

City of Lakeland Financial Reports

Meeting Date: January 17, 2012

- A. Financial Snapshot for December 2011 (Preliminary)
- B. Detail of Public Works Fund: YTD 12/31/11 (Preliminary)
- C. Detail of Long-Term Improvement Fund YTD 12/31/11 (Preliminary)
- D. Detail of Applicant Escrow, Special Parks & Diseased Tree Funds: YTD 12/31/11 (Preliminary)
- E. Statement of Operations by Fund: December 2011 (Preliminary)
- F. Summary of Claims to be Approved \$310,339.61



Submitted by Thomas H. Niedzwiecki, Treasurer

City of Lakeland
Financial Snapshot December, 2011 (Preliminary)

Fund	Fund Description	Balance 12/31/10	Balance 11/30/11	Receipts Dec, 2011	Disbursements Dec, 2011	Transfers Dec, 2011	Balance 12/31/11	Net Inc (Exp) Dec, 2011
100	General Fund	\$419,124.55	\$586,175.58	\$7,897.01	\$65,180.55	(\$55,187.00)	\$473,705.04	(\$112,470.54)
199	Applicant Escrow Fund	\$24,147.92	\$2,639.29	\$0.00	\$221.00	\$0.00	\$2,418.29	(\$221.00)
200	Special Parks Fund	\$65,795.12	\$69,818.37	\$1.55	\$0.00	\$0.00	\$69,819.92	\$1.55
205	Diseased Tree Fund	\$3,452.14	\$3,452.14	\$0.00	\$0.00	\$0.00	\$3,452.14	\$0.00
401	Public Works Fund	\$515,882.58	\$572,629.49	\$666.58	\$21,794.29	\$0.00	\$551,501.78	(\$21,127.71)
501	Fire Station Debt Serv Fund	\$1,089.76	\$1,091.02	\$0.26	\$0.00	\$0.00	\$1,091.28	\$0.26
502	Fire Relief Assn Fund	\$1,275.78	\$6,675.78	\$0.00	\$5,391.00	\$0.00	\$1,284.78	(\$5,391.00)
601	Water Utility Fund	\$420,619.15	\$364,540.75	\$17,340.44	\$14,053.12	\$429.17	\$368,257.24	\$3,716.49
605	Water Construction Fund	\$272,941.50	(\$35,502.44)	\$125,923.20	\$80,309.56	\$0.00	\$10,111.20	\$45,613.64
606	Water Debt Service Fund	\$120,528.05	(\$4,541.79)	\$28,669.24	\$0.00	\$14,499.00	\$38,626.45	\$43,168.24
701	Building Inspection Fund	\$65,683.89	\$72,340.70	\$5,137.51	\$1,660.32	(\$429.17)	\$75,388.72	\$3,048.02
705	Lakeland Village Const Fund	\$6,502.94	\$5,002.95	\$0.00	\$0.00	\$0.00	\$5,002.95	\$0.00
706	Lakeland Village Debt Serv Fd	(\$813.44)	\$22,120.99	\$0.40	\$0.00	\$0.00	\$22,121.39	\$0.40
801	LT Improvement Fund	\$304,766.72	\$308,698.13	\$18,179.41	\$1,383.59	\$40,688.00	\$366,181.95	\$57,483.82
Total Fund Balances		\$2,220,996.66	\$1,975,140.96	\$203,815.60	\$189,993.43	\$0.00	\$1,988,963.13	\$13,822.17

Claims to be Approved:

\$310,339.61

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 12/31/11

A

City of Lakeland
Public Works Fund
Year to Date 12/31/11

	Balance 12/31/2010	Receipts	Disbursements	Transfers	Balance 12/31/2011	2011 Annual Levy/Income
<u>#401 Public Works Fund</u>						
A. Interest (unallocated)	832.21	173.19		(1,005.40)	0.00	2,500.00
B. Public Works Administration	0.00		9,638.33	9,638.33	0.00	
C. Street Maint & Improvements	416,499.23	326,318.00	295,406.52	(12,232.93)	435,177.78	328,789.00
D. Snow & Ice Control	66,045.61	69,792.00	55,619.14	(11,000.00)	69,218.47	70,000.00
E. Vehicle and Equipment Replacement Reserve	32,505.53	0.00		14,600.00	47,105.53	
Total 401 Public Works Fund	515,882.58	396,283.19	360,663.99	0.00	551,501.78	401,289.00

City of Lakeland
Long-Term Imp, Applicant Escrow, Diseased Tree and Special Parks Funds
Year to Date 12/31/11

	Balance 12/31/2008	Balance 12/31/2009	Balance 12/31/2010	Receipts	Disbursements	Transfers	Balance 12/31/2011	2011 Annual Levy/Trf from Genl Fd
#801 LT Improvement Fund								
A. Grants	0.00	0.00	0.00	10,557.58	4,061.01		6,496.57	
C. City Vehicles	3,395.50	3,395.50	3,395.50				3,395.50	
D. Office Equipment	8,171.39	7,608.98	6,783.04		1,903.29		4,879.75	
E. Communications	37,790.61	36,306.17	38,751.44	11,347.56	14,802.21		35,296.79	
F. City Hall	28,663.81	28,663.81	24,938.81				24,938.81	
G. Public Safety	58,021.29	13,389.15	11,904.15		1,535.36		10,368.79	
I. Warning Siren	22,200.00	21,464.83	21,464.83			2,000.00	23,464.83	2,000.00
J. City Mower	12,000.00	12,000.00	12,000.00				12,000.00	
Q. Elections	4,576.11	5,106.11	591.75		733.66	2,000.00	1,858.09	2,000.00
R. Economic Development	713.88	443.90	443.90				443.90	
S. CSAH 18 Improvements	84,884.16	94,783.66	104,783.66			4,000.00	108,783.66	4,000.00
DD.1 TIF District No. 1-2	0.00	0.00	0.00		3,133.35		(3,133.35)	
EE. Audit and Legal Reserve	9.51	9.51	9.51			7,400.00	7,409.51	7,400.00
FF. Surface Water Drainage	10,754.00	18,804.00	18,804.00				18,804.00	
GG. Codification of Ordinances	6,931.00	5,961.00	(7,306.10)		1,423.30	3,088.00	(5,641.40)	3,088.00
HH. Afton-Lakeland Gully Erosion	2,971.24	0.00	0.00				0.00	
II. Local Surface Water Mgmt Plan	0.00	884.49	5,384.49			2,500.00	7,884.49	2,500.00
JJ. Gravel Tax Loan \$40,146.54	0.00	0.00	274.72		7,276.56	7,200.00	198.16	7,200.00
YY. Interest (unallocated)	61,156.97	62,197.38	62,543.02	116.83			62,659.85	
ZZ. Budget Contingency	0.00	0.00	0.00	33,574.00		12,500.00	46,074.00	
Total LT Improvement Fund	342,239.47	311,018.49	304,766.72	55,595.97	34,868.74	40,688.00	366,181.95	28,188.00

C

City of Lakeland
Long-Term Imp, Applicant Escrow, Diseased Tree and Special Parks Funds
Year to Date 12/31/11

	Balance 12/31/2008	Balance 12/31/2009	Balance 12/31/2010	Receipts	Disbursements	Transfers	Balance 12/31/2011	2011 Annual Levy/Trf from Genl Fd
#199 Applicant Escrow Fund								
49199 General Escrow (Net)			(1,043.43)	8,942.59	17,150.22		(9,251.06)	
49495 J Bush, UMC, D Hecker Dev Escrow			13,200.00		13,200.00		0.00	
49497 Lakeland Plaza PUD Escrow			(116.67)				(116.67)	
49498 Mike Rygh Restoration Escrow			11,171.02				11,171.02	
49502 John Ruprecht Clear Cut Violation			937.00		322.00		615.00	
Total Applicant Escrow Fund			24,147.92	8,942.59	30,672.22	0.00	2,418.29	
#200 Special Parks Fund								
A. City Parks	12,447.26	33,497.42	30,859.52	6,468.61	135.20		37,192.93	6,000.00
B. Lakeland Beach	20,806.59	20,501.09	19,858.29		2,676.80		17,181.49	
C. Bike Trail	16,653.18	15,077.31	15,077.31				15,077.31	
D. Charitable Gaming	0.00	0.00	0.00	368.19			368.19	
Total Special Parks Fund	49,907.03	69,075.82	65,795.12	6,836.80	2,812.00	0.00	69,819.92	6,000.00
#205 Diseased Tree Fund								
A. Public	2,746.11	325.27	0.00				0.00	
B. Private	3,980.47	3,980.47	3,452.14				3,452.14	
Total Diseased Tree Fund	6,726.58	4,305.74	3,452.14	0.00	0.00	0.00	3,452.14	0.00

City of Lakeland
Statement of Operations by Fund
December, 2011 (Preliminary)

Description	Full Year 2009	Full Year 2010	2011			Actual Favorable (Unfavorable) to Budget		
			Current Month	Year to Date	Annual Budget	Full Year 2011 Estimate	\$	%
100 General Fund								
A. Receipts								
01 General Property Taxes								
31000 Gen'l Prop Taxes - Current Year	318,367.25	332,047.94	0.00	432,834.99	450,727.00	438,834.99	(11,892.01)	-2.6%
31001 Gen'l Prop Taxes - Prior Yrs	6,243.72	8,871.25	0.00	8,939.26	0.00	8,939.26	8,939.26	
Total 01 General Property Taxes	324,610.97	340,919.19	0.00	441,774.25	450,727.00	447,774.25	(2,952.75)	-0.7%
02 Fiscal Disparity Tax Levy								
31050 Fiscal Disp Tax Levy - Curr Year	64,176.19	75,972.00	0.00	79,994.35	66,368.00	79,994.35	13,626.35	20.5%
31051 Fiscal Disp Tax Levy - Prior Yrs	0.00	0.00	0.00	3,984.81	0.00	3,984.81	3,984.81	
Total 02 Fiscal Disparity Tax Levy	64,176.19	75,972.00	0.00	83,979.16	66,368.00	83,979.16	17,611.16	26.5%
08 Business Licenses & Permits								
32110 Bus Licenses (Liq, Cig, Beer, Oth)	2,885.00	2,770.00	2,985.00	3,110.00	2,800.00	3,110.00	310.00	11.1%
32262 Bus Lic Misc	100.00	700.00	320.00	520.00	200.00	520.00	320.00	160.0%
Total 08 Business Licenses & Permits	2,985.00	3,470.00	3,305.00	3,630.00	3,000.00	3,630.00	630.00	21.0%
09 Non-Business Licenses & Permits								
32230 Well & Building Permits	145.00	15.00	45.00	140.00	50.00	140.00	90.00	180.0%
32240 Dog Licenses & Releases	455.25	756.05	310.00	494.31	350.00	494.31	144.31	41.2%
32250 Parking & Other	27.00	47.00	0.00	36.00	100.00	36.00	(64.00)	-64.0%
Total 09 Non-Business Licenses & Permits	627.25	818.05	355.00	670.31	500.00	670.31	170.31	34.1%
33001 LGA - Local Government Aid	83,982.00	33,574.00	0.00	0.00	0.00	0.00	0.00	
33003 Gen'l Prop Taxes - MV Credit	37,679.24	2,214.56	1,133.64	2,167.11	0.00	2,167.11	2,167.11	
33005 PERA Aid	461.00	461.00	230.50	461.00	461.00	461.00	0.00	0.0%
23 33620 County Recycling Grant	4,752.50	5,164.50	0.00	5,225.50	4,000.00	5,225.50	1,225.50	30.6%
23 33621 Recycling Other	3,400.00	2,678.46	1,850.00	1,850.00	3,000.00	1,850.00	(1,150.00)	-38.3%
27 General Government								
34107 Assessment Searches	105.00	0.00	0.00	80.00	100.00	80.00	(20.00)	-20.0%
34109 Applications	1,650.00	725.00	175.00	2,275.00	3,000.00	2,275.00	(725.00)	-24.2%
36220 City Hall Rental	600.00	1,050.00	250.00	1,500.00	1,200.00	1,500.00	300.00	25.0%
Total 27 General Government	2,355.00	1,775.00	425.00	3,855.00	4,300.00	3,855.00	(445.00)	-10.3%
35 34790 Newsletter - Oth Serv Charges	3,500.00	3,500.00	350.00	3,500.00	2,000.00	3,500.00	1,500.00	75.0%
36 35104 Police Fines & PA Costs	8,812.10	11,433.57	206.39	10,465.92	8,000.00	10,465.92	2,465.92	30.8%
37 36210 Interest Earnings	1,709.56	331.89	7.98	77.25	2,000.00	77.25	(1,922.75)	-96.1%
39 36200 Miscellaneous Income	282.35	721.10	33.50	268.70	100.00	268.70	168.70	168.7%
50 Other Financing Sources (Transfers In)	7,000.00	71,000.00	0.00	0.00	0.00	0.00	0.00	
Total A. Receipts	546,333.16	554,033.32	7,897.01	557,924.20	544,456.00	563,924.20	19,468.20	3.6%

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City of Lakeland
Statement of Operations by Fund
December, 2011 (Preliminary)

Description	2011					Actual Favorable (Unfavorable) to Budget		
	Full Year 2009	Full Year 2010	Current Month	Year to Date	Annual Budget	Full Year 2011 Estimate	\$	%
B. Expenditures								
01 Mayor and Council								
41100 Mayor & Council	13,133.42	13,671.70	1,161.73	13,940.84	13,176.00	13,940.84	(764.84)	-5.8%
41120 Planning Commission	4,575.16	578.66	0.00	995.83	2,000.00	995.83	1,004.17	50.2%
Total 01 Mayor and Council	17,708.58	14,250.36	1,161.73	14,936.67	15,176.00	14,936.67	239.33	1.6%
02 Administration & Finance								
41350 City Gov't Affairs	20,374.84	14,880.29	525.00	6,965.00	8,500.00	6,965.00	1,535.00	18.1%
41400 City Clerk and Staff	109,396.81	100,149.79	7,832.11	91,659.99	105,702.00	91,659.99	14,042.01	13.3%
41510 Treasurer	4,535.00	5,285.00	1,275.00	5,314.94	5,485.00	5,314.94	170.06	3.1%
Total 02 Administration & Finance	134,306.65	120,315.08	9,632.11	103,939.93	119,687.00	103,939.93	15,747.07	13.2%
03 General Government - Other								
41550 Assessment Services	10,491.67	10,692.55	0.00	11,027.77	10,500.00	11,027.77	(527.77)	-5.0%
41605 City Planner Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
41610 Legal Services - General	26,240.99	17,470.14	1,991.43	9,823.44	16,800.00	9,823.44	6,976.56	41.5%
41615 Legal Services - Prosecution	9,007.49	9,660.02	788.12	9,485.08	9,000.00	9,485.08	(485.08)	-5.4%
41620 City Engineer - General	7,556.65	2,888.50	1,395.00	7,268.49	7,000.00	7,268.49	(268.49)	-3.8%
41900 Other General Government	26,071.51	28,444.10	805.10	16,905.90	19,916.00	16,905.90	3,010.10	15.1%
41940 Buildings and Plant	9,975.93	10,468.01	583.36	5,638.83	10,500.00	5,638.83	4,861.17	46.3%
Total 03 General Government - Other	89,344.24	79,623.32	5,563.01	60,149.51	73,716.00	60,149.51	13,566.49	18.4%
04 Public Safety								
42100 Police Protection	92,503.48	94,737.11	48,500.00	95,410.81	95,000.00	95,410.81	(410.81)	-0.4%
42200 Fire Protection	94,837.00	96,804.00	0.00	98,641.00	98,641.00	98,641.00	0.00	0.0%
42500 Civil Defense	826.86	153.25	22.53	419.91	1,050.00	419.91	630.09	60.0%
42700 Animal Control	1,856.35	1,902.06	69.80	2,239.47	2,000.00	2,239.47	(239.47)	-12.0%
42900 Flood Control & Prevention	0.00	0.00	(3,534.37)	0.00	0.00	0.00	0.00	
Total 04 Public Safety	190,023.69	193,596.42	45,057.96	196,711.19	196,691.00	196,711.19	(20.19)	0.0%
12 Street Lighting								
43160 Street Lighting	13,268.61	13,438.50	1,121.02	11,816.06	13,200.00	11,816.06	1,383.94	10.5%
Total 12 Streets and Drainage	13,268.61	13,438.50	1,121.02	11,816.06	13,200.00	11,816.06	1,383.94	10.5%
18 Refuse & Waste Removal								
43230 Garbage Disp/Clean Up Day	2,118.46	2,161.25	48.54	1,321.44	2,000.00	1,321.44	678.56	33.9%
43245 Other Sanitation/Recycling	27,163.49	23,564.39	2,295.00	18,039.58	25,500.00	18,039.58	7,460.42	29.3%
Total 18 Refuse & Waste Removal	29,281.95	25,725.64	2,343.54	19,361.02	27,500.00	19,361.02	8,138.98	29.6%

E2

City of Lakeland
Statement of Operations by Fund
December, 2011 (Preliminary)

Description	2011					Actual Favorable (Unfavorable) to Budget		
	Full Year 2009	Full Year 2010	Current Month	Year to Date	Annual Budget	Full Year 2011 Estimate	\$	%
26 Recreation & Parks								
45207 Recreation & Parks	23,071.64	20,650.70	301.18	13,315.38	22,500.00	13,315.38	9,184.62	40.8%
Total 26 Recreation & Parks	23,071.64	20,650.70	301.18	13,315.38	22,500.00	13,315.38	9,184.62	40.8%
32 Conservation of Natural Resources								
42 48000 Insurance	9,693.63	10,193.62	0.00	10,193.62	11,000.00	10,193.62	806.38	7.3%
43 49000 Other Current Expenditures	6,711.72	1,193.00	0.00	3,178.33	5,800.00	3,178.33	2,621.67	45.2%
50 Other Financing Uses (Transfers Out)	2,532.01	847.41	0.00	0.00	2,000.00	0.00	2,000.00	100.0%
Total B. Expenditures	45,655.00	59,698.00	55,187.00	69,686.00	57,186.00	69,686.00	(12,500.00)	-21.9%
Total 100 General Fund	561,597.72	539,532.05	120,367.55	503,287.71	544,456.00	503,287.71	41,168.29	7.6%
Total 100 General Fund	(15,264.56)	14,501.27	(112,470.54)	54,636.49	0.00	60,636.49	60,636.49	
199 Applicant Escrow Fund								
49199 General Escrow	2,718.44	(1,781.34)	(221.00)	(8,207.63)				
49495 JPBush, UMC, DHecker Escrow	61,108.99	(47,908.99)	0.00	0.00				
49496 JPBush Streets Escrow	0.00	0.00	0.00	(13,200.00)				
49497 Lakeland Plaza PUD Escrow	(2,361.24)	3,149.41	0.00	0.00				
49498 Mike Rygh Restoration Escrow	0.00	0.00	0.00	0.00				
49502 John Ruprecht Clear Cut Violation	0.00	937.00	0.00	(322.00)				
Total 199 App Escrow Fund	61,466.19	(45,603.92)	(221.00)	(21,729.63)				
200 Special Parks Fund								
A. Special Parks - City								
36210 Interest Earnings/Trf In/Levy	25,069.24	6,052.34	1.55	6,018.61	6,000.00			
34795 Park User Fees	0.00	125.00	0.00	450.00				
45206 Twims Comm Grant	5,400.00	- 0.00	0.00	0.00				
45301 Park Dedication Fees	0.00	6,500.00	0.00	0.00				
45257 Humphries Park Play Equipment	0.00	0.00	0.00	0.00				
45258 Crocker Park Expenses	(9,419.08)	(15,168.25)	0.00	(135.20)				
Total A. Special Parks - City	21,050.16	(2,490.91)	1.55	6,333.41				
B. Lakeland Beach								
31686 Trf In fr LT Imp Fd	20,806.59	0.00	0.00	0.00				
45254 Beach Restoration Expenses	0.00	(537.80)	0.00	(1,510.60)				
45685 Beach Maintenance Expenses	(305.50)	(251.99)	0.00	(1,166.20)				
Total B. Lakeland Beach	20,501.09	(789.79)	0.00	(2,676.80)				
C. Bike Trail								
31691 Trf In fr LT Imp Fd	16,653.18	0.00	0.00	0.00				
45690 Bike Trail Expenses	(1,575.87)	0.00	0.00	0.00				
Total C. Bike Trail	15,077.31	0.00	0.00	0.00				

City of Lakeland
Statement of Operations by Fund
December, 2011 (Preliminary)

Description	2011					Actual Favorable (Unfavorable) to Budget		
	Full Year 2009	Full Year 2010	Current Month	Year to Date	Annual Budget	Full Year 2011 Estimate	\$	%
D. Charitable Gaming								
34800 Charitable Gaming Revenue	16,653.18	0.00	0.00	368.19				
45800 Charitable Gaming Expenditures	(1,575.87)	0.00	0.00	0.00				
	0.00	0.00	0.00	0.00				
Total D. Charitable Gaming	15,077.31	0.00	0.00	368.19				
Total 200 Special Parks Fund	71,705.87	11,796.61	1.55	4,024.80				
205 Diseased Tree Fund								
A. Diseased Tree - Public								
36210 Interest Earnings	17.41	1.34	0.00	0.00				
215 Dis Tree Contrib - Public	0.00	268.33	0.00	0.00				
315 Public Diseased Tree Expenses	(2,438.25)	(594.94)	0.00	0.00				
Subtotal A - Public	(2,420.84)	(325.27)	0.00	0.00				
B. Diseased Tree - Private								
215 Dis Tree Contrib - Private	0.00	(268.33)	0.00	0.00				
316 Private Diseased Tree Expenses	0.00	(260.00)	0.00	0.00				
Subtotal B - Private	0.00	(528.33)	0.00	0.00				
Total 205 Diseased Tree Fund	(2,420.84)	(853.60)	0.00	0.00				
401 Public Works Fund								
A. 36210 Unallocated Interest Earnings								
	661.29	324.54	14.58	173.19	2,500.00			
B. Public Works Admin Exp								
43305 Wages, Taxes, Benefits	0.00	0.00	3,411.15	9,174.61	5,000.00			
43330 Other Expenses	511.46	326.91	0.00	463.72	600.00			
Total B. Public Works Admin Exp	511.46	326.91	3,411.15	9,638.33	5,600.00			
C. Street Maint & Improvements								
31660 Street Maint Levy - Curr Yr	59,544.00	59,444.00	0.00	49,544.00	49,544.00			
31670 Street Imp Levy - Curr Yr	313,245.00	313,245.00	0.00	276,245.00	274,845.00			
31671 Street Imp Levy - Prior Yrs	0.00	0.00	0.00	0.00	0.00			
35660 Street Maint Serv Chgs	1,586.20	3,268.80	0.00	529.00	3,000.00			
35670 Street Imp Serv Chgs	0.00	0.00	0.00	0.00	0.00			
Subtotal - Street Revenue	374,375.20	375,957.80	0.00	326,318.00	327,389.00			

City of Lakeland
Statement of Operations by Fund
December, 2011 (Preliminary)

Description	Full Year 2009	Full Year 2010	2011			Actual Favorable (Unfavorable) to Budget	
			Current Month	Year to Date	Annual Budget	Full Year 2011 Estimate	\$
43120 Street Wages, Taxes & Benefits	41,803.77	32,413.15	974.17	13,110.90	0.00		
43130 Street Maintenance	10,905.73	47,146.62	0.00	22,382.61	40,000.00		
43140 Street Improvements	313,614.76	103,150.78	15,695.80	251,348.34	271,089.00		
43150 Street Drainage	9,250.88	1,481.79	0.00	0.00	0.00		
43157 Building Rent & Expenses	5,000.00	5,000.00	0.00	5,000.00	0.00		
43180 Insurance	3,300.78	2,866.80	0.00	2,348.47	2,000.00		
43190 Vehicle & Equip Replacement	3,600.00	3,636.52	3,600.00	3,600.00	3,600.00		
43191 Vehicle Fuel & Maintenance	1,473.68	2,046.41	0.00	32.97	1,000.00		
43192 Equipment Maintenance	656.97	820.88	0.00	17.23	1,000.00		
43195 Supplies	1,002.46	1,948.32	305.25	569.00	2,000.00		
43197 Other Expenses	267.60	1,332.08	0.00	597.00	5,000.00		
Subtotal - Street Expenses	390,876.63	201,843.35	20,575.22	299,006.52	325,689.00		
Streets: Transfers and Other	(7,000.00)	(47,000.00)	0.00	0.00	0.00		
Total C. Street Maint & Imp	(23,501.43)	127,114.45	(20,575.22)	27,311.48	1,700.00		
D. Snow & Ice Control							
31650 Snow & Ice Levy - Curr Yr	84,500.00	88,500.00	0.00	65,000.00	65,000.00		
31651 Snow & Ice Levy - Prior Yrs	0.00	0.00	0.00	0.00	0.00		
35650 Snow & Ice Serv Chgs	860.68	7,150.65	652.00	4,792.00	5,000.00		
Subtotal - Snow & Ice Revenue	85,360.68	95,650.65	652.00	69,792.00	70,000.00		
43125 Snow & Ice - Wash Cty Contract	0.00	0.00	0.00	0.00	0.00		
43126 Wash Cty Mobilization Fee	0.00	0.00	0.00	0.00	0.00		
43205 Wages, Taxes, Benefits	8,301.23	9,033.30	391.78	14,518.27	10,000.00		
43210 Building Rent	19,080.00	19,080.00	0.00	19,080.00	19,000.00		
43211 Building Expenses	1,934.33	2,633.30	0.00	3,285.89	4,000.00		
43215 Insurance	700.74	1,324.95	0.00	1,854.15	2,000.00		
43220 Vehicle & Equip Replacement	11,000.00	10,850.00	11,000.00	11,000.00	11,000.00		
43221 Vehicle Fuel & Maintenance	12,071.60	7,585.99	32.00	9,780.29	12,500.00		
43222 Equipment Maintenance	1,529.44	3,230.44	0.00	3,344.83	4,000.00		
43225 Supplies, Sand & Salt	958.31	5,970.68	984.14	2,265.86	5,000.00		
43230 Other Expenses	645.36	(40.73)	0.00	1,489.85	2,500.00		
Subtotal - Snow & Ice Expenses	56,221.01	59,667.93	12,407.92	66,619.14	70,000.00		
Snow & Ice: Transfers and Other	0.00	(5,000.00)	0.00	0.00	0.00		
Total D. Snow & Ice Control	29,139.67	30,982.72	(11,755.92)	3,172.86	0.00		
E. Vehicle & Equip Replacement Reserve	14,600.00	14,600.00	14,600.00	14,600.00	0.00		
Total 401 Public Works Fund	20,388.07	172,694.80	(21,127.71)	35,619.20	(1,400.00)		

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City of Lakeland
Statement of Operations by Fund
December, 2011 (Preliminary)

Description	Full Year 2009	Full Year 2010	2011			Actual Favorable (Unfavorable) to Budget	
			Current Month	Year to Date	Annual Budget	Full Year 2011 Estimate	\$
501 Fire Station Debt Serv Fund							
36210 Interest Earnings	12.66	1.46	0.26	1.52	0.00		
31500 FD Debt Service Levy	28,441.00	28,573.00	0.00	28,555.00	28,555.00		
68500 FD Debt Service Expense	(28,441.00)	(28,573.00)	0.00	(28,555.00)	(28,555.00)		
Total 501 Fire Station Debt Serv Fund	12.66	1.46	0.26	1.52	0.00		
502 Fire Relief Assn Fund							
36210 Interest Earnings			0.00	0.00	0.00		
31502 Fire Relief Assn Levy		7,000.00	0.00	5,400.00	5,400.00		
42201 Fire Relief Assn Expense		(5,724.22)	(5,391.00)	(5,391.00)	(5,400.00)		
Total 502 Fire Relief Assn Fund	0.00	1,275.78	(5,391.00)	9.00	0.00		
601 Water Utility Fund							
A. Receipts							
36200 Misc & Other Income	0.00	1,266.29	0.00	0.00			
36210 Interest Earnings	1,455.02	535.69	12.86	170.90			
37100 Water Utility Billings	256,813.92	240,704.39	17,287.58	232,978.88			
37150 Water Connection Fees	300.00	300.00	40.00	640.00			
Total A. Receipts	258,568.94	242,806.37	17,340.44	233,789.78			
B. Expenditures							
49400 Water Department	218,688.70	254,331.48	14,053.12	291,051.43			
49410 Second Water Tower	0.00	0.00	0.00	0.00			
49500 Wellhead Protection	250.00	0.00	0.00	250.30			
Total B. Expenditures	218,938.70	254,331.48	14,053.12	291,301.73			
C. Transfers and Other							
	5,150.04	5,150.04	429.17	5,150.04			
Total 601 Water Utility Fund	44,780.28	(6,375.07)	3,716.49	(52,361.91)			

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City of Lakeland
Statement of Operations by Fund
December, 2011 (Preliminary)

Description	Full Year 2009	Full Year 2010	2011			Full Year 2011 Estimate	Actual Favorable (Unfavorable) to Budget	
			Current Month	Year to Date	Annual Budget Actual from Inception thru 12/31/10		\$	%
605 Water Construction Fund								
A. Receipts								
36210 Interest Earnings	1,619.75	568.66	4.65	100.65	83,859.00			
40100 2004 Water Bond Proceeds	0.00	0.00	0.00	0.00	1,892,342.93			
Total A. Receipts	1,619.75	568.66	4.65	100.65	1,976,201.93			
B. Exp: Water Tower No. 2								
44101 Road, Water Main, Site	0.00	0.00	0.00	320.50	565,869.80			
44105 Water Tank No. 2	0.00	0.00	0.00	0.00	456,726.00			
44115 SCADA System	0.00	0.00	0.00	0.00	48,585.55			
44120 Security System	0.00	0.00	0.00	0.00	696.08			
44125 Electrical Service	0.00	0.00	0.00	0.00	17,900.00			
44130 Prelim Eng'g & Soil Explore	0.00	0.00	0.00	0.00	92,051.17			
44135 Design Eng'g & Soil Explore	0.00	0.00	0.00	0.00	113,350.00			
44140 Construction Eng'g & Testing	0.00	0.00	0.00	0.00	136,549.17			
44145 Eng'g & Testing Contingency	0.00	0.00	0.00	0.00	8,814.54			
Total B. Expenditures	0.00	0.00	0.00	320.50	1,440,542.31			
C. 44200 Rehab Water Tower No. 1	0.00	262,310.76	0.00	2,100.00	262,310.76			
D. 44220 Upper Elevation Water Expansion	0.00	0.00	(45,608.99)	260,566.45	0.00			
Total 605 Water Const Fund	1,619.75	(261,742.10)	45,613.64	(262,886.30)	273,348.86			
606 Water Debt Service Fund								
A. Receipts								
36210 Interest Earnings	539.84	33.22	1.24	9.11				
36213 LSCB Core Facility	22,500.00	22,500.00	22,500.00	22,500.00				
36214 Spec Assesmt (Water Debt)	90,219.88	86,832.48	0.00	1,452.79				
37130 Water Fees for Debt Service	74,016.00	74,016.00	6,168.00	74,016.00				
40102 2010 Refunding Bond Proceeds		1,310,000.00	0.00	0.00				
Total A. Receipts	187,275.72	1,493,381.70	28,669.24	97,977.90	0.00			
B. Exp 2004 Water Bond								
44060 Principal - 2004 Water Bond	145,000.00	1,605,000.00	0.00	0.00				
44070 Interest - 2004 Water Bond	65,107.50	31,466.25	0.00	0.00				
44090 Special Assesmt Fees/Exp	1,028.78	815.00	0.00	0.00				
Total B. Exp 2004 Water Bond	211,567.53	1,637,281.25	0.00	0.00	0.00			

City of Lakeland
Statement of Operations by Fund
December, 2011 (Preliminary)

Description	Full Year 2009	Full Year 2010	2011			Actual Favorable (Unfavorable) to Budget	
			Current Month	Year to Date	Annual Budget	Full Year 2011 Estimate	\$
C. Exp 2010 Refunding Wtr Bd							
44051 Bond Issuance Costs - 2010 Wtr Bd	14,200.00	36,525.05	0.00	0.00			
44061 Principal - 2010 Water Bond			0.00	175,000.00			
44071 Interest - 2010 Water Bond		19,871.25	0.00	33,452.50			
44081 Fiscal Agent Fees - 2010 Water Bd		425.00	0.00	425.00			
Total C. Exp 2010 Water Bond	14,200.00	56,821.30	0.00	208,877.50	0.00		
D. Transfers	28,655.00	28,998.00	14,499.00	28,998.00	28,655.00		
Total 606 Water Debt Serv Fund	(9,836.81)	(171,722.85)	43,168.24	(81,901.60)	28,655.00		
701 Building Inspection Fund							
A. Receipts							
10000 City of Lakeland	22,070.36	16,880.44	4,204.18	26,773.70			
20000 Lake St. Croix Beach	6,415.55	7,576.72	487.55	10,358.30			
30000 Lakeland Shores	4,485.34	922.74	443.30	2,831.61			
36210 Interest Earnings	210.86	83.54	2.48	27.76			
Total A. Receipts	33,182.11	25,463.44	5,137.51	39,991.37			
B. Expenditures							
49000 General Operations	19,701.24	16,351.12	834.68	21,918.18			
Total B. Expenditures	19,701.24	16,351.12	834.68	21,918.18			
C. Guaranteed Distributions							
20088 Lake St. Croix Beach	1,572.53	1,477.93	601.64	2,570.64			
30088 Lakeland Shores	1,099.29	180.54	224.00	647.68			
Total C. Guaranteed Distributions	2,671.82	1,658.47	825.64	3,218.32			
D. Transfers and Other	(5,150.04)	(5,150.04)	(429.17)	(5,150.04)			
Total 701 Building Inspection Fund	5,659.01	2,303.81	3,048.02	9,704.83			

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