

TOWN OF LAKE CITY
 COMBINED CASH INVESTMENT
 SEPTEMBER 30, 2014

COMBINED CASH ACCOUNTS

999-102-000-000	CASH (CHECKING)	(	48,227.92)
999-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)		676,035.21
999-104-200-000	CERTIFICATES OF DEPOSIT		29,771.09
999-104-300-000	COLOTRUST		193,202.41
999-175-000-000	CASH CLEARING - UTILITIES	(	3,306.43)
	TOTAL COMBINED CASH		847,474.36
999-100-000-000	CASH ALLOCATE TO OTHER FUNDS	(	826,609.45)
	TOTAL UNALLOCATED CASH		20,864.91

CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND		94,978.57
200	ALLOCATION TO STREETS & ALLEYS FUND		61,698.86
300	ALLOCATION TO CONSERVATION TRUST FUND	(	3,555.37)
400	ALLOCATION TO CABLE TV FUND		14,048.96
500	ALLOCATION TO ELECTRIC LINE RELOCATION FUND		10,346.74
600	ALLOCATION TO WATER & SEWER FUND		152,933.69
800	ALLOCATION TO GF CAPITAL RESERVE FUND		128,000.00
850	ALLOCATION TO WATER & SEWER CAPITAL RESERVE		368,158.00
	TOTAL ALLOCATIONS TO OTHER FUNDS		826,609.45
	ALLOCATION FROM COMBINED CASH FUND - 99-100-000-000	(	826,609.45)
	ZERO PROOF IF ALLOCATIONS BALANCE		.00

TOWN OF LAKE CITY
 BALANCE SHEET
 SEPTEMBER 30, 2014

GENERAL FUND

ASSETS

100-100-000-000	CASH IN COMBINED FUND	94,978.57	
100-101-000-000	PETTY CASH	200.00	
100-102-000-000	CASH (CHECKING)	(7,660.57)	
	TOTAL ASSETS		<u>87,518.00</u>

LIABILITIES AND EQUITY

LIABILITIES

100-202-000-000	ACCOUNTS PAYABLE	6,503.26	
100-217-000-000	MEDICARE PAYABLE	(1,334.23)	
100-217-100-000	FEDERAL WITHHOLDING PAYABLE	(2,202.24)	
100-217-200-000	STATE WITHHOLDING PAYABLE	(2,195.00)	
100-217-300-000	RETIREMENT PAYABLE	(3,585.69)	
100-217-400-000	ACC INSURANCE PAYABLE	6,635.61	
100-217-500-000	OTHER PAYROLL PAYABLES	1,630.92	
100-217-700-000	WORKERS COMP PAYABLE	(2,284.00)	
	TOTAL LIABILITIES		3,168.63

FUND EQUITY

100-280-000-000	FUND BALANCE	(27,438.29)	
100-280-300-000	UNRES DESIGNATED FOR FUTURE	190,882.00	
100-280-400-000	EMERGENCY RESERVE-TABOR	21,842.00	
	REVENUE OVER EXPENDITURES - YTD	(44,669.23)	
	BALANCE - CURRENT DATE	140,616.48	
	TOTAL FUND EQUITY		<u>140,616.48</u>
	TOTAL LIABILITIES AND EQUITY		<u>143,785.11</u>

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2014

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-313-100-000 SALES TAX	169,307.72	169,307.72	240,000.00	70,692.28	70.5
100-314-200-000 CIGARETTE TAX	709.08	709.08	900.00	190.92	78.8
100-314-300-000 BUILDING USE TAX	21,668.41	21,668.41	20,000.00	(1,668.41)	108.3
100-316-100-000 FRANCHISE TAX (PHONE CO.)	241.42	241.42	3,225.00	2,983.58	7.5
TOTAL TAXES	191,926.63	191,926.63	264,125.00	72,198.37	72.7
<u>PERMITS AND FEES</u>					
100-321-100-000 LIQUOR LICENSE FEE	996.25	996.25	500.00	(496.25)	199.3
100-321-110-000 LIQUOR LICENSE APPLICATION FEE	823.75	823.75	750.00	(73.75)	109.8
100-321-700-000 CABLE TV FEE	1,080.07	1,080.07	1,500.00	419.93	72.0
100-322-100-000 BUILDING PERMITS	5,046.30	5,046.30	5,000.00	(46.30)	100.9
100-322-110-000 SIGN PERMITS	.00	.00	100.00	100.00	.0
100-322-200-000 LODGING PERMIT	1,500.00	1,500.00	1,600.00	100.00	93.8
100-322-700-000 DOG LICENSES	.00	.00	50.00	50.00	.0
100-322-800-000 SPECIAL USE PERMITS	25.00	25.00	100.00	75.00	25.0
TOTAL PERMITS AND FEES	9,471.37	9,471.37	9,600.00	128.63	98.7
<u>RECREATION REVENUE</u>					
100-341-100-000 COURT COSTS	.00	.00	25.00	25.00	.0
100-341-300-000 ZONING AND SUBDIVISION FEES	.00	.00	15.00	15.00	.0
100-341-500-000 SALE OF MAPS AND PUBLICATIONS	.00	.00	25.00	25.00	.0
100-341-800-000 SALE OF COPIES	.00	.00	15.00	15.00	.0
100-347-800-000 RECREATION PROGRAM FEES	4,117.00	4,117.00	2,750.00	(1,367.00)	149.7
100-347-810-000 RECREATION FEES (SKI HILL)	4,331.00	4,331.00	4,000.00	(331.00)	108.3
100-347-811-000 REC FEES (SKI HILL DONATIONS)	2,794.53	2,794.53	.00	(2,794.53)	.0
100-347-812-000 RECREATION PROGRAM DONATIONS	299.00	299.00	.00	(299.00)	.0
100-347-813-000 PARKS DONATIONS	600.00	600.00	.00	(600.00)	.0
TOTAL RECREATION REVENUE	12,141.53	12,141.53	6,830.00	(5,311.53)	177.8
<u>COURT REVENUE</u>					
100-351-000-000 COURT FINES	320.00	320.00	100.00	(220.00)	320.0
TOTAL COURT REVENUE	320.00	320.00	100.00	(220.00)	320.0

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2014

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER REVENUE</u>					
100-361-100-000 EARNINGS ON DEPOSITS	653.33	653.33	1,900.00	1,246.67	34.4
100-362-200-000 RENTS FROM BUILDINGS	350.00	350.00	200.00	(150.00)	175.0
100-364-000-000 REFUNDS	299.42	299.42	100.00	(199.42)	299.4
100-367-200-000 DONATIONS	9,820.00	9,820.00	.00	(9,820.00)	.0
100-368-000-000 BEAR PROOF CANS	80.00	80.00	.00	(80.00)	.0
100-369-000-000 MISCELLANEOUS REVENUES	7,420.00	7,420.00	500.00	(6,920.00)	1484.0
TOTAL OTHER REVENUE	18,622.75	18,622.75	2,700.00	(15,922.75)	689.7
TOTAL FUND REVENUE	232,482.28	232,482.28	283,355.00	50,872.72	82.1

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2014

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BOT/TOWN MANAGER</u>					
100-411-100-111 SALARIES - BOT	4,700.00	4,700.00	7,200.00	2,500.00	65.3
100-411-100-144 FICA-MEDICARE - BOT	60.90	60.90	104.00	43.10	58.6
100-411-100-145 PERA - BOT	575.40	575.40	986.00	410.60	58.4
100-411-100-330 PUBLICITY, DUES, & SUBS.- BOT	904.63	904.63	1,000.00	95.37	90.5
100-411-100-350 PROFESSIONAL SERVICES- BOT	839.00	839.00	1,200.00	361.00	69.9
100-411-100-370 TRAVEL AND MEETINGS - BOT	650.80	650.80	3,000.00	2,349.20	21.7
100-411-100-397 CONTRACT PAYMENTS- BOT	100.00	100.00	.00	(100.00)	.0
100-411-100-495 MISCELLANEOUS EXPENSES-BOT	438.78	438.78	1,000.00	561.22	43.9
100-411-400-111 SALARIES -TOWN MGR.	20,300.36	20,300.36	27,500.00	7,199.64	73.8
100-411-400-143 HEALTH INSURANCE - TOWN MGR.	2,985.59	2,985.59	3,505.00	519.41	85.2
100-411-400-144 FICA-MEDICARE - CLERK	294.42	294.42	404.00	109.58	72.9
100-411-400-145 PERA - TOWN MGR.	2,618.35	2,618.35	4,065.00	1,446.65	64.4
100-411-400-210 OFFICE SUPPLIES - TOWN MGR.	1,589.80	1,589.80	3,000.00	1,410.20	53.0
100-411-400-220 OPERATING SUPPLIES - TOWN MGR.	168.52	168.52	500.00	331.48	33.7
100-411-400-311 POSTAGE - TOWN MGR.	857.33	857.33	800.00	(57.33)	107.2
100-411-400-320 PRINTING, ETC. - TOWN MGR.	1,792.53	1,792.53	100.00	(1,692.53)	1792.5
100-411-400-330 PUBLICITY,SUBS,DUES - TOWN MGR	163.80	163.80	150.00	(13.80)	109.2
100-411-400-345 TELEPHONE - TOWN MGR.	2,885.41	2,885.41	2,200.00	(685.41)	131.2
100-411-400-360 R & M SERVICES - TOWN MGR.	120.00	120.00	.00	(120.00)	.0
100-411-400-370 TRAVEL AND MEETINGS- TOWN MGR.	4,403.18	4,403.18	5,200.00	796.82	84.7
100-411-400-495 MISC. EXPENSES - TOWN MGR.	813.11	813.11	150.00	(663.11)	542.1
TOTAL BOT/TOWN MANAGER	47,261.91	47,261.91	62,064.00	14,802.09	76.2
<u>MUNICIPAL COURT</u>					
100-412-100-111 SALARIES - MUNICIPAL COURT	841.10	841.10	1,500.00	658.90	56.1
100-412-100-143 HEALTH INSUR - MUNICIPAL COURT	31.59	31.59	.00	(31.59)	.0
100-412-100-144 FICA-MEDICARE-MUNICIPAL COURT	13.68	13.68	22.00	8.32	62.2
100-412-100-145 PERA - MUNICIPAL COURT	110.79	110.79	206.00	95.21	53.8
100-412-100-330 PUBLICITY,SUBS,DUES - M. COURT	35.00	35.00	70.00	35.00	50.0
100-412-100-370 TRAVEL & MEETINGS - M. COURT	712.60	712.60	500.00	(212.60)	142.5
TOTAL MUNICIPAL COURT	1,744.76	1,744.76	2,298.00	553.24	75.9
<u>MAYOR</u>					
100-413-100-111 SALARIES - MAYOR	1,200.00	1,200.00	1,800.00	600.00	66.7
100-413-100-144 FICA-MEDICARE - MAYOR	15.26	15.26	27.00	11.74	56.5
100-413-100-145 PERA - MAYOR	143.85	143.85	247.00	103.15	58.2
100-413-100-370 TRAVEL AND MEETINGS - MAYOR	.00	.00	400.00	400.00	.0
TOTAL MAYOR	1,359.11	1,359.11	2,474.00	1,114.89	54.9

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2014

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTIONS</u>					
100-414-000-111 SALARIES - ELECTIONS	300.00	300.00	.00 (	300.00)	.0
100-414-000-210 OFFICE SUPPLIES - ELECTIONS	148.90	148.90	.00 (	148.90)	.0
100-414-000-220 OPERATING SUPPLIES - ELECTIONS	672.00	672.00	1,400.00	728.00	48.0
100-414-000-495 MISC. EXPENSES - ELECTIONS	229.36	229.36	700.00	470.64	32.8
TOTAL ELECTIONS	1,350.26	1,350.26	2,100.00	749.74	64.3
<u>CLERK</u>					
100-415-100-111 SALARIES - CLERK	23,096.02	23,096.02	22,361.00 (	735.02)	103.3
100-415-100-142 WORKMEN'S COMPENSATION - CLERK	1,224.50	1,224.50	2,310.00	1,085.50	53.0
100-415-100-143 HEALTH INSURANCE - CLERK	2,429.89	2,429.89	3,629.00	1,199.11	67.0
100-415-100-144 FICA-MEDICARE - CLERK	334.85	334.85	324.00 (	10.85)	103.4
100-415-100-145 PERA - CLERK	2,678.26	2,678.26	3,064.00	385.74	87.4
100-415-100-210 OFFICE SUPPLIES - CLERK	20.74	20.74	.00 (	20.74)	.0
100-415-100-220 OPERATING SUPPLIES - CLERK	192.18	192.18	.00 (	192.18)	.0
100-415-100-230 R & M SUPPLIES - CLERK	.00	.00	300.00	300.00	.0
100-415-100-311 POSTAGE - CLERK	220.00	220.00	.00 (	220.00)	.0
100-415-100-330 PUBLICITY, SUBS. DUES - CLERK	(440.31)	(440.31)	300.00	740.31	(146.8)
100-415-100-331 LEGAL NOTICES - CLERK	3,337.43	3,337.43	4,500.00	1,162.57	74.2
100-415-100-350 PROFESSIONAL SERVICES - CLERK	8,234.75	8,234.75	11,200.00	2,965.25	73.5
100-415-100-354 AUDITING - CLERK	4,000.00	4,000.00	3,500.00 (	500.00)	114.3
100-415-100-360 R & M SERVICES - CLERK	272.50	272.50	500.00	227.50	54.5
100-415-100-370 TRAVEL AND MEETINGS - CLERK	1,522.89	1,522.89	2,000.00	477.11	76.1
100-415-100-495 MISCELLANEOUS EXPENSES - CLERK	237.72	237.72	200.00 (	37.72)	118.9
100-415-100-510 INSURANCE - CLERK	4,850.00	4,850.00	4,800.00 (	50.00)	101.0
100-415-100-947 OFFICE EQUIPMENT - CLERK	419.99	419.99	.00 (	419.99)	.0
100-415-200-352 LEGAL SERVICES - CLERK	7,796.88	7,796.88	5,500.00 (	2,296.88)	141.8
TOTAL CLERK	60,428.29	60,428.29	64,488.00	4,059.71	93.7
<u>BUILDING AND PLANT</u>					
100-419-400-111 SALARIES - BLDG&PLANT	4,933.10	4,933.10	4,300.00 (	633.10)	114.7
100-419-400-143 HEALTH INSURANCE-BLDG & PLANT	308.78	308.78	.00 (	308.78)	.0
100-419-400-144 FICA-MEDICARE-BLDG&PLANT	71.54	71.54	65.00 (	6.54)	110.1
100-419-400-145 PERA - BLDG & PLANT	675.85	675.85	602.00 (	73.85)	112.3
100-419-400-223 JANITORIAL SUPPLIES-BLDG&PLANT	541.28	541.28	1,150.00	608.72	47.1
100-419-400-229 OPERATING SUPPLIES-BLDG&PLANT	236.16	236.16	500.00	263.84	47.2
100-419-400-230 R & M SUPPLIES - BLDG&PLANT	370.93	370.93	2,000.00	1,629.07	18.6
100-419-400-341 ELECTRICITY - BLDG&PLANT	3,319.44	3,319.44	4,000.00	680.56	83.0
100-419-400-344 PROPANE - BLDG&PLANT	5,383.62	5,383.62	6,500.00	1,116.38	82.8
100-419-400-350 PROFESSIONAL SVSS - BLDG&PLANT	8,737.58	8,737.58	100.00 (	8,637.58)	8737.6
100-419-400-360 R & M SERVICES - BLDG&PLANT	972.37	972.37	8,000.00	7,027.63	12.2
100-419-400-361 TRASH COLLECTION - BLDG&PLANT	1,894.50	1,894.50	6,200.00	4,305.50	30.6
100-419-400-495 MISC. - BLDG & PLANT	1,348.98	1,348.98	.00 (	1,348.98)	.0
TOTAL BUILDING AND PLANT	28,794.13	28,794.13	33,417.00	4,622.87	86.2

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2014

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 421</u>					
100-421-300-397 EQUIPMENT - BLDG & PLANT	.00	.00	150.00	150.00	.0
TOTAL DEPARTMENT 421	.00	.00	150.00	150.00	.0
<u>RECREATION</u>					
100-451-100-111 SALARIES - RECREATION	25,119.84	25,119.84	35,030.00	9,910.16	71.7
100-451-100-143 HEALTH INSURANCE - RECREATION	4,558.68	4,558.68	6,117.00	1,558.32	74.5
100-451-100-144 FICA-MEDICARE - RECREATION	364.22	364.22	520.00	155.78	70.0
100-451-100-145 PERA - RECREATION	3,219.94	3,219.94	5,745.00	2,525.06	56.1
100-451-100-192 CONTRACT INSTRUCTION - REC.	.00	.00	200.00	200.00	.0
100-451-100-210 OFFICE SUPPLIES - RECREATION	75.69	75.69	200.00	124.31	37.9
100-451-100-224 RECREATION SUPPLIES - REC.	6,315.03	6,315.03	8,000.00	1,684.97	78.9
100-451-100-330 PUBLICITY, SUBS, DUES - REC.	180.00	180.00	100.00	(80.00)	180.0
100-451-100-345 TELEPHONE - RECREATION	350.00	350.00	480.00	130.00	72.9
100-451-100-360 R & M SERVICES - RECREATION	143.50	143.50	.00	(143.50)	.0
100-451-100-370 TRAVEL AND MEETINGS-RECREATION	61.60	61.60	300.00	238.40	20.5
100-451-100-495 REFUNDS - RECREATION	34.33	34.33	.00	(34.33)	.0
100-451-100-496 MISCELLANEOUS - RECREATION	279.75	279.75	.00	(279.75)	.0
100-451-200-111 SALARIES - SKI HILL	3,482.40	3,482.40	10,100.00	6,617.60	34.5
100-451-200-143 INSURANCE - SKI HILL	765.13	765.13	.00	(765.13)	.0
100-451-200-144 FICA-MEDICARE - SKI HILL	50.52	50.52	152.00	101.48	33.2
100-451-200-145 PERA - SKI HILL	425.04	425.04	1,414.00	988.96	30.1
100-451-200-220 OPERATING SUPPLIES - SKI HILL	2,076.41	2,076.41	1,900.00	(176.41)	109.3
100-451-200-230 R & M SUPPLIES - SKI HILL	1,178.68	1,178.68	500.00	(678.68)	235.7
100-451-200-330 PUBLICITY, SUBS,DUES -SKI HILL	321.54	321.54	100.00	(221.54)	321.5
100-451-200-341 ELECTRICITY - SKI HILL	614.71	614.71	700.00	85.29	87.8
100-451-200-345 TELEPHONE - SKI HILL	164.00	164.00	450.00	286.00	36.4
100-451-200-350 PROFESSIONAL SVS - SKI HILL	.00	.00	200.00	200.00	.0
100-451-200-358 INSPECTIONS - SKI HILL	708.16	708.16	1,600.00	891.84	44.3
100-451-200-360 R & M SERVICES - SKI HILL	85.00	85.00	500.00	415.00	17.0
100-451-200-370 TRAVEL AND MEETINGS - SKI HILL	390.70	390.70	625.00	234.30	62.5
100-451-200-495 MISCELLANEOUS - SKI HILL	1,879.28	1,879.28	1,550.00	(329.28)	121.2
100-451-200-593 PERMITS - SKI HILL	.00	.00	778.00	778.00	.0
100-451-300-330 EVENTS - PUBLICITY,DUES & SUBS	37.50	37.50	.00	(37.50)	.0
100-451-300-495 EVENTS - MISCELLANEOUS	145.44	145.44	.00	(145.44)	.0
TOTAL RECREATION	53,027.09	53,027.09	77,261.00	24,233.91	68.6

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2014

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>P & L</u>					
100-452-000-111 SALARIES - P & L	3,821.65	3,821.65	9,800.00	5,978.35	39.0
100-452-000-143 HEALTH INSURANCE - P & L	582.43	582.43	3,024.00	2,441.57	19.3
100-452-000-144 FICA-MEDICARE - P & L	70.68	70.68	147.00	76.32	48.1
100-452-000-145 PERA - P & L	605.26	605.26	1,372.00	766.74	44.1
100-452-000-192 CONTRACT LABOR - P & L	1,217.30	1,217.30	.00	(1,217.30)	.0
100-452-000-220 OPERATING SUPPLIES - P & L	4,640.06	4,640.06	3,800.00	(840.06)	122.1
100-452-000-223 JANITORIAL SUPPLIES - P & L	1,228.86	1,228.86	1,200.00	(28.86)	102.4
100-452-000-230 R & M SUPPLIES - P & L	1,027.20	1,027.20	2,500.00	1,472.80	41.1
100-452-000-341 ELECTRICITY - P & L	1,472.14	1,472.14	2,500.00	1,027.86	58.9
100-452-000-350 PROFESSIONAL SERVICES - P & L	82.85	82.85	700.00	617.15	11.8
100-452-000-360 R & M SERVICES - P & L	410.56	410.56	400.00	(10.56)	102.6
100-452-000-361 TRASH COLLECTION - P & L	4,149.50	4,149.50	5,500.00	1,350.50	75.5
100-452-000-370 TRAIL CONSTRUCTION - P & L	9.79	9.79	.00	(9.79)	.0
100-452-000-495 MISCELLANEOUS EXPENSES - P & L	364.75	364.75	300.00	(64.75)	121.6
100-452-000-949 PARK & REC EQUIPMENT - P & L	2,244.65	2,244.65	1,500.00	(744.65)	149.6
100-452-223-000 JANITORIAL SUPPLIES	32.98	32.98	.00	(32.98)	.0
TOTAL P & L	21,960.66	21,960.66	32,743.00	10,782.34	67.1
<u>MARKETING</u>					
100-455-100-330 MARKETING-PUB, SUBS & DUES	4,000.00	4,000.00	4,610.00	610.00	86.8
100-455-100-340 MARKETING-MAIN STREET	4,030.00	4,030.00	4,000.00	(30.00)	100.8
TOTAL MARKETING	8,030.00	8,030.00	8,610.00	580.00	93.3
<u>NON DEPARTMENTAL</u>					
100-465-200-330 PUBLICITY, SUBSCRIPTIONS & DUE	611.00	611.00	.00	(611.00)	.0
TOTAL NON DEPARTMENTAL	611.00	611.00	.00	(611.00)	.0
<u>CONTRACT PAYMENTS</u>					
100-480-310-397 CONTRACT PAYMENTS, LAW ENFORCE	39,929.50	39,929.50	54,098.00	14,168.50	73.8
100-480-330-397 CONTRACT PAYMENTS, BUILDING IN	12,654.80	12,654.80	17,613.00	4,958.20	71.9
TOTAL CONTRACT PAYMENTS	52,584.30	52,584.30	71,711.00	19,126.70	73.3
TOTAL FUND EXPENDITURES	277,151.51	277,151.51	357,316.00	80,164.49	77.6
NET REVENUE OVER EXPENDITURES	(44,669.23)	(44,669.23)	(73,961.00)	(29,291.77)	(60.4)

TOWN OF LAKE CITY
 BALANCE SHEET
 SEPTEMBER 30, 2014

STREETS & ALLEYS FUND

ASSETS

200-100-000-000	CASH IN COMBINED FUND	61,698.86	
200-105-000-000	TAXES RECEIVABLE	52,721.59	
200-132-000-000	DUE FROM OTHER GOVERNMENTS	4,146.41	
200-135-000-000	GRANTS RECEIVABLE	.41	
		<u> </u>	
	TOTAL ASSETS		<u><u>118,567.27</u></u>

LIABILITIES AND EQUITY

LIABILITIES

200-217-100-000	FEDERAL WITHHOLDING PAYABLE	(.21)	
200-217-400-000	ACCRUED INSURANCE PAYABLE	55.09	
200-222-100-000	DEFERRED PROPERTY TAXES	60,127.00	
		<u> </u>	
	TOTAL LIABILITIES		60,181.88

FUND EQUITY

200-280-000-000	FUND BALANCE	41,518.76	
200-280-300-000	UNRES DESIGNATED FOR FUTURE REVENUE OVER EXPENDITURES - YTD	33,465.00 (16,480.07)	
		<u> </u>	
	BAŁANCE - CURRENT DATE		<u>58,503.69</u>
	TOTAL FUND EQUITY		<u>58,503.69</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>118,685.57</u></u>

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2014

STREETS & ALLEYS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
200-311-000-000	47,545.93	47,545.93	52,266.00	4,720.07	91.0
200-312-000-000	2,919.83	2,919.83	2,750.00	(169.83)	106.2
200-314-100-000	2,710.51	2,710.51	750.00	(1,960.51)	361.4
200-319-000-000	259.44	259.44	200.00	(59.44)	129.7
TOTAL TAXES	53,435.71	53,435.71	55,966.00	2,530.29	95.5
<u>PERMITS</u>					
200-322-800-000	.00	.00	175.00	175.00	.0
TOTAL PERMITS	.00	.00	175.00	175.00	.0
<u>INTERGOVERNMENTAL REVENUE</u>					
200-335-100-000	557.00	557.00	2,500.00	1,943.00	22.3
200-335-200-000	18,895.84	18,895.84	32,360.00	13,464.16	58.4
200-337-130-000	2,641.00	2,641.00	1,000.00	(1,641.00)	264.1
TOTAL INTERGOVERNMENTAL REVENUE	22,093.84	22,093.84	35,860.00	13,766.16	61.6
<u>FINES</u>					
200-351-000-000	.00	.00	500.00	500.00	.0
TOTAL FINES	.00	.00	500.00	500.00	.0
<u>OTHER REVENUE</u>					
200-362-100-000	.00	.00	100.00	100.00	.0
200-366-000-000	.00	.00	250.00	250.00	.0
TOTAL OTHER REVENUE	.00	.00	350.00	350.00	.0
TOTAL FUND REVENUE	75,529.55	75,529.55	92,851.00	17,321.45	81.3

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2014

STREETS & ALLEYS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS & ALLEY EXPENDITURES</u>					
200-431-400-230	R&M SUPPLIES-MAINT OF COND	3,610.55	3,610.55	2,000.00 (	1,610.55) 180.5
200-431-400-231	PAVING - MAINT OF COND	638.00	638.00	.00 (	638.00) .0
200-431-400-350	PROFESSIONAL SVS-MAINT OF COND	19,897.47	19,897.47	15,500.00 (	4,397.47) 128.4
200-431-400-360	R&M SERVICES-MAINT OF COND	17,031.64	17,031.64	24,750.00	7,718.36 68.8
200-431-400-452	GRAVEL-MAINT OF COND	11,602.50	11,602.50	8,500.00 (	3,102.50) 136.5
200-431-400-495	MISC. - MAINT OF CONDITION	.00	.00	500.00	500.00 .0
200-431-447-220	OP SUPPLIES-TREES & LANDSCAPIN	116.05	116.05	1,000.00	883.95 11.6
200-431-447-230	R&M SUPPLIES-TREES & LANDSCAPN	101.00	101.00	100.00 (	1.00) 101.0
200-431-447-360	R&M SERVICES-TREES & LANDSCAPN	4,880.99	4,880.99	13,000.00	8,119.01 37.6
200-431-447-370	TRAVEL-TREES & LANDSCAPING	100.80	100.80	500.00	399.20 20.2
200-431-447-495	MISC EXPENSES-TREES & LANDSCAP	140.00	140.00	500.00	360.00 28.0
200-431-500-230	R&M SUPPLIES-SNOW REMOVAL	1,000.00	1,000.00	2,000.00	1,000.00 50.0
200-431-500-360	R&M SERVICES-SNOW REMOVAL	20,730.00	20,730.00	20,000.00 (	730.00) 103.7
200-431-600-242	TRAFFIC SIGNS-TRAFFIC & SRVCS	421.41	421.41	800.00	378.59 52.7
200-431-600-360	R&M SERVICES-TRAFFIC & SRVCS	5,850.00	5,850.00	400.00 (	5,450.00) 1462.5
200-431-800-111	SALARIES-S&A ADMIN	833.54	833.54	800.00 (	33.54) 104.2
200-431-800-143	HEALTH INSURANCE-S&A ADMIN	63.20	63.20	.00 (	63.20) .0
200-431-800-144	FICA-MEDICARE-S&A ADMIN	12.10	12.10	15.00	2.90 80.7
200-431-800-145	PERA-S&A ADMIN	114.19	114.19	120.00	5.81 95.2
200-431-800-330	PUB,SUBS & DUES-S&A ADMIN	30.00	30.00	.00 (	30.00) .0
200-431-800-340	ELECTRIC-5TH ST PED BRIDGE	228.00	228.00	300.00	72.00 76.0
200-431-800-350	PROFESSIONAL SVCS-S&A ADMIN	969.75	969.75	.00 (	969.75) .0
200-431-800-352	LEGAL FEES-S&A ADMIN	688.98	688.98	.00 (	688.98) .0
200-431-800-495	MISC EXPENSES-S&A ADMIN	(6,000.00)	(6,000.00)	13,175.00	19,175.00 (45.5)
200-431-800-560	TREASURER'S FEE-S&A ADMIN	956.12	956.12	1,202.00	245.88 79.5
<u>TOTAL STREETS & ALLEY EXPENDITURES</u>		<u>84,016.29</u>	<u>84,016.29</u>	<u>105,162.00</u>	<u>21,145.71 79.9</u>
<u>DRAINAGE</u>					
200-432-500-230	R&M SUPPLIES-DRAINAGE	.00	.00	1,500.00	1,500.00 .0
200-432-500-350	PROFESSIONAL SRVCS-DRAINAGE	1,131.50	1,131.50	.00 (	1,131.50) .0
200-432-500-360	R&M SRVCS-DRAINAGE	6,726.83	6,726.83	10,000.00	3,273.17 67.3
200-432-500-495	MISC - DRAINAGE	135.00	135.00	.00 (	135.00) .0
<u>TOTAL DRAINAGE</u>		<u>7,993.33</u>	<u>7,993.33</u>	<u>11,500.00</u>	<u>3,506.67 69.5</u>
<u>TOTAL FUND EXPENDITURES</u>		<u>92,009.62</u>	<u>92,009.62</u>	<u>116,662.00</u>	<u>24,652.38 78.9</u>
<u>NET REVENUE OVER EXPENDITURES</u>		<u>(16,480.07)</u>	<u>(16,480.07)</u>	<u>(23,811.00)</u>	<u>(7,330.93) (69.2)</u>

TOWN OF LAKE CITY
 BALANCE SHEET
 SEPTEMBER 30, 2014

CONSERVATION TRUST FUND

ASSETS

300-100-000-000	CASH IN COMBINED FUND	(	3,555.37)	
300-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)		12,317.10	
	TOTAL ASSETS			<u>8,761.73</u>

LIABILITIES AND EQUITY

FUND EQUITY

300-280-000-000	FUND BALANCE	7,673.18		
300-280-100-000	UNRESERVED FUND BALANCE	1,063.27		
	REVENUE OVER EXPENDITURES - YTD	25.28		
	BALANCE - CURRENT DATE		<u>8,761.73</u>	
	TOTAL FUND EQUITY			<u>8,761.73</u>
	TOTAL LIABILITIES AND EQUITY			<u>8,761.73</u>

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2014

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>						
300-334-000-000	STATE GRANTS	.00	.00	3,500.00	3,500.00	.0
	TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	3,500.00	3,500.00	.0
<u>OTHER REVENUE</u>						
300-361-100-000	EARNINGS ON DEPOSITS	25.28	25.28	4.00	(21.28)	632.0
	TOTAL OTHER REVENUE	25.28	25.28	4.00	(21.28)	632.0
	TOTAL FUND REVENUE	25.28	25.28	3,504.00	3,478.72	.7
	NET REVENUE OVER EXPENDITURES	25.28	25.28	3,504.00	3,478.72	.7

TOWN OF LAKE CITY
 BALANCE SHEET
 SEPTEMBER 30, 2014

CABLE TV FUND

ASSETS

400-100-000-000	CASH IN COMBINED FUND		14,048.96	
	TOTAL ASSETS			<u>14,048.96</u>

LIABILITIES AND EQUITY

FUND EQUITY

400-280-000-000	FUND BALANCE	10,182.46		
400-280-000-400	CREATED BY POSTING	(.13)		
400-280-300-000	UNRESERVED FUND BALANCE	4,829.63		
	REVENUE OVER EXPENDITURES - YTD	(963.00)		
	BALANCE - CURRENT DATE		14,048.96	
	TOTAL FUND EQUITY			<u>14,048.96</u>
	TOTAL LIABILITIES AND EQUITY			<u>14,048.96</u>

TOWN OF LAKE CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2014

CABLE TV FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER REVENUE</u>						
400-369-000-000	MISCELLANEOUS REVENUES	.00	.00	3,225.00	3,225.00	.0
	TOTAL OTHER REVENUE	.00	.00	3,225.00	3,225.00	.0
	TOTAL FUND REVENUE	.00	.00	3,225.00	3,225.00	.0

TOWN OF LAKE CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2014

CABLE TV FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
400-432-000-350 PROFESSIONAL SERVICES	.00	.00	1,500.00	1,500.00	.0
TOTAL DEPARTMENT 432	.00	.00	1,500.00	1,500.00	.0
<u>CABLE TV EXPENDITURES</u>					
400-436-000-360 REPAIR & MAINTENANCE SERVICES	963.00	963.00	2,000.00	1,037.00	48.2
400-436-000-495 MISCELLANEOUS EXPENSES	.00	.00	200.00	200.00	.0
TOTAL CABLE TV EXPENDITURES	963.00	963.00	2,200.00	1,237.00	43.8
TOTAL FUND EXPENDITURES	963.00	963.00	3,700.00	2,737.00	26.0
NET REVENUE OVER EXPENDITURES	(963.00)	(963.00)	(475.00)	488.00	(202.7)

TOWN OF LAKE CITY
BALANCE SHEET
SEPTEMBER 30, 2014

ELECTRIC LINE RELOCATION FUND

<u>ASSETS</u>			
500-100-000-000	CASH IN COMBINED FUND	10,346.74	
	TOTAL ASSETS		10,346.74
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
500-280-000-000	FUND BALANCE	1,737.09	
	REVENUE OVER EXPENDITURES - YTD	8,609.65	
	BALANCE - CURRENT DATE	10,346.74	
	TOTAL FUND EQUITY		10,346.74
	TOTAL LIABILITIES AND EQUITY		10,346.74

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2014

ELECTRIC LINE RELOCATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>						
500-316-100-000	FRANCHISE TAX (GCEA)	8,609.65	8,609.65	700.00	(7,909.65)	1230.0
	TOTAL TAXES	8,609.65	8,609.65	700.00	(7,909.65)	1230.0
	TOTAL FUND REVENUE	8,609.65	8,609.65	700.00	(7,909.65)	1230.0
	NET REVENUE OVER EXPENDITURES	8,609.65	8,609.65	700.00	(7,909.65)	1230.0

TOWN OF LAKE CITY
BALANCE SHEET
SEPTEMBER 30, 2014

WATER & SEWER FUND

ASSETS

600-100-000-000	CASH IN COMBINED FUND		152,933.69
600-115-000-000	CUSTOMER ACCOUNTS RECEIVABLE		21,432.77
600-116-000-000	PROVISION FOR UNCOLLECTIBLES	(	3,084.00)
600-141-000-000	INVENTORY OF MAT. & SUPPLIES		81,369.78
600-160-000-000	LAND		76,697.00
600-161-000-000	PUMP HOUSE		56,153.00
600-162-000-000	WATER TREATMENT PLANT		22,675.00
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
600-163-000-000	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		287,041.88
600-169-000-000	ACCUMULATED PROV. FOR DEPR.	(	1,830,884.24)
TOTAL ASSETS			<u>2,059,419.89</u>

LIABILITIES AND EQUITY

LIABILITIES

600-202-000-000	ACCOUNTS PAYABLE		229.38
600-216-000-000	ACCRUED WAGES		522.76
600-216-100-000	ACCRUED COMPENSATED ABSENCES		7,546.54
600-217-100-000	PAYROLL TAXES & OTHER DED. PAY	(	3,738.57)
600-217-400-000	ACC INSURANCE PAYABLE		8,541.45
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			<u>1,523,821.36</u>

FUND EQUITY

600-280-000-000	FUND BALANCE	622,912.50	
	REVENUE OVER EXPENDITURES - YTD	(	122,834.47)
BALANCE - CURRENT DATE			<u>500,078.03</u>
TOTAL FUND EQUITY			<u>500,078.03</u>
TOTAL LIABILITIES AND EQUITY			<u>2,023,899.39</u>

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2014

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER & SEWER REVENUE</u>					
600-341-800-000 CHARGES FOR SERVICES	.00	.00	150.00	150.00	.0
600-344-100-000 WATER SALES	122,170.83	122,170.83	274,739.00	152,568.17	44.5
600-344-190-000 RECONNECT FEES	.00	.00	25.00	25.00	.0
600-344-200-000 SEWER REVENUES	121,074.67	121,074.67	292,560.00	171,485.33	41.4
600-344-300-000 WATER TAP CONNECTION CHARGES	2,750.00	2,750.00	2,750.00	.00	100.0
600-344-400-000 SEWER TAP CONNECTION CHARGES	2,750.00	2,750.00	2,750.00	.00	100.0
600-344-500-000 WATER METERS	5,396.24	5,396.24	.00	(5,396.24)	.0
600-344-600-000 INSPECTION FEES	.00	.00	100.00	100.00	.0
TOTAL WATER & SEWER REVENUE	254,141.74	254,141.74	573,074.00	318,932.26	44.4
<u>SOURCE 36</u>					
600-361-000-000 EARNINGS ON DEPOSITS	22.94	22.94	100.00	77.06	22.9
600-361-100-000 EARNINGS ON ACCTS RECEIVABLE	1,241.27	1,241.27	4,900.00	3,658.73	25.3
600-364-000-000 REFUNDS	7,516.33	7,516.33	.00	(7,516.33)	.0
600-369-000-000 MISCELLANEOUS REVENUES	.00	.00	16,953.00	16,953.00	.0
TOTAL SOURCE 36	8,780.54	8,780.54	21,953.00	13,172.46	40.0
<u>TRANSFERS</u>					
600-391-000-000 TRANSFERS IN	.00	.00	320,000.00	320,000.00	.0
TOTAL TRANSFERS	.00	.00	320,000.00	320,000.00	.0
TOTAL FUND REVENUE	262,922.28	262,922.28	915,027.00	652,104.72	28.7

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2014

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER & SEWER EXPENDITURES</u>					
600-433-410-111 SALARIES - WATER WELLS	17,314.47	17,314.47	24,379.00	7,064.53	71.0
600-433-410-143 HEALTH INSURANCE - WATER WELLS	3,199.70	3,199.70	4,000.00	800.30	80.0
600-433-410-144 FICA--MEDICARE - WATER WELLS	250.16	250.16	358.00	107.84	69.9
600-433-410-145 PERA - WATER WELLS	2,071.16	2,071.16	3,381.00	1,309.84	61.3
600-433-410-221 CHEMICALS - WATER WELLS	6,153.71	6,153.71	18,800.00	12,646.29	32.7
600-433-410-229 OPERATING SUPPLIES-WATER WELLS	1,492.57	1,492.57	5,000.00	3,507.43	29.9
600-433-410-230 R & M SUPPLIES - WATER WELLS	.00	.00	3,000.00	3,000.00	.0
600-433-410-312 FREIGHT - WATER WELLS	1,965.44	1,965.44	6,000.00	4,034.56	32.8
600-433-410-341 ELECTRIC POWER - WATER WELLS	18,970.71	18,970.71	35,000.00	16,029.29	54.2
600-433-410-345 TELEMETRY-WATER WELL	513.04	513.04	2,000.00	1,486.96	25.7
600-433-410-350 PROFESSIONAL SVS - WATER WELLS	36,162.89	36,162.89	2,000.00	(34,162.89)	1808.1
600-433-410-355 ENGINEERING SVS - WATER WELLS	4,943.38	4,943.38	.00	(4,943.38)	.0
600-433-410-358 TESTS - WATER WELLS	2,788.00	2,788.00	6,000.00	3,212.00	46.5
600-433-410-360 R & M SERVICES - WATER WELLS	.00	.00	3,600.00	3,600.00	.0
600-433-410-593 PERMITS - WATER WELLS	100.00	100.00	2,700.00	2,600.00	3.7
600-433-440-111 SALARIES - WATER DIST.	18,040.09	18,040.09	28,961.00	10,920.91	62.3
600-433-440-143 HEALTH INSURANCE - WATER DIST.	3,285.02	3,285.02	.00	(3,285.02)	.0
600-433-440-144 FICA--MEDICARE - WATER DIST.	261.61	261.61	342.00	80.39	76.5
600-433-440-145 PERA - WATER DIST.	2,159.78	2,159.78	3,237.00	1,077.22	66.7
600-433-440-229 OPERATING SUPPLIES- WATER DIST	6,764.79	6,764.79	16,200.00	9,435.21	41.8
600-433-440-230 R & M SUPPLIES - WATER DIST.	1,806.45	1,806.45	5,000.00	3,193.55	36.1
600-433-440-232 MV REPAIR PARTS - WATER DIST.	729.15	729.15	.00	(729.15)	.0
600-433-440-350 PROFESSIONAL SVS - WATER DIST.	7,376.60	7,376.60	10,000.00	2,623.40	73.8
600-433-440-355 ENGINEERING SVS -WATER DIST	3,658.62	3,658.62	.00	(3,658.62)	.0
600-433-440-360 R & M SERVICES - WATER DIST.	.00	.00	2,500.00	2,500.00	.0
600-433-440-495 MISC. EXPENSES - WATER DIST.	30.80	30.80	500.00	469.20	6.2
600-433-510-111 SALARIES - SEWER COLL	16,933.73	16,933.73	27,924.00	10,990.27	60.6
600-433-510-143 HEALTH INSURANCE - SEWER COLL	3,117.64	3,117.64	3,584.00	466.36	87.0
600-433-510-144 FICA-MEDICARE -SEWER COLL	245.58	245.58	328.00	82.42	74.9
600-433-510-145 PERA - SEWER COLL	2,036.15	2,036.15	3,095.00	1,058.85	65.8
600-433-510-229 OPERATING SUPPLIES- SEWER COLL	430.25	430.25	100.00	(330.25)	430.3
600-433-510-230 R & M SUPPLIES - SEWER COLL	90.95	90.95	500.00	409.05	18.2
600-433-510-355 ENGINEERING SVS - SEWER COLL	519.88	519.88	500.00	(19.88)	104.0
600-433-510-360 R & M SERVICES - SEWER COLL	22,332.21	22,332.21	21,000.00	(1,332.21)	106.3
600-433-510-495 MISC EXPENSES - SEWER COLL	.00	.00	500.00	500.00	.0
600-433-530-111 SALARIES - WWTP	17,141.70	17,141.70	29,632.00	12,490.30	57.9
600-433-530-143 HEALTH INSURANCE - WWTP	4,094.82	4,094.82	4,117.00	22.18	99.5
600-433-530-144 FICA-MEDICARE - WWTP	248.47	248.47	358.00	109.53	69.4
600-433-530-145 PERA - WWTP	2,056.22	2,056.22	3,329.00	1,272.78	61.8
600-433-530-221 CHEMICALS - WWTP	.00	.00	6,000.00	6,000.00	.0
600-433-530-229 OPERATING SUPPLIES - WWTP	957.04	957.04	3,500.00	2,542.96	27.3
600-433-530-230 R & M SUPPLIES - WWTP	320.79	320.79	500.00	179.21	64.2
600-433-530-312 FREIGHT - WWTP	416.77	416.77	500.00	83.23	83.4
600-433-530-341 ELECTRIC POWER - WWTP	17,477.03	17,477.03	22,750.00	5,272.97	76.8
600-433-530-344 PROPANE - WWTP	2,898.87	2,898.87	6,000.00	3,101.13	48.3
600-433-530-350 PROFESSIONAL SVS - WWTP	5,186.18	5,186.18	2,000.00	(3,186.18)	259.3
600-433-530-355 ENG. AND ARCH. SERVICES - WWTP	345.50	345.50	.00	(345.50)	.0
600-433-530-358 TESTS - WWTP	2,747.62	2,747.62	2,500.00	(247.62)	109.9
600-433-530-359 DUMP CHARGES - WWTP	555.76	555.76	1,200.00	644.24	46.3
600-433-530-360 R & M SERVICES - WWTP	2,211.75	2,211.75	12,500.00	10,288.25	17.7
600-433-530-593 PERMITS - WWTP	21,586.00	21,586.00	1,500.00	(20,086.00)	1439.1
600-433-600-111 SALARIES - W & S ADMIN	31,327.38	31,327.38	50,169.00	18,841.62	62.4

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2014

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
600-433-600-142	1,224.50	1,224.50	3,482.00	2,267.50	35.1
600-433-600-143	5,063.46	5,063.46	6,767.00	1,703.54	74.8
600-433-600-144	454.19	454.19	728.00	273.81	62.4
600-433-600-145	3,675.34	3,675.34	6,873.00	3,197.66	53.5
600-433-600-210	2,642.40	2,642.40	4,500.00	1,857.60	58.7
600-433-600-229	1,139.46	1,139.46	2,250.00	1,110.54	50.6
600-433-600-230	518.17	518.17	600.00	81.83	86.4
600-433-600-231	3,472.55	3,472.55	6,500.00	3,027.45	53.4
600-433-600-232	207.90	207.90	2,000.00	1,792.10	10.4
600-433-600-241	.00	.00	200.00	200.00	.0
600-433-600-311	1,072.86	1,072.86	1,800.00	727.14	59.6
600-433-600-320	33.18	33.18	100.00	66.82	33.2
600-433-600-331	1,510.80	1,510.80	4,000.00	2,489.20	37.8
600-433-600-335	409.99	409.99	250.00	(159.99)	164.0
600-433-600-345	1,591.57	1,591.57	2,000.00	408.43	79.6
600-433-600-350	15,638.50	15,638.50	28,000.00	12,361.50	55.9
600-433-600-352	13,465.65	13,465.65	3,000.00	(10,465.65)	448.9
600-433-600-355	.00	.00	20,000.00	20,000.00	.0
600-433-600-360	1,214.90	1,214.90	2,000.00	785.10	60.8
600-433-600-370	1,822.90	1,822.90	4,000.00	2,177.10	45.6
600-433-600-495	23,568.00	23,568.00	3,900.00	(19,668.00)	604.3
600-433-600-510	.00	.00	8,700.00	8,700.00	.0
600-433-600-511	9,190.00	9,190.00	.00	(9,190.00)	.0
600-433-600-512	2,524.00	2,524.00	5,666.00	3,142.00	44.6
600-433-600-999	.00	.00	99,042.00	99,042.00	.0
TOTAL WATER & SEWER EXPENDITURES	385,756.75	385,756.75	603,412.00	217,655.25	63.9
TOTAL FUND EXPENDITURES	385,756.75	385,756.75	603,412.00	217,655.25	63.9
NET REVENUE OVER EXPENDITURES	(122,834.47)	(122,834.47)	311,615.00	434,449.47	(39.4)

TOWN OF LAKE CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2014

RURAL BUSINESS OP FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>SOURCE 37</u>					
700-370-000-000 TRANSFER FROM OTHER FUNDS	.00	.00	10,000.00	10,000.00	.0
TOTAL SOURCE 37	.00	.00	10,000.00	10,000.00	.0
TOTAL FUND REVENUE	.00	.00	10,000.00	10,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	10,000.00	10,000.00	.0

TOWN OF LAKE CITY
BALANCE SHEET
SEPTEMBER 30, 2014

GF CAPITAL RESERVE FUND

<u>ASSETS</u>			
800-100-000-000	CASH IN COMBINED FUND	128,000.00	
	TOTAL ASSETS		128,000.00
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
800-280-000-000	CREATED BY POSTING	128,000.00	
	BALANCE - CURRENT DATE	128,000.00	
	TOTAL FUND EQUITY		128,000.00
	TOTAL LIABILITIES AND EQUITY		128,000.00

TOWN OF LAKE CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2014

GF CAPITAL RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SOURCE 37</u>					
800-370-000-000 TRANSFER FROM OTHER FUNDS	.00	.00	104,542.00	104,542.00	.0
TOTAL SOURCE 37	.00	.00	104,542.00	104,542.00	.0
TOTAL FUND REVENUE	.00	.00	104,542.00	104,542.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	104,542.00	104,542.00	.0

TOWN OF LAKE CITY
BALANCE SHEET
SEPTEMBER 30, 2014

WATER & SEWER CAPITAL RESERVE

<u>ASSETS</u>			
850-100-000-000	CASH IN COMBINED FUND	368,158.00	
	TOTAL ASSETS		368,158.00
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
850-280-000-000	CREATED BY POSTING	368,158.00	
	BALANCE - CURRENT DATE	368,158.00	
	TOTAL FUND EQUITY		368,158.00
	TOTAL LIABILITIES AND EQUITY		368,158.00

TOWN OF LAKE CITY
BALANCE SHEET
SEPTEMBER 30, 2014

MISC FIXED ASSETS FUND

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