

City of Lakeland  
Financial Reports  
For Year Ended December 31, 2013

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City of Lakeland  
Financial Statements - State Auditor Format  
Year Ended December 31, 2013

City of Lakeland  
All Funds - Treasurer Report Format  
2013 Final Results

Water Enterprise Fund  
Statement of Revenues, Expenditures and Changes in Retained Earnings  
for the year ended December 31, 2013

Building Inspection Enterprise Fund  
Statement of Revenues, Expenditures and Changes in Retained Earnings  
for the year ended December 31, 2013

  
Prepared by Thomas H. Niedzwiecki, Treasurer  
March 18, 2014

***City of Lakeland***

***Financial Statements - State Auditor Format  
for year ended December 31, 2013***

***Prepared by:  
Thomas H. Niedzwiecki, Treasurer  
March 18, 2014***

**CITY OF LAKELAND  
COMBINED BALANCE SHEET  
FOR ALL GOVERNMENTAL FUNDS  
DECEMBER 31, 2013**

**ASSETS**

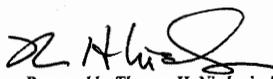
MN Municipal Money Market 4M Fund: General Account	\$503,109.53	
MN Municipal Money Market 4M Fund: Applicant Account	\$5,677.66	
MN Municipal Money Market 4M Fund: Special Parks Account	\$43,597.88	
MN Municipal Money Market 4M Fund:Diseased Tree Account	\$3,252.14	
MN Municipal Money Market 4M Fund: Public Works Account	\$403,305.77	
MN Municipal Money Market 4M Fund: Fire Station Debt Service Account	\$1,093.68	
MN Municipal Money Market 4M Fund: Fire Relief Association Account	\$1,890.83	
MN Municipal Money Market 4M Fund: Water Construction Account	\$269,124.46	
MN Municipal Money Market 4M Fund: Water Debt Service Account	\$62,383.86	
MN Municipal Money Market 4M Fund: Lakeland Village Construction Account	\$0.00	
MN Municipal Money Market 4M Fund: Lakeland Village Debt Service Account	\$20,255.77	
MN Municipal Money Market 4M Fund: LT Improvement Account	\$424,073.66	
Subtotal - Bank Accounts		\$1,737,765.24

**Total Assets**

**\$1,737,765.24**

**FUND BALANCE**

Beginning Fund Balance	\$1,762,778.64	
Change in Fund Balances	(\$25,013.40)	
<b>Total Fund Balance</b>		<b>\$1,737,765.24</b>

  
Prepared by Thomas H. Niedzwiecki, Treasurer

**CITY OF LAKELAND - STATEMENT OF REVENUE & EXPENSES  
FOR YEAR ENDED DECEMBER 31, 2013**

Ln #	Description	Governmental Funds												Enterprise Funds			
		General	Applicant Deposits	Spec Parks	Diseased Tree	Public Works	Fire Debt	Fire Relief	Water Const	Water Debt	Village Const	Village Debt	LT Imp	2013 Total	2012 Total	Water Util 2013	Bldg Insp 2013
<b>A</b>	<b>Beginning Fund Balances</b>	\$502,638	(\$7,006)	\$94,002	\$3,252	\$451,947	\$1,092	\$1,660	\$271,148	\$61,319	\$3,503	\$2,520	\$376,702	\$1,762,779	\$1,762,779	\$436,335	\$79,034
<b>Section I. Revenues</b>																	
	Taxes																
1	Property Taxes	\$538,561	\$0	\$25,000	\$0	\$380,789	\$28,681	\$1,500	\$0	\$0	\$0	\$0	\$20,000	\$994,531	\$1,009,577	\$0	\$0
7	TIF Received	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,312	\$0	\$24,312	\$34,693	\$0
8	Special Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,295	\$0	\$48,295	\$23,202	\$0
9	Licenses & Permits - Business	\$4,441	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,441	\$3,815	\$0	\$0
9	- Non-Business	\$309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$309	\$791	\$0	\$0
	Intergovernmental Revenues																
12	State: LGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,574	\$33,574	\$33,574	\$0	\$0
13	State: MV Credit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63	\$0	\$0
19	Other State: (PCA, PERA, FEMA)	\$461	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,894	\$29,355	\$291,434	\$0	\$0
21	County: Recycling	\$5,226	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,226	\$5,226	\$0	\$0
21	Recycling: Lakeland Shores	\$2,541	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,541	\$2,384	\$0	\$0
	Charges for Services																
25	General Government	\$2,800	\$8,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,125	\$6,227	\$0	\$0
35	Other Service Charges	\$3,150	\$0	\$425	\$0	\$8,138	\$0	\$0	\$0	\$74,016	\$0	\$0	\$0	\$85,729	\$85,125	\$0	\$0
36	Fines & Forfeits	\$12,152	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,152	\$9,457	\$0	\$0
	Miscellaneous Revenues																
37	Interest Earnings	\$109	\$0	\$23	\$0	\$113	\$1	\$0	\$77	\$3	\$0	\$0	\$127	\$453	\$466	\$163	\$29
38	All Other	\$164	\$0	\$1,660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,122	\$13,946	\$47,330	\$2,010	\$0
	Operating Revenue - Enterprise Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$274,390	\$53,096
<b>B</b>	<b>Total Revenue</b>	<b>\$569,914</b>	<b>\$8,325</b>	<b>\$27,108</b>	<b>\$0</b>	<b>\$389,039</b>	<b>\$28,682</b>	<b>\$1,500</b>	<b>\$77</b>	<b>\$74,019</b>	<b>\$0</b>	<b>\$92,608</b>	<b>\$74,717</b>	<b>\$1,265,989</b>	<b>\$1,553,364</b>	<b>\$276,564</b>	<b>\$53,125</b>
<b>C</b>	<b>Other Financing Sources/Transfers</b>	<b>\$7,000</b>	<b>\$16,259</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,998</b>	<b>\$0</b>	<b>\$3,503</b>	<b>\$27,403</b>	<b>\$83,162</b>	<b>\$61,198</b>	<b>\$5,150</b>	<b>\$0</b>
<b>Section II. Expenditures</b>																	
	General Government																
1	Mayor and Council	\$16,390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,390	\$14,762	\$0	\$0
2	Administration and Finance	\$118,316	\$0	\$0	\$0	\$8,875	\$0	\$0	\$0	\$425	\$0	\$2,440	\$0	\$130,057	\$121,276	\$0	\$0
3	General Government - Other	\$108,331	\$11,901	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,190	\$146,421	\$136,583	\$0	\$0
	Public Safety																
5	Police	\$102,359	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$102,359	\$100,627	\$0	\$0
9	Fire	\$102,514	\$0	\$0	\$0	\$0	\$28,681	\$1,269	\$0	\$0	\$0	\$0	\$0	\$132,464	\$129,953	\$0	\$0
11	Other Protection	\$1,756	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,299	\$7,055	\$5,340	\$0	\$0
	Streets and Highways																
13	Street Maintenance/Improvements	\$0	\$0	\$0	\$0	\$358,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$358,466	\$383,175	\$0	\$0
14	Snow Removal	\$0	\$0	\$0	\$0	\$70,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70,339	\$44,278	\$0	\$0
16	Street Lighting	\$12,865	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,865	\$12,015	\$0	\$0
	Refuse and Waste Removal																
19	Garbage collection/disposal	\$1,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,127	\$1,678	\$0	\$0
20	Other Sanitation/Recycling	\$22,560	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,560	\$21,486	\$0	\$0
	Culture and Recreation																
26	Recreation and Parks	\$18,651	\$0	\$75,309	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$93,960	\$72,391	\$0	\$0
26	Economic Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	Conservation of Natural Resources	\$10,840	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,840	\$10,194	\$0	\$0
	Miscellaneous Expenditures																
43	Insurance	\$2,316	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,316	\$2,311	\$0	\$0
44	All Other Current Expenditures	\$4,220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,220	\$4,373	\$0	\$4,714
	Debt Service																
47	Principal Payments on Bonds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70,000	\$0	\$25,000	\$0	\$95,000	\$90,000	\$0	\$0
49	Interest and Fiscal Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,528	\$0	\$32,813	\$0	\$64,340	\$66,228	\$0	\$0
49	Capital Project Outlay for Water Enterprise	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,100	\$0	\$0	\$0	\$2,100	\$11,642	\$14,479	\$0
49	TIF Paid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,122	\$0	\$52,948	\$0	\$0
26	Operating Expense - Enterprise Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$207,025	\$34,403
<b>D</b>	<b>Total Expenditures</b>	<b>\$522,244</b>	<b>\$11,901</b>	<b>\$75,309</b>	<b>\$0</b>	<b>\$437,681</b>	<b>\$28,681</b>	<b>\$1,269</b>	<b>\$2,100</b>	<b>\$101,953</b>	<b>\$0</b>	<b>\$78,375</b>	<b>\$31,489</b>	<b>\$1,291,002</b>	<b>\$1,281,259</b>	<b>\$221,504</b>	<b>\$39,117</b>
<b>E</b>	<b>Other Financing Uses/Transfers</b>	<b>\$54,198</b>	<b>\$0</b>	<b>\$2,203</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,503</b>	<b>\$0</b>	<b>\$23,259</b>	<b>\$83,162</b>	<b>\$61,198</b>	<b>\$0</b>	<b>\$5,150</b>
<b>F</b>	<b>Ending Fund Balances</b>	<b>\$503,110</b>	<b>\$5,678</b>	<b>\$43,598</b>	<b>\$3,252</b>	<b>\$403,306</b>	<b>\$1,094</b>	<b>\$1,891</b>	<b>\$269,124</b>	<b>\$62,384</b>	<b>(\$0)</b>	<b>\$20,256</b>	<b>\$424,074</b>	<b>\$1,737,765</b>	<b>\$2,034,883</b>	<b>\$496,545</b>	<b>\$87,892</b>

*Thomas H. Niedzwiecki*  
Prepared by Thomas H. Niedzwiecki, Treasurer

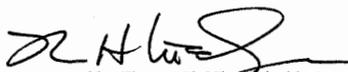
***City of Lakeland***

***All Funds - Treasurer Report Format  
for year ended December 31, 2013***

***Prepared by:  
Thomas H. Niedzwiecki, Treasurer  
March 18, 2014***

**City of Lakeland**  
**Full Year 2013 Fund Activity and Balances**

<b>Fund</b>	<b>Fund Description</b>	<b>Balance 12/31/10</b>	<b>Balance 12/31/11</b>	<b>Balance 12/31/12</b>	<b>Receipts Full Year 2013</b>	<b>Disbursements Full Year 2013</b>	<b>Transfers Full Year 2013</b>	<b>Balance 12/31/13</b>	<b>2013 Net Income</b>
100	General Fund	\$419,124.55	\$477,697.52	\$502,637.50	\$576,914.32	\$522,244.29	(\$54,198.00)	\$503,109.53	\$472.03
199	Applicant Escrow Fund	\$24,147.92	\$2,418.29	(\$7,005.71)	\$8,325.23	\$11,900.56	\$16,258.70	\$5,677.66	\$12,683.37
200	Special Parks Fund	\$65,795.12	\$69,819.92	\$94,002.18	\$31,075.29	\$79,276.97	(\$2,202.62)	\$43,597.88	(\$50,404.30)
205	Diseased Tree Fund	\$3,452.14	\$3,452.14	\$3,252.14				\$3,252.14	\$0.00
401	Public Works Fund	\$515,882.58	\$504,216.51	\$451,947.10	\$396,169.23	\$444,810.56		\$403,305.77	(\$48,641.33)
501	Fire Station Debt Serv Fund	\$1,089.76	\$1,091.28	\$1,092.48	\$28,682.20	\$28,681.00		\$1,093.68	\$1.20
502	Fire Relief Association Fund	\$1,275.78	\$1,284.78	\$1,660.18	\$1,500.00	\$1,269.35		\$1,890.83	\$230.65
605	Water Utility Fund	\$420,619.15	\$370,059.30	\$436,334.67	\$276,563.75	\$221,503.91	\$5,150.04	\$496,544.55	\$60,209.88
606	Water Construction Fund	\$272,941.50	(\$402.80)	\$271,147.81	\$76.65	\$2,100.00	\$0.00	\$269,124.46	(\$2,023.35)
603	Water Debt Service Fund	\$120,528.05	\$38,626.45	\$61,319.49	\$74,018.87	\$101,952.50	\$28,998.00	\$62,383.86	\$1,064.37
701	Building Inspection Fund	\$65,683.89	\$75,436.39	\$79,034.05	\$53,125.02	\$39,116.93	(\$5,150.04)	\$87,892.10	\$8,858.05
705	Lakeland Village Const Fund	\$6,502.94	\$5,002.95	\$3,502.95			(\$3,502.95)	\$0.00	(\$3,502.95)
706	Lakeland Village Debt Serv Fd	(\$813.44)	\$22,121.39	\$2,520.36	\$92,607.63	\$78,375.17	\$3,502.95	\$20,255.77	\$17,735.41
801	LT Improvement Fund	\$304,766.72	\$365,345.45	\$376,702.16	\$74,716.99	\$47,748.11	\$20,402.62	\$424,073.66	\$47,371.50
<b>Total Fund Balances</b>		<b>\$2,220,996.66</b>	<b>\$1,936,169.57</b>	<b>\$2,278,147.36</b>	<b>\$1,613,775.18</b>	<b>\$1,578,979.35</b>	<b>\$9,258.70</b>	<b>\$2,322,201.89</b>	<b>\$44,054.53</b>

  
Prepared by Thomas H. Niedzwiecki, Treasurer

**City of Lakeland  
Public Works Fund  
Year to Date 12/31/13**

	Balance 12/31/2010	Balance 12/31/2011	Balance 12/31/2012	Receipts	Disbursements	Transfers	Balance 12/31/2013	2013 Annual Levy/Income
<b>#401 Public Works Fund</b>								
A. Interest (unallocated)	832.21	0.00	0.00	112.61		(112.61)	0.00	300.00
B. Public Works Administration	0.00	0.00	0.00		8,875.20	8,875.20	0.00	
C. Street Maint & Improvements	416,499.23	387,522.49	306,384.20	317,390.32	358,466.42	(13,262.59)	252,045.51	315,789.00
D. Snow & Ice Control	66,045.61	49,588.49	42,957.37	71,536.30	67,468.94	(11,000.00)	36,024.73	65,000.00
E. Vehicle and Equipment Replacement Reserve	32,505.53	67,105.53	102,605.53	7,130.00	10,000.00	15,500.00	115,235.53	
<b>Total 401 Public Works Fund</b>	<b>515,882.58</b>	<b>504,216.51</b>	<b>451,947.10</b>	<b>396,169.23</b>	<b>444,810.56</b>	<b>0.00</b>	<b>403,305.77</b>	<b>381,089.00</b>

**City of Lakeland**  
**Long-Term Imp, Applicant Escrow, Diseased Tree and Special Parks Funds**  
**Year to Date 12/31/13**

	Balance 12/31/2010	Balance 12/31/2011	Balance 12/31/2012	Receipts	Disbursements	Transfers	Balance 12/31/2013	2013 Annual Levy/Trf from Genl Fd
<b>#801 LT Improvement Fund</b>								
A. Grants	0.00	5,660.07	(25,797.08)	28,893.93	5,299.47	2,202.62	0.00	
C. City Vehicles	3,395.50	3,395.50	5,395.50				5,395.50	
D. Office Equipment	6,783.04	4,879.75	5,459.86		99.00		5,360.86	
E. Communications	38,751.44	35,296.79	31,019.11	11,728.96	14,311.98		28,436.09	
F. City Hall	24,938.81	24,938.81	24,938.81		2,105.00		22,833.81	
G. Public Safety	11,904.15	10,368.79	10,368.79				10,368.79	
I. Warning Siren	21,464.83	23,464.83	24,634.38			2,000.00	26,634.38	2,000.00
J. City Mower	12,000.00	12,000.00	12,000.00			1,000.00	13,000.00	1,000.00
Q. Elections	591.75	1,858.09	30.60		559.78	3,000.00	2,470.82	3,000.00
R. Economic Development	443.90	443.90	443.90				443.90	
S. CSAH 18 Improvements	104,783.66	108,783.66	108,783.66				108,783.66	
DD.1 TIF District No. 1-2 (Commercial Mgmt)	0.00	(3,133.35)	0.00	393.12	603.81		(210.69)	
EE. Audit and Legal Reserve	9.51	7,409.51	13,409.51		16,258.70	6,000.00	3,150.81	6,000.00
FF. Surface Water Drainage	18,804.00	18,804.00	18,804.00				18,804.00	
GG. Codification of Ordinances	(7,306.10)	(5,641.40)	2,946.60		1,468.00	6,000.00	7,478.60	6,000.00
II. Local Surface Water Mgmt Plan	5,384.49	7,884.49	1,595.24				1,595.24	
JJ. Gravel Tax Loan \$40,146.54	274.72	198.16	238.69		7,042.37	7,200.00	396.32	7,200.00
YY. Interest (unallocated)	62,543.02	62,659.85	62,782.59	126.98			62,909.57	
ZZ. Budget Contingency	0.00	46,074.00	79,648.00	33,574.00		(7,000.00)	106,222.00	
<b>Total LT Improvement Fund</b>	<b>304,766.72</b>	<b>365,345.45</b>	<b>376,702.16</b>	<b>74,716.99</b>	<b>47,748.11</b>	<b>20,402.62</b>	<b>424,073.66</b>	<b>25,200.00</b>

**City of Lakeland**  
**Long-Term Imp, Applicant Escrow, Diseased Tree and Special Parks Funds**  
**Year to Date 12/31/13**

	Balance 12/31/2010	Balance 12/31/2011	Balance 12/31/2012	Receipts	Disbursements	Transfers	Balance 12/31/2013	2013 Annual Levy/Trf from Genl Fd
<b>#199 Applicant Escrow Fund</b>								
49199 General Escrow (Net)	(1,043.43)	(9,251.06)	(17,313.81)	8,325.23	11,900.56	16,258.70	(4,630.44)	
49495 J Bush, UMC, D Hecker Dev Escrow	13,200.00	0.00	0.00				0.00	
49497 Lakeland Plaza PUD Escrow	(116.67)	(116.67)	(116.67)				(116.67)	
49498 Mike Rygh Restoration Escrow	11,171.02	11,171.02	11,171.02				11,171.02	
49502 John Ruprecht Clear Cut Violation	937.00	615.00	(746.25)				(746.25)	
<b>Total Applicant Escrow Fund</b>	<b>24,147.92</b>	<b>2,418.29</b>	<b>(7,005.71)</b>	<b>8,325.23</b>	<b>11,900.56</b>	<b>16,258.70</b>	<b>5,677.66</b>	
<b>#200 Special Parks Fund</b>								
A. City Parks	30,859.52	37,192.93	60,479.06	29,415.44	66,107.70	(2,202.62)	21,584.18	25,000.00
B. Lakeland Beach	19,858.29	17,181.49	17,181.49		9,201.74		7,979.75	
C. Bike Trail	15,077.31	15,077.31	14,033.95				14,033.95	
D. Charitable Gaming	0.00	368.19	2,307.68	1,659.85	3,967.53		(0.00)	
<b>Total Special Parks Fund</b>	<b>65,795.12</b>	<b>69,819.92</b>	<b>94,002.18</b>	<b>31,075.29</b>	<b>79,276.97</b>	<b>(2,202.62)</b>	<b>43,597.88</b>	<b>25,000.00</b>
<b>#205 Diseased Tree Fund</b>								
A. Public	0.00	0.00	0.00				0.00	
B. Private	3,452.14	3,452.14	3,252.14				3,252.14	
<b>Total Diseased Tree Fund</b>	<b>3,452.14</b>	<b>3,452.14</b>	<b>3,252.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,252.14</b>	<b>0.00</b>

**City of Lakeland**  
**Statement of Operations by Fund**  
**Full Year 2013**

Description	2013					Full Year Actual Favorable (Unfavorable) to Budget	
	Full Year 2011	Full Year 2012	Current Month(s)	Year to Date	Annual Budget	\$	%
<b>100 General Fund</b>							
<b>A. Receipts</b>							
<b>01 General Property Taxes</b>							
31000 Gen'l Prop Taxes - Current Year	435,143.36	458,273.13	10,971.84	453,806.17	467,254.00	(13,447.83)	-2.9%
31001 Gen'l Prop Taxes - Prior Yrs	8,939.26	13,887.10	0.00	10,347.49	0.00	10,347.49	
<b>Total 01 General Property Taxes</b>	<b>444,082.62</b>	<b>472,160.23</b>	<b>10,971.84</b>	<b>464,153.66</b>	<b>467,254.00</b>	<b>(3,100.34)</b>	<b>-0.7%</b>
<b>02 Fiscal Disparity Tax Levy</b>							
31050 Fiscal Disp Tax Levy - Curr Year	80,092.77	67,812.02	0.00	72,852.00	57,852.00	15,000.00	25.9%
31051 Fiscal Disp Tax Levy - Prior Yrs	3,984.81	1,275.23	0.00	1,554.98	0.00	1,554.98	
<b>Total 02 Fiscal Disparity Tax Levy</b>	<b>84,077.58</b>	<b>69,087.25</b>	<b>0.00</b>	<b>74,406.98</b>	<b>57,852.00</b>	<b>16,554.98</b>	<b>28.6%</b>
<b>08 Business Licenses &amp; Permits</b>							
32110 Bus Licenses (Liq, Cig, Beer, Oth)	3,110.00	3,050.00	2,290.00	3,015.00	2,800.00	215.00	7.7%
32262 Bus Lic Misc	520.00	765.00	0.00	1,426.22	200.00	1,226.22	613.1%
<b>Total 08 Business Licenses &amp; Permits</b>	<b>3,630.00</b>	<b>3,815.00</b>	<b>2,290.00</b>	<b>4,441.22</b>	<b>3,000.00</b>	<b>1,441.22</b>	<b>48.0%</b>
<b>09 Non-Business Licenses &amp; Permits</b>							
32230 Well & Building Permits	140.00	45.00	0.00	0.00	50.00	(50.00)	-100.0%
32240 Dog Licenses & Releases	494.31	682.50	15.00	80.00	350.00	(270.00)	-77.1%
32250 Parking & Other	36.00	63.00	0.00	229.00	100.00	129.00	129.0%
<b>Total 09 Non-Business Licenses &amp; Permits</b>	<b>670.31</b>	<b>790.50</b>	<b>15.00</b>	<b>309.00</b>	<b>500.00</b>	<b>(191.00)</b>	<b>-38.2%</b>
<b>27 General Government</b>							
33001 LGA - Local Government Aid	0.00	0.00	0.00	0.00	0.00	0.00	
33003 Gen'l Prop Taxes - MV Credit	2,167.11	62.55	0.00	0.00	0.00	0.00	
33005 PERA Aid	461.00	461.00	230.50	461.00	461.00	0.00	0.0%
23 33620 County Recycling Grant	5,225.50	5,225.50	0.00	5,225.50	5,000.00	225.50	4.5%
23 33621 Recycling Other	1,820.52	2,384.08	2,541.47	2,541.47	2,000.00	541.47	27.1%
34107 Assessment Searches	80.00	100.00	0.00	50.00	100.00	(50.00)	-50.0%
34109 Applications	2,275.00	1,152.00	0.00	1,550.00	3,500.00	(1,950.00)	-55.7%
36220 City Hall Rental	1,500.00	1,625.00	100.00	1,200.00	1,200.00	0.00	0.0%
<b>Total 27 General Government</b>	<b>3,855.00</b>	<b>2,877.00</b>	<b>100.00</b>	<b>2,800.00</b>	<b>4,800.00</b>	<b>(2,000.00)</b>	<b>-41.7%</b>
<b>35 34790 Newsletter - Oth Serv Charges</b>							
36 35104 Police Fines & PA Costs	3,500.00	4,200.00	0.00	3,150.00	3,000.00	150.00	5.0%
37 36210 Interest Earnings	10,977.56	9,456.95	0.00	12,152.42	8,500.00	3,652.42	43.0%
39 36200 Miscellaneous Income	77.25	67.28	12.92	109.47	1,000.00	(890.53)	-89.1%
39 36200 Miscellaneous Income	268.70	316.25	0.00	163.60	100.00	63.60	63.6%
<b>50 Other Financing Sources (Transfers Out)</b>							
50 Other Financing Sources (Transfers Out)	0.00	0.00	7,000.00	7,000.00	10,000.00	(3,000.00)	-30.0%
<b>Total A. Receipts</b>	<b>560,813.15</b>	<b>570,903.59</b>	<b>23,161.73</b>	<b>576,914.32</b>	<b>563,467.00</b>	<b>13,447.32</b>	<b>2.4%</b>

**City of Lakeland**  
**Statement of Operations by Fund**  
**Full Year 2013**

Description	2013					Full Year Actual Favorable (Unfavorable) to Budget	
	Full Year 2011	Full Year 2012	Current	Year to Date	Annual Budget	\$	%
			Month(s)				
<b>B. Expenditures</b>							
<b>01 Mayor and Council</b>							
41100 Mayor & Council	13,940.84	13,940.84	1,161.73	13,940.84	13,176.00	(764.84)	-5.8%
41120 Planning Commission	995.83	820.83	242.22	2,449.05	2,000.00	(449.05)	-22.5%
<b>Total 01 Mayor and Council</b>	<b>14,936.67</b>	<b>14,761.67</b>	<b>1,403.95</b>	<b>16,389.89</b>	<b>15,176.00</b>	<b>(1,213.89)</b>	<b>-8.0%</b>
<b>02 Administration &amp; Finance</b>							
41350 City Gov't Affairs	6,965.00	6,125.00	350.00	4,200.00	6,500.00	2,300.00	35.4%
41400 City Clerk and Staff	91,659.99	94,703.09	8,379.10	108,831.27	96,922.00	(11,909.27)	-12.3%
41510 Treasurer	5,314.94	5,285.00	0.00	5,285.00	5,485.00	200.00	3.6%
<b>Total 02 Administration &amp; Finance</b>	<b>103,939.93</b>	<b>106,113.09</b>	<b>8,729.10</b>	<b>118,316.27</b>	<b>108,907.00</b>	<b>(9,409.27)</b>	<b>-8.6%</b>
<b>03 General Government - Other</b>							
41550 Assessment Services	11,027.77	10,859.81	0.00	11,129.84	11,450.00	320.16	2.8%
41605 City Zoning Administrator	0.00	7,536.00	1,104.00	15,318.00	25,000.00	9,682.00	38.7%
41610 Legal Services - General	9,823.44	26,286.84	647.50	25,524.25	15,200.00	(10,324.25)	-67.9%
41615 Legal Services - Prosecution	9,485.08	9,653.26	400.00	18,113.15	9,000.00	(9,113.15)	-101.3%
41620 City Engineer - General	7,587.89	6,847.20	(329.00)	14,144.86	5,000.00	(9,144.86)	-182.9%
41900 Other General Government	16,905.90	16,787.66	1,558.10	18,941.97	19,872.00	930.03	4.7%
41940 Buildings and Plant	5,638.83	10,094.92	442.86	5,158.56	9,000.00	3,841.44	42.7%
<b>Total 03 General Government - Other</b>	<b>60,468.91</b>	<b>88,065.69</b>	<b>3,823.46</b>	<b>108,330.63</b>	<b>94,522.00</b>	<b>(13,808.63)</b>	<b>-14.6%</b>
<b>04 Public Safety</b>							
42100 Police Protection	94,653.03	100,627.38	51,324.32	102,359.23	102,500.00	140.77	0.1%
42200 Fire Protection	98,641.00	97,787.00	0.00	102,514.00	102,514.00	0.00	0.0%
42500 Civil Defense	419.91	108.44	0.91	168.53	1,050.00	881.47	83.9%
42700 Animal Control	2,239.47	1,409.43	82.88	1,587.30	2,200.00	612.70	27.9%
<b>Total 04 Public Safety</b>	<b>195,953.41</b>	<b>199,932.25</b>	<b>51,408.11</b>	<b>206,629.06</b>	<b>208,264.00</b>	<b>1,634.94</b>	<b>0.8%</b>
<b>12 Street Lighting</b>							
43160 Street Lighting	11,816.06	12,014.77	297.63	12,864.98	13,200.00	335.02	2.5%
<b>Total 12 Streets and Drainage</b>	<b>11,816.06</b>	<b>12,014.77</b>	<b>297.63</b>	<b>12,864.98</b>	<b>13,200.00</b>	<b>335.02</b>	<b>2.5%</b>
<b>18 Refuse &amp; Waste Removal</b>							
43230 Garbage Disp/Clean Up Day	1,321.44	1,678.02	0.00	1,126.88	2,400.00	1,273.12	53.0%
43245 Other Sanitation/Recycling	18,039.58	21,486.18	2,295.00	22,559.66	23,500.00	940.34	4.0%
<b>Total 18 Refuse &amp; Waste Removal</b>	<b>19,361.02</b>	<b>23,164.20</b>	<b>2,295.00</b>	<b>23,686.54</b>	<b>25,900.00</b>	<b>2,213.46</b>	<b>8.5%</b>

**City of Lakeland**  
**Statement of Operations by Fund**  
**Full Year 2013**

Description	2013					Full Year Actual Favorable (Unfavorable) to Budget	
	Full Year 2011	Full Year 2012	Current	Year to Date	Annual Budget	\$	%
			Month(s)				
<b>26 Recreation &amp; Parks</b>							
45207 Recreation & Parks	13,212.99	23,836.35	393.95	18,650.70	23,500.00	4,849.30	20.6%
<b>Total 26 Recreation &amp; Parks</b>	<b>13,212.99</b>	<b>23,836.35</b>	<b>393.95</b>	<b>18,650.70</b>	<b>23,500.00</b>	<b>4,849.30</b>	<b>20.6%</b>
32 Conservation of Natural Resources	10,193.62	10,193.62	0.00	10,840.05	11,000.00	159.95	1.5%
42 48000 Insurance	2,671.57	2,310.91	(426.77)	2,316.17	3,800.00	1,483.83	39.0%
43 49000 Other Current Expenditures	0.00	4,373.06	0.00	4,220.00	5,000.00	780.00	15.6%
50 Other Financing Uses (Transfers In)	69,686.00	61,198.00	39,699.00	54,198.00	54,198.00	0.00	0.0%
<b>Total B. Expenditures</b>	<b>502,240.18</b>	<b>545,963.61</b>	<b>107,623.43</b>	<b>576,442.29</b>	<b>563,467.00</b>	<b>(12,975.29)</b>	<b>-2.3%</b>
<b>Total 100 General Fund</b>	<b>58,572.97</b>	<b>24,939.98</b>	<b>(84,461.70)</b>	<b>472.03</b>	<b>0.00</b>	<b>472.03</b>	
<b>199 Applicant Escrow Fund</b>							
49199 General Escrow	(8,207.63)	(8,062.75)	12,748.53	12,683.37			
49495 JPBush, UMC, DHecker Escrow	0.00	0.00	0.00	0.00			
49496 JPBush Streets Escrow	(13,200.00)	0.00	0.00	0.00			
49497 Lakeland Plaza PUD Escrow	0.00	0.00	0.00	0.00			
49498 Mike Rygh Restoration Escrow	0.00	0.00	0.00	0.00			
49502 John Ruprecht Clear Cut Violation	(322.00)	(1,361.25)	0.00	0.00			
<b>Total 199 App Escrow Fund</b>	<b>(21,729.63)</b>	<b>(9,424.00)</b>	<b>12,748.53</b>	<b>12,683.37</b>			
<b>200 Special Parks Fund</b>							
<b>A. Special Parks - City</b>							
36210 Interest Earnings/Trf In/Levy	6,018.61	25,019.64	1.90	28,990.44	25,000.00		
34795 Park User Fees	450.00	375.00	0.00	425.00			
45200 PW Parks Admin Exp	0.00	(2,979.80)	(288.36)	(3,479.45)			
45206 Twims Comm Grant	0.00	1,500.00	0.00	0.00			
45208 SCV Foundation Grant - Parks	0.00	1,500.00	0.00	0.00			
45301 Park Dedication Fees	0.00	0.00	0.00	0.00			
45225 Ball Field Improvements	0.00	(1,900.00)	0.00	0.00			
45258 Crocker Park Expenses	(135.20)	(228.71)	0.00	(62,216.81)			
<b>Total A. Special Parks - City</b>	<b>6,333.41</b>	<b>23,286.13</b>	<b>(286.46)</b>	<b>(36,280.82)</b>			
<b>B. Lakeland Beach</b>							
31686 Trf In fr LT Imp Fd	0.00	0.00	0.00	0.00			
45254 Beach Restoration Expenses	(1,510.60)	0.00	(2,202.62)	(2,202.62)			
45685 Beach Maintenance Expenses	(1,166.20)	0.00	0.00	(9,613.18)			
<b>Total B. Lakeland Beach</b>	<b>(2,676.80)</b>	<b>0.00</b>	<b>(2,202.62)</b>	<b>(11,815.80)</b>			
<b>C. Bike Trail</b>							
45690 Bike Trail Expenses	0.00	0.00	0.00	0.00			
45209 SCV Foundation Grant - Bike Trl	0.00	(1,043.36)	0.00	0.00			
<b>Total C. Bike Trail</b>	<b>0.00</b>	<b>(1,043.36)</b>	<b>0.00</b>	<b>0.00</b>			

11

**City of Lakeland**  
**Statement of Operations by Fund**  
**Full Year 2013**

Description	2013				Full Year Actual Favorable (Unfavorable) to Budget		
	Full Year 2011	Full Year 2012	Current	Year to Date	Annual Budget	\$	%
			Month(s)				
<b>D. Charitable Gaming</b>							
34800 Charitable Gaming Revenue	368.19	1,939.49	0.00	1,659.85			
45800 Charitable Gaming Expenditures	0.00	0.00	0.00	(3,967.53)			
	0.00	0.00	0.00	0.00			
<b>Total D. Charitable Gaming</b>	<b>368.19</b>	<b>1,939.49</b>	<b>0.00</b>	<b>(2,307.68)</b>			
<b>Total 200 Special Parks Fund</b>	<b>4,024.80</b>	<b>24,182.26</b>	<b>(2,489.08)</b>	<b>(50,404.30)</b>			
<b>205 Diseased Tree Fund</b>							
<b>A. Diseased Tree - Public</b>							
36210 Interest Earnings	0.00	0.00	0.00	0.00			
215 Dis Tree Contrib - Public	0.00	0.00	0.00	0.00			
315 Public Diseased Tree Expenses	0.00	0.00	0.00	0.00			
<b>Subtotal A - Public</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			
<b>B. Diseased Tree - Private</b>							
215 Dis Tree Contrib - Private	0.00	0.00	0.00	0.00			
316 Private Diseased Tree Expenses	0.00	(200.00)	0.00	0.00			
<b>Subtotal B - Private</b>	<b>0.00</b>	<b>(200.00)</b>	<b>0.00</b>	<b>0.00</b>			
<b>Total 205 Diseased Tree Fund</b>	<b>0.00</b>	<b>(200.00)</b>	<b>0.00</b>	<b>0.00</b>			
<b>401 Public Works Fund</b>							
A. 36210 Unallocated Interest Earnings	173.19	172.26	6.61	112.61	300.00		
<b>B. Public Works Admin Exp</b>							
43305 Wages, Taxes, Benefits	9,174.61	12,148.15	722.26	8,784.20	0.00		
43330 Other Expenses	463.72	363.63	0.00	91.00	0.00		
<b>Total B. Public Works Admin Exp</b>	<b>9,638.33</b>	<b>12,511.78</b>	<b>722.26</b>	<b>8,875.20</b>	<b>0.00</b>		
<b>C. Street Maint &amp; Improvements</b>							
31660 Street Maint Levy - Curr Yr	49,544.00	49,544.00	0.00	49,544.00	49,544.00		
31670 Street Imp Levy - Curr Yr	276,245.00	266,245.00	0.00	266,245.00	266,245.00		
35660 Street Maint Serv Chgs	529.00	2,886.94	0.00	1,601.32	3,000.00		
35670 Street Imp Serv Chgs	0.00	0.00	0.00	0.00	0.00		
<b>Subtotal - Street Revenue</b>	<b>326,318.00</b>	<b>318,675.94</b>	<b>0.00</b>	<b>317,390.32</b>	<b>318,789.00</b>		

**City of Lakeland**  
**Statement of Operations by Fund**  
**Full Year 2013**

Description	2013					Full Year Actual Favorable (Unfavorable) to Budget	
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			Month(s)				
43120 Street Wages, Taxes & Benefits	13,110.90	32,488.06	4,101.80	40,539.59	0.00		
43130 Street Maintenance	22,382.61	8,983.07	421.59	31,222.38	40,000.00		
43135 CSAH18 Median Maintenance	0.00	3,600.00	0.00	0.00	0.00		
43140 Street Improvements	299,438.73	323,777.32	1,673.00	275,619.79	261,089.00		
43150 Street Drainage	0.00	0.00	0.00	980.98	0.00		
43157 Building Rent & Expenses	5,000.00	5,251.13	0.00	5,334.51	0.00		
43180 Insurance	1,913.37	3,436.40	(400.45)	2,358.09	3,000.00		
43190 Vehicle & Equip Replacement	3,600.00	4,500.00	4,500.00	4,500.00	4,500.00		
43191 Vehicle Fuel & Maintenance	32.97	3,447.37	200.96	1,530.03	1,000.00		
43192 Equipment Maintenance	17.23	25.10	0.00	122.01	2,000.00		
43195 Supplies	569.00	916.35	16.00	201.04	2,500.00		
43197 Other Expenses	597.00	1,049.91	0.00	558.00	5,000.00		
<b>Subtotal - Street Expenses</b>	<b>346,661.81</b>	<b>387,474.71</b>	<b>10,512.90</b>	<b>362,966.42</b>	<b>319,089.00</b>		
Streets: Transfers and Other	0.00	0.00	0.00	0.00	0.00		
<b>Total C. Street Maint &amp; Imp</b>	<b>(20,343.81)</b>	<b>(68,798.77)</b>	<b>(10,512.90)</b>	<b>(45,576.10)</b>	<b>(300.00)</b>		
<b>D. Snow &amp; Ice Control</b>							
31650 Snow & Ice Levy - Curr Yr	65,000.00	65,000.00	0.00	65,000.00	65,000.00		
35650 Snow & Ice Serv Chgs	4,792.00	3,647.00	0.00	6,536.30	5,000.00		
<b>Subtotal - Snow &amp; Ice Revenue</b>	<b>69,792.00</b>	<b>68,647.00</b>	<b>0.00</b>	<b>71,536.30</b>	<b>70,000.00</b>		
43205 Wages, Taxes, Benefits	14,518.27	7,068.83	978.64	10,038.81	15,000.00		
43210 Building Rent	19,080.00	20,034.29	0.00	20,322.60	19,000.00		
43211 Building Expenses	3,285.89	2,299.22	783.31	2,697.78	3,000.00		
43215 Insurance	1,484.13	1,286.09	(229.76)	1,163.54	2,000.00		
43220 Vehicle & Equip Replacement	31,000.00	31,000.00	11,000.00	11,000.00	11,000.00		
43221 Vehicle Fuel & Maintenance	9,780.29	9,478.19	1,913.99	21,105.15	8,000.00		
43222 Equipment Maintenance	3,344.83	769.95	0.00	697.22	4,000.00		
43225 Supplies, Sand & Salt	2,265.86	2,382.71	3,520.59	11,356.09	6,000.00		
43230 Other Expenses	1,489.85	958.84	0.00	87.75	2,000.00		
<b>Subtotal - Snow &amp; Ice Expenses</b>	<b>86,249.12</b>	<b>75,278.12</b>	<b>17,966.77</b>	<b>78,468.94</b>	<b>70,000.00</b>		
Snow & Ice: Transfers and Other	0.00	0.00	0.00	0.00	0.00		
<b>Total D. Snow &amp; Ice Control</b>	<b>(16,457.12)</b>	<b>(6,631.12)</b>	<b>(17,966.77)</b>	<b>(6,932.64)</b>	<b>0.00</b>		
<b>E. Vehicle &amp; Equip Replacement Reserve</b>	<b>34,600.00</b>	<b>35,500.00</b>	<b>15,500.00</b>	<b>12,630.00</b>	<b>0.00</b>		
<b>Total 401 Public Works Fund</b>	<b>(11,666.07)</b>	<b>(52,269.41)</b>	<b>(13,695.32)</b>	<b>(48,641.33)</b>	<b>0.00</b>		

**City of Lakeland**  
**Statement of Operations by Fund**  
**Full Year 2013**

Description	2013					Full Year Actual Favorable (Unfavorable) to Budget	
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			Month(s)				
<b>501 Fire Station Debt Serv Fund</b>							
36210 Interest Earnings	1.52	1.20	0.23	1.20	0.00		
31500 FD Debt Service Levy	28,555.00	28,691.00	0.00	28,681.00	28,681.00		
68500 FD Debt Service Expense	(28,555.00)	(28,691.00)	0.00	(28,681.00)	(28,681.00)		
<b>Total 501 Fire Station Debt Serv Fund</b>	<b>1.52</b>	<b>1.20</b>	<b>0.23</b>	<b>1.20</b>	<b>0.00</b>		
<b>502 Fire Relief Assn Fund</b>							
36210 Interest Earnings	0.00	0.00	0.00	0.00	0.00		
31502 Fire Relief Assn Levy	5,400.00	3,850.00	0.00	1,500.00	1,500.00		
42201 Fire Relief Assn Expense	(5,391.00)	(3,474.60)	0.00	(1,269.35)	(1,500.00)		
<b>Total 502 Fire Relief Assn Fund</b>	<b>9.00</b>	<b>375.40</b>	<b>0.00</b>	<b>230.65</b>	<b>0.00</b>		
<b>601 Water Utility Fund</b>							
A. Receipts							
36200 Misc & Other Income	0.00	0.00	0.00	0.00			
36210 Interest Earnings	170.90	153.30	14.57	163.28			
37100 Water Utility Billings	232,978.88	280,715.84	18,878.54	274,390.47			
37150 Water Connection Fees	640.00	1,325.00	0.00	2,010.00			
<b>Total A. Receipts</b>	<b>233,789.78</b>	<b>282,194.14</b>	<b>18,893.11</b>	<b>276,563.75</b>			
B. Expenditures							
49400 Water Department	289,249.37	221,068.81	20,587.14	221,503.91			
49410 Second Water Tower	0.00	0.00	0.00	0.00			
49500 Wellhead Protection	250.30	0.00	0.00	0.00			
<b>Total B. Expenditures</b>	<b>289,499.67</b>	<b>221,068.81</b>	<b>20,587.14</b>	<b>221,503.91</b>			
C. Transfers and Other							
	5,150.04	5,150.04	429.17	5,150.04			
<b>Total 601 Water Utility Fund</b>	<b>(50,559.85)</b>	<b>66,275.37</b>	<b>(1,264.86)</b>	<b>60,209.88</b>			

**City of Lakeland  
Statement of Operations by Fund  
Full Year 2013**

Description	2013				Full Year Actual Favorable (Unfavorable) to Budget		
	Full Year 2011	Full Year 2012	Current Month(s)	Year to Date	Annual Budget	\$	%
<b>605 Water Construction Fund</b>							
A. Receipts							
36210 Interest Earnings	100.65	73.16	6.51	76.65			
40100 2004 Water Bond Proceeds	0.00	0.00	0.00	0.00			
Total A. Receipts	100.65	73.16	6.51	76.65			
B. Exp: Water Tower No. 2							
44101 Road, Water Main, Site	320.50	0.00	0.00	0.00			
44105 Water Tank No. 2	0.00	0.00	0.00	0.00			
Total B. Expenditures	320.50	0.00	0.00	0.00			
C. 44200 Rehab Water Tower No. 1	2,100.00	0.00	0.00	2,100.00			
D. 44220 Upper Elevation Water Expansion	271,024.45	(271,477.45)	0.00	0.00			
<b>Total 605 Water Const Fund</b>	<b>(273,344.30)</b>	<b>271,550.61</b>	<b>6.51</b>	<b>(2,023.35)</b>			
<b>606 Water Debt Service Fund</b>							
A. Receipts							
36210 Interest Earnings	9.11	6.54	0.62	2.87			
36213 LSCB Core Facility	22,500.00	22,500.00	0.00	0.00			
36214 Spec Assesmt (Water Debt)	1,452.79	0.00	0.00	0.00			
37130 Water Fees for Debt Service	74,016.00	74,016.00	6,168.00	74,016.00			
40102 2010 Refunding Bond Proceeds	0.00	0.00	0.00	0.00			
Total A. Receipts	97,977.90	96,522.54	6,168.62	74,018.87	0.00		
B. Exp 2004 Water Bond							
44060 Principal - 2004 Water Bond	0.00	0.00	0.00	0.00			
44070 Interest - 2004 Water Bond	0.00	0.00	0.00	0.00			
44090 Special Assesmt Fees/Exp	0.00	0.00	0.00	0.00			
Total B. Exp 2004 Water Bond	0.00	0.00	0.00	0.00	0.00		

**City of Lakeland**  
**Statement of Operations by Fund**  
**Full Year 2013**

Description	2013				Full Year Actual Favorable (Unfavorable) to Budget		
	Full Year 2011	Full Year 2012	Current	Year to Date	Annual Budget	\$	%
			Month(s)				
<b>C. Exp 2010 Refunding Wtr Bd</b>							
44051 Bond Issuance Costs - 2010 Wtr Bd	0.00	0.00	0.00	0.00			
44061 Principal - 2010 Water Bond	175,000.00	70,000.00	0.00	70,000.00			
44071 Interest - 2010 Water Bond	33,452.50	32,402.50	0.00	31,527.50			
44081 Fiscal Agent Fees - 2010 Water Bd	425.00	425.00	0.00	425.00			
<b>Total C. Exp 2010 Water Bond</b>	<b>208,877.50</b>	<b>102,827.50</b>	<b>0.00</b>	<b>101,952.50</b>	<b>0.00</b>		
D. Transfers	28,998.00	28,998.00	14,499.00	28,998.00	28,998.00		
<b>Total 606 Water Debt Serv Fund</b>	<b>(81,901.60)</b>	<b>22,693.04</b>	<b>20,667.62</b>	<b>1,064.37</b>	<b>28,998.00</b>		
<b>701 Building Inspection Fund</b>							
<b>A. Receipts</b>							
10000 City of Lakeland	26,773.70	9,724.66	1,070.89	33,649.73			
20000 Lake St. Croix Beach	10,358.30	15,793.94	0.00	16,778.63			
30000 Lakeland Shores	2,831.61	10,825.55	99.25	2,667.46			
36210 Interest Earnings	27.76	29.31	2.48	29.20			
<b>Total A. Receipts</b>	<b>39,991.37</b>	<b>36,373.46</b>	<b>1,172.62</b>	<b>53,125.02</b>			
<b>B. Expenditures</b>							
49000 General Operations	21,870.51	21,191.16	586.54	34,403.33			
<b>Total B. Expenditures</b>	<b>21,870.51</b>	<b>21,191.16</b>	<b>586.54</b>	<b>34,403.33</b>			
<b>C. Guaranteed Distributions</b>							
20088 Lake St. Croix Beach	2,570.64	3,821.29	811.97	4,059.87			
30088 Lakeland Shores	647.68	2,613.31	150.20	653.73			
<b>Total C. Guaranteed Distributions</b>	<b>3,218.32</b>	<b>6,434.60</b>	<b>962.17</b>	<b>4,713.60</b>			
D. Transfers and Other	(5,150.04)	(5,150.04)	(429.17)	(5,150.04)			
<b>Total 701 Building Inspection Fund</b>	<b>9,752.50</b>	<b>3,597.66</b>	<b>(805.26)</b>	<b>8,858.05</b>			

**City of Lakeland  
Statement of Operations by Fund  
Full Year 2013**

Description	2013				Full Year Actual Favorable (Unfavorable) to Budget		
	Full Year 2011	Full Year 2012	Current	Year to Date	Annual Budget	\$	%
			Month(s)				
<b>705 Lakeland Village Construction Fund</b>							
A. Receipts							
36210 Interest Earnings	0.01	0.00	0.00	0.00			
Total A. Receipts	0.01	0.00	0.00	0.00			
B. Exp							
47711 Bond Issuance Expense	0.00	0.00	0.00	0.00			
47712 Legal & Admin Exp	1,500.00	1,500.00	0.00	0.00			
Total B. Expenditures	1,500.00	1,500.00	0.00	0.00			
C. Close out Construction Fd to Debt Service Fd	0.00	0.00	0.00	(3,502.95)			
<b>Total 705 Lakeland Village Const Fund</b>	<b>(1,499.99)</b>	<b>(1,500.00)</b>	<b>0.00</b>	<b>(3,502.95)</b>			
<b>706 Lakeland Village Debt Service Fd</b>							
A. Receipts							
36210 Interest Earnings	3.98	2.95	0.18	0.42			
31706 Debt Serv Levy - Lakeland Village	30,000.00	30,000.00	0.00	20,000.00	20,000.00		
48115 Spec Assess - Lakeland Village	16,677.90	16,255.64	0.00	48,295.49			
48116 Spec Assess - A-L School	0.00	6,946.21	0.00	0.00			
48119 Excess TIF Rec'd - City 100%	0.00	4,702.45	0.00	4,175.70			
48120 TIF Rec'd - City 10%	2,964.83	2,999.08	0.00	2,013.60			
48120 TIF Rec'd - Dev 90%	28,840.40	26,991.77	0.00	18,122.42			
Total A. Receipts	78,487.11	87,898.10	0.18	92,607.63			
B. Exp							
44085 Fiscal Agent Fees - 2008A Bonds	425.00	425.00	0.00	425.00			
44095 TIF Expense - Lakeland Village	402.28	301.00	0.00	2,015.25			
44121 TIF Paid - Lakeland Village 90%	0.00	52,948.13	18,122.42	18,122.42			
44225 Principal - 2008A Bonds	20,000.00	20,000.00	0.00	25,000.00			
44230 Interest Expense - 2008A Bonds	34,725.00	33,825.00	0.00	32,812.50			
Total B. Expenditures	55,552.28	107,499.13	18,122.42	78,375.17			
C. Close out Construction Fd to Debt Service Fd	0.00	0.00	0.00	3,502.95			
<b>Total 706 Lakeland Village Debt Serv Fd</b>	<b>22,934.83</b>	<b>(19,601.03)</b>	<b>(18,122.24)</b>	<b>17,735.41</b>			

**City of Lakeland  
Statement of Operations by Fund  
Full Year 2013**

Description	Full Year 2011	Full Year 2012	2013		Full Year Actual Favorable (Unfavorable) to Budget	
			Current Month(s)	Year to Date	Annual Budget	\$
<b>801 Long Term Improvement Fund</b>					2013 Budgeted Trf from General	
A. Grants	5,660.07	(31,457.15)	31,096.55	25,797.08		
C. City Vehicles	0.00	2,000.00	0.00	0.00		
D. City Office Equipment	(1,903.29)	580.11	0.00	(99.00)		
E. Communications	(3,454.65)	(4,277.68)	(972.70)	(2,583.02)		
F. City Hall	0.00	0.00	0.00	(2,105.00)		
G. Public Safety	(1,535.36)	0.00	0.00	0.00		
H. Bike Trail	0.00	0.00	0.00	0.00		
I. Civil Defense	2,000.00	1,169.55	2,000.00	2,000.00	2,000.00	
J. City Mower	0.00	0.00	1,000.00	1,000.00	1,000.00	
O. Swimming Beach	0.00	0.00	0.00	0.00		
Q. Elections	1,266.34	(1,827.49)	3,000.00	2,440.22	3,000.00	
R. Economic Development	0.00	0.00	0.00	0.00		
S. CSAH 18 Improvements	4,000.00	0.00	0.00	0.00		
DD.1 TIF District #1-2	(3,133.35)	3,133.35	(353.81)	(210.69)		
EE. Audit and Legal Reserve	7,400.00	6,000.00	(10,258.70)	(10,258.70)	6,000.00	
FF. Surface Water Drainage	0.00	0.00	0.00	0.00		
GG. Codification of Ordinances	1,664.70	8,588.00	6,000.00	4,532.00	6,000.00	
II. Local Surface Water Mgmt Plan	2,500.00	(6,289.25)	0.00	0.00		
JJ. Gravel Tax Loan \$40,146.54	(76.56)	40.53	7,200.00	157.63	7,200.00	
YY. Interest Earnings	116.83	122.74	10.85	126.98		
ZZ. Budget Contingency	46,074.00	33,574.00	9,787.00	26,574.00		
<b>Total 801 Long Term Improvement Fund</b>	<b>60,578.73</b>	<b>11,356.71</b>	<b>48,509.19</b>	<b>47,371.50</b>	<b>25,200.00</b>	
<b>TOTAL ALL FUNDS</b>	<b>(284,827.09)</b>	<b>341,977.79</b>	<b>(38,906.38)</b>	<b>44,054.53</b>		

***City of Lakeland  
Water Utility Enterprise Fund  
Year Ended December 31, 2013***

***Prepared by:  
Thomas H. Niedzwiecki, Treasurer  
March 18, 2014***

**City of Lakeland**  
**Water Utility Enterprise Fund**  
**2013 Financial Results**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual
<b><u>Operating Revenue</u></b>				
37100 Sales - Water Utility Billings	\$256,814	\$240,692	\$232,979	\$280,716
37150 Water Connection Fees	\$300	\$300	\$640	\$1,325
37175 Water Main Tap Fees	\$0	\$0	\$0	\$0
37180 Hydrant Permit Fees	\$0	\$0	\$0	\$0
<b>Total Operating Revenue</b>	<b>\$257,114</b>	<b>\$240,992</b>	<b>\$233,619</b>	<b>\$282,041</b>
<b><u>Operating Expenses (49400)</u></b>				
100 Wages and Salaries	\$84,138	\$92,522	\$98,095	\$77,375
121 PERA Contributions	\$5,657	\$6,306	\$5,486	\$5,325
130 Employer Paid Taxes	\$6,605	\$7,078	\$7,504	\$5,919
131 Health & Dental Insurance	\$13,335	\$15,387	\$11,654	\$15,564
133 Life Insurance	\$462	\$472	\$339	\$482
150 Worker's Compensation	\$2,744	\$3,043	\$4,073	\$3,761
200 Office Supplies/Misc & Equipment	\$2,252	\$4,121	\$2,990	\$2,058
210 Operating Supplies/Expenses	\$32,452	\$32,930	\$26,931	\$32,814
318 Water Billing & Admin Systems	\$2,374	\$3,849	\$3,904	\$2,476
320 Communication	\$5,741	\$7,015	\$6,892	\$4,813
330 Mileage & Transportation	\$1,692	\$1,255	\$360	\$1,351
350 Printing & Publishing	\$5,340	\$3,780	\$6,401	\$5,595
360 Insurance	\$7,989	\$10,027	\$6,913	\$6,661
380 Utility Services	\$24,495	\$23,881	\$25,560	\$26,505
381 Utility License & Connection Fees	\$6,484	\$6,416	\$6,531	\$6,813
400 Repairs & Maintenance	\$8,865	\$5,781	\$10,369	\$5,574
41510 Treasurer & Legal Services	\$4,980	\$4,305	\$3,981	\$3,980
430 Miscellaneous	\$0	\$0	\$0	\$0
43150 Engineering Services	\$0	\$0	\$328	\$0
440 Education & Training	\$607	\$955	\$1,206	\$1,189
43155 Water Testing & Consumer Confidence	\$0	\$1,209	\$1,470	\$1,080
433 Dues, Subscriptions, Regist	\$990	\$1,142	\$1,241	\$1,068
540 Property & Sales Tax	\$1,485	\$1,656	\$0	\$1,768
240 Minor Operating Equipment	\$0	\$0	\$0	\$0
<b>Total Water Dept Operating Expenses</b>	<b>\$218,689</b>	<b>\$233,129</b>	<b>\$232,228</b>	<b>\$212,171</b>
580 Major Capital Expenditures	\$0	\$19,924	\$57,022	\$8,898
<b>49500 Wellhead Protection</b>	<b>\$250</b>	<b>\$0</b>	<b>\$250</b>	<b>\$0</b>
<b>Net Operating Income</b>	<b>\$38,175</b>	<b>(\$12,061)</b>	<b>(\$55,881)</b>	<b>\$60,972</b>
<b><u>Non-operating Revenue</u></b>				
36200 Miscellaneous	\$0	\$0	\$0	\$0
36210 Interest Income	\$1,455	\$536	\$171	\$153
<b>Total Non-operating Revenue</b>	<b>\$1,455</b>	<b>\$536</b>	<b>\$171</b>	<b>\$153</b>
<b>Net Income Before Transfers</b>	<b>\$39,630</b>	<b>(\$11,525)</b>	<b>(\$55,710)</b>	<b>\$61,125</b>
<b>Transfer from Building Insp Fund</b>	<b>\$5,150</b>	<b>\$5,150</b>	<b>\$5,150</b>	<b>\$5,150</b>
<b>Transfer to Lakeland Village Construction Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Income</b>	<b>\$44,780</b>	<b>(\$6,375)</b>	<b>(\$50,560)</b>	<b>\$66,275</b>
<b>Fund Balance - Beginning</b>	<b>\$382,214</b>	<b>\$426,994</b>	<b>\$420,619</b>	<b>\$370,059</b>
<b>Fund Balance - Ending</b>	<b>\$426,994</b>	<b>\$420,619</b>	<b>\$370,059</b>	<b>\$436,335</b>

  
Prepared by Thomas H. Nietschick, Treasurer

***City of Lakeland  
Building Inspection Enterprise Fund  
Year Ended December 31, 2013***

***Prepared by:  
Thomas H. Niedzwiecki, Treasurer  
March 18, 2014***

**City of Lakeland**  
**Building Inspection Enterprise Fund**  
**2013 Financial Results**

	2010		2011		2012		2013	
	<u>Total</u>		<u>Total</u>		<u>Total</u>		<u>Total</u>	
<b><u>Operating Revenue</u></b>								
38100 Building Permit Fees	\$18,276		\$29,231		\$26,011		\$35,158	
38200 Building Plan Check Fees	\$6,304		\$9,133		\$8,821		\$15,060	
38300 Building - Other Fees/Charges	\$100		\$360		\$425		\$677	
38400 Building - State Surcharge	\$701		\$1,239		\$1,088		\$2,201	
<b>Total Operating Revenue</b>		\$25,380		\$39,964		\$36,344		\$53,096
<b><u>Operating Expenses (49000)</u></b>								
201 Office Supplies/Misc	\$144		\$225		\$0		\$0	
210 Operating Supplies/Expenses	\$0		\$0		\$0		\$0	
297 Building Inspection Services	\$13,075		\$19,654		\$19,559		\$33,585	
320 Communication	\$1,711		\$17		\$0		\$0	
330 Transportation	\$0		\$0		\$0		\$0	
350 Printing & Publishing	\$0		\$0		\$0		\$0	
360 Insurance	\$190		\$182		\$61		\$60	
382 Building - State Surcharge	\$502		\$1,053		\$832		\$23	
400 Repairs & Maintenance	\$0		\$0		\$0		\$0	
41510 Treasurer Services	\$730		\$740		\$740		\$735	
430 Miscellaneous	\$0		\$0		\$0		\$0	
433 Dues, Subscriptions, Regist	\$0		\$0		\$0		\$0	
440 Education & Training	\$0		\$0		\$0		\$0	
570 Office Equip & Furniture	\$0		\$0		\$0		\$0	
<b>Total Operating Expenses</b>		\$16,351		\$21,871		\$21,191		\$34,403
<b>Net Operating Income</b>		\$9,029		\$18,093		\$15,153		\$18,692
<b><u>Other Income (Expense)</u></b>								
36200 Interest Income	\$84		\$28		\$29		\$29	
38088 Guaranteed Dist to Other Cities	(\$1,658)		(\$3,218)		(\$6,435)		(\$4,714)	
<b>Net Other Income (Expense)</b>		(\$1,575)		(\$3,191)		(\$6,405)		(\$4,684)
<b>Net Income Before Transfers</b>		\$7,454		\$14,903		\$8,748		\$14,008
<b>Transfers to Water Utility Fund</b>		(\$5,150)		(\$5,150)		(\$5,150)		(\$5,150)
<b>Transfers to Public Works Fund</b>		\$0		\$0		\$0		\$0
<b>Net Income</b>		\$2,304		\$9,753		\$3,598		\$8,858
<b>Retained Earnings (Fund Balance):</b>								
	<b>1/1/2010</b>	\$63,380	<b>1/1/2011</b>	\$65,684	<b>1/1/2012</b>	\$75,436	<b>1/1/2013</b>	\$79,034
	<b>12/31/2010</b>	\$65,684	<b>12/31/2011</b>	\$75,436	<b>12/31/2012</b>	\$79,034	<b>12/31/2013</b>	\$87,892

  
Prepared by Thomas H. Niedzwiecki, Treasurer