

City of Lakeland Financial Reports

Meeting Date: November 15, 2011

- A. Financial Snapshot for September and October 2011**
- B. Detail of Public Works Fund: YTD 10/31/11**
- C. Detail of Long-Term Improvement Fund YTD 10/31/11**
- D. Detail of Applicant Escrow, Special Parks & Diseased Tree Funds: YTD 10/31/11**
- E. Statement of Operations by Fund: September and October 2011**
- F. Summary of Claims to be Approved \$319,354.63**



Submitted by Thomas H. Niedzwiecki, Treasurer

City of Lakeland
Financial Snapshot September and October, 2011

Fund	Fund Description	Balance 12/31/10	Balance 08/31/11	Receipts SepOct, 2011	Disbursements SepOct, 2011	Transfers SepOct, 2011	Balance 10/31/11	Net Inc (Exp) SepOct, 2011
100	General Fund	\$419,124.55	\$391,091.90	\$4,417.17	\$57,268.07	\$0.00	\$338,241.00	(\$52,850.90)
199	Applicant Escrow Fund	\$24,147.92	\$11,735.03	\$0.00	\$6,747.75	\$0.00	\$4,987.28	(\$6,747.75)
200	Special Parks Fund	\$65,795.12	\$69,445.63	\$371.24	\$0.00	\$0.00	\$69,816.87	\$371.24
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	\$471,529.12	\$558.30	\$76,659.77	\$0.00	\$395,427.65	(\$76,101.47)
501	Fire Station Debt Serv Fund	\$1,089.76	\$15,367.61	\$0.61	\$0.00	\$0.00	\$15,368.22	\$0.61
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	\$360,925.87	\$46,384.10	\$55,234.97	\$858.34	\$352,933.34	(\$7,992.53)
605	Water Construction Fund	\$272,941.50	\$186,126.04	\$179,767.89	\$242,706.21	\$0.00	\$123,187.72	(\$62,938.32)
606	Water Debt Service Fund	\$120,528.05	(\$23,914.89)	\$12,337.83	\$0.00	\$0.00	(\$11,577.06)	\$12,337.83
701	Building Inspection Fund	\$65,683.89	\$68,530.77	\$4,541.47	\$2,158.94	(\$858.34)	\$70,054.96	\$1,524.19
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)	(\$1,484.63)	\$0.30	\$0.00	\$0.00	(\$1,484.33)	\$0.30
801	LT Improvement Fund	\$304,766.72	\$318,476.45	\$319.52	\$6,249.97	\$0.00	\$312,546.00	(\$5,930.45)
Total Fund Balances		\$2,220,996.66	\$1,884,459.77	\$248,698.43	\$447,025.68	\$0.00	\$1,686,132.52	(\$198,327.25)

Claims to be Approved:

\$319,354.63

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 10/31/11

***City of Lakeland
Public Works Fund
Year to Date 10/31/11***

	Balance 12/31/2010	Receipts	Disbursements	Transfers	Balance 10/31/2011	2011 Annual Levy/Income
#401 Public Works Fund						
A. Interest (unallocated)	832.21	144.95		(977.16)	0.00	2,500.00
B. Public Works Administration	0.00		4,725.70	4,725.70	0.00	
C. Street Maint & Improvements	416,499.23	163,423.50	264,156.65	(3,748.54)	312,017.54	328,789.00
D. Snow & Ice Control	66,045.61	36,640.00	51,781.03	0.00	50,904.58	88,500.00
E. Vehicle and Equipment Replacement Reserve	32,505.53	0.00			32,505.53	
Total 401 Public Works Fund	515,882.58	200,208.45	320,663.38	0.00	395,427.65	419,789.00

City of Lakeland
Long-Term Imp, Applicant Escrow, Diseased Tree and Special Parks Funds
Year to Date 10/31/11

	Balance 12/31/2010	Receipts	Disbursements	Transfers	Balance 10/31/2011	2011 Annual Levy/Trf from Genl Fd	Comments
#801 LT Improvement Fund							
A. Grants	0.00	9,175.00	4,061.01		5,113.99		
C. City Vehicles	3,395.50				3,395.50		
D. Office Equipment	6,783.04		1,903.29		4,879.75		
E. Communications	38,751.44	11,347.56	11,669.68		38,429.32		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		704.13		(112.38)	2,000.00	
R. Economic Development	443.90				443.90		
S. CSAH 18 Improvements	104,783.66				104,783.66	4,000.00	
DD.1 TIF District No. 1-2	0.00		1,054.35		(1,054.35)		TIF Redevelopment District
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)		1,423.30		(8,729.40)	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	97.40			62,640.42		
ZZ. Budget Contingency	0.00	16,787.00			16,787.00		
Total LT Improvement Fund	304,766.72	37,406.96	29,627.68	0.00	312,546.00	26,188.00	

City of Lakeland
Long-Term Imp, Applicant Escrow, Diseased Tree and Special Parks Funds
Year to Date 10/31/11

	Balance 12/31/2010	Receipts	Disbursements	Transfers	Balance 10/31/2011	2011 Annual Levy/Trf from Genl Fd	Comments
#199 Applicant Escrow Fund							
49199 General Escrow (Net)	(1,043.43)	8,692.59	14,331.23		(6,682.07)		
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)
Total Applicant Escrow Fund	24,147.92	8,692.59	27,853.23	0.00	4,987.28		
#200 Special Parks Fund							
A. City Parks	30,859.52	6,465.56	135.20		37,189.88	6,000.00	
B. Lakeland Beach	19,858.29		2,676.80		17,181.49		
C. Bike Trail	15,077.31				15,077.31		
D. Charitable Gaming	0.00	368.19			368.19		
Total Special Parks Fund	65,795.12	6,833.75	2,812.00	0.00	69,816.87	6,000.00	
#205 Diseased Tree Fund							
A. Public	0.00				0.00		
B. Private	3,452.14				3,452.14		
Total Diseased Tree Fund	3,452.14	0.00	0.00	0.00	3,452.14	0.00	

City of Lakeland
Statement of Operations by Fund
September and October, 2011

Description	2011						
	Full Year 2008	Full Year 2009	Full Year 2010	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	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	0.00	200.00	200.00	100.0%
Total 08 Business Licenses & Permits	4,900.00	2,985.00	3,470.00	0.00	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	0.00	184.31	350.00	52.7%
32250 Parking & Other	132.00	27.00	47.00	2.00	36.00	100.00	36.0%
Total 09 Non-Business Licenses & Permits	1,964.12	627.25	818.05	2.00	285.31	500.00	57.1%
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	1,033.47	1,033.47	(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	45.00	80.00	100.00	80.0%
34109 Applications	3,000.74	1,650.00	725.00	100.00	2,100.00	3,000.00	70.0%
36220 City Hall Rental	550.00	600.00	1,050.00	375.00	1,250.00	1,200.00	104.2%
Total 27 General Government	3,655.74	2,355.00	1,775.00	520.00	3,430.00	4,300.00	79.8%
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	2,851.59	9,206.46	8,000.00	115.1%
37 36210 Interest Earnings	11,490.76	1,709.56	331.89	10.11	66.13	2,000.00	3.3%
39 36200 Miscellaneous Income	290.99	282.35	721.10	0.00	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	4,417.17	282,312.27	544,456.00	51.9%

City of Lakeland
Statement of Operations by Fund
September and October, 2011

Description	Full Year 2008	Full Year 2009	Full Year 2010	2011			YTD % Annual Budget
				Current Month	Year to Date	Annual Budget	
B. Expenditures							
01 Mayor and Council							
41100 Mayor & Council	13,133.42	13,133.42	13,671.70	2,323.49	11,617.38	13,176.00	88.2%
41120 Planning Commission	5,261.46	4,575.16	578.66	309.52	995.83	2,000.00	49.8%
Total 01 Mayor and Council	18,394.88	17,708.58	14,250.36	2,633.01	12,613.21	15,176.00	83.1%
02 Administration & Finance							
41350 City Gov't Affairs	22,815.70	20,374.84	14,880.29	525.00	5,390.00	8,500.00	63.4%
41400 City Clerk and Staff	115,533.05	109,396.81	100,149.79	16,350.11	76,139.14	105,702.00	72.0%
41510 Treasurer	5,315.00	4,535.00	5,285.00	0.00	4,039.94	5,485.00	73.7%
Total 02 Administration & Finance	143,663.75	134,306.65	120,315.08	16,875.11	85,569.08	119,687.00	71.5%
03 General Government - Other							
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	698.21	7,397.90	16,800.00	44.0%
41615 Legal Services - Prosecution	9,576.77	9,007.49	9,660.02	1,571.61	7,913.63	9,000.00	87.9%
41620 City Engineer - General	10,184.31	7,556.65	2,888.50	1,530.35	5,288.99	7,000.00	75.6%
41900 Other General Government	26,652.73	26,071.51	28,444.10	291.35	14,466.64	19,916.00	72.6%
41940 Buildings and Plant	7,108.90	9,975.93	10,468.01	659.31	4,291.42	10,500.00	40.9%
Total 03 General Government - Other	80,936.59	89,344.24	79,623.32	4,750.83	50,386.35	73,716.00	68.4%
04 Public Safety							
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	24,660.25	98,641.00	98,641.00	100.0%
42500 Civil Defense	111.84	826.86	153.25	11.71	385.96	1,050.00	36.8%
42700 Animal Control	1,959.04	1,856.35	1,902.06	621.26	2,027.87	2,000.00	101.4%
42900 Flood Control & Prevention	0.00	0.00	0.00	113.12	3,522.13	0.00	#DIV/0!
Total 04 Public Safety	176,596.92	190,023.69	193,596.42	25,406.34	151,487.77	196,691.00	77.0%
12 Street Lighting							
43160 Street Lighting	12,401.12	13,268.61	13,438.50	2,126.18	9,645.74	13,200.00	73.1%
Total 12 Streets and Drainage	12,401.12	13,268.61	13,438.50	2,126.18	9,645.74	13,200.00	73.1%
18 Refuse & Waste Removal							
43230 Garbage Disp/Clean Up Day	930.44	2,118.46	2,161.25	97.08	1,224.36	2,000.00	61.2%
43245 Other Sanitation/Recycling	21,886.18	27,163.49	23,564.39	1,972.42	13,449.58	25,500.00	52.7%
Total 18 Refuse & Waste Removal	22,816.62	29,281.95	25,725.64	2,069.50	14,673.94	27,500.00	53.4%

City of Lakeland
Statement of Operations by Fund
September and October, 2011

Description	Full Year 2008	Full Year 2009	Full Year 2010	2011			YTD % Annual Budget
				Current Month	Year to Date	Annual Budget	
26 Recreation & Parks							
45207 Recreation & Parks	14,425.51	23,071.64	20,650.70	3,407.10	11,046.71	22,500.00	49.1%
Total 26 Recreation & Parks	14,425.51	23,071.64	20,650.70	3,407.10	11,046.71	22,500.00	49.1%
32 Conservation of Natural Resources							
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%
Total B. Expenditures	106,855.00	45,655.00	59,698.00	0.00	14,499.00	57,186.00	25.4%
Total 100 General Fund	595,097.68	561,597.72	539,532.05	57,268.07	363,139.82	544,456.00	66.7%
Total 100 General Fund	(8,200.57)	(15,264.56)	14,501.27	(52,850.90)	(80,827.55)	0.00	
199 Applicant Escrow Fund							
49199 General Escrow	(4,653.02)	2,718.44	(1,781.34)	(6,747.75)	(5,638.64)		
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	0.00	(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)		
Total 199 App Escrow Fund	(6,286.66)	61,466.19	(45,603.92)	(6,747.75)	(19,160.64)		
200 Special Parks Fund							
A. Special Parks - City							
36210 Interest Earnings/Trf In/Levy	25,266.85	25,069.24	6,052.34	3.05	6,015.56	6,000.00	
34795 Park User Fees	0.00	0.00	125.00	0.00	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)		
Total A. Special Parks - City	(1,122.15)	21,050.16	(2,490.91)	3.05	6,330.36		
B. Lakeland Beach							
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)		
Total B. Lakeland Beach	0.00	20,501.09	(789.79)	0.00	(2,676.80)		
C. Bike Trail							
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		
Total C. Bike Trail	0.00	15,077.31	0.00	0.00	0.00		

City of Lakeland
Statement of Operations by Fund
September and October, 2011

Description	2011						YTD % Annual Budget
	Full Year 2008	Full Year 2009	Full Year 2010	Current Month	Year to Date	Annual Budget	
D. Charitable Gaming							
34800 Charitable Gaming Revenue	0.00	16,653.18	0.00	368.19	368.19		
45800 Charitable Gaming Expenditures	0.00	(1,575.87)	0.00	0.00	0.00		
	0.00	0.00	0.00	0.00	0.00		
Total D. Charitable Gaming	0.00	15,077.31	0.00	368.19	368.19		
Total 200 Special Parks Fund	(1,122.15)	71,705.87	11,796.61	371.24	4,021.75		
205 Diseased Tree Fund							
A. Diseased Tree - Public							
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		
Subtotal A - Public	(1,642.58)	(2,420.84)	(325.27)	0.00	0.00		
B. Diseased Tree - Private							
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		
Subtotal B - Private	(265.00)	0.00	(528.33)	0.00	0.00		
Total 205 Diseased Tree Fund	(1,907.58)	(2,420.84)	(853.60)	0.00	0.00		
401 Public Works Fund							
A. 36210 Unallocated Interest Earnings	1,801.20	661.29	324.54	29.30	144.95	2,500.00	
B. Public Works Admin Exp							
43305 Wages, Taxes, Benefits	0.00	0.00	0.00	4,463.98	4,463.98	5,000.00	
43330 Other Expenses	1,116.45	511.46	326.91	0.00	261.72	600.00	
Total B. Public Works Admin Exp	1,116.45	511.46	326.91	4,463.98	4,725.70	5,600.00	
C. Street Maint & Improvements							
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	529.00	529.00	3,000.00	
35670 Street Imp Serv Chgs	0.00	0.00	0.00	0.00	0.00	0.00	
Subtotal - Street Revenue	522,819.81	374,375.20	375,957.80	529.00	163,423.50	327,389.00	

City of Lakeland
Statement of Operations by Fund
September and October, 2011

Description	2011						YTD % Annual Budget
	Full Year 2008	Full Year 2009	Full Year 2010	Current Month	Year to Date	Annual Budget	
43120 Street Wages, Taxes & Benefits	0.00	41,803.77	32,413.15	1,148.94	11,635.87	0.00	
43130 Street Maintenance	41,507.46	10,905.73	47,146.62	2,758.55	19,186.55	40,000.00	
43140 Street Improvements	158,958.10	313,614.76	103,150.78	60,532.40	225,324.03	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	270.00	597.00	5,000.00	
Subtotal - Street Expenses	207,264.85	390,876.63	201,843.35	64,709.89	264,156.65	325,689.00	
Streets: Transfers and Other	0.00	(7,000.00)	(47,000.00)	0.00	0.00	0.00	
Total C. Street Maint & Imp	315,554.96	(23,501.43)	127,114.45	(64,180.89)	(100,733.15)	1,700.00	
D. Snow & Ice Control							
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	
Subtotal - Snow & Ice Revenue	97,716.77	85,360.68	95,650.65	0.00	36,640.00	70,000.00	
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	967.00	12,895.03	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	213.06	3,120.44	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	5,993.38	8,819.81	12,500.00	
43222 Equipment Maintenance	4,398.70	1,529.44	3,230.44	312.46	3,344.83	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)	0.00	1,489.85	2,500.00	
Subtotal - Snow & Ice Expenses	112,924.60	56,221.01	59,667.93	7,485.90	51,781.03	70,000.00	
Snow & Ice: Transfers and Other	20,494.28	0.00	(5,000.00)	0.00	0.00	0.00	
Total D. Snow & Ice Control	5,286.45	29,139.67	30,982.72	(7,485.90)	(15,141.03)	0.00	
E. Vehicle & Equip Replacement Reserve		14,600.00	14,600.00	0.00	0.00	0.00	
Total 401 Public Works Fund	321,526.16	20,388.07	172,694.80	(76,101.47)	(120,454.93)	(1,400.00)	

City of Lakeland
Statement of Operations by Fund
September and October, 2011

Description	Full Year 2008	Full Year 2009	Full Year 2010	2011			YTD % Annual Budget
				Current Month	Year to Date	Annual Budget	
501 Fire Station Debt Serv Fund							
36210 Interest Earnings	116.34	12.66	1.46	0.61	0.65	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)	
Total 501 Fire Station Debt Serv Fund	116.34	12.66	1.46	0.61	14,278.15	0.00	
502 Fire Relief Assn Fund							
36210 Interest Earnings				0.00	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)	
Total 502 Fire Relief Assn Fund	0.00	0.00	1,275.78	0.00	5,400.31	0.00	
601 Water Utility Fund							
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	27.22	145.42		
37100 Water Utility Billings	243,610.84	256,813.92	240,704.39	46,356.88	192,630.42		
37150 Water Connection Fees	900.00	300.00	300.00	0.00	300.00		
Total A. Receipts	254,934.46	258,568.94	242,806.37	46,384.10	193,075.84		
B. Expenditures							
49400 Water Department	225,152.33	218,688.70	254,331.48	55,234.97	264,803.05		
49410 Second Water Tower	0.00	0.00	0.00	0.00	0.00		
49500 Wellhead Protection	0.00	250.00	0.00	0.00	250.30		
Total B. Expenditures	225,152.33	218,938.70	254,331.48	55,234.97	265,053.35		
C. Transfers and Other							
	(15,719.96)	5,150.04	5,150.04	858.34	4,291.70		
Total 601 Water Utility Fund	14,062.17	44,780.28	(6,375.07)	(7,992.53)	(67,685.81)		

City of Lakeland
Statement of Operations by Fund
September and October, 2011

Description	Full Year 2008	Full Year 2009	Full Year 2010	2011		YTD % Annual	
				Current Month	Year to Date	Annual Budget	Budget
						Actual from Inception thru 12/31/10	Project Life to Date
605 Water Construction Fund							
A. Receipts							
36210 Interest Earnings	15,104.05	1,619.75	568.66	14.49	91.43	83,859.00	83,950
40100 2004 Water Bond Proceeds	0.00	0.00	0.00	0.00	0.00	1,892,342.93	1,892,343
Total A. Receipts	15,104.05	1,619.75	568.66	14.49	91.43	1,976,201.93	1,976,293
B. Exp: Water Tower No. 2							
44101 Road, Water Main, Site	0.00	0.00	0.00	0.00	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
Total B. Expenditures	15,511.41	0.00	0.00	0.00	320.50	1,440,542.31	1,440,862.81
C. 44200 Rehab Water Tower No. 1	0.00	0.00	262,310.76	0.00	2,100.00	262,310.76	264,411
D. 44220 Upper Elevation Water Expansion	0.00	0.00	0.00	62,952.81	147,480.71	0.00	147,481
Total 605 Water Const Fund	(407.36)	1,619.75	(261,742.10)	(62,938.32)	(149,809.78)	273,348.86	123,539
606 Water Debt Service Fund							
A. Receipts							
36210 Interest Earnings	3,841.52	539.84	33.22	1.83	6.84		
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	12,336.00	61,680.00		
40102 2010 Refunding Bond Proceeds			1,310,000.00	0.00	0.00		
Total A. Receipts	196,580.66	187,275.72	1,493,381.70	12,337.83	62,273.39	0.00	
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		
Total B. Exp 2004 Water Bond	210,648.75	211,567.53	1,637,281.25	0.00	0.00	0.00	

City of Lakeland
Statement of Operations by Fund
September and October, 2011

Description	2011						YTD % Annual Budget
	Full Year 2008	Full Year 2009	Full Year 2010	Current Month	Year to Date	Annual Budget	
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	0.00	14,200.00	56,821.30	0.00	208,877.50	0.00	
D. Transfers	28,655.00	28,655.00	28,998.00	0.00	14,499.00	28,655.00	
Total 606 Water Debt Serv Fund	14,586.91	(9,836.81)	(171,722.85)	12,337.83	(132,105.11)	28,655.00	
701 Building Inspection Fund							
A. Receipts							
10000 City of Lakeland	60,200.84	22,070.36	16,880.44	3,062.66	11,891.89		
20000 Lake St. Croix Beach	12,564.12	6,415.55	7,576.72	1,332.06	9,173.89		
30000 Lakeland Shores	1,758.90	4,485.34	922.74	142.25	1,588.30		
36210 Interest Earnings	1,618.73	210.86	83.54	4.50	22.88		
Total A. Receipts	76,142.59	33,182.11	25,463.44	4,541.47	22,676.96		
B. Expenditures							
49000 General Operations	45,183.66	19,701.24	16,351.12	1,869.30	11,913.40		
Total B. Expenditures	45,183.66	19,701.24	16,351.12	1,869.30	11,913.40		
C. Guaranteed Distributions							
20088 Lake St. Croix Beach	3,081.66	1,572.53	1,477.93	261.89	1,832.16		
30088 Lakeland Shores	430.66	1,099.29	180.54	27.75	268.63		
Total C. Guaranteed Distributions	3,512.32	2,671.82	1,658.47	289.64	2,100.79		
D. Transfers and Other	(26,937.10)	(5,150.04)	(5,150.04)	(858.34)	(4,291.70)		
Total 701 Building Inspection Fund	509.51	5,659.01	2,303.81	1,524.19	4,371.07		

City of Lakeland
Statement of Operations by Fund
September and October, 2011

Description	Full Year 2008	Full Year 2009	Full Year 2010	2011		YTD % Annual Budget
				Current Month	Year to Date	
705 Lakeland Village Construction Fund						
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	
Total A. Receipts	652,870.00	1,103.17	4.10	0.00	0.01	
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	
Total B. Expenditures	109,756.73	533,508.60	4,209.00	0.00	0.00	
C.	0.00	0.00	0.00	0.00	0.00	
Total 705 Lakeland Village Const Fund	543,113.27	(532,405.43)	(4,204.90)	0.00	0.01	
706 Lakeland Village Debt Service Fd						
A. Receipts						
36210 Interest Earnings	488.54	39.71	0.27	0.30	2.97	
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	
Total A. Receipts	18,488.54	39.71	43,814.56	0.30	54,456.39	
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	0.00	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	
Total B. Expenditures	750.00	26,806.25	35,600.00	0.00	55,127.28	
C.	0.00	0.00	0.00	0.00	0.00	
Total 706 Lakeland Village Debt Serv Fd	17,738.54	(26,766.54)	8,214.56	0.30	(670.89)	

City of Lakeland
Statement of Operations by Fund
September and October, 2011

Description	Full Year 2008	Full Year 2009	Full Year 2010	2011		YTD % Annual Budget
				Current Month	Year to Date	
801 Long Term Improvement Fund						2011 Budgeted Trf from General Fund
A. Grants	0.00	0.00	0.00	(445.40)	5,113.99	
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)	(825.94)	(1,903.29)	
E. Communications	11,851.75	(1,484.44)	2,445.27	(2,442.59)	(322.12)	
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)	(58.39)	(704.13)	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	
DD.1 TIF District #1-2	0.00	0.00	0.00	(1,054.35)	(1,054.35)	
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)	(1,123.30)	(1,423.30)	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	19.52	97.40	
ZZ. Budget Contingency	0.00	0.00	0.00	0.00	16,787.00	
Total 801 Long Term Improvement Fund	(164,075.87)	(68,680.75)	(6,251.77)	(5,930.45)	7,779.28	28,188.00
TOTAL ALL FUNDS	729,652.71	(449,743.10)	(285,965.92)	(198,327.25)	(534,864.14)	

E10

City of Lakeland
Claims to be Approved
Claims from October 19, 2011 through November 15, 2011

Checks Numbered

From	To	Description	To Be Approved
		Clerk's Checks #1421 thru 1425 plus #1641, #1423 is void: Four routine Vendor Bills plus one Applicant Refund	\$1,854.53
15753		Harddrives: 2011 Street Improvements	\$56,216.72
15754		Magney Construction AFP No. 3 Upper Elevation Water	\$101,049.75
15755		To be determined	\$0.00
15756	15773	Guar Bldg permit dist to LS & LSCB plus Vendor Bills: Checks 15758 & 15759 are Void.	\$17,229.95
15774		Magney Construction AFP No. 4 Upper Elevation Water	\$125,109.00
15775	15787	More Vendor Bills	\$17,894.68
Claims to be approved at 11/15/11 meeting			<u>\$319,354.63</u>



Submitted by Thomas H. Niedzwiecki, Treasurer
 File: Lakeland 2011 Claim Summary.xlsm Worksheet: Oct11 11/13/2011