

TOWN OF LAKE CITY  
COMBINED CASH INVESTMENT  
DECEMBER 31, 2017

COMBINED CASH ACCOUNTS

999-102-000-000	CASH (CHECKING)	74,214.42
999-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)	714,751.28
999-104-200-000	CERTIFICATES OF DEPOSIT	29,890.75
999-104-300-000	COLOTRUST	197,181.06
	TOTAL COMBINED CASH	1,016,037.51
999-100-000-000	CASH ALLOCATE TO OTHER FUNDS	( 1,016,037.51)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND	475,935.33
300	ALLOCATION TO CONSERVATION TRUST FUND	4,417.06
600	ALLOCATION TO WATER & SEWER FUND	535,685.12
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,016,037.51
	ALLOCATION FROM COMBINED CASH FUND - 99-100-000-000	( 1,016,037.51)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF LAKE CITY  
 BALANCE SHEET  
 DECEMBER 31, 2017

GENERAL FUND

ASSETS

100-100-000-000	CASH IN COMBINED FUND	475,935.33	
100-101-000-000	PETTY CASH	350.00	
100-105-000-000	TAXES RECEIVABLE	70,630.00	
100-110-000-000	GRANTS RECEIVABLE	( 9,000.00)	
100-117-000-000	ACCOUNTS RECEIVABLE	2.08	
100-122-000-000	ACCRUED INTEREST RECEIVABLE	( 1,518.26)	
100-132-000-000	DUE FROM OTHER GOVERNMENTS	16,057.87	
	TOTAL ASSETS		552,457.02

LIABILITIES AND EQUITY

LIABILITIES

100-202-000-000	ACCOUNTS PAYABLE	94.00	
100-216-000-000	ACCRUED WAGES	2,198.91	
100-217-000-000	MEDICARE PAYABLE	( 27.34)	
100-217-100-000	FEDERAL WITHHOLDING PAYABLE	( 1,707.69)	
100-217-200-000	STATE WITHHOLDING PAYABLE	( 2,987.78)	
100-217-300-000	RETIREMENT PAYABLE	( 9,396.57)	
100-217-400-000	ACC INSURANCE PAYABLE	8,192.95	
100-217-500-000	OTHER PAYROLL PAYABLES	14,853.09	
100-222-100-000	DEFERRED PROPERTY TAXES	70,630.00	
	TOTAL LIABILITIES		81,849.57

FUND EQUITY

100-280-000-000	FUND BALANCE	278,001.76	
100-280-100-000	CREATED BY POSTING	128,000.00	
100-280-400-000	EMERGENCY RESERVE-TABOR	21,842.00	
	REVENUE OVER EXPENDITURES - YTD	42,763.69	
	BALANCE - CURRENT DATE	470,607.45	
	TOTAL FUND EQUITY		470,607.45
	TOTAL LIABILITIES AND EQUITY		552,457.02

TOWN OF LAKE CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-311-000-000	1,345.49	69,096.13	67,000.00	( 2,096.13)	103.1
100-312-000-000	458.95	5,735.92	3,600.00	( 2,135.92)	159.3
100-313-100-000	21,024.07	319,777.94	290,000.00	( 29,777.94)	110.3
100-314-100-000	188.26	1,174.07	750.00	( 424.07)	156.5
100-314-200-000	90.98	922.61	700.00	( 222.61)	131.8
100-314-300-000	.00	.00	36,825.00	36,825.00	.0
100-316-100-000	3,441.26	3,676.80	10,000.00	6,323.20	36.8
100-319-000-000	93.39	687.16	434.00	( 253.16)	158.3
<b>TOTAL TAXES</b>	<b>26,642.40</b>	<b>401,070.63</b>	<b>409,309.00</b>	<b>8,238.37</b>	<b>98.0</b>
<u>PERMITS AND FEES</u>					
100-321-100-000	.00	2,622.50	2,121.00	( 501.50)	123.6
100-322-100-000	.00	11,574.95	12,000.00	425.05	96.5
100-322-110-000	.00	226.00	.00	( 226.00)	.0
100-322-200-000	.00	1,600.00	1,500.00	( 100.00)	106.7
100-322-800-000	.00	75.00	.00	( 75.00)	.0
<b>TOTAL PERMITS AND FEES</b>	<b>.00</b>	<b>16,098.45</b>	<b>15,621.00</b>	<b>( 477.45)</b>	<b>103.1</b>
<u>INTERGOVERNMENTAL REVENUE</u>					
100-334-000-000	.00	6,489.50	.00	( 6,489.50)	.0
100-334-100-000	.00	5,590.29	.00	( 5,590.29)	.0
100-335-100-000	.00	.00	2,500.00	2,500.00	.0
100-335-200-000	2,751.22	29,969.74	32,693.00	2,723.26	91.7
100-337-130-000	.00	.00	2,698.00	2,698.00	.0
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>2,751.22</b>	<b>42,049.53</b>	<b>37,891.00</b>	<b>( 4,158.53)</b>	<b>111.0</b>
<u>RECREATION REVENUE</u>					
100-341-800-000	.00	3.35	.00	( 3.35)	.0
100-347-800-000	520.00	6,049.00	4,500.00	( 1,549.00)	134.4
100-347-810-000	100.00	8,291.25	5,500.00	( 2,791.25)	150.8
100-347-811-000	.00	1,353.50	.00	( 1,353.50)	.0
100-347-812-000	.00	2,842.47	.00	( 2,842.47)	.0
<b>TOTAL RECREATION REVENUE</b>	<b>620.00</b>	<b>18,539.57</b>	<b>10,000.00</b>	<b>( 8,539.57)</b>	<b>185.4</b>
<u>COURT REVENUE</u>					
100-351-000-000	.00	1,268.00	1,000.00	( 268.00)	126.8
<b>TOTAL COURT REVENUE</b>	<b>.00</b>	<b>1,268.00</b>	<b>1,000.00</b>	<b>( 268.00)</b>	<b>126.8</b>

TOWN OF LAKE CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER REVENUE</u>					
100-361-100-000 EARNINGS ON DEPOSITS	151.95	1,078.61	1,038.00	( 40.61)	103.9
100-362-200-000 RENTS FROM BUILDINGS	3,301.50	6,830.75	4,500.00	( 2,330.75)	151.8
100-369-000-000 MISCELLANEOUS REVENUES	.00	1,479.90	.00	( 1,479.90)	.0
TOTAL OTHER REVENUE	3,453.45	9,389.26	5,538.00	( 3,851.26)	169.5
<u>SOURCE 37</u>					
100-370-000-300 ENTERPRISE - OPERATING EXPENSE	.00	63,445.00	.00	( 63,445.00)	.0
TOTAL SOURCE 37	.00	63,445.00	.00	( 63,445.00)	.0
TOTAL FUND REVENUE	33,467.07	551,860.44	479,359.00	( 72,501.44)	115.1

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOWN ADMIN</u>					
100-411-100-111 SALARIES - BOT	650.00	7,800.00	9,000.00	1,200.00	86.7
100-411-100-144 FICA--MEDICARE - BOT	9.43	113.16	131.00	17.84	86.4
100-411-100-145 PERA - BOT	89.05	979.55	1,170.00	190.45	83.7
100-411-100-350 PROFESSIONAL SERVICES- BOT	108.70	108.70	.00	( 108.70)	.0
100-411-100-370 TRAVEL AND MEETINGS - BOT	.00	959.66	2,000.00	1,040.34	48.0
100-411-100-400 BOT DONATIONS	.00	100.00	1,000.00	900.00	10.0
100-411-100-495 MISCELLANEOUS EXPENSES-BOT	240.92	1,602.61	600.00	( 1,002.61)	267.1
100-411-200-330 PUBLICITY, SUBSCRIPTIONS & DUE	1.98	623.87	.00	( 623.87)	.0
100-411-400-111 SALARIES -TOWN ADMIN	5,233.13	45,721.56	44,804.00	( 917.56)	102.1
100-411-400-142 WORKMEN'S COMPENSATION - TOWN	1,165.00	5,862.00	7,280.00	1,418.00	80.5
100-411-400-143 HEALTH INSURANCE - TOWN ADMIN	553.38	6,500.46	6,010.00	( 490.46)	108.2
100-411-400-144 FICA-MEDICARE - TOWN ADMIN	75.89	662.98	645.00	( 17.98)	102.8
100-411-400-145 PERA - TOWN ADMIN	716.94	6,263.85	6,134.00	( 129.85)	102.1
100-411-400-210 OFFICE SUPPLIES - TOWN ADMIN.	545.13	2,055.21	5,000.00	2,944.79	41.1
100-411-400-311 POSTAGE - TOWN ADMIN.	31.35	749.36	1,200.00	450.64	62.5
100-411-400-320 PRINTING AND COPYING	229.02	2,799.30	3,000.00	200.70	93.3
100-411-400-330 PROF DUES, SUBS, AND MEMBERSHI	.00	1,074.00	1,500.00	426.00	71.6
100-411-400-331 LEGAL NOTICES - TOWN HALL	455.00	4,042.25	6,000.00	1,957.75	67.4
100-411-400-345 TELEPHONE - TOWN HALL	1,224.40	6,507.91	8,000.00	1,492.09	81.4
100-411-400-346 EMPLOYEE CELL PHONE STIPEND	319.70	2,068.13	1,936.00	( 132.13)	106.8
100-411-400-347 COMPUTERS AND SOFTWARE R&M	1,129.77	18,777.79	13,000.00	( 5,777.79)	144.4
100-411-400-350 PROFESSIONAL SERVICES-TOWN HAL	211.25	3,157.13	5,000.00	1,842.87	63.1
100-411-400-352 LEGAL SERVICES	748.00	15,409.50	8,220.00	( 7,189.50)	187.5
100-411-400-354 AUDITING - TOWN HALL	.00	6,600.00	7,500.00	900.00	88.0
100-411-400-360 R & M SERVICES - TOWN HALL	.00	180.00	500.00	320.00	36.0
100-411-400-370 TRAVEL, TRAINING, MEETING-TOWN H	.00	56.57	6,000.00	5,943.43	.9
100-411-400-495 MISC. EXPENSES - TOWN HALL	75.36	1,139.66	1,000.00	( 139.66)	114.0
100-411-400-510 INSURANCE - TOWN HALL	297.90	19,100.90	20,000.00	899.10	95.5
100-411-400-520 INSURANCE DEDUCTIBLE	.00	888.41	10,000.00	9,111.59	8.9
100-411-400-947 OFFICE EQUIPMENT - TOWN HALL	.00	.00	1,000.00	1,000.00	.0
100-411-800-495 MISC EXPENSES	.00	50.00	.00	( 50.00)	.0
<b>TOTAL TOWN ADMIN</b>	<b>14,111.30</b>	<b>161,954.52</b>	<b>177,630.00</b>	<b>15,675.48</b>	<b>91.2</b>
<u>MUNICIPAL COURT</u>					
100-412-100-111 SALARIES - MUNICIPAL COURT	100.00	200.00	1,500.00	1,300.00	13.3
100-412-100-144 FICA-MEDICARE-MUNICIPAL COURT	1.45	2.90	22.00	19.10	13.2
100-412-100-145 PERA - MUNICIPAL COURT	13.70	27.40	206.00	178.60	13.3
100-412-100-330 PUBLICITY, SUBS, DUES - M. COURT	.00	.00	100.00	100.00	.0
100-412-100-370 TRAVEL & MEETINGS - M. COURT	.00	405.05	500.00	94.95	81.0
100-412-100-375 MISC EXPENSES - M. COURT	.00	.00	100.00	100.00	.0
<b>TOTAL MUNICIPAL COURT</b>	<b>115.15</b>	<b>635.35</b>	<b>2,428.00</b>	<b>1,792.65</b>	<b>26.2</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTIONS</u>					
100-414-000-111 ADMIN CONTRACT - ELECTIONS	.00	.00	300.00	300.00	.0
100-414-000-220 OPERATING SUPPLIES - ELECTIONS	76.00	76.00	2,000.00	1,924.00	3.8
<b>TOTAL ELECTIONS</b>	<b>76.00</b>	<b>76.00</b>	<b>2,300.00</b>	<b>2,224.00</b>	<b>3.3</b>
<u>COMMUNITY FAC &amp; PARKS</u>					
100-419-400-220 OPERATING SUPPLIES	166.40	7,263.30	7,000.00	( 263.30)	103.8
100-419-400-223 JANITORIAL SUPPLIES-COMMFAC&PA	.00	2,316.31	2,300.00	( 16.31)	100.7
100-419-400-230 R & M SUPPLIES-COMM FAC & PARKS	153.60	2,272.99	2,000.00	( 272.99)	113.7
100-419-400-341 ELECTRICITY - COMM FAC & PARKS	491.59	5,894.09	5,200.00	( 694.09)	113.4
100-419-400-344 PROPANE - COMM FACILITIES&PARK	.00	11,456.42	7,600.00	( 3,856.42)	150.7
100-419-400-350 PROFESSIONAL SVSS-COMMFAC&PARK	.00	371.00	300.00	( 71.00)	123.7
100-419-400-360 R & M SERVICES-COMM FAC & PARKS	4,310.00	23,850.25	24,200.00	349.75	98.6
100-419-400-361 TRASH COLLECTION-COMMFAC&PARKS	615.00	7,933.00	9,000.00	1,067.00	88.1
100-419-400-495 MISC-COMMUN FACILITIES & PARKS	.00	277.44	500.00	222.56	55.5
<b>TOTAL COMMUNITY FAC &amp; PARKS</b>	<b>5,736.59</b>	<b>61,634.80</b>	<b>58,100.00</b>	<b>( 3,534.80)</b>	<b>106.1</b>
<u>STREETS &amp; ALLEYS PROGRAMS</u>					
100-431-400-230 R&M SUPPLIES	.00	3,455.16	3,157.00	( 298.16)	109.4
100-431-400-231 STREET SURFACE - DUST CONTROL	340.42	17,005.19	17,500.00	494.81	97.2
100-431-400-350 PROFESSIONAL SERVICES	.00	5,698.35	2,000.00	( 3,698.35)	284.9
100-431-400-360 R&M SERVICES	.00	9,648.73	22,904.00	13,255.27	42.1
100-431-400-452 GRAVEL	.00	7,689.00	8,000.00	311.00	96.1
100-431-500-230 R&M SUPPLIES-SNOW REMOVAL	.00	19,405.75	25,162.00	5,756.25	77.1
100-431-500-360 COUNTY	.00	953.75	.00	( 953.75)	.0
100-431-800-111 SALARIES-S&A ADMIN	2,234.12	19,427.45	.00	( 19,427.45)	.0
100-431-800-143 HEALTH INSURANCE-S&A ADMIN	251.59	2,740.34	.00	( 2,740.34)	.0
100-431-800-144 FICA-MEDICARE-S&A ADMIN	32.39	269.03	.00	( 269.03)	.0
100-431-800-145 PERA-S&A ADMIN	306.07	2,374.47	.00	( 2,374.47)	.0
100-431-800-146 TREASURER'S FEE S&A ADMIN	28.78	1,759.53	1,200.00	( 559.53)	146.6
100-431-800-340 ELECTRIC-5TH ST PED BRIDGE	30.50	375.36	.00	( 375.36)	.0
100-431-800-495 DRAINAGE REPAIR & MAINTENANCE	31.31	31.31	6,000.00	5,968.69	.5
<b>TOTAL STREETS &amp; ALLEYS PROGRAMS</b>	<b>3,255.18</b>	<b>90,833.42</b>	<b>85,923.00</b>	<b>( 4,910.42)</b>	<b>105.7</b>
<u>DEPARTMENT 436</u>					
100-436-000-360 ROUND TOP REPAIR & MAINT SERV	.00	2,142.00	1,200.00	( 942.00)	178.5
100-436-000-495 MISCELLANEOUS EXPENSES	.00	.40	.00	( .40)	.0
<b>TOTAL DEPARTMENT 436</b>	<b>.00</b>	<b>2,142.40</b>	<b>1,200.00</b>	<b>( 942.40)</b>	<b>178.5</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
100-451-100-111 SALARIES - REC DEPT	5,431.45	48,664.96	45,242.00	( 3,422.96)	107.6
100-451-100-112 PT SEASONAL	556.30	7,085.35	9,000.00	1,914.65	78.7
100-451-100-113 PT ARMORY JANITOR	.00	.00	4,500.00	4,500.00	.0
100-451-100-143 HEALTH INSURANCE - REC DEPT	692.89	8,051.08	7,512.00	( 539.08)	107.2
100-451-100-144 FICA-MEDICARE - REC DEPT	86.82	751.95	846.00	94.05	88.9
100-451-100-145 PERA - REC DEPT	820.31	6,821.52	8,042.00	1,220.48	84.8
100-451-100-224 RECREATION SUPPLIES - REC.	858.21	10,753.49	9,000.00	( 1,753.49)	119.5
100-451-100-360 R & M SERVICES - RECREATION	308.00	308.00	.00	( 308.00)	.0
100-451-100-370 TRAVEL, TRAINING AND MEETINGS	.00	.00	500.00	500.00	.0
100-451-100-496 MISCELLANEOUS - RECREATION	.00	741.87	.00	( 741.87)	.0
100-451-200-111 SALARIES - SKI HILL	206.45	8,459.45	10,000.00	1,540.55	84.6
100-451-200-144 FICA-MEDICARE - SKI HILL	3.00	134.35	140.00	5.65	96.0
100-451-200-145 PERA - SKI HILL	28.30	1,105.07	1,369.00	263.93	80.7
100-451-200-220 OPERATING SUPPLIES - SKI HILL	428.22	3,295.08	2,200.00	( 1,095.08)	149.8
100-451-200-230 R & M SUPPLIES - SKI HILL	514.44	1,083.58	2,000.00	916.42	54.2
100-451-200-330 PUBLICITY, SUBS, DUES - SKI HILL	135.00	757.00	900.00	143.00	84.1
100-451-200-341 ELECTRICITY - SKI HILL	34.03	719.40	750.00	30.60	95.9
100-451-200-345 TELEPHONE - SKI HILL	74.14	369.48	.00	( 369.48)	.0
100-451-200-358 INSPECTIONS - SKI HILL	785.00	1,497.12	1,500.00	2.88	99.8
100-451-200-360 R & M SERVICES - SKI HILL	3,531.62	4,285.23	.00	( 4,285.23)	.0
100-451-200-370 TRAVEL AND MEETINGS - SKI HILL	.00	635.81	525.00	( 110.81)	121.1
100-451-200-495 MISCELLANEOUS - SKI HILL	1,011.49	1,011.49	1,000.00	( 11.49)	101.2
100-451-200-593 PERMITS - SKI HILL	.00	950.00	660.00	( 290.00)	143.9
<b>TOTAL RECREATION</b>	<b>15,505.67</b>	<b>107,481.28</b>	<b>105,686.00</b>	<b>( 1,795.28)</b>	<b>101.7</b>
<u>MARKETING</u>					
100-455-100-330 MARKETING-PUB, SUBS & DUES	.00	.00	2,000.00	2,000.00	.0
100-455-100-340 MARKETING-MAIN STREET	.00	3,000.00	3,000.00	.00	100.0
<b>TOTAL MARKETING</b>	<b>.00</b>	<b>3,000.00</b>	<b>5,000.00</b>	<b>2,000.00</b>	<b>60.0</b>
<u>HISTORIC PRESERVATION</u>					
100-460-100-370 TRAVEL, TRAINING AND MEETINGS	17.40	12.23	1,500.00	1,487.77	.8
100-460-100-397 COMMISSION EXPENSE	69.98	69.98	.00	( 69.98)	.0
100-460-100-495 HISTORIC PRESERVATION MISC	88.07	363.77	.00	( 363.77)	.0
<b>TOTAL HISTORIC PRESERVATION</b>	<b>175.45</b>	<b>445.98</b>	<b>1,500.00</b>	<b>1,054.02</b>	<b>29.7</b>
<u>CONTRACT PAYMENTS</u>					
100-480-310-397 CONTRACT PAYMENTS, LAW ENFORCE	14,910.75	59,643.00	59,643.00	.00	100.0
100-480-330-397 CONTRACT PAYMENTS, BUILDING IN	3,750.00	18,750.00	16,974.40	( 1,775.60)	110.5
<b>TOTAL CONTRACT PAYMENTS</b>	<b>18,660.75</b>	<b>78,393.00</b>	<b>76,617.40</b>	<b>( 1,775.60)</b>	<b>102.3</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL IMPROVEMENTS</u>						
100-485-000-100	ARMORY REHAB/ADDITION	.00	2,500.00	.00	( 2,500.00)	.0
	TOTAL CAPITAL IMPROVEMENTS	.00	2,500.00	.00	( 2,500.00)	.0
	TOTAL FUND EXPENDITURES	57,636.09	509,096.75	516,384.40	7,287.65	98.6
	NET REVENUE OVER EXPENDITURES	( 24,169.02)	42,763.69	( 37,025.40)	( 79,789.09)	115.5



TOWN OF LAKE CITY  
 BALANCE SHEET  
 DECEMBER 31, 2017

CONSERVATION TRUST FUND

ASSETS

300-100-000-000	CASH IN COMBINED FUND		4,417.06	
300-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)		11,863.03	
			<u>11,863.03</u>	
	TOTAL ASSETS			<u>16,280.09</u>

LIABILITIES AND EQUITY

FUND EQUITY

300-280-000-000	FUND BALANCE	13,317.94		
	REVENUE OVER EXPENDITURES - YTD	2,962.15		
		<u>2,962.15</u>		
	BALANCE - CURRENT DATE		16,280.09	
			<u>16,280.09</u>	
	TOTAL FUND EQUITY			<u>16,280.09</u>
	TOTAL LIABILITIES AND EQUITY			<u>16,280.09</u>

TOWN OF LAKE CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
300-334-000-000 CTF REMITTANCE	1,027.12	3,656.75	3,500.00	( 156.75)	104.5
TOTAL INTERGOVERNMENTAL REVENUE	1,027.12	3,656.75	3,500.00	( 156.75)	104.5
<u>OTHER REVENUE</u>					
300-361-100-000 EARNINGS ON DEPOSITS	2.38	24.21	.00	( 24.21)	.0
TOTAL OTHER REVENUE	2.38	24.21	.00	( 24.21)	.0
TOTAL FUND REVENUE	1,029.50	3,680.96	3,500.00	( 180.96)	105.2

TOWN OF LAKE CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONSERVATION TRUST EXPENDITURE</u>					
300-452-000-949 RECREATION EQUIPMENT	18.81	718.81	.00	( 718.81)	.0
TOTAL CONSERVATION TRUST EXPENDITURE	18.81	718.81	.00	( 718.81)	.0
TOTAL FUND EXPENDITURES	18.81	718.81	.00	( 718.81)	.0
NET REVENUE OVER EXPENDITURES	1,010.69	2,962.15	3,500.00	537.85	84.6

TOWN OF LAKE CITY  
 BALANCE SHEET  
 DECEMBER 31, 2017

WATER & SEWER FUND

ASSETS

600-100-000-000	CASH IN COMBINED FUND	535,685.12	
600-105-000-000	CWRDPA UNDRAWN PROCEEDS	127,516.52	
600-115-000-000	CUSTOMER ACCOUNTS RECEIVABLE	85,163.70	
600-117-000-000	OTHER ACCOUNTS RECEIVABLE	294,896.00	
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	1,148,916.05	
600-162-400-000	WATER SYSTEM	153,350.00	
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	1,704,441.59	
600-169-000-000	ACCUMULATED PROV. FOR DEPR.	( 2,189,757.86)	
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		<u><u>4,190,396.42</u></u>

LIABILITIES AND EQUITY

LIABILITIES

600-202-000-000	ACCOUNTS PAYABLE	12,008.43	
600-202-100-100	CWRPDA REVOLVING FUND LOAN	457,863.63	
600-216-000-000	ACCRUED WAGES	5,619.25	
600-216-100-000	ACCRUED COMPENSATED ABSENCES	1,614.81	
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		<u>2,220,758.92</u>

FUND EQUITY

TOWN OF LAKE CITY  
BALANCE SHEET  
DECEMBER 31, 2017

WATER & SEWER FUND

600-280-000-000	FUND BALANCE	1,659,886.45	
	REVENUE OVER EXPENDITURES - YTD	<u>309,751.05</u>	
	BALANCE - CURRENT DATE		<u>1,969,637.50</u>
	TOTAL FUND EQUITY		<u>1,969,637.50</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>4,190,396.42</u></u>

TOWN OF LAKE CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
600-334-000-000 GRANTS	.00	516,063.46	934,818.00	418,754.54	55.2
600-335-000-000 NOTES RECEIVABLE	.00	.00	559,550.00	559,550.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	516,063.46	1,494,368.00	978,304.54	34.5
<u>WATER &amp; SEWER REVENUE</u>					
600-344-100-000 WATER SALES	46,939.92	328,818.59	320,000.00	( 8,818.59)	102.8
600-344-200-000 SEWER REVENUES	40,969.89	257,962.07	250,000.00	( 7,962.07)	103.2
600-344-300-000 WATER TAP CONNECTION CHARGES	.00	8,750.00	.00	( 8,750.00)	.0
600-344-400-000 SEWER TAP CONNECTION CHARGES	.00	5,750.00	.00	( 5,750.00)	.0
600-344-500-000 WATER METERS	.00	2,608.12	.00	( 2,608.12)	.0
TOTAL WATER & SEWER REVENUE	87,909.81	603,888.78	570,000.00	( 33,888.78)	106.0
<u>SOURCE 36</u>					
600-361-000-000 EARNINGS ON DEPOSITS	230.68	2,192.91	.00	( 2,192.91)	.0
600-361-100-000 EARNINGS ON ACCTS RECEIVABLE	268.15	2,604.22	.00	( 2,604.22)	.0
600-369-000-000 MISCELLANEOUS REVENUES	.00	427.04	.00	( 427.04)	.0
TOTAL SOURCE 36	498.83	5,224.17	.00	( 5,224.17)	.0
TOTAL FUND REVENUE	88,408.64	1,125,176.41	2,064,368.00	939,191.59	54.5

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER &amp; SEWER EXPENDITURES</u>					
600-433-410-221	.00	4,022.05	5,000.00	977.95	80.4
600-433-410-229	.00	1,004.30	2,000.00	995.70	50.2
600-433-410-230	133.74	963.08	1,000.00	36.92	96.3
600-433-410-312	162.46	593.12	1,000.00	406.88	59.3
600-433-410-341	1,408.28	23,511.41	20,000.00	( 3,511.41)	117.6
600-433-410-345	.00	47.19	1,000.00	952.81	4.7
600-433-410-350	1,836.22	1,913.91	5,000.00	3,086.09	38.3
600-433-410-358	3,144.50	8,465.12	10,000.00	1,534.88	84.7
600-433-410-360	.00	.00	1,500.00	1,500.00	.0
600-433-410-593	.00	100.00	2,500.00	2,400.00	4.0
600-433-410-600	.00	14,271.50	14,272.00	.50	100.0
600-433-440-229	227.92	1,561.44	2,500.00	938.56	62.5
600-433-440-230	1,746.95	6,090.74	21,667.00	15,576.26	28.1
600-433-440-241	78.49	78.49	.00	( 78.49)	.0
600-433-440-350	790.95	3,376.45	5,000.00	1,623.55	67.5
600-433-440-360	1,730.78	5,121.98	10,000.00	4,878.02	51.2
600-433-510-230	.00	1,243.99	1,000.00	( 243.99)	124.4
600-433-510-355	.00	.00	1,000.00	1,000.00	.0
600-433-510-360	8,680.00	32,715.83	37,000.00	4,284.17	88.4
600-433-510-370	.00	( 3,679.02)	.00	3,679.02	.0
600-433-530-221	.00	970.02	1,000.00	29.98	97.0
600-433-530-229	51.98	1,902.30	2,000.00	97.70	95.1
600-433-530-230	.00	566.92	500.00	( 66.92)	113.4
600-433-530-312	.00	532.01	500.00	( 32.01)	106.4
600-433-530-341	2,336.72	27,052.84	24,000.00	( 3,052.84)	112.7
600-433-530-344	.00	1,140.20	4,000.00	2,859.80	28.5
600-433-530-350	2,420.00	4,941.25	5,000.00	58.75	98.8
600-433-530-358	623.00	4,997.30	5,000.00	2.70	100.0
600-433-530-359	129.00	1,815.25	1,200.00	( 615.25)	151.3
600-433-530-593	.00	1,305.00	1,500.00	195.00	87.0
600-433-600-111	16,786.05	147,097.02	160,496.00	13,398.98	91.7
600-433-600-142	.00	4,697.00	10,920.00	6,223.00	43.0
600-433-600-143	1,836.39	20,711.62	15,024.00	( 5,687.62)	137.9
600-433-600-144	243.38	2,070.85	2,311.00	240.15	89.6
600-433-600-145	2,299.71	18,893.71	21,972.00	3,078.29	86.0
600-433-600-229	254.78	771.40	1,000.00	228.60	77.1
600-433-600-230	22.99	733.16	1,000.00	266.84	73.3
600-433-600-231	470.52	3,604.47	5,000.00	1,395.53	72.1
600-433-600-311	.00	( 129.99)	.00	129.99	.0
600-433-600-335	.00	175.00	600.00	425.00	29.2
600-433-600-345	.00	271.14	1,200.00	928.86	22.6
600-433-600-352	68.00	5,321.00	19,180.00	13,859.00	27.7
600-433-600-360	437.00	3,598.60	3,000.00	( 598.60)	120.0
600-433-600-361	462.78	4,118.68	5,000.00	881.32	82.4
600-433-600-370	150.00	1,068.27	3,000.00	1,931.73	35.6
600-433-600-495	626.33	1,326.29	1,000.00	( 326.29)	132.6
600-433-600-753	.00	63,445.00	63,445.00	.00	100.0
<b>TOTAL WATER &amp; SEWER EXPENDITURES</b>	<b>49,158.92</b>	<b>424,397.89</b>	<b>500,287.00</b>	<b>75,889.11</b>	<b>84.8</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2017

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT</u>					
600-470-100-610 DEBT PRINCIPL	.00	( 127,506.52)	.00	127,506.52	.0
TOTAL DEBT	.00	( 127,506.52)	.00	127,506.52	.0
<u>W&amp;S CIP</u>					
600-700-000-100 PLANT AERATION IMPROVEMENTS	.00	14,675.00	25,000.00	10,325.00	58.7
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	1,494,368.00	1,494,368.00	.0
600-700-000-400 WATERLINE/WELL REPLACEMENT	.00	471,058.99	.00	( 471,058.99)	.0
600-700-000-700 OXYOKE/TEXAN REPAIR	32,800.00	32,800.00	25,000.00	( 7,800.00)	131.2
TOTAL W&S CIP	32,800.00	518,533.99	1,644,368.00	1,125,834.01	31.5
TOTAL FUND EXPENDITURES	81,958.92	815,425.36	2,144,655.00	1,329,229.64	38.0
NET REVENUE OVER EXPENDITURES	6,449.72	309,751.05	( 80,287.00)	( 390,038.05)	385.8



TOWN OF LAKE CITY  
BALANCE SHEET  
DECEMBER 31, 2017

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	( 547,896.64)	
	TOTAL ASSETS		<u>1,382,681.41</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
900-260-000-000	INVEST. IN GEN. FIXED ASSETS	1,382,681.41	
	TOTAL LIABILITIES		<u>1,382,681.41</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,382,681.41</u>