

TOWN OF LAKE CITY  
 COMBINED CASH INVESTMENT  
 DECEMBER 31, 2018

COMBINED CASH ACCOUNTS

999-102-000-000	CASH (CHECKING)	85,472.81
999-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)	1,273,679.06
999-104-200-000	CERTIFICATES OF DEPOSIT	30,010.50
999-104-300-000	COLOTRUST	200,973.13
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	TOTAL COMBINED CASH	1,590,135.50
999-100-000-000	CASH ALLOCATE TO OTHER FUNDS	( 1,590,135.50)
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	TOTAL UNALLOCATED CASH	<u>00</u>

CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND	614,712.70
300	ALLOCATION TO CONSERVATION TRUST FUND	( 740.94)
600	ALLOCATION TO WATER & SEWER FUND	976,163.74
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	TOTAL ALLOCATIONS TO OTHER FUNDS	1,590,135.50
	ALLOCATION FROM COMBINED CASH FUND - 99-100-000-000	( 1,590,135.50)
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	ZERO PROOF IF ALLOCATIONS BALANCE	<u>00</u>

TOWN OF LAKE CITY  
 BALANCE SHEET  
 DECEMBER 31, 2018

GENERAL FUND

ASSETS

100-100-000-000	40 CHARACTERS	614,712.70	
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>696,253.49</u>

LIABILITIES AND EQUITY

LIABILITIES

100-202-000-000	ACCOUNTS PAYABLE	( 200.00)	
100-217-000-000	MEDICARE PAYABLE	156.47	
100-217-100-000	FEDERAL WITHHOLDING PAYABLE	353.66	
100-217-200-000	STATE WITHHOLDING PAYABLE	3,704.20	
100-217-300-000	RETIREMENT PAYABLE	( 1,404.26)	
100-217-400-000	ACC INSURANCE PAYABLE	5,769.30	
100-217-500-000	OTHER PAYROLL PAYABLES	67.92	
100-217-700-000	WORKERS COMP PAYABLE	1,280.00	
100-222-100-000	DEFERRED PROPERTY TAXES	67,033.00	
	TOTAL LIABILITIES		76,740.29

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	58,582.14	
	BALANCE - CURRENT DATE		<u>619,513.20</u>
	TOTAL FUND EQUITY		<u>619,513.20</u>
	TOTAL LIABILITIES AND EQUITY		<u>696,253.49</u>

TOWN OF LAKE CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-311-000-000	41.93	65,285.60	66,000.00	714.40	98.9
100-312-000-000	437.66	5,327.36	4,500.00	( 827.36)	118.4
100-313-100-000	18,663.05	344,646.50	310,000.00	( 34,646.50)	111.2
100-314-100-000	74.74	2,690.71	1,000.00	( 1,690.71)	269.1
100-314-200-000	90.73	994.49	800.00	( 194.49)	124.3
100-314-300-000	.00	.00	36,825.00	36,825.00	.0
100-316-100-000	4,377.47	4,377.47	.00	( 4,377.47)	.0
100-319-000-000	3.39	316.27	600.00	283.73	52.7
<b>TOTAL TAXES</b>	<b>23,688.97</b>	<b>423,638.40</b>	<b>419,725.00</b>	<b>( 3,913.40)</b>	<b>100.9</b>
<u>PERMITS AND FEES</u>					
100-321-100-000	25.00	2,451.25	2,200.00	( 251.25)	111.4
100-322-100-000	.00	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	.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>25.00</b>	<b>13,767.91</b>	<b>16,000.00</b>	<b>2,232.09</b>	<b>86.1</b>
<u>INTERGOVERNMENTAL REVENUE</u>					
100-334-000-000	.00	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	2,822.17	34,645.30	32,500.00	( 2,145.30)	106.6
100-337-130-000	.00	2,756.79	2,500.00	( 256.79)	110.3
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>2,822.17</b>	<b>57,364.59</b>	<b>41,500.00</b>	<b>( 15,864.59)</b>	<b>138.2</b>
<u>RECREATION REVENUE</u>					
100-341-800-000	.00	7.25	.00	( 7.25)	.0
100-347-800-000	550.00	6,565.00	6,000.00	( 565.00)	109.4
100-347-810-000	1,903.06	2,536.81	10,000.00	7,463.19	25.4
100-347-811-000	910.00	2,621.50	5,000.00	2,378.50	52.4
100-347-812-000	( 200.00)	801.00	5,000.00	4,399.00	12.0
100-347-813-000	.00	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	32.00	366.00	500.00	134.00	73.2
<b>TOTAL RECREATION REVENUE</b>	<b>3,195.06</b>	<b>18,350.19</b>	<b>46,500.00</b>	<b>28,149.81</b>	<b>39.5</b>

TOWN OF LAKE CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COURT REVENUE</u>					
100-351-000-000 COURT FINES	350.00	3,984.00	1,500.00	( 2,484.00)	265.6
100-351-100-000 COURT COSTS	.00	( 50.00)	.00	50.00	.0
<b>TOTAL COURT REVENUE</b>	<b>350.00</b>	<b>3,934.00</b>	<b>1,500.00</b>	<b>( 2,434.00)</b>	<b>262.3</b>
<u>OTHER REVENUE</u>					
100-361-100-000 EARNINGS ON DEPOSITS	262.32	2,024.43	1,000.00	( 1,024.43)	202.4
100-362-200-000 RENTS FROM BUILDINGS	390.00	9,053.50	6,500.00	( 2,553.50)	139.3
100-367-200-000 DONATIONS	.00	150.00	.00	( 150.00)	0
100-369-000-000 MISCELLANEOUS REVENUES	25.00	( 1,197.59)	.00	1,197.59	.0
<b>TOTAL OTHER REVENUE</b>	<b>677.32</b>	<b>10,030.34</b>	<b>7,500.00</b>	<b>( 2,530.34)</b>	<b>133.7</b>
<b>TOTAL FUND REVENUE</b>	<b>30,758.52</b>	<b>527,085.43</b>	<b>532,725.00</b>	<b>5,639.57</b>	<b>98.9</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2018

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	2,555.09	130.50	( 2,424.59)	1957.9
100-411-100-145 PERA - BOT	89.05	1,068.60	1,170.00	101.40	91.3
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	.00	1,059.66	2,500.00	1,440.34	42.4
100-411-100-400 BOT DONATIONS	500.00	740.00	500.00	( 240.00)	148.0
100-411-100-495 MISCELLANEOUS EXPENSES-BOT	109.14	1,504.89	.00	( 1,504.89)	.0
100-411-200-330 PUBLICITY, SUBSCRIPTIONS & DUE	.99	652.85	.00	( 652.85)	.0
100-411-400-111 SALARIES -TOWN ADMIN	4,871.16	45,580.18	34,167.92	( 11,412.26)	133.4
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	6,640.56	5,004.00	( 1,636.56)	132.7
100-411-400-144 FICA-MEDICARE - TOWN ADMIN	69.28	635.81	645.00	9.19	98.6
100-411-400-145 PERA - TOWN ADMIN	667.36	6,244.58	6,300.00	55.42	99.1
100-411-400-210 OFFICE SUPPLIES - TOWN ADMIN.	1,108.51	2,027.77	3,000.00	972.23	67.6
100-411-400-311 POSTAGE - TOWN ADMIN	47.65	445.61	900.00	454.39	49.5
100-411-400-320 PRINTING AND COPYING	226.69	2,697.73	3,000.00	302.27	89.9
100-411-400-330 PROF DUES, SUBS, AND MEMBERSHI	.00	1,756.68	1,500.00	( 256.68)	117.1
100-411-400-331 LEGAL NOTICES - TOWN HALL	276.80	1,668.60	4,000.00	2,331.40	41.7
100-411-400-345 TELEPHONE - TOWN HALL	.00	5,090.08	6,000.00	909.92	84.8
100-411-400-346 EMPLOYEE CELL PHONE STIPEND	.00	1,758.00	1,938.00	178.00	90.8
100-411-400-347 COMPUTERS AND SOFTWARE R&M	324.28	13,524.62	9,000.00	( 4,524.62)	150.3
100-411-400-350 PROFESSIONAL SERVICES-TOWN HAL	2,434.00	2,819.00	.00	( 2,819.00)	.0
100-411-400-352 LEGAL SERVICES	684.50	9,663.45	12,000.00	2,336.55	80.5
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	.00	942.72	500.00	( 442.72)	188.5
100-411-800-495 MISC EXPENSES	117.25	475.04	1,000.00	524.96	47.5
100-411-800-500 SICK TIME LIABILITY	.00	.00	5,000.00	5,000.00	.0
100-411-800-560 TREASURER'S FEES	.91	17.03	.00	( 17.03)	.0
<b>TOTAL TOWN ADMIN</b>	<b>12,740.36</b>	<b>147,863.76</b>	<b>148,183.42</b>	<b>319.66</b>	<b>99.8</b>
<u>MUNICIPAL COURT</u>					
100-412-100-111 SALARIES - MUNICIPAL COURT	.00	500.00	1,500.00	1,000.00	33.3
100-412-100-144 FICA-MEDICARE-MUNICIPAL COURT	.00	7.25	22.00	14.75	33.0
100-412-100-145 PERA - MUNICIPAL COURT	.00	68.50	206.00	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>.00</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 12 MONTHS ENDING DECEMBER 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTIONS</u>					
100-414-000-111	851.00	1,626.00	525.00	( 1,101.00)	309.7
100-414-000-220	451.92	1,763.98	4,000.00	2,236.02	44.1
<b>TOTAL ELECTIONS</b>	<b>1,302.92</b>	<b>3,389.98</b>	<b>4,525.00</b>	<b>1,135.02</b>	<b>74.9</b>
<u>CLERK</u>					
100-415-100-370	.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	904.20	22,489.70	7,000.00	( 15,489.70)	321.0
100-419-400-223	.00	2,679.40	2,500.00	( 179.40)	107.2
100-419-400-230	522.26	2,013.04	2,200.00	186.96	91.5
100-419-400-341	451.03	5,276.91	6,000.00	723.09	88.0
100-419-400-344	.00	6,582.00	9,600.00	3,018.00	68.6
100-419-400-350	.00	285.00	.00	( 285.00)	.0
100-419-400-356	160.00	1,737.12	.00	( 1,737.12)	.0
100-419-400-360	130.00	18,720.53	20,000.00	1,279.47	93.6
100-419-400-361	435.00	6,299.50	9,000.00	2,700.50	70.0
<b>TOTAL COMMUNITY FAC &amp; PARKS</b>	<b>2,602.49</b>	<b>66,063.20</b>	<b>56,300.00</b>	<b>( 9,763.20)</b>	<b>117.3</b>
<u>STREETS &amp; ALLEYS PROGRAMS</u>					
100-431-400-230	46.85	3,247.00	4,000.00	753.00	81.2
100-431-400-231	.00	9,352.71	9,000.00	( 352.71)	103.9
100-431-400-350	1,495.38	2,171.29	.00	( 2,171.29)	.0
100-431-400-360	.00	3,238.31	3,000.00	( 238.31)	107.9
100-431-400-365	.00	.00	2,000.00	2,000.00	.0
100-431-400-452	375.00	375.00	3,000.00	2,625.00	12.5
100-431-400-453	.00	8,623.32	7,000.00	( 1,623.32)	123.2
100-431-500-230	120.00	9,425.00	25,000.00	15,575.00	37.7
100-431-800-111	2,289.20	21,085.17	17,000.00	( 4,085.17)	124.0
100-431-800-143	251.59	3,019.08	3,336.00	316.92	90.5
100-431-800-144	32.94	300.87	300.00	( .87)	100.3
100-431-800-145	313.62	2,888.68	2,500.00	( 388.68)	115.6
100-431-800-146	.00	1,314.71	2,000.00	685.29	65.7
100-431-800-340	31.21	340.36	.00	( 340.36)	.0
100-431-800-495	.00	.00	3,000.00	3,000.00	.0
<b>TOTAL STREETS &amp; ALLEYS PROGRAMS</b>	<b>4,955.79</b>	<b>65,381.50</b>	<b>81,136.00</b>	<b>15,754.50</b>	<b>80.8</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 436</u>					
100-436-000-360	.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	6,370.35	56,346.01	46,599.26	( 9,746.75)	120.9
100-451-100-112	.00	5,934.00	13,000.00	7,066.00	45.7
100-451-100-143	782.95	8,404.74	8,340.00	( 64.74)	100.6
100-451-100-144	92.00	898.69	875.53	( 23.16)	102.7
100-451-100-145	872.74	8,532.38	8,400.29	( 132.09)	101.6
100-451-100-224	1,120.21	7,925.30	10,000.00	2,074.70	79.3
100-451-100-370	.00	207.36	.00	( 207.36)	.0
100-451-100-495	.00	( 25.25)	.00	25.25	.0
100-451-100-496	.00	25.25	.00	( 25.25)	.0
100-451-200-111	412.50	2,418.40	10,000.00	7,581.60	24.2
100-451-200-144	5.98	35.08	140.00	104.92	25.1
100-451-200-145	56.52	331.34	1,369.00	1,037.66	24.2
100-451-200-220	19.04	786.04	3,000.00	2,213.96	26.2
100-451-200-230	20.36	101.07	2,000.00	1,898.93	5.1
100-451-200-330	.00	.00	900.00	900.00	.0
100-451-200-341	27.60	592.14	750.00	157.86	79.0
100-451-200-345	37.11	370.82	350.00	( 20.82)	106.0
100-451-200-358	695.50	695.50	1,500.00	804.50	46.4
100-451-200-360	.00	95.00	1,000.00	905.00	9.5
100-451-200-370	.00	535.74	650.00	114.26	82.4
100-451-200-495	.00	20.00	1,000.00	980.00	2.0
100-451-200-593	.00	999.00	950.00	( 49.00)	105.2
TOTAL RECREATION	10,512.86	95,228.61	110,824.08	15,595.47	85.9
<u>P &amp; L</u>					
100-452-000-367	.00	.00	20,000.00	20,000.00	.0
100-452-000-368	( 20.00)	( 20.00)	5,000.00	5,020.00	(.4)
100-452-000-369	.00	.00	1,500.00	1,500.00	.0
100-452-000-370	.00	.00	18,000.00	18,000.00	.0
TOTAL P & L	( 20.00)	( 20.00)	44,500.00	44,520.00	.0
<u>MARKETING</u>					
100-455-100-330	1,500.00	1,500.00	1,500.00	.00	100.0
100-455-100-340	5,000.00	5,000.00	5,000.00	.00	100.0
TOTAL MARKETING	6,500.00	6,500.00	6,500.00	.00	100.0

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 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	.00	40.20	.00	( 40.20)	.0
100-460-100-495 HISTORIC PRESERVATION MISC	( 50.00)	173.73	.00	( 173.73)	.0
TOTAL HISTORIC PRESERVATION	( 50.00)	1,023.71	3,000.00	1,976.29	34.1
<u>CONTRACT PAYMENTS</u>					
100-480-310-397 CONTRACT PAYMENTS, LAW ENFORCE	15,358.00	60,090.25	61,432.29	1,342.04	97.8
100-480-330-397 CONTRACT PAYMENTS, BUILDING IN	6,341.75	21,341.75	17,483.63	( 3,858.12)	122.1
TOTAL CONTRACT PAYMENTS	21,699.75	81,432.00	78,915.92	( 2,516.08)	103.2
TOTAL FUND EXPENDITURES	60,244.17	468,503.29	537,412.42	68,909.13	87.2
NET REVENUE OVER EXPENDITURES	( 29,485.65)	58,582.14	( 4,687.42)	( 63,269.56)	1249.8



TOWN OF LAKE CITY  
 BALANCE SHEET  
 DECEMBER 31, 2018

CONSERVATION TRUST FUND

ASSETS

300-100-000-000	CASH IN COMBINED FUND	(	740.94)	
300-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)		15,625.61	
	TOTAL ASSETS			<u>14,884.67</u>

LIABILITIES AND EQUITY

FUND EQUITY

300-280-000-000	FUND BALANCE	11,122.09		
	REVENUE OVER EXPENDITURES - YTD	3,762.58		
	BALANCE - CURRENT DATE		14,884.67	
	TOTAL FUND EQUITY			<u>14,884.67</u>
	TOTAL LIABILITIES AND EQUITY			<u>14,884.67</u>

TOWN OF LAKE CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2018

CONSERVATION TRUST FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>INTERGOVERNMENTAL REVENUE</u>					
300-334-000-000 CTF REMITTANCE	1,009.63	3,726.13	.00	( 3,726.13)	.0
TOTAL INTERGOVERNMENTAL REVENUE	1,009.63	3,726.13	.00	( 3,726.13)	.0
<u>OTHER REVENUE</u>					
300-361-100-000 EARNINGS ON DEPOSITS	3.12	36.45	.00	( 36.45)	.0
TOTAL OTHER REVENUE	3.12	36.45	.00	( 36.45)	.0
TOTAL FUND REVENUE	1,012.75	3,762.58	.00	( 3,762.58)	.0
NET REVENUE OVER EXPENDITURES	1,012.75	3,762.58	.00	( 3,762.58)	.0

TOWN OF LAKE CITY  
BALANCE SHEET  
DECEMBER 31, 2018

WATER & SEWER FUND

ASSETS

600-100-000-000	CASH IN COMBINED FUND	976,163.74
600-105-000-000	CWRDPA UNDRAWN PROCEEDS	210,000.00
600-115-000-000	CUSTOMER ACCOUNTS RECEIVABLE	129,783.59
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	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	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>4,917,020.49</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  
DECEMBER 31, 2018

WATER & SEWER FUND

600-280-000-000	<u>FUND BALANCE</u>	2,218,945.43	
	REVENUE OVER EXPENDITURES - YTD	<u>514,266.51</u>	
	BALANCE - CURRENT DATE		<u>2,733,211.94</u>
	TOTAL FUND EQUITY		<u>2,733,211.94</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>4,917,020.49</u></u>

TOWN OF LAKE CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2018

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET		UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>						
600-334-000-000 GRANTS	82,283.49	813,160.39	582,393.44	(	230,766.95)	139.6
600-335-000-000 NOTES RECEIVABLE	.00	.00	93,353.36		93,353.36	.0
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>82,283.49</b>	<b>813,160.39</b>	<b>675,746.80</b>	<b>(</b>	<b>137,413.59)</b>	<b>120.3</b>
<u>WATER &amp; SEWER REVENUE</u>						
600-344-100-000 WATER SALES	47,811.20	351,718.19	324,800.00	(	26,918.19)	108.3
600-344-200-000 SEWER REVENUES	40,435.42	269,892.30	253,750.00	(	16,142.30)	106.4
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	.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>88,246.62</b>	<b>639,662.52</b>	<b>589,850.00</b>	<b>(</b>	<b>49,812.52)</b>	<b>108.4</b>
<u>SOURCE 36</u>						
600-361-000-000 EARNINGS ON DEPOSITS	423.51	3,792.07	1,300.00	(	2,492.07)	291.7
600-361-100-000 EARNINGS ON ACCTS RECEIVABLE	498.58	1,805.98	2,000.00		194.02	90.3
600-369-000-000 MISCELLANEOUS REVENUES	.00	32,327.27	.00	(	32,327.27)	.0
<b>TOTAL SOURCE 36</b>	<b>922.09</b>	<b>37,925.32</b>	<b>3,300.00</b>	<b>(</b>	<b>34,625.32)</b>	<b>1149.3</b>
<b>TOTAL FUND REVENUE</b>	<b>171,452.20</b>	<b>1,490,748.23</b>	<b>1,268,896.80</b>	<b>(</b>	<b>221,851.43)</b>	<b>117.5</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2018

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER &amp; SEWER EXPENDITURES</u>					
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	1,502.98	22,895.46	20,000.00	( 2,695.46)	113.5
600-433-410-350	.00	2,000.00	2,000.00	.00	100.0
600-433-410-358	441.50	6,064.20	8,000.00	1,935.80	75.8
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	39.41	1,875.07	2,000.00	124.93	93.8
600-433-440-230	58.98	2,791.59	3,000.00	208.41	93.1
600-433-440-350	90,763.70	95,923.55	5,000.00	( 90,923.55)	1918.5
600-433-440-360	.00	10,449.39	7,000.00	( 3,449.39)	149.3
600-433-440-495	.00	1,856.10	.00	( 1,856.10)	.0
600-433-510-230	.00	2,051.61	3,000.00	948.39	68.4
600-433-510-360	.00	18,864.31	18,000.00	( 864.31)	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	236.19	2,116.87	2,500.00	383.13	84.7
600-433-530-230	68.97	744.64	1,000.00	255.36	74.5
600-433-530-312	40.13	750.57	1,000.00	249.43	75.1
600-433-530-341	2,055.19	25,435.30	24,000.00	( 1,435.30)	106.0
600-433-530-344	.00	4,000.00	4,000.00	.00	100.0
600-433-530-350	.00	4,507.98	5,000.00	492.02	90.2
600-433-530-358	448.00	5,389.00	5,000.00	( 389.00)	107.8
600-433-530-359	.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	17,096.56	153,343.74	135,036.25	( 18,307.49)	113.6
600-433-600-142	.00	2,513.00	10,920.00	8,407.00	23.0
600-433-600-143	2,311.36	22,511.65	28,356.00	5,844.35	79.4
600-433-600-144	244.81	2,184.77	2,311.00	126.23	94.5
600-433-600-145	2,342.23	21,008.03	22,086.00	1,077.97	95.1
600-433-600-229	14.50	993.46	500.00	( 493.46)	198.7
600-433-600-230	.00	817.49	750.00	( 67.49)	109.0
600-433-600-231	513.66	4,101.46	5,000.00	898.54	82.0
600-433-600-311	32.96	32.96	.00	( 32.96)	.0
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	.00	638.05	1,000.00	361.95	63.8
600-433-600-361	287.47	5,901.79	5,000.00	( 901.79)	118.0
600-433-600-370	287.95	1,816.79	2,000.00	183.21	90.8
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>118,786.53</b>	<b>452,594.85</b>	<b>408,530.75</b>	<b>( 44,064.10)</b>	<b>110.8</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 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
600-700-000-400 WATERLINE/WELL REPLACEMENT	10.00	523,886.87	.00	( 523,886.87)	.0
<b>TOTAL W&amp;S CIP</b>	<b>10.00</b>	<b>523,886.87</b>	<b>839,046.80</b>	<b>315,159.93</b>	<b>62.4</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>118,796.53</b>	<b>976,481.72</b>	<b>1,247,577.55</b>	<b>271,095.83</b>	<b>78.3</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>52,655.67</b>	<b>514,266.51</b>	<b>21,319.25</b>	<b>( 492,947.26)</b>	<b>2412.2</b>

TOWN OF LAKE CITY  
BALANCE SHEET  
DECEMBER 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	( 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	<u>1,324,721.87</u>	
	TOTAL LIABILITIES		<u>1,324,721.87</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,324,721.87</u>