

TOWN OF LAKE CITY
COMBINED CASH INVESTMENT
DECEMBER 31, 2016

COMBINED CASH ACCOUNTS

999-102-000-000	CASH (CHECKING)	128,818.54
999-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)	355,650.67
999-104-200-000	CERTIFICATES OF DEPOSIT	29,827.05
999-104-300-000	COLOTRUST	194,988.15
	TOTAL COMBINED CASH	709,284.41
999-100-000-000	CASH ALLOCATE TO OTHER FUNDS	(709,284.41)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND	390,639.98
300	ALLOCATION TO CONSERVATION TRUST FUND	5,135.87
600	ALLOCATION TO WATER & SEWER FUND	313,508.56
	TOTAL ALLOCATIONS TO OTHER FUNDS	709,284.41
	ALLOCATION FROM COMBINED CASH FUND - 99-100-000-000	(709,284.41)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF LAKE CITY
BALANCE SHEET
DECEMBER 31, 2016

GENERAL FUND

ASSETS

100-100-000-000	CASH IN COMBINED FUND	390,639.98	
100-101-000-000	PETTY CASH	350.00	
100-105-000-000	TAXES RECEIVABLE	70,530.00	
100-110-000-000	GRANTS RECEIVABLE	(8,000.00)	
100-117-000-000	ACCOUNTS RECEIVABLE	2.08	
100-122-000-000	ACCRUED INTEREST RECEIVABLE	(1,855.74)	
	TOTAL ASSETS		<u>451,666.32</u>

LIABILITIES AND EQUITY

LIABILITIES

100-202-000-000	ACCOUNTS PAYABLE	40,363.39	
100-217-000-000	MEDICARE PAYABLE	696.04	
100-217-100-000	FEDERAL WITHHOLDING PAYABLE	3,649.33	
100-217-200-000	STATE WITHHOLDING PAYABLE	(2,586.58)	
100-217-300-000	RETIREMENT PAYABLE	(9,115.76)	
100-217-400-000	ACC INSURANCE PAYABLE	9,421.20	
100-217-500-000	OTHER PAYROLL PAYABLES	14,581.41	
100-222-100-000	DEFERRED PROPERTY TAXES	70,530.00	
	TOTAL LIABILITIES		127,539.03

FUND EQUITY

100-280-000-000	FUND BALANCE	202,267.56	
100-280-100-000	CREATED BY POSTING	128,000.00	
100-280-400-000	EMERGENCY RESERVE-TABOR	21,842.00	
	REVENUE OVER EXPENDITURES - YTD	(27,982.27)	
	BALANCE - CURRENT DATE		<u>324,127.29</u>
	TOTAL FUND EQUITY		<u>324,127.29</u>
	TOTAL LIABILITIES AND EQUITY		<u>451,666.32</u>

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TAXES					
100-311-000-000	817.60	68,915.72	70,530.00	1,614.28	97.7
100-312-000-000	406.23	4,660.50	3,275.00	(1,385.50)	142.3
100-313-100-000	15,650.04	299,606.53	300,000.00	393.47	99.9
100-314-100-000	43.50	1,294.62	750.00	(544.62)	172.6
100-314-200-000	95.62	980.63	1,000.00	19.37	98.1
100-314-300-000	.00	.00	35,000.00	35,000.00	.0
100-316-100-000	.00	.00	10,000.00	10,000.00	.0
100-319-000-000	.00	.00	400.00	400.00	.0
TOTAL TAXES	17,012.99	375,458.00	420,955.00	45,497.00	89.2
PERMITS AND FEES					
100-321-100-000	.00	2,649.50	2,000.00	(649.50)	132.5
100-321-700-000	.00	490.01	.00	(490.01)	.0
100-322-100-000	196.89	13,957.81	10,000.00	(3,957.81)	139.6
100-322-110-000	.00	68.00	100.00	32.00	68.0
100-322-200-000	.00	1,700.00	1,600.00	(100.00)	106.3
100-322-700-000	.00	.00	50.00	50.00	.0
100-322-800-000	.00	.00	100.00	100.00	.0
TOTAL PERMITS AND FEES	196.89	18,865.32	13,850.00	(5,015.32)	136.2
INTERGOVERNMENTAL REVENUE					
100-334-000-000	.00	37,007.27	22,500.00	(14,507.27)	164.5
100-334-100-000	.00	6,871.60	.00	(6,871.60)	.0
100-335-100-000	.00	.00	2,500.00	2,500.00	.0
100-335-200-000	2,705.36	30,049.15	31,044.20	995.05	96.8
100-337-130-000	.00	2,786.00	2,500.00	(286.00)	111.4
TOTAL INTERGOVERNMENTAL REVENUE	2,705.36	76,714.02	58,544.20	(18,169.82)	131.0
RECREATION REVENUE					
100-341-300-000	.00	.00	15.00	15.00	.0
100-341-800-000	41.50	48.75	15.00	(33.75)	325.0
100-347-800-000	252.00	5,761.00	3,750.00	(2,011.00)	153.6
100-347-810-000	2,512.00	6,749.00	6,000.00	(749.00)	112.5
100-347-811-000	.00	722.50	1,500.00	777.50	48.2
100-347-812-000	.00	408.00	500.00	92.00	81.6
100-347-813-000	.00	.00	200.00	200.00	.0
TOTAL RECREATION REVENUE	2,805.50	13,889.25	11,980.00	(1,709.25)	114.3

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2016

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COURT REVENUE</u>						
100-351-000-000	COURT FINES	467.00	2,355.00	600.00	(1,755.00)	392.5
100-351-100-000	COURT COSTS	.00	.00	25.00	25.00	.0
TOTAL COURT REVENUE		467.00	2,355.00	625.00	(1,730.00)	376.8
<u>OTHER REVENUE</u>						
100-361-100-000	EARNINGS ON DEPOSITS	.00	.00	900.00	900.00	.0
100-362-200-000	RENTS FROM BUILDINGS	46.50	6,444.50	4,600.00	(1,844.50)	140.1
100-368-000-000	BEAR PROOF CANS	.00	.00	60.00	60.00	.0
100-369-000-000	MISCELLANEOUS REVENUES	.00	5,677.53	750.00	(4,927.53)	757.0
TOTAL OTHER REVENUE		46.50	12,122.03	6,310.00	(5,812.03)	192.1
<u>SOURCE 37</u>						
100-370-000-100	ADMIN FROM ENT - PERSONNEL	.00	89,705.96	89,705.96	.00	100.0
100-370-000-200	ADMIN FROM ENT - GOVERNANCE	.00	2,575.13	2,575.13	.00	100.0
100-370-000-300	ENTERPRISE - OPERATING EXPENSE	.00	61,510.40	61,510.40	.00	100.0
100-370-000-400	ADMIN FROM ENT - GENERAL LEGAL	.00	8,000.00	8,000.00	.00	100.0
TOTAL SOURCE 37		.00	161,791.49	161,791.49	.00	100.0
TOTAL FUND REVENUE		23,234.24	660,995.11	674,055.69	13,060.58	98.1

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOWN ADMIN</u>					
100-411-100-111 SALARIES - BOT	750.00	8,700.00	9,000.00	300.00	96.7
100-411-100-144 FICA--MEDICARE - BOT	10.88	115.33	130.50	15.17	88.4
100-411-100-145 PERA - BOT	102.75	1,006.95	1,170.00	163.05	86.1
100-411-100-330 PUBLICITY, DUES, & SUBS.- BOT	.00	106.46	.00	(106.46)	.0
100-411-100-350 PROFESSIONAL SERVICES- BOT	.00	89.00	.00	(89.00)	.0
100-411-100-370 TRAVEL AND MEETINGS - BOT	108.54	2,007.32	3,400.00	1,392.68	59.0
100-411-100-400 BOT DONATIONS	.00	1,883.75	2,500.00	616.25	75.4
100-411-100-495 MISCELLANEOUS EXPENSES-BOT	263.56	1,509.91	600.00	(909.91)	251.7
100-411-200-330 PUBLICITY, SUBSCRIPTIONS & DUE	.99	.99	400.00	399.01	.3
100-411-400-111 SALARIES -TOWN ADMIN	8,528.00	126,098.10	114,785.00	(11,313.10)	109.9
100-411-400-142 WORKMEN'S COMPENSATION - TOWN	1,337.00	7,393.00	3,500.00	(3,893.00)	211.2
100-411-400-143 HEALTH INSURANCE - TOWN ADMIN	1,177.92	13,659.17	13,835.00	175.83	98.7
100-411-400-144 FICA-MEDICARE - TOWN ADMIN	123.66	1,352.37	1,664.38	312.01	81.3
100-411-400-145 PERA - TOWN ADMIN	1,168.34	8,775.00	15,725.55	6,950.55	55.8
100-411-400-210 OFFICE SUPPLIES - TOWN ADMIN	127.27	1,753.41	5,000.00	3,246.59	35.1
100-411-400-230 R & M SUPPLIES - TOWN HALL	.00	.25	.00	(.25)	.0
100-411-400-311 POSTAGE - TOWN ADMIN.	94.00	716.45	2,500.00	1,783.55	28.7
100-411-400-320 PRINTING AND COPYING	393.14	4,314.81	2,400.00	(1,914.81)	179.8
100-411-400-330 PROF DUES, SUBS, AND MEMBERSHI	.00	453.94	1,500.00	1,046.06	30.3
100-411-400-331 LEGAL NOTICES - TOWN HALL	216.80	4,594.49	8,500.00	3,905.51	54.1
100-411-400-345 TELEPHONE - TOWN HALL	1,107.96	5,803.29	6,000.00	196.71	96.7
100-411-400-346 EMPLOYEE CELL PHONE STIPEND	.00	1,348.89	1,500.00	151.11	89.9
100-411-400-347 COMPUTERS AND SOFTWARE R&M	1,725.69	13,938.35	10,000.00	(3,938.35)	139.4
100-411-400-350 PROFESSIONAL SERVICES-TOWN HAL	.00	3,677.00	8,000.00	4,323.00	46.0
100-411-400-352 LEGAL SERVICES	2,584.00	29,064.19	16,000.00	(13,064.19)	181.7
100-411-400-354 AUDITING - TOWN HALL	.00	7,750.00	5,000.00	(2,750.00)	155.0
100-411-400-360 R & M SERVICES - TOWN HALL	.00	381.75	500.00	118.25	76.4
100-411-400-370 TRAVEL, TRAINING, MEETING-TOWN H	.00	6,339.45	6,500.00	160.55	97.5
100-411-400-495 MISC. EXPENSES - TOWN HALL	(10.00)	474.23	1,500.00	1,025.77	31.6
100-411-400-510 INSURANCE - TOWN HALL	3,372.00	37,999.50	17,972.00	(20,027.50)	211.4
100-411-400-520 INSURANCE DEDUCTIBLE	.00	.00	10,000.00	10,000.00	.0
100-411-400-947 OFFICE EQUIPMENT - TOWN HALL	.00	.00	1,000.00	1,000.00	.0
100-411-800-495 MISC EXPENSES	.00	7,865.50	.00	(7,865.50)	.0
100-411-800-560 TREASURER'S FEES	123.59	(1,581.96)	.00	1,581.96	.0
TOTAL TOWN ADMIN	23,305.89	297,590.89	270,582.43	(27,008.46)	110.0
<u>MUNICIPAL COURT</u>					
100-412-100-111 SALARIES - MUNICIPAL COURT	.00	250.00	1,500.00	1,250.00	16.7
100-412-100-144 FICA-MEDICARE-MUNICIPAL COURT	.00	1.81	22.00	20.19	8.2
100-412-100-145 PERA - MUNICIPAL COURT	.00	17.13	206.00	188.87	8.3
100-412-100-330 PUBLICITY, SUBS, DUES - M. COURT	.00	.00	70.00	70.00	.0
100-412-100-370 TRAVEL & MEETINGS - M. COURT	819.20	1,098.96	500.00	(598.96)	219.8
100-412-100-495 MISC. EXPENSES - M. COURT	.00	242.00	.00	(242.00)	.0
TOTAL MUNICIPAL COURT	819.20	1,609.90	2,298.00	688.10	70.1

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTIONS</u>					
100-414-000-111	.00	3,525.00	300.00	(3,225.00)	1175.0
100-414-000-220	.00	4,379.81	3,600.00	(779.81)	121.7
TOTAL ELECTIONS	.00	7,904.81	3,900.00	(4,004.81)	202.7
<u>COMMUNITY FAC & PARKS</u>					
100-419-400-220	4,172.50	13,561.81	6,000.00	(7,561.81)	226.0
100-419-400-223	224.00	3,282.13	1,750.00	(1,532.13)	187.6
100-419-400-230	71.68	2,963.90	2,000.00	(963.90)	148.2
100-419-400-341	509.33	4,984.87	5,500.00	515.33	90.6
100-419-400-344	.00	7,784.12	6,500.00	(1,284.12)	119.8
100-419-400-350	.00	50.00	300.00	250.00	16.7
100-419-400-360	.00	25,393.37	24,950.00	(443.37)	101.8
100-419-400-361	495.00	8,185.00	9,000.00	815.00	90.9
100-419-400-397	.00	.00	150.00	150.00	.0
100-419-400-495	.00	483.45	700.00	216.55	69.1
TOTAL COMMUNITY FAC & PARKS	5,472.51	66,688.45	56,850.00	(9,838.45)	117.3
<u>STREETS & ALLEYS PROGRAMS</u>					
100-431-400-230	373.85	3,782.05	5,000.00	1,217.95	75.6
100-431-400-231	.00	12,103.19	12,000.00	(103.19)	100.9
100-431-400-350	280.00	1,334.00	2,500.00	1,166.00	53.4
100-431-400-360	.00	22,468.79	21,000.00	(1,468.79)	107.0
100-431-400-452	.00	2,683.22	9,000.00	6,316.78	29.8
100-431-500-230	.00	22,846.00	21,000.00	(1,846.00)	108.8
100-431-500-360	.00	(7,269.50)	.00	7,269.50	.0
100-431-800-111	.00	(25.00)	28,503.19	28,528.19	(.1)
100-431-800-148	.00	3,428.73	1,200.00	(2,228.73)	285.7
100-431-800-340	.00	318.88	400.00	81.12	79.7
100-431-800-495	.00	6,912.60	6,000.00	(912.60)	115.2
TOTAL STREETS & ALLEYS PROGRAMS	653.85	68,582.96	106,603.19	38,020.23	64.3
<u>DEPARTMENT 436</u>					
100-436-000-360	.00	1,215.00	1,000.00	(215.00)	121.5
100-436-000-495	156.80	156.80	.00	(156.80)	.0
TOTAL DEPARTMENT 436	156.80	1,371.80	1,000.00	(371.80)	137.2

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET		UNEXPENDED	PCNT
<u>RECREATION</u>						
100-451-100-111	11,853.60	55,825.41	44,139.00	(	11,686.41)	126.5
100-451-100-112	39.00	4,121.50	6,540.00		2,418.50	63.0
100-451-100-113	.00	3,082.32	8,580.00		5,497.68	35.9
100-451-100-142	.00	.00	1,700.00		1,700.00	.0
100-451-100-143	612.89	6,128.90	6,917.40		788.50	88.6
100-451-100-144	172.44	887.24	859.26	(	27.98)	103.3
100-451-100-145	1,629.28	7,703.18	8,118.48		415.30	94.9
100-451-100-192	.00	100.00	.00	(	100.00)	.0
100-451-100-224	644.27	10,242.41	8,500.00	(	1,742.41)	120.5
100-451-100-330	.00	.00	200.00		200.00	.0
100-451-100-346	.00	450.00	600.00		150.00	75.0
100-451-100-360	50.00	50.00	100.00		50.00	50.0
100-451-100-370	59.40	59.40	200.00		140.60	29.7
100-451-100-496	.00	692.00	200.00	(	492.00)	346.0
100-451-200-111	628.50	11,072.00	9,450.00	(	1,622.00)	117.2
100-451-200-144	9.11	143.26	137.03	(	6.23)	104.6
100-451-200-145	86.11	1,353.25	1,323.00	(	30.25)	102.3
100-451-200-220	69.18	2,808.76	1,800.00	(	1,008.76)	156.0
100-451-200-230	.00	336.92	1,500.00		1,163.08	22.5
100-451-200-330	.00	951.42	360.00	(	591.42)	264.3
100-451-200-341	42.81	655.73	700.00		44.27	93.7
100-451-200-345	345.18	345.18	350.00		4.82	98.6
100-451-200-350	.00	.00	200.00		200.00	.0
100-451-200-358	.00	1,076.52	1,300.00		223.48	82.8
100-451-200-360	160.00	160.00	200.00		40.00	80.0
100-451-200-370	.00	280.33	500.00		219.67	56.1
100-451-200-495	.00	200.00	150.00	(	50.00)	133.3
100-451-200-593	.00	658.00	600.00	(	58.00)	109.7
TOTAL RECREATION	16,401.77	109,383.73	105,224.17	(	4,159.56)	104.0
<u>MARKETING</u>						
100-455-100-330	.00	4,000.00	4,000.00		.00	100.0
100-455-100-340	.00	5,000.00	5,000.00		.00	100.0
TOTAL MARKETING	.00	9,000.00	9,000.00		.00	100.0
<u>HISTORIC PRESERVATION</u>						
100-460-100-370	.00	3,342.85	3,000.00	(	342.85)	111.4
100-460-100-397	.00	200.00	.00	(	200.00)	.0
100-460-100-495	.00	90.00	.00	(	90.00)	.0
TOTAL HISTORIC PRESERVATION	.00	3,632.85	3,000.00	(	632.85)	121.1

TOWN OF LAKE CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONTRACT PAYMENTS</u>					
100-480-310-397 CONTRACT PAYMENTS, LAW ENFORCE	.00	44,732.25	59,643.15	14,910.90	75.0
100-480-330-397 CONTRACT PAYMENTS, BUILDING IN	.00	11,250.00	16,480.00	5,230.00	68.3
TOTAL CONTRACT PAYMENTS	.00	55,982.25	76,123.15	20,140.90	73.5
<u>CAPITAL IMPROVEMENTS</u>					
100-485-000-100 ARMORY REHAB/ADDITION	.00	67,229.74	49,000.00	(18,229.74)	137.2
TOTAL CAPITAL IMPROVEMENTS	.00	67,229.74	49,000.00	(18,229.74)	137.2
TOTAL FUND EXPENDITURES	46,810.02	688,977.38	683,580.94	(5,396.44)	100.8
NET REVENUE OVER EXPENDITURES	(23,575.78)	(27,982.27)	(9,525.25)	18,457.02	(293.8)

TOWN OF LAKE CITY
 BALANCE SHEET
 DECEMBER 31, 2016

CONSERVATION TRUST FUND

ASSETS

300-100-000-000	CASH IN COMBINED FUND		5,135.87	
300-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)		8,182.07	
	TOTAL ASSETS			<u>13,317.94</u>

LIABILITIES AND EQUITY

FUND EQUITY

300-280-000-000	FUND BALANCE	3,991.58		
	REVENUE OVER EXPENDITURES - YTD	9,326.36		
	BALANCE - CURRENT DATE		<u>13,317.94</u>	
	TOTAL FUND EQUITY			<u>13,317.94</u>
	TOTAL LIABILITIES AND EQUITY			<u>13,317.94</u>

TOWN OF LAKE CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2016

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	991.26	4,125.31	3,500.00	(625.31)	117.9
	TOTAL INTERGOVERNMENTAL REVENUE	991.26	4,125.31	3,500.00	(625.31)	117.9
<u>OTHER REVENUE</u>						
300-361-100-000	EARNINGS ON DEPOSITS	7.00	43.05	.00	(43.05)	.0
	TOTAL OTHER REVENUE	7.00	43.05	.00	(43.05)	.0
	TOTAL FUND REVENUE	998.26	4,168.36	3,500.00	(668.36)	119.1

TOWN OF LAKE CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2016

CONSERVATION TRUST FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>CONSERVATION TRUST EXPENDITURE</u>						
300-452-000-365	CAPITAL IMPROVEMENT PROJECTS	.00	(5,158.00)	.00	5,158.00	.0
	TOTAL CONSERVATION TRUST EXPENDITURE	.00	(5,158.00)	.00	5,158.00	.0
	TOTAL FUND EXPENDITURES	.00	(5,158.00)	.00	5,158.00	.0
	NET REVENUE OVER EXPENDITURES	<u>998.26</u>	<u>9,328.36</u>	<u>3,500.00</u>	<u>(5,826.36)</u>	<u>266.5</u>

TOWN OF LAKE CITY
BALANCE SHEET
DECEMBER 31, 2016

WATER & SEWER FUND

ASSETS

600-100-000-000	CASH IN COMBINED FUND	313,508.56	
600-105-000-000	CWRDPA UNDRAWN PROCEEDS	355,149.83	
600-115-000-000	CUSTOMER ACCOUNTS RECEIVABLE	122,356.74	
600-117-000-000	OTHER ACCOUNTS RECEIVABLE	250,796.60	
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	1,133,011.05	
600-162-400-000	WATER SYSTEM	153,350.00	
600-162-500-000	SEWER SYSTEM	662,804.00	
600-162-600-000	METERS	82,996.22	
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	554,096.10	
600-169-000-000	ACCUMULATED PROV. FOR DEPR.	(2,099,884.67)	
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	(670.00)	
	TOTAL ASSETS		<u><u>3,111,917.48</u></u>

LIABILITIES AND EQUITY

LIABILITIES

600-202-000-000	ACCOUNTS PAYABLE	24,104.94	
600-202-100-100	CWRPDA REVOLVING FUND LOAN	491,196.85	
600-216-100-000	ACCRUED COMPENSATED ABSENCES	1,276.79	
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		2,260,231.48

FUND EQUITY

TOWN OF LAKE CITY
BALANCE SHEET
DECEMBER 31, 2016

WATER & SEWER FUND

600-280-000-000	FUND BALANCE	861,331.53	
	REVENUE OVER EXPENDITURES - YTD	(9,645.53)	
	BALANCE - CURRENT DATE		<u>851,686.00</u>
	TOTAL FUND EQUITY		<u>851,686.00</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>3,111,917.48</u></u>

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2016

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
600-334-000-000 GRANTS	.00	111,437.17	1,100,000.00	988,562.83	10.1
600-335-000-000 NOTES RECEIVABLE	.00	.00	750,000.00	750,000.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	111,437.17	1,850,000.00	1,738,562.83	6.0
<u>WATER & SEWER REVENUE</u>					
600-341-800-000 CHARGES FOR SERVICES	717.00	717.00	.00	(717.00)	.0
600-344-100-000 WATER SALES	48,688.26	324,292.78	330,000.00	5,707.22	98.3
600-344-200-000 SEWER REVENUES	40,477.90	250,640.66	260,000.00	9,359.34	96.4
600-344-300-000 WATER TAP CONNECTION CHARGES	.00	5,500.00	2,750.00	(2,750.00)	200.0
600-344-400-000 SEWER TAP CONNECTION CHARGES	.00	.00	2,750.00	2,750.00	.0
600-344-500-000 WATER METERS	.00	391.03	2,250.00	1,858.97	17.4
TOTAL WATER & SEWER REVENUE	89,883.16	581,541.47	597,750.00	16,208.53	97.3
<u>SOURCE 36</u>					
600-361-000-000 EARNINGS ON DEPOSITS	412.83	1,259.01	200.00	(1,059.01)	629.5
600-361-100-000 EARNINGS ON ACCTS RECEIVABLE	814.86	4,907.49	1,500.00	(3,407.49)	327.2
600-369-000-000 MISCELLANEOUS REVENUES	(83.33)	827.48	.00	(827.48)	.0
TOTAL SOURCE 36	1,144.36	6,993.98	1,700.00	(5,293.98)	411.4
<u>TRANSFERS</u>					
600-391-000-000 PERSONNEL EXPENSE FROM S&A	.00	.00	28,503.19	28,503.19	.0
TOTAL TRANSFERS	.00	.00	28,503.19	28,503.19	.0
TOTAL FUND REVENUE	91,027.52	699,972.62	2,477,953.19	1,777,980.57	28.3

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2016

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER & SEWER EXPENDITURES</u>					
600-433-410-221	CHEMICALS - WATER WELLS	.00	2,636.80	5,500.00	2,863.20 47.9
600-433-410-229	OPERATING SUPPLIES-WATER WELLS	678.14	1,521.37	2,000.00	478.63 76.1
600-433-410-230	R & M SUPPLIES - WATER WELLS	.00	532.78	1,000.00	467.22 53.3
600-433-410-312	FREIGHT - WATER WELLS	.00	109.04	500.00	390.96 21.8
600-433-410-341	ELECTRIC POWER/PROPANE-WW	1,494.24	19,212.44	18,000.00	(1,212.44) 106.7
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	15,905.00	5,000.00	(10,905.00) 318.1
600-433-410-358	TESTS - WATER WELLS	1,084.00	1,637.56	10,000.00	8,362.44 16.4
600-433-410-360	R & M SERVICES - WATER WELLS	575.36	575.36	1,500.00	924.64 38.4
600-433-410-593	PERMITS - WATER WELLS	.00	1,305.00	2,500.00	1,195.00 52.2
600-433-410-600	LAKE SAN CRISTOBAL	.00	14,271.50	14,250.00	(21.50) 100.2
600-433-440-100	EIAF LOAN PAYMENT	.00	16,666.66	25,000.00	8,333.34 66.7
600-433-440-229	OPERATING SUPPLIES- WATER DIST	59.08	2,484.73	5,000.00	2,515.27 49.7
600-433-440-230	R&M SUPPLIES-WATER DIST.	256.32	3,017.72	5,000.00	1,982.28 60.4
600-433-440-350	PROFESSIONAL SVS - WATER DIST.	27,663.30	24,507.80	5,000.00	(19,507.80) 490.2
600-433-440-360	R & M SERVICES - WATER DIST.	.00	1,781.50	22,500.00	20,718.50 7.9
600-433-510-230	R & M SUPPLIES - SEWER COLL	235.74	1,201.11	1,000.00	(201.11) 120.1
600-433-510-355	ENGINEERING SVS - SEWER COLL	1,000.00	1,000.00	1,000.00	.00 100.0
600-433-510-360	R & M SERVICES - SEWER COLL	.00	9,999.89	10,000.00	.11 100.0
600-433-510-370	SEWER TAPS FOR WATER ST RES	3,679.02	4,615.02	25,000.00	20,384.98 18.5
600-433-530-221	CHEMICALS - WWTP	4,021.18	4,021.18	1,000.00	(3,021.18) 402.1
600-433-530-229	OPERATING SUPPLIES - WWTP	.00	2,065.76	2,000.00	(65.76) 103.3
600-433-530-230	R & M SUPPLIES - WWTP	.00	463.58	500.00	36.42 92.7
600-433-530-312	FREIGHT - WWTP	38.11	129.84	500.00	370.16 26.0
600-433-530-341	ELECTRIC POWER - WWTP	57.02	21,856.62	20,000.00	(1,856.62) 109.3
600-433-530-344	PROPANE - WWTP	.00	3,874.45	4,000.00	125.55 96.9
600-433-530-350	PROFESSIONAL SVS - WWTP	3,000.00	5,504.00	5,500.00	(4.00) 100.1
600-433-530-358	TESTS - WWTP	.00	4,261.53	3,500.00	(761.53) 121.8
600-433-530-359	DUMP CHARGES - WWTP	92.00	1,313.00	800.00	(513.00) 164.1
600-433-530-360	R & M SERVICES - WWTP	.00	1,325.18	77,500.00	76,174.82 1.7
600-433-530-593	PERMITS - WWTP	.00	.00	1,500.00	1,500.00 .0
600-433-600-111	SALARIES - W & S ADMIN	8,324.87	101,574.58	104,644.00	3,069.42 97.1
600-433-600-142	WORKMENS COMP - W & S ADMIN	.00	11,221.00	3,933.57	(7,287.43) 285.3
600-433-600-143	HEALTH INSUR - W & S ADMIN	1,177.92	11,779.20	13,834.80	2,055.60 85.1
600-433-600-144	FICA-MEDICARE - W & S ADMIN	120.70	1,437.75	1,517.34	79.59 94.8
600-433-600-145	PERA - W & S ADMIN	1,140.50	13,584.46	14,336.23	751.77 94.8
600-433-600-229	OPERATING SUPPLIES-W & S ADMIN	34.98	920.37	1,000.00	79.63 92.0
600-433-600-230	CLOTHING-W & S ADMIN	.00	464.99	300.00	(164.99) 155.0
600-433-600-231	FUEL - W & S ADMIN	324.09	3,591.96	5,000.00	1,408.04 71.8
600-433-600-335	DUES, SUBSCRIPTIONS -W&S ADMIN	.00	450.00	550.00	100.00 81.8
600-433-600-345	TELEPHONE - W & S ADMIN	.00	.00	1,200.00	1,200.00 .0
600-433-600-346	INTERNET - W & S ADMIN	.00	450.00	.00	(450.00) .0
600-433-600-352	LEGAL SERVICES - W & S ADMIN	.00	7,026.60	7,000.00	(26.60) 100.4
600-433-600-360	R&M SERVICES - W & S ADMIN	.00	248.73	.00	(248.73) .0
600-433-600-361	MV R&M SERVICES - W & S ADMIN	88.91	3,760.28	3,000.00	(760.28) 125.3
600-433-600-370	TRAVEL & MEETINGS- W & S ADMIN	160.00	1,855.66	2,500.00	644.34 74.2
600-433-600-495	MISC EXPENSES - W & S ADMIN	93.72	4,561.64	17,000.00	12,438.36 26.8
600-433-600-496	TAP REFUNDS - W & S ADMIN	.00	41.33	.00	(41.33) .0
600-433-600-751	ADMIN PERSONNEL EXP FROM GEN	.00	89,705.96	89,705.96	.00 100.0
600-433-600-752	GOVERNANCE EXP FROM GEN FUND	.00	2,575.13	2,575.13	.00 100.0
600-433-600-753	ADMIN OPERATING COSTS FROM GEN	.00	61,510.40	61,510.40	.00 100.0
600-433-600-754	EXPENSE FROM GF FOR ADMIN LEGA	.00	8,000.00	8,500.00	500.00 94.1

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2016

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL WATER & SEWER EXPENDITURES	55,399.20	492,556.46	615,657.43	123,100.97	80.0
DEBT					
600-470-100-610 DEBT PRINCIPL	.00	(309,622.39)	.00	309,622.39	.0
TOTAL DEBT	.00	(309,622.39)	.00	309,622.39	.0
W&S CIP					
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	(31,364.88)	.00	31,364.88	.0
600-700-000-400 WATERLINE/WELL REPLACEMENT	116,736.80	558,048.96	1,950,000.00	1,391,951.04	28.6
600-700-000-700 OXYOKE/TEXAN REPAIR	.00	.00	25,000.00	25,000.00	.0
TOTAL W&S CIP	116,736.80	526,684.08	2,100,000.00	1,573,315.92	25.1
TOTAL FUND EXPENDITURES	172,136.00	709,618.15	2,715,657.43	2,006,039.28	26.1
NET REVENUE OVER EXPENDITURES	(81,108.48)	(9,645.53)	(237,704.24)	(228,058.71)	(4.1)

TOWN OF LAKE CITY
BALANCE SHEET
DECEMBER 31, 2016

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	608,291.13	
900-164-200-000	EQUIPMENT	179,392.51	
900-166-100-000	CONSTRUCTION IN PROGRESS	841,929.66	
900-169-000-000	ACCUMULATED DEPRECIATION	(506,528.84)	
	TOTAL ASSETS		<u>1,407,164.46</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
900-260-000-000	INVEST. IN GEN. FIXED ASSETS	<u>1,407,164.46</u>	
	TOTAL LIABILITIES		<u>1,407,164.46</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,407,164.46</u>