

TOWN OF LAKE CITY
 COMBINED CASH INVESTMENT
 OCTOBER 31, 2016

COMBINED CASH ACCOUNTS

999-102-000-000	CASH (CHECKING)	(157,457.83)
999-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)	727,415.17
999-104-200-000	CERTIFICATES OF DEPOSIT	29,827.05
999-104-300-000	COLOTRUST	194,575.32
		794,359.71
	TOTAL COMBINED CASH	794,359.71
999-100-000-000	CASH ALLOCATE TO OTHER FUNDS	(794,359.71)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND	371,971.38
300	ALLOCATION TO CONSERVATION TRUST FUND	5,135.87
600	ALLOCATION TO WATER & SEWER FUND	417,252.46
		794,359.71
	TOTAL ALLOCATIONS TO OTHER FUNDS	794,359.71
	ALLOCATION FROM COMBINED CASH FUND - 99-100-000-000	(794,359.71)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF LAKE CITY

BALANCE SHEET

OCTOBER 31, 2016

GENERAL FUND

ASSETS

100-100-000-000	CASH IN COMBINED FUND	371,971.38	
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	(1,367.15)	
	TOTAL ASSETS		<u>441,486.31</u>

LIABILITIES AND EQUITYLIABILITIES

100-202-000-000	ACCOUNTS PAYABLE	37,412.20	
100-217-000-000	MEDICARE PAYABLE	607.09	
100-217-100-000	FEDERAL WITHHOLDING PAYABLE	1,476.76	
100-217-200-000	STATE WITHHOLDING PAYABLE	(4,132.58)	
100-217-300-000	RETIREMENT PAYABLE	(5,073.82)	
100-217-400-000	ACC INSURANCE PAYABLE	6,128.95	
100-217-500-000	OTHER PAYROLL PAYABLES	14,536.13	
100-222-100-000	DEFERRED PROPERTY TAXES	70,530.00	
	TOTAL LIABILITIES		121,484.73

FUND EQUITY

100-280-000-000	FUND BALANCE	202,267.56	
100-280-100-000	CREATED BY POSTING	128,000.00	
100-280-400-000	EMERGENCY RESERVE-TABOR	21,842.00	
	REVENUE OVER EXPENDITURES - YTD	(32,107.98)	
	BALANCE - CURRENT DATE		<u>320,001.58</u>
	TOTAL FUND EQUITY		<u>320,001.58</u>
	TOTAL LIABILITIES AND EQUITY		<u>441,486.31</u>

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TAXES					
100-311-000-000	12.43	67,208.87	70,530.00	3,321.13	95.3
100-312-000-000	542.19	3,670.82	3,275.00	(395.82)	112.1
100-313-100-000	59,477.52	231,954.82	300,000.00	68,045.18	77.3
100-314-100-000	503.63	1,226.21	750.00	(476.21)	163.5
100-314-200-000	101.52	774.73	1,000.00	225.27	77.5
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
TOTAL TAXES	60,637.29	304,835.45	420,955.00	116,119.55	72.4
PERMITS AND FEES					
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	2,794.16	13,620.42	10,000.00	(3,620.42)	136.2
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
TOTAL PERMITS AND FEES	2,794.16	18,355.43	13,850.00	(4,505.43)	132.5
INTERGOVERNMENTAL REVENUE					
100-334-000-000	.00	37,007.27	22,500.00	(14,507.27)	164.5
100-334-100-000	.00	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	3,225.14	24,661.02	31,044.20	6,383.18	79.4
100-337-130-000	.00	2,786.00	2,500.00	(286.00)	111.4
TOTAL INTERGOVERNMENTAL REVENUE	3,225.14	71,325.89	58,544.20	(12,781.69)	121.8
RECREATION REVENUE					
100-341-300-000	.00	.00	15.00	15.00	.0
100-341-800-000	.00	7.25	15.00	7.75	48.3
100-347-800-000	1,015.35	4,497.00	3,750.00	(747.00)	119.9
100-347-810-000	.00	4,237.00	6,000.00	1,763.00	70.6
100-347-811-000	160.00	722.50	1,500.00	777.50	48.2
100-347-812-000	.00	308.00	500.00	192.00	61.6
100-347-813-000	.00	.00	200.00	200.00	.0
TOTAL RECREATION REVENUE	1,175.35	9,771.75	11,980.00	2,208.25	81.6

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COURT REVENUE</u>					
100-351-000-000 COURT FINES	177.00	1,529.00	600.00	(929.00)	254.8
100-351-100-000 COURT COSTS	25.00	.00	25.00	25.00	.0
TOTAL COURT REVENUE	202.00	1,529.00	625.00	(904.00)	244.6
<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	6,318.00	6,348.00	4,600.00	(1,748.00)	138.0
100-364-000-000 REFUNDS	41.33	.00	.00	.00	.0
100-367-200-000 DONATIONS	300.00	.00	.00	.00	.0
100-368-000-000 BEAR PROOF CANS	.00	.00	60.00	60.00	.0
100-369-000-000 MISCELLANEOUS REVENUES	3,994.82	5,077.53	750.00	(4,327.53)	677.0
TOTAL OTHER REVENUE	10,654.15	11,425.53	6,310.00	(5,115.53)	181.1
<u>SOURCE 37</u>					
100-370-000-100 ADMIN FROM ENT - PERSONNEL	89,705.96	89,705.96	89,705.96	.00	100.0
100-370-000-200 ADMIN FROM ENT - GOVERNANCE	2,575.13	2,575.13	2,575.13	.00	100.0
100-370-000-300 ENTERPRISE - OPERATING EXPENSE	61,510.40	61,510.40	61,510.40	.00	100.0
100-370-000-400 ADMIN FROM ENT - GENERAL LEGAL	8,000.00	8,000.00	8,000.00	.00	100.0
TOTAL SOURCE 37	161,791.49	161,791.49	161,791.49	.00	100.0
TOTAL FUND REVENUE	240,479.58	579,034.54	674,055.69	95,021.15	85.9

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOWN ADMIN					
100-411-100-111 SALARIES - BOT	750.00	7,200.00	9,000.00	1,800.00	80.0
100-411-100-144 FICA-MEDICARE - BOT	10.88	104.45	130.50	26.05	80.0
100-411-100-145 PERA - BOT	102.75	904.20	1,170.00	265.80	77.3
100-411-100-330 PUBLICITY, DUES, & SUBS - BOT	(835.92)	106.46	.00	(106.46)	.0
100-411-100-350 PROFESSIONAL SERVICES- BOT	.00	89.00	.00	(89.00)	.0
100-411-100-370 TRAVEL AND MEETINGS - BOT	190.38	1,898.78	3,400.00	1,501.22	55.9
100-411-100-400 BOT DONATIONS	1,663.00	1,883.75	2,500.00	616.25	75.4
100-411-100-495 MISCELLANEOUS EXPENSES-BOT	1,183.71	1,246.35	600.00	(646.35)	207.7
100-411-200-330 PUBLICITY, SUBSCRIPTIONS & DUE	(611.00)	.00	400.00	400.00	.0
100-411-400-111 SALARIES -TOWN ADMIN	8,592.00	109,170.10	114,785.00	5,614.90	95.1
100-411-400-142 WORKMEN'S COMPENSATION - TOWN	(5,165.00)	6,056.00	3,500.00	(2,556.00)	173.0
100-411-400-143 HEALTH INSURANCE - TOWN ADMIN	1,177.92	12,481.25	13,835.00	1,353.75	90.2
100-411-400-144 FICA-MEDICARE - TOWN ADMIN	124.58	1,167.34	1,664.38	497.04	70.1
100-411-400-145 PERA - TOWN ADMIN	4,958.42	7,026.87	15,725.55	8,698.68	44.7
100-411-400-210 OFFICE SUPPLIES - TOWN ADMIN	60.12	1,561.11	5,000.00	3,438.89	31.2
100-411-400-230 R & M SUPPLIES - TOWN HALL	.00	.25	.00	(.25)	.0
100-411-400-311 POSTAGE - TOWN ADMIN	25.86	622.45	2,500.00	1,877.55	24.9
100-411-400-320 PRINTING AND COPYING	220.53	3,711.94	2,400.00	(1,311.94)	154.7
100-411-400-330 PROF DUES, SUBS, AND MEMBERSHI	220.00	453.94	1,500.00	1,046.06	30.3
100-411-400-331 LEGAL NOTICES - TOWN HALL	261.80	3,856.09	8,500.00	4,643.91	45.4
100-411-400-345 TELEPHONE - TOWN HALL	553.63	4,695.33	6,000.00	1,304.67	78.3
100-411-400-346 EMPLOYEE CELL PHONE STIPEND	237.54	1,348.89	1,500.00	151.11	89.9
100-411-400-347 COMPUTERS AND SOFTWARE R&M	1,229.24	11,495.66	10,000.00	(1,495.66)	115.0
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	2,040.00	26,140.19	16,000.00	(10,140.19)	163.4
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	.00	381.75	500.00	118.25	76.4
100-411-400-370 TRAVEL, TRAINING, MEETING-TOWN H	470.72	6,339.45	6,500.00	160.55	97.5
100-411-400-495 MISC. EXPENSES - TOWN HALL	30.00	459.27	1,500.00	1,040.73	30.6
100-411-400-510 INSURANCE - TOWN HALL	4,856.75	31,255.50	17,972.00	(13,283.50)	173.9
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	(5,447.08)	(2,018.35)	.00	2,018.35	.0
TOTAL TOWN ADMIN	16,900.83	258,930.52	270,582.43	11,651.91	95.7
MUNICIPAL COURT					
100-412-100-111 SALARIES - MUNICIPAL COURT	50.00	75.00	1,500.00	1,425.00	5.0
100-412-100-144 FICA-MEDICARE-MUNICIPAL COURT	.36	.72	22.00	21.28	3.3
100-412-100-145 PERA - MUNICIPAL COURT	3.43	6.86	206.00	199.14	3.3
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
100-412-100-495 MISC. EXPENSES - M. COURT	242.00	242.00	.00	(242.00)	.0
TOTAL MUNICIPAL COURT	295.79	604.34	2,298.00	1,693.66	26.3

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
ELECTIONS					
100-414-000-111 ADMIN CONTRACT - ELECTIONS	.00	3,525.00	300.00	(3,225.00)	1175.0
100-414-000-220 OPERATING SUPPLIES - ELECTIONS	.00	4,379.81	3,600.00	(779.81)	121.7
TOTAL ELECTIONS	.00	7,904.81	3,900.00	(4,004.81)	202.7
COMMUNITY FAC & PARKS					
100-419-400-220 OPERATING SUPPLIES	2,723.90	9,389.31	6,000.00	(3,389.31)	156.5
100-419-400-223 JANITORIAL SUPPLIES-COMMFAC&PA	15.56	2,750.14	1,750.00	(1,000.14)	157.2
100-419-400-230 R & M SUPPLIES-COMM FAC & PARKS	52.25	2,892.22	2,000.00	(892.22)	144.6
100-419-400-341 ELECTRICITY - COMM FAC & PARKS	433.52	4,020.59	5,500.00	1,479.41	73.1
100-419-400-344 PROPANE - COMM FACILITIES&PARK	(3,800.00)	7,784.12	6,500.00	(1,284.12)	119.8
100-419-400-350 PROFESSIONAL SVSS-COMMFAC&PARK	.00	50.00	300.00	250.00	16.7
100-419-400-360 R & M SERVICES-COMM FAC & PARKS	315.35	19,413.37	24,950.00	5,536.63	77.8
100-419-400-361 TRASH COLLECTION-COMMFAC&PARKS	1,785.00	7,690.00	9,000.00	1,310.00	85.4
100-419-400-397 EQUIPMENT - COMM FAC & PARKS	.00	.00	150.00	150.00	.0
100-419-400-495 MISC-COMMUN FACILITIES & PARKS	.00	483.45	700.00	216.55	69.1
TOTAL COMMUNITY FAC & PARKS	1,525.58	54,473.20	56,850.00	2,376.80	95.8
STREETS & ALLEYS PROGRAMS					
100-431-400-230 R&M SUPPLIES	698.35	3,253.00	5,000.00	1,747.00	65.1
100-431-400-231 STREET SURFACE - DUST CONTROL	.00	12,103.19	12,000.00	(103.19)	100.9
100-431-400-350 PROFESSIONAL SERVICES	.00	1,054.00	2,500.00	1,446.00	42.2
100-431-400-360 R&M SERVICES	.00	22,468.79	21,000.00	(1,468.79)	107.0
100-431-400-452 GRAVEL	1,233.22	2,683.22	9,000.00	6,316.78	29.8
100-431-500-230 R&M SUPPLIES-SNOW REMOVAL	.00	22,846.00	21,000.00	(1,846.00)	108.8
100-431-500-360 COUNTY	.00	(7,269.50)	.00	7,269.50	.0
100-431-800-111 SALARIES-S&A ADMIN	.00	(25.00)	28,503.19	28,528.19	(.1)
100-431-800-146 TREASURER'S FEE S&A ADMIN	3,428.73	3,428.73	1,200.00	(2,228.73)	285.7
100-431-800-340 ELECTRIC-5TH ST PED BRIDGE	30.86	285.30	400.00	114.70	71.3
100-431-800-495 DRAINAGE REPAIR & MAINTENANCE	1,437.12	6,912.60	6,000.00	(912.60)	115.2
TOTAL STREETS & ALLEYS PROGRAMS	6,828.28	67,740.33	106,603.19	38,862.86	63.5
DEPARTMENT 436					
100-436-000-360 ROUND TOP REPAIR & MAINT SERV	.00	1,215.00	1,000.00	(215.00)	121.5
TOTAL DEPARTMENT 436	.00	1,215.00	1,000.00	(215.00)	121.5

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
100-451-100-111	4,012.86	40,289.55	44,139.00	3,849.45	91.3
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	612.89	5,516.01	6,917.40	1,401.39	79.7
100-451-100-144	58.20	687.88	859.26	171.38	80.1
100-451-100-145	549.76	5,819.52	8,118.48	2,298.96	71.7
100-451-100-192	.00	100.00	.00	(100.00)	.0
100-451-100-224	726.83	9,404.29	8,500.00	(904.29)	110.6
100-451-100-330	.00	.00	200.00	200.00	.0
100-451-100-346	.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	.00	9,249.00	9,450.00	201.00	97.9
100-451-200-144	.00	134.15	137.03	2.88	97.9
100-451-200-145	.00	1,267.14	1,323.00	55.86	95.8
100-451-200-220	78.00	2,739.58	1,800.00	(939.58)	152.2
100-451-200-230	61.83	187.03	1,500.00	1,312.97	12.5
100-451-200-330	691.42	951.42	360.00	(591.42)	264.3
100-451-200-341	50.27	582.24	700.00	137.76	80.3
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	731.13	1,076.52	1,300.00	223.48	82.8
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	.00	658.00	600.00	(58.00)	109.7
TOTAL RECREATION	7,573.19	87,429.48	105,224.17	17,794.69	83.1
<u>MARKETING</u>					
100-455-100-330	.00	4,000.00	4,000.00	.00	100.0
100-455-100-340	.00	5,000.00	5,000.00	.00	100.0
TOTAL MARKETING	.00	9,000.00	9,000.00	.00	100.0
<u>HISTORIC PRESERVATION</u>					
100-460-100-370	768.98	3,342.85	3,000.00	(342.85)	111.4
100-460-100-397	.00	200.00	.00	(200.00)	.0
100-460-100-495	.00	90.00	.00	(90.00)	.0
TOTAL HISTORIC PRESERVATION	768.98	3,632.85	3,000.00	(632.85)	121.1

TOWN OF LAKE CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONTRACT PAYMENTS</u>					
100-480-310-397 CONTRACT PAYMENTS, LAW ENFORCE	14,910.75	44,732.25	59,643.15	14,910.90	75.0
100-480-330-397 CONTRACT PAYMENTS, BUILDING IN	3,750.00	11,250.00	16,480.00	5,230.00	68.3
TOTAL CONTRACT PAYMENTS	18,660.75	55,982.25	76,123.15	20,140.90	73.5
<u>CAPITAL IMPROVEMENTS</u>					
100-485-000-100 ARMORY REHAB/ADDITION	.00	64,229.74	49,000.00	(15,229.74)	131.1
TOTAL CAPITAL IMPROVEMENTS	.00	64,229.74	49,000.00	(15,229.74)	131.1
TOTAL FUND EXPENDITURES	52,553.40	611,142.52	683,580.94	72,438.42	89.4
NET REVENUE OVER EXPENDITURES	187,926.18	(32,107.98)	(9,525.25)	22,582.73	(337.1)

TOWN OF LAKE CITY
 BALANCE SHEET
 OCTOBER 31, 2016

CONSERVATION TRUST FUND

ASSETS

300-100-000-000	CASH IN COMBINED FUND		5,135.87	
300-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)		7,183.81	
			<u>12,319.68</u>	
	TOTAL ASSETS			<u>12,319.68</u>

LIABILITIES AND EQUITY

FUND EQUITY

300-280-000-000	FUND BALANCE	3,991.58		
	REVENUE OVER EXPENDITURES - YTD	8,328.10		
		<u>12,319.68</u>		
	BALANCE - CURRENT DATE		<u>12,319.68</u>	
	TOTAL FUND EQUITY			<u>12,319.68</u>
	TOTAL LIABILITIES AND EQUITY			<u>12,319.68</u>

TOWN OF LAKE CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2016

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>						
300-334-000-000	CTF REMITTANCE	.00	3,134.05	3,500.00	365.95	89.5
	TOTAL INTERGOVERNMENTAL REVENUE	.00	3,134.05	3,500.00	365.95	89.5
<u>OTHER REVENUE</u>						
300-361-100-000	EARNINGS ON DEPOSITS	1.48	36.05	.00	(36.05)	.0
	TOTAL OTHER REVENUE	1.48	36.05	.00	(36.05)	.0
	TOTAL FUND REVENUE	1.48	3,170.10	3,500.00	329.90	90.6

TOWN OF LAKE CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2016

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONSERVATION TRUST EXPENDITURE</u>					
300-452-000-365 CAPITAL IMPROVEMENT PROJECTS	.00	(5,158.00)	.00	5,158.00	.0
300-452-000-949 RECREATION EQUIPMENT	38.50	.00	.00	.00	.0
TOTAL CONSERVATION TRUST EXPENDITURE	38.50	(5,158.00)	.00	5,158.00	.0
TOTAL FUND EXPENDITURES	38.50	(5,158.00)	.00	5,158.00	.0
NET REVENUE OVER EXPENDITURES	(37.02)	8,328.10	3,500.00	(4,828.10)	238.0

TOWN OF LAKE CITY
BALANCE SHEET
OCTOBER 31, 2016

WATER & SEWER FUND

ASSETS

600-100-000-000	CASH IN COMBINED FUND	417,252.46	
600-105-000-000	CWRDPA UNDRAWN PROCEEDS	355,149.83	
600-115-000-000	CUSTOMER ACCOUNTS RECEIVABLE	33,924.48	
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	82,998.22	
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.	(2,099,884.87)	
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)	
	TOTAL ASSETS		3,127,229.12

LIABILITIES AND EQUITY

LIABILITIES

600-202-000-000	ACCOUNTS PAYABLE	19,880.53	
600-202-100-100	CWRPDA REVOLVING FUND LOAN	491,196.95	
600-216-100-000	ACCRUED COMPENSATED ABSENCES	1,278.79	
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	
	TOTAL LIABILITIES		2,256,007.07

FUND EQUITY

TOWN OF LAKE CITY
BALANCE SHEET
OCTOBER 31, 2016

WATER & SEWER FUND

600-280-000-000	FUND BALANCE	861,331.53	
	REVENUE OVER EXPENDITURES - YTD	<u>9,890.52</u>	
	BALANCE - CURRENT DATE		<u>871,222.05</u>
	TOTAL FUND EQUITY		<u>871,222.05</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>3,127,229.12</u></u>

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2016

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
600-334-000-000 GRANTS	.00	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
TOTAL INTERGOVERNMENTAL REVENUE	.00	17,547.62	1,850,000.00	1,832,452.38	1.0
<u>WATER & SEWER REVENUE</u>					
600-344-100-000 WATER SALES	(590.79)	224,603.27	330,000.00	105,396.73	68.1
600-344-200-000 SEWER REVENUES	345.33	168,453.94	260,000.00	91,546.06	64.8
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
TOTAL WATER & SEWER REVENUE	(245.46)	398,948.24	597,750.00	198,801.76	66.7
<u>SOURCE 36</u>					
600-361-000-000 EARNINGS ON DEPOSITS	.00	846.18	200.00	(646.18)	423.1
600-361-100-000 EARNINGS ON ACCTS RECEIVABLE	769.79	4,106.11	1,500.00	(2,606.11)	273.7
600-369-000-000 MISCELLANEOUS REVENUES	.00	456.65	.00	(456.65)	.0
TOTAL SOURCE 36	769.79	5,408.94	1,700.00	(3,708.94)	318.2
<u>TRANSFERS</u>					
600-391-000-000 PERSONNEL EXPENSE FROM S&A	.00	.00	28,503.19	28,503.19	.0
TOTAL TRANSFERS	.00	.00	28,503.19	28,503.19	.0
TOTAL FUND REVENUE	524.33	421,904.80	2,477,953.19	2,056,048.39	17.0

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2016

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER & SEWER EXPENDITURES</u>					
600-433-410-221	.00	2,636.80	5,500.00	2,863.20	47.9
600-433-410-229	789.34	795.52	2,000.00	1,204.48	39.8
600-433-410-230	164.86	532.78	1,000.00	467.22	53.3
600-433-410-312	.00	109.04	500.00	390.96	21.8
600-433-410-341	1,841.10	16,302.14	18,000.00	1,697.86	90.6
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	548.00	553.56	10,000.00	9,446.44	5.5
600-433-410-360	.00	.00	1,500.00	1,500.00	.0
600-433-410-593	.00	1,305.00	2,500.00	1,195.00	52.2
600-433-410-600	8,120.00	14,271.50	14,250.00	(21.50)	100.2
600-433-440-100	16,666.68	16,666.66	25,000.00	8,333.34	66.7
600-433-440-229	142.47	1,996.43	5,000.00	3,003.57	39.9
600-433-440-230	95.48	2,671.00	5,000.00	2,329.00	53.4
600-433-440-350	(51,162.60)	(3,155.50)	5,000.00	8,155.50	(63.1)
600-433-440-360	.00	1,781.50	22,500.00	20,718.50	7.9
600-433-510-230	177.64	490.25	1,000.00	509.75	49.0
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	180.21	2,065.76	2,000.00	(65.76)	103.3
600-433-530-230	342.54	463.58	500.00	36.42	92.7
600-433-530-312	55.16	91.73	500.00	408.27	18.4
600-433-530-341	2,269.59	19,400.56	20,000.00	599.44	97.0
600-433-530-344	3,800.00	3,874.45	4,000.00	125.55	96.9
600-433-530-350	.00	2,504.00	5,500.00	2,996.00	45.5
600-433-530-358	.00	4,261.53	3,500.00	(761.53)	121.8
600-433-530-359	106.00	1,221.00	800.00	(421.00)	152.6
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	7,694.58	85,174.51	104,644.00	19,469.49	81.4
600-433-600-142	5,165.00	11,221.00	3,933.57	(7,287.43)	285.3
600-433-600-143	1,177.92	10,601.28	13,834.80	3,233.52	76.6
600-433-600-144	111.57	1,256.88	1,517.34	260.46	82.8
600-433-600-145	1,054.16	11,875.48	14,336.23	2,460.75	82.8
600-433-600-229	87.78	885.39	1,000.00	114.61	88.5
600-433-600-230	.00	464.99	300.00	(164.99)	155.0
600-433-600-231	684.08	3,267.87	5,000.00	1,732.13	65.4
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	.00	450.00	.00	(450.00)	.0
600-433-600-352	5,000.00	7,026.60	7,000.00	(26.60)	100.4
600-433-600-360	248.73	248.73	.00	(248.73)	.0
600-433-600-361	.00	2,912.73	3,000.00	87.27	97.1
600-433-600-370	6.29	1,695.66	2,500.00	804.34	67.8
600-433-600-495	1,578.59	4,420.35	17,000.00	12,579.65	26.0
600-433-600-496	41.33	41.33	.00	(41.33)	.0
600-433-600-751	89,705.96	89,705.96	89,705.96	.00	100.0
600-433-600-752	2,575.13	2,575.13	2,575.13	.00	100.0
600-433-600-753	61,510.40	61,510.40	61,510.40	.00	100.0
600-433-600-754	8,000.00	8,000.00	8,500.00	500.00	94.1

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2016

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL WATER & SEWER EXPENDITURES	168,777.97	413,841.47	615,657.43	201,815.96	67.2
DEBT					
600-470-100-610 DEBT PRINCIPAL	.00	(309,622.39)	.00	309,622.39	.0
TOTAL DEBT	.00	(309,622.39)	.00	309,622.39	.0
W&S CIP					
600-700-000-100 PLANT AERATION IMPROVEMENTS	.00	.00	25,000.00	25,000.00	.0
600-700-000-120 POND LINER 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	332,380.70	339,160.08	1,950,000.00	1,610,839.92	17.4
600-700-000-700 OXYOKE/TEXAN REPAIR	.00	.00	25,000.00	25,000.00	.0
TOTAL W&S CIP	332,380.70	307,795.20	2,100,000.00	1,792,204.80	14.7
TOTAL FUND EXPENDITURES	501,158.67	412,014.28	2,715,657.43	2,303,643.15	15.2
NET REVENUE OVER EXPENDITURES	(500,634.34)	9,890.52	(237,704.24)	(247,594.76)	4.2

TOWN OF LAKE CITY
BALANCE SHEET
OCTOBER 31, 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	841,929.66	
900-169-000-000	ACCUMULATED DEPRECIATION	(506,528.84)	
	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>