

TOWN OF LAKE CITY  
COMBINED CASH INVESTMENT  
JANUARY 31, 2018

COMBINED CASH ACCOUNTS

|                 |                                |                 |
|-----------------|--------------------------------|-----------------|
| 999-102-000-000 | CASH (CHECKING)                | 79,177.68       |
| 999-104-100-000 | SAVINGS (MONEY MARKET ACCOUNT) | 770,081.63      |
| 999-104-200-000 | CERTIFICATES OF DEPOSIT        | 29,890.75       |
| 999-104-300-000 | COLOTRUST                      | 197,181.06      |
|                 | TOTAL COMBINED CASH            | 1,076,331.12    |
| 999-100-000-000 | CASH ALLOCATE TO OTHER FUNDS   | ( 1,076,331.12) |
|                 | TOTAL UNALLOCATED CASH         | .00             |

CASH ALLOCATION RECONCILIATION

|     |   |                 |
|-----|---|-----------------|
| 100 | ALLOCATION TO GENERAL FUND                          | 504,003.08      |
| 300 | ALLOCATION TO CONSERVATION TRUST FUND               | 4,417.06        |
| 600 | ALLOCATION TO WATER & SEWER FUND                    | 567,910.98      |
|     | TOTAL ALLOCATIONS TO OTHER FUNDS                    | 1,076,331.12    |
|     | ALLOCATION FROM COMBINED CASH FUND - 99-100-000-000 | ( 1,076,331.12) |
|     | ZERO PROOF IF ALLOCATIONS BALANCE                   | .00             |

TOWN OF LAKE CITY  
 BALANCE SHEET  
 JANUARY 31, 2018

GENERAL FUND

ASSETS

|                 |                             |              |            |
|-----------------|-----------------------------|--------------|------------|
| 100-100-000-000 | CASH IN COMBINED FUND       | 504,003.08   |            |
| 100-101-000-000 | PETTY CASH                  | 356.00       |            |
| 100-105-000-000 | TAXES RECEIVABLE            | 70,630.00    |            |
| 100-110-000-000 | GRANTS RECEIVABLE           | ( 10,500.00) |            |
| 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                |              | 579,030.77 |

LIABILITIES AND EQUITY

LIABILITIES

|                 |                             |              |           |
|-----------------|-----------------------------|--------------|-----------|
| 100-202-000-000 | ACCOUNTS PAYABLE            | 94.00        |           |
| 100-217-000-000 | MEDICARE PAYABLE            | ( 303.72)    |           |
| 100-217-100-000 | FEDERAL WITHHOLDING PAYABLE | ( 2,388.94)  |           |
| 100-217-200-000 | STATE WITHHOLDING PAYABLE   | ( 2,709.78)  |           |
| 100-217-300-000 | RETIREMENT PAYABLE          | ( 11,620.62) |           |
| 100-217-400-000 | ACC INSURANCE PAYABLE       | 7,436.48     |           |
| 100-217-500-000 | OTHER PAYROLL PAYABLES      | 14,875.73    |           |
| 100-222-100-000 | DEFERRED PROPERTY TAXES     | 70,630.00    |           |
|                 |                             |              |           |
|                 | TOTAL LIABILITIES           |              | 76,013.15 |

FUND EQUITY

|                 |                                 |            |            |
|-----------------|---------------------------------|------------|------------|
| 100-280-000-000 | FUND BALANCE                    | 320,765.45 |            |
| 100-280-100-000 | CREATED BY POSTING              | 128,000.00 |            |
| 100-280-400-000 | EMERGENCY RESERVE-TABOR         | 21,842.00  |            |
|                 | REVENUE OVER EXPENDITURES - YTD | 32,410.17  |            |
|                 |                                 |            |            |
|                 | BALANCE - CURRENT DATE          | 503,017.62 |            |
|                 |                                 |            |            |
|                 | TOTAL FUND EQUITY               |            | 503,017.62 |
|                 |                                 |            |            |
|                 | TOTAL LIABILITIES AND EQUITY    |            | 579,030.77 |

TOWN OF LAKE CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2018

GENERAL FUND

|                                  | PERIOD ACTUAL                   | YTD ACTUAL | BUDGET    | UNEARNED   | PCNT            |
|----------------------------------|---------------------------------|------------|-----------|------------|-----------------|
| <u>TAXES</u>                     |                                 |            |           |            |                 |
| 100-311-000-000                  | PROPERTY TAXES                  | 355.52     | 355.52    | 66,000.00  | 65,644.48 .5    |
| 100-312-000-000                  | SPECIFIC OWNERSHIP TAX          | 415.97     | 415.97    | 4,500.00   | 4,084.03 9.2    |
| 100-313-100-000                  | SALES TAX                       | 12,545.52  | 12,545.52 | 310,000.00 | 297,454.48 4.1  |
| 100-314-100-000                  | MOTOR VEHICLE SALES TAX         | 2.90       | 2.90      | 1,000.00   | 997.10 .3       |
| 100-314-200-000                  | CIGARETTE TAX                   | 89.68      | 89.68     | 800.00     | 710.32 11.2     |
| 100-314-300-000                  | BUILDING USE TAX                | 30,889.73  | 30,889.73 | 36,825.00  | 5,935.27 83.9   |
| 100-319-000-000                  | PENALTIES AND INTEREST          | 32.94      | 32.94     | 600.00     | 567.06 5.5      |
|                                  | TOTAL TAXES                     | 44,332.26  | 44,332.26 | 419,725.00 | 375,392.74 10.6 |
| <u>PERMITS AND FEES</u>          |                                 |            |           |            |                 |
| 100-321-100-000                  | LIQUOR LICENSE FEE              | .00        | .00       | 2,200.00   | 2,200.00 .0     |
| 100-322-100-000                  | BUILDING PERMITS                | .00        | .00       | 12,000.00  | 12,000.00 .0    |
| 100-322-110-000                  | SIGN PERMITS                    | .00        | .00       | 200.00     | 200.00 .0       |
| 100-322-200-000                  | LODGING PERMIT                  | 1,200.00   | 1,200.00  | 1,600.00   | 400.00 75.0     |
|                                  | TOTAL PERMITS AND FEES          | 1,200.00   | 1,200.00  | 16,000.00  | 14,800.00 7.5   |
| <u>INTERGOVERNMENTAL REVENUE</u> |                                 |            |           |            |                 |
| 100-334-000-000                  | GRANT MONIES                    | .00        | .00       | 1,500.00   | 1,500.00 .0     |
| 100-334-100-000                  | MINERAL LEASE/SEVERANCE TAX     | .00        | .00       | 5,000.00   | 5,000.00 .0     |
| 100-335-200-000                  | HIGHWAY USERS TAX               | 2,517.11   | 2,517.11  | 32,500.00  | 29,982.89 7.7   |
| 100-337-130-000                  | HINSDALE COUNTY R&B TAX         | .00        | .00       | 2,500.00   | 2,500.00 .0     |
|                                  | TOTAL INTERGOVERNMENTAL REVENUE | 2,517.11   | 2,517.11  | 41,500.00  | 38,982.89 6.1   |
| <u>RECREATION REVENUE</u>        |                                 |            |           |            |                 |
| 100-347-800-000                  | RECREATION PROGRAM FEES         | 500.00     | 500.00    | 6,000.00   | 5,500.00 8.3    |
| 100-347-810-000                  | RECREATION FEES (SKI HILL)      | 160.00     | 160.00    | 10,000.00  | 9,840.00 1.6    |
| 100-347-811-000                  | REC FEES (SKI HILL DONATIONS)   | 100.00     | 100.00    | 5,000.00   | 4,900.00 2.0    |
| 100-347-812-000                  | RECREATION PROGRAM DONATIONS    | 1,347.50   | 1,347.50  | 5,000.00   | 3,652.50 27.0   |
| 100-347-814-000                  | ARMORY DONATIONS                | .00        | .00       | 18,000.00  | 18,000.00 .0    |
| 100-347-820-000                  | ICE WALL EVENTS                 | .00        | .00       | 2,000.00   | 2,000.00 .0     |
| 100-347-825-000                  | ICE WALL DONATIONS              | 816.00     | 816.00    | 500.00     | ( 316.00) 163.2 |
|                                  | TOTAL RECREATION REVENUE        | 2,923.50   | 2,923.50  | 46,500.00  | 43,576.50 6.3   |
| <u>COURT REVENUE</u>             |                                 |            |           |            |                 |
| 100-351-000-000                  | COURT FINES                     | .00        | .00       | 1,500.00   | 1,500.00 .0     |
|                                  | TOTAL COURT REVENUE             | .00        | .00       | 1,500.00   | 1,500.00 .0     |

TOWN OF LAKE CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 1 MONTHS ENDING JANUARY 31, 2018

GENERAL FUND

|                                      | PERIOD ACTUAL | YTD ACTUAL | BUDGET     | UNEARNED   | PCNT |
|--------------------------------------|---------------|------------|------------|------------|------|
| <u>OTHER REVENUE</u>                 |               |            |            |            |      |
| 100-361-100-000 EARNINGS ON DEPOSITS | 153.92        | 153.92     | 1,000.00   | 846.08     | 15.4 |
| 100-362-200-000 RENTS FROM BUILDINGS | .00           | .00        | 6,500.00   | 6,500.00   | .0   |
| TOTAL OTHER REVENUE                  | 153.92        | 153.92     | 7,500.00   | 7,346.08   | 2.1  |
| TOTAL FUND REVENUE                   | 51,126.79     | 51,126.79  | 532,725.00 | 481,598.21 | 9.6  |

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2018

GENERAL FUND

|  | PERIOD ACTUAL    | YTD ACTUAL       | BUDGET            | UNEXPENDED        | PCNT       |
|--|------------------|------------------|-------------------|-------------------|------------|
| <u>TOWN ADMIN</u>                              |                  |                  |                   |                   |            |
| 100-411-100-111 SALARIES - BOT                 | 650.00           | 650.00           | 9,000.00          | 8,350.00          | 7.2        |
| 100-411-100-144 FICA--MEDICARE - BOT           | 9.43             | 9.43             | 130.50            | 121.07            | 7.2        |
| 100-411-100-145 PERA - BOT                     | 89.05            | 89.05            | 1,170.00          | 1,080.95          | 7.6        |
| 100-411-100-330 PUBLICITY, DUES, & SUBS.- BOT  | .00              | .00              | 1,500.00          | 1,500.00          | .0         |
| 100-411-100-370 TRAVEL AND MEETINGS - BOT      | .00              | .00              | 2,500.00          | 2,500.00          | .0         |
| 100-411-100-400 BOT DONATIONS                  | .00              | .00              | 500.00            | 500.00            | .0         |
| 100-411-100-495 MISCELLANEOUS EXPENSES-BOT     | 131.78           | 131.78           | .00 (             | 131.78)           | .0         |
| 100-411-400-111 SALARIES -TOWN ADMIN           | 1,752.22         | 1,752.22         | 34,167.92         | 32,415.70         | 5.1        |
| 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              | .00              | 10,000.00         | 10,000.00         | .0         |
| 100-411-400-143 HEALTH INSURANCE - TOWN ADMIN  | 553.38           | 553.38           | 5,004.00          | 4,450.62          | 11.1       |
| 100-411-400-144 FICA-MEDICARE - TOWN ADMIN     | 25.41            | 25.41            | 645.00            | 619.59            | 3.9        |
| 100-411-400-145 PERA - TOWN ADMIN              | 240.06           | 240.06           | 6,300.00          | 6,059.94          | 3.8        |
| 100-411-400-210 OFFICE SUPPLIES - TOWN ADMIN.  | 8.78             | 8.78             | 3,000.00          | 2,991.22          | .3         |
| 100-411-400-230 R & M SUPPLIES - TOWN HALL     | 150.00           | 150.00           | .00 (             | 150.00)           | .0         |
| 100-411-400-311 POSTAGE - TOWN ADMIN.          | .00              | .00              | 900.00            | 900.00            | .0         |
| 100-411-400-320 PRINTING AND COPYING           | 227.50           | 227.50           | 3,000.00          | 2,772.50          | 7.6        |
| 100-411-400-330 PROF DUES, SUBS, AND MEMBERSHI | 733.00           | 733.00           | 1,500.00          | 767.00            | 48.9       |
| 100-411-400-331 LEGAL NOTICES - TOWN HALL      | 45.40            | 45.40            | 4,000.00          | 3,954.60          | 1.1        |
| 100-411-400-345 TELEPHONE - TOWN HALL          | .00              | .00              | 6,000.00          | 6,000.00          | .0         |
| 100-411-400-346 EMPLOYEE CELL PHONE STIPEND    | .00              | .00              | 1,936.00          | 1,936.00          | .0         |
| 100-411-400-347 COMPUTERS AND SOFTWARE R&M     | 1,334.00         | 1,334.00         | 9,000.00          | 7,666.00          | 14.8       |
| 100-411-400-352 LEGAL SERVICES                 | 1,853.00         | 1,853.00         | 12,000.00         | 10,147.00         | 15.4       |
| 100-411-400-354 AUDITING - TOWN HALL           | .00              | .00              | 7,500.00          | 7,500.00          | .0         |
| 100-411-400-360 R & M SERVICES - TOWN HALL     | .00              | .00              | 500.00            | 500.00            | .0         |
| 100-411-400-370 TRAVEL,TRAINING,MEETING-TOWN H | .00              | .00              | 2,000.00          | 2,000.00          | .0         |
| 100-411-400-510 INSURANCE - TOWN HALL          | 4,715.00         | 4,715.00         | 9,430.00          | 4,715.00          | 50.0       |
| 100-411-400-520 INSURANCE DEDUCTIBLE           | .00              | .00              | 5,000.00          | 5,000.00          | .0         |
| 100-411-400-947 OFFICE EQUIPMENT - TOWN HALL   | .00              | .00              | 500.00            | 500.00            | .0         |
| 100-411-800-495 MISC EXPENSES                  | .00              | .00              | 1,000.00          | 1,000.00          | .0         |
| <b>TOTAL TOWN ADMIN</b>                        | <b>12,518.01</b> | <b>12,518.01</b> | <b>143,183.42</b> | <b>130,665.41</b> | <b>8.7</b> |
| <u>MUNICIPAL COURT</u>                         |                  |                  |                   |                   |            |
| 100-412-100-111 SALARIES - MUNICIPAL COURT     | 100.00           | 100.00           | 1,500.00          | 1,400.00          | 6.7        |
| 100-412-100-144 FICA-MEDICARE-MUNICIPAL COURT  | 1.45             | 1.45             | 22.00             | 20.55             | 6.6        |
| 100-412-100-145 PERA - MUNICIPAL COURT         | 13.70            | 13.70            | 206.00            | 192.30            | 6.7        |
| 100-412-100-370 TRAVEL & MEETINGS - M. COURT   | .00              | .00              | 500.00            | 500.00            | .0         |
| 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>115.15</b>    | <b>2,328.00</b>   | <b>2,212.85</b>   | <b>5.0</b> |

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2018

GENERAL FUND

|   | PERIOD ACTUAL | YTD ACTUAL | BUDGET    | UNEXPENDED | PCNT |
|---|---------------|------------|-----------|------------|------|
| <u>ELECTIONS</u>                                |               |            |           |            |      |
| 100-414-000-111 ADMIN CONTRACT - ELECTIONS      | .00           | .00        | 525.00    | 525.00     | .0   |
| 100-414-000-220 OPERATING SUPPLIES - ELECTIONS  | .00           | .00        | 4,000.00  | 4,000.00   | .0   |
| TOTAL ELECTIONS                                 | .00           | .00        | 4,525.00  | 4,525.00   | .0   |
| <u>COMMUNITY FAC &amp; PARKS</u>                |               |            |           |            |      |
| 100-419-400-220 OPERATING SUPPLIES              | 141.42        | 141.42     | 7,000.00  | 6,858.58   | 2.0  |
| 100-419-400-223 JANITORIAL SUPPLIES-COMMFAC&PA  | 143.04        | 143.04     | 2,500.00  | 2,356.96   | 5.7  |
| 100-419-400-230 R & M SUPPLIES-COMM FAC & PARKS | 187.82        | 187.82     | 2,200.00  | 2,012.18   | 8.5  |
| 100-419-400-341 ELECTRICITY - COMM FAC & PARKS  | 521.06        | 521.06     | 6,000.00  | 5,478.94   | 8.7  |
| 100-419-400-344 PROPANE - COMM FACILITIES&PARK  | .00           | .00        | 9,600.00  | 9,600.00   | .0   |
| 100-419-400-360 R & M SERVICES-COMM FAC & PARKS | 110.00        | 110.00     | 20,000.00 | 19,890.00  | .6   |
| 100-419-400-361 TRASH COLLECTION-COMMFAC&PARKS  | 490.00        | 490.00     | 9,000.00  | 8,510.00   | 5.4  |
| TOTAL COMMUNITY FAC & PARKS                     | 1,593.34      | 1,593.34   | 56,300.00 | 54,706.66  | 2.8  |
| <u>STREETS &amp; ALLEYS PROGRAMS</u>            |               |            |           |            |      |
| 100-431-400-230 R&M SUPPLIES                    | .00           | .00        | 4,000.00  | 4,000.00   | .0   |
| 100-431-400-231 STREET SURFACE - DUST CONTROL   | .00           | .00        | 9,000.00  | 9,000.00   | .0   |
| 100-431-400-350 PROFESSIONAL SERVICES           | 159.47        | 159.47     | .00       | ( 159.47)  | .0   |
| 100-431-400-360 R&M SERVICES                    | .00           | .00        | 3,000.00  | 3,000.00   | .0   |
| 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      | .00           | .00        | 7,000.00  | 7,000.00   | .0   |
| 100-431-500-230 R&M SUPPLIES-SNOW REMOVAL       | .00           | .00        | 25,000.00 | 25,000.00  | .0   |
| 100-431-800-111 SALARIES-S&A ADMIN              | 830.80        | 830.80     | 17,000.00 | 16,169.20  | 4.9  |
| 100-431-800-143 HEALTH INSURANCE-S&A ADMIN      | 251.59        | 251.59     | 3,336.00  | 3,084.41   | 7.5  |
| 100-431-800-144 FICA-MEDICARE-S&A ADMIN         | 12.05         | 12.05      | 300.00    | 287.95     | 4.0  |
| 100-431-800-145 PERA-S&A ADMIN                  | 113.82        | 113.82     | 2,500.00  | 2,386.18   | 4.6  |
| 100-431-800-146 TREASURER'S FEE S&A ADMIN       | 7.77          | 7.77       | 2,000.00  | 1,992.23   | .4   |
| 100-431-800-340 ELECTRIC-5TH ST PED BRIDGE      | 1.18          | 1.18       | .00       | ( 1.18)    | .0   |
| 100-431-800-495 DRAINAGE REPAIR & MAINTENANCE   | .00           | .00        | 3,000.00  | 3,000.00   | .0   |
| TOTAL STREETS & ALLEYS PROGRAMS                 | 1,376.68      | 1,376.68   | 81,136.00 | 79,759.32  | 1.7  |
| <u>DEPARTMENT 436</u>                           |               |            |           |            |      |
| 100-436-000-360 ROUND TOP REPAIR & MAINT SERV   | .00           | .00        | 1,200.00  | 1,200.00   | .0   |
| TOTAL DEPARTMENT 436                            | .00           | .00        | 1,200.00  | 1,200.00   | .0   |

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2018

GENERAL FUND

|  | PERIOD ACTUAL    | YTD ACTUAL       | BUDGET            | UNEXPENDED        | PCNT          |
|--|------------------|------------------|-------------------|-------------------|---------------|
| <u>RECREATION</u>                                |                  |                  |                   |                   |               |
| 100-451-100-111 SALARIES - REC DEPT              | 1,876.49         | 1,876.49         | 46,599.26         | 44,722.77         | 4.0           |
| 100-451-100-112 PT SEASONAL                      | 210.00           | 210.00           | 13,000.00         | 12,790.00         | 1.6           |
| 100-451-100-143 HEALTH INSURANCE - REC DEPT      | 692.89           | 692.89           | 8,340.00          | 7,647.11          | 8.3           |
| 100-451-100-144 FICA-MEDICARE - REC DEPT         | 30.26            | 30.26            | 875.53            | 845.27            | 3.5           |
| 100-451-100-145 PERA - REC DEPT                  | 285.85           | 285.85           | 8,400.29          | 8,114.44          | 3.4           |
| 100-451-100-224 RECREATION SUPPLIES - REC.       | .00              | .00              | 10,000.00         | 10,000.00         | .0            |
| 100-451-200-111 SALARIES - SKI HILL              | .00              | .00              | 10,000.00         | 10,000.00         | .0            |
| 100-451-200-144 FICA-MEDICARE - SKI HILL         | .00              | .00              | 140.00            | 140.00            | .0            |
| 100-451-200-145 PERA - SKI HILL                  | .00              | .00              | 1,369.00          | 1,369.00          | .0            |
| 100-451-200-220 OPERATING SUPPLIES - SKI HILL    | 17.54            | 17.54            | 3,000.00          | 2,982.46          | .6            |
| 100-451-200-230 R & M SUPPLIES - SKI HILL        | .00              | .00              | 2,000.00          | 2,000.00          | .0            |
| 100-451-200-330 PUBLICITY, SUBS, DUES - SKI HILL | .00              | .00              | 900.00            | 900.00            | .0            |
| 100-451-200-341 ELECTRICITY - SKI HILL           | 50.41            | 50.41            | 750.00            | 699.59            | 6.7           |
| 100-451-200-345 TELEPHONE - SKI HILL             | .00              | .00              | 350.00            | 350.00            | .0            |
| 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        | .00              | .00              | 1,000.00          | 1,000.00          | .0            |
| 100-451-200-370 TRAVEL AND MEETINGS - SKI HILL   | .00              | .00              | 650.00            | 650.00            | .0            |
| 100-451-200-495 MISCELLANEOUS - SKI HILL         | .00              | .00              | 1,000.00          | 1,000.00          | .0            |
| 100-451-200-593 PERMITS - SKI HILL               | .00              | .00              | 950.00            | 950.00            | .0            |
| <b>TOTAL RECREATION</b>                          | <b>3,163.44</b>  | <b>3,163.44</b>  | <b>110,824.08</b> | <b>107,660.64</b> | <b>2.9</b>    |
| <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            |
| <b>TOTAL MARKETING</b>                           | <b>.00</b>       | <b>.00</b>       | <b>6,500.00</b>   | <b>6,500.00</b>   | <b>.0</b>     |
| <u>HISTORIC PRESERVATION</u>                     |                  |                  |                   |                   |               |
| 100-460-100-370 TRAVEL, TRAINING AND MEETINGS    | .00              | .00              | 3,000.00          | 3,000.00          | .0            |
| 100-460-100-495 HISTORIC PRESERVATION MISC       | ( 50.00)         | ( 50.00)         | .00               | 50.00             | .0            |
| <b>TOTAL HISTORIC PRESERVATION</b>               | <b>( 50.00)</b>  | <b>( 50.00)</b>  | <b>3,000.00</b>   | <b>3,050.00</b>   | <b>( 1.7)</b> |
| <u>CONTRACT PAYMENTS</u>                         |                  |                  |                   |                   |               |
| 100-480-310-397 CONTRACT PAYMENTS, LAW ENFORCE   | .00              | .00              | 61,432.29         | 61,432.29         | .0            |
| 100-480-330-397 CONTRACT PAYMENTS, BUILDING IN   | .00              | .00              | 17,483.63         | 17,483.63         | .0            |
| <b>TOTAL CONTRACT PAYMENTS</b>                   | <b>.00</b>       | <b>.00</b>       | <b>78,915.92</b>  | <b>78,915.92</b>  | <b>.0</b>     |
| <b>TOTAL FUND EXPENDITURES</b>                   | <b>18,716.62</b> | <b>18,716.62</b> | <b>487,912.42</b> | <b>469,195.80</b> | <b>3.8</b>    |

TOWN OF LAKE CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 1 MONTHS ENDING JANUARY 31, 2018

GENERAL FUND

|                               | PERIOD ACTUAL | YTD ACTUAL | BUDGET    | UNEXPENDED | PCNT |
|-------------------------------|---------------|------------|-----------|------------|------|
| NET REVENUE OVER EXPENDITURES | 32,410.17     | 32,410.17  | 44,812.58 | 12,402.41  | 72.3 |



TOWN OF LAKE CITY  
BALANCE SHEET  
JANUARY 31, 2018

CONSERVATION TRUST FUND

ASSETS

|                 |                                |           |                  |
|-----------------|--------------------------------|-----------|------------------|
| 300-100-000-000 | CASH IN COMBINED FUND          | 4,417.06  |                  |
| 300-104-100-000 | SAVINGS (MONEY MARKET ACCOUNT) | 11,865.55 |                  |
|                 | TOTAL ASSETS                   |           | <u>16,282.61</u> |

LIABILITIES AND EQUITY

FUND EQUITY

|                 |                                 |           |                  |
|-----------------|---------------------------------|-----------|------------------|
| 300-280-000-000 | FUND BALANCE                    | 16,280.09 |                  |
|                 | REVENUE OVER EXPENDITURES - YTD | 2.52      |                  |
|                 | BALANCE - CURRENT DATE          | 16,282.61 |                  |
|                 | TOTAL FUND EQUITY               |           | <u>16,282.61</u> |
|                 | TOTAL LIABILITIES AND EQUITY    |           | <u>16,282.61</u> |

TOWN OF LAKE CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 1 MONTHS ENDING JANUARY 31, 2018

CONSERVATION TRUST FUND

|                                      | PERIOD ACTUAL | YTD ACTUAL | BUDGET | UNEARNED | PCNT |
|--------------------------------------|---------------|------------|--------|----------|------|
| <u>OTHER REVENUE</u>                 |               |            |        |          |      |
| 300-361-100-000 EARNINGS ON DEPOSITS | 2.52          | 2.52       | .00    | ( 2.52)  | .0   |
| TOTAL OTHER REVENUE                  | 2.52          | 2.52       | .00    | ( 2.52)  | .0   |
| TOTAL FUND REVENUE                   | 2.52          | 2.52       | .00    | ( 2.52)  | .0   |

TOWN OF LAKE CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 1 MONTHS ENDING JANUARY 31, 2018

CONSERVATION TRUST FUND

|  | PERIOD ACTUAL | YTD ACTUAL | BUDGET       | UNEXPENDED   | PCNT |
|--|---------------|------------|--------------|--------------|------|
| <u>CONSERVATION TRUST EXPENDITURE</u>    |               |            |              |              |      |
| 300-452-000-367 STREETS AND ALLEYS       | .00           | .00        | 20,000.00    | 20,000.00    | .0   |
| 300-452-000-368 SKI HILL                 | .00           | .00        | 5,000.00     | 5,000.00     | .0   |
| 300-452-000-369 PUMP HOUSE PARK PEDESTAL | .00           | .00        | 1,500.00     | 1,500.00     | .0   |
| 300-452-000-370 GENERATOR INSTALLATION   | .00           | .00        | 18,000.00    | 18,000.00    | .0   |
| TOTAL CONSERVATION TRUST EXPENDITURE     | .00           | .00        | 44,500.00    | 44,500.00    | .0   |
| TOTAL FUND EXPENDITURES                  | .00           | .00        | 44,500.00    | 44,500.00    | .0   |
| NET REVENUE OVER EXPENDITURES            | 2.52          | 2.52       | ( 44,500.00) | ( 44,502.52) | .0   |

TOWN OF LAKE CITY  
 BALANCE SHEET  
 JANUARY 31, 2018

WATER & SEWER FUND

ASSETS

|                 |                                |                 |                            |
|-----------------|--------------------------------|-----------------|----------------------------|
| 600-100-000-000 | CASH IN COMBINED FUND          | 567,910.98      |                            |
| 600-105-000-000 | CWRDPA UNDRAWN PROCEEDS        | 127,516.52      |                            |
| 600-115-000-000 | CUSTOMER ACCOUNTS RECEIVABLE   | 34,610.34       |                            |
| 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>4,172,068.92</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  |              |
| 600-216-100-000 | 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              |             | 2,215,139.67 |

FUND EQUITY

TOWN OF LAKE CITY  
BALANCE SHEET  
JANUARY 31, 2018

WATER & SEWER FUND

|                 |                                 |                     |                            |
|-----------------|---------------------------------|---------------------|----------------------------|
| 600-280-000-000 | FUND BALANCE                    | 1,969,637.50        |                            |
|                 | REVENUE OVER EXPENDITURES - YTD | ( 12,708.25)        |                            |
|                 |                                 | <u>1,956,929.25</u> |                            |
|                 | BALANCE - CURRENT DATE          |                     | <u>1,956,929.25</u>        |
|                 | TOTAL FUND EQUITY               |                     | <u>1,956,929.25</u>        |
|                 | TOTAL LIABILITIES AND EQUITY    |                     | <u><u>4,172,068.92</u></u> |

TOWN OF LAKE CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2018

WATER & SEWER FUND

|  | PERIOD ACTUAL   | YTD ACTUAL      | BUDGET              | UNEARNED            | PCNT         |
|--|-----------------|-----------------|---------------------|---------------------|--------------|
| <u>INTERGOVERNMENTAL REVENUE</u>             |                 |                 |                     |                     |              |
| 600-334-000-000 GRANTS                       | .00             | .00             | 582,393.44          | 582,393.44          | .0           |
| 600-335-000-000 NOTES RECEIVABLE             | .00             | .00             | 93,353.36           | 93,353.36           | .0           |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b>       | <b>.00</b>      | <b>.00</b>      | <b>675,746.80</b>   | <b>675,746.80</b>   | <b>.0</b>    |
| <u>WATER &amp; SEWER REVENUE</u>             |                 |                 |                     |                     |              |
| 600-344-100-000 WATER SALES                  | 5.15            | 5.15            | 324,800.00          | 324,794.85          | .0           |
| 600-344-200-000 SEWER REVENUES               | 79.99           | 79.99           | 253,750.00          | 253,670.01          | .0           |
| 600-344-300-000 WATER TAP CONNECTION CHARGES | .00             | .00             | 5,000.00            | 5,000.00            | .0           |
| 600-344-400-000 SEWER TAP CONNECTION CHARGES | .00             | .00             | 5,000.00            | 5,000.00            | .0           |
| 600-344-500-000 WATER METERS                 | .00             | .00             | 1,300.00            | 1,300.00            | .0           |
| <b>TOTAL WATER &amp; SEWER REVENUE</b>       | <b>85.14</b>    | <b>85.14</b>    | <b>589,850.00</b>   | <b>589,764.86</b>   | <b>.0</b>    |
| <u>SOURCE 36</u>                             |                 |                 |                     |                     |              |
| 600-361-000-000 EARNINGS ON DEPOSITS         | .00             | .00             | 1,300.00            | 1,300.00            | .0           |
| 600-361-100-000 EARNINGS ON ACCTS RECEIVABLE | ( 17.17)        | ( 17.17)        | 2,000.00            | 2,017.17            | ( .9)        |
| <b>TOTAL SOURCE 36</b>                       | <b>( 17.17)</b> | <b>( 17.17)</b> | <b>3,300.00</b>     | <b>3,317.17</b>     | <b>( .5)</b> |
| <b>TOTAL FUND REVENUE</b>                    | <b>67.97</b>    | <b>67.97</b>    | <b>1,268,896.80</b> | <b>1,268,828.83</b> | <b>.0</b>    |

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2018

WATER & SEWER FUND

|   | PERIOD ACTUAL    | YTD ACTUAL       | BUDGET            | UNEXPENDED        | PCNT       |
|---|------------------|------------------|-------------------|-------------------|------------|
| <u>WATER &amp; SEWER EXPENDITURES</u>       |                  |                  |                   |                   |            |
| 600-433-410-221                             | .00              | .00              | 5,000.00          | 5,000.00          | .0         |
| 600-433-410-229                             | .00              | .00              | 1,500.00          | 1,500.00          | .0         |
| 600-433-410-230                             | .00              | .00              | 1,000.00          | 1,000.00          | .0         |
| 600-433-410-312                             | .00              | .00              | 1,000.00          | 1,000.00          | .0         |
| 600-433-410-341                             | 1,676.61         | 1,676.61         | 20,000.00         | 18,323.39         | 8.4        |
| 600-433-410-350                             | .00              | .00              | 2,000.00          | 2,000.00          | .0         |
| 600-433-410-358                             | .00              | .00              | 8,000.00          | 8,000.00          | .0         |
| 600-433-410-360                             | .00              | .00              | 1,500.00          | 1,500.00          | .0         |
| 600-433-410-593                             | .00              | .00              | 2,500.00          | 2,500.00          | .0         |
| 600-433-410-600                             | .00              | .00              | 14,271.50         | 14,271.50         | .0         |
| 600-433-440-229                             | .00              | .00              | 2,000.00          | 2,000.00          | .0         |
| 600-433-440-230                             | .00              | .00              | 3,000.00          | 3,000.00          | .0         |
| 600-433-440-350                             | .00              | .00              | 5,000.00          | 5,000.00          | .0         |
| 600-433-440-360                             | .00              | .00              | 7,000.00          | 7,000.00          | .0         |
| 600-433-510-230                             | .00              | .00              | 3,000.00          | 3,000.00          | .0         |
| 600-433-510-360                             | .00              | .00              | 18,000.00         | 18,000.00         | .0         |
| 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              | .00              | 1,000.00          | 1,000.00          | .0         |
| 600-433-530-229                             | .00              | .00              | 2,500.00          | 2,500.00          | .0         |
| 600-433-530-230                             | .00              | .00              | 1,000.00          | 1,000.00          | .0         |
| 600-433-530-312                             | .00              | .00              | 1,000.00          | 1,000.00          | .0         |
| 600-433-530-341                             | 2,225.05         | 2,225.05         | 24,000.00         | 21,774.95         | 9.3        |
| 600-433-530-344                             | .00              | .00              | 4,000.00          | 4,000.00          | .0         |
| 600-433-530-350                             | .00              | .00              | 5,000.00          | 5,000.00          | .0         |
| 600-433-530-358                             | .00              | .00              | 5,000.00          | 5,000.00          | .0         |
| 600-433-530-359                             | .00              | .00              | 2,000.00          | 2,000.00          | .0         |
| 600-433-530-593                             | .00              | .00              | 1,500.00          | 1,500.00          | .0         |
| 600-433-600-111                             | 5,951.52         | 5,951.52         | 135,036.25        | 129,084.73        | 4.4        |
| 600-433-600-142                             | .00              | .00              | 10,920.00         | 10,920.00         | .0         |
| 600-433-600-143                             | 1,836.39         | 1,836.39         | 28,356.00         | 26,519.61         | 6.5        |
| 600-433-600-144                             | 86.29            | 86.29            | 2,311.00          | 2,224.71          | 3.7        |
| 600-433-600-145                             | 815.36           | 815.36           | 22,086.00         | 21,270.64         | 3.7        |
| 600-433-600-229                             | .00              | .00              | 500.00            | 500.00            | .0         |
| 600-433-600-230                             | .00              | .00              | 750.00            | 750.00            | .0         |
| 600-433-600-231                             | .00              | .00              | 5,000.00          | 5,000.00          | .0         |
| 600-433-600-335                             | 175.00           | 175.00           | 600.00            | 425.00            | 29.2       |
| 600-433-600-345                             | .00              | .00              | 1,200.00          | 1,200.00          | .0         |
| 600-433-600-352                             | 10.00            | 10.00            | 10,000.00         | 9,990.00          | .1         |
| 600-433-600-360                             | .00              | .00              | 1,000.00          | 1,000.00          | .0         |
| 600-433-600-361                             | .00              | .00              | 5,000.00          | 5,000.00          | .0         |
| 600-433-600-370                             | .00              | .00              | 2,000.00          | 2,000.00          | .0         |
| 600-433-600-753                             | .00              | .00              | 23,000.00         | 23,000.00         | .0         |
| <b>TOTAL WATER &amp; SEWER EXPENDITURES</b> | <b>12,776.22</b> | <b>12,776.22</b> | <b>408,530.75</b> | <b>395,754.53</b> | <b>3.1</b> |

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 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      |
| TOTAL W&S CIP                                | .00           | .00          | 839,046.80   | 839,046.80   | .0      |
| TOTAL FUND EXPENDITURES                      | 12,776.22     | 12,776.22    | 1,247,577.55 | 1,234,801.33 | 1.0     |
| NET REVENUE OVER EXPENDITURES                | ( 12,708.25)  | ( 12,708.25) | 21,319.25    | 34,027.50    | ( 59.6) |



TOWN OF LAKE CITY  
BALANCE SHEET  
JANUARY 31, 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     | ( 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> |