

TOWN OF LAKE CITY  
 COMBINED CASH INVESTMENT  
 APRIL 30, 2015

COMBINED CASH ACCOUNTS

999-102-000-000	CASH (CHECKING)	4,585.48
999-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)	577,094.52
999-104-200-000	CERTIFICATES OF DEPOSIT	29,782.35
999-104-300-000	COLOTRUST	193,408.00
		804,870.35
	TOTAL COMBINED CASH	804,870.35
999-100-000-000	CASH ALLOCATE TO OTHER FUNDS	( 804,870.35)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND	276,368.28
300	ALLOCATION TO CONSERVATION TRUST FUND	( 22.13)
600	ALLOCATION TO WATER & SEWER FUND	528,524.20
		804,870.35
	TOTAL ALLOCATIONS TO OTHER FUNDS	804,870.35
	ALLOCATION FROM COMBINED CASH FUND - 99-100-000-000	( 804,870.35)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF LAKE CITY  
 BALANCE SHEET  
 APRIL 30, 2015

GENERAL FUND

ASSETS

100-100-000-000	CASH IN COMBINED FUND	276,368.28	
100-101-000-000	PETTY CASH	200.00	
100-105-000-000	TAXES RECEIVABLE	102,335.53	
100-110-000-000	GRANTS RECEIVABLE	7,420.41	
100-132-000-000	DUE FROM OTHER GOVERNMENTS	( 42,044.60)	
	TOTAL ASSETS		<u>344,279.62</u>

LIABILITIES AND EQUITY

LIABILITIES

100-202-000-000	ACCOUNTS PAYABLE	14,249.78	
100-217-000-000	MEDICARE PAYABLE	3,567.95	
100-217-100-000	FEDERAL WITHHOLDING PAYABLE	( 1,226.50)	
100-217-200-000	STATE WITHHOLDING PAYABLE	2,753.00	
100-217-300-000	RETIREMENT PAYABLE	2,211.85	
100-217-400-000	ACC INSURANCE PAYABLE	( 2,904.04)	
100-217-500-000	OTHER PAYROLL PAYABLES	.10	
100-222-100-000	DEFERRED PROPERTY TAXES	60,127.00	
	TOTAL LIABILITIES		78,779.14

FUND EQUITY

100-280-000-000	FUND BALANCE	25,533.81	
100-280-100-000	CREATED BY POSTING	128,000.00	
100-280-300-000	UNRES DESIGNATED FOR FUTURE	229,176.63	
100-280-310-397	CREATED BY POSTING	( .13)	
100-280-400-000	EMERGENCY RESERVE-TABOR	21,842.00	
	REVENUE OVER EXPENDITURES - YTD	( 139,051.83)	
	BALANCE - CURRENT DATE	265,500.48	
	TOTAL FUND EQUITY		<u>265,500.48</u>
	TOTAL LIABILITIES AND EQUITY		<u>344,279.62</u>

TOWN OF LAKE CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING APRIL 30, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-311-000-000	7,242.23	29,941.60	66,837.00	36,895.40	44.8
100-312-000-000	313.90	1,038.89	2,750.00	1,711.11	37.8
100-313-100-000	.00	9,569.36	260,000.00	250,430.64	3.7
100-314-100-000	45.44	282.28	750.00	467.72	37.6
100-314-200-000	64.30	318.59	1,000.00	681.41	31.9
100-314-300-000	.00	.00	20,000.00	20,000.00	.0
100-316-100-000	7,011.00	7,263.21	7,150.00	( 113.21)	101.6
100-319-000-000	5.78	( 1.45)	200.00	201.45	( .7)
<b>TOTAL TAXES</b>	<b>14,682.65</b>	<b>48,412.48</b>	<b>358,687.00</b>	<b>310,274.52</b>	<b>13.5</b>
<u>PERMITS AND FEES</u>					
100-321-100-000	3.75	1,021.25	1,250.00	228.75	81.7
100-321-700-000	.00	308.43	1,500.00	1,191.57	20.6
100-322-100-000	.00	543.90	5,000.00	4,456.10	10.9
100-322-110-000	.00	26.00	100.00	74.00	26.0
100-322-200-000	300.00	400.00	1,000.00	600.00	40.0
100-322-700-000	.00	.00	50.00	50.00	.0
100-322-800-000	.00	.00	100.00	100.00	.0
<b>TOTAL PERMITS AND FEES</b>	<b>303.75</b>	<b>2,299.58</b>	<b>9,000.00</b>	<b>6,700.42</b>	<b>25.6</b>
<u>INTERGOVERNMENTAL REVENUE</u>					
100-334-000-000	.00	36,197.84	.00	( 36,197.84)	.0
100-334-200-000	.00	.00	550,000.00	550,000.00	.0
100-335-100-000	.00	.00	2,500.00	2,500.00	.0
100-335-200-000	4,074.76	7,837.93	32,889.76	25,051.83	23.8
100-337-130-000	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>4,074.76</b>	<b>44,035.77</b>	<b>586,389.76</b>	<b>542,353.99</b>	<b>7.5</b>
<u>RECREATION REVENUE</u>					
100-341-100-000	.00	.00	25.00	25.00	.0
100-341-300-000	.00	.00	15.00	15.00	.0
100-341-500-000	.00	.00	15.00	15.00	.0
100-341-800-000	.00	1.75	15.00	13.25	11.7
100-347-800-000	40.00	330.00	3,750.00	3,420.00	8.8
100-347-810-000	.00	6,517.00	4,000.00	( 2,517.00)	162.9
100-347-811-000	250.00	1,142.96	2,500.00	1,357.04	45.7
100-347-812-000	.00	1,600.00	.00	( 1,600.00)	.0
100-347-813-000	.00	200.00	400.00	200.00	50.0
100-347-814-000	.00	35,000.00	75,000.00	40,000.00	46.7
<b>TOTAL RECREATION REVENUE</b>	<b>290.00</b>	<b>44,791.71</b>	<b>85,720.00</b>	<b>40,928.29</b>	<b>52.3</b>

TOWN OF LAKE CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING APRIL 30, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COURT REVENUE</u>					
100-351-000-000 COURT FINES	.00	.00	600.00	600.00	.0
TOTAL COURT REVENUE	.00	.00	600.00	600.00	.0
<u>OTHER REVENUE</u>					
100-361-100-000 EARNINGS ON DEPOSITS	74.48	325.29	900.00	574.71	36.1
100-362-200-000 RENTS FROM BUILDINGS	.00	.00	500.00	500.00	.0
100-367-200-000 DONATIONS	.00	3,000.00	.00	( 3,000.00)	.0
100-368-000-000 BEAR PROOF CANS	.00	.00	60.00	60.00	.0
100-369-000-000 MISCELLANEOUS REVENUES	.00	.00	750.00	750.00	.0
TOTAL OTHER REVENUE	74.48	3,325.29	2,210.00	( 1,115.29)	150.5
<u>SOURCE 37</u>					
100-370-000-100 ADMIN FROM ENT - PERSONNEL	25,310.54	25,310.54	82,566.71	57,256.17	30.7
100-370-000-200 ADMIN FROM ENT - GOVERNANCE	748.48	748.48	2,575.13	1,826.65	29.1
100-370-000-300 ENTERPRISE - OPERATING EXPENSE	32,145.15	32,145.15	59,237.50	27,092.35	54.3
100-370-000-400 ADMIN FROM ENT - GENERAL LEGAL	3,749.69	3,749.69	7,000.00	3,250.31	53.6
TOTAL SOURCE 37	61,953.86	61,953.86	151,379.34	89,425.48	40.9
TOTAL FUND REVENUE	81,379.50	204,818.69	1,193,986.10	989,167.41	17.2

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING APRIL 30, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOWN ADMIN</u>					
100-411-100-111	650.00	2,600.00	9,000.00	6,400.00	28.9
100-411-100-144	9.43	37.72	130.50	92.78	28.9
100-411-100-145	89.05	356.20	1,170.00	813.80	30.4
100-411-100-330	( 485.00)	300.00	300.00	.00	100.0
100-411-100-370	.00	2,313.05	3,400.00	1,086.95	68.0
100-411-100-400	100.00	200.00	1,000.00	800.00	20.0
100-411-100-495	238.03	238.03	.00	( 238.03)	.0
100-411-200-330	.00	.00	1,726.00	1,726.00	.0
100-411-400-111	10,743.98	27,545.15	107,054.00	79,508.85	25.7
100-411-400-142	525.13	602.53	3,014.88	2,412.35	20.0
100-411-400-143	1,371.63	3,837.13	12,073.00	8,235.87	31.8
100-411-400-144	155.78	399.40	1,552.28	1,152.88	25.7
100-411-400-145	1,471.92	3,773.71	13,917.02	10,143.31	27.1
100-411-400-210	1,007.69	1,294.55	5,000.00	3,705.45	25.9
100-411-400-220	54.00	54.00	.00	( 54.00)	.0
100-411-400-311	594.15	898.06	2,500.00	1,601.94	35.9
100-411-400-320	520.36	887.70	2,400.00	1,512.30	37.0
100-411-400-330	675.00	1,494.00	1,450.00	( 44.00)	103.0
100-411-400-331	790.57	2,174.63	8,500.00	6,325.37	25.6
100-411-400-345	847.27	2,340.91	5,300.00	2,959.09	44.2
100-411-400-346	125.00	425.00	1,500.00	1,075.00	28.3
100-411-400-347	2,396.99	5,496.33	7,000.00	1,503.67	78.5
100-411-400-350	2,200.00	7,530.00	3,000.00	( 4,530.00)	251.0
100-411-400-351	.00	.00	675.00	675.00	.0
100-411-400-352	3,576.80	5,356.70	12,000.00	6,643.30	44.6
100-411-400-354	.00	.00	8,500.00	8,500.00	.0
100-411-400-360	.00	.00	500.00	500.00	.0
100-411-400-370	436.81	4,728.16	6,500.00	1,771.84	72.7
100-411-400-495	20.00	20.00	350.00	330.00	5.7
100-411-400-510	3,327.00	10,653.00	21,125.00	10,472.00	50.4
100-411-400-520	.00	.00	10,000.00	10,000.00	.0
100-411-400-947	.00	.00	1,000.00	1,000.00	.0
100-411-800-495	18,071.91	18,071.91	.00	( 18,071.91)	.0
100-411-800-560	144.96	600.39	1,200.00	599.61	50.0
<b>TOTAL TOWN ADMIN</b>	<b>49,658.46</b>	<b>104,228.26</b>	<b>252,837.68</b>	<b>148,609.42</b>	<b>41.2</b>
<u>MUNICIPAL COURT</u>					
100-412-100-111	.00	116.98	1,500.00	1,383.02	7.8
100-412-100-143	.00	10.07	.00	( 10.07)	.0
100-412-100-144	.00	1.70	22.00	20.30	7.7
100-412-100-145	.00	16.03	206.00	189.97	7.8
100-412-100-330	.00	.00	70.00	70.00	.0
100-412-100-370	.00	175.00	500.00	325.00	35.0
<b>TOTAL MUNICIPAL COURT</b>	<b>.00</b>	<b>319.78</b>	<b>2,298.00</b>	<b>1,978.22</b>	<b>13.9</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING APRIL 30, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTIONS</u>					
100-414-000-220 OPERATING SUPPLIES - ELECTIONS	.00	.00	1,200.00	1,200.00	.0
TOTAL ELECTIONS	.00	.00	1,200.00	1,200.00	.0
<u>CLERK</u>					
100-415-100-111 SALARIES - CLERK	( 2,807.52)	.00	.00	.00	.0
100-415-100-142 WORKMEN'S COMPENSATION - CLERK	( 368.08)	.00	.00	.00	.0
100-415-100-143 HEALTH INSURANCE - CLERK	( 241.57)	.00	.00	.00	.0
100-415-100-144 FICA-MEDICARE - CLERK	( 40.70)	.00	.00	.00	.0
100-415-100-145 PERA - CLERK	( 384.62)	.00	.00	.00	.0
100-415-100-330 PUBLICITY, SUBS. DUES - CLERK	( 130.00)	.00	.00	.00	.0
100-415-100-495 MISCELLANEOUS EXPENSES - CLERK	( 7,313.93)	.00	.00	.00	.0
TOTAL CLERK	( 11,286.42)	.00	.00	.00	.0
<u>COMMUNITY FAC &amp; PARKS</u>					
100-419-400-220 OPERATING SUPPLIES	447.78	488.54	5,400.00	4,911.46	9.1
100-419-400-223 JANITORIAL SUPPLIES-COMMFAC&PA	55.03	192.66	2,250.00	2,057.34	8.6
100-419-400-230 R & M SUPPLIES-COMM FAC & PARKS	.00	28.68	2,000.00	1,971.32	1.4
100-419-400-341 ELECTRICITY - COMM FAC & PARKS	459.59	1,807.59	6,300.00	4,492.41	28.7
100-419-400-344 PROPANE - COMM FACILITIES&PARK	.00	.00	6,500.00	6,500.00	.0
100-419-400-350 PROFESSIONAL SVSS-COMMFAC&PARK	( 2,295.86)	.00	300.00	300.00	.0
100-419-400-360 R & M SERVICES-COMM FAC & PARKS	162.50	912.50	19,950.00	19,037.50	4.6
100-419-400-361 TRASH COLLECTION-COMMFAC&PARKS	224.00	587.00	9,000.00	8,413.00	6.5
100-419-400-397 EQUIPMENT - COMM FAC & PARKS	.00	.00	150.00	150.00	.0
100-419-400-495 MISC-COMMUN FACILITIES & PARKS	.00	( 2,284.10)	800.00	3,084.10	(285.5)
TOTAL COMMUNITY FAC & PARKS	( 946.96)	1,732.87	52,650.00	50,917.13	3.3
<u>STREETS &amp; ALLEYS PROGRAMS</u>					
100-431-400-230 R&M SUPPLIES	294.02	294.02	6,000.00	5,705.98	4.9
100-431-400-231 STREET SURFACE - DUST CONTROL	97.50	97.50	16,000.00	15,902.50	.6
100-431-400-350 PROFESSIONAL SERVICES	.00	151.43	2,500.00	2,348.57	6.1
100-431-400-360 R&M SERVICES	.00	.00	25,000.00	25,000.00	.0
100-431-400-452 GRAVEL	.00	.00	5,000.00	5,000.00	.0
100-431-500-360 COUNTY	7,265.50	9,135.94	20,000.00	10,864.06	45.7
100-431-800-111 SALARIES-S&A ADMIN	10,108.32	10,108.32	26,164.92	16,056.60	38.6
100-431-800-340 ELECTRIC-5TH ST PED BRIDGE	29.50	88.50	300.00	211.50	29.5
100-431-800-495 DRAINAGE REPAIR & MAINTENANCE	.00	.00	8,000.00	8,000.00	.0
TOTAL STREETS & ALLEYS PROGRAMS	17,794.84	19,875.71	108,964.92	89,089.21	18.2

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING APRIL 30, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 436</u>					
100-436-000-360 ROUND TOP REPAIR & MAINT SERV	.00	180.25	1,000.00	819.75	18.0
TOTAL DEPARTMENT 436	.00	180.25	1,000.00	819.75	18.0
<u>RECREATION</u>					
100-451-100-111 SALARIES - REC DEPT	3,486.90	16,966.51	48,577.00	31,610.49	34.9
100-451-100-142 REC	593.30	885.70	1,507.44	621.74	58.8
100-451-100-143 HEALTH INSURANCE - REC DEPT	565.03	2,244.94	6,036.50	3,791.56	37.2
100-451-100-144 FICA-MEDICARE - REC DEPT	50.55	245.98	704.37	458.39	34.9
100-451-100-145 PERA - REC DEPT	477.70	2,324.39	6,315.01	3,990.62	36.8
100-451-100-224 RECREATION SUPPLIES - REC.	1,076.22	3,966.19	8,500.00	4,533.81	46.7
100-451-100-330 MARKETING	10.00	30.00	200.00	170.00	15.0
100-451-100-345 TELEPHONE - REC DEPT	.00	100.00	.00	( 100.00)	.0
100-451-100-346 CELL PHONE STIPEND	100.00	300.00	600.00	300.00	50.0
100-451-100-360 R & M SERVICES - RECREATION	.00	50.00	250.00	200.00	20.0
100-451-100-370 TRAVEL, TRAINING AND MEETINGS	.00	.00	200.00	200.00	.0
100-451-100-496 MISCELLANEOUS - RECREATION	.00	.00	200.00	200.00	.0
100-451-200-111 SALARIES - SKI HILL	.00	6,339.64	8,700.00	2,360.36	72.9
100-451-200-144 FICA-MEDICARE - SKI HILL	.00	90.03	126.15	36.12	71.4
100-451-200-145 PERA - SKI HILL	.00	850.60	1,131.00	280.40	75.2
100-451-200-220 OPERATING SUPPLIES - SKI HILL	118.67	1,399.58	1,800.00	400.42	77.8
100-451-200-230 R & M SUPPLIES - SKI HILL	.00	2,001.19	500.00	( 1,501.19)	400.2
100-451-200-330 PUBLICITY, SUBS, DUES - SKI HILL	.00	120.00	800.00	680.00	15.0
100-451-200-341 ELECTRICITY - SKI HILL	57.78	243.39	790.00	546.61	30.8
100-451-200-345 TELEPHONE - SKI HILL	42.00	168.00	200.00	32.00	84.0
100-451-200-350 PROFESSIONAL SVS - SKI HILL	.00	.00	200.00	200.00	.0
100-451-200-358 INSPECTIONS - SKI HILL	.00	469.00	1,300.00	831.00	36.1
100-451-200-360 R & M SERVICES - SKI HILL	.00	326.00	200.00	( 126.00)	163.0
100-451-200-370 TRAVEL AND MEETINGS - SKI HILL	.00	.00	425.00	425.00	.0
100-451-200-495 MISCELLANEOUS - SKI HILL	.00	.00	200.00	200.00	.0
100-451-200-510 LIABILITY INSURANCE	.00	.00	1,375.00	1,375.00	.0
100-451-200-593 PERMITS - SKI HILL	.00	.00	800.00	800.00	.0
TOTAL RECREATION	6,578.15	39,121.14	91,637.47	52,516.33	42.7
<u>MARKETING</u>					
100-455-100-330 MARKETING-PUB, SUBS & DUES	.00	4,000.00	4,000.00	.00	100.0
100-455-100-340 MARKETING-MAIN STREET	5,000.00	5,000.00	5,000.00	.00	100.0
TOTAL MARKETING	5,000.00	9,000.00	9,000.00	.00	100.0

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING APRIL 30, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HISTORIC PRESERVATION</u>					
100-460-100-370 TRAVEL, TRAINING AND MEETINGS	.00	403.30	500.00	96.70	80.7
100-460-100-397 COMMISSION EXPENSE	.00	200.00	1,200.00	1,000.00	16.7
TOTAL HISTORIC PRESERVATION	.00	603.30	1,700.00	1,096.70	35.5
<u>CONTRACT PAYMENTS</u>					
100-480-310-397 CONTRACT PAYMENTS, LAW ENFORCE	14,200.75	14,200.75	56,127.00	41,926.25	25.3
100-480-330-397 CONTRACT PAYMENTS, BUILDING IN	1,615.27	3,289.67	16,706.00	13,416.33	19.7
TOTAL CONTRACT PAYMENTS	15,816.02	17,490.42	72,833.00	55,342.58	24.0
<u>CAPITAL IMPROVEMENTS</u>					
100-485-000-100 ARMORY REHAB/ADDITION	45,797.31	151,318.79	625,000.00	473,681.21	24.2
TOTAL CAPITAL IMPROVEMENTS	45,797.31	151,318.79	625,000.00	473,681.21	24.2
TOTAL FUND EXPENDITURES	128,411.40	343,870.52	1,219,121.07	875,250.55	28.2
NET REVENUE OVER EXPENDITURES	( 47,031.90)	( 139,051.83)	( 25,134.97)	113,916.86	(553.2)



TOWN OF LAKE CITY  
 BALANCE SHEET  
 APRIL 30, 2015

CONSERVATION TRUST FUND

ASSETS

300-100-000-000	CASH IN COMBINED FUND	(	22.13)	
300-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)		13,362.95	
	TOTAL ASSETS			<u>13,340.82</u>

LIABILITIES AND EQUITY

LIABILITIES

300-202-000-000	ACCOUNTS PAYABLE		2,000.00	
	TOTAL LIABILITIES			2,000.00

FUND EQUITY

300-280-000-000	FUND BALANCE		11,368.95	
300-280-100-000	UNRESERVED FUND BALANCE		1,063.27	
	REVENUE OVER EXPENDITURES - YTD	(	1,091.40)	
	BALANCE - CURRENT DATE		11,340.82	
	TOTAL FUND EQUITY			<u>11,340.82</u>
	TOTAL LIABILITIES AND EQUITY			<u>13,340.82</u>

TOWN OF LAKE CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING APRIL 30, 2015

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	899.12	899.12	3,500.00	2,600.88	25.7
TOTAL INTERGOVERNMENTAL REVENUE	899.12	899.12	3,500.00	2,600.88	25.7
<u>OTHER REVENUE</u>					
300-361-100-000 EARNINGS ON DEPOSITS	2.08	9.48	.00	( 9.48)	.0
TOTAL OTHER REVENUE	2.08	9.48	.00	( 9.48)	.0
TOTAL FUND REVENUE	901.20	908.60	3,500.00	2,591.40	26.0

TOWN OF LAKE CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING APRIL 30, 2015

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONSERVATION TRUST EXPENDITURE</u>					
300-452-000-365 CAPITAL IMPROVEMENT PROJECTS	2,000.00	2,000.00	12,000.00	10,000.00	16.7
TOTAL CONSERVATION TRUST EXPENDITURE	2,000.00	2,000.00	12,000.00	10,000.00	16.7
TOTAL FUND EXPENDITURES	2,000.00	2,000.00	12,000.00	10,000.00	16.7
NET REVENUE OVER EXPENDITURES	( 1,098.80)	( 1,091.40)	( 8,500.00)	( 7,408.60)	( 12.8)

TOWN OF LAKE CITY  
BALANCE SHEET  
APRIL 30, 2015

WATER & SEWER FUND

ASSETS

600-100-000-000	CASH IN COMBINED FUND	528,524.20	
600-115-000-000	CUSTOMER ACCOUNTS RECEIVABLE	121,562.82	
600-117-000-000	OTHER ACCOUNTS RECEIVABLE	4,500.00	
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	1,091,180.86	
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	
600-163-000-000	WATER RIGHTS	4,764.00	
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	222,686.58	
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	318,273.05	
600-169-000-000	ACCUMULATED PROV. FOR DEPR.	( 1,919,231.71)	
	TOTAL ASSETS		2,600,490.52

LIABILITIES AND EQUITY

LIABILITIES

600-202-000-000	ACCOUNTS PAYABLE	13,658.30	
600-216-100-000	ACCRUED COMPENSATED ABSENCES	6,361.86	
600-225-000-000	CUSTOMERS CONTRIB CAPITAL	182,149.00	
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		1,530,739.96

FUND EQUITY

600-280-000-000	FUND BALANCE	1,056,395.24	
	REVENUE OVER EXPENDITURES - YTD	13,355.32	
	BALANCE - CURRENT DATE		1,069,750.56
	TOTAL FUND EQUITY		1,069,750.56
	TOTAL LIABILITIES AND EQUITY		2,600,490.52

TOWN OF LAKE CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING APRIL 30, 2015

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
600-334-000-000 GRANTS	.00	.00	1,775,000.00	1,775,000.00	.0
600-335-000-000 NOTES RECEIVABLE	.00	.00	1,000,000.00	1,000,000.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	2,775,000.00	2,775,000.00	.0
<u>WATER &amp; SEWER REVENUE</u>					
600-341-800-000 CHARGES FOR SERVICES	576.83	2,883.87	.00	( 2,883.87)	.0
600-344-100-000 WATER SALES	47,880.87	94,325.40	265,000.00	170,674.60	35.6
600-344-200-000 SEWER REVENUES	40,615.75	80,922.42	260,000.00	179,077.58	31.1
600-344-300-000 WATER TAP CONNECTION CHARGES	.00	.00	2,750.00	2,750.00	.0
600-344-400-000 SEWER TAP CONNECTION CHARGES	.00	.00	2,750.00	2,750.00	.0
600-344-500-000 WATER METERS	.00	.00	2,250.00	2,250.00	.0
TOTAL WATER & SEWER REVENUE	89,073.45	178,131.69	532,750.00	354,618.31	33.4
<u>SOURCE 36</u>					
600-361-000-000 EARNINGS ON DEPOSITS	.00	18.93	75.00	56.07	25.2
600-361-100-000 EARNINGS ON ACCTS RECEIVABLE	785.54	785.54	1,500.00	714.46	52.4
600-369-000-000 MISCELLANEOUS REVENUES	833.30	1,833.30	.00	( 1,833.30)	.0
TOTAL SOURCE 36	1,618.84	2,637.77	1,575.00	( 1,062.77)	167.5
<u>TRANSFERS</u>					
600-391-000-000 PERSONNEL EXPENSE FROM S&A	10,108.32	10,108.32	26,165.00	16,056.68	38.6
TOTAL TRANSFERS	10,108.32	10,108.32	26,165.00	16,056.68	38.6
TOTAL FUND REVENUE	100,800.61	190,877.78	3,335,490.00	3,144,612.22	5.7

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING APRIL 30, 2015

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER &amp; SEWER EXPENDITURES</u>					
600-433-410-111 SALARIES - WATER WELLS	( 3,686.67)	.00	.00	.00	.0
600-433-410-143 HEALTH INSURANCE - WATER WELLS	( 272.49)	.00	.00	.00	.0
600-433-410-144 FICA--MEDICARE - WATER WELLS	( 53.46)	.00	.00	.00	.0
600-433-410-145 PERA - WATER WELLS	( 505.05)	.00	.00	.00	.0
600-433-410-221 CHEMICALS - WATER WELLS	.00	888.40	6,500.00	5,611.60	13.7
600-433-410-229 OPERATING SUPPLIES-WATER WELLS	.00	.00	2,500.00	2,500.00	.0
600-433-410-230 R & M SUPPLIES - WATER WELLS	151.92	270.17	1,500.00	1,229.83	18.0
600-433-410-312 FREIGHT - WATER WELLS	78.03	227.39	1,000.00	772.61	22.7
600-433-410-341 ELECTRIC POWER/PROPANE-WW	1,451.37	4,908.39	25,000.00	20,091.61	19.6
600-433-410-345 TELEMETRY-WATER WELL	.00	.00	1,000.00	1,000.00	.0
600-433-410-350 PROF & ENG SVCS - WATER WELLS	.00	.00	20,000.00	20,000.00	.0
600-433-410-358 TESTS - WATER WELLS	2,445.00	7,520.98	25,000.00	17,479.02	30.1
600-433-410-360 R & M SERVICES - WATER WELLS	.00	.00	1,500.00	1,500.00	.0
600-433-410-593 PERMITS - WATER WELLS	.00	.00	2,700.00	2,700.00	.0
600-433-410-600 LAKE SAN CRISTOBAL	.00	.00	14,250.00	14,250.00	.0
600-433-440-100 LOAN PAYMENT	.00	.00	15,227.00	15,227.00	.0
600-433-440-111 SALARIES - WATER DIST.	( 5,122.06)	.00	.00	.00	.0
600-433-440-143 HEALTH INSURANCE - WATER DIST.	( 688.11)	.00	.00	.00	.0
600-433-440-144 FICA--MEDICARE - WATER DIST.	( 74.28)	.00	.00	.00	.0
600-433-440-145 PERA - WATER DIST.	( 701.68)	.00	.00	.00	.0
600-433-440-229 OPERATING SUPPLIES- WATER DIST	.00	.00	7,000.00	7,000.00	.0
600-433-440-230 R&M SUPPLIES-WATER DIST.	.00	137.79	8,500.00	8,362.21	1.6
600-433-440-350 PROFESSIONAL SVS - WATER DIST.	6,933.75	6,933.75	50,000.00	43,066.25	13.9
600-433-440-360 R & M SERVICES - WATER DIST.	.00	.00	22,500.00	22,500.00	.0
600-433-510-111 SALARIES - SEWER COLL	( 3,214.21)	.00	.00	.00	.0
600-433-510-143 HEALTH INSURANCE - SEWER COLL	( 244.75)	.00	.00	.00	.0
600-433-510-144 FICA-MEDICARE -SEWER COLL	( 46.60)	.00	.00	.00	.0
600-433-510-145 PERA - SEWER COLL	( 440.35)	.00	.00	.00	.0
600-433-510-230 R & M SUPPLIES - SEWER COLL	.00	.00	1,000.00	1,000.00	.0
600-433-510-355 ENGINEERING SVS - SEWER COLL	.00	.00	550.00	550.00	.0
600-433-510-360 R & M SERVICES - SEWER COLL	.00	.00	22,500.00	22,500.00	.0
600-433-530-111 SALARIES - WWTP	( 3,532.36)	.00	.00	.00	.0
600-433-530-143 HEALTH INSURANCE - WWTP	( 272.59)	.00	.00	.00	.0
600-433-530-144 FICA-MEDICARE - WWTP	( 51.21)	.00	.00	.00	.0
600-433-530-145 PERA - WWTP	( 484.00)	.00	.00	.00	.0
600-433-530-221 CHEMICALS - WWTP	.00	.00	1,000.00	1,000.00	.0
600-433-530-229 OPERATING SUPPLIES - WWTP	123.21	5,510.53	2,000.00	( 3,510.53)	275.5
600-433-530-230 R & M SUPPLIES - WWTP	28.55	28.55	500.00	471.45	5.7
600-433-530-312 FREIGHT - WWTP	63.15	318.24	500.00	181.76	63.7
600-433-530-341 ELECTRIC POWER - WWTP	1,651.39	5,424.31	23,000.00	17,575.69	23.6
600-433-530-344 PROPANE - WWTP	.00	.00	4,000.00	4,000.00	.0
600-433-530-350 PROFESSIONAL SVS - WWTP	544.50	2,184.50	7,000.00	4,815.50	31.2
600-433-530-358 TESTS - WWTP	1,015.00	2,245.00	3,000.00	755.00	74.8
600-433-530-359 DUMP CHARGES - WWTP	177.00	340.40	550.00	209.60	61.9
600-433-530-360 R & M SERVICES - WWTP	.00	.00	2,500.00	2,500.00	.0
600-433-530-593 PERMITS - WWTP	.00	.00	1,500.00	1,500.00	.0
600-433-600-111 SALARIES - W & S ADMIN	23,025.51	39,461.00	97,549.00	58,088.00	40.5
600-433-600-142 WORKMENS COMP - W & S ADMIN	994.65	1,972.77	3,014.88	1,042.11	65.4
600-433-600-143 HEALTH INSUR - W & S ADMIN	2,608.00	4,909.52	12,073.00	7,163.48	40.7
600-433-600-144 FICA--MEDICARE - W & S ADMIN	333.86	572.18	1,456.40	884.22	39.3
600-433-600-145 PERA - W & S ADMIN	3,154.50	5,406.15	13,057.32	7,651.17	41.4
600-433-600-210 OFFICE SUPPLIES - W & S ADMIN	( 140.30)	.00	.00	.00	.0

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING APRIL 30, 2015

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
600-433-600-229 OPERATING SUPPLIES-W & S ADMIN	59.03	342.14	1,000.00	657.86	34.2
600-433-600-230 CLOTHING-W & S ADMIN	22.99	38.60	280.00	241.40	13.8
600-433-600-231 FUEL - W & S ADMIN	433.14	822.30	5,000.00	4,177.70	16.5
600-433-600-311 POSTAGE - W & S ADMIN	( 299.16)	.00	.00	.00	.0
600-433-600-331 LEGAL NOTICES - W & S ADMIN	( 249.37)	.00	.00	.00	.0
600-433-600-335 DUES, SUBSCRIPTIONS -W&S ADMIN	.00	394.99	174.00	( 220.99)	227.0
600-433-600-345 TELEPHONE - W & S ADMIN	( 307.63)	.00	.00	.00	.0
600-433-600-346 INTERNET - W & S ADMIN	50.00	150.00	1,200.00	1,050.00	12.5
600-433-600-352 LEGAL SERVICES - W & S ADMIN	928.20	4,790.60	2,000.00	( 2,790.60)	239.5
600-433-600-361 MV R&M SERVICES - W & S ADMIN	.00	309.33	2,000.00	1,690.67	15.5
600-433-600-370 TRAVEL & MEETINGS- W & S ADMIN	125.00	1,601.39	2,300.00	698.61	69.6
600-433-600-495 MISC EXPENSES - W & S ADMIN	7,617.73	9,821.73	1,500.00	( 8,321.73)	654.8
600-433-600-510 PROP. DAMAGE INSUR-W & S ADMIN	( 3,327.00)	.00	.00	.00	.0
600-433-600-751 ADMIN PERSONNEL EXP FROM GEN	25,310.54	25,310.54	82,566.71	57,256.17	30.7
600-433-600-752 GOVERNANCE EXP FROM GEN FUND	748.48	748.48	2,575.13	1,826.65	29.1
600-433-600-753 ADMIN OPERATING COSTS FROM GEN	32,145.15	32,145.15	59,237.50	27,092.35	54.3
600-433-600-754 EXPENSE FROM GF FOR ADMIN LEGA	3,749.69	3,787.19	7,000.00	3,212.81	54.1
<b>TOTAL WATER &amp; SEWER EXPENDITURES</b>	<b>92,256.01</b>	<b>169,522.46</b>	<b>567,760.94</b>	<b>398,238.48</b>	<b>29.9</b>
 <u>W&amp;S CIP</u>					
600-700-000-100 PLANT AERATION IMPROVEMENTS	.00	.00	25,000.00	25,000.00	.0
600-700-000-120 POND LINER RESERVE	.00	.00	100,000.00	100,000.00	.0
600-700-000-200 SEWERLINE REPLACEMENT	.00	.00	1,000.00	1,000.00	.0
600-700-000-400 WATERLINE/WELL REPLACEMENT	.00	.00	1,441,000.00	1,441,000.00	.0
600-700-000-500 WATER TREATMENT	.00	.00	1,300,000.00	1,300,000.00	.0
600-700-000-600 DUMP TRUCK	.00	8,000.00	8,000.00	.00	100.0
<b>TOTAL W&amp;S CIP</b>	<b>.00</b>	<b>8,000.00</b>	<b>2,875,000.00</b>	<b>2,867,000.00</b>	<b>.3</b>
 <b>TOTAL FUND EXPENDITURES</b>	 <b>92,256.01</b>	 <b>177,522.46</b>	 <b>3,442,760.94</b>	 <b>3,265,238.48</b>	 <b>5.2</b>
 <b>NET REVENUE OVER EXPENDITURES</b>	 <b>8,544.60</b>	 <b>13,355.32</b>	 <b>( 107,270.94)</b>	 <b>( 120,626.26)</b>	 <b>12.5</b>

TOWN OF LAKE CITY  
BALANCE SHEET  
APRIL 30, 2015

MISC FIXED ASSETS FUND

ASSETS

900-160-000-000	LAND, R-O-W, WATER RIGHTS	72,754.42	
900-163-000-000	BUILDINGS AND IMPROVEMENTS	120,051.68	
900-164-200-000	EQUIPMENT	52,623.99	
	TOTAL ASSETS		<u>245,430.09</u>

LIABILITIES AND EQUITY

LIABILITIES

900-260-000-000	INVEST. IN GEN. FIXED ASSETS	245,430.09	
	TOTAL LIABILITIES		<u>245,430.09</u>
	TOTAL LIABILITIES AND EQUITY		<u>245,430.09</u>