Date 2/28/10

	Balance 12/31/2009	Receipts	Disbursements	Transfers	Balance 2/28/2010	2010 Annual Levy/Trf from Gen'l Fd	Comments
#199 Applicant Escrow Fund							
49199 General Escrow (Net)	(2,533.29)				(2,533.29)		
49x95 J Bush, UMC, D Hecker Dev Escrow	61,108.99				61,108.99		
49x96 JP Bush Streets Escrow	3,271.20				3,271.20		
49x97 Lakeland Plaza PUD Escrow	(3,266.08)		133.23		(3,399.31)		
49x98 Mike Rygh Restoration Escrow	11,171.02				11,171.02		
Total Applicant Escrow Fund	69,751.84	0.00	133.23	0.00	69,618.61		
#200 Special Parks Fund							
A. City Parks	33,497.42	15.83			33,513.25	16,000.00	Net of \$5,000 trf to Gen'l Fd to cover shortfalls
B. Lakeland Beach	20,501.09				20,501.09		
C. Bike Trail	15,077.31				15,077.31		
Total Special Parks Fund	69,075.82	15.83	0.00	0.00	69,091.65	16,000.00	
#205 Diseased Tree Fund							
A. Public	325.27	0.67			325.94		
B. Private	3,980.47		260.00		3,720.47		
Total Diseased Tree Fund	4,305.74	0.67	260.00	0.00	4,046.41	0.00	

City of Lakeland
Statement of Operations by Fund
January and February, 2010

Description	2010						Remaining Budget
	Full Year 2008	Full Year 2009	Current Month	Year to Date	Annual Budget	YTD % Annual Budget	
100 General Fund							
A. Receipts							
01 General Property Taxes							
31000 Gen'l Prop Taxes - Current Year	331,720.70	318,367.25	0.00	0.00	381,188.00	0.0%	381,188.00
31001 Gen'l Prop Taxes - Prior Yrs	18,457.09	6,243.72	0.00	0.00	0.00		0.00
Total 01 General Property Taxes	350,177.79	324,610.97	0.00	0.00	381,188.00	0.0%	381,188.00
02 Fiscal Disparity Tax Levy							
31050 Fiscal Disp Tax Levy - Curr Year	68,085.01	64,176.19	0.00	0.00	60,972.00	0.0%	60,972.00
31051 Fiscal Disp Tax Levy - Prior Yrs	320.36	0.00	0.00	0.00	0.00		0.00
Total 02 Fiscal Disparity Tax Levy	68,405.37	64,176.19	0.00	0.00	60,972.00	0.0%	60,972.00
06 31701 Gravel Tax	9,712.37	0.00	0.00	0.00	0.00	#DIV/0!	0.00
08 Business Licenses & Permits							
32110 Bus Licenses (Liq, Cig, Beer, Oth)	4,450.00	2,885.00	290.00	290.00	2,300.00	12.6%	2,010.00
32262 Bus Lic Misc	450.00	100.00	0.00	0.00	200.00	0.0%	200.00
Total 08 Business Licenses & Permits	4,900.00	2,985.00	290.00	290.00	2,500.00	11.6%	2,210.00
09 Non-Business Licenses & Permits							
32230 Well & Building Permits	310.00	145.00	0.00	0.00	100.00	0.0%	100.00
32240 Dog Licenses & Releases	1,522.12	455.25	191.05	371.05	800.00	46.4%	428.95
32250 Parking & Other	132.00	27.00	7.00	7.00	100.00	7.0%	93.00
Total 09 Non-Business Licenses & Permits	1,964.12	627.25	198.05	378.05	1,000.00	37.8%	621.95
33001 LGA - Local Government Aid	78,862.00	83,982.00	0.00	0.00	33,574.00	0.0%	33,574.00
33003 Gen'l Prop Taxes - MV Credit	35,666.58	37,679.24	0.00	0.00	0.00	#DIV/0!	0.00
33005 PERA Aid	461.00	461.00	0.00	0.00	461.00	0.0%	461.00
23 33620 County Recycling Grant	4,813.00	4,752.50	0.00	0.00	3,000.00	0.0%	3,000.00
23 33621 Recycling Other	2,903.27	3,400.00	(74.28)	(74.28)	3,000.00		3,074.28
27 General Government							
34107 Assessment Searches	105.00	105.00	0.00	0.00	100.00	0.0%	100.00
34109 Applications	3,000.74	1,650.00	0.00	0.00	4,100.00	0.0%	4,100.00
36220 City Hall Rental	550.00	600.00	50.00	100.00	300.00	33.3%	200.00
Total 27 General Government	3,655.74	2,355.00	50.00	100.00	4,500.00	2.2%	4,400.00
35 34790 Newsletter - Oth Serv Charges	1,050.00	3,500.00	350.00	700.00	2,500.00	28.0%	1,800.00
36 35104 Police Fines & PA Costs	12,544.12	8,812.10	663.00	663.00	10,000.00	6.6%	9,337.00
37 36210 Interest Earnings	11,490.76	1,709.56	40.03	172.40	4,000.00	4.3%	3,827.60
39 36200 Miscellaneous Income	290.99	282.35	27.80	52.80	100.00	52.8%	47.20
50 Other Financing Sources (Transfers In)	0.00	7,000.00	0.00	0.00	61,000.00		61,000.00
Total A. Receipts	586,897.11	546,333.16	1,544.60	2,281.97	567,795.00	0.4%	565,513.03

**City of Lakeland
Statement of Operations by Fund
January and February, 2010**

Description	2010						
	Full Year 2008	Full Year 2009	Current Month	Year to Date	Annual Budget	YTD % Annual Budget	Remaining Budget
B. Expenditures							
01 Mayor and Council							
41100 Mayor & Council	13,133.42	13,133.42	1,094.48	2,188.92	13,176.00	16.6%	10,987.08
41120 Planning Commission	5,261.46	4,575.16	67.28	134.57	0.00	#DIV/0!	(134.57)
Total 01 Mayor and Council	18,394.88	17,708.58	1,161.76	2,323.49	13,176.00	17.6%	10,852.51
02 Administration & Finance							
41350 City Administrator	22,815.70	20,374.84	2,265.48	4,313.13	19,000.00	22.7%	14,686.87
41400 City Clerk and Staff	115,533.05	109,396.81	8,197.02	17,392.05	103,939.00	16.7%	86,546.95
41510 Treasurer	5,315.00	4,535.00	1,275.00	1,275.00	5,785.00	22.0%	4,510.00
Total 02 Administration & Finance	143,663.75	134,306.65	11,737.50	22,980.18	128,724.00	17.9%	105,743.82
03 General Government - Other							
41550 Assessment Services	10,274.41	10,491.67	220.00	220.00	10,500.00	2.1%	10,280.00
41605 City Planner Services	2,185.76	0.00	0.00	0.00	0.00	#DIV/0!	0.00
41610 Legal Services - General	14,953.71	26,240.99	1,934.00	2,966.50	18,000.00	16.5%	15,033.50
41615 Legal Services - Prosecution	9,576.77	9,007.49	795.30	1,589.38	9,000.00	17.7%	7,410.62
41620 City Engineer - General	10,184.31	7,556.65	0.00	0.00	7,000.00	0.0%	7,000.00
41900 Other General Government	26,652.73	26,071.51	1,770.76	4,609.04	25,000.00	18.4%	20,390.96
41940 Buildings and Plant	7,108.90	9,975.93	389.39	920.60	11,975.00	7.7%	11,054.40
Total 03 General Government - Other	80,936.59	89,344.24	5,109.45	10,305.52	81,475.00	12.6%	71,169.48
04 Public Safety							
42100 Police Protection	85,969.04	92,503.48	0.00	0.00	95,000.00	0.0%	95,000.00
42200 Fire Protection	88,557.00	94,837.00	0.00	24,201.00	96,804.00	25.0%	72,603.00
42500 Civil Defense	111.84	826.86	22.61	75.00	1,050.00	7.1%	975.00
42700 Animal Control	1,959.04	1,856.35	300.00	300.00	3,400.00	8.8%	3,100.00
Total 04 Public Safety	176,596.92	190,023.69	322.61	24,576.00	196,254.00	12.5%	171,678.00
12 Street Lighting							
	0.00	0.00	0.00	0.00	0.00	#DIV/0!	0.00
43160 Street Lighting	12,401.12	13,268.61	1,092.46	2,243.63	13,200.00	17.0%	10,956.37
Total 12 Streets and Drainage	12,401.12	13,268.61	1,092.46	2,243.63	13,200.00	17.0%	10,956.37
18 Refuse & Waste Removal							
43230 Garbage Disp/Clean Up Day	930.44	2,118.46	46.21	46.21	2,000.00	2.3%	1,953.79
43245 Other Sanitation/Recycling	21,886.18	27,163.49	2,257.50	2,257.50	27,500.00	8.2%	25,242.50
Total 18 Refuse & Waste Removal	22,816.62	29,281.95	2,303.71	2,303.71	29,500.00	7.8%	27,196.29

**City of Lakeland
Statement of Operations by Fund
January and February, 2010**

Description	2010						
	Full Year 2008	Full Year 2009	Current Month	Year to Date	Annual Budget	YTD % Annual Budget	Remaining Budget
26 Recreation & Parks							
45207 Recreation & Parks	14,425.51	23,071.64	236.88	1,274.39	22,500.00	5.7%	21,225.61
Total 26 Recreation & Parks	14,425.51	23,071.64	236.88	1,274.39	22,500.00	5.7%	21,225.61
32 Conservation of Natural Resources	9,945.00	9,693.63	0.00	5,096.81	11,000.00		5,903.19
42 48000 Insurance	3,177.52	6,711.72	0.00	0.00	5,800.00	0.0%	5,800.00
43 49000 Other Current Expenditures	5,884.77	2,532.01	0.00	0.00	5,000.00	0.0%	5,000.00
50 Other Financing Uses (Transfers Out)	106,855.00	45,655.00	0.00	0.00	61,166.00		61,166.00
Total B. Expenditures	595,097.68	561,597.72	21,964.37	71,103.73	567,795.00	12.5%	496,691.27
Total 100 General Fund	(8,200.57)	(15,264.56)	(20,419.77)	(68,821.76)	0.00		68,821.76
199 Applicant Escrow Fund							
49199 General Escrow	(4,653.02)	2,718.44	0.00	0.00			
49x95 JPBush, UMC, DHecker Escrow	0.00	61,108.99	0.00	0.00			
49x96 JPBush Streets Escrow	(728.80)	0.00	0.00	0.00			
49x97 Lakeland Plaza PUD Escrow	(904.84)	(2,361.24)	(133.23)	(133.23)			
49x98 Mike Rygh Restoration Escrow	0.00	0.00	0.00	0.00			
Total 199 App Escrow Fund	(6,286.66)	61,466.19	(133.23)	(133.23)			
200 Special Parks Fund							
A. Special Parks - City							
36210 Interest Earnings/Trf In/Levy	25,266.85	25,069.24	8.74	15.83	16,000.00		
45206 Twims Comm Grant	500.00	5,400.00	0.00	0.00			
45301 Park Dedication Fees	0.00	0.00	0.00	0.00			
45257 Humphries Park Play Equipment	(26,889.00)	0.00	0.00	0.00			
45256 Basketball Court Improvments	0.00	0.00	0.00	0.00			
45258 Crocker Park Expenses	0.00	(9,419.08)	0.00	0.00			
Total A. Special Parks - City	(1,122.15)	21,050.16	8.74	15.83			
B. Lakeland Beach							
31686 Trf In fr LT Imp Fd	0.00	20,806.59	0.00	0.00			
45254 Beach Restoration Expenses	0.00	0.00	0.00	0.00			
45685 Beach Maintenance Expenses	0.00	(305.50)	0.00	0.00			
	0.00	0.00	0.00	0.00			
Total B. Lakeland Beach	0.00	20,501.09	0.00	0.00			
C. Bike Trail							
31691 Trf In fr LT Imp Fd	0.00	16,653.18	0.00	0.00			
45690 Bike Trail Expenses	0.00	(1,575.87)	0.00	0.00			
	0.00	0.00	0.00	0.00			
	0.00	0.00	0.00	0.00			
Total C. Bike Trail	0.00	15,077.31	0.00	0.00			
Total 200 Special Parks Fund	(1,122.15)	56,628.56	8.74	15.83			

City of Lakeland
Statement of Operations by Fund
January and February, 2010

Description	2010						
	Full Year 2008	Full Year 2009	Current Month	Year to Date	Annual Budget	YTD % Annual Budget	Remaining Budget
205 Diseased Tree Fund							
A. Diseased Tree - Public							
36210 Interest Earnings	184.85	17.41	0.28	0.67			
215 Dis Tree Contrib - Public	0.00	0.00	0.00	0.00			
315 Public Diseased Tree Expenses	(1,827.43)	(2,438.25)	0.00	0.00			
Subtotal A - Public	(1,642.58)	(2,420.84)	0.28	0.67			
B. Diseased Tree - Private							
215 Dis Tree Contrib - Private	0.00	0.00	0.00	0.00			
316 Private Diseased Tree Expenses	(265.00)	0.00	(260.00)	(260.00)			
Subtotal B - Private	(265.00)	0.00	(260.00)	(260.00)			
Total 205 Diseased Tree Fund	(1,907.58)	(2,420.84)	(259.72)	(259.33)			
401 Public Works Fund							
A. 36210 Unallocated Interest Earnings							
	1,801.20	661.29	51.93	88.39	2,500.00		
B. Public Works Admin Exp							
43305 Wages, Taxes, Benefits	0.00	0.00	0.00	0.00	5,000.00		
43330 Other Expenses	1,116.45	511.46	102.00	126.00	600.00		
Total B. Public Works Admin Exp	1,116.45	511.46	102.00	126.00	5,600.00		
C. Street Maint & Improvements							
31660 Street Maint Levy - Curr Yr	57,881.00	59,544.00	0.00	0.00	59,544.00		
31661 Street Maint Levy - Prior Yrs	111,941.32	0.00	0.00	0.00	0.00		
31670 Street Imp Levy - Curr Yr	303,188.00	313,245.00	0.00	0.00	313,245.00		
31671 Street Imp Levy - Prior Yrs	49,809.49	0.00	0.00	0.00	0.00		
35660 Street Maint Serv Chgs	0.00	1,586.20	0.00	0.00	3,000.00		
35670 Street Imp Serv Chgs	0.00	0.00	0.00	0.00	0.00		
Subtotal - Street Revenue	522,819.81	374,375.20	0.00	0.00	375,789.00		
43120 Street Wages, Taxes & Benefits	0.00	41,803.77	1,394.87	3,487.00	0.00		
43130 Street Maintenance	41,507.46	10,905.73	446.00	446.00	40,000.00		
43140 Street Improvements	158,958.10	313,614.76	323.50	323.50	271,089.00		
43150 Street Drainage	6,219.86	9,250.88	0.00	0.00	0.00		
43157 Building Rent & Expenses	0.00	5,000.00	0.00	5,000.00	0.00		
43180 Insurance	0.00	3,300.78	0.00	0.00	2,000.00		
43190 Vehicle & Equip Replacement	(20.00)	3,600.00	0.00	0.00	3,600.00		
43191 Vehicle Fuel & Maintenance	0.00	1,473.68	0.00	445.96	1,000.00		
43192 Equipment Maintenance	0.00	656.97	0.00	0.00	1,000.00		
43195 Supplies	299.43	1,002.46	0.00	251.41	2,000.00		
43197 Other Expenses	300.00	267.60	0.00	0.00	5,000.00		
Subtotal - Street Expenses	207,264.85	390,876.63	2,164.37	9,953.87	325,689.00		
Streets: Transfers and Other	0.00	(7,000.00)	0.00	0.00	(47,000.00)		
Total C. Street Maint & Imp	315,554.96	(23,501.43)	(2,164.37)	(9,953.87)	3,100.00		

E4

City of Lakeland
Statement of Operations by Fund
January and February, 2010

2010

Description	Full Year 2008	Full Year 2009	Current Month	Year to Date	Annual Budget	YTD % Annual Budget	Remaining Budget
D. Snow & Ice Control							
31650 Snow & Ice Levy - Curr Yr	37,450.00	84,500.00	0.00	0.00	84,500.00		
31651 Snow & Ice Levy - Prior Yrs	60,266.77	0.00	0.00	0.00	0.00		
35650 Snow & Ice Serv Chgs	0.00	860.68	970.65	1,886.65	9,000.00		
Subtotal - Snow & Ice Revenue	97,716.77	85,360.68	970.65	1,886.65	93,500.00		
43125 Snow & Ice - Wash Cty Contract	11,574.20	0.00	0.00	0.00	0.00		
43126 Wash Cty Mobilization Fee	3,374.00	0.00	0.00	0.00	0.00		
43205 Wages, Taxes, Benefits	1,735.55	8,301.23	2,172.30	4,748.92	16,000.00		
43210 Building Rent	10,450.00	19,080.00	0.00	19,080.00	19,000.00		
43211 Building Expenses	1,581.63	1,934.33	932.55	932.55	4,000.00		
43215 Insurance	0.00	700.74	0.00	0.00	2,000.00		
43220 Vehicle & Equip Replacement	67,162.82	11,000.00	0.00	0.00	11,000.00		
43221 Vehicle Fuel & Maintenance	6,818.86	12,071.60	757.31	830.39	21,000.00		
43222 Equipment Maintenance	4,398.70	1,529.44	835.11	835.11	6,000.00		
43225 Supplies, Sand & Salt	2,383.99	958.31	2,787.15	3,563.41	5,000.00		
43230 Other Expenses	3,444.85	645.36	0.00	56.94	4,500.00		
Subtotal - Snow & Ice Expenses	112,924.60	56,221.01	7,484.42	30,047.32	88,500.00		
Snow & Ice: Transfers and Other	20,494.28	0.00	0.00	0.00	(5,000.00)		
Total D. Snow & Ice Control	5,286.45	29,139.67	(6,513.77)	(28,160.67)	0.00		
E. Vehicle & Equip Replacement Reserve							
		14,600.00	0.00	0.00	0.00		
Total 401 Public Works Fund	321,526.16	20,388.07	(8,728.21)	(38,152.15)	0.00		
501 Fire Station Debt Serv Fund							
36210 Interest Earnings	116.34	12.66	0.00	0.00	0.00		
31500 FD Debt Service Levy	27,884.00	28,441.00	0.00	0.00	28,573.00		
68500 FD Debt Service Expense	(27,884.00)	(28,441.00)	0.00	0.00	(28,573.00)		
Total 501 Fire Station Debt Serv Fund	116.34	12.66	0.00	0.00	0.00		

City of Lakeland
Statement of Operations by Fund
January and February, 2010

Description	2010					YTD % Annual Budget	Remaining Budget
	Full Year 2008	Full Year 2009	Current Month	Year to Date	Annual Budget		
601 Water Utility Fund							
A. Receipts							
36210 Interest Earnings	10,423.62	1,455.02	75.55	136.58			
37100 Water Utility Billings	243,610.84	256,813.92	18,001.04	33,112.57			
37150 Water Connection Fees	900.00	300.00	0.00	0.00			
Total A. Receipts	254,934.46	258,568.94	18,076.59	33,249.15			
B. Expenditures							
49400 Water Department	225,152.33	218,688.70	20,161.06	41,998.25			
49410 Second Water Tower	0.00	0.00	0.00	0.00			
49500 Wellhead Protection	0.00	250.00	0.00	0.00			
Total B. Expenditures	225,152.33	218,938.70	20,161.06	41,998.25			
C. Transfers and Other	(15,719.96)	5,150.04	429.17	858.34			
Total 601 Water Utility Fund	14,062.17	44,780.28	(1,655.30)	(7,890.76)			
605 Water Construction Fund							
A. Receipts							
36210 Interest Earnings	15,104.05	1,619.75	88.41	162.78	83,290.34	83,453	
40100 2004 Water Bond Proceeds	0.00	0.00	0.00	0.00	1,892,342.93	1,892,343	1,892,343
Total A. Receipts	15,104.05	1,619.75	88.41	162.78	1,975,633.27	1,975,796	1,892,343
B. Exp: Water Tower No. 2							
44101 Road, Water Main, Site	0.00	0.00	0.00	0.00	565,869.80	565,870	694,357
44105 Water Tank No. 2	0.00	0.00	0.00	0.00	456,726.00	456,726	546,250
44115 SCADA System	13,624.41	0.00	0.00	0.00	48,585.55	48,586	55,850
44120 Security System	0.00	0.00	0.00	0.00	696.08	696	2,357
44125 Electrical Service	0.00	0.00	0.00	0.00	17,900.00	17,900	25,000
44130 Prelim Eng'g & Soil Explore	0.00	0.00	0.00	0.00	92,051.17	92,051	92,051
44135 Design Eng'g & Soil Explore	0.00	0.00	0.00	0.00	113,350.00	113,350	113,350
44140 Construction Eng'g & Testing	0.00	0.00	0.00	0.00	136,549.17	136,549	136,128
44145 Eng'g & Testing Contingency	1,887.00	0.00	0.00	0.00	8,814.54	8,815	52,000
Total B. Expenditures	15,511.41	0.00	0.00	0.00	1,440,542.31	1,440,542.31	1,717,343
C. 44200 Rehab Water Tower No. 1	0.00	0.00	280.00	280.00	0.00	280	175,000
D. 44215 Cty Rd 18 Water Related Costs	0.00	0.00	0.00	0.00	0.00	0	0
Total 605 Water Const Fund	(407.36)	1,619.75	(191.59)	(117.22)	535,090.96	534,974	0

City of Lakeland
Statement of Operations by Fund
January and February, 2010

Description	2010					YTD % Annual Budget	Remaining Budget
	Full Year 2008	Full Year 2009	Current Month	Year to Date	Annual Budget		
606 Water Debt Service Fund							
A. Receipts							
36210 Interest Earnings	3,841.52	539.84	1.71	27.31			
36213 LSCB Core Facility	22,500.00	22,500.00	0.00	0.00			
36214 Spec Assesmt (Water Debt)	96,223.14	90,219.88	0.00	0.00			
37130 Water Fees for Debt Service	74,016.00	74,016.00	6,168.00	12,336.00			
40102 2010 Refunding Bond Proceeds			0.00	1,310,000.00			
Total A. Receipts	196,580.66	187,275.72	6,169.71	1,322,363.31	0.00		
B. Exp 2004 Water Bond							
44060 Principal - 2004 Water Bond	140,000.00	145,000.00	0.00	1,605,000.00			
44070 Interest - 2004 Water Bond	69,207.50	65,107.50	0.00	31,466.25			
44080 Fiscal Agent Fees - 04 Water Bd	431.25	431.25	431.25	431.25			
44090 Special Assesmt Fees/Exp	1,010.00	1,028.78	0.00	0.00			
Total B. Exp 2004 Water Bond	210,648.75	211,567.53	431.25	1,636,897.50	0.00		
C. Exp 2010 Refunding Wtr Bd							
44051 Bond Issuance Costs - 2010 Wtr Bd		14,200.00	0.00	31,455.05			
44061 Principal - 2010 Water Bond			0.00	0.00			
44071 Interest - 2010 Water Bond			0.00	0.00			
44081 Fiscal Agent Fees - 2010 Water Bd			0.00	425.00			
Total C. Exp 2010 Water Bond	0.00	14,200.00	0.00	31,880.05	0.00		
D. Transfers	28,655.00	28,655.00	0.00	0.00	28,655.00		
Total 606 Water Debt Serv Fund	14,586.91	(9,836.81)	5,738.46	(346,414.24)	28,655.00		
701 Building Inspection Fund							
A. Receipts							
10000 City of Lakeland	60,200.84	22,070.36	294.01	775.94			
20000 Lake St. Croix Beach	12,564.12	6,415.55	94.00	148.75			
30000 Lakeland Shores	1,758.90	4,485.34	0.00	0.00			
32000 Other Income	0.00	0.00	0.00	0.00			
36210 Interest Earnings	1,618.73	210.86	12.53	23.26			
Total A. Receipts	76,142.59	33,182.11	400.54	947.95			
B. Expenditures							
49000 General Operations	45,183.66	19,701.24	267.28	349.56			
Total B. Expenditures	45,183.66	19,701.24	267.28	349.56			
C. Guaranteed Distributions							
20088 Lake St. Croix Beach	3,081.66	1,572.53	18.55	29.35			
30088 Lakeland Shores	430.66	1,099.29	0.00	0.00			
Total C. Guaranteed Distributions	3,512.32	2,671.82	18.55	29.35			
D. Transfers and Other	(26,937.10)	(5,150.04)	(429.17)	(858.34)			
Total 701 Building Inspection Fund	509.51	5,659.01	(314.46)	(289.30)			

**City of Lakeland
Statement of Operations by Fund
January and February, 2010**

Description	2010					YTD % Annual Budget	Remaining Budget
	Full Year 2008	Full Year 2009	Current Month	Year to Date	Annual Budget		
705 Lakeland Village Construction Fund							
A. Receipts							
36210 Interest Earnings	0.00	1,103.17	0.93	2.10			
47101 2008A Bond Proceeds	650,000.00	0.00	0.00	0.00			
47102 Wtr Util Share of Expenses	20,870.00	0.00	0.00	0.00			
47110 Capitalized Interest	(18,000.00)	0.00	0.00	0.00			
Total A. Receipts	652,870.00	1,103.17	0.93	2.10			
B. Exp							
47711 Bond Issuance Expense	23,250.00	0.00	0.00	0.00			
47712 Legal & Admin Exp	1,525.00	8,153.73	0.00	0.00			
47721 City Share Construction Costs	77,642.50	201,949.14	0.00	0.00			
47722 Developer Share Const Costs	7,339.23	261,109.91	0.00	0.00			
47723 A-L School Share Const Costs	0.00	7,513.32	0.00	0.00			
47724 Water Utility Share Const Costs	0.00	54,782.50	0.00	0.00			
	0.00	0.00	0.00	0.00			
	0.00	0.00	0.00	0.00			
	0.00	0.00	0.00	0.00			
Total B. Expenditures	109,756.73	533,508.60	0.00	0.00			
C.	0.00	0.00	0.00	0.00			
Total 705 Lakeland Village Const Fund	543,113.27	(532,405.43)	0.93	2.10			
706 Lakeland Village Debt Service Fd							
A. Receipts							
36210 Interest Earnings	488.54	39.71	0.00	0.06			
48110 Capitalized Interest	18,000.00	0.00	0.00	0.00			
	0.00	0.00	0.00	0.00			
Total A. Receipts	18,488.54	39.71	0.00	0.06			
B. Exp							
44085 Fiscal Agent Fees - 2008A Bonds	750.00	425.00	0.00	0.00			
44230 Interest Expense - 2008A Bonds	0.00	26,381.25	0.00	17,587.50			
	0.00	0.00	0.00	0.00			
Total B. Expenditures	750.00	26,806.25	0.00	17,587.50			
C.	0.00	0.00	0.00	0.00			
Total 706 Lakeland Village Debt Serv Fd	17,738.54	(26,766.54)	0.00	(17,587.44)			

City of Lakeland
Statement of Operations by Fund
January and February, 2010

Description	2010					YTD % Annual Budget	Remaining Budget
	Full Year 2008	Full Year 2009	Current Month	Year to Date	Annual Budget		
801 Long Term Improvement Fund							
					2010 Budgeted Trf from General Fund		
A. Interest Earnings	9,631.63	1,040.41	55.49	100.23			
B. Street Improvements	(49,809.49)	0.00	0.00	0.00			
C. City Vehicles	(17,604.50)	0.00	0.00	0.00			
D. City Office Equipment	(2,871.25)	(562.41)	0.00	0.00			
E. Cable Distributions	11,851.75	(1,484.44)	(5,172.22)	552.83			
F. City Hall	0.00	0.00	0.00	0.00			
G. Public Safety	7,309.26	(44,632.14)	0.00	0.00	4,000.00		
H. Bike Trail	5,000.00	(16,653.18)	0.00	0.00			
I. Civil Defense	0.00	(735.17)	0.00	0.00			
J. City Mower	2,000.00	0.00	0.00	0.00			
L. Snow & Ice Control	(60,266.77)	0.00	0.00	0.00			
M. Street Maintenance	(111,941.32)	0.00	0.00	0.00			
O. Swimming Beach	(1,265.00)	(20,806.59)	0.00	0.00			
Q. Elections	(795.31)	530.00	0.00	(470.00)			
R. Economic Development	(1,461.12)	(269.98)	0.00	0.00			
S. CSAH 18 Improvements	8,240.88	9,899.50	0.00	0.00	10,000.00		
T. 5th Street Realignment	49,117.51	0.00	0.00	0.00			
CC. City Administrator	(3,000.00)	0.00	0.00	0.00			
DD. TIF District #1	9,670.11	0.00	0.00	0.00			
EE. Audit and Legal Reserve	(1,990.49)	0.00	0.00	0.00	811.00		
FF. Surface Water Drainage	(5,246.00)	8,050.00	0.00	0.00			
GG. Codification Contract	(4,069.00)	(970.00)	0.00	(9,049.00)			
HH. Afton-Lakeland Gully Erosion	(6,576.76)	0.00	0.00	0.00			
II. Local Surface Water Mgmt Plan	0.00	(2,086.75)	0.00	0.00	4,500.00		
JJ. Gravel Tax Loan \$40,146.54	0.00	0.00	0.00	(6,925.28)	7,200.00		
Total 801 Long Term Improvement Fund	(164,075.87)	(68,680.75)	(5,116.73)	(15,791.22)	26,511.00		
TOTAL ALL FUNDS	729,652.71	(464,820.41)	(31,070.88)	(495,438.72)			

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City of Lakeland
Claims to be Approved
February 17, 2010 through March 16, 2010

<u>Checks Numbered</u>			
<u>From</u>	<u>To</u>	<u>Description</u>	<u>To Be Approved</u>
		Clerk's Checks #1354 to 1356 and 1377 to 1378 Routine Vendor Bills	\$751.79
13372	13373	4th Qtr 2009 Guaranteed Bldg Insp Fees + 2009 5% Performance Clause	\$767.03
13374	13378	Council Payroll March 2010	\$994.63
13379	13412	Routine Vendor Bills: Ck# 13411 is void	\$25,254.51
13413	13426	3/12/10 Staff Payroll and Payroll Liabilities, Mileage and Expenses plus Health and Dental paid directly to Employees. (Checks #13414, 13427, 13428, 13432, & 13433 totalling \$4,177.31 are routine Vendor Bills)	\$23,261.85
Two EFT Payments		3/12/10 Payroll Liabilities to IRS and MN Dept of Revenue	\$5,881.02
Claims to be approved at 3/16/10 meeting			\$56,910.83



Submitted by Thomas H. Niedzwiecki, Treasurer
 File: Lakeland 2010 Claim Summary.xlsm Worksheet: Feb10 3/14/2010

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