

TOWN OF LAKE CITY  
 COMBINED CASH INVESTMENT  
 NOVEMBER 30, 2018

COMBINED CASH ACCOUNTS

999-102-000-000	CASH (CHECKING)	86,750.88
999-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)	1,277,163.51
999-104-200-000	CERTIFICATES OF DEPOSIT	30,010.50
999-104-300-000	COLOTRUST	200,549.62
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	TOTAL COMBINED CASH	1,594,474.51
999-100-000-000	CASH ALLOCATE TO OTHER FUNDS	( 1,594,474.51)
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	TOTAL UNALLOCATED CASH	<hr/> <hr/> .00

CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND	638,046.69
300	ALLOCATION TO CONSERVATION TRUST FUND	( 740.94)
600	ALLOCATION TO WATER & SEWER FUND	957,168.76
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	TOTAL ALLOCATIONS TO OTHER FUNDS	1,594,474.51
	ALLOCATION FROM COMBINED CASH FUND - 99-100-000-000	( 1,594,474.51)
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	ZERO PROOF IF ALLOCATIONS BALANCE	<hr/> <hr/> .00

TOWN OF LAKE CITY  
 BALANCE SHEET  
 NOVEMBER 30, 2018

GENERAL FUND

ASSETS

100-100-000-000	40 CHARACTERS	638,046.69	
100-101-000-000	PETTY CASH	356.00	
100-105-000-000	TAXES RECEIVABLE	67,033.00	
100-110-000-000	GRANTS RECEIVABLE	( 1,500.00)	
100-122-000-000	ACCRUED INTEREST RECEIVABLE	( 160.60)	
100-131-000-000	DUE FROM OTHER FUNDS	14,405.00	
100-132-000-000	DUE FROM OTHER GOVERNMENTS	1,407.39	
	TOTAL ASSETS		<u>719,587.48</u>

LIABILITIES AND EQUITY

LIABILITIES

100-202-000-000	ACCOUNTS PAYABLE	( 200.00)	
100-217-000-000	MEDICARE PAYABLE	( 148.17)	
100-217-100-000	FEDERAL WITHHOLDING PAYABLE	( 246.50)	
100-217-200-000	STATE WITHHOLDING PAYABLE	2,904.20	
100-217-300-000	RETIREMENT PAYABLE	( 1,404.24)	
100-217-400-000	ACC INSURANCE PAYABLE	1,322.42	
100-217-500-000	OTHER PAYROLL PAYABLES	67.92	
100-217-700-000	WORKERS COMP PAYABLE	1,260.00	
100-222-100-000	DEFERRED PROPERTY TAXES	67,033.00	
	TOTAL LIABILITIES		70,588.63

FUND EQUITY

100-280-000-000	FUND BALANCE	411,089.06	
100-280-100-000	CREATED BY POSTING	128,000.00	
100-280-400-000	EMERGENCY RESERVE-TABOR	21,842.00	
	REVENUE OVER EXPENDITURES - YTD	88,067.79	
	BALANCE - CURRENT DATE	648,998.85	
	TOTAL FUND EQUITY		<u>648,998.85</u>
	TOTAL LIABILITIES AND EQUITY		<u>719,587.48</u>

TOWN OF LAKE CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-311-000-000	761.64	65,243.67	66,000.00	756.33	98.9
100-312-000-000	320.85	4,889.70	4,500.00	( 389.70)	108.7
100-313-100-000	58,135.24	325,983.45	310,000.00	( 15,983.45)	105.2
100-314-100-000	9.57	2,615.97	1,000.00	( 1,615.97)	261.6
100-314-200-000	100.61	903.76	800.00	( 103.76)	113.0
100-314-300-000	.00	.00	36,825.00	36,825.00	.0
100-319-000-000	44.44	312.88	600.00	287.12	52.2
<b>TOTAL TAXES</b>	<b>59,372.35</b>	<b>399,949.43</b>	<b>419,725.00</b>	<b>19,775.57</b>	<b>95.3</b>
<u>PERMITS AND FEES</u>					
100-321-100-000	125.00	2,426.25	2,200.00	( 226.25)	110.3
100-322-100-000	2,529.21	8,911.13	12,000.00	3,088.87	74.3
100-322-110-000	.00	15.53	200.00	184.47	7.8
100-322-200-000	.00	1,900.00	1,600.00	( 300.00)	118.8
100-322-700-000	190.00	190.00	.00	( 190.00)	.0
100-322-800-000	.00	300.00	.00	( 300.00)	.0
<b>TOTAL PERMITS AND FEES</b>	<b>2,844.21</b>	<b>13,742.91</b>	<b>16,000.00</b>	<b>2,257.09</b>	<b>85.9</b>
<u>INTERGOVERNMENTAL REVENUE</u>					
100-334-000-000	5,219.52	7,219.52	1,500.00	( 5,719.52)	481.3
100-334-100-000	.00	8,818.48	5,000.00	( 3,818.48)	176.4
100-335-100-000	.00	3,924.50	.00	( 3,924.50)	.0
100-335-200-000	10,880.07	31,823.13	32,500.00	678.87	97.9
100-337-130-000	.00	2,756.79	2,500.00	( 256.79)	110.3
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>16,099.59</b>	<b>54,542.42</b>	<b>41,500.00</b>	<b>( 13,042.42)</b>	<b>131.4</b>
<u>RECREATION REVENUE</u>					
100-341-800-000	1.50	7.25	.00	( 7.25)	.0
100-347-800-000	960.00	6,015.00	6,000.00	( 15.00)	100.3
100-347-810-000	.00	633.75	10,000.00	9,366.25	6.3
100-347-811-000	200.00	1,711.50	5,000.00	3,288.50	34.2
100-347-812-000	.00	801.00	5,000.00	4,199.00	16.0
100-347-813-000	3,319.63	3,319.63	.00	( 3,319.63)	.0
100-347-814-000	.00	.00	18,000.00	18,000.00	.0
100-347-820-000	.00	2,333.00	2,000.00	( 333.00)	116.7
100-347-825-000	.00	334.00	500.00	166.00	66.8
<b>TOTAL RECREATION REVENUE</b>	<b>4,481.13</b>	<b>15,155.13</b>	<b>46,500.00</b>	<b>31,344.87</b>	<b>32.6</b>

TOWN OF LAKE CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COURT REVENUE</u>						
100-351-000-000	COURT FINES	.00	3,634.00	1,500.00	( 2,134.00)	242.3
100-351-100-000	COURT COSTS	.00	( 50.00)	.00	50.00	.0
<b>TOTAL COURT REVENUE</b>		<b>.00</b>	<b>3,584.00</b>	<b>1,500.00</b>	<b>( 2,084.00)</b>	<b>238.9</b>
<u>OTHER REVENUE</u>						
100-361-100-000	EARNINGS ON DEPOSITS	263.65	1,762.11	1,000.00	( 762.11)	176.2
100-362-200-000	RENTS FROM BUILDINGS	3,744.00	8,663.50	6,500.00	( 2,163.50)	133.3
100-367-200-000	DONATIONS	.00	150.00	.00	( 150.00)	.0
100-369-000-000	MISCELLANEOUS REVENUES	25.00	( 1,222.59)	.00	1,222.59	.0
<b>TOTAL OTHER REVENUE</b>		<b>4,032.65</b>	<b>9,353.02</b>	<b>7,500.00</b>	<b>( 1,853.02)</b>	<b>124.7</b>
<b>TOTAL FUND REVENUE</b>		<b>86,829.83</b>	<b>496,328.81</b>	<b>532,725.00</b>	<b>36,398.08</b>	<b>93.2</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOWN ADMIN</u>					
100-411-100-111 SALARIES - BOT	650.00	7,150.00	9,000.00	1,850.00	79.4
100-411-100-144 FICA-MEDICARE - BOT	9.43	2,545.66	130.50	( 2,415.16)	1950.7
100-411-100-145 PERA - BOT	89.05	979.55	1,170.00	190.45	83.7
100-411-100-330 PUBLICITY, DUES, & SUBS.- BOT	.00	35.00	1,500.00	1,465.00	2.3
100-411-100-370 TRAVEL AND MEETINGS - BOT	548.14	1,059.66	2,500.00	1,440.34	42.4
100-411-100-400 BOT DONATIONS	.00	240.00	500.00	260.00	48.0
100-411-100-495 MISCELLANEOUS EXPENSES-BOT	109.14	1,395.75	.00	( 1,395.75)	.0
100-411-200-330 PUBLICITY, SUBSCRIPTIONS & DUE	.99	651.66	.00	( 651.66)	.0
100-411-400-111 SALARIES -TOWN ADMIN	3,504.44	40,709.02	34,167.92	( 6,541.10)	119.1
100-411-400-112 SICK TIME LIABILITY	.00	.00	5,000.00	5,000.00	.0
100-411-400-142 WORKMEN'S COMPENSATION - TOWN	.00	2,514.00	10,000.00	7,486.00	25.1
100-411-400-143 HEALTH INSURANCE - TOWN ADMIN	553.38	6,087.18	5,004.00	( 1,083.18)	121.7
100-411-400-144 FICA-MEDICARE - TOWN ADMIN	49.48	566.55	645.00	78.45	87.8
100-411-400-145 PERA - TOWN ADMIN	480.12	5,577.22	6,300.00	722.78	88.5
100-411-400-210 OFFICE SUPPLIES - TOWN ADMIN.	61.97	919.26	3,000.00	2,080.74	30.6
100-411-400-220 OPERATING SUPPLIES- TOWN ADMIN	( 6.01)	.00	.00	.00	.0
100-411-400-230 R & M SUPPLIES - TOWN HALL	( 150.00)	.00	.00	.00	.0
100-411-400-311 POSTAGE - TOWN ADMIN.	100.00	397.96	900.00	502.04	44.2
100-411-400-320 PRINTING AND COPYING	225.41	2,471.04	3,000.00	528.96	82.4
100-411-400-330 PROF DUES, SUBS, AND MEMBERSHI	913.00	1,756.68	1,500.00	( 256.68)	117.1
100-411-400-331 LEGAL NOTICES - TOWN HALL	57.20	1,391.80	4,000.00	2,608.20	34.8
100-411-400-345 TELEPHONE - TOWN HALL	585.90	5,090.08	6,000.00	909.92	84.8
100-411-400-346 EMPLOYEE CELL PHONE STIPEND	319.80	1,758.00	1,938.00	178.00	90.8
100-411-400-347 COMPUTERS AND SOFTWARE R&M	804.50	13,200.34	9,000.00	( 4,200.34)	146.7
100-411-400-350 PROFESSIONAL SERVICES-TOWN HAL	.00	385.00	.00	( 385.00)	.0
100-411-400-352 LEGAL SERVICES	1,017.50	8,978.95	12,000.00	3,021.05	74.8
100-411-400-354 AUDITING - TOWN HALL	.00	8,450.00	7,500.00	( 950.00)	112.7
100-411-400-360 R & M SERVICES - TOWN HALL	.00	164.68	500.00	335.32	32.9
100-411-400-370 TRAVEL, TRAINING, MEETING-TOWN H	.00	471.73	2,000.00	1,528.27	23.6
100-411-400-510 INSURANCE - TOWN HALL	.00	18,860.00	9,430.00	( 9,430.00)	200.0
100-411-400-520 INSURANCE DEDUCTIBLE	.00	.00	5,000.00	5,000.00	.0
100-411-400-947 OFFICE EQUIPMENT - TOWN HALL	24.70	942.72	500.00	( 442.72)	188.5
100-411-800-495 MISC EXPENSES	158.01	357.79	1,000.00	642.21	35.8
100-411-800-560 TREASURER'S FEES	( 1,290.82)	16.12	.00	( 16.12)	.0
<b>TOTAL TOWN ADMIN</b>	<b>8,813.33</b>	<b>135,123.40</b>	<b>143,183.42</b>	<b>8,060.02</b>	<b>94.4</b>
<u>MUNICIPAL COURT</u>					
100-412-100-111 SALARIES - MUNICIPAL COURT	100.00	500.00	1,500.00	1,000.00	33.3
100-412-100-144 FICA-MEDICARE-MUNICIPAL COURT	1.45	7.25	22.00	14.75	33.0
100-412-100-145 PERA - MUNICIPAL COURT	13.70	68.50	208.00	137.50	33.3
100-412-100-370 TRAVEL & MEETINGS - M. COURT	.00	384.28	500.00	115.72	76.9
100-412-100-495 MISC. EXPENSES - M. COURT	.00	.00	100.00	100.00	.0
<b>TOTAL MUNICIPAL COURT</b>	<b>115.15</b>	<b>960.03</b>	<b>2,328.00</b>	<b>1,367.97</b>	<b>41.2</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTIONS</u>					
100-414-000-111 ADMIN CONTRACT - ELECTIONS	.00	775.00	525.00	( 250.00)	147.6
100-414-000-220 OPERATING SUPPLIES - ELECTIONS	.00	1,312.06	4,000.00	2,687.94	32.8
<b>TOTAL ELECTIONS</b>	<b>.00</b>	<b>2,087.06</b>	<b>4,525.00</b>	<b>2,437.94</b>	<b>46.1</b>
<u>CLERK</u>					
100-415-100-370 TRAVEL AND MEETINGS - CLERK	.00	( 546.00)	.00	546.00	.0
<b>TOTAL CLERK</b>	<b>.00</b>	<b>( 546.00)</b>	<b>.00</b>	<b>546.00</b>	<b>.0</b>
<u>COMMUNITY FAC &amp; PARKS</u>					
100-419-400-220 OPERATING SUPPLIES	7,457.47	21,565.50	7,000.00	( 14,565.50)	308.1
100-419-400-223 JANITORIAL SUPPLIES-COMMFAC&PA	.00	2,679.40	2,500.00	( 179.40)	107.2
100-419-400-230 R & M SUPPLIES-COMM FAC & PARKS	110.19	1,490.78	2,200.00	709.22	67.8
100-419-400-341 ELECTRICITY - COMM FAC & PARKS	403.30	4,825.88	6,000.00	1,174.12	80.4
100-419-400-344 PROPANE - COMM FACILITIES&PARK	.00	6,582.00	9,600.00	3,018.00	68.6
100-419-400-350 PROFESSIONAL SVSS-COMMFAC&PARK	.00	285.00	.00	( 285.00)	.0
100-419-400-356 CLIMBING WALL-COMM FAC & PARKS	.00	1,577.12	.00	( 1,577.12)	.0
100-419-400-360 R & M SERVICES-COMM FAC& PARKS	2,394.38	18,590.53	20,000.00	1,409.47	93.0
100-419-400-361 TRASH COLLECTION-COMMFAC&PARKS	305.00	5,864.50	9,000.00	3,135.50	65.2
<b>TOTAL COMMUNITY FAC &amp; PARKS</b>	<b>10,670.34</b>	<b>63,460.71</b>	<b>56,300.00</b>	<b>( 7,160.71)</b>	<b>112.7</b>
<u>STREETS &amp; ALLEYS PROGRAMS</u>					
100-431-400-230 R&M SUPPLIES	535.03	3,200.15	4,000.00	799.85	80.0
100-431-400-231 STREET SURFACE - DUST CONTROL	.00	9,352.71	9,000.00	( 352.71)	103.9
100-431-400-350 PROFESSIONAL SERVICES	.00	675.91	.00	( 675.91)	.0
100-431-400-360 R&M SERVICES	.00	3,238.31	3,000.00	( 238.31)	107.9
100-431-400-365 STREET LIGHTS	.00	.00	2,000.00	2,000.00	.0
100-431-400-452 GRAVEL	.00	.00	3,000.00	3,000.00	.0
100-431-400-453 MISC. - MAINT OF CONDITION	1,335.00	8,623.32	7,000.00	( 1,623.32)	123.2
100-431-500-230 R&M SUPPLIES-SNOW REMOVAL	.00	9,305.00	25,000.00	15,695.00	37.2
100-431-800-111 SALARIES-S&A ADMIN	1,809.22	18,795.97	17,000.00	( 1,795.97)	110.8
100-431-800-143 HEALTH INSURANCE-S&A ADMIN	251.59	2,767.49	3,336.00	568.51	83.0
100-431-800-144 FICA-MEDICARE-S&A ADMIN	23.08	267.93	300.00	32.07	89.3
100-431-800-145 PERA-S&A ADMIN	220.46	2,575.06	2,500.00	( 75.06)	103.0
100-431-800-146 TREASURER'S FEE S&A ADMIN	1,306.94	1,314.71	2,000.00	685.29	65.7
100-431-800-340 ELECTRIC-5TH ST PED BRIDGE	30.50	309.15	.00	( 309.15)	.0
100-431-800-495 DRAINAGE REPAIR & MAINTENANCE	.00	.00	3,000.00	3,000.00	.0
<b>TOTAL STREETS &amp; ALLEYS PROGRAMS</b>	<b>5,311.82</b>	<b>60,425.71</b>	<b>81,136.00</b>	<b>20,710.29</b>	<b>74.5</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 436</u>					
100-436-000-360 ROUND TOP REPAIR & MAINT SERV	.00	1,226.50	1,200.00	( 26.50)	102.2
TOTAL DEPARTMENT 436	.00	1,226.50	1,200.00	( 26.50)	102.2
<u>RECREATION</u>					
100-451-100-111 SALARIES - REC DEPT	3,819.52	49,975.66	46,599.26	( 3,376.40)	107.3
100-451-100-112 PT SEASONAL	.00	5,934.00	13,000.00	7,066.00	45.7
100-451-100-143 HEALTH INSURANCE - REC DEPT	692.89	7,621.79	8,340.00	718.21	91.4
100-451-100-144 FICA-MEDICARE - REC DEPT	52.12	806.69	875.53	68.84	92.1
100-451-100-145 PERA - REC DEPT	495.88	7,659.64	8,400.29	740.65	91.2
100-451-100-224 RECREATION SUPPLIES - REC	44.15	6,805.09	10,000.00	3,194.91	66.1
100-451-100-370 TRAVEL, TRAINING AND MEETINGS	111.18	207.36	.00	( 207.36)	.0
100-451-100-495 REFUNDS - RECREATION	( 25.25)	( 25.25)	.00	25.25	.0
100-451-100-496 MISCELLANEOUS - RECREATION	.00	25.25	.00	( 25.25)	.0
100-451-200-111 SALARIES - SKI HILL	.00	2,005.90	10,000.00	7,994.10	20.1
100-451-200-144 FICA-MEDICARE - SKI HILL	.00	29.10	140.00	110.90	20.8
100-451-200-145 PERA - SKI HILL	.00	274.82	1,369.00	1,094.18	20.1
100-451-200-220 OPERATING SUPPLIES - SKI HILL	180.62	767.00	3,000.00	2,233.00	25.6
100-451-200-230 R & M SUPPLIES - SKI HILL	.00	80.71	2,000.00	1,919.29	4.0
100-451-200-330 PUBLICITY, SUBS, DUES - SKI HILL	.00	.00	900.00	900.00	.0
100-451-200-341 ELECTRICITY - SKI HILL	51.09	564.54	750.00	185.46	75.3
100-451-200-345 TELEPHONE - SKI HILL	38.04	333.71	350.00	16.29	95.4
100-451-200-358 INSPECTIONS - SKI HILL	.00	.00	1,500.00	1,500.00	.0
100-451-200-360 R & M SERVICES - SKI HILL	95.00	95.00	1,000.00	905.00	9.5
100-451-200-370 TRAVEL AND MEETINGS - SKI HILL	.00	535.74	650.00	114.26	82.4
100-451-200-495 MISCELLANEOUS - SKI HILL	.00	20.00	1,000.00	980.00	2.0
100-451-200-593 PERMITS - SKI HILL	.00	999.00	950.00	( 49.00)	105.2
TOTAL RECREATION	5,355.24	84,715.75	110,824.08	26,108.33	76.4
<u>P &amp; L</u>					
100-452-000-367 STREETS AND ALLEYS	.00	.00	20,000.00	20,000.00	.0
100-452-000-368 SKI HILL	.00	.00	5,000.00	5,000.00	.0
100-452-000-369 PUMP HOUSE PARK PEDESTAL	.00	.00	1,500.00	1,500.00	.0
100-452-000-370 GENERATOR INSTALATION	.00	.00	18,000.00	18,000.00	.0
TOTAL P & L	.00	.00	44,500.00	44,500.00	.0
<u>MARKETING</u>					
100-455-100-330 MARKETING-PUB, SUBS & DUES	.00	.00	1,500.00	1,500.00	.0
100-455-100-340 MARKETING-MAIN STREET	.00	.00	5,000.00	5,000.00	.0
TOTAL MARKETING	.00	.00	6,500.00	6,500.00	.0

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HISTORIC PRESERVATION</u>					
100-460-100-370 TRAVEL, TRAINING AND MEETINGS	.00	809.78	3,000.00	2,190.22	27.0
100-460-100-397 COMMISSION EXPENSE	40.20	40.20	.00	( 40.20)	.0
100-460-100-495 HISTORIC PRESERVATION MISC	( 200.00)	223.73	.00	( 223.73)	.0
<b>TOTAL HISTORIC PRESERVATION</b>	<b>( 159.80)</b>	<b>1,073.71</b>	<b>3,000.00</b>	<b>1,926.29</b>	<b>35.8</b>
<u>CONTRACT PAYMENTS</u>					
100-480-310-397 CONTRACT PAYMENTS, LAW ENFORCE	.00	44,732.25	61,432.29	16,700.04	72.8
100-480-330-397 CONTRACT PAYMENTS, BUILDING IN	.00	15,000.00	17,483.63	2,483.63	85.8
<b>TOTAL CONTRACT PAYMENTS</b>	<b>.00</b>	<b>59,732.25</b>	<b>78,915.92</b>	<b>19,183.67</b>	<b>75.7</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>30,106.08</b>	<b>408,259.12</b>	<b>532,412.42</b>	<b>124,153.30</b>	<b>76.7</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>56,723.85</b>	<b>88,067.79</b>	<b>312.58</b>	<b>( 87,755.21)</b>	<b>28174.</b>



TOWN OF LAKE CITY  
 BALANCE SHEET  
 NOVEMBER 30, 2018

CONSERVATION TRUST FUND

ASSETS

300-100-000-000	CASH IN COMBINED FUND	(	740.94)	
300-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)		14,612.86	
	TOTAL ASSETS			<u>13,871.92</u>

LIABILITIES AND EQUITY

FUND EQUITY

300-280-000-000	FUND BALANCE	11,122.09		
	REVENUE OVER EXPENDITURES - YTD	2,749.83		
	BALANCE - CURRENT DATE		13,871.92	
	TOTAL FUND EQUITY			<u>13,871.92</u>
	TOTAL LIABILITIES AND EQUITY			<u>13,871.92</u>

TOWN OF LAKE CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>						
300-334-000-000	CTF REMITTANCE	.00	2,716.50	.00	( 2,716.50)	.0
	TOTAL INTERGOVERNMENTAL REVENUE	.00	2,716.50	.00	( 2,716.50)	.0
<u>OTHER REVENUE</u>						
300-361-100-000	EARNINGS ON DEPOSITS	3.11	33.33	.00	( 33.33)	.0
	TOTAL OTHER REVENUE	3.11	33.33	.00	( 33.33)	.0
	TOTAL FUND REVENUE	3.11	2,749.83	.00	( 2,749.83)	.0

TOWN OF LAKE CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONSERVATION TRUST EXPENDITURE</u>						
300-452-000-367	STREETS AND ALLEYS	8,386.95	.00	.00	.00	.0
	TOTAL CONSERVATION TRUST EXPENDITURE	8,386.95	.00	.00	.00	.0
	TOTAL FUND EXPENDITURES	8,386.95	.00	.00	.00	.0
	NET REVENUE OVER EXPENDITURES	( 8,383.84)	2,749.83	.00	( 2,749.83)	.0

TOWN OF LAKE CITY  
BALANCE SHEET  
NOVEMBER 30, 2018

WATER & SEWER FUND

ASSETS

600-100-000-000	CASH IN COMBINED FUND	957,188.76
600-105-000-000	CWRDPA UNDRAWN PROCEEDS	210,000.00
600-115-000-000	CUSTOMER ACCOUNTS RECEIVABLE	96,122.90
600-117-000-000	OTHER ACCOUNTS RECEIVABLE	57,033.92
600-131-100-000	CREATED BY POSTING	( 14,405.00)
600-141-000-000	INVENTORY OF MAT. & SUPPLIES	83,053.90
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	500,013.30
600-162-300-000	COLL., TRANS & DIST. SYSTEM	1,148,916.05
600-162-400-000	WATER SYSTEM	1,552,560.32
600-162-500-000	SEWER SYSTEM	662,804.00
600-162-600-000	METERS	83,648.25
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	797,513.40
600-169-000-000	ACCUMULATED PROV. FOR DEPR.	( 2,298,911.83)
600-180-001-000	DEFERRED OUTFLOWS - PERA	11,408.00
600-180-002-000	DEFERRED OUTFLOW - PERA EARN	43,414.00
600-180-003-000	DEFERRED OUTFLOW - PERA EARN	( 10,565.00)
600-180-004-000	DEFERRED OUTFLOW - PERA PROPOR	2,314.00
600-180-005-000	DEFERRED OUTFLOW - PERA PROP	( 1,552.00)
600-180-006-000	DEFERRED OUTFLOWS - PERA EXP	2,313.00
600-180-007-000	DEFERRED OUTFLOWS - PERA EXP	( 1,033.00)
TOTAL ASSETS		<u>4,864,364.82</u>

LIABILITIES AND EQUITY

LIABILITIES

600-202-100-100	CWRPDA REVOLVING FUND LOAN	441,666.69
600-216-100-000	ACCRUED COMPENSATED ABSENCES	2,575.44
600-225-000-000	CUSTOMERS CONTRIB CAPITAL	182,149.00
600-250-001-000	PERA NET PENSION LIABILITY	170,638.00
600-250-002-000	DEFERRED INFLOW - PERA EXP	50.00
600-250-003-000	DEFERRED INFLOW - PERA EXP	( 44.00)
600-250-004-000	DEFERRED INFLOW - INTERNAL PRO	98,693.00
600-250-005-000	DEFERRED INFLOW - INT PROP AMO	( 47,742.00)
600-250-006-000	DEFERRED INFLOWS - PERA ASSUMP	5,646.00
600-250-007-000	DEFERRED INFLOWS - PERA ASSUMP	( 2,521.00)
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	439,555.42
TOTAL LIABILITIES		<u>2,183,808.55</u>

FUND EQUITY

TOWN OF LAKE CITY  
BALANCE SHEET  
NOVEMBER 30, 2018

WATER & SEWER FUND

600-280-000-000	<u>FUND BALANCE</u>	2,218,945.43	
	REVENUE OVER EXPENDITURES - YTD	<u>461,810.84</u>	
	BALANCE - CURRENT DATE		<u>2,680,556.27</u>
	TOTAL FUND EQUITY		<u>2,680,556.27</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>4,864,364.82</u></u>

TOWN OF LAKE CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
600-334-000-000 GRANTS	.00	730,876.90	582,393.44	( 148,483.46)	125.5
600-335-000-000 NOTES RECEIVABLE	.00	.00	93,353.36	93,353.36	.0
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>.00</b>	<b>730,876.90</b>	<b>675,746.80</b>	<b>( 55,130.10)</b>	<b>108.2</b>
<u>WATER &amp; SEWER REVENUE</u>					
600-344-100-000 WATER SALES	( 384.09)	303,906.99	324,800.00	20,893.01	93.6
600-344-200-000 SEWER REVENUES	( 303.74)	229,456.88	253,750.00	24,293.12	90.4
600-344-300-000 WATER TAP CONNECTION CHARGES	.00	5,750.00	5,000.00	( 750.00)	115.0
600-344-400-000 SEWER TAP CONNECTION CHARGES	2,750.00	11,000.00	5,000.00	( 6,000.00)	220.0
600-344-500-000 WATER METERS	.00	1,302.03	1,300.00	( 2.03)	100.2
<b>TOTAL WATER &amp; SEWER REVENUE</b>	<b>2,062.17</b>	<b>551,415.90</b>	<b>589,850.00</b>	<b>38,434.10</b>	<b>93.5</b>
<u>SOURCE 36</u>					
600-361-000-000 EARNINGS ON DEPOSITS	394.31	3,368.56	1,300.00	( 2,068.56)	259.1
600-361-100-000 EARNINGS ON ACCTS RECEIVABLE	( 15.62)	1,307.40	2,000.00	692.80	65.4
600-369-000-000 MISCELLANEOUS REVENUES	.00	32,327.27	.00	( 32,327.27)	.0
<b>TOTAL SOURCE 36</b>	<b>378.69</b>	<b>37,003.23</b>	<b>3,300.00</b>	<b>( 33,703.23)</b>	<b>1121.3</b>
<b>TOTAL FUND REVENUE</b>	<b>2,440.86</b>	<b>1,319,296.03</b>	<b>1,268,896.80</b>	<b>( 50,399.23)</b>	<b>104.0</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>WATER &amp; SEWER EXPENDITURES</b>					
600-433-410-221	.00	4,330.15	5,000.00	669.85	86.6
600-433-410-229	.00	2,047.60	1,500.00	( 547.60)	136.5
600-433-410-230	.00	447.73	1,000.00	552.27	44.8
600-433-410-312	.00	48.92	1,000.00	951.08	4.9
600-433-410-341	1,312.51	21,192.50	20,000.00	( 1,192.50)	106.0
600-433-410-350	( 3,493.55)	2,000.00	2,000.00	.00	100.0
600-433-410-358	1,713.00	5,622.70	8,000.00	2,377.30	70.3
600-433-410-360	.00	920.34	1,500.00	579.66	61.4
600-433-410-593	.00	220.00	2,500.00	2,280.00	8.8
600-433-410-600	.00	14,271.50	14,271.50	.00	100.0
600-433-440-229	446.60	1,835.66	2,000.00	164.34	91.8
600-433-440-230	( 78.49)	2,732.61	3,000.00	267.39	91.1
600-433-440-241	78.49	.00	.00	.00	.0
600-433-440-350	( 24,573.70)	5,159.85	5,000.00	( 159.85)	103.2
600-433-440-360	5,293.55	10,449.39	7,000.00	( 3,449.39)	149.3
600-433-440-495	45.60	1,858.10	.00	( 1,858.10)	.0
600-433-510-230	.00	2,051.61	3,000.00	948.39	68.4
600-433-510-360	.00	18,884.31	18,000.00	( 884.31)	104.8
600-433-510-361	.00	.00	13,000.00	13,000.00	.0
600-433-510-362	.00	.00	6,000.00	6,000.00	.0
600-433-530-221	.00	1,000.00	1,000.00	.00	100.0
600-433-530-229	180.70	1,880.68	2,500.00	619.32	75.2
600-433-530-230	.00	675.67	1,000.00	324.33	67.6
600-433-530-312	115.14	710.44	1,000.00	289.56	71.0
600-433-530-341	2,089.66	23,380.11	24,000.00	619.89	97.4
600-433-530-344	.00	4,000.00	4,000.00	.00	100.0
600-433-530-350	.00	4,507.96	5,000.00	492.04	90.2
600-433-530-358	.00	4,941.00	5,000.00	59.00	98.8
600-433-530-359	95.00	862.00	2,000.00	1,138.00	43.1
600-433-530-593	.00	1,593.00	1,500.00	( 93.00)	106.2
600-433-600-111	11,693.48	136,247.18	135,036.25	( 1,210.93)	100.9
600-433-600-142	.00	2,513.00	10,920.00	8,407.00	23.0
600-433-600-143	1,836.39	20,200.29	28,356.00	8,155.71	71.2
600-433-600-144	166.54	1,939.96	2,311.00	371.04	83.9
600-433-600-145	1,602.00	18,665.80	22,086.00	3,420.20	84.5
600-433-600-229	20.30	978.96	500.00	( 478.96)	195.8
600-433-600-230	.00	817.49	750.00	( 67.49)	109.0
600-433-600-231	509.38	3,587.80	5,000.00	1,412.20	71.8
600-433-600-335	.00	285.00	600.00	315.00	47.5
600-433-600-345	.00	1,200.00	1,200.00	.00	100.0
600-433-600-352	.00	1,950.65	10,000.00	8,049.35	19.5
600-433-600-360	802.25	638.05	1,000.00	361.95	63.8
600-433-600-361	45.94	5,614.32	5,000.00	( 614.32)	112.3
600-433-600-370	.00	1,528.84	2,000.00	471.16	76.4
600-433-600-495	.00	39.15	.00	( 39.15)	.0
600-433-600-753	.00	.00	23,000.00	23,000.00	.0
<b>TOTAL WATER &amp; SEWER EXPENDITURES</b>	<b>( 299.21)</b>	<b>333,808.32</b>	<b>408,530.75</b>	<b>74,722.43</b>	<b>81.7</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>W&amp;S CIP</u>					
600-700-000-100 PLANT AERATION IMPROVEMENTS	.00	.00	60,000.00	60,000.00	.0
600-700-000-120 POND LINER RESERVE	.00	.00	100,000.00	100,000.00	.0
600-700-000-300 WATERLINE REPLACEMENT & TANK	.00	.00	679,046.80	679,046.80	.0
600-700-000-400 WATERLINE/WELL REPLACEMENT	44,573.70	523,876.87	.00	( 523,876.87)	.0
<b>TOTAL W&amp;S CIP</b>	<b>44,573.70</b>	<b>523,876.87</b>	<b>839,046.80</b>	<b>315,169.93</b>	<b>62.4</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>44,274.49</b>	<b>857,685.19</b>	<b>1,247,577.55</b>	<b>389,892.36</b>	<b>68.8</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 41,833.63)</b>	<b>461,610.84</b>	<b>21,319.25</b>	<b>( 440,291.59)</b>	<b>2165.2</b>



TOWN OF LAKE CITY  
 BALANCE SHEET  
 NOVEMBER 30, 2018

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	1,461,949.54	
900-164-200-000	EQUIPMENT	184,550.51	
900-169-000-000	ACCUMULATED DEPRECIATION	( 605,856.18)	
	TOTAL ASSETS		<u>1,324,721.87</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
900-260-000-000	INVEST. IN GEN. FIXED ASSETS	1,324,721.87	
	TOTAL LIABILITIES		<u>1,324,721.87</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,324,721.87</u>