

TOWN OF LAKE CITY  
COMBINED CASH INVESTMENT  
SEPTEMBER 30, 2016

COMBINED CASH ACCOUNTS

999-102-000-000	CASH (CHECKING)	(	46,252.31)
999-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)		873,669.03
999-104-200-000	CERTIFICATES OF DEPOSIT		29,827.05
999-104-300-000	COLOTRUST		194,575.32
			<u>1,051,819.09</u>
	TOTAL COMBINED CASH		1,051,819.09
999-100-000-000	CASH ALLOCATE TO OTHER FUNDS	(	1,051,819.09)
			<u>.00</u>
	TOTAL UNALLOCATED CASH		<u>.00</u>

CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND		163,290.40
300	ALLOCATION TO CONSERVATION TRUST FUND		5,174.37
600	ALLOCATION TO WATER & SEWER FUND		883,354.32
			<u>1,051,819.09</u>
	TOTAL ALLOCATIONS TO OTHER FUNDS		1,051,819.09
	ALLOCATION FROM COMBINED CASH FUND - 99-100-000-000	(	1,051,819.09)
			<u>.00</u>
	ZERO PROOF IF ALLOCATIONS BALANCE		<u>.00</u>

TOWN OF LAKE CITY  
BALANCE SHEET  
SEPTEMBER 30, 2016

GENERAL FUND

ASSETS

100-100-000-000	CASH IN COMBINED FUND	163,290.40	
100-101-000-000	PETTY CASH	350.00	
100-105-000-000	TAXES RECEIVABLE	70,530.00	
100-117-000-000	ACCOUNTS RECEIVABLE	2.08	
100-122-000-000	ACCRUED INTEREST RECEIVABLE	( 1,206.78)	
	<b>TOTAL ASSETS</b>		<b>232,965.70</b>

LIABILITIES AND EQUITY

LIABILITIES

100-202-000-000	ACCOUNTS PAYABLE	37,412.20	
100-217-000-000	MEDICARE PAYABLE	( 1,054.27)	
100-217-100-000	FEDERAL WITHHOLDING PAYABLE	1,453.11	
100-217-200-000	STATE WITHHOLDING PAYABLE	977.00	
100-217-300-000	RETIREMENT PAYABLE	( 18,862.31)	
100-217-400-000	ACC INSURANCE PAYABLE	( 11,581.75)	
100-217-500-000	OTHER PAYROLL PAYABLES	14,513.49	
100-222-100-000	DEFERRED PROPERTY TAXES	70,530.00	
	<b>TOTAL LIABILITIES</b>		<b>93,387.47</b>

FUND EQUITY

100-280-000-000	FUND BALANCE	207,425.56	
100-280-100-000	CREATED BY POSTING	128,000.00	
100-280-400-000	EMERGENCY RESERVE-TABOR	21,842.00	
	REVENUE OVER EXPENDITURES - YTD	( 217,689.33)	
	<b>BALANCE - CURRENT DATE</b>	<b>139,578.23</b>	
	<b>TOTAL FUND EQUITY</b>		<b>139,578.23</b>
	<b>TOTAL LIABILITIES AND EQUITY</b>		<b>232,965.70</b>

TOWN OF LAKE CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<b>TAXES</b>					
100-311-000-000	3,250.02	68,961.86	70,530.00	1,568.14	97.8
100-312-000-000	384.51	3,128.63	3,275.00	146.37	95.5
100-313-100-000	80,255.87	172,477.30	300,000.00	127,522.70	57.5
100-314-100-000	96.18	722.58	750.00	27.42	96.3
100-314-200-000	105.52	673.21	1,000.00	326.79	67.3
100-314-300-000	.00	.00	35,000.00	35,000.00	.0
100-316-100-000	.00	.00	10,000.00	10,000.00	.0
100-319-000-000	.00	.00	400.00	400.00	.0
<b>TOTAL TAXES</b>	<b>84,092.10</b>	<b>245,963.58</b>	<b>420,955.00</b>	<b>174,991.42</b>	<b>58.4</b>
<b>PERMITS AND FEES</b>					
100-321-100-000	.00	2,477.00	2,000.00	( 477.00)	123.9
100-321-700-000	.00	490.01	.00	( 490.01)	.0
100-322-100-000	.00	10,826.26	10,000.00	( 826.26)	108.3
100-322-110-000	.00	68.00	100.00	32.00	68.0
100-322-200-000	.00	1,700.00	1,600.00	( 100.00)	106.3
100-322-700-000	.00	.00	50.00	50.00	.0
100-322-800-000	.00	.00	100.00	100.00	.0
<b>TOTAL PERMITS AND FEES</b>	<b>.00</b>	<b>15,561.27</b>	<b>13,850.00</b>	<b>( 1,711.27)</b>	<b>112.4</b>
<b>INTERGOVERNMENTAL REVENUE</b>					
100-334-000-000	35,824.77	37,007.27	22,500.00	( 14,507.27)	164.5
100-334-100-000	6,871.60	6,871.60	.00	( 6,871.60)	.0
100-335-100-000	.00	.00	2,500.00	2,500.00	.0
100-335-200-000	5,564.89	21,435.88	31,044.20	9,608.32	69.1
100-337-130-000	2,786.00	2,786.00	2,500.00	( 286.00)	111.4
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>51,047.26</b>	<b>68,100.75</b>	<b>58,544.20</b>	<b>( 9,556.55)</b>	<b>116.3</b>
<b>RECREATION REVENUE</b>					
100-341-300-000	.00	.00	15.00	15.00	.0
100-341-800-000	2.50	7.25	15.00	7.75	48.3
100-347-800-000	381.00	( 1,676.35)	3,750.00	5,426.35	( 44.7)
100-347-810-000	.00	4,237.00	6,000.00	1,763.00	70.6
100-347-811-000	.00	562.50	1,500.00	937.50	37.5
100-347-812-000	.00	308.00	500.00	192.00	61.6
100-347-813-000	.00	.00	200.00	200.00	.0
<b>TOTAL RECREATION REVENUE</b>	<b>383.50</b>	<b>3,438.40</b>	<b>11,980.00</b>	<b>8,541.60</b>	<b>28.7</b>

TOWN OF LAKE CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2016

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COURT REVENUE</u>						
100-351-000-000	COURT FINES	721.00	1,352.00	600.00	( 752.00)	225.3
100-351-100-000	COURT COSTS	( 25.00)	( 25.00)	25.00	50.00	(100.0)
	<b>TOTAL COURT REVENUE</b>	<b>696.00</b>	<b>1,327.00</b>	<b>625.00</b>	<b>( 702.00)</b>	<b>212.3</b>
<u>OTHER REVENUE</u>						
100-361-100-000	EARNINGS ON DEPOSITS	.00	.00	900.00	900.00	.0
100-362-200-000	RENTS FROM BUILDINGS	.00	30.00	4,600.00	4,570.00	.7
100-364-000-000	REFUNDS	.00	( 41.33)	.00	41.33	.0
100-367-200-000	DONATIONS	.00	( 300.00)	.00	300.00	.0
100-368-000-000	BEAR PROOF CANS	.00	.00	60.00	60.00	.0
100-369-000-000	MISCELLANEOUS REVENUES	100.00	( 682.71)	750.00	1,432.71	( 91.0)
	<b>TOTAL OTHER REVENUE</b>	<b>100.00</b>	<b>( 994.04)</b>	<b>6,310.00</b>	<b>7,304.04</b>	<b>( 15.8)</b>
<u>SOURCE 37</u>						
100-370-000-100	ADMIN FROM ENT - PERSONNEL	.00	.00	89,705.96	89,705.96	.0
100-370-000-200	ADMIN FROM ENT - GOVERNANCE	.00	.00	2,575.13	2,575.13	.0
100-370-000-300	ENTERPRISE - OPERATING EXPENSE	.00	.00	61,510.40	61,510.40	.0
100-370-000-400	ADMIN FROM ENT - GENERAL LEGAL	.00	.00	8,000.00	8,000.00	.0
	<b>TOTAL SOURCE 37</b>	<b>.00</b>	<b>.00</b>	<b>161,791.49</b>	<b>161,791.49</b>	<b>.0</b>
	<b>TOTAL FUND REVENUE</b>	<b>136,318.86</b>	<b>333,396.96</b>	<b>674,055.69</b>	<b>340,658.73</b>	<b>49.5</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOWN ADMIN</u>					
100-411-100-111 SALARIES - BOT	750.00	6,450.00	9,000.00	2,550.00	71.7
100-411-100-144 FICA-MEDICARE - BOT	.00	20.31	130.50	110.19	15.6
100-411-100-145 PERA - BOT	.00	191.80	1,170.00	978.20	16.4
100-411-100-330 PUBLICITY, DUES, & SUBS - BOT	240.38	942.38	.00	( 942.38)	.0
100-411-100-350 PROFESSIONAL SERVICES- BOT	.00	89.00	.00	( 89.00)	.0
100-411-100-370 TRAVEL AND MEETINGS - BOT	.00	1,708.40	3,400.00	1,691.60	50.3
100-411-100-400 BOT DONATIONS	.00	220.75	2,500.00	2,279.25	8.8
100-411-100-495 MISCELLANEOUS EXPENSES-BOT	22.64	62.64	600.00	537.36	10.4
100-411-200-330 PUBLICITY, SUBSCRIPTIONS & DUE	.00	611.00	400.00	( 211.00)	152.8
100-411-400-111 SALARIES -TOWN ADMIN	8,592.01	100,578.10	114,785.00	14,206.90	87.6
100-411-400-142 WORKMEN'S COMPENSATION - TOWN	1,514.00	17,277.00	3,500.00	( 13,777.00)	493.6
100-411-400-143 HEALTH INSURANCE - TOWN ADMIN	6,170.20	7,300.26	13,835.00	6,534.74	52.8
100-411-400-144 FICA-MEDICARE - TOWN ADMIN	62.29	582.30	1,664.38	1,082.08	35.0
100-411-400-145 PERA - TOWN ADMIN	588.55	1,414.64	15,725.55	14,310.91	9.0
100-411-400-210 OFFICE SUPPLIES - TOWN ADMIN	182.73	1,500.99	5,000.00	3,499.01	30.0
100-411-400-230 R & M SUPPLIES - TOWN HALL	.00	.25	.00	( .25)	.0
100-411-400-311 POSTAGE - TOWN ADMIN.	220.00	596.59	2,500.00	1,903.41	23.9
100-411-400-320 PRINTING AND COPYING	240.78	3,491.41	2,400.00	( 1,091.41)	145.5
100-411-400-330 PROF DUES, SUBS, AND MEMBERSHI	.00	233.94	1,500.00	1,266.06	15.6
100-411-400-331 LEGAL NOTICES - TOWN HALL	.00	3,594.29	8,500.00	4,905.71	42.3
100-411-400-345 TELEPHONE - TOWN HALL	1,060.20	4,141.70	6,000.00	1,858.30	69.0
100-411-400-346 EMPLOYEE CELL PHONE STIPEND	336.35	1,111.35	1,500.00	388.65	74.1
100-411-400-347 COMPUTERS AND SOFTWARE R&M	1,225.77	10,266.42	10,000.00	( 266.42)	102.7
100-411-400-350 PROFESSIONAL SERVICES-TOWN HAL	.00	3,677.00	8,000.00	4,323.00	46.0
100-411-400-352 LEGAL SERVICES	2,992.00	24,100.19	16,000.00	( 8,100.19)	150.6
100-411-400-354 AUDITING - TOWN HALL	.00	7,750.00	5,000.00	( 2,750.00)	155.0
100-411-400-360 R & M SERVICES - TOWN HALL	90.00	381.75	500.00	118.25	76.4
100-411-400-370 TRAVEL, TRAINING, MEETING-TOWN H	.00	5,868.73	6,500.00	631.27	90.3
100-411-400-495 MISC. EXPENSES - TOWN HALL	307.62	429.27	1,500.00	1,070.73	28.6
100-411-400-510 INSURANCE - TOWN HALL	.00	26,398.75	17,972.00	( 8,426.75)	146.9
100-411-400-520 INSURANCE DEDUCTIBLE	.00	.00	10,000.00	10,000.00	.0
100-411-400-947 OFFICE EQUIPMENT - TOWN HALL	.00	.00	1,000.00	1,000.00	.0
100-411-800-495 MISC EXPENSES	.00	7,865.50	.00	( 7,865.50)	.0
100-411-800-560 TREASURER'S FEES	2,720.52	3,428.73	.00	( 3,428.73)	.0
<b>TOTAL TOWN ADMIN</b>	<b>27,316.04</b>	<b>242,285.44</b>	<b>270,582.43</b>	<b>28,296.99</b>	<b>89.5</b>
<u>MUNICIPAL COURT</u>					
100-412-100-111 SALARIES - MUNICIPAL COURT	.00	25.00	1,500.00	1,475.00	1.7
100-412-100-144 FICA-MEDICARE-MUNICIPAL COURT	.00	.00	22.00	22.00	.0
100-412-100-145 PERA - MUNICIPAL COURT	.00	.00	206.00	206.00	.0
100-412-100-330 PUBLICITY, SUBS, DUES - M. COURT	.00	.00	70.00	70.00	.0
100-412-100-370 TRAVEL & MEETINGS - M. COURT	.00	279.76	500.00	220.24	56.0
<b>TOTAL MUNICIPAL COURT</b>	<b>.00</b>	<b>304.76</b>	<b>2,298.00</b>	<b>1,993.24</b>	<b>13.3</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTIONS</u>					
100-414-000-111	.00	3,525.00	300.00	( 3,225.00)	1175.0
100-414-000-220	477.00	4,379.81	3,600.00	( 779.81)	121.7
<b>TOTAL ELECTIONS</b>	<b>477.00</b>	<b>7,904.81</b>	<b>3,900.00</b>	<b>( 4,004.81)</b>	<b>202.7</b>
<u>COMMUNITY FAC &amp; PARKS</u>					
100-419-400-220	715.10	6,665.41	6,000.00	( 665.41)	111.1
100-419-400-223	814.43	2,734.58	1,750.00	( 984.58)	156.3
100-419-400-230	115.13	2,839.97	2,000.00	( 839.97)	142.0
100-419-400-341	486.47	3,587.07	5,500.00	1,912.93	65.2
100-419-400-344	.00	11,584.12	6,500.00	( 5,084.12)	178.2
100-419-400-350	.00	50.00	300.00	250.00	16.7
100-419-400-360	.00	19,098.02	24,950.00	5,851.98	76.6
100-419-400-381	2,066.50	5,905.00	9,000.00	3,095.00	65.6
100-419-400-397	.00	.00	150.00	150.00	.0
100-419-400-495	.00	483.45	700.00	216.55	69.1
<b>TOTAL COMMUNITY FAC &amp; PARKS</b>	<b>4,197.63</b>	<b>52,947.62</b>	<b>56,850.00</b>	<b>3,902.38</b>	<b>93.1</b>
<u>STREETS &amp; ALLEYS PROGRAMS</u>					
100-431-400-230	180.00	2,554.65	5,000.00	2,445.35	51.1
100-431-400-231	.00	12,103.19	12,000.00	( 103.19)	100.9
100-431-400-350	.00	1,054.00	2,500.00	1,446.00	42.2
100-431-400-360	.00	22,468.79	21,000.00	( 1,468.79)	107.0
100-431-400-452	.00	1,450.00	9,000.00	7,550.00	16.1
100-431-500-230	.00	22,846.00	21,000.00	( 1,846.00)	108.8
100-431-500-360	.00	( 7,269.50)	.00	7,269.50	.0
100-431-800-111	.00	( 25.00)	28,503.19	28,528.19	( .1)
100-431-800-146	.00	.00	1,200.00	1,200.00	.0
100-431-800-340	30.50	254.44	400.00	145.56	63.6
100-431-800-495	.00	5,475.48	6,000.00	524.52	91.3
<b>TOTAL STREETS &amp; ALLEYS PROGRAMS</b>	<b>210.50</b>	<b>60,912.05</b>	<b>106,603.19</b>	<b>45,691.14</b>	<b>57.1</b>
<u>DEPARTMENT 436</u>					
100-436-000-360	1,215.00	1,215.00	1,000.00	( 215.00)	121.5
<b>TOTAL DEPARTMENT 436</b>	<b>1,215.00</b>	<b>1,215.00</b>	<b>1,000.00</b>	<b>( 215.00)</b>	<b>121.5</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
100-451-100-111	3,570.35	36,276.69	44,139.00	7,862.31	82.2
100-451-100-112	.00	4,082.50	6,540.00	2,457.50	62.4
100-451-100-113	.00	3,082.32	8,580.00	5,497.68	35.9
100-451-100-142	.00	.00	1,700.00	1,700.00	.0
100-451-100-143	.00	1,225.78	6,917.40	5,691.62	17.7
100-451-100-144	25.31	238.93	859.26	620.33	27.8
100-451-100-145	239.12	2,069.32	8,118.48	6,049.16	25.5
100-451-100-192	.00	100.00	.00	( 100.00)	.0
100-451-100-224	65.00	8,677.46	8,500.00	( 177.46)	102.1
100-451-100-330	.00	.00	200.00	200.00	.0
100-451-100-346	50.00	450.00	600.00	150.00	75.0
100-451-100-360	.00	.00	100.00	100.00	.0
100-451-100-370	.00	.00	200.00	200.00	.0
100-451-100-496	.00	692.00	200.00	( 492.00)	346.0
100-451-200-111	135.00	9,249.00	9,450.00	201.00	97.9
100-451-200-144	1.96	87.59	137.03	49.44	63.9
100-451-200-145	18.50	827.44	1,323.00	495.56	62.5
100-451-200-220	118.21	2,661.58	1,800.00	( 861.58)	147.9
100-451-200-230	.00	125.20	1,500.00	1,374.80	8.4
100-451-200-330	135.00	260.00	360.00	100.00	72.2
100-451-200-341	50.27	511.97	700.00	188.03	73.1
100-451-200-345	.00	.00	350.00	350.00	.0
100-451-200-350	.00	.00	200.00	200.00	.0
100-451-200-358	.00	345.39	1,300.00	954.61	26.6
100-451-200-360	.00	.00	200.00	200.00	.0
100-451-200-370	.00	280.33	500.00	219.67	56.1
100-451-200-495	.00	200.00	150.00	( 50.00)	133.3
100-451-200-593	658.00	658.00	600.00	( 58.00)	109.7
<b>TOTAL RECREATION</b>	<b>5,066.72</b>	<b>72,101.50</b>	<b>105,224.17</b>	<b>33,122.67</b>	<b>68.5</b>
<u>MARKETING</u>					
100-455-100-330	4,000.00	4,000.00	4,000.00	.00	100.0
100-455-100-340	.00	5,000.00	5,000.00	.00	100.0
<b>TOTAL MARKETING</b>	<b>4,000.00</b>	<b>9,000.00</b>	<b>9,000.00</b>	<b>.00</b>	<b>100.0</b>
<u>HISTORIC PRESERVATION</u>					
100-460-100-370	.00	2,573.87	3,000.00	426.13	85.8
100-460-100-397	.00	200.00	.00	( 200.00)	.0
100-460-100-495	( 50.00)	90.00	.00	( 90.00)	.0
<b>TOTAL HISTORIC PRESERVATION</b>	<b>( 50.00)</b>	<b>2,863.87</b>	<b>3,000.00</b>	<b>136.13</b>	<b>95.5</b>

TOWN OF LAKE CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONTRACT PAYMENTS</u>					
100-480-310-397 CONTRACT PAYMENTS, LAW ENFORCE	.00	29,821.50	59,643.15	29,821.65	50.0
100-480-330-397 CONTRACT PAYMENTS, BUILDING IN	.00	7,500.00	16,480.00	8,980.00	45.5
<b>TOTAL CONTRACT PAYMENTS</b>	<b>.00</b>	<b>37,321.50</b>	<b>76,123.15</b>	<b>38,801.65</b>	<b>49.0</b>
<u>CAPITAL IMPROVEMENTS</u>					
100-485-000-100 ARMORY REHAB/ADDITION	.00	64,229.74	49,000.00	( 15,229.74)	131.1
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>.00</b>	<b>64,229.74</b>	<b>49,000.00</b>	<b>( 15,229.74)</b>	<b>131.1</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>42,432.89</b>	<b>551,086.29</b>	<b>683,580.94</b>	<b>132,494.65</b>	<b>80.6</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>93,885.97</b>	<b>( 217,689.33)</b>	<b>( 9,525.25)</b>	<b>208,164.08</b>	<b>(2285.</b>

TOWN OF LAKE CITY  
BALANCE SHEET  
SEPTEMBER 30, 2016

CONSERVATION TRUST FUND

ASSETS

300-100-000-000	CASH IN COMBINED FUND		5,174.37	
300-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)		7,182.33	
	TOTAL ASSETS			<u>12,356.70</u>

LIABILITIES AND EQUITY

FUND EQUITY

300-280-000-000	FUND BALANCE	3,991.58		
	REVENUE OVER EXPENDITURES - YTD	8,365.12		
	BALANCE - CURRENT DATE		<u>12,356.70</u>	
	TOTAL FUND EQUITY			<u>12,356.70</u>
	TOTAL LIABILITIES AND EQUITY			<u>12,356.70</u>

TOWN OF LAKE CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2016

CONSERVATION TRUST FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>INTERGOVERNMENTAL REVENUE</u>						
300-334-000-000	CTF REMITTANCE	863.60	3,134.05	3,500.00	365.95	89.5
	TOTAL INTERGOVERNMENTAL REVENUE	863.60	3,134.05	3,500.00	365.95	89.5
<u>OTHER REVENUE</u>						
300-361-100-000	EARNINGS ON DEPOSITS	2.02	34.57	.00	( 34.57)	.0
	TOTAL OTHER REVENUE	2.02	34.57	.00	( 34.57)	.0
	TOTAL FUND REVENUE	865.62	3,168.62	3,500.00	331.38	90.5

TOWN OF LAKE CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2016

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONSERVATION TRUST EXPENDITURE</u>						
300-452-000-365	CAPITAL IMPROVEMENT PROJECTS	( 5,158.00)	( 5,158.00)	.00	5,158.00	.0
300-452-000-949	RECREATION EQUIPMENT	( 33.50)	( 38.50)	.00	38.50	.0
	<b>TOTAL CONSERVATION TRUST EXPENDITURE</b>	<b>( 5,191.50)</b>	<b>( 5,196.50)</b>	<b>.00</b>	<b>5,196.50</b>	<b>.0</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>( 5,191.50)</b>	<b>( 5,196.50)</b>	<b>.00</b>	<b>5,196.50</b>	<b>.0</b>
	<b>NET REVENUE OVER EXPENDITURES</b>	<b>6,057.12</b>	<b>8,365.12</b>	<b>3,500.00</b>	<b>( 4,865.12)</b>	<b>239.0</b>

TOWN OF LAKE CITY  
BALANCE SHEET  
SEPTEMBER 30, 2016

WATER & SEWER FUND

ASSETS

600-100-000-000	CASH IN COMBINED FUND	883,354.32	
600-105-000-000	CWRDPA UNDRAWN PROCEEDS	355,149.83	
600-115-000-000	CUSTOMER ACCOUNTS RECEIVABLE	80,880.98	
600-117-000-000	OTHER ACCOUNTS RECEIVABLE	250,796.60	
600-141-000-000	INVENTORY OF MAT. & SUPPLIES	63,053.90	
600-160-000-000	LAND	76,697.00	
600-161-000-000	PUMP HOUSE	56,153.00	
600-162-000-000	WATER TREATMENT PLANT	72,225.00	
600-162-200-000	SEWER TREATMENT PLANT	493,513.30	
600-162-300-000	COLL., TRANS. & DIST. SYSTEM	1,133,011.05	
600-162-400-000	WATER SYSTEM	153,350.00	
600-162-500-000	SEWER SYSTEM	662,804.00	
600-162-600-000	METERS	82,996.22	
600-163-300-000	COLL, TRANS & DIST.-SEWER	128,179.00	
600-164-000-000	WATER TANK	401,121.27	
600-164-200-000	MACHINERY & EQUIPMENT	30,672.00	
600-165-000-000	TRANSPORTATION EQUIPMENT	230,686.58	
600-165-200-000	OFFICE EQUIP & FURNITURE	3,818.00	
600-166-000-000	OFFICE EQUIPMENT	2,996.00	
600-166-100-000	CONSTRUCTION IN PROGRESS	554,096.10	
600-169-000-000	ACCUMULATED PROV. FOR DEPR.	( 2,099,884.67)	
600-180-001-000	DEFERRED OUTFLOWS - PERA	11,155.00	
600-180-002-000	DEFERRED OUTFLOW - PERA EARN	15,447.00	
600-180-003-000	DEFERRED OUTFLOW - PERA EARN	( 3,090.00)	
600-180-004-000	DEFERRED OUTFLOW - PERA PROPOR	1,976.00	
600-180-005-000	DEFERRED OUTFLOW - PERA PROP	( 870.00)	
	<b>TOTAL ASSETS</b>		<u><u>3,640,287.48</u></u>

LIABILITIES AND EQUITY

LIABILITIES

600-202-000-000	ACCOUNTS PAYABLE	19,880.53	
600-202-100-100	CWRPDA REVOLVING FUND LOAN	483,333.34	
600-216-100-000	ACCRUED COMPENSATED ABSENCES	1,276.79	
600-225-000-000	CUSTOMERS CONTRIB CAPITAL	182,149.00	
600-250-001-000	PERA NET PENSION LIABILITY	227,875.00	
600-250-002-000	DEFERRED INFLOW - PERA EXP	82.00	
600-250-003-000	DEFERRED INFLOW - PERA EXP	( 36.00)	
600-250-004-000	DEFERRED INFLOW - INTERNAL PRO	8,745.00	
600-250-005-000	DEFERRED INFLOW - INT PROP AMO	( 3,733.00)	
600-251-000-000	CONT CAPITAL-GOVT ENTITY	484,267.00	
600-252-200-000	SYSTEM DEV. FEES OR CHARGES	408,875.00	
600-272-200-000	UNRESERVED RETAINED EARNINGS	435,428.80	
	<b>TOTAL LIABILITIES</b>		<u>2,248,143.46</u>

FUND EQUITY

TOWN OF LAKE CITY  
BALANCE SHEET  
SEPTEMBER 30, 2016

WATER & SEWER FUND

600-280-000-000	FUND BALANCE	861,331.53	
	REVENUE OVER EXPENDITURES - YTD	<u>530,812.49</u>	
	BALANCE - CURRENT DATE		<u>1,392,144.02</u>
	TOTAL FUND EQUITY		<u>1,392,144.02</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>3,640,287.48</u></u>

TOWN OF LAKE CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2016

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
600-334-000-000 GRANTS	11,408.39	17,547.62	1,100,000.00	1,082,452.38	1.6
600-335-000-000 NOTES RECEIVABLE	.00	.00	750,000.00	750,000.00	.0
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>11,408.39</b>	<b>17,547.62</b>	<b>1,850,000.00</b>	<b>1,832,452.38</b>	<b>1.0</b>
<u>WATER &amp; SEWER REVENUE</u>					
600-344-100-000 WATER SALES	( 178.22)	225,194.06	330,000.00	104,805.94	68.2
600-344-200-000 SEWER REVENUES	( 128.00)	168,108.61	260,000.00	91,891.39	64.7
600-344-300-000 WATER TAP CONNECTION CHARGES	.00	5,500.00	2,750.00	( 2,750.00)	200.0
600-344-400-000 SEWER TAP CONNECTION CHARGES	.00	.00	2,750.00	2,750.00	.0
600-344-500-000 WATER METERS	.00	391.03	2,250.00	1,858.97	17.4
<b>TOTAL WATER &amp; SEWER REVENUE</b>	<b>( 306.22)</b>	<b>399,193.70</b>	<b>597,750.00</b>	<b>198,556.30</b>	<b>66.8</b>
<u>SOURCE 36</u>					
600-361-000-000 EARNINGS ON DEPOSITS	121.78	846.18	200.00	( 646.18)	423.1
600-361-100-000 EARNINGS ON ACCTS RECEIVABLE	( 21.92)	3,338.32	1,500.00	( 1,836.32)	222.4
600-369-000-000 MISCELLANEOUS REVENUES	31.00	456.65	.00	( 456.65)	.0
<b>TOTAL SOURCE 36</b>	<b>130.86</b>	<b>4,639.15</b>	<b>1,700.00</b>	<b>( 2,939.15)</b>	<b>272.9</b>
<u>TRANSFERS</u>					
600-391-000-000 PERSONNEL EXPENSE FROM S&A	.00	.00	28,503.19	28,503.19	.0
<b>TOTAL TRANSFERS</b>	<b>.00</b>	<b>.00</b>	<b>28,503.19</b>	<b>28,503.19</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>11,233.03</b>	<b>421,380.47</b>	<b>2,477,953.19</b>	<b>2,056,572.72</b>	<b>17.0</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2016

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>WATER &amp; SEWER EXPENDITURES</b>					
600-433-410-221	1,902.00	2,636.80	5,500.00	2,863.20	47.9
600-433-410-229	.00	6.18	2,000.00	1,993.82	.3
600-433-410-230	207.77	367.92	1,000.00	632.08	36.8
600-433-410-312	.00	109.04	500.00	390.96	21.8
600-433-410-341	1,973.50	14,461.04	18,000.00	3,538.96	80.3
600-433-410-345	.00	.00	1,000.00	1,000.00	.0
600-433-410-350	.00	15,905.00	5,000.00	( 10,905.00)	318.1
600-433-410-358	.00	5.56	10,000.00	9,994.44	.1
600-433-410-360	.00	.00	1,500.00	1,500.00	.0
600-433-410-593	1,305.00	1,305.00	2,500.00	1,195.00	52.2
600-433-410-600	.00	6,151.50	14,250.00	8,098.50	43.2
600-433-440-100	.00	.00	25,000.00	25,000.00	.0
600-433-440-229	1,231.20	1,853.96	5,000.00	3,146.04	37.1
600-433-440-230	80.35	2,575.52	5,000.00	2,424.48	51.5
600-433-440-350	232.50	48,007.10	5,000.00	( 43,007.10)	960.1
600-433-440-360	.00	1,781.50	22,500.00	20,718.50	7.9
600-433-510-230	116.25	312.61	1,000.00	687.39	31.3
600-433-510-355	.00	.00	1,000.00	1,000.00	.0
600-433-510-360	.00	3,312.89	10,000.00	6,687.11	33.1
600-433-510-370	.00	.00	25,000.00	25,000.00	.0
600-433-530-221	.00	.00	1,000.00	1,000.00	.0
600-433-530-229	226.01	1,885.55	2,000.00	114.45	94.3
600-433-530-230	.00	121.04	500.00	378.96	24.2
600-433-530-312	36.57	36.57	500.00	463.43	7.3
600-433-530-341	2,354.43	17,130.97	20,000.00	2,869.03	85.7
600-433-530-344	.00	74.45	4,000.00	3,925.55	1.9
600-433-530-350	283.00	2,504.00	5,500.00	2,996.00	45.5
600-433-530-358	463.00	4,261.53	3,500.00	( 761.53)	121.8
600-433-530-359	200.00	1,115.00	800.00	( 315.00)	139.4
600-433-530-360	.00	.00	77,500.00	77,500.00	.0
600-433-530-593	.00	.00	1,500.00	1,500.00	.0
600-433-600-111	7,879.90	77,479.93	104,644.00	27,164.07	74.0
600-433-600-142	.00	.00	3,933.57	3,933.57	.0
600-433-600-143	.00	2,355.84	13,834.80	11,478.96	17.0
600-433-600-144	53.14	459.64	1,517.34	1,057.70	30.3
600-433-600-145	502.14	4,342.88	14,336.23	9,993.35	30.3
600-433-600-229	91.88	797.61	1,000.00	202.39	79.8
600-433-600-230	228.94	464.99	300.00	( 164.99)	155.0
600-433-600-231	452.40	2,583.79	5,000.00	2,416.21	51.7
600-433-600-335	.00	450.00	550.00	100.00	81.8
600-433-600-345	.00	.00	1,200.00	1,200.00	.0
600-433-600-346	50.00	450.00	.00	( 450.00)	.0
600-433-600-352	.00	2,026.60	7,000.00	4,973.40	29.0
600-433-600-361	963.08	2,912.73	3,000.00	87.27	97.1
600-433-600-370	.00	1,689.37	2,500.00	810.63	67.6
600-433-600-495	471.08	2,841.76	17,000.00	14,158.24	16.7
600-433-600-751	.00	.00	89,705.96	89,705.96	.0
600-433-600-752	.00	.00	2,575.13	2,575.13	.0
600-433-600-753	.00	.00	61,510.40	61,510.40	.0
600-433-600-754	.00	.00	8,500.00	8,500.00	.0
<b>TOTAL WATER &amp; SEWER EXPENDITURES</b>	<b>21,304.14</b>	<b>224,775.87</b>	<b>615,657.43</b>	<b>390,881.56</b>	<b>36.5</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2016

WATER & SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT</u>						
600-470-100-610	DEBT PRINCIPL	.00	( 309,622.39)	.00	309,622.39	.0
	TOTAL DEBT	.00	( 309,622.39)	.00	309,622.39	.0
<u>W&amp;S CIP</u>						
600-700-000-100	PLANT AERATION IMPROVEMENTS	.00	.00	25,000.00	25,000.00	.0
600-700-000-120	PONDLINER RESERVE	.00	.00	100,000.00	100,000.00	.0
600-700-000-200	SEWERLINE REPLACEMENT	.00	( 31,364.88)	.00	31,364.88	.0
600-700-000-400	WATERLINE/WELL REPLACEMENT	26,433.28	6,779.38	1,950,000.00	1,943,220.62	.4
600-700-000-700	OXYOKE/TEXAN REPAIR	.00	.00	25,000.00	25,000.00	.0
	TOTAL W&S CIP	26,433.28	( 24,585.50)	2,100,000.00	2,124,585.50	( 1.2)
	TOTAL FUND EXPENDITURES	47,737.42	( 109,432.02)	2,715,657.43	2,825,089.45	( 4.0)
	NET REVENUE OVER EXPENDITURES	( 36,504.39)	530,812.49	( 237,704.24)	( 768,516.73)	223.3

TOWN OF LAKE CITY  
BALANCE SHEET  
SEPTEMBER 30, 2016

MISC FIXED ASSETS FUND

<u>ASSETS</u>			
900-160-000-000	LAND, R-O-W, WATER RIGHTS	284,078.00	
900-163-000-000	BUILDINGS AND IMPROVEMENTS	608,291.13	
900-164-200-000	EQUIPMENT	179,392.51	
900-166-100-000	CONSTRUCTION IN PROGRESS	841,929.65	
900-169-000-000	ACCUMULATED DEPRECIATION	( 506,526.84)	
	TOTAL ASSETS		<u>1,407,164.46</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
900-260-000-000	INVEST. IN GEN. FIXED ASSETS	<u>1,407,164.46</u>	
	TOTAL LIABILITIES		<u>1,407,164.46</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,407,164.46</u>