

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

Prepared by: Finance Department

Fund Name	Adopted Budget	Receipts				Budget Balance
		Revenues Amount	Non-Revenue Receipts * Amount	Total Receipts Amount	Percentage	
001 General Fund	\$ 24,169,550	\$ 5,182,252.38	\$ 2,486,288.73	\$ 7,668,541.11	31.73%	\$ 16,501,008.89
Special Revenue Funds						
021 Debt Service Fund	2,559,717	-	1,260,867.70	1,260,867.70	49.26%	1,298,849.30
031 Capital Projects Fund	3,804,888	(333.59)	143,587.70	143,254.11	3.77%	3,661,633.89
132 Local Option Sales Tax	1,728,893	228,709.79	-	228,709.79	13.23%	1,500,183.21
121 Police Forfeiture Fund	3,748	22,477.87	-	22,477.87	599.73%	(18,729.87)
122 Police Education Fund	12,000	1,062.31	-	1,062.31	8.85%	10,937.69
133 Gas Tax	904,312	108,025.71	-	108,025.71	11.95%	796,286.29
141 Police Impact Fees	-	1,463.30	-	1,463.30	0.00%	(1,463.30)
142 Fire Impact Fees	-	2,614.57	-	2,614.57	0.00%	(2,614.57)
143 Recreation Impact Fees	100,000	3,762.47	-	3,762.47	3.76%	96,237.53
151 Building Fund	429,505	185,377.47	1,320.00	186,697.47	43.47%	242,807.53
Community Redevelopment Agencies						
016 Greater Leesburg CRA Fund	335,410	318,745.70	-	318,745.70	95.03%	16,664.30
017 Carver Heights CRA Fund	1,894,282	166,572.98	-	166,572.98	8.79%	1,727,709.02
018 Highway 27/441 CRA Fund	867,499	(60,189.57)	-	(60,189.57)	-6.94%	927,688.57
Total General Governmental Funds	36,809,804	6,160,541.39	3,892,064.13	10,052,605.52	27.31%	26,757,198.48
Enterprise Funds						
014 Stormwater Utility Fund	2,456,946	346,989.05	-	346,989.05	14.12%	2,109,956.95
041 Electric Utility Fund	76,341,199	11,700,951.86	45,294.99	11,746,246.85	15.39%	64,594,952.15
042 Gas Utility Fund	11,016,435	1,687,114.62	251.49	1,687,366.11	15.32%	9,329,068.89
043 Water Utility Fund	12,527,406	1,826,391.03	13,027.99	1,839,419.02	14.68%	10,687,986.98
044 Wastewater Utility Fund	11,673,591	2,358,714.54	-	2,358,714.54	20.21%	9,314,876.46
045 Communications Utility Fund	2,130,749	410,179.08	-	410,179.08	19.25%	1,720,569.92
046 Sanitation Services Fund	3,652,918	878,517.42	-	878,517.42	24.05%	2,774,400.58
Internal Service Funds						
064 Health Insurance Fund	5,911,481	1,142,600.34	-	1,142,600.34	19.33%	4,768,880.66
065 Workers' Compensation Insurance Fund	675,847	114,505.69	-	114,505.69	16.94%	561,341.31
066 Risk Management Fund	678,118	656,660.00	-	656,660.00	96.84%	21,458.00
510 Fleet Maintenance Fund	3,330,734	741,587.44	-	741,587.44	22.26%	2,589,146.56
Pension Trust Funds						
061 Municipal Police Retirement Trust Fund	1,352,562	804,339.32	-	804,339.32	59.47%	548,222.68
062 Municipal Firemen's Retirement Trust Fund	1,464,990	854,040.46	-	854,040.46	58.30%	610,949.54
063 General Employees' Retirement Fund	2,700,196	1,665,957.69	-	1,665,957.69	61.70%	1,034,238.31
Total All Funds	\$ 172,722,976	\$ 31,349,089.93	\$ 3,950,638.60	\$ 35,299,728.53	20.44%	\$ 137,423,247.47

* Interfund Transfers & Developer Contributions

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For the Period Beginning On October 1, 2013 and Ending on December 31, 2013

Prepared by: Finance Department

Fund Name	Disbursements			Budget Balance	Excess of Receipts Over (Under) Disbursements
	Adopted Budget	Amount	Percentage		
General Fund	\$ 24,169,550	\$ 4,962,548.69	20.53%	\$ 19,207,001.31	\$ 2,705,992.42
Special Revenue Funds					
Debt Service Fund	2,559,717	1,867,469.39	72.96%	692,247.61	(606,601.69)
Capital Projects Fund	3,804,888	409,133.18	10.75%	3,395,754.82	(265,879.07)
Local Option Sales Tax	1,728,893	425,585.18	24.62%	1,303,307.82	(196,875.39)
Police Forfeiture Fund	3,748	1,960.81	52.32%	1,787.19	20,517.06
Police Education Fund	12,000	5,319.26	44.33%	6,680.74	(4,256.95)
Gas Tax	904,312	3,063.64	0.34%	901,248.36	104,962.07
Police Impact Fees	-	229.71	0.00%	(229.71)	1,233.59
Fire Impact Fees	-	220.00	0.00%	(220.00)	2,394.57
Recreation Impact Fees	100,000	251.99	0.25%	99,748.01	3,510.48
Building Fund	429,505	91,377.27	21.28%	338,127.73	95,320.20
Community Redevelopment Agencies					
Greater Leesburg CRA Fund	335,410	14,535.90	4.33%	320,874.10	304,209.80
Carver Heights CRA Fund	1,894,282	292,275.03	15.43%	1,602,006.97	(125,702.05)
Highway 27/441 CRA Fund	867,499	344,376.17	39.70%	523,122.83	(404,565.74)
Total General Governmental Funds	36,809,804	8,418,346.22	22.87%	28,391,457.78	1,634,259.30
Enterprise Funds					
Stormwater Utility Fund	2,456,946	204,900.05	8.34%	2,252,045.95	142,089.00
Electric Utility Fund	76,341,199	12,264,597.75	16.07%	64,076,601.25	(518,350.90)
Gas Utility Fund	11,016,435	2,586,932.93	23.48%	8,429,502.07	(899,566.82)
Water Utility Fund	12,527,406	1,678,168.10	13.40%	10,849,237.90	161,250.92
Wastewater Utility Fund	11,673,591	2,171,656.91	18.60%	9,501,934.09	187,057.63
Communications Utility Fund	2,130,749	393,110.84	18.45%	1,737,638.16	17,068.24
Sanitation Services Fund	3,652,918	831,598.39	22.77%	2,821,319.61	46,919.03
Internal Service Funds					
Health Insurance Fund	5,911,481	1,142,505.23	19.33%	4,768,975.77	95.11
Workers' Compensation Insurance Fund	675,847	128,504.12	19.01%	547,342.88	(13,998.43)
Risk Management Fund	678,118	656,647.00	96.83%	21,471.00	13.00
Fleet Maintenance Fund	3,330,734	584,150.09	17.54%	2,746,583.91	157,437.35
Pension Trust Funds					
Municipal Police Retirement Trust Fund	1,352,562	141,386.09	10.45%	1,211,175.91	662,953.23
Municipal Firemen's Retirement Trust Fund	1,464,990	144,415.95	9.86%	1,320,574.05	709,624.51
General Employees' Retirement Fund	2,700,196	437,523.70	16.20%	2,262,672.30	1,228,433.99
Total All Funds	\$ 172,722,976	\$ 31,784,443.37	18.40%	\$ 140,938,532.63	\$ 3,515,285.16

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Fund Name	Adopted Budget	Receipts			Total Receipts Amount	Percentage	Budget Balance
		Revenues Amount	Non-Revenue Receipts * Amount	Total Receipts			
001 General Fund	\$ 24,549,626	\$ 5,338,022.27	\$ 2,461,396.18	\$ 7,799,418.45	31.77%	\$ 16,750,207.55	
Special Revenue Funds							
021 Debt Service Fund	2,970,978	-	1,367,383.36	1,367,383.36	46.02%	1,603,594.64	
031 Capital Projects Fund	5,281,947	125,288.77	29,390.00	154,678.77	2.93%	5,127,268.23	
132 Local Option Sales Tax	1,794,574	221,967.29	-	221,967.29	12.37%	1,572,606.71	
121 Police Forfeiture Fund	-	6,167.71	-	6,167.71	0.00%	(6,167.71)	
122 Police Education Fund	15,000	1,479.79	-	1,479.79	9.87%	13,520.21	
133 Gas Tax	942,468	129,476.56	-	129,476.56	13.74%	812,991.44	
141 Police Impact Fees	22,486	(110.84)	-	(110.84)	-0.49%	22,596.84	
142 Fire Impact Fees	-	(42.18)	-	(42.18)	0.00%	42.18	
143 Recreation Impact Fees	50,000	(129.63)	-	(129.63)	-0.26%	50,129.63	
151 Building Fund	438,870	72,678.99	140.00	72,818.99	16.59%	366,051.01	
Community Redevelopment Agencies							
016 Greater Leesburg CRA Fund	607,380	317,469.26	-	317,469.26	52.27%	289,910.74	
017 Carver Heights CRA Fund	2,226,300	204,748.27	351.00	205,099.27	9.21%	2,021,200.73	
018 Highway 27/441 CRA Fund	1,127,040	(3,963.00)	-	(3,963.00)	-0.35%	1,131,003.00	
Total General Governmental Funds	40,026,669	6,413,053.26	3,858,660.54	10,271,713.80	25.66%	29,754,955.20	
Enterprise Funds							
014 Stormwater Utility Fund	3,437,199	375,841.73	-	375,841.73	10.93%	3,061,357.27	
041 Electric Utility Fund	77,260,712	14,810,907.72	88,883.40	14,899,791.12	19.29%	62,360,920.88	
042 Gas Utility Fund	11,754,166	1,864,476.56	707.10	1,865,183.66	15.87%	9,888,982.34	
043 Water Utility Fund	12,040,115	1,862,495.90	14,571.17	1,877,067.07	15.59%	10,163,047.93	
044 Wastewater Utility Fund	12,151,375	2,463,810.45	-	2,463,810.45	20.28%	9,687,564.55	
045 Communications Utility Fund	2,532,194	422,714.82	6,377.99	429,092.81	16.95%	2,103,101.19	
046 Sanitation Services Fund	3,666,759	940,081.59	-	940,081.59	25.64%	2,726,677.41	
Internal Service Funds							
064 Health Insurance Fund	6,211,998	1,313,393.60	-	1,313,393.60	21.14%	4,898,604.40	
065 Workers' Compensation Insurance Fund	1,198,921	133,197.06	-	133,197.06	11.11%	1,065,723.94	
510 Fleet Maintenance Fund	3,721,592	820,498.27	1,588,304.70	2,408,802.97	64.73%	1,312,789.03	
Pension Trust Funds							
061 Municipal Police Retirement Trust Fund	1,335,821	376,409.22	-	376,409.22	28.18%	959,411.78	
062 Municipal Firemen's Retirement Trust Fund	1,429,917	629,297.80	-	629,297.80	44.01%	800,619.20	
063 General Employees' Retirement Fund	2,737,439	451,547.77	-	451,547.77	16.50%	2,285,891.23	
Total All Funds	\$ 179,504,877	\$ 32,877,725.75	\$ 5,557,504.90	\$ 38,435,230.65	21.41%	\$ 141,069,646.35	

* Interfund Transfers & Developer Contributions

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Fund Name	Disbursements			Budget Balance	Excess of Receipts Over (Under) Disbursements
	Adopted Budget	Amount	Percentage		
General Fund	\$ 24,549,626	\$ 6,142,482.85	25.02%	\$ 18,407,143.15	\$ 1,656,935.60
Special Revenue Funds					
Debt Service Fund	2,970,978	1,701,738.53	57.28%	1,269,239.47	(334,355.17)
Capital Projects Fund	5,281,947	335,503.59	6.35%	4,946,443.41	(180,824.82)
Local Option Sales Tax	1,794,574	281,044.52	15.66%	1,513,529.48	(59,077.23)
Police Forfeiture Fund	-	2,385.80	0.00%	(2,385.80)	3,781.91
Police Education Fund	15,000	2,236.24	14.91%	12,763.76	(756.45)
Gas Tax	942,468	5,069.90	0.54%	937,398.10	124,406.66
Police Impact Fees	22,486	9.42	0.04%	22,476.58	(120.26)
Fire Impact Fees	-	-	0.00%	0.00	(42.18)
Recreation Impact Fees	50,000	11.02	0.02%	49,988.98	(140.65)
Building Fund	438,870	92,121.44	20.99%	346,748.56	(19,302.45)
Community Redevelopment Agencies					
Greater Leesburg CRA Fund	607,380	20,205.87	3.33%	587,174.13	297,263.39
Carver Heights CRA Fund	2,226,300	102,263.83	4.59%	2,124,036.17	102,835.44
Highway 27/441 CRA Fund	1,127,040	419,694.30	37.24%	707,345.70	(423,657.30)
Total General Governmental Funds	40,026,669	9,104,767.31	22.75%	30,921,901.69	1,166,946.49
Enterprise Funds					
Stormwater Utility Fund	3,437,199	204,324.67	5.94%	3,232,874.33	171,517.06
Electric Utility Fund	77,260,712	13,000,647.02	16.83%	64,260,064.98	1,899,144.10
Gas Utility Fund	11,754,166	2,559,796.93	21.78%	9,194,369.07	(694,613.27)
Water Utility Fund	12,040,115	2,275,465.04	18.90%	9,764,649.96	(398,397.97)
Wastewater Utility Fund	12,151,375	2,155,454.91	17.74%	9,995,920.09	308,355.54
Communications Utility Fund	2,532,194	351,528.95	13.88%	2,180,665.05	77,563.86
Sanitation Services Fund	3,666,759	799,970.05	21.82%	2,866,788.95	140,111.54
Internal Service Funds					
Health Insurance Fund	6,211,998	1,116,403.42	17.97%	5,095,594.58	196,990.18
Workers' Compensation Insurance Fund	1,198,921	186,306.65	15.54%	1,012,614.35	(53,109.59)
Fleet Maintenance Fund	3,721,592	267,226.34	7.18%	3,454,365.66	2,141,576.63
Pension Trust Funds					
Municipal Police Retirement Trust Fund	1,335,821	235,029.41	17.59%	1,100,791.59	141,379.81
Municipal Firemen's Retirement Trust Fund	1,429,917	213,907.39	14.96%	1,216,009.61	415,390.41
General Employees' Retirement Fund	2,737,439	657,248.82	24.01%	2,080,190.18	(205,701.05)
Total All Funds	\$ 179,504,877	\$ 33,128,076.91	18.46%	\$ 146,376,800.09	\$ 5,307,153.74

**CITY OF LEESBURG
CASH AND INVESTMENTS BY FUND
12/31/2013**

	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
POOLED CASH & INVESTMENTS															
OPERATING CASH	\$ 54,326,301.27	\$ 11,988,578.57	\$ 2,807,023.70	\$ (32,447.06)	\$ 166,840.23	\$ 14,103,974.07	\$ 3,911,030.44	\$ 5,226,646.36	\$ 3,222,003.30	\$ 878,112.34	\$ 1,903,652.75	\$ 2,062,846.22	\$ (195,119.07)		\$ 8,283,159.42
RESTRICTED CASH															
CUSTOMER DEPOSITS	5,614,017.28					4,737,147.08	315,655.00	546,608.92	4,070.00	3,861.28	6,675.00				
RENEWL & REPLCMNT	11,199,092.51	580,423.82			0.76	1,968,379.78		2,504,988.30	4,398,876.91	377,420.47	390,000.00	700,000.05			279,002.42
BOND/NOTE SINKING FUND	1,486,819.91		317,702.75	47,430.00		535,629.29	38,228.84	312,857.82	213,795.94	21,175.27					
LONG TERM CARE	89,537.98										89,537.98				
INFRASTRUCTURE DEVELOPMENT	4,515,826.08					4,134,616.86	381,209.22								
POTABLE WATER															
NEIGHBOR STABLE, SIGN GRNT & HOUSING ASST	409,044.70	309,946.28	99,098.42												
HWY 441/27 CRA - INTR EARNED	32,324.21		32,324.21												
IMPACT FEES	449,040.16														
OTHER RESTRICTED CASH	42,000.00						42,000.00		152,332.63	296,707.53					
DEVELOPER CONTRIBUTIONS	116,365.74										116,365.74				
DEVELOPER INCENTIVES	269,154.40										269,154.40				
MAGNOLIA PROP DEBT SERV	2,934,330.00										2,934,330.00				
COLLEGE/RADIO ROAD	189,573.06														
RATE STABILIZATION	6,313,875.37					189,573.06	6,313,875.37								
SUBTOTAL OF RESTRICTED CASH	33,661,001.40	890,370.10	449,125.38	47,430.00	0.76	17,879,221.44	4,096,943.20	3,516,787.67	4,913,450.38	402,457.02	486,212.98	700,000.05			279,002.42
TOTAL POOLED CASH	\$87,987,302.67	\$ 12,878,948.67	\$ 3,256,149.08	\$ 14,982.94	\$ 166,840.99	\$ 31,983,195.51	\$ 8,007,973.64	\$ 8,743,434.03	\$ 8,135,453.68	\$ 1,280,569.36	\$ 2,389,865.73	\$ 2,762,846.27	\$ (195,119.07)	\$ -	\$ 8,562,161.84
NON-POOLED RESTRICTED CASH															
BOND PROCEEDS	4,776,398.59				96,080.64		1,454,857.82	3,225,460.13							
CASH WITH FISCAL AGENT	1,015,877.94			406,843.75		276,082.28	55,844.01	116,160.27	160,947.63						
DEPOSITORY TRUST ACCOUNT	322,000.00						322,000.00								
GIC - GE CAPITAL CORP	6,380,623.31		6,380,623.31												
DEP-WELLS FARGO	636,977.16		636,977.16												
ELEC - GAN - CONSTRUCTION	1,922,568.52					1,922,568.52									
SUBTOTAL NON-POOLED CASH	15,054,445.52		7,017,600.47	406,843.75	96,080.64	2,198,650.80	1,832,701.83	3,341,620.40	160,947.63						
TOTAL POOLED CASH AND INVEST	\$103,041,748.19	\$12,878,948.67	\$ 10,273,749.55	\$421,826.69	\$262,921.63	\$34,181,846.31	\$9,840,675.47	\$12,085,054.43	\$8,296,401.31	\$1,280,569.36	\$2,389,865.73	\$2,762,846.27	(\$195,119.07)	\$ -	\$8,562,161.84

INDIVIDUAL SPECIAL REVENUE FUNDS

	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
POOLED CASH & INVESTMENTS												
OPERATING CASH	\$ 2,807,023.70	\$ 100,585.82	\$ 686,950.44	\$ (13,813.47)	\$ 1,414,212.81	\$ 63,651.79	\$ 14,344.33	\$ (34,563.10)	\$ 327,761.37	\$ 142,596.23	\$ (71,816.61)	\$ 177,114.09
RESTRICTED CASH												
HUD SHIP PROGRAM	2,768.24	2,768.24										
BOND/NOTE SINKING FUND	317,702.75			121,663.96	196,038.79							
SIGN GRANT	96,330.18		32,000.00		64,330.18							
NEIGHBORHOOD STABILIZATION												
HWY 441/27 CRA - INTR EARNED	32,324.21				32,324.21							
SUBTOTAL OF RESTRICTED CASH	\$ 446,357.14	\$ 2,768.24	\$ 32,000.00	\$ 121,663.96	\$ 292,693.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL POOLED CASH	\$ 3,256,149.08	\$ 103,354.06	\$ 718,950.44	\$ 107,850.49	\$ 1,706,905.99	\$ 63,651.79	\$ 14,344.33	\$ (34,563.10)	\$ 327,761.37	\$ 142,596.23	\$ (71,816.61)	\$ 177,114.09
NON-POOLED RESTRICTED CASH												
GIC - GE CAPITAL CORP	\$ 6,380,623.31				6,380,623.31							
DEP-WELLS FARGO	636,977.16			636,977.16								
SUBTOTAL NON-POOLED CASH	\$ 7,017,600.47			636,977.16	6,380,623.31							
TOTAL POOLED CASH AND INVEST	\$ 10,273,749.55	\$ 103,354.06	\$ 718,950.44	\$ 744,827.65	\$ 8,087,529.30	\$ 63,651.79	\$ 14,344.33	\$ (34,563.10)	\$ 327,761.37	\$ 142,596.23	\$ (71,816.61)	\$ 177,114.09

INTERNAL SERVICE FUNDS

	INTERNAL SERVICE FUNDS TOTAL	HEALTH INSURANCE FUND	WORKERS' COMPENSATION FUND	FLEET MAINTENANCE FUND
POOLED CASH & INVESTMENTS				
OPERATING CASH	\$ 5,250,025.80	\$ 3,507,538.23	\$ 1,742,487.57	\$ -
RESTRICTED CASH				
SUBTOTAL OF RESTRICTED CASH	\$ -	\$ -	\$ -	\$ -
TOTAL POOLED CASH	\$ 5,250,025.80	\$ 3,507,538.23	\$ 1,742,487.57	\$ -
NON-POOLED RESTRICTED CASH				
SUBTOTAL NON-POOLED CASH				
TOTAL POOLED CASH AND INVESTMENTS	\$ 5,250,025.80	\$ 3,507,538.23	\$ 1,742,487.57	\$ -

**CITY OF LEESBURG
INVESTMENT REPORT
12/31/2013**

DESCRIPTION	BALANCE 12/31/2013
BANK OPERATING AND SAVINGS ACCOUNTS	
SunTrust Bank - Disbursement	\$12,772,287
TD Bank - Savings	17,150,851
TD Bank - CDs	10,000,000
BB & T Bank - CDs	13,000,000
	\$52,923,138
LOCAL GOVERNMENT INVESTMENT POOLS	
FLSAFE	16,515,548
ST of FL SBA	1,515,040
	18,030,588
U S TREASURY MONEY MARKET FUND (FGU Deposit)	322,000
WELLS FARGO BANK (Carver Heights CRA)	100,144
US BANK (Fiscal Agent)	1,015,878
PMA Term Series	1,000,000
DAVIDSON FIXED INCOME MANAGEMENT (SECURITIES)	30,650,000
TOTAL INVESTMENTS (before market adjustment)	104,041,748
MARKET ADJUSTMENT	231

