

City of Leesburg, Florida
Report of Receipts and Disbursements by Fund
For the Period Beginning On October 1, 2013 and Ending on August 31, 2014

Prepared by: Finance Department

Fund Name	Adopted Budget	Receipts			Total Receipts Amount	Percentage	Budget Balance
		Revenues Amount	Non-Revenue Receipts * Amount	Total Receipts Percentage			
001 General Fund	\$ 24,420,964	\$ 12,687,418.13	\$ 9,402,457.36	\$ 22,089,875.49	90.45%	\$ 2,331,088.51	
Special Revenue Funds							
021 Debt Service Fund	2,559,717	-	2,264,146.10	2,264,146.10	88.45%	295,570.90	
031 Capital Projects Fund	4,327,964	554,431.23	793,091.85	1,347,523.08	31.14%	2,980,440.92	
132 Local Option Sales Tax	1,728,893	1,444,711.77	-	1,444,711.77	83.56%	284,181.23	
121 Police Forfeiture Fund	3,748	38,210.56	-	38,210.56	1019.49%	(34,462.56)	
122 Police Education Fund	12,000	6,381.69	-	6,381.69	53.18%	5,618.31	
133 Gas Tax	944,821	782,817.74	-	782,817.74	82.85%	162,003.26	
141 Police Impact Fees	-	14,667.46	-	14,667.46	0.00%	(14,667.46)	
142 Fire Impact Fees	-	15,948.03	-	15,948.03	0.00%	(15,948.03)	
143 Recreation Impact Fees	100,000	24,579.37	-	24,579.37	24.58%	75,420.63	
151 Building Fund	430,064	598,534.81	6,660.00	605,194.81	140.72%	(175,130.81)	
Community Redevelopment Agencies							
016 Greater Leesburg CRA Fund	1,642,910	320,373.62	-	320,373.62	19.50%	1,322,536.38	
017 Carver Heights CRA Fund	1,894,282	376,940.17	-	376,940.17	19.90%	1,517,341.83	
018 Highway 27/441 CRA Fund	867,499	(55,052.90)	-	(55,052.90)	-6.35%	922,551.90	
Total General Governmental Funds	38,932,862	16,809,961.68	12,466,355.31	29,276,316.99	75.20%	9,656,545.01	
Enterprise Funds							
014 Stormwater Utility Fund	2,887,147	1,321,133.97	100.68	1,321,234.65	45.76%	1,565,912.35	
041 Electric Utility Fund	78,343,613	57,725,510.42	638,795.61	58,364,306.03	74.50%	19,979,306.97	
042 Gas Utility Fund	11,024,021	7,289,340.95	251.49	7,289,592.44	66.12%	3,734,428.56	
043 Water Utility Fund	12,921,858	6,380,854.88	40,831.58	6,421,686.46	49.70%	6,500,171.54	
044 Wastewater Utility Fund	12,051,051	9,138,986.57	-	9,138,986.57	75.84%	2,912,064.43	
045 Communications Utility Fund	2,331,954	1,558,833.59	-	1,558,833.59	66.85%	773,120.41	
046 Sanitation Services Fund	3,657,224	3,325,325.19	-	3,325,325.19	90.92%	331,898.81	
Internal Service Funds							
064 Health Insurance Fund	5,911,481	4,569,600.99	-	4,569,600.99	77.30%	1,341,880.01	
065 Workers' Compensation Insurance Fund	675,847	511,403.36	-	511,403.36	75.67%	164,443.64	
066 Risk Management Fund	836,806	657,053.74	158,689.00	815,742.74	97.48%	21,063.26	
510 Fleet Maintenance Fund	3,345,005	2,857,200.48	78,878.94	2,936,079.42	87.78%	408,925.58	
Pension Trust Funds							
061 Municipal Police Retirement Trust Fund	1,352,562	3,046,119.55	-	3,046,119.55	225.21%	(1,693,557.55)	
062 Municipal Firemen's Retirement Trust Fund	1,464,990	3,026,372.75	-	3,026,372.75	206.58%	(1,561,382.75)	
063 General Employees' Retirement Fund	2,700,196	4,428,164.95	-	4,428,164.95	163.99%	(1,727,968.95)	
Total All Funds	\$ 178,436,617	\$ 122,645,863.07	\$ 13,383,902.61	\$ 136,029,765.68	76.23%	\$ 42,406,851.32	

* Interfund Transfers & Developer Contributions

City of Leesburg, Florida
Report of Receipts and Disbursements by Fund
For the Period Beginning On October 1, 2013 and Ending on August 31, 2014

Prepared by: Finance Department

Fund Name	Disbursements			Budget Balance	Excess of Receipts Over (Under) Disbursements
	Adopted Budget	Amount	Percentage		
General Fund	\$ 24,420,964	\$ 20,021,677.46	81.99%	\$ 4,399,286.54	\$ 2,068,198.03
Special Revenue Funds					
Debt Service Fund	2,559,717	2,483,776.51	97.03%	75,940.49	(219,630.41)
Capital Projects Fund	4,327,964	2,424,036.47	56.01%	1,903,927.53	(1,076,513.39)
Local Option Sales Tax	1,728,893	1,441,427.01	83.37%	287,465.99	3,284.76
Police Forfeiture Fund	3,748	22,090.83	589.40%	(18,342.83)	16,119.73
Police Education Fund	12,000	8,632.45	71.94%	3,367.55	(2,250.76)
Gas Tax	944,821	544,479.39	57.63%	400,341.61	238,338.35
Police Impact Fees	-	1,267.69	0.00%	(1,267.69)	13,399.77
Fire Impact Fees	-	1,260.00	0.00%	(1,260.00)	14,688.03
Recreation Impact Fees	100,000	24,797.74	24.80%	75,202.26	(218.37)
Building Fund	430,064	375,256.04	87.26%	54,807.96	229,938.77
Community Redevelopment Agencies					
Greater Leesburg CRA Fund	1,642,910	197,891.97	12.05%	1,445,018.03	122,481.65
Carver Heights CRA Fund	1,894,282	775,602.82	40.94%	1,118,679.18	(398,662.65)
Highway 27/441 CRA Fund	867,499	814,733.92	93.92%	52,765.08	(869,786.82)
Total General Governmental Funds	38,932,862	29,136,930.30	74.84%	9,795,931.70	139,386.69
Enterprise Funds					
Stormwater Utility Fund	2,887,147	801,505.40	27.76%	2,085,641.60	519,729.25
Electric Utility Fund	78,343,613	55,075,002.07	70.30%	23,268,610.93	3,289,303.96
Gas Utility Fund	11,024,021	7,257,901.43	65.84%	3,766,119.57	31,691.01
Water Utility Fund	12,921,858	6,328,259.25	48.97%	6,593,598.75	93,427.21
Wastewater Utility Fund	12,051,051	8,193,356.37	67.99%	3,857,694.63	945,630.20
Communications Utility Fund	2,331,954	1,447,889.40	62.09%	884,064.60	110,944.19
Sanitation Services Fund	3,657,224	3,132,504.08	85.65%	524,719.92	192,821.11
Internal Service Funds					
Health Insurance Fund	5,911,481	4,256,612.03	72.01%	1,654,868.97	312,988.96
Workers' Compensation Insurance Fund	675,847	412,096.24	60.97%	263,750.76	99,307.12
Risk Management Fund	836,806	656,675.01	78.47%	180,130.99	159,067.73
Fleet Maintenance Fund	3,345,005	1,855,590.89	55.47%	1,489,414.11	1,080,488.53
Pension Trust Funds					
Municipal Police Retirement Trust Fund	1,352,562	897,121.16	66.33%	455,440.84	2,148,998.39
Municipal Firemen's Retirement Trust Fund	1,464,990	793,992.57	54.20%	670,997.43	2,232,380.18
General Employees' Retirement Fund	2,700,196	2,542,244.85	94.15%	157,951.15	1,885,920.10
Total All Funds	\$ 178,436,617	\$ 122,787,681.05	68.81%	\$ 55,648,935.95	\$ 13,242,084.63

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Fund Name	Adopted Budget	Receipts			Total Receipts Amount	Percentage	Budget Balance
		Revenues Amount	Non-Revenue Receipts * Amount				
001 General Fund	\$ 24,549,626	\$ 12,472,707.69	\$ 9,627,448.62	\$ 22,100,156.31	90.02%	\$ 2,449,469.69	
Special Revenue Funds							
021 Debt Service Fund	2,970,978	-	18,478,925.22	18,478,925.22	621.98%	(15,507,947.22)	
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	942,468	739,910.01	-	739,910.01	78.51%	202,557.99	
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	40,026,669	17,239,803.89	28,242,097.79	45,481,901.68	113.63%	(5,455,232.68)	
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	77,260,712	56,529,587.97	220,611.52	56,750,199.49	73.45%	20,510,512.51	
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	2,532,194	1,585,940.19	65,000.00	1,650,940.19	65.20%	881,253.81	
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	\$ 179,504,877	\$ 118,793,568.55	\$ 30,884,760.47	\$ 149,678,329.02	83.38%	\$ 29,826,547.98	

* 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	\$ 21,213,562.15	86.41%	\$ 3,336,063.85	\$ 886,594.16
Special Revenue Funds					
Debt Service Fund	2,970,978	18,410,237.39	619.67%	(15,439,259.39)	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	942,468	87,810.62	9.32%	854,657.38	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	40,026,669	45,312,867.13	113.21%	(5,286,198.13)	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	77,260,712	54,931,382.75	71.10%	22,329,329.25	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	2,532,194	1,268,620.84	50.10%	1,263,573.16	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	\$ 179,504,877	\$ 140,357,345.76	78.19%	\$ 39,147,531.24	\$ 9,320,983.26

CITY OF LEESBURG
CASH AND INVESTMENTS BY FUND
8/31/2014

	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	\$ 54,597,889.42	\$ 11,470,808.12	\$ 3,119,323.31	\$ (161,747.43)	\$ 260,262.00	\$ 11,366,136.97	\$ 4,472,085.61	\$ 5,479,649.32	\$ 3,853,848.90	\$ 870,545.59	\$ 1,797,041.39	\$ 2,196,126.13	\$ (62,637.41)		\$ 9,936,446.92
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 & REPLCMT	12,228,624.28	580,423.82				2,696,942.89		2,593,384.32	4,336,329.84	374,842.55	470,000.00	822,201.31			354,499.55
BOND/NOTE SINKING FUND	3,390,843.38		333,824.96			1,558,197.16	85,222.76	763,858.16	557,389.86	92,350.48					
LONG TERM CARE	89,803.49										89,803.49				
INFRASTRUCTURE DEVELOPMENT	9,859,463.92					9,357,079.35	502,384.57								
POTABLE WATER															
NEIGHBOR STABLE, SIGN GRNT & HOUSING ASST	408,140.63	309,946.28		98,194.35											
HWY 441/27 CRA - INTR EARNED	32,420.08			32,420.08											
IMPACT FEES	581,516.62							221,418.98	360,097.64						
OTHER RESTRICTED CASH	42,000.00						42,000.00								
DEVELOPER CONTRIBUTIONS	4,687,226.14					4,570,860.40	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	129,967.66					129,967.66									
RATE STABILIZATION	2,846,683.09					2,846,683.09									
SUBTOTAL OF RESTRICTED CASH	43,114,190.97	890,370.10	464,439.39			25,896,877.63	4,265,112.47	4,125,270.38	5,257,887.34	471,054.31	566,478.49	822,201.31			354,499.55
TOTAL POOLED CASH	\$97,712,080.39	\$ 12,361,178.22	\$ 3,583,762.70	\$ (161,747.43)	\$ 260,262.00	\$ 37,263,014.60	\$ 8,737,198.08	\$ 9,604,919.70	\$ 9,111,736.24	\$ 1,341,599.90	\$ 2,363,519.88	\$ 3,018,327.44	\$ (62,637.41)	\$ -	\$ 10,290,946.47
NON-POOLED RESTRICTED CASH															
BOND PROCEEDS	4,451,227.14						1,335,867.02	3,115,360.12							
CASH WITH FISCAL AGENT	2,082,692.07			1,101,156.67			164,627.00	342,438.09	474,470.31						
DEPOSITORY TRUST ACCOUNT	322,000.00						322,000.00								
GIC - GE CAPITAL CORP	5,931,052.43		5,931,052.43												
DEP-WELLS FARGO	391,196.21		391,196.21												
ELEC - GAN - CONSTRUCTION															
SUBTOTAL NON-POOLED CASH	13,178,167.85		6,322,248.64	1,101,156.67			1,822,494.02	3,457,798.21	474,470.31						
TOTAL POOLED CASH AND INVESTM	\$110,890,248.24	\$12,361,178.22	\$ 9,906,011.34	\$939,409.24	\$260,262.00	\$37,263,014.60	\$10,559,692.10	\$13,062,717.91	\$9,586,206.55	\$1,341,599.90	\$2,363,519.88	\$3,018,327.44	(\$62,637.41)	\$ -	\$10,290,946.47

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	\$ 3,119,323.31	\$ 299,434.18	\$ 499,918.50	\$ 9,569.71	\$ 1,329,843.18	\$ 68,499.02	\$ 16,699.52	\$ 165,597.05	\$ 461,137.65	\$ 154,762.41	\$ (59,523.15)	\$ 173,385.24
RESTRICTED CASH												
HUD SHIP PROGRAM	3,529.22	3,529.22										
BOND/NOTE SINKING FUND	333,824.96			67,997.56	265,827.40							
SIGN GRANT	94,665.13		32,000.00		62,665.13							
NEIGHBORHOOD STABILIZATION												
HWY 441/27 CRA - INTR EARNED	32,420.08				32,420.08							
SUBTOTAL OF RESTRICTED CASH	\$ 460,910.17	\$ 3,529.22	\$ 32,000.00	\$ 67,997.56	\$ 360,912.61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL POOLED CASH	\$ 3,583,762.70	\$ 302,963.40	\$ 531,918.50	\$ 77,567.27	\$ 1,690,755.79	\$ 68,499.02	\$ 16,699.52	\$ 165,597.05	\$ 461,137.65	\$ 154,762.41	\$ (59,523.15)	\$ 173,385.24
NON-POOLED RESTRICTED CASH												
GIC - GE CAPITAL CORP	\$ 5,931,052.43				5,931,052.43							
DEP-WELLS FARGO	391,196.21			391,196.21								
SUBTOTAL NON-POOLED CASH	\$ 6,322,248.64			391,196.21	5,931,052.43							
TOTAL POOLED CASH AND INVESTM	\$ 9,906,011.34	\$ 302,963.40	\$ 531,918.50	\$ 468,763.48	\$ 7,621,808.22	\$ 68,499.02	\$ 16,699.52	\$ 165,597.05	\$ 461,137.65	\$ 154,762.41	\$ (59,523.15)	\$ 173,385.24

INTERNAL SERVICE FUNDS

	INTERNAL SERVICE FUNDS TOTAL	HEALTH INSURANCE FUND	WORKERS' COMPENSATION FUND	FLEET MAINTENANCE FUND
POOLED CASH & INVESTMENTS				
OPERATING CASH	\$ 5,698,596.49	\$ 3,792,058.37	\$ 1,906,538.12	\$ -
RESTRICTED CASH				
SUBTOTAL OF RESTRICTED CASH	\$ -	\$ -	\$ -	\$ -
TOTAL POOLED CASH	\$ 5,698,596.49	\$ 3,792,058.37	\$ 1,906,538.12	\$ -
NON-POOLED RESTRICTED CASH				
SUBTOTAL NON-POOLED CASH	\$ -	\$ -	\$ -	\$ -
TOTAL POOLED CASH AND INVESTMENTS	\$ 5,698,596.49	\$ 3,792,058.37	\$ 1,906,538.12	\$ -

**CITY OF LEESBURG
INVESTMENT REPORT
8/31/2014**

DESCRIPTION	BALANCE 8/31/2014
BANK OPERATING AND SAVINGS ACCOUNTS	
SunTrust Bank - Disbursement	\$15,900,084
TD Bank - Savings	16,939,243
TD Bank - CDs	10,000,000
BB & T Bank - CDs	13,000,000
	\$55,839,327
LOCAL GOVERNMENT INVESTMENT POOLS	
FLSAFE	17,529,594
ST of FL SBA	1,516,634
	19,046,228
U S TREASURY MONEY MARKET FUND (FGU Deposit)	322,000
WELLS FARGO BANK (Carver Heights CRA)	100,002
US BANK (Fiscal Agent)	2,082,692
PMA Term Series	0
DAVIDSON FIXED INCOME MANAGEMENT (SECURITIES)	33,500,000
TOTAL INVESTMENTS (before market adjustment)	110,890,248
MARKET ADJUSTMENT	19,406

