

TOWN OF LAKE CITY
 COMBINED CASH INVESTMENT
 FEBRUARY 28, 2018

COMBINED CASH ACCOUNTS

999-102-000-000	CASH (CHECKING)	88,084.44
999-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)	791,216.67
999-104-200-000	CERTIFICATES OF DEPOSIT	30,010.50
999-104-300-000	COLOTRUST	197,677.87
999-175-000-000	CASH CLEARING - UTILITIES	160.00
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	TOTAL COMBINED CASH	1,107,149.48
999-100-000-000	CASH ALLOCATE TO OTHER FUNDS	(1,107,149.48)
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	TOTAL UNALLOCATED CASH	<u>.00</u>

CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND	516,138.18
300	ALLOCATION TO CONSERVATION TRUST FUND	(740.94)
600	ALLOCATION TO WATER & SEWER FUND	591,752.24
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	TOTAL ALLOCATIONS TO OTHER FUNDS	1,107,149.48
	ALLOCATION FROM COMBINED CASH FUND - 99-100-000-000	(1,107,149.48)
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	ZERO PROOF IF ALLOCATIONS BALANCE	<u>.00</u>

TOWN OF LAKE CITY
 BALANCE SHEET
 FEBRUARY 28, 2018

GENERAL FUND

ASSETS

100-100-000-000	40 CHARACTERS	516,138.18	
100-101-000-000	PETTY CASH	356.00	
100-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)	(160.00)	
100-105-000-000	TAXES RECEIVABLE	70,630.00	
100-110-000-000	GRANTS RECEIVABLE	(1,500.00)	
100-131-000-000	DUE FROM OTHER FUNDS	14,405.00	
	TOTAL ASSETS		<u>599,869.18</u>

LIABILITIES AND EQUITY

LIABILITIES

100-202-000-000	ACCOUNTS PAYABLE	(611.00)	
100-217-000-000	MEDICARE PAYABLE	(263.79)	
100-217-100-000	FEDERAL WITHHOLDING PAYABLE	(2,585.68)	
100-217-200-000	STATE WITHHOLDING PAYABLE	(1,879.78)	
100-217-300-000	RETIREMENT PAYABLE	(9,002.12)	
100-217-400-000	ACC INSURANCE PAYABLE	7,241.73	
100-217-500-000	OTHER PAYROLL PAYABLES	14,898.37	
100-222-100-000	DEFERRED PROPERTY TAXES	70,630.00	
	TOTAL LIABILITIES		78,427.73

FUND EQUITY

100-280-000-000	FUND BALANCE	326,738.28	
100-280-100-000	CREATED BY POSTING	128,000.00	
100-280-400-000	EMERGENCY RESERVE-TABOR	21,842.00	
	REVENUE OVER EXPENDITURES - YTD	44,861.17	
	BALANCE - CURRENT DATE	521,441.45	
	TOTAL FUND EQUITY		<u>521,441.45</u>
	TOTAL LIABILITIES AND EQUITY		<u>599,869.18</u>

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-311-000-000	13,131.70	13,131.70	66,000.00	52,868.30	19.9
100-312-000-000	361.05	361.05	4,500.00	4,138.95	8.0
100-313-100-000	12,744.44	25,289.96	310,000.00	284,710.04	8.2
100-314-100-000	36.73	39.63	1,000.00	960.37	4.0
100-314-200-000	83.77	173.45	800.00	626.55	21.7
100-314-300-000	.00	30,889.73	36,825.00	5,935.27	83.9
100-316-100-000	10,563.95	10,343.33	.00	(10,343.33)	.0
100-319-000-000	.00	.00	600.00	600.00	.0
TOTAL TAXES	36,921.64	80,228.85	419,725.00	339,496.15	19.1
<u>PERMITS AND FEES</u>					
100-321-100-000	97.50	97.50	2,200.00	2,102.50	4.4
100-322-100-000	305.58	305.58	12,000.00	11,694.42	2.6
100-322-110-000	.00	.00	200.00	200.00	.0
100-322-200-000	300.00	1,500.00	1,600.00	100.00	93.8
TOTAL PERMITS AND FEES	703.08	1,903.08	16,000.00	14,096.92	11.9
<u>INTERGOVERNMENTAL REVENUE</u>					
100-334-000-000	.00	.00	1,500.00	1,500.00	.0
100-334-100-000	.00	.00	5,000.00	5,000.00	.0
100-335-200-000	2,596.83	2,596.83	32,500.00	29,903.17	8.0
100-337-130-000	.00	.00	2,500.00	2,500.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	2,596.83	2,596.83	41,500.00	38,903.17	6.3
<u>RECREATION REVENUE</u>					
100-341-800-000	1.50	1.50	.00	(1.50)	.0
100-347-800-000	300.00	800.00	6,000.00	5,200.00	13.3
100-347-810-000	421.75	581.75	10,000.00	9,418.25	5.8
100-347-811-000	.00	100.00	5,000.00	4,900.00	2.0
100-347-812-000	.00	1,347.50	5,000.00	3,652.50	27.0
100-347-814-000	.00	.00	18,000.00	18,000.00	.0
100-347-820-000	1,593.00	2,308.00	2,000.00	(308.00)	115.4
100-347-825-000	62.00	163.00	500.00	337.00	32.6
TOTAL RECREATION REVENUE	2,378.25	5,301.75	46,500.00	41,198.25	11.4

TOWN OF LAKE CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COURT REVENUE</u>					
100-351-000-000 COURT FINES	.00	.00	1,500.00	1,500.00	.0
TOTAL COURT REVENUE	.00	.00	1,500.00	1,500.00	.0
<u>OTHER REVENUE</u>					
100-361-100-000 EARNINGS ON DEPOSITS	164.82	318.74	1,000.00	681.26	31.9
100-362-200-000 RENTS FROM BUILDINGS	330.00	330.00	6,500.00	6,170.00	5.1
100-369-000-000 MISCELLANEOUS REVENUES	.00	7,517.96	.00	(7,517.96)	.0
TOTAL OTHER REVENUE	494.82	8,166.70	7,500.00	(666.70)	108.9
TOTAL FUND REVENUE	43,094.62	98,197.21	532,725.00	434,527.79	18.4

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOWN ADMIN</u>					
100-411-100-111 SALARIES - BOT	650.00	1,300.00	9,000.00	7,700.00	14.4
100-411-100-144 FICA--MEDICARE - BOT	9.43	18.86	130.50	111.64	14.5
100-411-100-145 PERA - BOT	89.05	178.10	1,170.00	991.90	15.2
100-411-100-330 PUBLICITY, DUES, & SUBS.- BOT	.00	.00	1,500.00	1,500.00	.0
100-411-100-370 TRAVEL AND MEETINGS - BOT	.00	.00	2,500.00	2,500.00	.0
100-411-100-400 BOT DONATIONS	.00	.00	500.00	500.00	.0
100-411-100-495 MISCELLANEOUS EXPENSES-BOT	131.78	263.56	.00	(263.56)	.0
100-411-200-330 PUBLICITY, SUBSCRIPTIONS & DUE	16.37	16.37	.00	(16.37)	.0
100-411-400-111 SALARIES -TOWN ADMIN	3,613.75	7,118.19	34,167.92	27,049.73	20.8
100-411-400-112 SICK TIME LIABILITY	.00	.00	5,000.00	5,000.00	.0
100-411-400-142 WORKMEN'S COMPENSATION - TOWN	1,165.00	1,165.00	10,000.00	8,835.00	11.7
100-411-400-143 HEALTH INSURANCE - TOWN ADMIN	553.38	1,106.76	5,004.00	3,897.24	22.1
100-411-400-144 FICA-MEDICARE - TOWN ADMIN	51.46	102.28	645.00	542.72	15.9
100-411-400-145 PERA - TOWN ADMIN	495.09	975.21	6,300.00	5,324.79	15.5
100-411-400-210 OFFICE SUPPLIES - TOWN ADMIN.	82.34	8.78	3,000.00	2,991.22	.3
100-411-400-220 OPERATING SUPPLIES- TOWN ADMIN	130.62	38.95	.00	(38.95)	.0
100-411-400-230 R & M SUPPLIES - TOWN HALL	.00	150.00	.00	(150.00)	.0
100-411-400-311 POSTAGE - TOWN ADMIN.	.00	.00	900.00	900.00	.0
100-411-400-320 PRINTING AND COPYING	211.96	439.46	3,000.00	2,560.54	14.7
100-411-400-330 PROF DUES, SUBS, AND MEMBERSHI	70.68	803.68	1,500.00	696.32	53.6
100-411-400-331 LEGAL NOTICES - TOWN HALL	227.60	273.00	4,000.00	3,727.00	6.8
100-411-400-345 TELEPHONE - TOWN HALL	540.49	540.49	6,000.00	5,459.51	9.0
100-411-400-346 EMPLOYEE CELL PHONE STIPEND	160.00	160.00	1,936.00	1,776.00	8.3
100-411-400-347 COMPUTERS AND SOFTWARE R&M	1,143.77	2,051.00	9,000.00	6,949.00	22.8
100-411-400-352 LEGAL SERVICES	609.50	609.50	12,000.00	11,390.50	5.1
100-411-400-354 AUDITING - TOWN HALL	.00	.00	7,500.00	7,500.00	.0
100-411-400-360 R & M SERVICES - TOWN HALL	584.49	164.68	500.00	335.32	32.9
100-411-400-370 TRAVEL, TRAINING, MEETING-TOWN H	.00	.00	2,000.00	2,000.00	.0
100-411-400-495 MISC. EXPENSES - TOWN HALL	26.20	26.20	.00	(26.20)	.0
100-411-400-510 INSURANCE - TOWN HALL	.00	4,715.00	9,430.00	4,715.00	50.0
100-411-400-520 INSURANCE DEDUCTIBLE	.00	.00	5,000.00	5,000.00	.0
100-411-400-947 OFFICE EQUIPMENT - TOWN HALL	256.82	256.82	500.00	243.18	51.4
100-411-800-495 MISC EXPENSES	.00	.00	1,000.00	1,000.00	.0
100-411-800-560 TREASURER'S FEES	262.63	254.86	.00	(254.86)	.0
TOTAL TOWN ADMIN	11,082.41	22,736.75	143,183.42	120,446.67	15.9
<u>MUNICIPAL COURT</u>					
100-412-100-111 SALARIES - MUNICIPAL COURT	.00	100.00	1,500.00	1,400.00	6.7
100-412-100-144 FICA-MEDICARE-MUNICIPAL COURT	.00	1.45	22.00	20.55	6.6
100-412-100-145 PERA - MUNICIPAL COURT	.00	13.70	206.00	192.30	6.7
100-412-100-370 TRAVEL & MEETINGS - M. COURT	.00	.00	500.00	500.00	.0
100-412-100-495 MISC. EXPENSES - M. COURT	.00	.00	100.00	100.00	.0
TOTAL MUNICIPAL COURT	.00	115.15	2,328.00	2,212.85	5.0

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTIONS</u>					
100-414-000-111 ADMIN CONTRACT - ELECTIONS	.00	.00	525.00	525.00	.0
100-414-000-220 OPERATING SUPPLIES - ELECTIONS	727.10	727.10	4,000.00	3,272.90	18.2
TOTAL ELECTIONS	727.10	727.10	4,525.00	3,797.90	16.1
<u>COMMUNITY FAC & PARKS</u>					
100-419-400-220 OPERATING SUPPLIES	3,167.01	2,980.35	7,000.00	4,019.65	42.6
100-419-400-223 JANITORIAL SUPPLIES-COMMFAC&PA	34.80	177.84	2,500.00	2,322.16	7.1
100-419-400-230 R & M SUPPLIES-COMM FAC & PARKS	588.76	215.07	2,200.00	1,984.93	9.8
100-419-400-341 ELECTRICITY - COMM FAC & PARKS	502.14	1,023.20	6,000.00	4,976.80	17.1
100-419-400-344 PROPANE - COMM FACILITIES&PARK	.00	.00	9,600.00	9,600.00	.0
100-419-400-360 R & M SERVICES-COMM FAC & PARKS	2,200.00	2,310.00	20,000.00	17,690.00	11.6
100-419-400-361 TRASH COLLECTION-COMMFAC&PARKS	132.00	622.00	9,000.00	8,378.00	6.9
TOTAL COMMUNITY FAC & PARKS	6,624.71	7,328.46	56,300.00	48,971.54	13.0
<u>STREETS & ALLEYS PROGRAMS</u>					
100-431-400-230 R&M SUPPLIES	3,477.59	459.79	4,000.00	3,540.21	11.5
100-431-400-231 STREET SURFACE - DUST CONTROL	.00	.00	9,000.00	9,000.00	.0
100-431-400-350 PROFESSIONAL SERVICES	25.00	184.47	.00	(184.47)	.0
100-431-400-360 R&M SERVICES	.00	.00	3,000.00	3,000.00	.0
100-431-400-365 STREET LIGHTS	.00	.00	2,000.00	2,000.00	.0
100-431-400-452 GRAVEL	.00	.00	3,000.00	3,000.00	.0
100-431-400-453 MISC. - MAINT OF CONDITION	.00	.00	7,000.00	7,000.00	.0
100-431-500-230 R&M SUPPLIES-SNOW REMOVAL	3,325.00	3,325.00	25,000.00	21,675.00	13.3
100-431-800-111 SALARIES-S&A ADMIN	1,599.11	3,130.86	17,000.00	13,869.14	18.4
100-431-800-143 HEALTH INSURANCE-S&A ADMIN	251.59	503.18	3,336.00	2,832.82	15.1
100-431-800-144 FICA-MEDICARE-S&A ADMIN	23.06	45.27	300.00	254.73	15.1
100-431-800-145 PERA-S&A ADMIN	219.08	428.93	2,500.00	2,071.07	17.2
100-431-800-146 TREASURER'S FEE S&A ADMIN	.00	7.77	2,000.00	1,992.23	.4
100-431-800-340 ELECTRIC-5TH ST PED BRIDGE	32.40	33.58	.00	(33.58)	.0
100-431-800-495 DRAINAGE REPAIR & MAINTENANCE	.00	.00	3,000.00	3,000.00	.0
TOTAL STREETS & ALLEYS PROGRAMS	8,952.83	8,118.85	81,136.00	73,017.15	10.0
<u>DEPARTMENT 436</u>					
100-436-000-360 ROUND TOP REPAIR & MAINT SERV	.00	.00	1,200.00	1,200.00	.0
TOTAL DEPARTMENT 436	.00	.00	1,200.00	1,200.00	.0

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
100-451-100-111 SALARIES - REC DEPT	4,485.48	8,280.76	46,599.26	38,318.50	17.8
100-451-100-112 PT SEASONAL	486.00	792.00	13,000.00	12,208.00	6.1
100-451-100-143 HEALTH INSURANCE - REC DEPT	692.89	1,385.78	8,340.00	6,954.22	16.6
100-451-100-144 FICA-MEDICARE - REC DEPT	71.89	131.36	875.53	744.17	15.0
100-451-100-145 PERA - REC DEPT	681.09	1,242.97	8,400.29	7,157.32	14.8
100-451-100-224 RECREATION SUPPLIES - REC.	1,517.23	1,517.23	10,000.00	8,482.77	15.2
100-451-100-370 TRAVEL, TRAINING AND MEETINGS	43.29	.00	.00	.00	.0
100-451-200-111 SALARIES - SKI HILL	505.00	538.00	10,000.00	9,462.00	5.4
100-451-200-144 FICA-MEDICARE - SKI HILL	7.33	7.81	140.00	132.19	5.6
100-451-200-145 PERA - SKI HILL	69.19	73.71	1,369.00	1,295.29	5.4
100-451-200-220 OPERATING SUPPLIES - SKI HILL	18.21	35.75	3,000.00	2,964.25	1.2
100-451-200-230 R & M SUPPLIES - SKI HILL	.00	.00	2,000.00	2,000.00	.0
100-451-200-330 PUBLICITY, SUBS,DUES -SKI HILL	.00	.00	900.00	900.00	.0
100-451-200-341 ELECTRICITY - SKI HILL	50.95	101.36	750.00	648.64	13.5
100-451-200-345 TELEPHONE - SKI HILL	63.53	(2.00)	350.00	352.00	(.6)
100-451-200-358 INSPECTIONS - SKI HILL	.00	.00	1,500.00	1,500.00	.0
100-451-200-360 R & M SERVICES - SKI HILL	.00	.00	1,000.00	1,000.00	.0
100-451-200-370 TRAVEL AND MEETINGS - SKI HILL	.00	.00	650.00	650.00	.0
100-451-200-495 MISCELLANEOUS - SKI HILL	.00	.00	1,000.00	1,000.00	.0
100-451-200-593 PERMITS - SKI HILL	.00	.00	950.00	950.00	.0
TOTAL RECREATION	8,692.08	14,104.73	110,824.08	96,719.35	12.7
<u>MARKETING</u>					
100-455-100-330 MARKETING-PUB, SUBS & DUES	.00	.00	1,500.00	1,500.00	.0
100-455-100-340 MARKETING-MAIN STREET	.00	.00	5,000.00	5,000.00	.0
TOTAL MARKETING	.00	.00	6,500.00	6,500.00	.0
<u>HISTORIC PRESERVATION</u>					
100-460-100-370 TRAVEL, TRAINING AND MEETINGS	255.00	255.00	3,000.00	2,745.00	8.5
100-460-100-397 COMMISSION EXPENSE	338.81	.00	.00	.00	.0
100-460-100-495 HISTORIC PRESERVATION MISC	.00	(50.00)	.00	50.00	.0
TOTAL HISTORIC PRESERVATION	593.81	205.00	3,000.00	2,795.00	6.8
<u>CONTRACT PAYMENTS</u>					
100-480-310-397 CONTRACT PAYMENTS, LAW ENFORCE	.00	.00	61,432.29	61,432.29	.0
100-480-330-397 CONTRACT PAYMENTS, BUILDING IN	.00	.00	17,483.63	17,483.63	.0
TOTAL CONTRACT PAYMENTS	.00	.00	78,915.92	78,915.92	.0

TOWN OF LAKE CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
TOTAL FUND EXPENDITURES	36,672.94	53,336.04	487,912.42	434,576.38	10.9
NET REVENUE OVER EXPENDITURES	<u>6,421.68</u>	<u>44,861.17</u>	<u>44,812.58</u>	<u>(48.59)</u>	<u>100.1</u>

TOWN OF LAKE CITY
BALANCE SHEET
FEBRUARY 28, 2018

CONSERVATION TRUST FUND

ASSETS

300-100-000-000	CASH IN COMBINED FUND	(740.94)	
300-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)		11,868.07	
	TOTAL ASSETS			<u>11,127.13</u>

LIABILITIES AND EQUITY

FUND EQUITY

300-280-000-000	FUND BALANCE	11,122.09		
	REVENUE OVER EXPENDITURES - YTD	5.04		
	BALANCE - CURRENT DATE		11,127.13	
	TOTAL FUND EQUITY			<u>11,127.13</u>
	TOTAL LIABILITIES AND EQUITY			<u>11,127.13</u>

TOWN OF LAKE CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2018

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER REVENUE</u>					
300-361-100-000 EARNINGS ON DEPOSITS	2.52	5.04	.00	(5.04)	.0
TOTAL OTHER REVENUE	2.52	5.04	.00	(5.04)	.0
TOTAL FUND REVENUE	2.52	5.04	.00	(5.04)	.0

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2018

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONSERVATION TRUST EXPENDITURE</u>					
300-452-000-367 STREETS AND ALLEYS	.00	.00	20,000.00	20,000.00	.0
300-452-000-368 SKI HILL	.00	.00	5,000.00	5,000.00	.0
300-452-000-369 PUMP HOUSE PARK PEDESTAL	.00	.00	1,500.00	1,500.00	.0
300-452-000-370 GENERATOR INSTALLATION	.00	.00	18,000.00	18,000.00	.0
TOTAL CONSERVATION TRUST EXPENDITURE	.00	.00	44,500.00	44,500.00	.0
TOTAL FUND EXPENDITURES	.00	.00	44,500.00	44,500.00	.0
NET REVENUE OVER EXPENDITURES	2.52	5.04	(44,500.00)	(44,505.04)	.0

TOWN OF LAKE CITY
BALANCE SHEET
FEBRUARY 28, 2018

WATER & SEWER FUND

ASSETS

600-100-000-000	CASH IN COMBINED FUND	591,752.24
600-105-000-000	CWRDPA UNDRAWN PROCEEDS	296,606.52
600-115-000-000	CUSTOMER ACCOUNTS RECEIVABLE	104,172.17
600-117-000-000	OTHER ACCOUNTS RECEIVABLE	1,298.05
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	493,513.30
600-162-300-000	COLL., TRANS. & DIST. SYSTEM	1,148,916.05
600-162-400-000	WATER SYSTEM	153,350.00
600-162-500-000	SEWER SYSTEM	662,804.00
600-162-600-000	METERS	83,648.25
600-163-300-000	COLL, TRANS & DIST.-SEWER	128,179.00
600-164-000-000	WATER TANK	401,121.27
600-164-200-000	MACHINERY & EQUIPMENT	30,672.00
600-165-000-000	TRANSPORTATION EQUIPMENT	230,686.58
600-165-200-000	OFFICE EQUIP & FURNITURE	3,818.00
600-166-000-000	OFFICE EQUIPMENT	2,996.00
600-166-100-000	CONSTRUCTION IN PROGRESS	1,704,441.59
600-169-000-000	ACCUMULATED PROV. FOR DEPR.	(2,189,757.86)
600-180-001-000	DEFERRED OUTFLOWS - PERA	11,408.00
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><u>4,148,240.06</u></u>

LIABILITIES AND EQUITY

LIABILITIES

600-202-100-100	CWRPDA REVOLVING FUND LOAN	626,963.63
600-216-100-000	ACCRUED COMPENSATED ABSENCES	1,614.81
600-225-000-000	CUSTOMERS CONTRIB CAPITAL	182,149.00
600-250-001-000	PERA NET PENSION LIABILITY	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	435,428.80
	TOTAL LIABILITIES	<u>2,364,018.24</u>

FUND EQUITY

TOWN OF LAKE CITY
BALANCE SHEET
FEBRUARY 28, 2018

WATER & SEWER FUND

600-280-000-000	FUND BALANCE	1,698,983.87	
	REVENUE OVER EXPENDITURES - YTD	<u>85,237.95</u>	
	BALANCE - CURRENT DATE		<u>1,784,221.82</u>
	TOTAL FUND EQUITY		<u>1,784,221.82</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>4,148,240.06</u></u>

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2018

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
600-334-000-000 GRANTS	.00	.00	582,393.44	582,393.44	.0
600-335-000-000 NOTES RECEIVABLE	.00	.00	93,353.36	93,353.36	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	675,746.80	675,746.80	.0
<u>WATER & SEWER REVENUE</u>					
600-344-100-000 WATER SALES	53,958.32	53,963.47	324,800.00	270,836.53	16.6
600-344-200-000 SEWER REVENUES	39,179.38	39,259.37	253,750.00	214,490.63	15.5
600-344-300-000 WATER TAP CONNECTION CHARGES	.00	.00	5,000.00	5,000.00	.0
600-344-400-000 SEWER TAP CONNECTION CHARGES	.00	.00	5,000.00	5,000.00	.0
600-344-500-000 WATER METERS	.00	.00	1,300.00	1,300.00	.0
TOTAL WATER & SEWER REVENUE	93,137.70	93,222.84	589,850.00	496,627.16	15.8
<u>SOURCE 36</u>					
600-361-000-000 EARNINGS ON DEPOSITS	496.81	496.81	1,300.00	803.19	38.2
600-361-100-000 EARNINGS ON ACCTS RECEIVABLE	21.85	4.68	2,000.00	1,995.32	.2
TOTAL SOURCE 36	518.66	501.49	3,300.00	2,798.51	15.2
TOTAL FUND REVENUE	93,656.36	93,724.33	1,268,896.80	1,175,172.47	7.4

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2018

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER & SEWER EXPENDITURES</u>					
600-433-410-221	.00	.00	5,000.00	5,000.00	.0
600-433-410-229	399.93	351.65	1,500.00	1,148.35	23.4
600-433-410-230	.00	.00	1,000.00	1,000.00	.0
600-433-410-312	100.16	48.92	1,000.00	951.08	4.9
600-433-410-341	1,694.86	3,371.47	20,000.00	16,628.53	16.9
600-433-410-350	.00	.00	2,000.00	2,000.00	.0
600-433-410-358	224.50	224.50	8,000.00	7,775.50	2.8
600-433-410-360	.00	.00	1,500.00	1,500.00	.0
600-433-410-593	.00	.00	2,500.00	2,500.00	.0
600-433-410-600	.00	.00	14,271.50	14,271.50	.0
600-433-440-229	187.44	93.72	2,000.00	1,906.28	4.7
600-433-440-230	42.06	42.06	3,000.00	2,957.94	1.4
600-433-440-350	.00	.00	5,000.00	5,000.00	.0
600-433-440-360	46.50	.00	7,000.00	7,000.00	.0
600-433-510-230	.00	.00	3,000.00	3,000.00	.0
600-433-510-360	.00	.00	18,000.00	18,000.00	.0
600-433-510-361	.00	.00	13,000.00	13,000.00	.0
600-433-510-362	.00	.00	6,000.00	6,000.00	.0
600-433-530-221	.00	.00	1,000.00	1,000.00	.0
600-433-530-229	396.62	396.62	2,500.00	2,103.38	15.9
600-433-530-230	369.06	369.06	1,000.00	630.94	36.9
600-433-530-312	6.65	6.65	1,000.00	993.35	.7
600-433-530-341	1,943.70	4,168.75	24,000.00	19,831.25	17.4
600-433-530-344	.00	.00	4,000.00	4,000.00	.0
600-433-530-350	.00	.00	5,000.00	5,000.00	.0
600-433-530-358	448.00	448.00	5,000.00	4,552.00	9.0
600-433-530-359	170.00	170.00	2,000.00	1,830.00	8.5
600-433-530-593	.00	.00	1,500.00	1,500.00	.0
600-433-600-111	11,817.11	23,200.76	135,036.25	111,835.49	17.2
600-433-600-142	.00	.00	10,920.00	10,920.00	.0
600-433-600-143	1,836.39	3,672.78	28,356.00	24,683.22	13.0
600-433-600-144	169.43	334.48	2,311.00	1,976.52	14.5
600-433-600-145	1,618.93	3,178.49	22,086.00	18,907.51	14.4
600-433-600-229	.00	.00	500.00	500.00	.0
600-433-600-230	.00	.00	750.00	750.00	.0
600-433-600-231	703.27	678.27	5,000.00	4,321.73	13.6
600-433-600-335	75.00	175.00	600.00	425.00	29.2
600-433-600-345	.00	.00	1,200.00	1,200.00	.0
600-433-600-352	333.00	343.00	10,000.00	9,657.00	3.4
600-433-600-360	.00	.00	1,000.00	1,000.00	.0
600-433-600-361	13.14	13.14	5,000.00	4,986.86	.3
600-433-600-370	516.03	102.73	2,000.00	1,897.27	5.1
600-433-600-495	2.90	2.90	.00	(2.90)	.0
600-433-600-753	.00	.00	23,000.00	23,000.00	.0
TOTAL WATER & SEWER EXPENDITURES	23,114.68	41,392.95	408,530.75	367,137.80	10.1

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2018

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>W&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	.00	(32,906.57)	.00	32,906.57	.0
TOTAL W&S CIP	.00	(32,906.57)	839,046.80	871,953.37	(3.9)
TOTAL FUND EXPENDITURES	23,114.68	8,486.38	1,247,577.55	1,239,091.17	.7
NET REVENUE OVER EXPENDITURES	70,541.68	85,237.95	21,319.25	(63,918.70)	399.8

TOWN OF LAKE CITY
BALANCE SHEET
FEBRUARY 28, 2018

MISC FIXED ASSETS FUND

<u>ASSETS</u>			
900-160-000-000	LAND, R-O-W, WATER RIGHTS	284,078.00	
900-163-000-000	BUILDINGS AND IMPROVEMENTS	1,461,949.54	
900-164-200-000	EQUIPMENT	184,550.51	
900-169-000-000	ACCUMULATED DEPRECIATION	(547,896.64)	
	TOTAL ASSETS		<u>1,382,681.41</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
900-260-000-000	INVEST. IN GEN. FIXED ASSETS	1,382,681.41	
	TOTAL LIABILITIES		<u>1,382,681.41</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,382,681.41</u>