CITY OF LAKELAND TENNESSEE

Treasurer's Report

April 2020

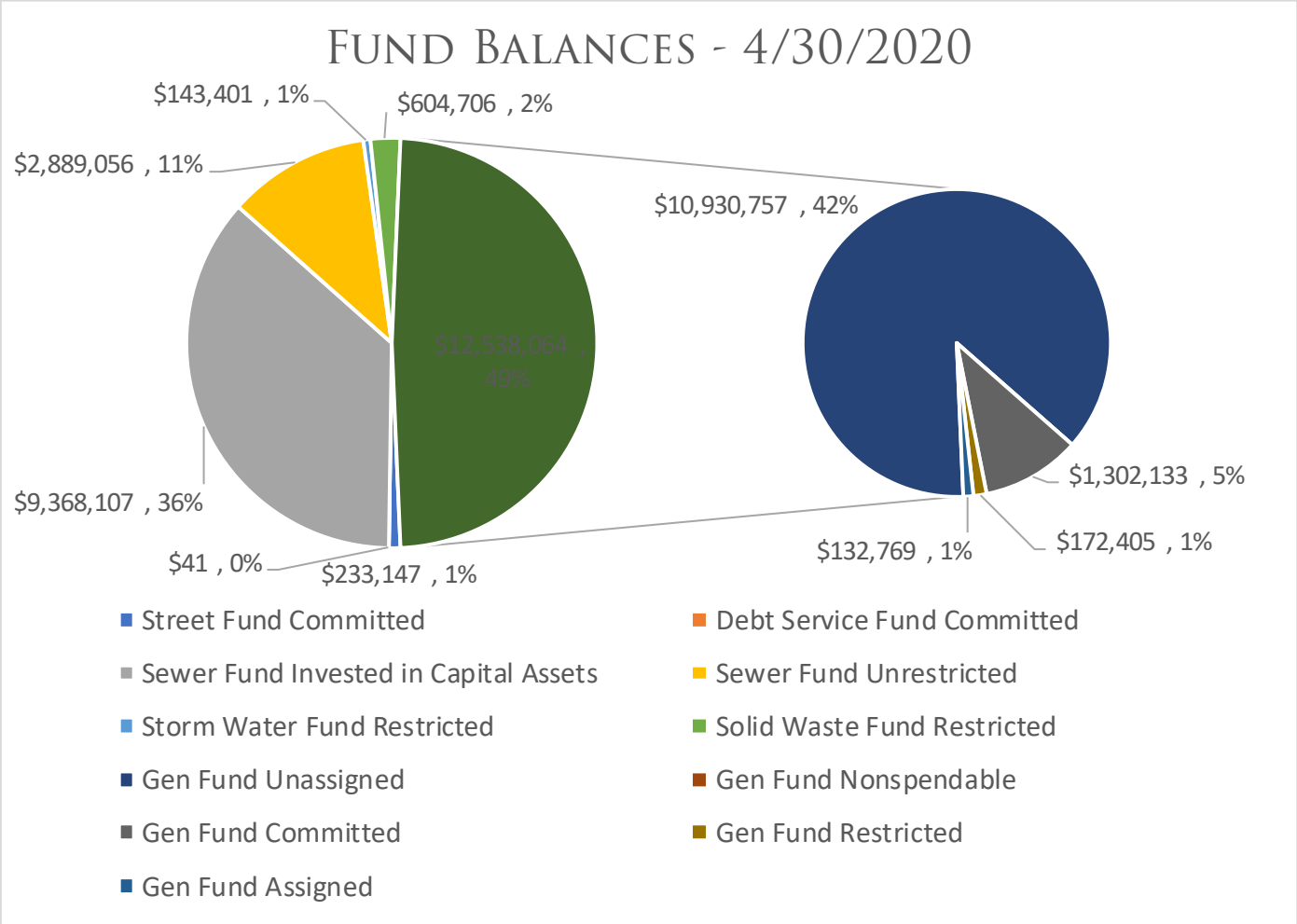
EXECUTIVE SUMMARY

The following Executive Summary is provided to assist in the review of the detailed monthly Treasurer's Report on the following pages, provided by fund. The Treasurer's Report provides monthly fiscal-year-to-date operating results for the General Fund, the State Street Aid Fund, the Debt Service Fund, the Sewer Fund, the Storm Water Fund, and the Solid Waste Fund. This report excludes the funds of Lakeland School System ("LSS"), either individually or in the aggregate.

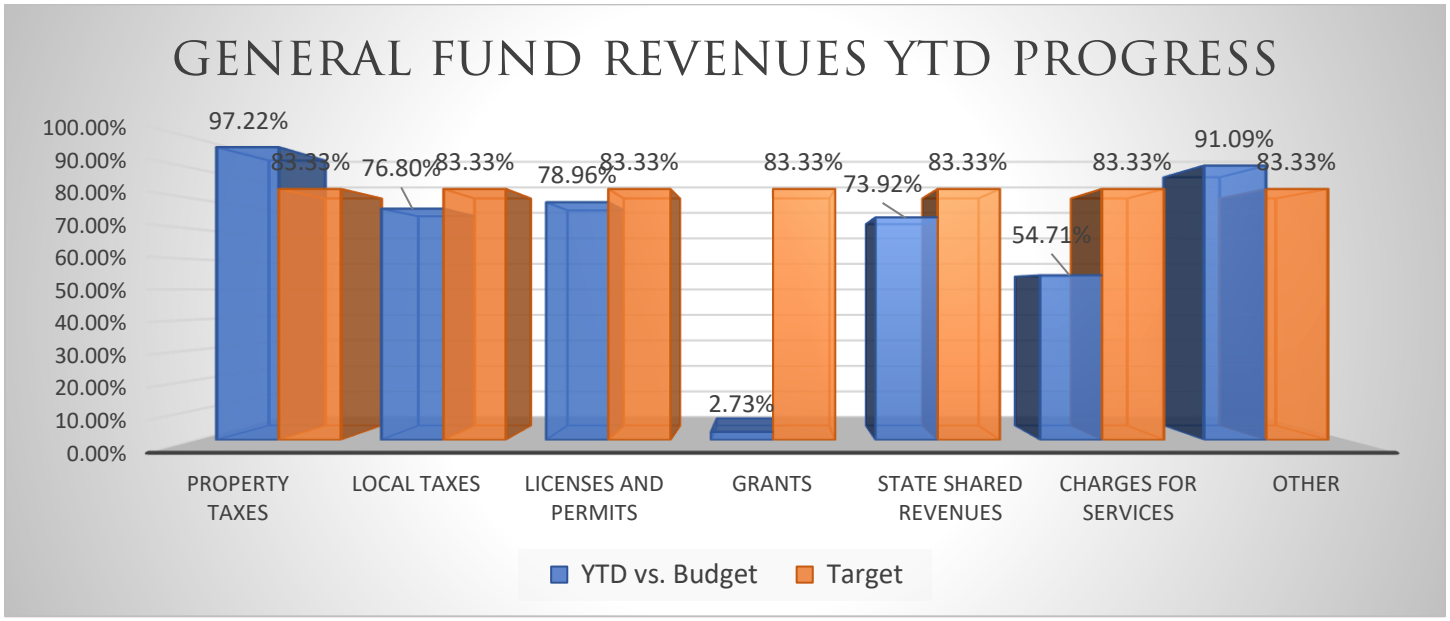
Fund Balance and Net Position

Across all funds (of the City), fund balance (and net position) decreased during April from $25,901,565 to $25,776,522 or by $125,043; however, fiscal year-to-date equity growth remains at $2.7 million since June 30, 2019.

The current month decrease in fund balance is primarily due the timing of capital expenditures in the Solid Waste fund.



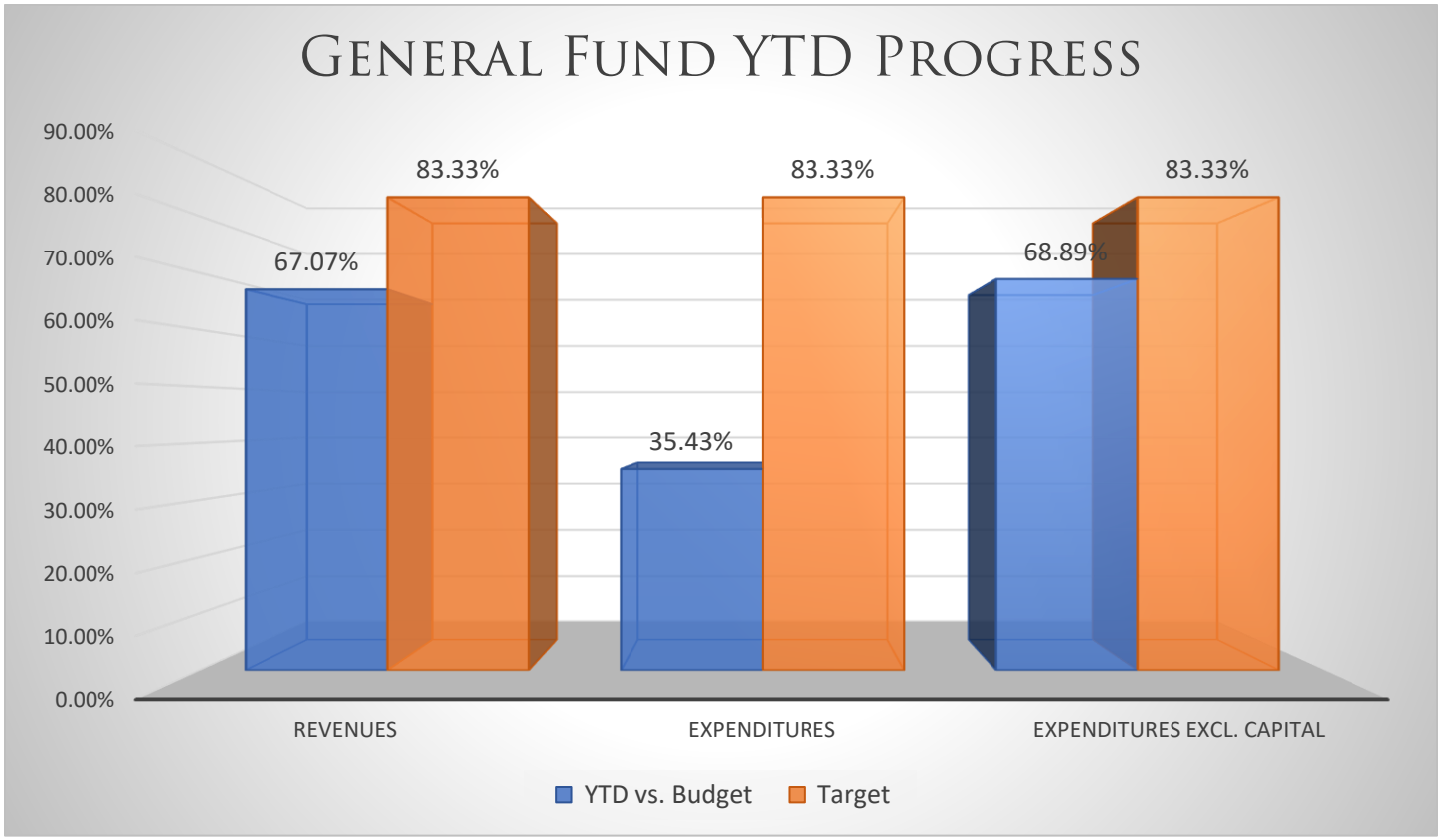
General Fund Revenues by Source



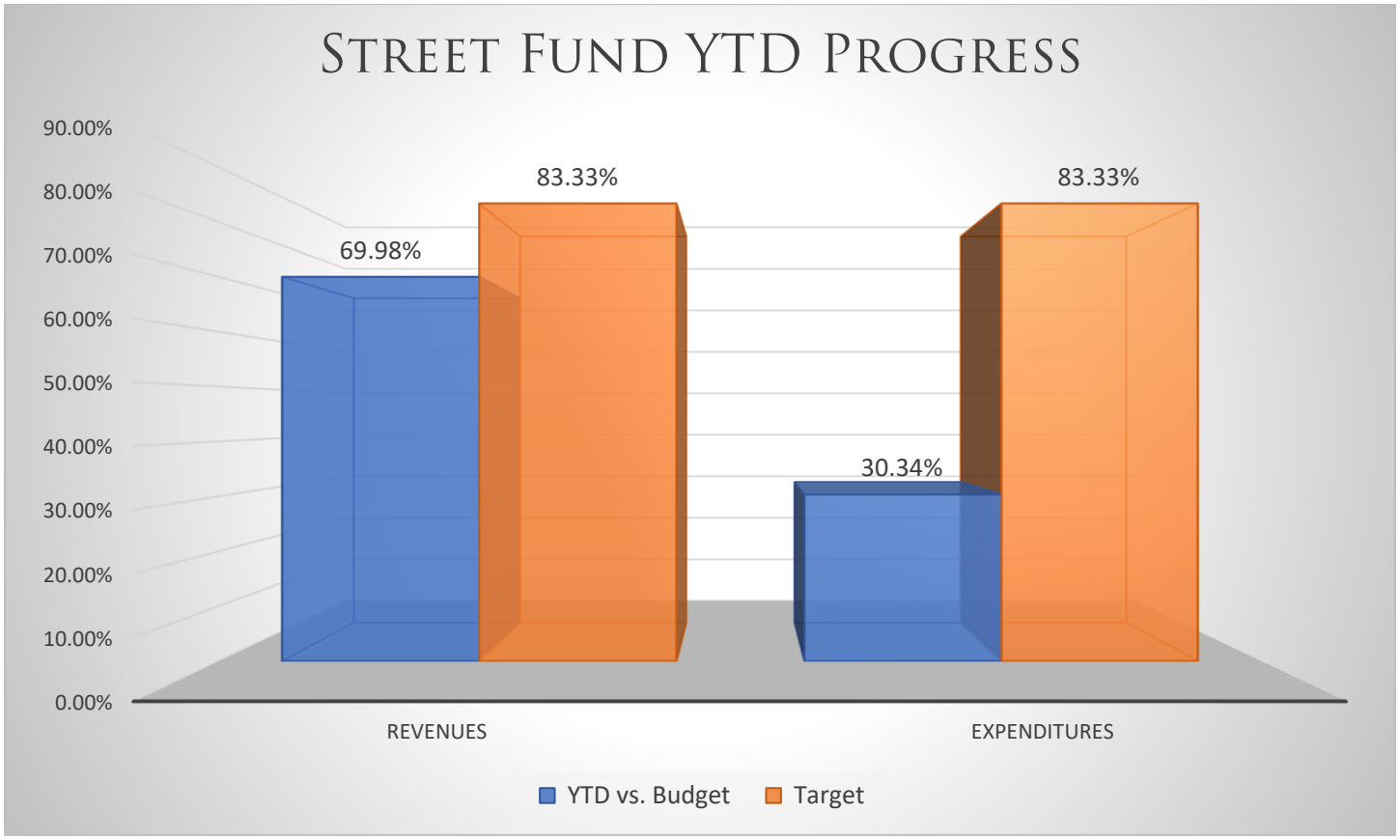
- Approximately 97% of property tax revenues for FY2020 have been collected
- Local taxes and state shared revenues "catch up" in June 2020 from a one- or two-month lag in payments
- Grant revenues depend upon timing of underlying expenditures (primarily capital), which have not been expended yet in the current fiscal year
    - New Canada Road
    - Canada Road Bike Ped Path
- Charges for services include many one-time fees for developments, with anticipated increases to the budget by fiscal year end
    - However, charges for services also includes recreation fees, which are expected to be significantly lower than originally budgeted due to refunds of summer recreation programs

YTD as % of Budget vs. Target

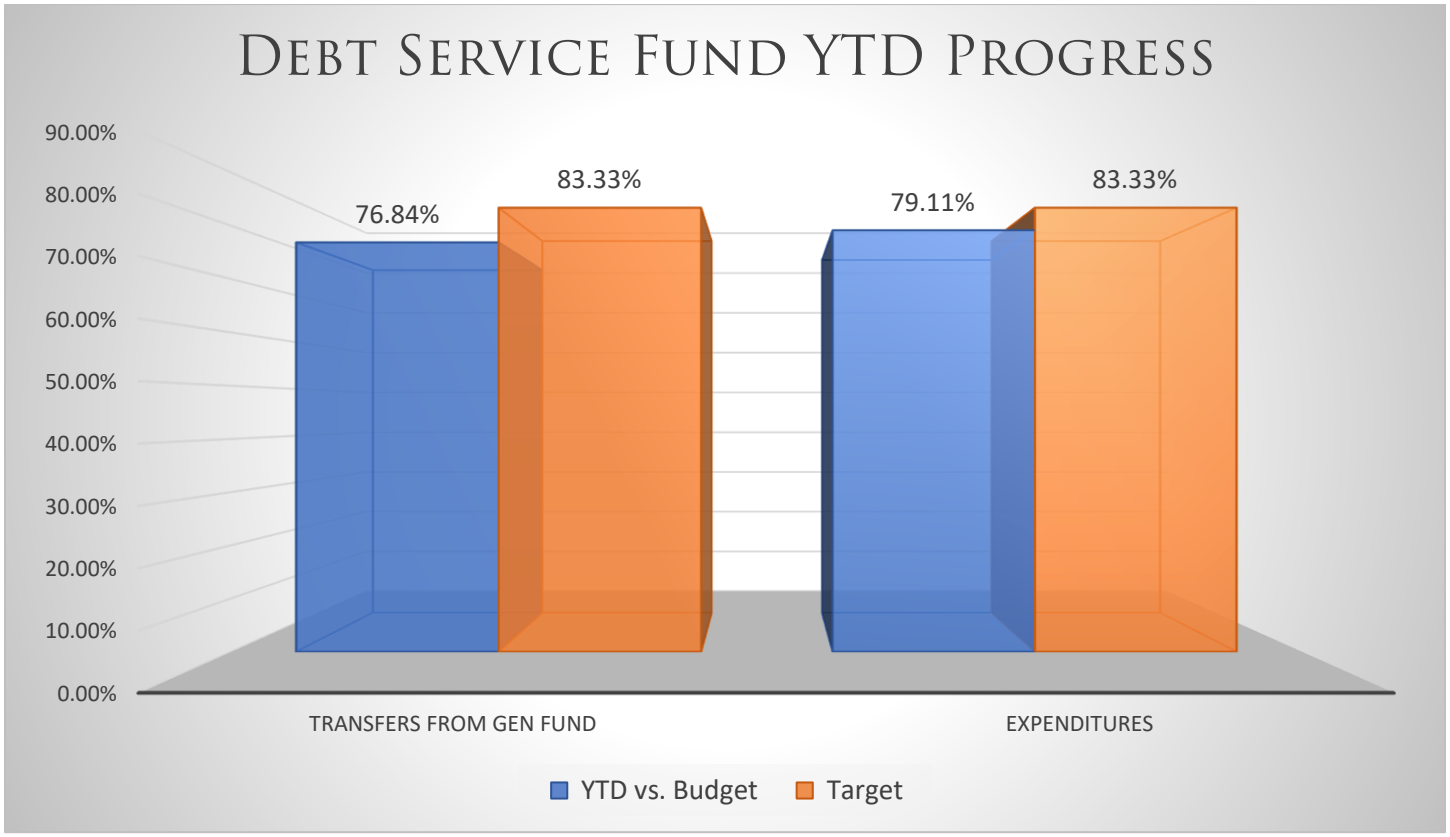
The following charts provide the FYTD results as a percentage of the budget, compared to where the budget target would currently be, based upon the Amended Budget.



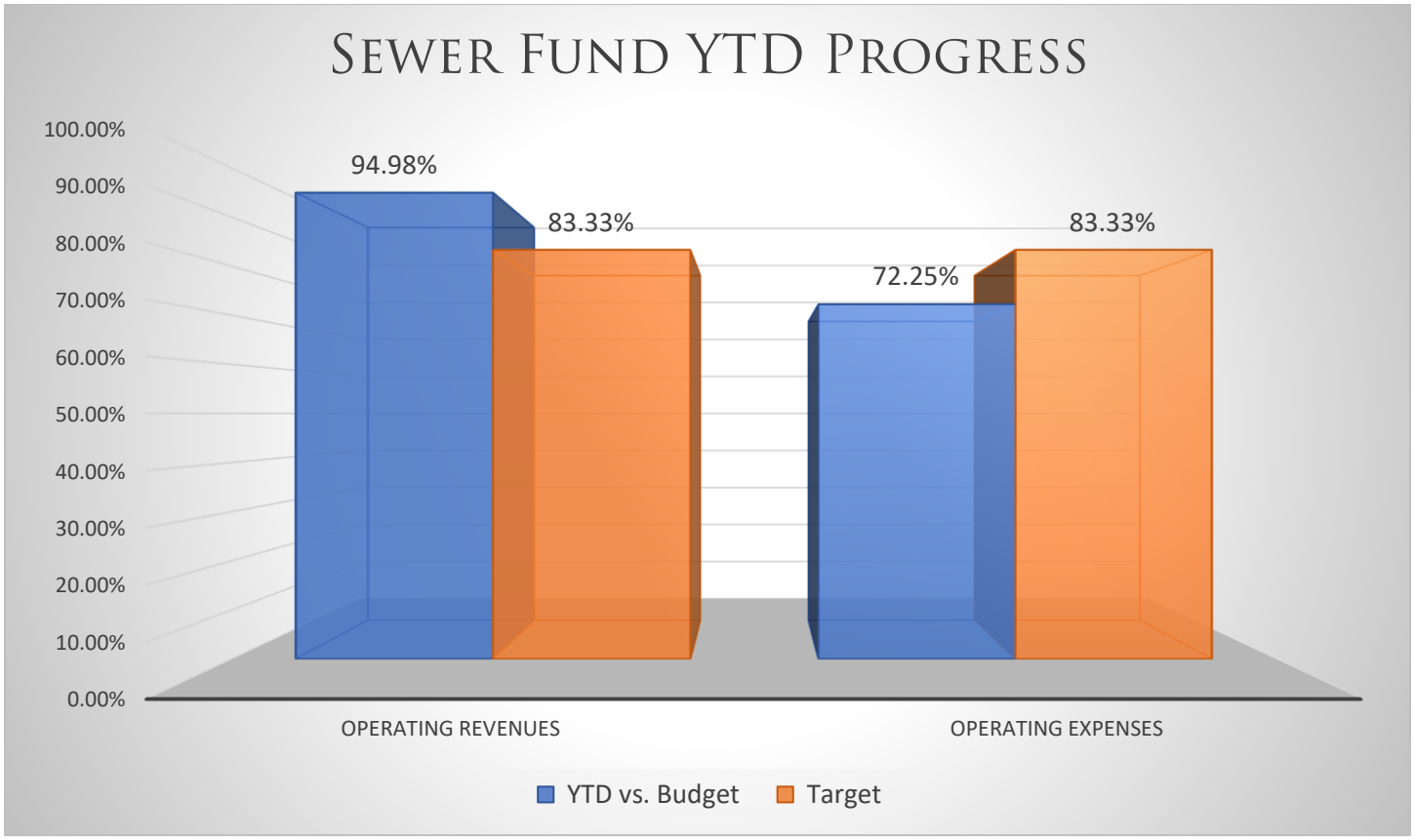
- Revenues driven by source – see previous section – primary factor is grant revenue related to capital outlay timing
- Expenditures excluding capital trending lower due to –
    - Public works temporary employee wages not yet expended
    - Public works professional services and contracted services not yet expended
    - Engineering architectural, engineering, and landscape services not yet expended



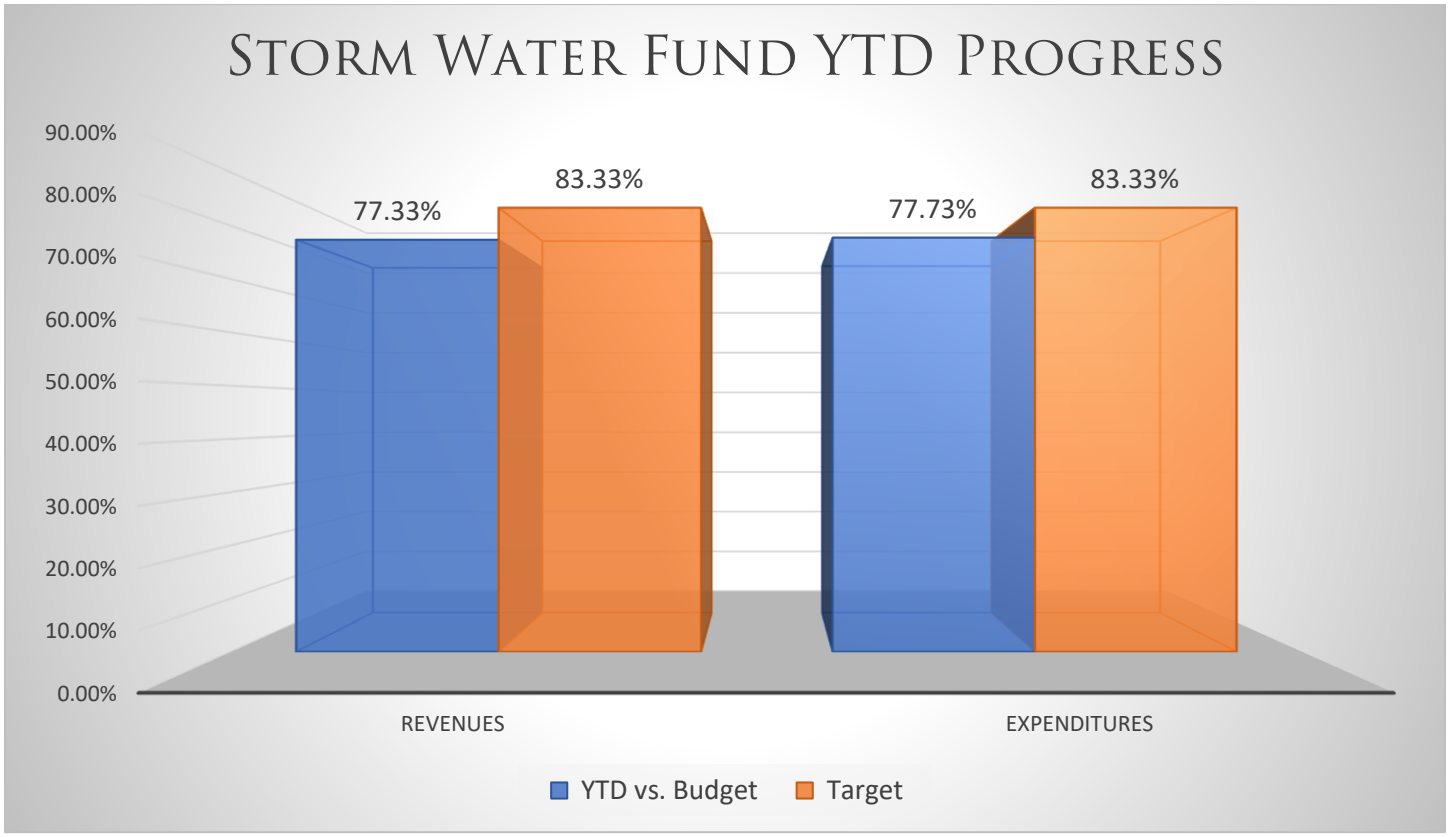
- State Street Aid fund supported by State Shared Revenues, which are on a two-month lag as noted above
- Expenditures under target primarily due to the timing of street repair and maintenance expected to be expended by fiscal year end



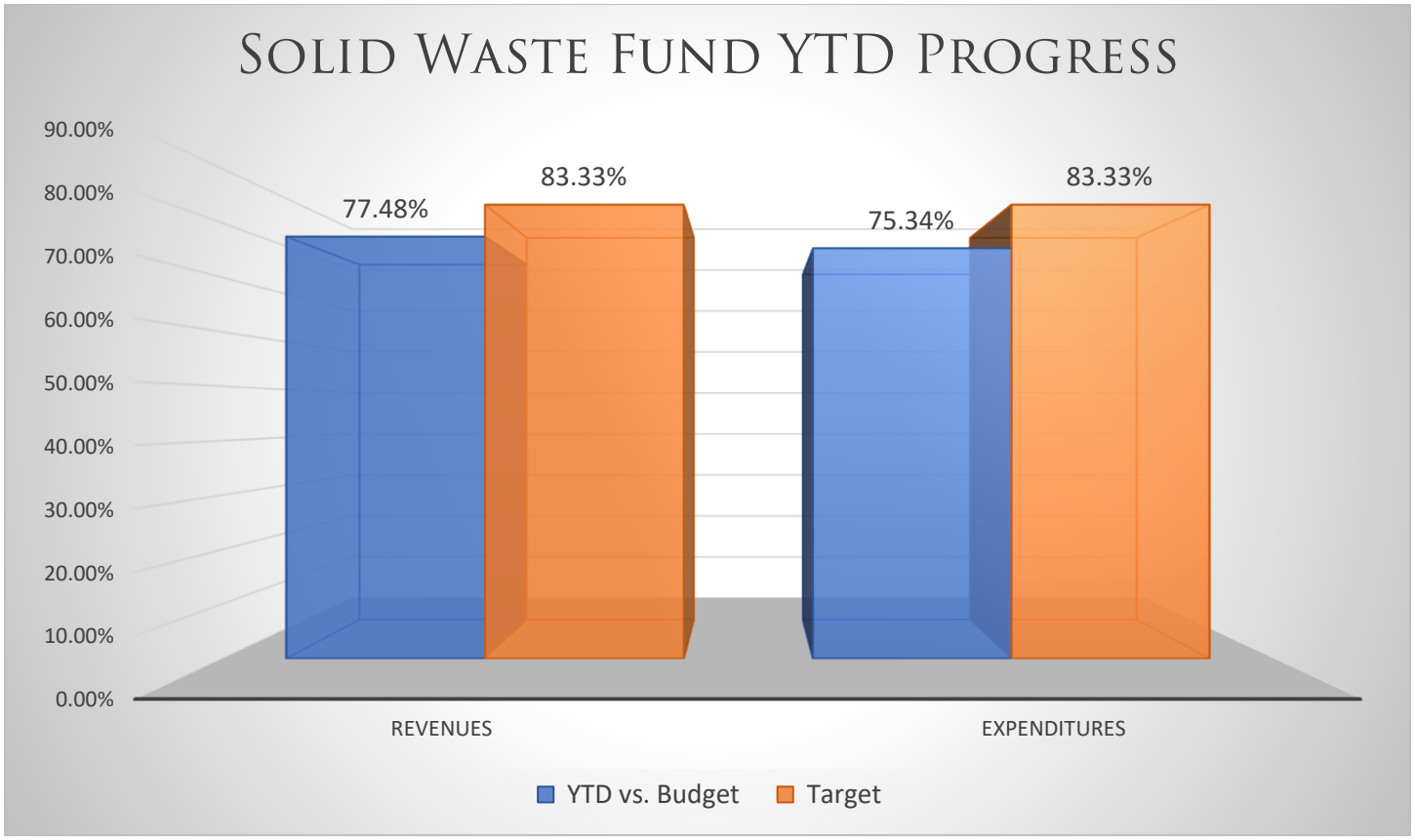
- As noted above, debt service is timing-driven based on the principal payments due
- This required transfers from the General Fund to cover the payment, as budgeted



- Revenues are higher than calendar target due to large one-time service connection fees received at the beginning of the fiscal year
- The primary drivers for operating expenses lower than target are:
  - Personnel costs related to temporary workers and other insurance requirements not yet incurred
  - Professional fees not yet incurred
  - Reversal of prior fiscal year accounts payable – will be "caught up" with accrual of FYE 2020 liabilities



- Expenditures are within a reasonable range of the target
- Revenues are essentially on a “one month lag” due to the accrual of fees receivable at the end of each fiscal year



- Revenues are essentially on a "one month lag" due to the accrual of fees receivable at the end of each fiscal year
- Expenditures less than target due to:
  - Temporary employee wages not yet expended
  - Vehicle purchase and building improvements budgeted not yet expended

Budget Transfers

As noted in ORD 19-275, funds "may be transferred from one appropriation to another in the same fund by the Finance Director" and "shall be reported to the governing body at its next regular meeting."

There were no budget transfers in the reported month.

ACCOUNT	TRANSFER FROM	TRANSFER TO

CITY OF
LAKELAND
TENNESSEE

Financial Reports

General Fund

April 30, 2020

City of Lakeland, TN

Statement of Revenues, Expenditures, and Changes in Fund Balance

General Fund

April 30, 2020

	Prior YTD 04/30/19	Current YTD 04/30/20	Budget FY 2020	% Earned/Used Year-to-Date
REVENUES				
Property Taxes	$ 4,442,308	$ 4,362,839	$ 4,487,411	97.22%
Local Taxes	1,015,605	1,142,028	1,487,100	76.80%
Licenses and permits	120,147	351,982	445,765	78.96%
Federal, State, and Local Grants	221,406	68,309	2,502,000	2.73%
State Shared Revenue	1,010,047	1,099,023	1,486,788	73.92%
Charges for services	174,517	228,128	417,000	54.71%
Other	400,710	34,796	38,200	91.09%
Total Revenues	**7,384,740**	**7,287,106**	**10,864,264**	**67.07%**
EXPENDITURES				
Current				
General government	(965,392)	(1,095,256)	(1,503,226)	72.86%
Capital Projects	(302,920)	(293,982)	(4,048,000)	7.26%
Community Development	(570,896)	(502,086)	(728,982)	68.87%
Public Works	(288,805)	(368,261)	(570,356)	64.57%
Parks and Recreation	(397,342)	(382,106)	(605,393)	63.12%
Total Expenditures	**(2,525,354)**	**(2,641,690)**	**(7,455,957)**	**35.43%**
Excess (deficiency) of revenues over (under) expenditures	**4,859,386**	**4,645,416**	**3,408,307**	
OTHER FINANCING SOURCES (USES)				
Issuance of Debt	-	43,500,000	43,500,000	
Transfers in	-	700,000	700,000	
Transfers out	(3,414,104)	(46,457,876)	(44,575,830)	
Total Other Financing Sources	**(3,414,104)**	**(2,257,876)**	**(375,830)**	
Net Change in Fund Balance	**$ 1,445,282**	**$ 2,387,540**	**$ 3,032,477**	
Allocation of Net Change in Fund Balance:				
Committed Fund Balance		$ 214,523		
Restricted Fund Balance		172,405		
Assigned Fund Balance		(82,066)		
Unassigned Fund Balance		2,082,678		
Net Change in Fund Balance		**$ 2,387,540**		

City of Lakeland, TN

Balance Sheet

General Fund

April 30, 2020

Assets		
Checking Account	$	11,689,858
Certificates of Deposit		745,545
Receivables		
Accounts		26,444
Property Taxes		4,531,931
Prepaid Insurance		89,320
Prepaid Other		69,998
Allowance for Uncollected Taxes		(47,660)
Total Assets	**$**	**17,105,435**

Liabilities		
Accounts Payable	$	-
Deferred Revenue		(6,445)
Deferred Revenue - Taxes		(4,455,088)
Deferred Revenue - Restitution		(19,999)
Accrued liabilities		(23,300)
Refundable deposits		(110,200)
Reserve for Doubtful Accounts		47,660
Fund Balance - Committed		(1,302,133)
Fund Balance - Restricted		(172,405)
Fund Balance - Assigned		(132,769)
Fund Balance - Unassigned		(10,930,757)
Total Liabilities	**$**	**(17,105,435)**

City of Lakeland, TN

TAX REVENUE 2019-2020

GENERAL FUND: TAX REVENUES	Actual 2018	Actual 2019	Prior YTD 4/30/2019	Current YTD 4/30/2020	BUDGET 2020
Real Property Taxes (Current)	$ 1,558,670	$ 1,579,527	$ 1,563,576	$ 1,512,893	$ 1,552,192
Personal Property Taxes (Current)	19,049	18,847	18,040	17,370	18,195
Property Tax - Schools	527,636	538,370	532,367	526,825	541,305
Utility Tax (TPSC)	7,747	8,129	8,129	9,474	7,832
School Property Tax Reserves	351,758	358,914	354,912	350,935	360,581
Delinquent Property Tax	12,223	8,609	7,358	8,641	12,629
Property Tax Penalty & Interes	9,772	9,184	5,913	5,713	10,615
Special Property Tax - School	1,934,667	1,974,024	1,952,014	1,930,988	1,984,062
PROPERTY TAXES: SUBTOTAL	**4,421,521**	**4,495,602**	**4,442,308**	**4,362,839**	**4,487,411**
LOCAL TAXES					
Local Option Sales Tax	772,360	686,278	545,706	635,483	775,000
Local Sales Tax - Schools	339,323	301,582	239,816	279,364	340,000
Wholesaler Beer Taxes	82,276	81,086	64,095	63,536	80,000
Wholesale Liquor Tax	2,177	2,163	1,786	2,072	2,100
Business Taxes	98,175	86,942	30,540	34,089	85,000
Telecom Sales City	5,443	3,919	2,960	3,051	2,700
Cable Franchise (5%)	148,500	110,028	82,532	82,350	151,300
Room Occupancy Tax	47,745	62,476	48,171	42,083	51,000
LOCAL TAXES: SUBTOTAL	**1,495,999**	**1,334,474**	**1,015,605**	**1,142,028**	**1,487,100**
TAXES: TOTAL	**$ 5,917,520**	**$ 5,830,076**	**$ 5,457,913**	**$ 5,504,867**	**$ 5,974,511**

CITY OF LAKELAND
GENERAL FUND - OPERATING STATEMENT
APRIL 30, 2020

		Line Item Detail		Category	
		FY 2020 BUDGET	YTD 04/30/20	FY 2020 BUDGET	YTD 04/30/20
110 R 31111 000 000 00000 000	Real Property Taxes (Current)	1,552,192.00	1,512,893.00		
110 R 31112 000 000 00000 000	Personal Property Taxes (Curre	18,195.00	17,369.86		
110 R 31113 000 000 00000 000	Property Tax - Schools	541,305.00	526,825.22		
110 R 31114 000 000 00000 000	Utility Tax (TPSC)	7,832.00	9,473.91		
110 R 31115 000 000 00000 000	School Property Tax Reserves	360,581.00	350,935.21		
110 R 31116 000 000 00000 000	Delinquent Property Tax	12,629.00	8,640.87		
110 R 31117 000 000 00000 000	Property Tax Penalty & Interes	10,615.00	5,712.78		
110 R 31118 000 000 00000 000	Special Property Tax - School	1,984,062.00	1,930,988.45		
Total Property Taxes				**4,487,411.00**	**4,362,839.30**
110 R 31600 000 000 00000 000	Local Option Sales Tax	775,000.00	635,483.14		
110 R 31610 000 000 00000 000	Local Sales Tax - Schools	340,000.00	279,363.71		
110 R 31700 000 000 00000 000	Wholesaler Beer Taxes	80,000.00	63,535.51		
110 R 31720 000 000 00000 000	Wholesale Liquor Tax	2,100.00	2,071.70		
110 R 31800 000 000 00000 000	Business Taxes	85,000.00	34,089.38		
110 R 31801 000 000 00000 000	Telecom Sales City	2,700.00	3,050.83		
110 R 31912 000 000 00000 000	Cable Franchise (5%)	151,300.00	82,350.45		
110 R 31920 000 000 00000 000	Room Occupancy Tax	51,000.00	42,083.30		
Total Local Taxes				**1,487,100.00**	**1,142,028.02**
110 R 32210 000 000 00000 000	Beer Licenses	900.00	1,150.00		
110 R 32600 000 000 00000 000	Warning Siren Fees	7,100.00	3,250.00		
110 R 32608 000 000 00000 000	Certificate Of Occupancy	4,500.00	3,750.00		
110 R 32610 000 000 00000 000	Building Permit Fee	52,500.00	92,301.53		
110 R 32611 000 000 00000 000	Insp/Engineer Review Fees	134,000.00	85,867.00		
110 R 32612 000 000 00000 000	BOA Appeals	800.00	1,100.00		
110 R 32613 000 000 00000 000	Plat/Site Plan Review Fees	8,000.00	2,376.00		
110 R 32614 000 000 00000 000	Drainage Control Fee	84,200.00	39,177.50		
110 R 32615 000 000 00000 000	Park Improvement Fees	78,600.00	69,568.86		
110 R 32616 000 000 00000 000	Cell Tower Fee	2,000.00	2,000.00		
110 R 32617 000 000 00000 000	Admin Fees For Developments	17,000.00	9,730.00		
110 R 32690 000 000 00000 000	Natural Resource Inventory	3,565.00	1,192.75		
110 R 32691 000 000 00000 000	Tree Removal Fee	10,400.00	8,951.00		
110 R 32692 000 000 00000 000	GIS Mapping Fees	22,500.00	21,727.50		
110 R 32700 000 000 00000 000	Fence Permit	1,300.00	570.00		
110 R 32701 000 000 00000 000	Sign Permit	1,600.00	1,670.00		
110 R 32702 000 000 00000 000	Land Disturbance Permit	4,000.00	200.00		
110 R 32703 000 000 00000 000	Accessory Permits	5,000.00	2,900.00		
110 R 32706 000 000 00000 000	Misc Permits	4,800.00	680.00		
110 R 32707 000 000 00000 000	Street Disturbance Permit	500.00	120.00		
110 R 32710 000 000 00000 000	TN One Call Fee	2,500.00	3,700.00		
		-	-		
Total Licenses and Permits				**445,765.00**	**351,982.14**
110 R 33320 000 000 00000 000	TVA Pymt in Lieu of Taxes	300,682.00	318,120.49		
110 R 33510 000 000 00000 000	State Sales Tax	1,081,410.00	758,628.54		
110 R 33520 000 000 00000 000	State Income Tax (Hall)	72,000.00	-		
110 R 33530 000 000 00000 000	TN Beer Tax	6,214.00	5,822.59		
110 R 33540 000 000 00000 000	TN Mixed Drink Tax	1,000.00	-		
110 R 33552 000 000 00000 000	TN City St & Trans Tax	25,482.00	16,451.61		
Total State Shared Revenue				**1,486,788.00**	**1,099,023.23**
110 R 34291 000 000 00000 000	Code Enforcement Charges	1,000.00	-		
110 R 34312 000 000 00000 000	Payment In Lieu Roads	83,000.00	41,621.66		
110 R 34725 000 000 00000 000	Concessions	3,000.00	1,360.25		

		Line Item Detail		Category	
		FY 2020 BUDGET	**YTD 04/30/20**	**FY 2020 BUDGET**	**YTD 04/30/20**
110 R 34739 000 000 00000 000	Club House Rental Fee	39,000.00	16,957.00		
110 R 34740 000 000 00000 000	Parks & Rec Rental Fee	2,000.00	700.00		
110 R 34741 000 000 00000 000	Developer Fees For Parkland	84,000.00	30,530.96		
110 R 34742 000 000 00000 000	Soccer Recreation Fees	70,000.00	79,232.50		
110 R 34743 000 000 00000 000	Youth Baseball Fees	10,000.00	1,041.00		
110 R 34744 000 000 00000 000	Youth Basketball Fees	38,000.00	36,402.50		
110 R 34746 000 000 00000 000	Adult Flag Football	9,000.00	-		
110 R 34748 000 000 00000 000	Tennis Recreation Fees	15,000.00	2,287.00		
110 R 34749 000 000 00000 000	Adult Basketball	6,000.00	-		
110 R 34751 000 000 00000 000	Youth Football Fees	20,000.00	4,142.00		
110 R 34752 000 000 00000 000	Youth Cheerleading	27,000.00	11,159.81		
110 R 34754 000 000 00000 000	Lego Camp	-	-		
110 R 34755 000 000 00000 000	Recreation Camps	10,000.00	2,693.00		
Total Charges For Services				**417,000.00**	**228,127.68**
110 R 33460 000 000 00000 000	New Canada Rd (PIN 107036.00)	400,000.00	3,290.36		
110 R 36832 000 000 00000 000	Huff n Puff Rd (PIN 115470.00)	-	2,023.94		
110 R 36833 000 000 00000 000	Bike Ped Path Grant	1,352,000.00	62,676.16		
110 R 36834 000 000 00000 000	ADA Transition Plan	-	-		
110 R 33803 000 000 00000 000	Dog Park Dash Grant	-	-		
110 R 33110 000 000 00000 000	Grant Revenue for Zadie Kuehl	200,000.00	-		
110 R 33100 000 000 00000 000	LPRF Grant Revenue	500,000.00	319.00		
110 R 33710 000 000 00000 000	Shelby County Grant Revenue	50,000.00	-		
Total Grant Revenue				**2,502,000.00**	**68,309.46**
110 R 35101 000 000 00000 000	Restitution	-	-		
110 R 35110 000 000 00000 000	City Court Fines & Fees	1,500.00	3,827.50		
110 R 36100 000 000 00000 000	Interest Earned - Checking	4,700.00	5,019.77		
110 R 36101 000 000 00000 000	Interest From CDs	19,000.00	15,383.81		
110 R 36102 000 000 00000 000	Interest - LSS Restricted	-	404.91		
110 R 36330 000 000 00000 000	Sale of assets	-	171.00		
110 R 36335 000 000 00000 000	Insurance Reimbursements	4,500.00	3,500.00		
110 R 36900 000 000 00000 000	Misc Income/Admin Fees	1,000.00	969.28		
110 R 36901 000 000 00000 000	Donations/Lakeland Activities	1,500.00	2,320.00		
110 R 36904 000 000 00000 000	Senior Citizens Donations	5,000.00	3,200.00		
110 R 36906 000 000 00000 000	Parks Fundraisers	-	-		
110 R 36831 000 000 00000 000	TLDA Loan - Beverle Rivera	1,000.00	-		
110 R 36934 000 000 00000 000	Interim Financing Proceeds	43,500,000.00	43,500,000.00		
110 R 36968 000 000 00000 000	OFS - Transfer In from LSS	700,000.00	700,000.00		
Total Other Revenue				**44,238,200.00**	**44,234,796.27**
110 Revenue Total		**55,064,264.00**	**51,487,106.10**	**55,064,264.00**	**51,487,106.10**
110 E 41000 111 000 00000 000	GOV - Salary	112,200.00	94,853.75		
110 E 41000 121 000 00000 000	GOV - Regular Employee Wages	42,581.00	32,735.69		
110 E 41000 132 000 00000 000	GOV - Bonus Pay	31,517.00	18,300.00		
110 E 41000 141 000 00000 000	GOV - FICA (Employer's Share)	13,241.00	10,996.58		
110 E 41000 142 000 00000 000	GOV - Insurance	26,150.00	25,069.55		
110 E 41000 143 000 00000 000	GOV - Retirement	5,935.00	5,068.19		
110 E 41000 144 000 00000 000	GOV - HSA Retirement	4,231.00	-		
110 E 41000 146 000 00000 000	GOV - Work Comp	1,630.00	908.00		
110 E 41000 147 000 00000 000	GOV - Unemployment	2,500.00	-		
110 E 41000 148 000 00000 000	GOV - Education/Training	6,000.00	5,725.00		
110 E 41000 149 000 00000 000	GOV - Uniforms	300.00	-		
110 E 41000 210 000 00000 000	GOV - Postage	6,000.00	5,107.32		
110 E 41000 220 000 00000 000	GOV - Printing	10,000.00	4,347.17		
110 E 41000 230 000 00000 000	GOV - Publicity/Dues	10,000.00	9,240.15		
110 E 41000 241 000 00000 000	GOV - Electric	15,150.00	9,163.12		
110 E 41000 242 000 00000 000	GOV - Water	1,000.00	337.00		
110 E 41000 244 000 00000 000	GOV - Gas/Propane	2,750.00	1,762.93		
110 E 41000 245 000 00000 000	GOV - Telephone	15,000.00	6,689.24		
110 E 41000 251 000 00000 000	GOV - Trustee Collection Fees	40,700.00	40,501.22		
110 E 41000 252 000 00000 000	GOV - Legal Services	100,000.00	76,786.02		

		Line Item Detail		Category	
		FY 2020 BUDGET	**YTD 04/30/20**	**FY 2020 BUDGET**	**YTD 04/30/20**
110 E 41000 252 000 00000 600	GOV - Legal Services - Bonds	15,000.00	2,745.00		
110 E 41000 252 000 00000 800	GOV Legal Services - COVID-19	-	9,367.50		
110 E 41000 253 000 00000 000	GOV - Accounting & Auditing Se	39,700.00	39,677.50		
110 E 41000 255 000 00000 000	GOV - Data Processing Services	26,000.00	24,932.38		
110 E 41000 256 000 00000 000	GOV - Consultant Services	-	-		
110 E 41000 257 000 00000 000	GOV - Property Tax Commission	88,610.00	79,263.98		
110 E 41000 259 000 00000 000	GOV - Other Professional Servi	10,300.00	9,230.30		
110 E 41000 261 000 00000 000	GOV - Repair & Maintenance Veh	1,750.00	88.37		
110 E 41000 266 000 00000 000	GOV - Repair & Maintenance Bui	35,000.00	28,914.07		
110 E 41000 267 000 00000 000	GOV - Repair & Maintenance Plu	3,000.00	2,672.65		
110 E 41000 280 000 00000 000	GOV - Travel	4,000.00	1,052.16		
110 E 41000 287 000 00000 000	GOV - Meals & Entertainment	5,000.00	2,155.07		
110 E 41000 290 000 00000 000	GOV - Contracted Service	105,000.00	51,956.83		
110 E 41000 291 000 00000 000	GOV - Ambulance Service	277,000.00	166,894.88		
110 E 41000 296 000 00000 000	GOV - Keep Lakeland Beautiful	12,000.00	-		
110 E 41000 299 000 00000 000	GOV - Contingency	2,000.00	373.72		
110 E 41000 310 000 00000 000	GOV - Office Supplies & Materi	10,000.00	9,047.47		
110 E 41000 320 000 00000 000	GOV - Operating Supplies	3,500.00	2,323.88		
110 E 41000 321 000 00000 000	GOV - Bank Charges	700.00	343.43		
110 E 41000 331 000 00000 000	GOV - Gas, Oil, Diesel	1,000.00	601.41		
110 E 41000 510 000 00000 000	GOV - Insurance	500.00	500.00		
110 E 41000 511 000 00000 000	GOV - Insurance On Buildings	13,500.00	8,820.00		
110 E 41000 513 000 00000 000	GOV - Liability	37,000.00	37,371.59		
110 E 41000 521 000 00000 000	GOV - Surety Bonds For Officia	1,000.00	675.00		
110 E 41000 720 000 00000 000	St Jude Dream Home	11,050.00	11,050.00		
110 E 41000 948 000 00000 000	GOV - Computer Upgrades	10,000.00	8,029.82		
Total General Goverenment Expense				**1,159,495.00**	**845,677.94**
110 E 41210 111 000 00000 000	CRT - Salary	4,500.00	2,500.00		
110 E 41210 121 000 00000 000	CRT - Regular Employee Wages	3,643.00	3,006.56		
110 E 41210 123 000 00000 000	CRT - Overtime Wages	26.00	2.75		
110 E 41210 141 000 00000 000	CRT - FICA (Employer's Share)	623.00	367.06		
110 E 41210 142 000 00000 000	CRT - Insurance	3,210.00	1,376.00		
110 E 41210 143 000 00000 000	CRT - Retirement	200.00	153.92		
110 E 41210 146 000 00000 000	CRT - Work Comp	8.00	4.00		
110 E 41210 148 000 00000 000	CRT - Education/Training	470.00	25.00		
110 E 41210 318 000 00000 000	CRT- Court Cost Fees	30.00	149.48		
110 E 41210 255 000 00000 000	CRT - Data Processing	-	50.00		
Total Municpal Court Expense				**12,710.00**	**7,634.77**
110 E 41330 111 000 00000 000	BOC - Salary	25,200.00	21,000.00		
110 E 41330 141 000 00000 000	BOC - FICA (Employer's Share)	1,928.00	1,606.50		
110 E 41330 146 000 00000 000	BOC - Work Comp	40.00	22.00		
110 E 41330 148 000 00000 000	BOC - Education/Training	1,000.00	-		
Total Board and Commisison Expense				**28,168.00**	**22,628.50**
110 E 41500 111 000 00000 000	FIN - Salary	78,540.00	56,046.07		
110 E 41500 121 000 00000 000	FIN - Regular Employee Wages	120,280.00	100,713.31		
110 E 41500 123 000 00000 000	FIN - Overtime Wages	850.00	438.70		
110 E 41500 141 000 00000 000	FIN - FICA (Employer's Share)	15,210.00	11,019.13		
110 E 41500 142 000 00000 000	FIN - Insurance	61,896.00	38,992.45		
110 E 41500 143 000 00000 000	FIN - Retirement	9,941.00	7,499.11		
110 E 41500 144 000 00000 000	FIN - Retirement HSA	3,000.00	851.67		
110 E 41500 146 000 00000 000	FIN - Work Comp	416.00	254.00		
110 E 41500 148 000 00000 000	FIN - Education/Training	5,500.00	1,248.00		
110 E 41500 230 000 00000 000	FIN - Dues	500.00	365.00		
110 E 41500 245 000 00000 000	FIN - Telephone	720.00	670.00		
110 E 41500 280 000 00000 000	FIN - Travel	4,500.00	840.74		
110 E 41500 287 000 00000 000	FIN - Meals & Entertainment	500.00	100.98		
110 E 41500 299 000 00000 000	FIN - Contingency	1,000.00	275.32		
Total Finance Expense				**302,853.00**	**219,314.48**

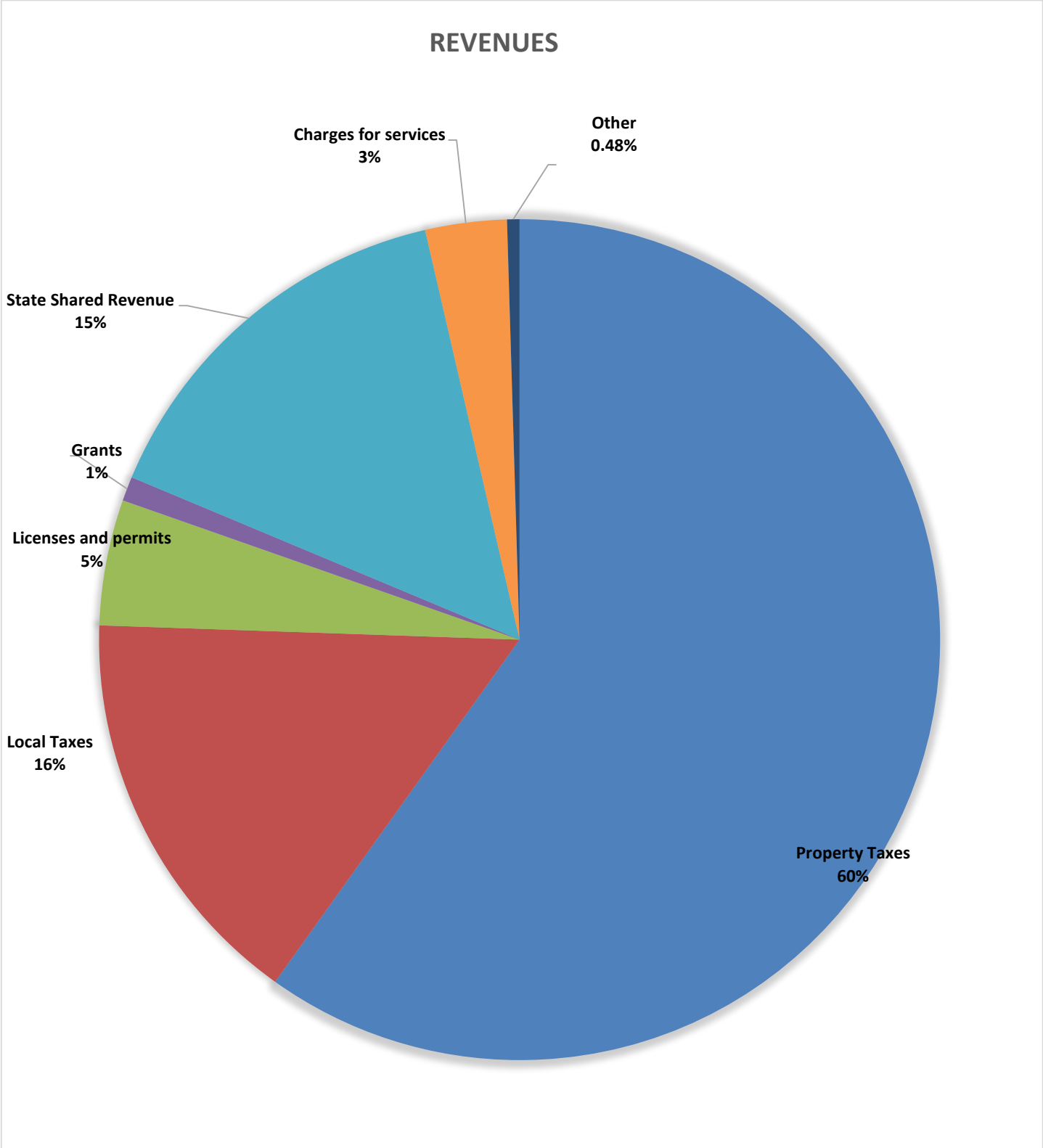
		Line Item Detail		Category	
		FY 2020 BUDGET	**YTD 04/30/20**	**FY 2020 BUDGET**	**YTD 04/30/20**
110 E 41670 111 000 00000 000	ENG - Salary	29,589.00	28,722.26		
110 E 41670 121 000 00000 000	ENG - Regular Employee Wages	17,341.00	15,366.24		
110 E 41670 122 000 00000 000	ENG - Temporary Employee Wages	15,456.00	12,645.82		
110 E 41670 123 000 00000 000	ENG - Overtime Wages	1,000.00	44.15		
110 E 41670 141 000 00000 000	ENG - FICA (Employer's Share)	4,773.00	4,292.86		
110 E 41670 142 000 00000 000	ENG - Insurance	7,351.00	5,503.39		
110 E 41670 143 000 00000 000	ENG - Retirement	3,119.00	2,307.45		
110 E 41670 144 000 00000 000	ENG - HSA RETIREMENT	-	682.82		
110 E 41670 146 000 00000 000	ENG - Work Comp	3,717.00	3,675.00		
110 E 41670 148 000 00000 000	ENG - Education/Training	2,000.00	1,700.00		
110 E 41670 230 000 00000 000	ENG - Publicity/Dues	1,000.00	496.25		
110 E 41670 245 000 00000 000	ENG - Telephone	1,440.00	660.00		
110 E 41670 254 000 00000 000	ENG - Arch/Eng/Landscape Serv	15,000.00	2,009.50		
110 E 41670 259 000 00000 000	ENG - Other Professional Servi	2,000.00	956.00		
110 E 41670 280 000 00000 000	ENG - Travel	2,500.00	1,305.37		
110 E 41670 287 000 00000 000	ENG - Meals & Entertainment	500.00	188.02		
110 E 41670 299 000 00000 000	ENG - Contingency	900.00	-		
110 E 41670 331 000 00000 000	ENG - Gas, Oil, Diesel	500.00	152.71		
Total Engineering Expense				**108,186.00**	**80,707.84**
110 E 41670 771 000 00000 000	ENG - Huff N Puff Improvements	-	-		
110 E 41670 773 000 00000 000	ENG - New Canada Rd Improveme	480,352.61	40,640.61		
110 E 41670 775 000 00000 000	ENG - Beverle Rivera Improveme	-	-		
110 E 41670 778 000 00000 000	ENG - Canada Rd Bike Ped Path	1,690,000.00	97,459.17		
110 E 41670 779 000 00000 000	ENG - I-40 Interchange Fence	19,647.39	19,647.39		
110 E 41670 780 000 00000 000	ENG - ADA Transition Plan	70,000.00	-		
Engineering Capital Subtotal				**2,260,000.00**	**157,747.17**
110 E 41672 121 000 00000 000	INS - Regular Employee Wages	76,982.00	53,327.01		
110 E 41672 123 000 00000 000	INS - Overtime Wages	1,000.00	839.79		
110 E 41672 141 000 00000 000	INS - FICA (Employer's Share)	5,889.00	4,081.55		
110 E 41672 142 000 00000 000	INS - Insurance	26,620.00	6,348.32		
110 E 41672 143 000 00000 000	INS - Retirement	3,849.00	2,407.44		
110 E 41672 146 000 00000 000	INS - Work Comp	3,410.00	1,699.00		
110 E 41672 148 000 00000 000	INS - Education/Training	1,000.00	575.00		
110 E 41672 245 000 00000 000	INS - Telephone	2,000.00	1,513.02		
110 E 41672 261 000 00000 000	INS - Repair & Maintenance Mot	5,000.00	3,008.47		
110 E 41672 280 000 00000 000	INS - Travel	300.00	-		
110 E 41672 299 000 00000 000	INS - Contingency	300.00	-		
110 E 41672 326 000 00000 000	INS - Uniforms	450.00	219.99		
110 E 41672 331 000 00000 000	INS - Gas, Oil, Diesel	3,500.00	2,200.66		
110 E 41672 341 000 00000 000	INS - Tools	1,000.00	232.14		
Total Inspection Expense				**131,300.00**	**76,452.39**
110 E 41672 944 000 00000 000	INS - Capital Outlay - Vehicle	20,000.00	20,000.00	**20,000.00**	**20,000.00**
Instruction Capital Subtotal					
110 E 41700 111 000 00000 000	PLN - Salary	65,453.00	41,538.01		
110 E 41700 121 000 00000 000	PLN - Regular Employee Wages	33,654.00	31,935.21		
110 E 41700 123 000 00000 000	PLN - Overtime Wages	1,309.00	1,185.53		
110 E 41700 141 000 00000 000	PLN - FICA (Employer's Share)	7,582.00	5,489.98		
110 E 41700 142 000 00000 000	PLN - Insurance	18,139.00	12,889.06		
110 E 41700 143 000 00000 000	PLN - Retirement	7,142.00	4,636.13		
110 E 41700 144 000 00000 000	PLN - HSA Retirement	1,000.00	776.52		
110 E 41700 146 000 00000 000	PLN - Work Comp	207.00	109.00		
110 E 41700 148 000 00000 000	PLN - Education/Training	2,500.00	120.00		
110 E 41700 220 000 00000 000	PLN - Printing Binding	500.00	-		
110 E 41700 230 000 00000 000	PLN - Publicity/Dues	2,000.00	866.65		
110 E 41700 245 000 00000 000	PLN - Telephone	720.00	480.00		
110 E 41700 254 000 00000 000	PLN - Arch/Eng/Landscape Serv	-	-		
110 E 41700 259 000 00000 000	PLN - Other Professional Servi	40,000.00	24,625.00		
110 E 41700 280 000 00000 000	PLN - Travel	1,500.00	-		

		Line Item Detail		Category	
		FY 2020 BUDGET	**YTD 04/30/20**	**FY 2020 BUDGET**	**YTD 04/30/20**
110 E 41700 287 000 00000 000	PLN - Meals & Entertainment	500.00	-		
110 E 41700 310 000 00000 000	PLN - Office Supplies	500.00	-		
110 E 41700 331 000 00000 000	PLN - Gas, Oil, Diesel	250.00	-		
Total Planning Expense				**182,956.00**	**124,651.09**
110 E 41701 111 000 00000 000	ECD - Salary	21,818.00	13,845.89		
110 E 41701 121 000 00000 000	ECD - Regular Employee Wages	11,218.00	10,606.53		
110 E 41701 123 000 00000 000	ECD - Overtime Wages	436.00	395.18		
110 E 41701 141 000 00000 000	ECD - FICA (Employer's Share)	2,527.00	1,827.37		
110 E 41701 142 000 00000 000	ECD - Insurance	6,948.00	4,286.85		
110 E 41701 143 000 00000 000	ECD - Retirement	1,652.00	1,542.55		
110 E 41701 144 000 00000 000	ECD - HSA Retirement	500.00	258.84		
110 E 41701 146 000 00000 000	ECD - Work Comp	69.00	36.00		
110 E 41701 148 000 00000 000	ECD - Education/Training	500.00	-		
110 E 41701 230 000 00000 000	ECD - Publicity/Dues	200.00	65.92		
110 E 41701 252 000 00000 000	ECD - Legal Services	20,000.00	8,435.48		
110 E 41701 259 000 00000 000	ECD - Other Professional Servi	41,000.00	32,000.00		
110 E 41701 299 000 00000 000	ECD - Contingency	500.00	-		
110 E 41701 724 000 00000 000	ECD - Chamber of Commerce	24,000.00	20,000.00		
Total Economic Development Expense				**131,368.00**	**93,300.61**
110 E 41701 739 000 00000 000	ECD - Gateway Signs Grant	28,000.00	-		
110 E 41701 740 000 00000 000	ECD - Economic Dev-Edge Grant	30,000.00	30,000.00		
Economic Development Capital subtotal				**58,000.00**	**30,000.00**
110 E 41710 121 000 00000 000	CDE - Regular Employee Wages	43,726.00	33,012.88		
110 E 41710 123 000 00000 000	CDE - Overtime Wages	309.00	87.20		
110 E 41710 141 000 00000 000	CDE - FICA (Employer's Share)	3,345.00	2,416.40		
110 E 41710 142 000 00000 000	CDE - Insurance	675.00	4,549.83		
110 E 41710 143 000 00000 000	CDE - Retirement	2,186.00	1,582.99		
110 E 41710 144 000 00000 000	CDE - HSA Retirement	1,000.00	-		
110 E 41710 146 000 00000 000	CDE - Work Comp	91.00	1,151.00		
110 E 41710 148 000 00000 000	CDE - Education/Training	-	-		
110 E 41710 220 000 00000 000	CDE - Printing	-	-		
110 E 41710 245 000 00000 000	CDE - Telephone	720.00	450.43		
110 E 41710 261 000 00000 000	CDE - Repair & Maintenance Mot	500.00	219.51		
110 E 41710 326 000 00000 000	CDE - Uniforms	300.00	278.21		
110 E 41710 331 000 00000 000	CDE - Gas, Oil, Diesel	1,500.00	1,046.30		
110 E 41710 341 000 00000 000	CDE - Tools	500.00	-		
Total Codes Enforcement Expense				**54,852.00**	**44,794.75**
110 E 41711 111 000 00000 000	GIS - Salary	65,150.00	54,907.27		
110 E 41711 141 000 00000 000	GIS - FICA (Employer's Share)	4,984.00	3,948.12		
110 E 41711 142 000 00000 000	GIS - Insurance	14,693.00	11,164.20		
110 E 41711 143 000 00000 000	GIS - Retirement	3,257.00	2,413.89		
110 E 41711 146 000 00000 000	GIS - Work Comp	136.00	73.00		
110 E 41711 148 000 00000 000	GIS - Education/Training	1,500.00	285.00		
110 E 41711 235 000 00000 000	GIS - Membership/Tuition	200.00	-		
110 E 41711 255 000 00000 000	GIS - Data Processing Services	25,000.00	9,008.31		
110 E 41711 259 000 00000 000	GIS - Other Professional Servi	1,500.00	-		
110 E 41711 280 000 00000 000	GIS - Travel	3,000.00	-		
110 E 41711 287 000 00000 000	GIS - Meals & Entertainment	450.00	-		
110 E 41711 320 000 00000 000	GIS - Operating Supplies	450.00	379.05		
Total GIS Expense				**120,320.00**	**82,178.84**
110 E 43000 111 000 00000 000	PW - Salary	62,273.00	51,150.13		
110 E 43000 121 000 00000 000	PW - Regular Employee Wages	215,262.00	171,329.00		
110 E 43000 122 000 00000 000	PW - Temporary Employee Wages	33,280.00	-		
110 E 43000 123 000 00000 000	PW - Overtime Wages	5,000.00	957.61		
110 E 43000 141 000 00000 000	PW - FICA (Employer's Share)	21,231.00	16,962.79		
110 E 43000 142 000 00000 000	PW - Insurance	93,587.00	52,698.70		
110 E 43000 143 000 00000 000	PW - Retirement	13,877.00	11,124.38		

		Line Item Detail		Category	
		FY 2020 BUDGET	**YTD 04/30/20**	**FY 2020 BUDGET**	**YTD 04/30/20**
110 E 43000 144 000 00000 000	PW - HSA Retirement	2,500.00	2,402.89		
110 E 43000 146 000 00000 000	PW - Work Comp	22,689.00	12,376.00		
110 E 43000 148 000 00000 000	PW - Education/Training	3,000.00	2,776.00		
110 E 43000 230 000 00000 000	PW - Publicity/Dues	500.00	380.00		
110 E 43000 241 000 00000 000	PW - Electric	3,750.00	2,645.42		
110 E 43000 245 000 00000 000	PW - Telephone	2,000.00	1,320.37		
110 E 43000 254 000 00000 000	PW - Architectural, Engineerin	15,000.00	5,470.40		
110 E 43000 259 000 00000 000	PW - Other Professional Services	21,357.00	12,403.29		
110 E 43000 261 000 00000 000	PW - Repair & Maintenance Moto	5,000.00	4,517.39		
110 E 43000 280 000 00000 000	PW - Travel	2,000.00	1,840.36		
110 E 43000 287 000 00000 000	PW - Meals & Entertainment	300.00	-		
110 E 43000 290 000 00000 000	PW - Contracted Service	10,000.00	1,549.25		
110 E 43000 299 000 00000 000	PW - Contingency	250.00	-		
110 E 43000 326 000 00000 000	PW - Uniforms	3,500.00	1,949.82		
110 E 43000 331 000 00000 000	PW - Gas, Oil, Diesel	10,000.00	4,992.32		
110 E 43000 333 000 00000 000	PW - Other Equip Parts & Repai	6,000.00	6,215.17		
110 E 43000 341 000 00000 000	PW - Tools	9,000.00	1,057.18		
110 E 43000 344 000 00000 000	PW - Safety Supplies	4,000.00	972.13		
110 E 43000 906 000 00000 000	PW - Street Drainage Improveme	-	(20.00)		
110 E 43000 949 000 00000 000	PW - Sirens & Installation	5,000.00	1,190.69		
Total Public Works Expense				**570,356.00**	**368,261.29**
110 E 44310 241 000 00000 000	SC - Electric	6,000.00	3,694.55		
110 E 44310 220 000 00000 000	SC - Printing	-	-		
110 E 44310 242 000 00000 000	SC - Water	2,750.00	1,916.83		
110 E 44310 244 000 00000 000	SC - Gas/Propane	350.00	252.89		
110 E 44310 245 000 00000 000	SC - Telephone	3,600.00	3,060.10		
110 E 44310 266 000 00000 000	SC - Repair & Maintenance Buil	1,300.00	1,091.29		
110 E 44310 287 000 00000 000	SC - Meals & Entertainment	5,000.00	3,308.88		
110 E 44310 290 000 00000 000	SC - Contracted Service	1,500.00	1,214.00		
110 E 44310 299 000 00000 000	SC - Contingency	200.00	-		
110 E 44310 300 000 00000 000	SC - Office Supplies & Materia	750.00	654.49		
110 E 44310 320 000 00000 000	SC - Operating Supplies	2,000.00	1,334.02		
Total Senior Center Expense				**23,450.00**	**16,527.05**
110 E 44400 462 000 00000 000	REC - Youth Soccer	100,000.00	76,614.70		
110 E 44400 461 000 00000 000	REC - Summer Activities	-	-		
110 E 44400 478 000 00000 000	REC - Youth Olympics	-	-		
110 E 44400 464 000 00000 000	REC - Youth Basketball Expense	33,000.00	21,642.47		
110 E 44400 465 000 00000 000	REC - Youth Cheerleading	27,000.00	17,663.96		
110 E 44400 466 000 00000 000	REC - Youth T-Ball	10,000.00	457.50		
110 E 44400 467 000 00000 000	REC - Youth Tennis	15,000.00	2,879.90		
110 E 44400 472 000 00000 000	REC - Adult Flag Football	9,000.00	-		
110 E 44400 473 000 00000 000	REC - Adult Basketball	6,000.00	-		
110 E 44400 475 000 00000 000	REC - Youth Football	20,000.00	13,109.83		
110 E 44400 476 000 00000 000	REC - Recreation Camps	10,000.00	3,046.84		
110 E 44400 477 000 00000 000	REC - Concessions	3,000.00	468.30		
110 E 44400 479 000 00000 000	REC - Lego Camp	-	-		
Total Recreation Expense				**233,000.00**	**135,883.50**
110 E 44421 241 000 00000 000	IHC - Electric	6,500.00	3,694.54		
110 E 44421 455 000 00000 000	IHC - Landscaping	-	-		
110 E 44421 242 000 00000 000	IHC - Water	3,500.00	1,916.84		
110 E 44421 244 000 00000 000	IHC - Gas/Propane	350.00	252.89		
110 E 44421 245 000 00000 000	IHC - Telephone	1,150.00	1,130.37		
110 E 44421 259 000 00000 000	IHC - Other Professional Servi	-	-		
110 E 44421 266 000 00000 000	IHC - Repair & Maintenance Bui	39,500.00	35,445.65		
110 E 44421 290 000 00000 000	IHC - Contracted Service	1,500.00	1,199.00		
110 E 44421 299 000 00000 000	IHC - Contingency	500.00	403.11		
110 E 44421 320 000 00000 000	IHC - Operating Supplies	2,000.00	1,560.10		
110 E 44421 951 000 00000 000	IHC - Furniture/Fixtures	3,000.00	2,850.62		
Total Clubhouse Expense				**58,000.00**	**48,453.12**

		Line Item Detail		Category	
		FY 2020 BUDGET	**YTD 04/30/20**	**FY 2020 BUDGET**	**YTD 04/30/20**
110 E 44710 111 000 00000 000	PRK - Salary	65,150.00	49,139.43		
110 E 44710 121 000 00000 000	PRK - Regular Employee Wages	74,298.00	59,724.15		
110 E 44710 122 000 00000 000	PRK -Temporary Employee Wages	3,000.00	-		
110 E 44710 123 000 00000 000	PRK - Overtime Wages	2,500.00	1,609.67		
110 E 44710 141 000 00000 000	PRK - FICA (Employer's Share)	10,668.00	7,918.84		
110 E 44710 142 000 00000 000	PRK - Insurance	57,041.00	26,436.71		
110 E 44710 143 000 00000 000	PRK - Retirement	6,972.00	5,207.88		
110 E 44710 144 000 00000 000	PRK - HSA RETIREMENT	-	1,503.36		
110 E 44710 146 000 00000 000	PRK - Work Comp	3,564.00	2,117.00		
110 E 44710 148 000 00000 000	PRK - Education/Training	1,655.00	484.00		
110 E 44710 230 000 00000 000	PRK - Publicity/Dues	600.00	599.30		
110 E 44710 245 000 00000 000	PRK - Telephone	720.00	480.00		
110 E 44710 254 000 00000 000	PRK - Architectural, Engineeri	-	-		
110 E 44710 280 000 00000 000	PRK - Travel	3,536.00	977.06		
110 E 44710 287 000 00000 000	PRK - Meals & Entertainment	689.00	295.95		
110 E 44710 290 000 00000 000	PRK - Contracted Service	1,500.00	825.00		
110 E 44710 299 000 00000 000	PRK - Contingency	1,500.00	480.00		
110 E 44710 320 000 00000 000	PRK - Operating Supplies	3,500.00	2,443.85		
110 E 44710 325 000 00000 119	PRK - Concerts	-	-		
110 E 44710 325 000 00000 110	PRK - Halloween Fest	-	-		
110 E 44710 325 000 00000 114	PRK - Christmas Fest	-	-		
110 E 44710 325 110 00000 000	PRK - Halloween Fest	4,000.00	3,007.86		
110 E 44710 325 112 00000 000	PRK - IH Stage Opening	-	-		
110 E 44710 325 114 00000 000	PRK - Christmas Fest	3,500.00	1,348.26		
110 E 44710 325 118 00000 000	PRK - Fishing Rodeo	2,500.00	-		
110 E 44710 325 119 00000 000	PRK - Concerts	20,000.00	6,185.74		
110 E 44710 326 000 00000 000	PRK - Uniforms	300.00	-		
110 E 44710 333 000 00000 000	PRK - Other Equip Parts & Repa	3,000.00	1,442.11		
110 E 44710 341 000 00000 000	PRK - Tools	2,250.00	1,025.05		
110 E 44710 342 000 00000 000	PRK - Sign Parts & Supplies	2,000.00	1,350.75		
110 E 44710 455 000 00000 000	PRK - Landscaping	9,500.00	2,631.50		
110 E 44710 461 000 00000 000	PRK - Park Maintenance	7,000.00	4,008.45		
				290,943.00	**181,241.92**
110 E 44710 781 000 00000 000	PRK - Zadie Kuehl Park Improvemen	200,000.00	-		
110 E 44710 924 000 00000 000	Dog Park Project	250,000.00	4,168.40		
110 E 44710 937 000 00000 000	PRK - Athletic Complex	1,260,000.00	82,066.00		
Total Parks Capital Expense				**1,710,000.00**	**86,234.40**
110 E 51621 765 000 00000 000	Operating Trans To State Stree	498,971.00	-		
110 E 51623 762 000 00000 000	Operating Trans To Education F	540,326.00	540,326.00		
110 E 51630 690 000 00000 000	Operating Transfer To Debt Ser	3,536,533.00	2,717,549.96		
110 E 51923 762 000 00000 000	Capital Trans to LSS	40,000,000.00	43,200,000.00		
Transfers out				**44,575,830.00**	**46,457,875.96**
110 Expense Total		**52,031,787.00**	**49,099,565.62**	**52,031,787.00**	**49,099,565.62**

City of Lakeland, TN
General Fund Report: April 30, 2020



General Fund Detailed Balance Sheet

April 30, 2020

Assets		
General Fund Cash	$	11,447,773.61
School Restricted Cash		172,404.91
Petty Cash		300.00
First Citizens MMA 2471280		69,379.42
First Citizens CD 690797		401,287.86
First Citizens CD 694122		172,085.56
First Citizens CD 690798		172,171.86
Real Property Tax Rec 2012		75.65
Real Property Tax Rec 2013		225.06
Real Property Tax Rec 2014		227.19
Real Property Tax Rec 2015		1,574.50
Real Property Tax Rec 2016		5,140.77
Real Property Tax Rec 2017		7,433.68
Real Property Tax Rec 2018		33,419.74
Real Property Tax Rec 2019		4,398,779.15
A/R - Code Enforcement		6,445.00
Personal Property Tax Rec 2012		788.58
Personal Property Tax Rec 2013		631.25
Personal Property Tax Rec 2014		713.63
Personal Property Tax Rec 2015		1,234.10
Personal Property Tax Rec 2016		1,661.24
Personal Property Tax Rec 2017		2,096.49
Personal Property Tax Rec 2018		3,289.73
Personal Property Tax Rec 2019		52,240.71
Utility Tax Receivable		22,399.24
Restitution Receivable		19,999.00
Prepaid Insurance		89,319.70
Prepaid ADA Local Match		69,997.76
Allowance Uncollectable Taxes		(47,660.00)
Total Assets	**$**	**17,105,435.39**

Liabilities, Reserves, and Fund Balances		
Accounts Payable	$	-
Due to TML Risk Mgmt Pool		-
Employee Phone Payable		409.60
Monetary Deposit $750		(73,500.00)
Erosion/Trash Control Deposit		(34,000.00)
IH Rental Deposit		(2,600.00)
Pavilion Rental Deposit		(100.00)
Deferred Rev - Restitution		(19,999.00)
Deferred Rev - Code Enf		(6,445.00)
Deferred Realty Property Tax		(4,375,156.87)
Deferred Personal Property Tax		(57,531.75)
Deferred Utility Tax		(22,399.24)
Note Payable - TMBF #50236		(852,094.89)
Note Payable - Contra #50236		852,094.89
Note Payable - TMBF #50538		(2,951,000.00)
Note Payable - Contra #50538		2,951,000.00
Note Payable - TLDA Beverle Ri		(1,444,001.84)
Note Payable - Contra TLDA		1,444,001.84
Reserve For Doubtful Accounts		47,660.00
Fund Balance - Committed to Park Acquisition		(626,035.26)
Committed to Education		(567,927.64)
Fund Balance - Committed to Major Roads		(108,170.02)
Fund Balance - Restricted to Education		(172,404.91)
Fund Balance - Assigned to Parks		(132,768.52)
Fund Balance - Unappropriated		(10,930,757.44)
Reserve for Encumbrance		-
Total Liabilities, Reserves, and Fund Balances	**$**	**(17,105,435.39)**

CITY OF LAKELAND
RECREATION PROGRAM
APRIL 30, 2020

		FY 2020 BUDGET	YTD 04/30/20
REVENUES			
Charges for Services			
110 R 34725 000 000 00000 000	Concessions	3,000.00	1,360.25
110 R 34742 000 000 00000 000	Soccer Recreation Fees	70,000.00	79,232.50
110 R 34743 000 000 00000 000	Youth Baseball Fees	10,000.00	1,041.00
110 R 34744 000 000 00000 000	Youth Basketball Fees	38,000.00	36,402.50
110 R 34746 000 000 00000 000	Adult Flag Football	9,000.00	-
110 R 34748 000 000 00000 000	Tennis Recreation Fees	15,000.00	2,287.00
110 R 34749 000 000 00000 000	Adult Basketball	6,000.00	-
110 R 34751 000 000 00000 000	Youth Football Fees	20,000.00	4,142.00
110 R 34752 000 000 00000 000	Youth Cheerleading	27,000.00	11,159.81
110 R 34754 000 000 00000 000	Lego Camp	-	-
110 R 34755 000 000 00000 000	Recreation Camps	10,000.00	2,693.00
Total Charges For Services		208,000.00	138,318.06
Total Recreation Program Revenues		208,000.00	138,318.06
EXPENDITURES			
Recreation			
110 E 44400 462 000 00000 000	REC - Youth Soccer	100,000.00	76,614.70
110 E 44400 464 000 00000 000	REC - Youth Basketball Expense	33,000.00	21,642.47
110 E 44400 465 000 00000 000	REC - Youth Cheerleading	27,000.00	17,663.96
110 E 44400 466 000 00000 000	REC - Youth T-Ball	10,000.00	457.50
110 E 44400 467 000 00000 000	REC - Youth Tennis	15,000.00	2,879.90
110 E 44400 472 000 00000 000	REC - Adult Flag Football	9,000.00	-
110 E 44400 473 000 00000 000	REC - Adult Basketball	6,000.00	-
110 E 44400 475 000 00000 000	REC - Youth Football	20,000.00	13,109.83
110 E 44400 476 000 00000 000	REC - Recreation Camps	10,000.00	3,046.84
110 E 44400 477 000 00000 000	REC - Concessions	3,000.00	468.30
110 E 44400 479 000 00000 000	REC - Lego Camp	-	-
Total Recreation Expenditures		233,000.00	135,883.50
Revenues Over (Under) Expenditures		**$ (25,000.00)**	**$ 2,434.56**

City of Lakeland, TN

CAPITAL PROJECTS 2019 - 2020

REVENUES		BUDGET 2020	Current YTD 4/30/2020
110 R 33460 000 000 00000 000	New Canada Rd (PIN 107036.00)	400,000	3,290
110 R 36832 000 000 00000 000	Huff n Puff Rd (PIN 115470.00)	-	2,024
110 R 36833 000 000 00000 000	Bike Ped Path Grant	1,352,000	62,676
110 R 36834 000 000 00000 000	ADA Transition Plan	-	-
110 R 33803 000 000 00000 000	Dog Park Dash Grant	-	-
110 R 33110 000 000 00000 000	Grant Revenue for Zadie Kuehl	200,000	-
110 R 33100 000 000 00000 000	LPRF Grant Revenue	500,000	319
110 R 33710 000 000 00000 000	Shelby County Grant Revenue	50,000	-
		2,502,000	**68,309**

EXPENDITURES		BUDGET 2021	YTD ACTUAL 4/30/2020
110 E 41670 771 000 00000 000	ENG - Huff N Puff Improvements	-	-
110 E 41670 773 000 00000 000	ENG - New Canada Rd Improvemen	480,353	40,641
110 E 41670 775 000 00000 000	ENG - Beverle Rivera Improveme	-	-
110 E 41670 778 000 00000 000	ENG - Canada Rd Bike Ped Path	1,690,000	97,459
110 E 41670 780 000 00000 000	ENG - ADA Transition Plan	70,000	-
110 E 41672 944 000 00000 000	INS - Capital Outlay - Vehicle	20,000	20,000
110 E 41701 739 000 00000 000	ECD - Gateway Signs Grant	28,000	-
110 E 41701 740 000 00000 000	ECD - Economic Dev-Edge Grant	30,000	30,000
110 E 44710 781 000 00000 000	PRK - Zadie Kuehl Park Improvements	200,000	-
110 E 44710 937 000 00000 000	PRK - Athletic Complex	1,260,000	82,066
		3,778,353	**270,166**

CITY OF
LAKELAND
TENNESSEE

Financial Reports

State Street Aid

April 30, 2020

STATE STREET AID

STATEMENT OF REVENUES AND EXPENSES

APRIL 30, 2020

	Prior YTD 04/30/19	Current YTD 04/30/20	Budget FY 2020
REVENUES:			
State shared revenue	$ 296,926	$ 310,003	$ 443,000
Local Revenue	-	-	-
Other revenue	-	-	-
Total revenues	**296,926**	**310,003**	**443,000**
EXPENDITURES:			
Personnel expenses	(176,600)	(169,410)	(219,563)
Public works	(1,173,881)	(181,448)	(910,401)
Capital projects	(25,754)	(25,991)	(112,000)
Total expenditures	**(1,376,234)**	**(376,850)**	**(1,241,964)**
Net excess (deficiency) of revenues over expenditures	**(1,079,308)**	**(66,847)**	**(798,964)**
OTHER FINANCING SOURCES (USES):			
Transfers in	670,804	-	498,971
Transfers out	-	-	-
Total other financing sources (uses):	**670,804**	**-**	**498,971**
Net change in fund balance	**(408,504)**	**(66,847)**	**(299,993)**
Fund balance - beginning of year	672,201	299,994 *	299,994 *
Fund balance - Apr 30	$ 263,697	$ 233,147	$ 1

*Unaudited

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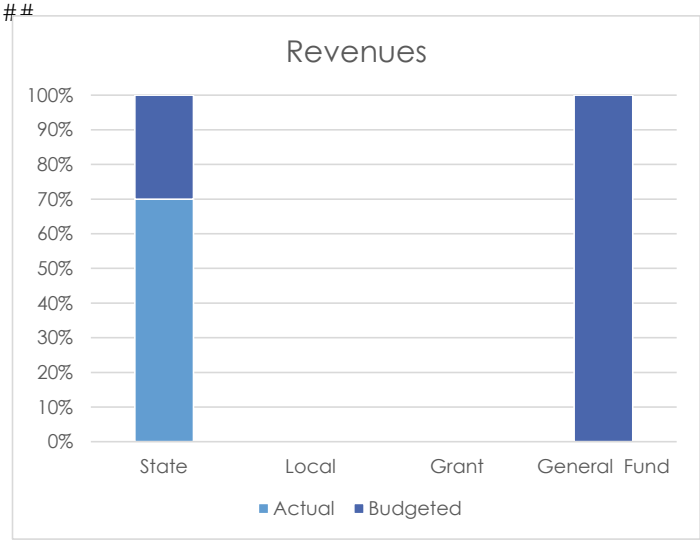
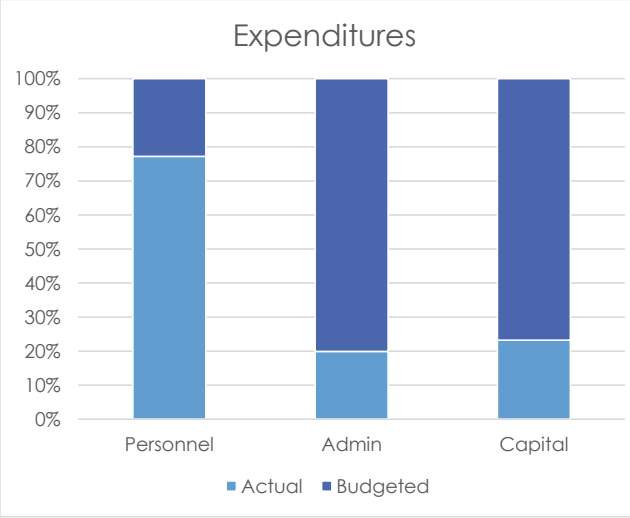




STATE STREET AID FUND
BALANCE SHEET
APRIL 30, 2020

Assets		
State Street Aid Checking Acct	$	238,070
Total Assets	**$**	**238,070**

Liabilities, Reserves, and Fund Balances		
Accounts Payable	$	-
Accrued Liabilities		(4,923)
Due to General Fund		-
Fund Balance - Unappropriated		(233,147)
Total Liabilities, Reserves, Fund Balances	**$**	**(238,070)**

CITY OF LAKELAND
STATE STREET AID FUND - OPERATING STATEMENT
APRIL 30, 2020

		Line Item Detail		Category	
		FY 2020 BUDGET	YTD 04/30/20	FY 2020 BUDGET	YTD 04/30/20
121 R 33191 000 000 00000 000	TEMA/WIND STORM 2017	-	-		
121 R 33551 000 000 00000 000	TN Gas/Fuel Tax	240,000.00	156,043.12		
121 R 33553 000 000 00000 000	State Gasoline Inspection Fee	37,000.00	24,990.70		
121 R 33554 000 000 00000 000	State Emergency Street Fund	72,000.00	46,306.06		
121 R 33555 000 000 00000 000	TN Gas Improve Tax	94,000.00	78,106.42		
121 R 33593 000 000 00000 000	Excise Tax	-	4,556.21		
Total State Shared Revenue				**443,000.00**	**310,002.51**
121 R 37950 000 000 00000 000	Transfer In from General Fund	498,971.00	-		
Total Transfers In				**498,971.00**	**-**
121 Revenue Total		**941,971.00**	**310,002.51**	**941,971.00**	**310,002.51**
121 E 43100 121 000 00000 000	STR - Regular Employee Wages	141,409.00	112,224.20		
121 E 43100 123 000 00000 000	STR - Overtime Wages	1,389.00	198.81		
121 E 43100 132 000 00000 000	STR - Bonus Pay	1,414.00	-		
121 E 43100 141 000 00000 000	STR - FICA (Employer's Share)	10,818.00	8,302.89		
121 E 43100 142 000 00000 000	STR - Insurance	41,818.00	33,986.62		
121 E 43100 143 000 00000 000	STR - Retirement	5,902.00	5,256.41		
121 E 43100 144 000 00000 000	STR - HSA Retirement	1,500.00	608.03		
121 E 43100 146 000 00000 000	STR - Work Comp	12,413.00	7,110.00		
121 E 43100 148 000 00000 000	STR - Education/Training	1,200.00	620.00		
121 E 43100 149 000 00000 000	STR - Uniforms	1,700.00	1,103.33		
Total Personnel Expenses				**219,563.00**	**169,410.29**
121 E 43100 230 000 00000 000	STR - Publicity/Dues/Membershi	1,200.00	380.00		
121 E 43100 245 000 00000 000	STR - Telephone	500.00	380.01		
121 E 43100 259 000 00000 000	STR - Other Professional Servi	6,000.00	5,922.00		
121 E 43100 261 000 00000 000	STR - Repair & Maintenance Mot	7,500.00	4,524.91		
121 E 43100 264 000 00000 000	STR - Traffic Control Lights	2,500.00	2,282.27		
121 E 43100 268 000 00000 000	STR - Repair & Maintenance Roa	790,001.00	93,536.41		
121 E 43100 280 000 00000 000	STR - Travel	500.00	441.00		
121 E 43100 287 000 00000 000	STR - Meals & Entertainment	400.00	-		
121 E 43100 299 000 00000 000	STR - Contingency	500.00	-		
121 E 43100 320 000 00000 000	STR - Operating Supplies	1,000.00	939.84		
121 E 43100 331 000 00000 000	STR - Gas, Oil, Diesel	18,000.00	13,616.35		
121 E 43100 333 000 00000 000	STR - Other Equip Parts & Repa	2,000.00	2,034.89		
121 E 43100 341 000 00000 000	STR - Tools	4,500.00	1,633.36		
121 E 43100 342 000 00000 000	STR - Sign Parts & Supplies	5,500.00	5,600.86		
121 E 43100 344 000 00000 000	STR - Safety Supplies	300.00	270.00		
121 E 43100 410 000 00000 000	STR - Concrete / Clay	3,000.00	1,855.35		
121 E 43100 452 000 00000 000	STR - Gravel & Sand	15,000.00	3,993.55		
121 E 43100 471 000 00000 000	STR - Asphalt & Asphalt Filler	30,000.00	27,605.13		
121 E 43100 533 000 00000 000	STR - Machinery & Equip Rental	2,000.00	1,713.92		
121 E 43160 241 000 00000 000	Street Lighting - Electric	20,000.00	14,718.56		
Total G&A Expenses				**910,401.00**	**181,448.41**
121 E 43100 940 000 00000 000	STR - New Capital Light Equipm	12,000.00	6,095.20		
121 E 52115 920 000 00000 000	Building Improvements	100,000.00	19,895.75		
Total Capital Projects Expense				**112,000.00**	**25,990.95**
121 Expense Total		**1,241,964.00**	**376,849.65**	**1,241,964.00**	**376,849.65**

CITY OF
LAKELAND
TENNESSEE

Financial Reports

Debt Service

April 30, 2020

CITY OF LAKELAND TENNESSEE

DEBT SERVICE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

APRIL 30, 2020

	YTD 04/30/20	Budget FY 2020
Revenues:		
Interest	$ 20	$ -
Total Revenues	**20**	**-**
Expenditures:		
Principal	(1,555,523)	(2,001,451)
Interest	(1,092,144)	(1,196,882)
Dues and Fees	(150,209)	(338,200)
Total Expenditures	**(2,797,876)**	**(3,536,533)**
Net excess (deficiency) of revenues over expenditures	**(2,797,856)**	**(3,536,533)**
Other Financing Sources (Uses):		
Transfers In	2,717,550	3,536,533
Transfers Out	-	-
Total Other Financing Sources (Uses)	**2,717,550**	**3,536,533**
Net Change in Fund Balance	**$ (80,306)**	**$ -**

CITY OF LAKELAND TENNESSEE

DEBT SERVICE FUND

BALANCE SHEET

APRIL 30, 2020

	Assets	Debt Service Fund
11212	Debt Service Fund Cash Acct	$ 41
13700	Due from Other Funds	-
	Total Assets	**$ 41**

	Liabilities, Reserves, and Fund Balances	
21250	Due to General Fund	$ -
27100	Fund Balance	(41)
	Total Liabilities, Reserves, Fund Balances	**$ (41)**

CITY OF LAKELAND TENNESSEE

DEBT SERVICE FUND

OPERATING STATEMENT

APRIL 30, 2020

		Line Item Detail		Category	
		FY 2020 BUDGET	**YTD 04/30/20**	**FY 2020 BUDGET**	**YTD 04/30/20**
210 R 36100 000 000 00000 000	Interest Earned - Checking	-	20		
210 R 37950 000 000 00000 000	Transfer In from General Fund	3,536,533	2,717,550		
210 Revenue Total		**3,536,533**	**2,717,570**	**3,536,533**	**2,717,570**
210 E 49200 621 000 00000 000	Principal - TMBF #50236	208,000	-		
210 E 49200 622 000 00000 000	Principal - TMBF #50538	213,000	-		
210 E 49200 623 000 00000 000	Principal -TLDA Beverle Rivera	71,051	46,395		
210 E 49200 624 000 00000 000	Principal - Shelby County	54,400	54,128		
210 E 49200 625 000 00000 000	Principal - 20M CONs, 2015	1,455,000	1,455,000		
210 E 49200 628 000 00000 000	Principal - 2019 CON	-	-		
Total Principal				2,001,451	1,555,523
210 E 49400 641 000 00000 000	Interest - 2004 TMBF #50236	15,486	10,495		
210 E 49400 642 000 00000 000	Interest - 2008 TMBF #50538	58,881	36,345		
210 E 49400 643 000 00000 000	Interest - TLDA Beverle Rivera	27,684	23,110		
210 E 49400 644 000 00000 000	Interest - Shelby County Schoo	1,937	2,209		
210 E 49400 645 000 00000 000	Interest - 20M CONs, Series 20	764,400	759,650		
210 E 49400 648 000 00000 000	Interest - 2019 CON	328,494	260,335		
Total Interest				1,196,882	1,092,144
210 E 49500 691 000 00000 000	Loan Fees - 2004 TMBF #50236	10,000	5,028		
210 E 49500 692 000 00000 000	Loan Fees - 2008 TMBF #50538	24,000	15,318		
210 E 49500 693 000 00000 000	Loan Fees - TLDA Beverle River	3,000	1,463		
210 E 49500 694 000 00000 000	COI - BAN Series 2019	300,000	128,000		
210 E 49500 695 000 00000 000	Loan Fees - CON Series 2015	1,200	400		
Total Fees				338,200	150,209
210 Expense Total		**3,536,533**	**2,797,876**	**3,536,533**	**2,797,876**

CITY OF
LAKELAND
TENNESSEE

Financial Reports

Sewer Fund

April 30, 2020

City of Lakeland, TN

Sewer Fund

Statement of Net Position

April 30, 2020

ASSETS	
Current assets:	
Cash and cash equivalents	$ 2,887,717
Receivables	
Interest	1,721
Due from other governments	-
Total current assets	2,889,438
Capital assets:	
Capital assets, not being depreciated	396,462
Capital assets, being depreciated - net	13,437,645
Total capital assets	13,834,107
Net pension asset	-
Total assets	16,723,545
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows Related to Pensions	32,280
LIABILITIES	
Current liabilities:	
Accounts payable and accrued expenses	12,817
Current portion of notes payable	565,000
Total current liabilities	577,817
Noncurrent liabilities:	
Net pension liability	5,982
Notes payable, net of current portion	3,901,000
Total liabilities	4,484,799
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows Related to Pensions	13,863
NET POSITION	
Net investment in capital assets	9,368,107
Unrestricted	2,889,056
Total net position	$ 12,257,163

City of Lakeland, Tennessee

Sewer Fund

Statement of Revenues, Expenses, and Changes in Net Position

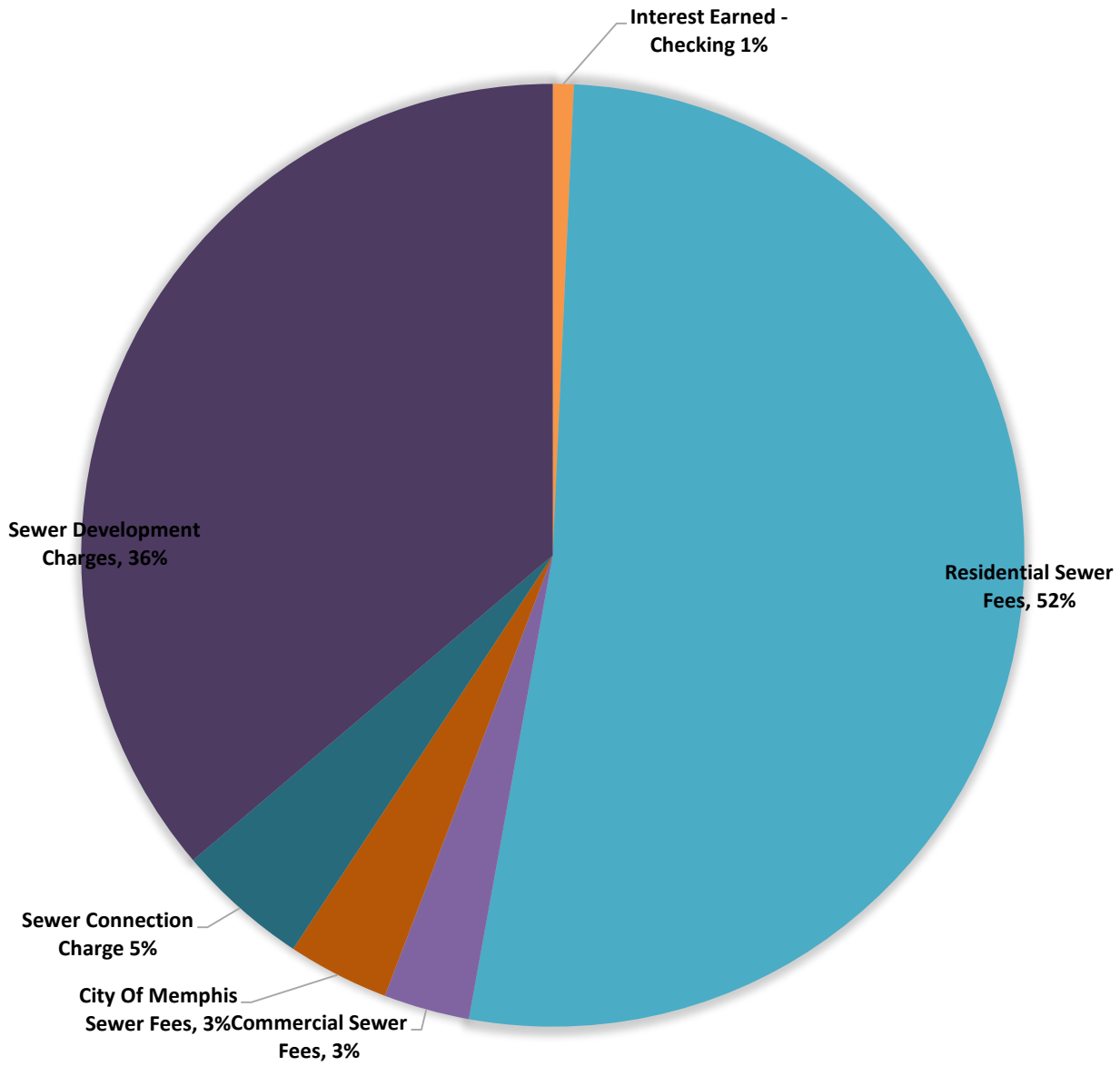
April 30, 2020

	Prior YTD 04/30/19	Current YTD 04/30/20	Plan FY 2020
Operating revenues:			
Sewer service fee	$ 1,073,958	$ 1,111,931	$ 1,450,000
Service connection fees	51,450	773,187	534,700
Total operating revenues	**1,125,408**	**1,885,118**	**1,984,700**
Operating expenses:			
Personnel expenses	(176,785)	(243,795)	(363,053)
General and administrative	(292,460)	(319,673)	(435,850)
Depreciation	(367,500)	(375,000)	(500,000)
Total operating expenses	**(836,745)**	**(938,468)**	**(1,298,903)**
Operating Income (Loss)	**288,663**	**946,651**	**685,797**
Nonoperating revenues (expenses):			
Interest income	10,065	13,602	9,000
Interest and agent Fee expense	(93,137)	(79,203)	(110,000)
Total non-operating expenses	**(83,071)**	**(65,601)**	**(101,000)**
Change in net position	205,591	881,049	584,797
Net position - beginning of year	10,216,694	11,376,114	11,376,114
Net position - Apr-30	$ 10,422,285	$ 12,257,163	$ 11,960,911

Capital activity:			
Grant proceeds	$ -	$ -	$ -
Capital expenditures	(166,717)	(280,560)	(1,170,000)
Capital income (loss):	**$ (166,717)**	**$ (280,560)**	**$ (1,170,000)**

City of Lakeland, TN

Sewer Fund Report: 04/30/2020
Revenue Composition



CITY OF LAKELAND, TENNESSEE
SEWER FUND
STATEMENT OF CASH FLOWS
APRIL 30, 2020

		Current YTD 04/30/20
Cash flows from operating activities:		
Receipts from customers and users	$	2,011,580
Payments to suppliers/operating costs		(613,723)
Net cash provided by operating activities		1,397,858
Cash flows from noncapital financing activities:		
Repayment of advance from other funds		-
Cash flows from capital and related financing activities:		
Grant proceeds		-
Principal payments on capital debt		-
Acquisition and construction of capital assets		(280,560)
Interest paid on capital debt		(79,203)
Net cash used by capital and related financing activities		(359,763)
Cash flows from investing activities:		
Interest income received		13,602
Net increase (decrease) in cash and cash equivalents		1,051,696
Cash and cash equivalents - beginning of year		1,836,021
Cash and cash equivalents - Apr-30	$	2,887,717

City of Lakeland, TN

Sewer Fund

Balance Sheet

April 30, 2020

Assets

11212	Sewer Fund Checking Acct	$	1,901,548
12122	Money Market - First Citizens Bank		426,791
12126	CD - First Citizens Bank		115,827
12129	CD - First Citizens Bank		443,552
13600	Accumulated Depreciation		(6,789,770)
13900	Interest Receivable		1,721
16100	Land		75,360
17600	Prepaid Loan Cost TML Bond		77,000
17620	Accumulated Amortization Prepaid Loan		(77,000)
18249	Sewer Improvements		2,152,375
18250	Subdivision Additions		7,153,257
18251	Vehicle		75,687
18252	Equipment		321,437
18253	Construction in Progress		321,102
18254	Tank/Pump Truck		119,830
18255	Wastewater Treatment Plant		10,499,269
19010	Def Outflows - Actuarial Exper		24,816
19020	Def Outflows - Contr after msm		4,242
19023	Def Outflows - Chg in Assumpti		3,222
	Total Assets	**$**	**16,850,265**

Liabilities, Reserves, and Fund Balances

21224	Accrued Payroll & Vacation	$	(8,494)
21299	Employee Phone Payable		(4)
23221	Note Payable - TML Bond Fund - WWTP		(4,466,000)
23800	Net Pension Liability		(5,982)
23900	Deferred Inflows - Investments		5,751
23901	Def Inflows - Actuarial Experi		(19,614)
27100	Fund Balance - Unappropriated		(12,351,603)
	Total Liabilities, Reserves, Fund Balances	**$**	**(16,850,265)**

CITY OF LAKELAND
SEWER FUND - OPERATING STATEMENT
APRIL 30, 2020

		Line Item Detail		Category	
		FY 2020 BUDGET	YTD 04/30/20	FY 2020 BUDGET	YTD 04/30/20
412 R 36100 000 000 00000 000	Interest Earned - Checking	9,000.00	13,601.96		
Total Interest				9,000.00	13,601.96
412 R 37230 000 000 00000 000	Residential Sewer Fees	1,300,000.00	989,890.69		
412 R 37231 000 000 00000 000	Commercial Sewer Fees	68,000.00	55,859.31		
412 R 37232 000 000 00000 000	City Of Memphis Sewer Fees	82,000.00	66,181.32		
Total Sewer Service Fees				1,450,000.00	1,111,931.32
412 R 37233 000 000 00000 000	Sewer Connection Charge	94,500.00	86,000.00		
412 R 37298 000 000 00000 000	Sewer Development Charges	440,200.00	687,187.00		
Total Sewer Charges				534,700.00	773,187.00
412 Revenue Total		**1,993,700.00**	**1,898,720.28**	**1,993,700.00**	**1,898,720.28**
412 E 43250 111 000 00000 000	SEW - Salaries - Permanent	91,507.00	75,066.07		
412 E 43250 121 000 00000 000	SEW - Regular Employee	137,253.00	91,986.15		
412 E 43250 122 000 00000 000	SEW - Temporary Wages	16,000.00	10,152.29		
412 E 43250 123 000 00000 000	SEW - Overtime Waaes	1,231.00	585.07		
412 E 43250 132 000 00000 000	SEW - Bonus Pay	2,288.00	-		
412 E 43250 141 000 00000 000	SEW - FICA (Employer's Share)	17,500.00	13,158.07		
412 E 43250 142 000 00000 000	SEW - Insurance	71,901.00	36,090.47		
412 E 43250 143 000 00000 000	SEW - Retirement	10,471.00	8,073.96		
412 E 43250 144 000 00000 000	SEW - HSA Retirement	-	2,820.15		
412 E 43250 146 000 00000 000	SEW - Workmen's	10,402.00	4,685.00		
412 E 43250 148 000 00000 000	SEW - Education/Training	2,500.00	150.00		
412 E 43250 149 000 00000 000	SEW - Uniforms	2,000.00	1,027.43		
Total Personnel Expenses				363,053.00	243,794.66
412 E 43250 220 000 00000 000	SEW - Printing	500.00	-		
412 E 43250 230 000 00000 000	SEW - Publicity/Dues	2,000.00	1,548.00		
412 E 43250 232 000 00000 000	SEW - Environmental Protection	5,000.00	4,940.00		
412 E 43250 241 000 00000 000	SEW - Electric	115,000.00	97,233.55		
412 E 43250 242 000 00000 000	SEW - Water	150.00	-		
412 E 43250 244 000 00000 000	SEW - Gas/Propane	800.00	867.30		
412 E 43250 245 000 00000 000	SEW - Telephone	15,000.00	9,437.17		
412 E 43250 251 000 00000 000	SEW - MLGW Collection Fee	27,000.00	21,895.38		
412 E 43250 252 000 00000 000	SEW - Legal Services	2,000.00	-		
412 E 43250 253 000 00000 000	SEW - Accounting & Auditing	8,000.00	8,000.00		
412 E 43250 254 000 00000 000	SEW - Arch/Eng/Landscaping	10,000.00	6,153.48		
412 E 43250 259 000 00000 000	SEW - Other Professional	50,000.00	28,541.19		
412 E 43250 261 000 00000 000	SEW - Repair & Maintenance	4,000.00	3,375.48		
412 E 43250 266 000 00000 000	SEW - Repair & Maintenance	2,000.00	290.00		
412 E 43250 280 000 00000 000	SEW - Travel	2,500.00	-		
412 E 43250 287 000 00000 000	SEW - Meals & Entertainment	700.00	-		
412 E 43250 290 000 00000 000	SEW - Contracted Service	55,000.00	34,701.22		
412 E 43250 310 000 00000 000	SEW - Office Supplies &	3,000.00	1,839.65		
412 E 43250 322 000 00000 000	SEW - Chemical, Laboratory,	15,000.00	12,946.90		
412 E 43250 331 000 00000 000	SEW - Gas, Oil, Diesel	10,000.00	5,447.07		
412 E 43250 333 000 00000 000	SEW - Other Equipment Parts	50,000.00	46,969.50		
412 E 43250 341 000 00000 000	SEW - Tools	2,000.00	76.39		
412 E 43250 452 000 00000 000	SEW - Gravel & Sand	5,000.00	-		
412 E 43250 454 000 00000 000	SEW - Sewer Line Materials	3,000.00	270.39		
412 E 43250 511 000 00000 000	SEW - Insurance On Buildings	35,000.00	29,527.00		
412 E 43250 513 000 00000 000	SEW - Liability	6,200.00	5,613.41		
412 E 43250 515 000 00000 000	SEW - Professional Liability	2,000.00	-		

CITY OF LAKELAND
SEWER FUND - OPERATING STATEMENT
APRIL 30, 2020

		Line Item Detail		Category	
		FY 2020 BUDGET	**YTD 04/30/20**	**FY 2020 BUDGET**	**YTD 04/30/20**
412 E 43250 533 000 00000 000	SEW - Machinery & Equipment Rental	5,000.00	-		
Total Administrative Expenses				435,850.00	319,673.08
412 E 43250 611 000 00000 000	SEW - Interest On Long Term	72,000.00	55,864.75		
412 E 43250 614 000 00000 000	SEW - Fees (Tml Bond	38,000.00	23,338.33		
Total Interest and Fees				110,000.00	79,203.08
412 E 43250 950 000 00000 000	SEW - Depreciation Expense	500,000.00	-		
Total Depreciation Expense				500,000.00	-
412 E 43250 953 000 00000 000	SEW - Improvements Other	185,000.00	81,051.01		
412 E 43250 954 000 00000 000	SEW - Light Equipment	115,000.00	41,665.95		
412 E 43250 957 000 00000 000	SEW - Oliver Creek Interceptor	400,000.00	45,108.75		
412 E 43250 957 410 00000 000	Clear Creek Interceptor	470,000.00	112,734.68		
Total Capital Expense				1,170,000.00	280,560.39
412 Expense Total		**2,578,903.00**	**923,231.21**	**2,578,903.00**	**923,231.21**

CITY OF
LAKELAND
TENNESSEE

Financial Reports

Storm Water Fund

April 30, 2020

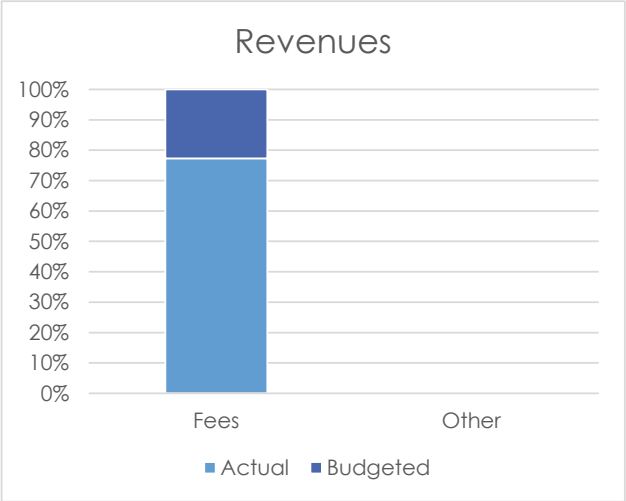
STORM WATER FUND

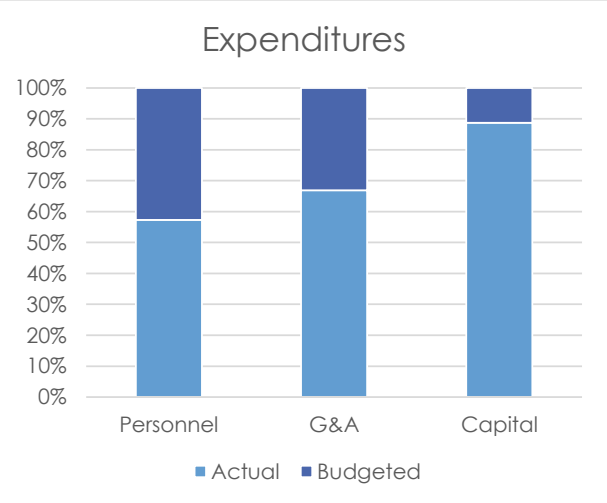
STATEMENT OF REVENUES AND EXPENDITURES

APRIL 30, 2020

	Prior YTD 04/30/19	Current YTD 04/30/20	Budget FY 2020
REVENUES:			
Storm Water Fees	$ 141,291	$ 143,067	$ 185,000
Other	3,000	-	-
Total revenues	**144,291**	**143,067**	**185,000**
EXPENDITURES:			
Personnel expenses	(24,257)	(23,394)	(40,847)
General and administrative	(14,497)	(23,091)	(34,510)
Capital	(198,406)	(97,319)	(109,643)
Total expenditures	**(237,160)**	**(143,803)**	**(185,000)**
Net change in fund balance	**(92,869)**	**(737)**	**-**
Fund balance - beginning of year	214,602	144,138 *	144,138 *
Fund balance - Apr 30	**$ 121,733**	**$ 143,401**	**$ 144,138**

* Unaudited





STORM WATER FUND

BALANCE SHEET

APRIL 30, 2020

Assets	Storm Water Fund
Storm Water Fund Cash Acct	$ 143,724
Total Assets	**$ 143,724**

Liabilities, Reserves, and Fund Balances	
Accrued Liabilities	$ (323)
Fund Balance - Unappropriated	$ (143,401)
Total Liabilities, Reserves, Fund Balances	**$ (143,724)**

CITY OF LAKELAND
STORM WATER FUND - OPERATING STATEMENT
APRIL 30, 2020

		Line Item Detail		Category	
		FY 2020 BUDGET	**YTD 04/30/20**	**FY 2020 BUDGET**	**YTD 04/30/20**
416 R 37000 000 000 00000 000	Residential STW Fees	185,000.00	143,066.72		
416 R 37002 000 000 00000 000	Stormwater Fines	-	-		
416 Revenue Total		**185,000.00**	**143,066.72**	**185,000.00**	**143,066.72**
416 E 46000 121 000 00000 000	STW - Regular Employee Wages	25,661.00	17,775.67		
416 E 46000 123 000 00000 000	STW - Overtime Wages	272.00	279.94		
416 E 46000 132 000 00000 000	STW - Bonus Pay	257.00	-		
416 E 46000 141 000 00000 000	STW - FICA (Employer's Share)	1,963.00	1,360.41		
416 E 46000 142 000 00000 000	STW - Insurance	9,776.00	2,109.37		
416 E 46000 143 000 00000 000	STW - Retirement	1,081.00	802.39		
416 E 46000 144 000 00000 000	STW - HSA Retirement	-	-		
416 E 46000 146 000 00000 000	STW - Work Comp	1,137.00	566.00		
416 E 46000 148 000 00000 000	STW - Education/Training	500.00	500.00		
416 E 46000 149 000 00000 000	STW - Uniforms	200.00	-		
Total Personnel Expenses				**40,847.00**	**23,393.78**
416 E 46000 220 000 00000 000	STW - Printing	3,000.00	-		
416 E 46000 230 000 00000 000	STW - Publicity/Dues	700.00	700.00		
416 E 46000 232 000 00000 000	STW - Environmental Protection	3,460.00	3,460.00		
416 E 46000 251 000 00000 000	STW - MLGW Collection Fee	3,700.00	2,941.06		
416 E 46000 259 000 00000 000	STW - Other Professional Services	10,000.00	8,522.89		
416 E 46000 280 000 00000 000	STW - Travel	200.00	200.00		
416 E 46000 287 000 00000 000	STW - Meals & Entertainment	100.00	8.48		
416 E 46000 290 000 00000 000	STW - Contracted Service	5,000.00	4,973.26		
416 E 46000 299 000 00000 000	STW - Contingency	1,000.00	114.44		
416 E 46000 300 000 00000 000	STW - Office Supplies	100.00	-		
416 E 46000 331 000 00000 000	STW - Gas, Oil, Diesel	1,500.00	769.58		
416 E 46000 341 000 00000 000	STW - Tools	250.00	251.79		
416 E 46000 454 000 00000 000	STW - Sewer Line Materials	5,500.00	1,149.34		
Total G&A Expenses		-	-	**34,510.00**	**23,090.84**
		-	-		
416 E 46000 900 000 00000 000	STW - Capital Projects	109,643.00	97,318.75		
Total Capital Projects Expense		-	-	**109,643.00**	**97,318.75**
416 Expense Total		**185,000.00**	**143,803.37**	**185,000.00**	**143,803.37**

CITY OF
LAKELAND
TENNESSEE

Financial Reports

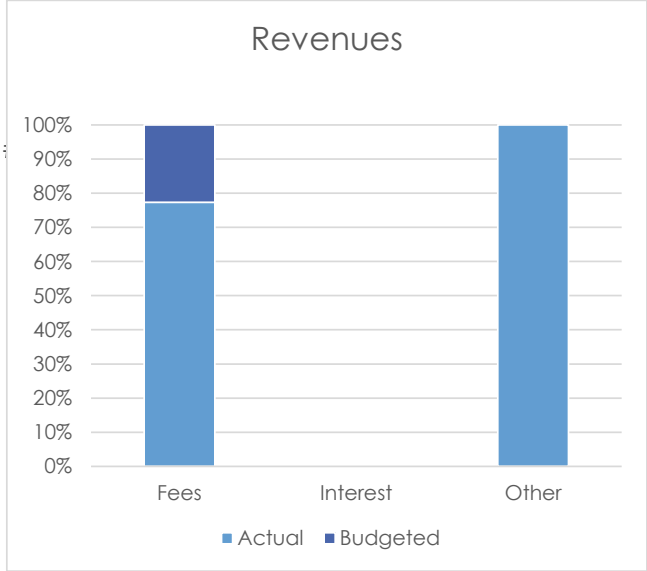
Solid Waste Fund

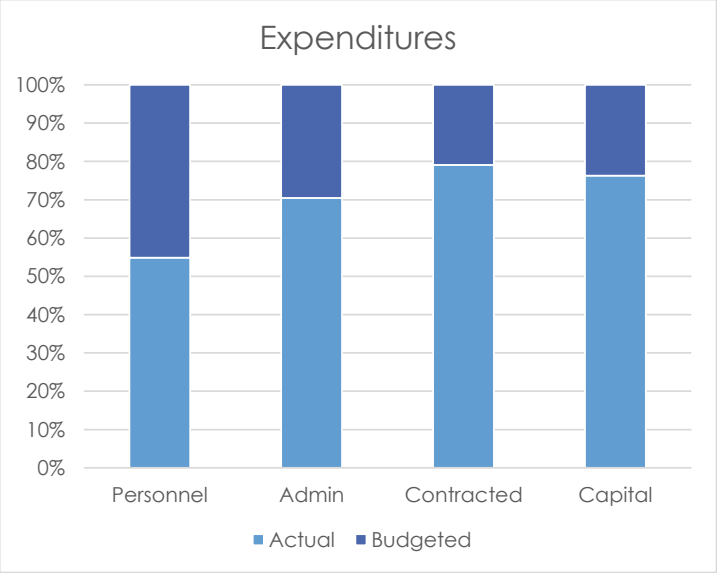
April 30, 2020

SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENDITURES
APRIL 30, 2020

	Prior YTD 04/30/19	Current YTD 04/30/20	Budget FY 2020
REVENUES:			
Solid waste collection fees	$ 941,459	$ 952,819	$ 1,231,560
Interest income	-	-	-
Other	1,545	1,340	-
Total revenues	**943,004**	**954,159**	**1,231,560**
EXPENDITURES:			
Personnel expenditures	(51,668)	(105,624)	(192,571)
General and administrative	(41,254)	(63,704)	(90,400)
Contracted services	(745,778)	(821,461)	(1,038,456)
Capital	-	(370,109)	(485,000)
Total expenditures	**(838,700)**	**(1,360,897)**	**(1,806,427)**
Net change in fund balance	**104,304**	**(406,739)**	**(574,867)**
Fund balance - beginning of year	936,908	1,031,180 *	1,031,180 *
Fund balance - Apr 30	**$ 1,041,212**	**$ 624,442**	**$ 456,313**

* Unaudited





SOLID WASTE FUND
BALANCE SHEET
APRIL 30, 2020

Assets		
Solid Waste Fund Cash Acct	$	606,732
A/R: Credit Card Transactions		-
Due From Other Governments		-
Total Assets	**$**	**606,732**

Liabilities, Reserves, and Fund Balances		
Accounts Payable	$	-
Accrued Liabilities		(2,026)
Fund Balance		(604,706)
Total Liabilities, Reserves, Fund Balances	**$**	**(606,732)**

CITY OF LAKELAND
SOLID WASTE - OPERATING STATEMENT
FYTD AS OF APRIL 30, 2020

		Line Item Detail		Category	
		FY 2020 BUDGET	**YTD 04/30/20**	**FY 2020 BUDGET**	**YTD 04/30/20**
424 R 34429 000 000 00000 000	Recycle Rebate/Scrap Metals	-	-		
424 R 34430 000 000 00000 000	Solid Waste Fees	1,230,060.00	952,818.74		
424 R 34432 000 000 00000 000	Bulk Waste Pickup Fees	1,500.00	1,315.00		
424 R 36900 000 000 00000 000	Misc. Income	-	25.00		
424 Revenue Total		**1,231,560.00**	**954,158.74**	**1,231,560.00**	**954,158.74**
424 E 43260 111 000 00000 000	SDW - Salaries	28,719.00	22,171.47		
424 E 43260 121 000 00000 000	SDW - Regular Employee Wages	70,238.00	54,582.43		
424 E 43260 122 000 00000 000	SDW - Temporary Employee Wages	49,920.00	-		
424 E 43260 123 000 00000 000	SDW - Overtime Wages	1,392.00	151.61		
424 E 43260 132 000 00000 000	SDW - Bonus Pay	990.00	-		
424 E 43260 141 000 00000 000	SDW - FICA (Employer's Share)	7,570.00	5,776.12		
424 E 43260 142 000 00000 000	SDW - Insurance	23,600.00	16,385.60		
424 E 43260 143 000 00000 000	SDW - Retirement	4,647.00	3,769.09		
424 E 43260 144 000 00000 000	SDW - HSA Retirement	-	662.75		
424 E 43260 146 000 00000 000	SDW - Work Comp	4,445.00	1,529.00		
424 E 43260 148 000 00000 000	SDW - Education/Training	650.00	314.60		
424 E 43260 149 000 00000 000	SDW - Uniforms	400.00	281.02		
Total Personnel Expenditures				**192,571.00**	**105,623.69**
424 E 43260 210 000 00000 000	SDW - Postage	2,500.00	-		
424 E 43260 220 000 00000 000	SDW - Printing	3,000.00	2,476.86		
424 E 43260 245 000 00000 000	SDW - Telephone/Internet	500.00	379.99		
424 E 43260 251 000 00000 000	SDW - MLGW Collection Fee	25,000.00	19,656.91		
424 E 43260 259 000 00000 000	SDW - Other Professional Servi	25,000.00	17,905.15		
424 E 43260 261 000 00000 000	SDW - Repair & Maintenance Veh	2,500.00	3,705.91		
424 E 43260 280 000 00000 000	SDW - Travel	500.00	441.00		
424 E 43260 287 000 00000 000	SDW - Meals & Entertainment	400.00	18.80		
424 E 43260 295 000 00000 000	SDW - Litter Control	20,000.00	14,359.74		
424 E 43260 299 000 00000 000	SDW - Contingency	1,000.00	-		
424 E 43260 331 000 00000 000	SDW - Gas, Oil, Diesel	10,000.00	4,759.76		
Total G&A Expenditures				**90,400.00**	**63,704.12**
424 E 43260 289 000 00000 000	SDW - Other Contracted Service	225,000.00	202,389.15		
424 E 43260 290 000 00000 000	SDW - Contracted Service	813,456.00	619,071.43		
Total Contracted Services				**1,038,456.00**	**821,460.58**
424 E 43260 941 000 00000 000	Capital Outlay-Equipment	220,000.00	205,524.00		
424 E 43260 944 000 00000 000	SDW - Capital Outlay - Vehicle	165,000.00	164,585.00		
424 E 52115 920 000 00000 000	Building Improvements	100,000.00	19,736.25		
Total Capital Expenditures				**485,000.00**	**370,109.00**
424 Expense Total		**1,321,427.00**	**990,788.39**	**1,806,427.00**	**1,360,897.39**