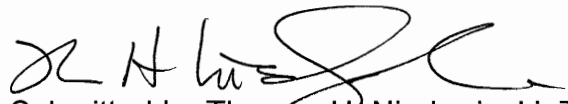


# City of Lakeland Financial Reports

*Meeting Date: September 20, 2011*

- A. Financial Snapshot for August 2011
- B. Detail of Public Works Fund: YTD 8/31/11
- C. Detail of Long-Term Improvement Fund YTD 8/31/11
- D. Detail of Applicant Escrow, Special Parks & Diseased Tree Funds: YTD 8/31/11
- E. Statement of Operations by Fund: August 2011
- F. Summary of Claims to be Approved \$163,729.00



Submitted by Thomas H. Niedzwiecki, Treasurer

**City of Lakeland**  
**Financial Snapshot August, 2011**

<b>Fund</b>	<b>Fund Description</b>	<b>Balance 12/31/10</b>	<b>Balance 07/31/11</b>	<b>Receipts Aug, 2011</b>	<b>Disbursements Aug, 2011</b>	<b>Transfers Aug, 2011</b>	<b>Balance 08/31/11</b>	<b>Net Inc (Exp) Aug, 2011</b>
100	General Fund	\$419,124.55	\$409,917.53	\$1,466.51	\$20,292.14	\$0.00	\$391,091.90	(\$18,825.63)
199	Applicant Escrow Fund	\$24,147.92	\$25,910.76	\$3,619.95	\$17,795.68	\$0.00	\$11,735.03	(\$14,175.73)
200	Special Parks Fund	\$65,795.12	\$69,319.08	\$126.55	\$0.00	\$0.00	\$69,445.63	\$126.55
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	\$489,349.29	\$15.19	\$17,835.36	\$0.00	\$471,529.12	(\$17,820.17)
501	Fire Station Debt Serv Fund	\$1,089.76	\$15,367.30	\$0.31	\$0.00	\$0.00	\$15,367.61	\$0.31
502	Fire Relief Assn Fund	\$1,275.78	\$6,675.78	\$0.00	\$0.00	\$0.00	\$6,675.78	\$0.00
601	Water Utility Fund	\$420,619.15	\$358,534.02	\$25,259.70	\$23,297.02	\$429.17	\$360,925.87	\$2,391.85
605	Water Construction Fund	\$272,941.50	\$234,826.72	\$8.86	\$48,709.54	\$0.00	\$186,126.04	(\$48,700.68)
606	Water Debt Service Fund	\$120,528.05	(\$30,083.82)	\$6,168.93	\$0.00	\$0.00	(\$23,914.89)	\$6,168.93
701	Building Inspection Fund	\$65,683.89	\$66,157.56	\$3,951.42	\$1,149.04	(\$429.17)	\$68,530.77	\$2,373.21
705	Lakeland Village Const Fund	\$6,502.94	\$6,502.95	\$0.00	\$0.00	\$0.00	\$6,502.95	\$0.00
706	Lakeland Village Debt Serv Fd	(\$813.44)	(\$1,427.84)	\$0.49	\$57.28	\$0.00	(\$1,484.63)	(\$56.79)
801	LT Improvement Fund	\$304,766.72	\$315,792.47	\$4,454.74	\$1,770.76	\$0.00	\$318,476.45	\$2,683.98
<b>Total Fund Balances</b>		<b>\$2,220,996.66</b>	<b>\$1,970,293.94</b>	<b>\$45,072.65</b>	<b>\$130,906.82</b>	<b>\$0.00</b>	<b>\$1,884,459.77</b>	<b>(\$85,834.17)</b>

**Claims to be Approved:**

**\$163,729.00**

**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 8/31/11

***City of Lakeland  
Public Works Fund  
Year to Date 8/31/11***

	Balance 12/31/2010	Receipts	Disbursements	Transfers	Balance 8/31/2011	2011 Annual Levy/Income
<b>#401 Public Works Fund</b>						
A. Interest (unallocated)	832.21	115.65		(261.72)	686.14	2,500.00
B. Public Works Administration	0.00		261.72	261.72	0.00	
C. Street Maint & Improvements	416,499.23	162,894.50	199,446.76	0.00	379,946.97	328,789.00
D. Snow & Ice Control	66,045.61	36,640.00	44,295.13	0.00	58,390.48	88,500.00
E. Vehicle and Equipment Replacement Reserve	32,505.53	0.00			32,505.53	
<b>Total 401 Public Works Fund</b>	<b>515,882.58</b>	<b>199,650.15</b>	<b>244,003.61</b>	<b>0.00</b>	<b>471,529.12</b>	<b>419,789.00</b>

**City of Lakeland**  
**Long-Term Imp, Applicant Escrow, Diseased Tree and Special Parks Funds**  
**Year to Date 8/31/11**

	Balance 12/31/2010	Receipts	Disbursements	Transfers	Balance 8/31/2011	2011 Annual Levy/Trf from Genl Fd	Comments
<b>#801 LT Improvement Fund</b>							
A. Grants	0.00	9,175.00	3,615.61		5,559.39		
C. City Vehicles	3,395.50				3,395.50		
D. Office Equipment	6,783.04		1,077.35		5,705.69		
E. Communications	38,751.44	11,047.56	8,927.09		40,871.91		Video Mtgs, Emerg Radios, Comp Serv, Flood Signs
F. City Hall	24,938.81				24,938.81		
G. Public Safety	11,904.15		1,535.36		10,368.79		
I. Warning Siren	21,464.83				21,464.83		
J. City Mower	12,000.00				12,000.00		
Q. Elections	591.75		645.74		(53.99)	2,000.00	
R. Economic Development	443.90				443.90		
S. CSAH 18 Improvements	104,783.66				104,783.66	4,000.00	
EE. Audit and Legal Reserve	9.51				9.51	7,400.00	
FF. Surface Water Drainage	18,804.00				18,804.00		Great River Greening
GG. Codification of Ordinances	(7,306.10)		300.00		(7,606.10)	3,088.00	
II. Local Surface Water Mgmt Plan	5,384.49				5,384.49	2,500.00	Loan: \$6,289
JJ. Gravel Tax Loan \$40,146.54	274.72		7,276.56		(7,001.84)	7,200.00	Annual pymts due Feb 1st
YY. Interest (unallocated)	62,543.02	77.88			62,620.90		
ZZ. Budget Contingency	0.00	16,787.00			16,787.00		
<b>Total LT Improvement Fund</b>	<b>304,766.72</b>	<b>37,087.44</b>	<b>23,377.71</b>	<b>0.00</b>	<b>318,476.45</b>	<b>26,188.00</b>	

C

**City of Lakeland**  
**Long-Term Imp, Applicant Escrow, Diseased Tree and Special Parks Funds**  
**Year to Date 8/31/11**

	Balance 12/31/2010	Receipts	Disbursements	Transfers	Balance 8/31/2011	2011 Annual Levy/Trf from Genl Fd	Comments
<b>#199 Applicant Escrow Fund</b>							
49199 General Escrow (Net)	(1,043.43)	8,692.59	7,583.48		65.68		
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		Hold for 2 Years (until 7/13/12)
<b>Total Applicant Escrow Fund</b>	<b>24,147.92</b>	<b>8,692.59</b>	<b>21,105.48</b>	<b>0.00</b>	<b>11,735.03</b>		
<b>#200 Special Parks Fund</b>							
A. City Parks	30,859.52	6,462.51	135.20		37,186.83	6,000.00	
B. Lakeland Beach	19,858.29		2,676.80		17,181.49		
C. Bike Trail	15,077.31				15,077.31		
<b>Total Special Parks Fund</b>	<b>65,795.12</b>	<b>6,462.51</b>	<b>2,812.00</b>	<b>0.00</b>	<b>69,445.63</b>	<b>6,000.00</b>	
<b>#205 Diseased Tree Fund</b>							
A. Public	0.00				0.00		
B. Private	3,452.14				3,452.14		
<b>Total Diseased Tree Fund</b>	<b>3,452.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,452.14</b>	<b>0.00</b>	

**City of Lakeland**  
**Statement of Operations by Fund**  
**August, 2011**

Description	2011						YTD % Annual Budget
	Full Year 2008	Full Year 2009	Full Year 2010	Current Month	Year to Date	Annual Budget	
<b>100 General Fund</b>							
A. Receipts							
01 General Property Taxes							
31000 Gen'l Prop Taxes - Current Year	331,720.70	318,367.25	332,047.94	0.00	212,382.16	488,964.00	43.4%
31001 Gen'l Prop Taxes - Prior Yrs	18,457.09	6,243.72	8,871.25	0.00	2,534.91	0.00	
Total 01 General Property Taxes	350,177.79	324,610.97	340,919.19	0.00	214,917.07	488,964.00	44.0%
02 Fiscal Disparity Tax Levy							
31050 Fiscal Disp Tax Levy - Curr Year	68,085.01	64,176.19	75,972.00	0.00	44,282.63	66,368.00	66.7%
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	75,972.00	0.00	44,282.63	66,368.00	66.7%
08 Business Licenses & Permits							
32110 Bus Licenses (Liq, Cig, Beer, Oth)	4,450.00	2,885.00	2,770.00	0.00	50.00	2,800.00	1.8%
32262 Bus Lic Misc	450.00	100.00	700.00	50.00	200.00	200.00	100.0%
Total 08 Business Licenses & Permits	4,900.00	2,985.00	3,470.00	50.00	250.00	3,000.00	8.3%
09 Non-Business Licenses & Permits							
32230 Well & Building Permits	310.00	145.00	15.00	0.00	65.00	50.00	130.0%
32240 Dog Licenses & Releases	1,522.12	455.25	756.05	39.31	184.31	350.00	52.7%
32250 Parking & Other	132.00	27.00	47.00	14.00	34.00	100.00	34.0%
Total 09 Non-Business Licenses & Permits	1,964.12	627.25	818.05	53.31	283.31	500.00	56.7%
33001 LGA - Local Government Aid	78,862.00	83,982.00	33,574.00	0.00	0.00	0.00	#DIV/0!
33003 Gen'l Prop Taxes - MV Credit	35,666.58	37,679.24	2,214.56	0.00	0.00	(38,237.00)	
33005 PERA Aid	461.00	461.00	461.00	0.00	230.50	461.00	50.0%
23 33620 County Recycling Grant	4,813.00	4,752.50	5,164.50	0.00	5,225.50	4,000.00	130.6%
23 33621 Recycling Other	2,903.27	3,400.00	2,678.46	0.00	0.00	3,000.00	0.0%
27 General Government							
34107 Assessment Searches	105.00	105.00	0.00	0.00	35.00	100.00	35.0%
34109 Applications	3,000.74	1,650.00	725.00	1,200.00	2,000.00	3,000.00	66.7%
36220 City Hall Rental	550.00	600.00	1,050.00	125.00	875.00	1,200.00	72.9%
Total 27 General Government	3,655.74	2,355.00	1,775.00	1,325.00	2,910.00	4,300.00	67.7%
35 34790 Newsletter - Oth Serv Charges	1,050.00	3,500.00	3,500.00	0.00	3,150.00	2,000.00	157.5%
36 35104 Police Fines & PA Costs	12,544.12	8,812.10	11,433.57	0.00	6,354.87	8,000.00	79.4%
37 36210 Interest Earnings	11,490.76	1,709.56	331.89	13.00	56.02	2,000.00	2.8%
39 36200 Miscellaneous Income	290.99	282.35	721.10	25.20	235.20	100.00	235.2%
50 Other Financing Sources (Transfers In)	0.00	7,000.00	71,000.00	0.00	0.00	0.00	#DIV/0!
Total A. Receipts	586,897.11	546,333.16	554,033.32	1,466.51	277,895.10	544,456.00	51.0%

E1

**City of Lakeland**  
**Statement of Operations by Fund**  
**August, 2011**

Description	Full Year 2008	Full Year 2009	Full Year 2010	2011			YTD % Annual Budget
				Current Month	Year to Date	Annual Budget	
<b>B. Expenditures</b>							
<b>01 Mayor and Council</b>							
41100 Mayor & Council	13,133.42	13,133.42	13,671.70	1,161.76	9,293.89	13,176.00	70.5%
41120 Planning Commission	5,261.46	4,575.16	578.66	376.73	686.31	2,000.00	34.3%
<b>Total 01 Mayor and Council</b>	<b>18,394.88</b>	<b>17,708.58</b>	<b>14,250.36</b>	<b>1,538.49</b>	<b>9,980.20</b>	<b>15,176.00</b>	<b>65.8%</b>
<b>02 Administration &amp; Finance</b>							
41350 City Gov't Affairs	22,815.70	20,374.84	14,880.29	525.00	4,865.00	8,500.00	57.2%
41400 City Clerk and Staff	115,533.05	109,396.81	100,149.79	7,433.37	59,789.03	105,702.00	56.6%
41510 Treasurer	5,315.00	4,535.00	5,285.00	1,274.94	4,039.94	5,485.00	73.7%
<b>Total 02 Administration &amp; Finance</b>	<b>143,663.75</b>	<b>134,306.65</b>	<b>120,315.08</b>	<b>9,233.31</b>	<b>68,693.97</b>	<b>119,687.00</b>	<b>57.4%</b>
<b>03 General Government - Other</b>							
41550 Assessment Services	10,274.41	10,491.67	10,692.55	0.00	11,027.77	10,500.00	105.0%
41605 City Planner Services	2,185.76	0.00	0.00	0.00	0.00	0.00	
41610 Legal Services - General	14,953.71	26,240.99	17,470.14	967.72	6,699.69	16,800.00	39.9%
41615 Legal Services - Prosecution	9,576.77	9,007.49	9,660.02	784.65	6,342.02	9,000.00	70.5%
41620 City Engineer - General	10,184.31	7,556.65	2,888.50	67.40	3,758.64	7,000.00	53.7%
41900 Other General Government	26,652.73	26,071.51	28,444.10	2,999.13	14,175.29	19,916.00	71.2%
41940 Buildings and Plant	7,108.90	9,975.93	10,468.01	365.90	3,632.11	10,500.00	34.6%
<b>Total 03 General Government - Other</b>	<b>80,936.59</b>	<b>89,344.24</b>	<b>79,623.32</b>	<b>5,184.80</b>	<b>45,635.52</b>	<b>73,716.00</b>	<b>61.9%</b>
<b>04 Public Safety</b>							
42100 Police Protection	85,969.04	92,503.48	94,737.11	0.00	46,910.81	95,000.00	49.4%
42200 Fire Protection	88,557.00	94,837.00	96,804.00	0.00	73,980.75	98,641.00	75.0%
42500 Civil Defense	111.84	826.86	153.25	0.00	374.25	1,050.00	35.6%
42700 Animal Control	1,959.04	1,856.35	1,902.06	447.05	1,406.61	2,000.00	70.3%
42900 Flood Control & Prevention	0.00	0.00	0.00	14.28	3,409.01	0.00	#DIV/0!
<b>Total 04 Public Safety</b>	<b>176,596.92</b>	<b>190,023.69</b>	<b>193,596.42</b>	<b>461.33</b>	<b>126,081.43</b>	<b>196,691.00</b>	<b>64.1%</b>
<b>12 Street Lighting</b>							
43160 Street Lighting	12,401.12	13,268.61	13,438.50	1,045.55	7,519.56	13,200.00	57.0%
<b>Total 12 Streets and Drainage</b>	<b>12,401.12</b>	<b>13,268.61</b>	<b>13,438.50</b>	<b>1,045.55</b>	<b>7,519.56</b>	<b>13,200.00</b>	<b>57.0%</b>
<b>18 Refuse &amp; Waste Removal</b>							
43230 Garbage Disp/Clean Up Day	930.44	2,118.46	2,161.25	(125.28)	1,127.28	2,000.00	56.4%
43245 Other Sanitation/Recycling	21,886.18	27,163.49	23,564.39	2,295.00	11,477.16	25,500.00	45.0%
<b>Total 18 Refuse &amp; Waste Removal</b>	<b>22,816.62</b>	<b>29,281.95</b>	<b>25,725.64</b>	<b>2,169.72</b>	<b>12,604.44</b>	<b>27,500.00</b>	<b>45.8%</b>

**City of Lakeland**  
**Statement of Operations by Fund**  
**August, 2011**

Description	2011						
	Full Year 2008	Full Year 2009	Full Year 2010	Current Month	Year to Date	Annual Budget	YTD % Annual Budget
<b>26 Recreation &amp; Parks</b>							
45207 Recreation & Parks	14,425.51	23,071.64	20,650.70	658.94	7,639.61	22,500.00	34.0%
<b>Total 26 Recreation &amp; Parks</b>	<b>14,425.51</b>	<b>23,071.64</b>	<b>20,650.70</b>	<b>658.94</b>	<b>7,639.61</b>	<b>22,500.00</b>	<b>34.0%</b>
<b>32 Conservation of Natural Resources</b>							
42 48000 Insurance	9,945.00	9,693.63	10,193.62	0.00	10,193.62	11,000.00	92.7%
43 49000 Other Current Expenditures	3,177.52	6,711.72	1,193.00	0.00	3,024.40	5,800.00	52.1%
50 Other Financing Uses (Transfers Out)	5,884.77	2,532.01	847.41	0.00	0.00	2,000.00	0.0%
<b>Total B. Expenditures</b>	<b>595,097.68</b>	<b>561,597.72</b>	<b>539,532.05</b>	<b>20,292.14</b>	<b>305,871.75</b>	<b>544,456.00</b>	<b>56.2%</b>
<b>Total 100 General Fund</b>	<b>(8,200.57)</b>	<b>(15,264.56)</b>	<b>14,501.27</b>	<b>(18,825.63)</b>	<b>(27,976.65)</b>	<b>0.00</b>	
<b>199 Applicant Escrow Fund</b>							
49199 General Escrow	(4,653.02)	2,718.44	(1,781.34)	(975.73)	1,109.11		
49495 JPBush, UMC, DHecker Escrow	0.00	61,108.99	(47,908.99)	0.00	0.00		
49496 JPBush Streets Escrow	(728.80)	0.00	0.00	(13,200.00)	(13,200.00)		
49497 Lakeland Plaza PUD Escrow	(904.84)	(2,361.24)	3,149.41	0.00	0.00		
49498 Mike Rygh Restoration Escrow	0.00	0.00	0.00	0.00	0.00		
49502 John Ruprecht Clear Cut Violation	0.00	0.00	937.00	0.00	(322.00)		
<b>Total 199 App Escrow Fund</b>	<b>(6,286.66)</b>	<b>61,466.19</b>	<b>(45,603.92)</b>	<b>(14,175.73)</b>	<b>(12,412.89)</b>		
<b>200 Special Parks Fund</b>							
<b>A. Special Parks - City</b>							
36210 Interest Earnings/Trf In/Levy	25,266.85	25,069.24	6,052.34	1.55	6,012.51	6,000.00	
34795 Park User Fees	0.00	0.00	125.00	125.00	450.00		
45206 Twims Comm Grant	500.00	5,400.00	0.00	0.00	0.00		
45301 Park Dedication Fees	0.00	0.00	6,500.00	0.00	0.00		
45257 Humphries Park Play Equipment	(26,889.00)	0.00	0.00	0.00	0.00		
45258 Crocker Park Expenses	0.00	(9,419.08)	(15,168.25)	0.00	(135.20)		
<b>Total A. Special Parks - City</b>	<b>(1,122.15)</b>	<b>21,050.16</b>	<b>(2,490.91)</b>	<b>126.55</b>	<b>6,327.31</b>		
<b>B. Lakeland Beach</b>							
31686 Trf In fr LT Imp Fd	0.00	20,806.59	0.00	0.00	0.00		
45254 Beach Restoration Expenses	0.00	0.00	(537.80)	0.00	(1,510.60)		
45685 Beach Maintenance Expenses	0.00	(305.50)	(251.99)	0.00	(1,166.20)		
<b>Total B. Lakeland Beach</b>	<b>0.00</b>	<b>20,501.09</b>	<b>(789.79)</b>	<b>0.00</b>	<b>(2,676.80)</b>		
<b>C. Bike Trail</b>							
31691 Trf In fr LT Imp Fd	0.00	16,653.18	0.00	0.00	0.00		
45690 Bike Trail Expenses	0.00	(1,575.87)	0.00	0.00	0.00		
<b>Total C. Bike Trail</b>	<b>0.00</b>	<b>15,077.31</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>Total 200 Special Parks Fund</b>	<b>(1,122.15)</b>	<b>56,628.56</b>	<b>(3,280.70)</b>	<b>126.55</b>	<b>3,650.51</b>		

**City of Lakeland**  
**Statement of Operations by Fund**  
**August, 2011**

Description	2011						YTD % Annual Budget
	Full Year 2008	Full Year 2009	Full Year 2010	Current Month	Year to Date	Annual Budget	
<b>205 Diseased Tree Fund</b>							
<b>A. Diseased Tree - Public</b>							
36210 Interest Earnings	184.85	17.41	1.34	0.00	0.00		
215 Dis Tree Contrib - Public	0.00	0.00	268.33	0.00	0.00		
315 Public Diseased Tree Expenses	(1,827.43)	(2,438.25)	(594.94)	0.00	0.00		
<b>Subtotal A - Public</b>	<b>(1,642.58)</b>	<b>(2,420.84)</b>	<b>(325.27)</b>	<b>0.00</b>	<b>0.00</b>		
<b>B. Diseased Tree - Private</b>							
215 Dis Tree Contrib - Private	0.00	0.00	(268.33)	0.00	0.00		
316 Private Diseased Tree Expenses	(265.00)	0.00	(260.00)	0.00	0.00		
<b>Subtotal B - Private</b>	<b>(265.00)</b>	<b>0.00</b>	<b>(528.33)</b>	<b>0.00</b>	<b>0.00</b>		
<b>Total 205 Diseased Tree Fund</b>	<b>(1,907.58)</b>	<b>(2,420.84)</b>	<b>(853.60)</b>	<b>0.00</b>	<b>0.00</b>		
<b>401 Public Works Fund</b>							
A. 36210 Unallocated Interest Earnings	1,801.20	661.29	324.54	15.19	115.65	2,500.00	
<b>B. Public Works Admin Exp</b>							
43305 Wages, Taxes, Benefits	0.00	0.00	0.00	0.00	0.00	5,000.00	
43330 Other Expenses	1,116.45	511.46	326.91	0.00	261.72	600.00	
<b>Total B. Public Works Admin Exp</b>	<b>1,116.45</b>	<b>511.46</b>	<b>326.91</b>	<b>0.00</b>	<b>261.72</b>	<b>5,600.00</b>	
<b>C. Street Maint &amp; Improvements</b>							
31660 Street Maint Levy - Curr Yr	57,881.00	59,544.00	59,444.00	0.00	24,772.00	49,544.00	
31670 Street Imp Levy - Curr Yr	303,188.00	313,245.00	313,245.00	0.00	138,122.50	274,845.00	
31671 Street Imp Levy - Prior Yrs	49,809.49	0.00	0.00	0.00	0.00	0.00	
35660 Street Maint Serv Chgs	0.00	1,586.20	3,268.80	0.00	0.00	3,000.00	
35670 Street Imp Serv Chgs	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Subtotal - Street Revenue</b>	<b>522,819.81</b>	<b>374,375.20</b>	<b>375,957.80</b>	<b>0.00</b>	<b>162,894.50</b>	<b>327,389.00</b>	
43120 Street Wages, Taxes & Benefits	0.00	41,803.77	32,413.15	2,156.61	10,486.93	0.00	
43130 Street Maintenance	41,507.46	10,905.73	47,146.62	5,705.84	16,428.00	40,000.00	
43140 Street Improvements	158,958.10	313,614.76	103,150.78	8,615.32	164,791.63	271,089.00	
43150 Street Drainage	6,219.86	9,250.88	1,481.79	0.00	0.00	0.00	
43157 Building Rent & Expenses	0.00	5,000.00	5,000.00	0.00	5,000.00	0.00	
43180 Insurance	0.00	3,300.78	2,866.80	0.00	2,099.25	2,000.00	
43190 Vehicle & Equip Replacement	(20.00)	3,600.00	3,636.52	0.00	0.00	3,600.00	
43191 Vehicle Fuel & Maintenance	0.00	1,473.68	2,046.41	0.00	32.97	1,000.00	
43192 Equipment Maintenance	0.00	656.97	820.88	0.00	17.23	1,000.00	
43195 Supplies	299.43	1,002.46	1,948.32	0.00	263.75	2,000.00	
43197 Other Expenses	300.00	267.60	1,332.08	0.00	327.00	5,000.00	
<b>Subtotal - Street Expenses</b>	<b>207,264.85</b>	<b>390,876.63</b>	<b>201,843.35</b>	<b>16,477.77</b>	<b>199,446.76</b>	<b>325,689.00</b>	
Streets: Transfers and Other	0.00	(7,000.00)	(47,000.00)	0.00	0.00	0.00	
<b>Total C. Street Maint &amp; Imp</b>	<b>315,554.96</b>	<b>(23,501.43)</b>	<b>127,114.45</b>	<b>(16,477.77)</b>	<b>(36,552.26)</b>	<b>1,700.00</b>	

E4

**City of Lakeland**  
**Statement of Operations by Fund**  
**August, 2011**

Description	Full Year 2008	Full Year 2009	Full Year 2010	2011			YTD % Annual Budget
				Current Month	Year to Date	Annual Budget	
<b>D. Snow &amp; Ice Control</b>							
31650 Snow & Ice Levy - Curr Yr	37,450.00	84,500.00	88,500.00	0.00	32,500.00	65,000.00	
31651 Snow & Ice Levy - Prior Yrs	60,266.77	0.00	0.00	0.00	0.00	0.00	
35650 Snow & Ice Serv Chgs	0.00	860.68	7,150.65	0.00	4,140.00	5,000.00	
<b>Subtotal - Snow &amp; Ice Revenue</b>	<b>97,716.77</b>	<b>85,360.68</b>	<b>95,650.65</b>	<b>0.00</b>	<b>36,640.00</b>	<b>70,000.00</b>	
43125 Snow & Ice - Wash Cty Contract	11,574.20	0.00	0.00	0.00	0.00	0.00	
43126 Wash Cty Mobilization Fee	3,374.00	0.00	0.00	0.00	0.00	0.00	
43205 Wages, Taxes, Benefits	1,735.55	8,301.23	9,033.30	0.00	11,928.03	10,000.00	
43210 Building Rent	10,450.00	19,080.00	19,080.00	0.00	19,080.00	19,000.00	
43211 Building Expenses	1,581.63	1,934.33	2,633.30	159.09	2,907.38	4,000.00	
43215 Insurance	0.00	700.74	1,324.95	0.00	1,785.25	2,000.00	
43220 Vehicle & Equip Replacement	67,162.82	11,000.00	10,850.00	0.00	0.00	11,000.00	
43221 Vehicle Fuel & Maintenance	6,818.86	12,071.60	7,585.99	0.00	2,826.43	12,500.00	
43222 Equipment Maintenance	4,398.70	1,529.44	3,230.44	0.00	3,032.37	4,000.00	
43225 Supplies, Sand & Salt	2,383.99	958.31	5,970.68	0.00	1,245.82	5,000.00	
43230 Other Expenses	3,444.85	645.36	(40.73)	1,198.50	1,489.85	2,500.00	
<b>Subtotal - Snow &amp; Ice Expenses</b>	<b>112,924.60</b>	<b>56,221.01</b>	<b>59,667.93</b>	<b>1,357.59</b>	<b>44,295.13</b>	<b>70,000.00</b>	
Snow & Ice: Transfers and Other	20,494.28	0.00	(5,000.00)	0.00	0.00	0.00	
<b>Total D. Snow &amp; Ice Control</b>	<b>5,286.45</b>	<b>29,139.67</b>	<b>30,982.72</b>	<b>(1,357.59)</b>	<b>(7,655.13)</b>	<b>0.00</b>	
<b>E. Vehicle &amp; Equip Replacement Reserve</b>							
		14,600.00	14,600.00	0.00	0.00	0.00	
<b>Total 401 Public Works Fund</b>	<b>321,526.16</b>	<b>20,388.07</b>	<b>172,694.80</b>	<b>(17,820.17)</b>	<b>(44,353.46)</b>	<b>(1,400.00)</b>	
<b>501 Fire Station Debt Serv Fund</b>							
36210 Interest Earnings	116.34	12.66	1.46	0.00	0.04	0.00	
31500 FD Debt Service Levy	27,884.00	28,441.00	28,573.00	0.00	14,277.50	28,555.00	
68500 FD Debt Service Expense	(27,884.00)	(28,441.00)	(28,573.00)	0.00	0.00	(28,555.00)	
<b>Total 501 Fire Station Debt Serv Fund</b>	<b>116.34</b>	<b>12.66</b>	<b>1.46</b>	<b>0.00</b>	<b>14,277.54</b>	<b>0.00</b>	
<b>502 Fire Relief Assn Fund</b>							
36210 Interest Earnings				0.31	0.31	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)	0.00	0.00	(5,400.00)	
<b>Total 502 Fire Relief Assn Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>1,275.78</b>	<b>0.31</b>	<b>5,400.31</b>	<b>0.00</b>	

E5

**City of Lakeland**  
**Statement of Operations by Fund**  
**August, 2011**

Description	Full Year 2008	Full Year 2009	Full Year 2010	2011			
				Current Month	Year to Date	Annual Budget	YTD % Annual Budget
<b>601 Water Utility Fund</b>							
A. Receipts							
36200 Misc & Other Income	0.00	0.00	1,266.29	0.00	0.00		
36210 Interest Earnings	10,423.62	1,455.02	535.69	13.96	118.20		
37100 Water Utility Billings	243,610.84	256,813.92	240,704.39	25,245.74	146,273.54		
37150 Water Connection Fees	900.00	300.00	300.00	0.00	300.00		
<b>Total A. Receipts</b>	<b>254,934.46</b>	<b>258,568.94</b>	<b>242,806.37</b>	<b>25,259.70</b>	<b>146,691.74</b>		
B. Expenditures							
49400 Water Department	225,152.33	218,688.70	254,331.48	23,046.72	209,568.08		
49410 Second Water Tower	0.00	0.00	0.00	0.00	0.00		
49500 Wellhead Protection	0.00	250.00	0.00	250.30	250.30		
<b>Total B. Expenditures</b>	<b>225,152.33</b>	<b>218,938.70</b>	<b>254,331.48</b>	<b>23,297.02</b>	<b>209,818.38</b>		
C. Transfers and Other	(15,719.96)	5,150.04	5,150.04	429.17	3,433.36		
<b>Total 601 Water Utility Fund</b>	<b>14,062.17</b>	<b>44,780.28</b>	<b>(6,375.07)</b>	<b>2,391.85</b>	<b>(59,693.28)</b>		
<b>605 Water Construction Fund</b>							
A. Receipts							
36210 Interest Earnings	15,104.05	1,619.75	568.66	8.86	76.94	83,859.00	83,936
40100 2004 Water Bond Proceeds	0.00	0.00	0.00	0.00	0.00	1,892,342.93	1,892,343
<b>Total A. Receipts</b>	<b>15,104.05</b>	<b>1,619.75</b>	<b>568.66</b>	<b>8.86</b>	<b>76.94</b>	<b>1,976,201.93</b>	<b>1,976,279</b>
B. Exp: Water Tower No. 2							
44101 Road, Water Main, Site	0.00	0.00	0.00	320.50	320.50	565,869.80	566,190
44105 Water Tank No. 2	0.00	0.00	0.00	0.00	0.00	456,726.00	456,726
44115 SCADA System	13,624.41	0.00	0.00	0.00	0.00	48,585.55	48,586
44120 Security System	0.00	0.00	0.00	0.00	0.00	696.08	696
44125 Electrical Service	0.00	0.00	0.00	0.00	0.00	17,900.00	17,900
44130 Prelim Eng'g & Soil Explore	0.00	0.00	0.00	0.00	0.00	92,051.17	92,051
44135 Design Eng'g & Soil Explore	0.00	0.00	0.00	0.00	0.00	113,350.00	113,350
44140 Construction Eng'g & Testing	0.00	0.00	0.00	0.00	0.00	136,549.17	136,549
44145 Eng'g & Testing Contingency	1,887.00	0.00	0.00	0.00	0.00	8,814.54	8,815
<b>Total B. Expenditures</b>	<b>15,511.41</b>	<b>0.00</b>	<b>0.00</b>	<b>320.50</b>	<b>320.50</b>	<b>1,440,542.31</b>	<b>1,440,862.81</b>
C. 44200 Rehab Water Tower No. 1	0.00	0.00	262,310.76	2,100.00	2,100.00	262,310.76	264,411
D. 44220 Upper Elevation Water Expansion	0.00	0.00	0.00	46,289.04	84,527.90	0.00	84,528
<b>Total 605 Water Const Fund</b>	<b>(407.36)</b>	<b>1,619.75</b>	<b>(261,742.10)</b>	<b>(48,700.68)</b>	<b>(86,871.46)</b>	<b>273,348.86</b>	<b>186,477</b>

E6

**City of Lakeland**  
**Statement of Operations by Fund**  
**August, 2011**

Description	Full Year 2008	Full Year 2009	Full Year 2010	2011			YTD % Annual Budget
				Current Month	Year to Date	Annual Budget	
<b>606 Water Debt Service Fund</b>							
A. Receipts							
36210 Interest Earnings	3,841.52	539.84	33.22	0.93	5.01		
36213 LSCB Core Facility	22,500.00	22,500.00	22,500.00	0.00	0.00		
36214 Spec Assesmt (Water Debt)	96,223.14	90,219.88	86,832.48	0.00	586.55		
37130 Water Fees for Debt Service	74,016.00	74,016.00	74,016.00	6,168.00	49,344.00		
40102 2010 Refunding Bond Proceeds			1,310,000.00	0.00	0.00		
<b>Total A. Receipts</b>	<b>196,580.66</b>	<b>187,275.72</b>	<b>1,493,381.70</b>	<b>6,168.93</b>	<b>49,935.56</b>	<b>0.00</b>	
B. Exp 2004 Water Bond							
44060 Principal - 2004 Water Bond	140,000.00	145,000.00	1,605,000.00	0.00	0.00		
44070 Interest - 2004 Water Bond	69,207.50	65,107.50	31,466.25	0.00	0.00		
44090 Special Assesmt Fees/Exp	1,010.00	1,028.78	815.00	0.00	0.00		
<b>Total B. Exp 2004 Water Bond</b>	<b>210,648.75</b>	<b>211,567.53</b>	<b>1,637,281.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
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		
<b>Total C. Exp 2010 Water Bond</b>	<b>0.00</b>	<b>14,200.00</b>	<b>56,821.30</b>	<b>0.00</b>	<b>208,877.50</b>	<b>0.00</b>	
D. Transfers	28,655.00	28,655.00	28,998.00	0.00	14,499.00	28,655.00	
<b>Total 606 Water Debt Serv Fund</b>	<b>14,586.91</b>	<b>(9,836.81)</b>	<b>(171,722.85)</b>	<b>6,168.93</b>	<b>(144,442.94)</b>	<b>28,655.00</b>	
<b>701 Building Inspection Fund</b>							
A. Receipts							
10000 City of Lakeland	60,200.84	22,070.36	16,880.44	1,835.02	8,829.23		
20000 Lake St. Croix Beach	12,564.12	6,415.55	7,576.72	1,857.58	7,841.83		
30000 Lakeland Shores	1,758.90	4,485.34	922.74	256.50	1,446.05		
36210 Interest Earnings	1,618.73	210.86	83.54	2.32	18.38		
<b>Total A. Receipts</b>	<b>76,142.59</b>	<b>33,182.11</b>	<b>25,463.44</b>	<b>3,951.42</b>	<b>18,135.49</b>		
B. Expenditures							
49000 General Operations	45,183.66	19,701.24	16,351.12	735.05	10,044.10		
<b>Total B. Expenditures</b>	<b>45,183.66</b>	<b>19,701.24</b>	<b>16,351.12</b>	<b>735.05</b>	<b>10,044.10</b>		
C. Guaranteed Distributions							
20088 Lake St. Croix Beach	3,081.66	1,572.53	1,477.93	363.89	1,570.27		
30088 Lakeland Shores	430.66	1,099.29	180.54	50.10	240.88		
<b>Total C. Guaranteed Distributions</b>	<b>3,512.32</b>	<b>2,671.82</b>	<b>1,658.47</b>	<b>413.99</b>	<b>1,811.15</b>		
D. Transfers and Other	(26,937.10)	(5,150.04)	(5,150.04)	(429.17)	(3,433.36)		
<b>Total 701 Building Inspection Fund</b>	<b>509.51</b>	<b>5,659.01</b>	<b>2,303.81</b>	<b>2,373.21</b>	<b>2,846.88</b>		

**City of Lakeland**  
**Statement of Operations by Fund**  
**August, 2011**

Description	2011						YTD % Annual Budget
	Full Year 2008	Full Year 2009	Full Year 2010	Current Month	Year to Date	Annual Budget	
<b>705 Lakeland Village Construction Fund</b>							
A. Receipts							
36210 Interest Earnings	0.00	1,103.17	4.10	0.00	0.01		
47101 2008A Bond Proceeds	650,000.00	0.00	0.00	0.00	0.00		
47102 Wtr Util Share of Expenses	20,870.00	0.00	0.00	0.00	0.00		
47110 Capitalized Interest	(18,000.00)	0.00	0.00	0.00	0.00		
<b>Total A. Receipts</b>	<b>652,870.00</b>	<b>1,103.17</b>	<b>4.10</b>	<b>0.00</b>	<b>0.01</b>		
B. Exp							
47711 Bond Issuance Expense	23,250.00	0.00	0.00	0.00	0.00		
47712 Legal & Admin Exp	1,525.00	8,153.73	4,209.00	0.00	0.00		
47721 City Share Construction Costs	77,642.50	201,949.14	0.00	0.00	0.00		
47722 Developer Share Const Costs	7,339.23	261,109.91	0.00	0.00	0.00		
47723 A-L School Share Const Costs	0.00	7,513.32	0.00	0.00	0.00		
47724 Water Utility Share Const Costs	0.00	54,782.50	0.00	0.00	0.00		
<b>Total B. Expenditures</b>	<b>109,756.73</b>	<b>533,508.60</b>	<b>4,209.00</b>	<b>0.00</b>	<b>0.00</b>		
C.	0.00	0.00	0.00	0.00	0.00		
<b>Total 705 Lakeland Village Const Fund</b>	<b>543,113.27</b>	<b>(532,405.43)</b>	<b>(4,204.90)</b>	<b>0.00</b>	<b>0.01</b>		
<b>706 Lakeland Village Debt Service Fd</b>							
A. Receipts							
36210 Interest Earnings	488.54	39.71	0.27	0.49	2.67		
48110 Capitalized Interest	18,000.00	0.00	0.00	0.00	0.00		
31706 Debt Serv Levy - Lakeland Village	0.00	0.00	25,000.00	0.00	30,000.00	30,000.00	
48115 Spec Assess - Lakeland Village	0.00	0.00	16,677.90	0.00	8,550.07		
48116 Spec Assess - A-L School	0.00	0.00	2,136.39	0.00	0.00		
48120 TIF Rec'd - City 10%	0.00	0.00	0.00	0.00	1,482.44		
48120 TIF Rec'd - Dev 90%	0.00	0.00	0.00	0.00	14,420.91		
<b>Total A. Receipts</b>	<b>18,488.54</b>	<b>39.71</b>	<b>43,814.56</b>	<b>0.49</b>	<b>54,456.09</b>		
B. Exp							
44085 Fiscal Agent Fees - 2008A Bonds	750.00	425.00	425.00	0.00	0.00		
44095 TIF Expense - Lakeland Village	0.00	0.00	0.00	57.28	402.28		
44225 Principal - 2008A Bonds	0.00	26,381.25	35,175.00	0.00	20,000.00		
44230 Interest Expense - 2008A Bonds	0.00	0.00	0.00	0.00	34,725.00		
<b>Total B. Expenditures</b>	<b>750.00</b>	<b>26,806.25</b>	<b>35,600.00</b>	<b>57.28</b>	<b>55,127.28</b>		
C.	0.00	0.00	0.00	0.00	0.00		
<b>Total 706 Lakeland Village Debt Serv Fd</b>	<b>17,738.54</b>	<b>(26,766.54)</b>	<b>8,214.56</b>	<b>(56.79)</b>	<b>(671.19)</b>		

**City of Lakeland**  
**Statement of Operations by Fund**  
**August, 2011**

Description	Full Year 2008	Full Year 2009	Full Year 2010	2011			YTD % Annual Budget
				Current Month	Year to Date	Annual Budget	
<b>801 Long Term Improvement Fund</b>						2011 Budgeted Trf from General Fund	
A. Grants	0.00	0.00	0.00	3,974.50	5,559.39		
B. Street Improvements	(49,809.49)	0.00	0.00	0.00	0.00		
C. City Vehicles	(17,604.50)	0.00	0.00	0.00	0.00		
D. City Office Equipment	(2,871.25)	(562.41)	(825.94)	0.00	(1,077.35)		
E. Communications	11,851.75	(1,484.44)	2,445.27	(1,300.26)	2,120.47		
F. City Hall	0.00	0.00	(3,725.00)	0.00	0.00		
G. Public Safety	7,309.26	(44,632.14)	(1,485.00)	0.00	(1,535.36)		
H. Bike Trail	5,000.00	(16,653.18)	0.00	0.00	0.00		
I. Civil Defense	0.00	(735.17)	0.00	0.00	0.00	2,000.00	
J. City Mower	2,000.00	0.00	0.00	0.00	0.00		
L. Snow & Ice Control	(60,266.77)	0.00	0.00	0.00	0.00		
M. Street Maintenance	(111,941.32)	0.00	0.00	0.00	0.00		
O. Swimming Beach	(1,265.00)	(20,806.59)	0.00	0.00	0.00		
Q. Elections	(795.31)	530.00	(4,514.36)	0.00	(645.74)	2,000.00	
R. Economic Development	(1,461.12)	(269.98)	0.00	0.00	0.00		
S. CSAH 18 Improvements	8,240.88	9,899.50	10,000.00	0.00	0.00	4,000.00	
T. 5th Street Realignment	49,117.51	0.00	0.00	0.00	0.00		
CC. City Administrator	(3,000.00)	0.00	0.00	0.00	0.00		
DD. TIF District #1	9,670.11	0.00	0.00	0.00	0.00		
EE. Audit and Legal Reserve	(1,990.49)	0.00	0.00	0.00	0.00	7,400.00	
FF. Surface Water Drainage	(5,246.00)	8,050.00	0.00	0.00	0.00		
GG. Codification of Ordinances	(4,069.00)	(970.00)	(13,267.10)	0.00	(300.00)	3,088.00	
HH. Afton-Lakeland Gully Erosion	(6,576.76)	0.00	0.00	0.00	0.00		
II. Local Surface Water Mgmt Plan	0.00	(2,086.75)	4,500.00	0.00	0.00	2,500.00	
JJ. Gravel Tax Loan \$40,146.54	0.00	0.00	274.72	0.00	(7,276.56)	7,200.00	
YY. Interest Earnings	9,631.63	1,040.41	345.64	9.74	77.88		
ZZ. Budget Contingency	0.00	0.00	0.00	0.00	16,787.00		
<b>Total 801 Long Term Improvement Fund</b>	<b>(164,075.87)</b>	<b>(68,680.75)</b>	<b>(6,251.77)</b>	<b>2,683.98</b>	<b>13,709.73</b>	<b>28,188.00</b>	
<b>TOTAL ALL FUNDS</b>	<b>729,652.71</b>	<b>(464,820.41)</b>	<b>(301,043.23)</b>	<b>(85,834.17)</b>	<b>(336,536.89)</b>		

E9

**City of Lakeland**  
**Claims to be Approved**  
**Claims from August 17, 2011 through September 20, 2011**

**Checks Numbered**

From	To	Description	To Be Approved
		#1419 plus #1619 thru 1621: Three routine Vendor Bills plus one to Tire Proz for \$2,278.86 for repairs to 1999 Dodge Truck	\$2,819.59
14578		Bremer Bank: Return escrow net of expenses re. Jbush UMC Dhecker Development	\$12,547.05
14579	14603	9/15/11 Staff Payroll and Payroll Liabilities, Planning Commission Payroll, City Council Payroll, Mileage and Expenses plus Health and Dental paid directly to Employees	\$16,305.41
15101		Accrued Vacation pay to Public Works Director re. resignation	\$13,045.49
15604		PERA for regular 9/15/11 Payroll + accrued vacation pay	\$5,199.81
15605	15621	August 2011 Vendor Bills	\$13,361.67
15622	15623	Magney Construction AFP No. 1 \$19,306.80 re. Upper Elevation Water and \$2,500 Applicant Escrow Refund	\$21,806.80
15624	15634	More August 2011 Vendor Bills	\$8,533.42
15635	15636	Short Elliot Hendrickson Design Build \$2,100 re. Water Tower No 1 maint plus \$18,674.37 City Engineer mostly Street Improvments and Upper Elevation	\$20,774.37
15637	15639	More August 2011 Vendor Bills	\$3,980.57
15640		SY/COM: Upper Elevation Project	\$24,156.69
15641	15687	More August 2011 Vendor Bills: Checks 15646 thru 15686 are void (printer issue)	\$6,348.73
Two EFT Payments		9/15/11 Payroll Liabilities to IRS and MN Dept of Revenue	\$14,849.40

**Claims to be approved at 9/20/11 meeting**

**\$163,729.00**

  
 Submitted by Thomas H. Medzowiecki, Treasurer

F