

City of Leesburg, Florida
Report of Receipts and Disbursements by Fund
For the Period Beginning On October 1, 2012 and Ending on August 31, 2013

Prepared by: Finance Department

Fund Name	Adopted Budget	Receipts			Total Receipts Amount	Percentage	Budget Balance
		Revenues Amount	Non-Revenue Receipts * Amount	Total Receipts			
001 General Fund	\$ 24,471,933	\$ 12,472,707.69	\$ 9,627,448.62	\$ 22,100,156.31	90.31%	\$ 2,371,776.69	
Special Revenue Funds							
021 Debt Service Fund	2,600,818	-	18,478,925.22	18,478,925.22	710.50%	(15,878,107.22)	
031 Capital Projects Fund	5,281,947	1,470,749.50	134,792.95	1,605,542.45	30.40%	3,676,404.55	
132 Local Option Sales Tax	1,794,574	1,351,602.71	-	1,351,602.71	75.32%	442,971.29	
121 Police Forfeiture Fund	-	22,302.93	-	22,302.93	0.00%	(22,302.93)	
122 Police Education Fund	15,000	7,381.46	-	7,381.46	49.21%	7,618.54	
133 Gas Tax	940,093	739,910.01	-	739,910.01	78.71%	200,182.99	
141 Police Impact Fees	22,486	229.14	-	229.14	1.02%	22,256.86	
142 Fire Impact Fees	-	(220.54)	-	(220.54)	0.00%	220.54	
143 Recreation Impact Fees	50,000	284.72	-	284.72	0.57%	49,715.28	
151 Building Fund	438,870	338,157.84	580.00	338,737.84	77.18%	100,132.16	
Community Redevelopment Agencies							
016 Greater Leesburg CRA Fund	607,380	318,846.23	-	318,846.23	52.50%	288,533.77	
017 Carver Heights CRA Fund	2,226,300	321,325.22	351.00	321,676.22	14.45%	1,904,623.78	
018 Highway 27/441 CRA Fund	1,127,040	196,526.98	-	196,526.98	17.44%	930,513.02	
Total General Governmental Funds	39,576,441	17,239,803.89	28,242,097.79	45,481,901.68	114.92%	(5,905,460.68)	
Enterprise Funds							
014 Stormwater Utility Fund	3,437,199	1,332,721.93	-	1,332,721.93	38.77%	2,104,477.07	
041 Electric Utility Fund	77,244,400	56,529,587.97	220,611.52	56,750,199.49	73.47%	20,494,200.51	
042 Gas Utility Fund	11,754,166	7,124,866.43	1,556.72	7,126,423.15	60.63%	4,627,742.85	
043 Water Utility Fund	12,040,115	6,603,878.96	51,403.02	6,655,281.98	55.28%	5,384,833.02	
044 Wastewater Utility Fund	12,151,375	9,165,484.04	-	9,165,484.04	75.43%	2,985,890.96	
045 Communications Utility Fund	2,526,822	1,585,940.19	65,000.00	1,650,940.19	65.34%	875,881.81	
046 Sanitation Services Fund	3,666,759	3,444,871.06	-	3,444,871.06	93.95%	221,887.94	
Internal Service Funds							
064 Health Insurance Fund	6,211,998	5,273,115.61	-	5,273,115.61	84.89%	938,882.39	
065 Workers' Compensation Insurance Fund	1,198,921	536,725.24	-	536,725.24	44.77%	662,195.76	
510 Fleet Maintenance Fund	3,721,592	3,084,430.19	2,304,091.42	5,388,521.61	144.79%	(1,666,929.61)	
Pension Trust Funds							
061 Municipal Police Retirement Trust Fund	1,335,821	1,798,984.22	-	1,798,984.22	134.67%	(463,163.22)	
062 Municipal Firemen's Retirement Trust Fund	1,429,917	2,007,649.34	-	2,007,649.34	140.40%	(577,732.34)	
063 General Employees' Retirement Fund	2,737,439	3,065,509.48	-	3,065,509.48	111.98%	(328,070.48)	
Total All Funds	\$ 179,032,965	\$ 118,793,568.55	\$ 30,884,760.47	\$ 149,678,329.02	83.60%	\$ 29,354,635.98	

* Interfund Transfers & Developer Contributions

City of Leesburg, Florida
Report of Receipts and Disbursements by Fund
For the Period Beginning On October 1, 2012 and Ending on August 31, 2013

Prepared by: Finance Department

Fund Name	Disbursements			Budget Balance	Excess of Receipts Over (Under) Disbursements
	Adopted Budget	Amount	Percentage		
General Fund	\$ 24,471,933	\$ 21,213,562.15	86.69%	\$ 3,258,370.85	\$ 886,594.16
Special Revenue Funds					
Debt Service Fund	2,600,818	18,410,237.39	707.86%	(15,809,419.39)	68,687.83
Capital Projects Fund	5,281,947	2,084,836.71	39.47%	3,197,110.29	(479,294.26)
Local Option Sales Tax	1,794,574	1,463,700.51	81.56%	330,873.49	(112,097.80)
Police Forfeiture Fund	-	7,522.16	0.00%	(7,522.16)	14,780.77
Police Education Fund	15,000	8,491.34	56.61%	6,508.66	(1,109.88)
Gas Tax	940,093	87,810.62	9.34%	852,282.38	652,099.39
Police Impact Fees	22,486	7,049.86	31.35%	15,436.14	(6,820.72)
Fire Impact Fees	-	-	0.00%	0.00	(220.54)
Recreation Impact Fees	50,000	59.70	0.12%	49,940.30	225.02
Building Fund	438,870	390,154.68	88.90%	48,715.32	(51,416.84)
Community Redevelopment Agencies					
Greater Leesburg CRA Fund	607,380	226,452.95	37.28%	380,927.05	92,393.28
Carver Heights CRA Fund	2,226,300	488,107.81	21.92%	1,738,192.19	(166,431.59)
Highway 27/441 CRA Fund	1,127,040	924,881.25	82.06%	202,158.75	(728,354.27)
Total General Governmental Funds	39,576,441	45,312,867.13	114.49%	(5,736,426.13)	169,034.55
Enterprise Funds					
Stormwater Utility Fund	3,437,199	875,604.79	25.47%	2,561,594.21	457,117.14
Electric Utility Fund	77,244,400	54,931,382.75	71.11%	22,313,017.25	1,818,816.74
Gas Utility Fund	11,754,166	8,306,380.54	70.67%	3,447,785.46	(1,179,957.39)
Water Utility Fund	12,040,115	7,036,374.48	58.44%	5,003,740.52	(381,092.50)
Wastewater Utility Fund	12,151,375	8,397,008.68	69.10%	3,754,366.32	768,475.36
Communications Utility Fund	2,526,822	1,268,620.84	50.21%	1,258,201.16	382,319.35
Sanitation Services Fund	3,666,759	3,153,816.95	86.01%	512,942.05	291,054.11
Internal Service Funds					
Health Insurance Fund	6,211,998	3,993,397.27	64.29%	2,218,600.73	1,279,718.34
Workers' Compensation Insurance Fund	1,198,921	826,274.37	68.92%	372,646.63	(289,549.13)
Fleet Maintenance Fund	3,721,592	2,332,851.37	62.68%	1,388,740.63	3,055,670.24
Pension Trust Funds					
Municipal Police Retirement Trust Fund	1,335,821	835,924.98	62.58%	499,896.02	963,059.24
Municipal Firemen's Retirement Trust Fund	1,429,917	691,007.78	48.33%	738,909.22	1,316,641.56
General Employees' Retirement Fund	2,737,439	2,395,833.83	87.52%	341,605.17	669,675.65
Total All Funds	\$ 179,032,965	\$ 140,357,345.76	78.40%	\$ 38,675,619.24	\$ 9,320,983.26

City of Leesburg, Florida
Report of Receipts and Disbursements by Fund
For the Period Beginning On October 1, 2011 and Ending on August 31, 2012

Prepared by: Finance Department

Fund Name	Adopted Budget	Receipts			Total Receipts Amount	Percentage	Budget Balance
		Revenues Amount	Non-Revenue Receipts * Amount	Total Receipts Amount			
001 General Fund	\$ 23,737,347	\$ 12,476,314.32	\$ 8,501,688.26	\$ 20,978,002.58	88.38%	\$ 2,759,344.42	
Special Revenue Funds							
021 Debt Service Fund	1,628,054	-	1,468,975.88	1,468,975.88	90.23%	159,078.12	
031 Capital Projects Fund	5,710,292	735,138.23	559,832.00	1,294,970.23	22.68%	4,415,321.77	
132 Local Option Sales Tax	1,679,799	1,385,149.16	-	1,385,149.16	82.46%	294,649.84	
121 Police Forfeiture Fund	-	23,566.73	-	23,566.73	0.00%	(23,566.73)	
122 Police Education Fund	15,000	8,241.07	-	8,241.07	54.94%	6,758.93	
133 Gas Tax	977,705	797,630.51	-	797,630.51	81.58%	180,074.49	
141 Police Impact Fees	20,931	(136.51)	-	(136.51)	-0.65%	21,067.51	
142 Fire Impact Fees	-	68.65	-	68.65	0.00%	(68.65)	
143 Recreation Impact Fees	58,964	(183.62)	-	(183.62)	-0.31%	59,147.62	
151 Building Fund	435,607	301,634.68	580.00	302,214.68	69.38%	133,392.32	
Community Redevelopment Agencies							
016 Greater Leesburg CRA Fund	700,660	193,684.95	156,846.21	350,531.16	50.03%	350,128.84	
017 Carver Heights CRA Fund	1,340,886	97,821.87	78,485.94	176,307.81	13.15%	1,164,578.19	
018 Highway 27/441 CRA Fund	2,031,731	6,778.41	-	6,778.41	0.33%	2,024,952.59	
Total General Governmental Funds	38,336,976	16,025,708.45	10,766,408.29	26,792,116.74	69.89%	11,544,859.26	
Enterprise Funds							
014 Stormwater Utility Fund	4,608,586	1,411,678.98	-	1,411,678.98	30.63%	3,196,907.02	
041 Electric Utility Fund	97,953,032	53,902,513.06	565,723.05	54,468,236.11	55.61%	43,484,795.89	
042 Gas Utility Fund	9,847,575	6,507,739.49	9,833.34	6,517,572.83	66.18%	3,330,002.17	
043 Water Utility Fund	13,248,466	6,647,491.30	32,118.16	6,679,609.46	50.42%	6,568,856.54	
044 Wastewater Utility Fund	11,673,194	8,709,659.92	-	8,709,659.92	74.61%	2,963,534.08	
045 Communications Utility Fund	2,510,864	1,231,238.31	148,962.47	1,380,200.78	54.97%	1,130,663.22	
046 Sanitation Services Fund	3,622,991	3,387,742.69	-	3,387,742.69	93.51%	235,248.31	
554 Housing Fund	156,093	75.83	140,250.00	140,325.83	0.00%	15,767.17	
Internal Service Funds							
064 Health Insurance Fund	6,223,191	5,470,249.87	20,175.00	5,490,424.87	88.23%	732,766.13	
065 Workers' Compensation Insurance Fund	625,321	598,597.07	-	598,597.07	95.73%	26,723.93	
Pension Trust Funds							
061 Municipal Police Retirement Trust Fund	1,019,184	2,553,433.56	-	2,553,433.56	250.54%	(1,534,249.56)	
062 Municipal Firemen's Retirement Trust Fund	1,220,868	2,767,228.25	-	2,767,228.25	226.66%	(1,546,360.25)	
063 General Employees' Retirement Fund	2,375,000	3,956,410.74	-	3,956,410.74	166.59%	(1,581,410.74)	
Total All Funds	\$ 193,421,341	\$ 113,169,767.52	\$ 11,683,470.31	\$ 124,853,237.83	64.55%	\$ 68,568,103.17	

* Interfund Transfers & Developer Contributions

City of Leesburg, Florida
Report of Receipts and Disbursements by Fund
For the Period Beginning On October 1, 2011 and Ending on August 31, 2012

Prepared by: Finance Department

Fund Name	Disbursements			Budget Balance	Excess of Receipts Over (Under) Disbursements
	Adopted Budget	Amount	Percentage		
General Fund	\$ 23,737,347	\$ 20,450,441.46	86.15%	\$ 3,286,905.54	\$ 527,561.12
Special Revenue Funds					
Debt Service Fund	1,628,054	1,543,139.88	94.78%	84,914.12	(74,164.00)
Capital Projects Fund	5,710,292	1,325,147.27	23.21%	4,385,144.73	(30,177.04)
Local Option Sales Tax	1,679,799	1,495,636.07	89.04%	184,162.93	(110,486.91)
Police Forfeiture Fund	-	20,622.02	0.00%	(20,622.02)	2,944.71
Police Education Fund	15,000	15,105.81	100.71%	(105.81)	(6,864.74)
Gas Tax	977,705	977,144.39	99.94%	560.61	(179,513.88)
Police Impact Fees	20,931	44.57	0.21%	20,886.43	(181.08)
Fire Impact Fees	-	-	0.00%	0.00	68.65
Recreation Impact Fees	58,964	9,513.24	16.13%	49,450.76	(9,696.86)
Building Fund	435,607	383,698.94	88.08%	51,908.06	(81,484.26)
Community Redevelopment Agencies					
Greater Leesburg CRA Fund	700,660	210,632.44	30.06%	490,027.56	139,898.72
Carver Heights CRA Fund	1,340,886	446,254.41	33.28%	894,631.59	(269,946.60)
Highway 27/441 CRA Fund	2,031,731	1,132,191.74	55.73%	899,539.26	(1,125,413.33)
Total General Governmental Funds	38,336,976	28,009,572.24	73.06%	10,327,403.76	(1,217,455.50)
Enterprise Funds					
Stormwater Utility Fund	4,608,586	1,159,925.25	25.17%	3,448,660.75	251,753.73
Electric Utility Fund	97,953,032	51,184,473.67	52.25%	46,768,558.33	3,283,762.44
Gas Utility Fund	9,847,575	5,277,738.36	53.59%	4,569,836.64	1,239,834.47
Water Utility Fund	13,248,466	6,246,560.98	47.15%	7,001,905.02	433,048.48
Wastewater Utility Fund	11,673,194	8,316,626.12	71.25%	3,356,567.88	393,033.80
Communications Utility Fund	2,510,864	1,008,313.64	40.16%	1,502,550.36	371,887.14
Sanitation Services Fund	3,622,991	2,964,786.04	81.83%	658,204.96	422,956.65
Housing Fund	156,093	147,702.43	94.62%	8,390.57	(7,376.60)
Internal Service Funds					
Health Insurance Fund	6,223,191	4,302,766.32	69.14%	1,920,424.68	1,187,658.55
Workers' Compensation Insurance Fund	625,321	369,328.30	59.06%	255,992.70	229,268.77
Pension Trust Funds					
Municipal Police Retirement Trust Fund	1,019,184	899,415.99	88.25%	119,768.01	1,654,017.57
Municipal Firemen's Retirement Trust Fund	1,220,868	783,693.08	64.19%	437,174.92	1,983,535.17
General Employees' Retirement Fund	2,375,000	2,124,280.96	89.44%	250,719.04	1,832,129.78
Total All Funds	\$ 193,421,341	\$ 112,795,183.38	58.32%	\$ 80,626,157.62	\$ 12,058,054.45

**CITY OF LEESBURG
CASH AND INVESTMENTS BY FUND
8/31/2013**

POOLED CASH & INVESTMENTS	TOTAL	GENERAL FUND	SPECIAL REVENUE FUNDS GROUP	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUND	ELECTRIC UTILITY FUND	GAS UTILITY FUND	WATER UTILITY FUND	WASTEWATER TREATMENT FUND	COMMUNICATION SERV. FUND	SANITATION SERVICES FUND	STORM WATER FUND	BUILDING PERMITS FUND	HOUSING FUND	INTERNAL SERVICE FUNDS GROUP
OPERATING CASH	\$ 52,560,820.52	\$ 9,028,398.34	\$ 2,631,522.96	\$ (33,734.22)	\$ (404,431.07)	\$ 14,744,628.83	\$ 5,194,861.30	\$ 5,317,373.84	\$ 3,439,230.03	\$ 989,511.78	\$ 1,919,565.42	\$ 1,664,428.29	\$ (266,582.87)		\$ 8,336,047.89
RESTRICTED CASH															
CUSTOMER DEPOSITS	5,165,676.97					4,402,128.10	274,642.92	473,834.82	4,310.00	3,936.13	6,825.00				
RENEWL & REPLCMNT	11,632,634.61	582,738.82			14,557.73	2,728,766.54		2,549,427.27	4,258,775.73	295,669.41	350,000.00	633,333.37			219,365.74
BOND/NOTE SINKING FUND	1,951,337.13		335,018.18	51,850.00		865,509.65	43,602.89	330,159.50	235,705.18	89,491.73					
LONG TERM CARE	89,418.10										89,418.10				
INFRASTRUCTURE DEVELOPMENT	3,709,917.62					3,523,139.94	186,777.68								
POTABLE WATER															
NEIGHBOR STABLE, SIGN GRNT & HOUSING ASST	424,643.97	309,946.28	114,697.69												
HWY 441/27 CRA - INTR EARNED	32,280.92		32,280.92												
IMPACT FEES	383,684.90														
OTHER RESTRICTED CASH	108,000.00						108,000.00								
DEVELOPER CONTRIBUTIONS	116,617.23														
DEVELOPER INCENTIVES	283,229.40						283,229.40								
MAGNOLIA PROP DEBT SERV	3,862,130.00						3,862,130.00								
COLLEGE/RADIO ROAD	686,621.61														
RATE STABILIZATION	4,029,439.53					686,621.61	4,029,439.53								
SUBTOTAL OF RESTRICTED CASH	32,475,631.99	892,685.10	481,996.79	51,850.00	14,557.73	16,235,605.37	4,875,000.12	3,486,155.94	4,749,741.46	389,097.27	446,243.10	633,333.37			219,365.74
TOTAL POOLED CASH	\$85,036,452.51	\$ 9,921,083.44	\$ 3,113,519.75	\$ 18,115.78	\$ (389,873.34)	\$ 30,980,234.20	\$ 10,069,861.42	\$ 8,803,529.78	\$ 8,188,971.46	\$ 1,378,609.05	\$ 2,365,808.52	\$ 2,297,761.66	\$ (266,582.87)	\$ -	\$ 8,555,413.63
NON-POOLED RESTRICTED CASH															
BOND PROCEEDS	5,597,051.47				425,545.60	280,508.96	1,647,988.36	3,243,008.55							
CASH WITH FISCAL AGENT	2,546,028.25			980,686.67		657,975.61	152,187.03	316,561.85	438,617.09						
DEPOSITORY TRUST ACCOUNT	322,000.00						322,000.00								
GIC - GE CAPITAL CORP	7,249,411.18		7,249,411.18												
DEP-WELLS FARGO	751,239.99		751,239.99												
ELEC - GAN - CONSTRUCTION	2,053,628.52					2,053,628.52									
SUBTOTAL NON-POOLED CASH	18,519,359.41		8,000,651.17	980,686.67	425,545.60	2,992,113.09	2,122,175.39	3,559,570.40	438,617.09						
TOTAL POOLED CASH AND INVEST	\$103,555,811.92	\$9,921,083.44	\$ 11,114,170.92	\$998,802.45	\$35,672.26	\$33,972,347.29	\$12,192,036.81	\$12,363,100.18	\$8,627,588.58	\$1,378,609.05	\$2,365,808.52	\$2,297,761.66	\$ (266,582.87)		\$8,555,413.63

INDIVIDUAL SPECIAL REVENUE FUNDS

POOLED CASH & INVESTMENTS	SPECIAL REVENUE FUNDS TOTAL	HOUSING ASSISTANCE FUND	GREATER LEESBURG CRA FUND	CARVER HEIGHTS CRA FUND	HIGHWAY 441/27 CRA FUND	POLICE FORFEITURE FUND	POLICE EDUCATION FUND	DISCRETIONARY SALES TAX FUND	GAS TAX FUND	POLICE IMPACT FUND	FIRE IMPACT FUND	RECREATION IMPACT FUND
OPERATING CASH	\$ 2,631,522.96	\$ 112,866.44	\$ 377,763.51	\$ 41,926.46	\$ 812,210.61	\$ 38,378.00	\$ 17,150.89	\$ 58,486.95	\$ 934,392.74	\$ 140,259.12	\$ (74,160.15)	\$ 172,248.39
RESTRICTED CASH												
HUD SHIP PROGRAM	2,367.51	2,367.51										
BOND/NOTE SINKING FUND	335,018.18			67,940.88	267,077.30							
SIGN GRANT	112,330.18		32,000.00		80,330.18							
NEIGHBORHOOD STABILIZATION												
HWY 441/27 CRA - INTR EARNED	32,280.92				32,280.92							
SUBTOTAL OF RESTRICTED CASH	\$ 479,629.28	\$ 2,367.51	\$ 32,000.00	\$ 67,940.88	\$ 379,688.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL POOLED CASH	\$ 3,113,519.75	\$ 115,233.95	\$ 409,763.51	\$ 109,867.34	\$ 1,191,899.01	\$ 38,378.00	\$ 17,150.89	\$ 58,486.95	\$ 934,392.74	\$ 140,259.12	\$ (74,160.15)	\$ 172,248.39
NON-POOLED RESTRICTED CASH												
GIC - GE CAPITAL CORP	\$ 7,249,411.18				7,249,411.18							
DEP-WELLS FARGO	751,239.99			751,239.99								
SUBTOTAL NON-POOLED CASH	\$ 8,000,651.17			751,239.99	7,249,411.18							
TOTAL POOLED CASH AND INVEST	\$ 11,114,170.92	\$ 115,233.95	\$ 409,763.51	\$ 861,107.33	\$ 8,441,310.19	\$ 38,378.00	\$ 17,150.89	\$ 58,486.95	\$ 934,392.74	\$ 140,259.12	\$ (74,160.15)	\$ 172,248.39

INTERNAL SERVICE FUNDS

POOLED CASH & INVESTMENTS	INTERNAL SERVICE FUNDS TOTAL	HEALTH INSURANCE FUND	WORKERS' COMPENSATION FUND	FLEET MAINTENANCE FUND
OPERATING CASH	\$ 5,156,492.22	\$ 3,394,926.28	\$ 1,761,565.94	\$ -
RESTRICTED CASH				
SUBTOTAL OF RESTRICTED CASH	\$ -	\$ -	\$ -	\$ -
TOTAL POOLED CASH	\$ 5,156,492.22	\$ 3,394,926.28	\$ 1,761,565.94	\$ -
NON-POOLED RESTRICTED CASH				
SUBTOTAL NON-POOLED CASH				
TOTAL POOLED CASH AND INVESTMENTS	\$ 5,156,492.22	\$ 3,394,926.28	\$ 1,761,565.94	\$ -

**CITY OF LEESBURG
INVESTMENT REPORT
8/31/2013**

DESCRIPTION	BALANCE 8/31/2013
BANK OPERATING AND SAVINGS ACCOUNTS	
SunTrust Bank - Disbursement	\$11,665,370
TD Bank - Savings	17,247,715
TD Bank - CDs	10,000,000
BB & T Bank - CDs	13,000,000
	\$51,913,085
LOCAL GOVERNMENT INVESTMENT POOLS	
FLSAFE	16,510,250
ST of FL SBA	1,514,175
	18,024,425
U S TREASURY MONEY MARKET FUND (FGU Deposit)	322,000
WELLS FARGO BANK (Carver Heights CRA)	100,273
US BANK (Fiscal Agent)	2,546,028
GE CAPITAL CORP (Hwy 441/27 CRA)	
DAVIDSON FIXED INCOME MANAGEMENT (SECURITIES)	30,650,000
TOTAL INVESTMENTS (before market adjustment)	103,555,812
MARKET ADJUSTMENT	(92,085)

