

TOWN OF LAKE CITY  
 COMBINED CASH INVESTMENT  
 SEPTEMBER 30, 2018

COMBINED CASH ACCOUNTS

999-102-000-000	CASH (CHECKING)	61,152.74
999-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)	1,211,534.24
999-104-200-000	CERTIFICATES OF DEPOSIT	30,010.50
999-104-300-000	COLOTRUST	199,761.35
		<hr/>
	TOTAL COMBINED CASH	1,502,458.83
999-100-000-000	CASH ALLOCATE TO OTHER FUNDS	( 1,502,458.83)
		<hr/>
	TOTAL UNALLOCATED CASH	<hr/> <hr/> .00

CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND	565,631.95
300	ALLOCATION TO CONSERVATION TRUST FUND	7,646.01
600	ALLOCATION TO WATER & SEWER FUND	929,180.87
		<hr/>
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,502,458.83
	ALLOCATION FROM COMBINED CASH FUND - 99-100-000-000	( 1,502,458.83)
		<hr/>
	ZERO PROOF IF ALLOCATIONS BALANCE	<hr/> <hr/> .00

TOWN OF LAKE CITY  
BALANCE SHEET  
SEPTEMBER 30, 2018

GENERAL FUND

ASSETS

100-100-000-000	40 CHARACTERS	565,631.95	
100-101-000-000	PETTY CASH	356.00	
100-105-000-000	TAXES RECEIVABLE	67,033.00	
100-110-000-000	GRANTS RECEIVABLE	( 1,500.00)	
100-122-000-000	ACCRUED INTEREST RECEIVABLE	( 160.60)	
100-131-000-000	DUE FROM OTHER FUNDS	14,405.00	
100-132-000-000	DUE FROM OTHER GOVERNMENTS	74,287.20	
		720,052.55	720,052.55
	TOTAL ASSETS		

LIABILITIES AND EQUITY

LIABILITIES

100-202-000-000	ACCOUNTS PAYABLE	( 5,529.25)	
100-216-000-000	ACCRUED WAGES	2,430.98	
100-217-000-000	MEDICARE PAYABLE	( 259.58)	
100-217-100-000	FEDERAL WITHHOLDING PAYABLE	( 1,013.12)	
100-217-200-000	STATE WITHHOLDING PAYABLE	3,410.20	
100-217-300-000	RETIREMENT PAYABLE	347.58	
100-217-400-000	ACC INSURANCE PAYABLE	9,488.11	
100-217-500-000	OTHER PAYROLL PAYABLES	67.92	
100-217-700-000	WORKERS COMP PAYABLE	1,260.00	
100-222-100-000	DEFERRED PROPERTY TAXES	67,033.00	
		77,235.84	77,235.84
	TOTAL LIABILITIES		

FUND EQUITY

100-280-000-000	FUND BALANCE	411,089.06	
100-280-100-000	CREATED BY POSTING	128,000.00	
100-280-400-000	EMERGENCY RESERVE-TABOR	21,842.00	
	REVENUE OVER EXPENDITURES - YTD	81,885.65	
		642,816.71	642,816.71
	BALANCE - CURRENT DATE		
	TOTAL FUND EQUITY		642,816.71
	TOTAL LIABILITIES AND EQUITY		720,052.55

TOWN OF LAKE CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-311-000-000	PROPERTY TAXES	2,574.27	63,898.92	66,000.00	2,101.08 96.8
100-312-000-000	SPECIFIC OWNERSHIP TAX	551.82	4,292.98	4,500.00	207.02 95.4
100-313-100-000	SALES TAX	87,142.09	229,824.07	310,000.00	80,175.93 74.1
100-314-100-000	MOTOR VEHICLE SALES TAX	449.52	2,530.52	1,000.00	( 1,530.52) 253.1
100-314-200-000	CIGARETTE TAX	103.54	792.25	800.00	7.75 99.0
100-314-300-000	BUILDING USE TAX	.00	30,889.73	36,825.00	5,935.27 83.9
100-316-100-000	FRANCHISE TAX (PHONE CO.)	.00	10,343.33	.00	( 10,343.33) .0
100-319-000-000	PENALTIES AND INTEREST	83.38	242.59	600.00	357.41 40.4
	<b>TOTAL TAXES</b>	<b>90,904.62</b>	<b>342,814.39</b>	<b>419,725.00</b>	<b>76,910.61 81.7</b>
<u>PERMITS AND FEES</u>					
100-321-100-000	LIQUOR LICENSE FEE	125.00	2,228.75	2,200.00	( 28.75) 101.3
100-322-100-000	BUILDING PERMITS	627.00	9,490.88	12,000.00	2,509.12 79.1
100-322-110-000	SIGN PERMITS	.00	15.53	200.00	184.47 7.8
100-322-200-000	LODGING PERMIT	.00	1,900.00	1,600.00	( 300.00) 118.8
100-322-800-000	SPECIAL USE PERMITS	.00	300.00	.00	( 300.00) .0
	<b>TOTAL PERMITS AND FEES</b>	<b>752.00</b>	<b>13,935.16</b>	<b>16,000.00</b>	<b>2,064.84 87.1</b>
<u>INTERGOVERNMENTAL REVENUE</u>					
100-334-000-000	GRANT MONIES	.00	2,000.00	1,500.00	( 500.00) 133.3
100-334-100-000	MINERAL LEASE/SEVERANCE TAX	8,818.48	8,818.48	5,000.00	( 3,818.48) 176.4
100-335-100-000	MOTOR VEHICLE SPECIAL ASSESS	3,924.50	3,924.50	.00	( 3,924.50) .0
100-335-200-000	HIGHWAY USERS TAX	2,886.42	21,389.51	32,500.00	11,110.49 65.8
100-337-130-000	HINSDALE COUNTY R&B TAX	1,585.00	1,585.00	2,500.00	915.00 63.4
	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>17,214.40</b>	<b>37,717.49</b>	<b>41,500.00</b>	<b>3,782.51 90.9</b>
<u>RECREATION REVENUE</u>					
100-341-800-000	SALE OF COPIES	.00	3.00	.00	( 3.00) .0
100-347-800-000	RECREATION PROGRAM FEES	110.00	4,695.00	6,000.00	1,305.00 78.3
100-347-810-000	RECREATION FEES (SKI HILL)	.00	633.75	10,000.00	9,366.25 6.3
100-347-811-000	REC FEES (SKI HILL DONATIONS)	.00	550.00	5,000.00	4,450.00 11.0
100-347-812-000	RECREATION PROGRAM DONATIONS	.00	1,377.50	5,000.00	3,622.50 27.6
100-347-814-000	ARMORY DONATIONS	.00	.00	18,000.00	18,000.00 .0
100-347-820-000	ICE WALL EVENTS	.00	2,333.00	2,000.00	( 333.00) 116.7
100-347-825-000	ICE WALL DONATIONS	.00	334.00	500.00	166.00 66.8
	<b>TOTAL RECREATION REVENUE</b>	<b>110.00</b>	<b>9,926.25</b>	<b>46,500.00</b>	<b>36,573.75 21.4</b>

TOWN OF LAKE CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2018

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COURT REVENUE</u>						
100-351-000-000	COURT FINES	1,112.00	2,992.00	1,500.00	( 1,492.00)	199.5
100-351-100-000	COURT COSTS	( 25.00)	( 50.00)	.00	50.00	.0
	<b>TOTAL COURT REVENUE</b>	<b>1,087.00</b>	<b>2,942.00</b>	<b>1,500.00</b>	<b>( 1,442.00)</b>	<b>196.1</b>
<u>OTHER REVENUE</u>						
100-361-100-000	EARNINGS ON DEPOSITS	249.05	1,248.18	1,000.00	( 248.18)	124.8
100-362-200-000	RENTS FROM BUILDINGS	945.00	4,654.50	6,500.00	1,845.50	71.6
100-367-200-000	DONATIONS	150.00	150.00	.00	( 150.00)	.0
100-369-000-000	MISCELLANEOUS REVENUES	25.00	( 1,247.59)	.00	1,247.59	.0
	<b>TOTAL OTHER REVENUE</b>	<b>1,369.05</b>	<b>4,805.09</b>	<b>7,500.00</b>	<b>2,694.91</b>	<b>64.1</b>
	<b>TOTAL FUND REVENUE</b>	<b>111,437.07</b>	<b>412,140.38</b>	<b>532,725.00</b>	<b>120,584.62</b>	<b>77.4</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOWN ADMIN</u>					
100-411-100-111 SALARIES - BOT	650.00	5,850.00	9,000.00	3,150.00	65.0
100-411-100-144 FICA-MEDICARE - BOT	9.43	2,526.80	130.50	( 2,396.30)	1936.3
100-411-100-145 PERA - BOT	89.05	801.45	1,170.00	368.55	68.5
100-411-100-330 PUBLICITY, DUES, & SUBS.- BOT	.00	35.00	1,500.00	1,465.00	2.3
100-411-100-370 TRAVEL AND MEETINGS - BOT	.00	461.57	2,500.00	2,038.43	18.5
100-411-100-400 BOT DONATIONS	.00	240.00	500.00	260.00	48.0
100-411-100-495 MISCELLANEOUS EXPENSES-BOT	218.28	1,177.47	.00	( 1,177.47)	.0
100-411-200-330 PUBLICITY, SUBSCRIPTIONS & DUE	.99	649.68	.00	( 649.68)	.0
100-411-400-111 SALARIES -TOWN ADMIN	3,504.44	33,889.56	34,167.92	478.36	98.6
100-411-400-112 SICK TIME LIABILITY	.00	.00	5,000.00	5,000.00	.0
100-411-400-142 WORKMEN'S COMPENSATION - TOWN	2,329.00	5,027.00	10,000.00	4,973.00	50.3
100-411-400-143 HEALTH INSURANCE - TOWN ADMIN	553.38	4,980.42	5,004.00	23.58	99.5
100-411-400-144 FICA-MEDICARE - TOWN ADMIN	48.94	467.98	645.00	177.02	72.6
100-411-400-145 PERA - TOWN ADMIN	480.12	4,615.54	6,300.00	1,684.46	73.3
100-411-400-210 OFFICE SUPPLIES - TOWN ADMIN.	.00	779.03	3,000.00	2,220.97	26.0
100-411-400-220 OPERATING SUPPLIES- TOWN ADMIN	( 32.94)	6.01	.00	( 6.01)	.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	297.96	900.00	602.04	33.1
100-411-400-320 PRINTING AND COPYING	218.71	2,017.27	3,000.00	982.73	67.2
100-411-400-330 PROF DUES, SUBS, AND MEMBERSHI	.00	843.68	1,500.00	656.32	56.3
100-411-400-331 LEGAL NOTICES - TOWN HALL	105.20	1,225.50	4,000.00	2,774.50	30.6
100-411-400-345 TELEPHONE - TOWN HALL	574.43	4,537.40	6,000.00	1,462.60	75.6
100-411-400-346 EMPLOYEE CELL PHONE STIPEND	159.25	1,278.65	1,936.00	657.35	66.1
100-411-400-347 COMPUTERS AND SOFTWARE R&M	1,193.14	8,845.00	9,000.00	155.00	98.3
100-411-400-350 PROFESSIONAL SERVICES-TOWN HAL	.00	2,125.00	.00	( 2,125.00)	.0
100-411-400-352 LEGAL SERVICES	906.50	7,646.95	12,000.00	4,353.05	63.7
100-411-400-354 AUDITING - TOWN HALL	.00	5,500.00	7,500.00	2,000.00	73.3
100-411-400-360 R & M SERVICES - TOWN HALL	.00	164.68	500.00	335.32	32.9
100-411-400-370 TRAVEL, TRAINING, MEETING-TOWN H	7.67	379.08	2,000.00	1,620.92	19.0
100-411-400-510 INSURANCE - TOWN HALL	.00	14,145.00	9,430.00	( 4,715.00)	150.0
100-411-400-520 INSURANCE DEDUCTIBLE	.00	.00	5,000.00	5,000.00	.0
100-411-400-847 OFFICE EQUIPMENT - TOWN HALL	8.99	710.63	500.00	( 210.63)	142.1
100-411-800-495 MISC EXPENSES	.00	201.78	1,000.00	798.22	20.2
100-411-800-560 TREASURER'S FEES	53.30	1,294.76	.00	( 1,294.76)	.0
<b>TOTAL TOWN ADMIN</b>	<b>11,077.88</b>	<b>112,670.85</b>	<b>143,183.42</b>	<b>30,512.57</b>	<b>78.7</b>
<u>MUNICIPAL COURT</u>					
100-412-100-111 SALARIES - MUNICIPAL COURT	100.00	300.00	1,500.00	1,200.00	20.0
100-412-100-144 FICA-MEDICARE-MUNICIPAL COURT	1.45	4.35	22.00	17.65	19.8
100-412-100-145 PERA - MUNICIPAL COURT	13.70	41.10	206.00	164.90	20.0
100-412-100-370 TRAVEL & MEETINGS - M. COURT	.00	384.28	500.00	115.72	76.9
100-412-100-495 MISC. EXPENSES - M. COURT	.00	.00	100.00	100.00	.0
<b>TOTAL MUNICIPAL COURT</b>	<b>115.15</b>	<b>729.73</b>	<b>2,328.00</b>	<b>1,598.27</b>	<b>31.4</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTIONS</u>					
100-414-000-111	.00	775.00	525.00	( 250.00)	147.6
100-414-000-220	.00	1,312.06	4,000.00	2,687.94	32.8
<b>TOTAL ELECTIONS</b>	<b>.00</b>	<b>2,087.06</b>	<b>4,525.00</b>	<b>2,437.94</b>	<b>46.1</b>
<u>CLERK</u>					
100-415-100-370	.00	( 546.00)	.00	546.00	.0
<b>TOTAL CLERK</b>	<b>.00</b>	<b>( 546.00)</b>	<b>.00</b>	<b>546.00</b>	<b>.0</b>
<u>COMMUNITY FAC &amp; PARKS</u>					
100-419-400-220	2,300.59	13,436.35	7,000.00	( 6,436.35)	192.0
100-419-400-223	315.80	2,414.52	2,500.00	85.48	96.6
100-419-400-230	19.95	1,355.12	2,200.00	844.88	61.6
100-419-400-341	360.41	3,999.89	6,000.00	2,000.11	66.7
100-419-400-344	.00	6,582.00	9,600.00	3,018.00	68.6
100-419-400-350	.00	285.00	.00	( 285.00)	.0
100-419-400-356	.00	1,577.12	.00	( 1,577.12)	.0
100-419-400-360	160.00	13,552.00	20,000.00	6,448.00	67.8
100-419-400-361	2,692.50	4,584.50	9,000.00	4,415.50	50.9
<b>TOTAL COMMUNITY FAC &amp; PARKS</b>	<b>5,849.25</b>	<b>47,786.50</b>	<b>56,300.00</b>	<b>8,513.50</b>	<b>84.9</b>
<u>STREETS &amp; ALLEYS PROGRAMS</u>					
100-431-400-230	1,137.80	2,078.17	4,000.00	1,921.83	52.0
100-431-400-231	.00	9,352.71	9,000.00	( 352.71)	103.9
100-431-400-350	.00	675.91	.00	( 675.91)	.0
100-431-400-360	1,813.31	3,238.31	3,000.00	( 238.31)	107.9
100-431-400-365	.00	.00	2,000.00	2,000.00	.0
100-431-400-452	.00	.00	3,000.00	3,000.00	.0
100-431-400-453	1,813.32	6,298.32	7,000.00	701.68	90.0
100-431-500-230	.00	9,375.00	25,000.00	15,625.00	37.5
100-431-800-111	1,566.33	15,616.43	17,000.00	1,383.57	91.9
100-431-800-143	251.59	2,264.31	3,336.00	1,071.69	67.9
100-431-800-144	22.46	222.34	300.00	77.66	74.1
100-431-800-145	214.58	2,139.46	2,500.00	360.54	85.6
100-431-800-146	.00	7.77	2,000.00	1,992.23	.4
100-431-800-340	30.50	248.15	.00	( 248.15)	.0
100-431-800-495	.00	.00	3,000.00	3,000.00	.0
<b>TOTAL STREETS &amp; ALLEYS PROGRAMS</b>	<b>6,849.89</b>	<b>51,516.88</b>	<b>81,136.00</b>	<b>29,619.12</b>	<b>63.5</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 436</u>					
100-436-000-360	.00	1,226.50	1,200.00	( 26.50)	102.2
TOTAL DEPARTMENT 436	.00	1,226.50	1,200.00	( 26.50)	102.2
<u>RECREATION</u>					
100-451-100-111	4,558.14	42,567.62	46,599.26	4,031.64	91.4
100-451-100-112	.00	5,934.00	13,000.00	7,066.00	45.7
100-451-100-143	692.89	6,236.01	8,340.00	2,103.99	74.8
100-451-100-144	65.73	700.00	875.53	175.53	80.0
100-451-100-145	624.46	6,644.73	8,400.29	1,755.56	79.1
100-451-100-224	379.73	6,526.47	10,000.00	3,473.53	65.3
100-451-100-370	.00	96.18	.00	( 96.18)	.0
100-451-100-496	.00	25.25	.00	( 25.25)	.0
100-451-200-111	555.00	1,833.40	10,000.00	8,166.60	18.3
100-451-200-144	8.05	26.60	140.00	113.40	19.0
100-451-200-145	76.04	251.19	1,369.00	1,117.81	18.4
100-451-200-220	19.04	567.34	3,000.00	2,432.66	18.9
100-451-200-230	.00	26.53	2,000.00	1,973.47	1.3
100-451-200-330	.00	.00	900.00	900.00	.0
100-451-200-341	50.27	463.31	750.00	286.69	61.8
100-451-200-345	36.97	257.63	350.00	92.37	73.6
100-451-200-358	.00	.00	1,500.00	1,500.00	.0
100-451-200-360	.00	.00	1,000.00	1,000.00	.0
100-451-200-370	.00	535.74	650.00	114.26	82.4
100-451-200-495	.00	.00	1,000.00	1,000.00	.0
100-451-200-593	999.00	999.00	950.00	( 49.00)	105.2
TOTAL RECREATION	8,065.32	73,691.00	110,824.08	37,133.08	66.5
<u>MARKETING</u>					
100-455-100-330	.00	.00	1,500.00	1,500.00	.0
100-455-100-340	.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	.00	809.78	3,000.00	2,190.22	27.0
100-460-100-495	( 50.00)	460.93	.00	( 460.93)	.0
TOTAL HISTORIC PRESERVATION	( 50.00)	1,270.71	3,000.00	1,729.29	42.4

TOWN OF LAKE CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONTRACT PAYMENTS</u>					
100-480-310-397 CONTRACT PAYMENTS, LAW ENFORCE	.00	29,821.50	61,432.29	31,610.79	48.5
100-480-330-397 CONTRACT PAYMENTS, BUILDING IN	.00	10,000.00	17,483.63	7,483.63	57.2
<b>TOTAL CONTRACT PAYMENTS</b>	<b>.00</b>	<b>39,821.50</b>	<b>78,915.92</b>	<b>39,094.42</b>	<b>50.5</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>31,907.49</b>	<b>330,254.73</b>	<b>487,912.42</b>	<b>157,657.69</b>	<b>67.7</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>79,529.58</b>	<b>81,885.65</b>	<b>44,812.58</b>	<b>( 37,073.07)</b>	<b>182.7</b>



TOWN OF LAKE CITY  
BALANCE SHEET  
SEPTEMBER 30, 2018

CONSERVATION TRUST FUND

ASSETS

300-100-000-000	CASH IN COMBINED FUND	7,646.01	
300-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)	14,606.75	
	TOTAL ASSETS		<u>22,252.76</u>

LIABILITIES AND EQUITY

FUND EQUITY

300-280-000-000	FUND BALANCE	11,122.09	
	REVENUE OVER EXPENDITURES - YTD	11,130.67	
	BALANCE - CURRENT DATE	22,252.76	
	TOTAL FUND EQUITY		<u>22,252.76</u>
	TOTAL LIABILITIES AND EQUITY		<u>22,252.76</u>

TOWN OF LAKE CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2018

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>						
300-334-000-000	CTF REMITTANCE	811.40	2,716.50	.00	( 2,716.50)	.0
	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>811.40</b>	<b>2,716.50</b>	<b>.00</b>	<b>( 2,716.50)</b>	<b>.0</b>
<u>OTHER REVENUE</u>						
300-361-100-000	EARNINGS ON DEPOSITS	3.02	27.22	.00	( 27.22)	.0
	<b>TOTAL OTHER REVENUE</b>	<b>3.02</b>	<b>27.22</b>	<b>.00</b>	<b>( 27.22)</b>	<b>.0</b>
	<b>TOTAL FUND REVENUE</b>	<b>814.42</b>	<b>2,743.72</b>	<b>.00</b>	<b>( 2,743.72)</b>	<b>.0</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2018

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONSERVATION TRUST EXPENDITURE</u>					
300-452-000-367 STREETS AND ALLEYS	.00	( 8,386.95)	20,000.00	28,386.95	( 41.9)
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
<b>TOTAL CONSERVATION TRUST EXPENDITURE</b>	<b>.00</b>	<b>( 8,386.95)</b>	<b>44,500.00</b>	<b>52,886.95</b>	<b>( 18.9)</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>.00</b>	<b>( 8,386.95)</b>	<b>44,500.00</b>	<b>52,886.95</b>	<b>( 18.9)</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>814.42</b>	<b>11,130.67</b>	<b>( 44,500.00)</b>	<b>( 55,630.67)</b>	<b>25.0</b>

TOWN OF LAKE CITY  
BALANCE SHEET  
SEPTEMBER 30, 2018

WATER & SEWER FUND

ASSETS

600-100-000-000	CASH IN COMBINED FUND	929,180.87
600-105-000-000	CWRDPA UNDRAWN PROCEEDS	210,000.00
600-115-000-000	CUSTOMER ACCOUNTS RECEIVABLE	66,368.65
600-117-000-000	OTHER ACCOUNTS RECEIVABLE	57,033.92
600-131-100-000	CREATED BY POSTING	( 14,405.00)
600-141-000-000	INVENTORY OF MAT. & SUPPLIES	63,053.90
600-160-000-000	LAND	76,697.00
600-161-000-000	PUMP HOUSE	56,153.00
600-162-000-000	WATER TREATMENT PLANT	72,225.00
600-162-200-000	SEWER TREATMENT PLANT	500,013.30
600-162-300-000	COLL., TRANS. & DIST. SYSTEM	1,148,916.05
600-162-400-000	WATER SYSTEM	1,552,560.32
600-162-500-000	SEWER SYSTEM	662,804.00
600-162-600-000	METERS	83,648.25
600-163-300-000	COLL, TRANS & DIST.-SEWER	128,179.00
600-164-000-000	WATER TANK	401,121.27
600-164-200-000	MACHINERY & EQUIPMENT	30,672.00
600-165-000-000	TRANSPORTATION EQUIPMENT	230,686.58
600-165-200-000	OFFICE EQUIP & FURNITURE	3,818.00
600-166-000-000	OFFICE EQUIPMENT	2,996.00
600-166-100-000	CONSTRUCTION IN PROGRESS	797,513.40
600-169-000-000	ACCUMULATED PROV. FOR DEPR.	( 2,298,911.83)
600-180-001-000	DEFERRED OUTFLOWS - PERA	11,408.00
600-180-002-000	DEFERRED OUTFLOW - PERA EARN	43,414.00
600-180-003-000	DEFERRED OUTFLOW - PERA EARN	( 10,565.00)
600-180-004-000	DEFERRED OUTFLOW - PERA PROPOR	2,314.00
600-180-005-000	DEFERRED OUTFLOW - PERA PROP	( 1,552.00)
600-180-006-000	DEFERRED OUTFLOWS - PERA EXP	2,313.00
600-180-007-000	DEFERRED OUTFLOWS - PERA EXP	( 1,033.00)
	<b>TOTAL ASSETS</b>	<u><u>4,806,622.68</u></u>

LIABILITIES AND EQUITY

LIABILITIES

600-202-000-000	ACCOUNTS PAYABLE	( 7,532.55)
600-202-100-100	CWRPDA REVOLVING FUND LOAN	450,000.02
600-216-100-000	ACCRUED COMPENSATED ABSENSES	2,575.44
600-225-000-000	CUSTOMERS CONTRIB CAPITAL	182,149.00
600-250-001-000	PERA NET PENSION LIABILITY	170,638.00
600-250-002-000	DEFERRED INFLOW - PERA EXP	50.00
600-250-003-000	DEFERRED INFLOW - PERA EXP	( 44.00)
600-250-004-000	DEFERRED INFLOW - INTERNAL PRO	98,693.00
600-250-005-000	DEFERRED INFLOW - INT PROP AMO	( 47,742.00)
600-250-006-000	DEFERRED INFLOWS - PERA ASSUMP	5,646.00
600-250-007-000	DEFERRED INFLOWS - PERA ASSUMP	( 2,521.00)
600-251-000-000	CONT CAPITAL--GOVT ENTITY	484,267.00
600-252-200-000	SYSTEM DEV. FEES OR CHARGES	408,875.00
600-272-200-000	UNRESERVED RETAINED EARNINGS	439,555.42
	<b>TOTAL LIABILITIES</b>	<u>2,184,609.33</u>

TOWN OF LAKE CITY  
BALANCE SHEET  
SEPTEMBER 30, 2018

WATER & SEWER FUND

<u>FUND EQUITY</u>			
600-280-000-000	FUND BALANCE	2,218,945.43	
	REVENUE OVER EXPENDITURES - YTD	<u>403,067.92</u>	
	BALANCE - CURRENT DATE		<u>2,622,013.35</u>
	TOTAL FUND EQUITY		<u>2,622,013.35</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>4,806,622.68</u></u>

TOWN OF LAKE CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2018

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
600-334-000-000 GRANTS	18,390.22	730,876.90	582,393.44	( 148,483.46)	125.5
600-335-000-000 NOTES RECEIVABLE	.00	.00	93,353.36	93,353.36	.0
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>18,390.22</b>	<b>730,876.90</b>	<b>675,746.80</b>	<b>( 55,130.10)</b>	<b>108.2</b>
<u>WATER &amp; SEWER REVENUE</u>					
600-344-100-000 WATER SALES	55.61	250,052.32	324,800.00	74,747.68	77.0
600-344-200-000 SEWER REVENUES	55.60	185,436.28	253,750.00	68,313.72	73.1
600-344-300-000 WATER TAP CONNECTION CHARGES	.00	5,750.00	5,000.00	( 750.00)	115.0
600-344-400-000 SEWER TAP CONNECTION CHARGES	.00	5,500.00	5,000.00	( 500.00)	110.0
600-344-500-000 WATER METERS	.00	1,302.03	1,300.00	( 2.03)	100.2
<b>TOTAL WATER &amp; SEWER REVENUE</b>	<b>111.21</b>	<b>448,040.63</b>	<b>589,850.00</b>	<b>141,809.37</b>	<b>76.0</b>
<u>SOURCE 36</u>					
600-361-000-000 EARNINGS ON DEPOSITS	368.87	2,580.29	1,300.00	( 1,280.29)	198.5
600-361-100-000 EARNINGS ON ACCTS RECEIVABLE	( 5.49)	852.84	2,000.00	1,147.16	42.6
600-369-000-000 MISCELLANEOUS REVENUES	.00	111.03	.00	( 111.03)	.0
<b>TOTAL SOURCE 36</b>	<b>363.38</b>	<b>3,544.16</b>	<b>3,300.00</b>	<b>( 244.16)</b>	<b>107.4</b>
<b>TOTAL FUND REVENUE</b>	<b>18,864.81</b>	<b>1,182,461.69</b>	<b>1,268,896.80</b>	<b>86,435.11</b>	<b>93.2</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2018

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<b>WATER &amp; SEWER EXPENDITURES</b>					
600-433-410-221	CHEMICALS - WATER WELLS	.00	4,330.15	5,000.00	669.85 86.6
600-433-410-229	OPERATING SUPPLIES-WATER WELLS	1,695.95	2,047.60	1,500.00 ( 547.60)	136.5
600-433-410-230	R & M SUPPLIES - WATER WELLS	264.39	447.73	1,000.00	552.27 44.8
600-433-410-312	FREIGHT - WATER WELLS	.00	48.92	1,000.00	951.08 4.9
600-433-410-341	ELECTRIC POWER/PROPANE-WW	2,115.40	17,869.46	20,000.00	2,130.54 89.4
600-433-410-350	PROF & ENG SVCS - WATER WELLS	5,493.55	5,493.55	2,000.00 ( 3,493.55)	274.7
600-433-410-358	TESTS - WATER WELLS	.00	2,444.70	8,000.00	5,555.30 30.6
600-433-410-360	R & M SERVICES - WATER WELLS	.00	920.34	1,500.00	579.66 61.4
600-433-410-593	PERMITS - WATER WELLS	.00	220.00	2,500.00	2,280.00 8.8
600-433-410-600	LAKE SAN CRISTOBAL	8,120.00	14,271.50	14,271.50	.00 100.0
600-433-440-229	OPERATING SUPPLIES- WATER DIST	203.72	455.56	2,000.00	1,544.44 22.8
600-433-440-230	R&M SUPPLIES-WATER DIST.	2,404.95	2,789.32	3,000.00	210.68 93.0
600-433-440-241	CONSUMABLE TOOLS - WATER DIST	.00 ( 78.49)	.00	.00	78.49 .0
600-433-440-350	PROFESSIONAL SVS - WATER DIST.	.00	32,333.55	5,000.00 ( 27,333.55)	646.7
600-433-440-360	R & M SERVICES - WATER DIST.	850.00	3,880.84	7,000.00	3,119.16 55.4
600-433-440-495	MISC. EXPENSES - WATER DIST.	.00	1,810.50	.00 ( 1,810.50)	.0
600-433-510-230	R & M SUPPLIES - SEWER COLL	.00	2,051.61	3,000.00	948.39 68.4
600-433-510-360	R & M SERVICES - SEWER COLL	.00	14,095.00	18,000.00	3,905.00 78.3
600-433-510-361	WATER METER SCANNER	.00	.00	13,000.00	13,000.00 .0
600-433-510-362	NEW VEHICLE	.00	.00	6,000.00	6,000.00 .0
600-433-530-221	CHEMICALS - WWTP	1,000.00	1,000.00	1,000.00	.00 100.0
600-433-530-229	OPERATING SUPPLIES - WWTP	297.00	1,633.87	2,500.00	866.13 65.4
600-433-530-230	R & M SUPPLIES - WWTP	.00	675.67	1,000.00	324.33 67.6
600-433-530-312	FREIGHT - WWTP	( 9.51)	500.45	1,000.00	499.55 50.1
600-433-530-341	ELECTRIC POWER - WWTP	2,263.42	19,250.39	24,000.00	4,749.61 80.2
600-433-530-344	PROPANE - WWTP	.00	4,000.00	4,000.00	.00 100.0
600-433-530-350	PROFESSIONAL SVS - WWTP	1,111.65	4,507.96	5,000.00	492.04 90.2
600-433-530-358	TESTS - WWTP	1,566.00	4,471.00	5,000.00	529.00 89.4
600-433-530-359	DUMP CHARGES - WWTP	145.00	767.00	2,000.00	1,233.00 38.4
600-433-530-593	PERMITS - WWTP	1,593.00	1,593.00	1,500.00 ( 93.00)	108.2
600-433-600-111	SALARIES - W & S ADMIN	11,522.01	112,999.90	135,036.25	22,036.35 83.7
600-433-600-142	WORKMENS COMP - W & S ADMIN	.00	.00	10,920.00	10,920.00 .0
600-433-600-143	HEALTH INSUR - W & S ADMIN	1,836.39	16,527.51	28,356.00	11,828.49 58.3
600-433-600-144	FICA--MEDICARE - W & S ADMIN	163.23	1,609.72	2,311.00	701.28 69.7
600-433-600-145	PERA - W & S ADMIN	1,578.51	15,480.95	22,086.00	6,605.05 70.1
600-433-600-229	OPERATING SUPPLIES-W & S ADMIN	144.06	945.61	500.00 ( 445.61)	189.1
600-433-600-230	CLOTHING-W & S ADMIN	291.54	817.49	750.00 ( 67.49)	109.0
600-433-600-231	FUEL - W & S ADMIN	410.22	3,078.42	5,000.00	1,921.58 61.6
600-433-600-335	DUES, SUBSCRIPTIONS -W&S ADMIN	.00	285.00	600.00	315.00 47.5
600-433-600-345	TELEPHONE - W & S ADMIN	.00	.00	1,200.00	1,200.00 .0
600-433-600-352	LEGAL SERVICES - W & S ADMIN	247.90	1,654.65	10,000.00	8,345.35 16.6
600-433-600-360	R&M SERVICES - W & S ADMIN	35.80	35.80	1,000.00	964.20 3.6
600-433-600-361	MV R&M SERVICES - W & S ADMIN	172.88	1,256.38	5,000.00	3,743.62 25.1
600-433-600-370	TRAVEL & MEETINGS- W & S ADMIN	.00	1,528.84	2,000.00	471.16 76.4
600-433-600-495	MISC EXPENSES - W & S ADMIN	.00	39.15	.00 ( 39.15)	.0
600-433-600-753	ADMIN OPERATING COSTS FROM GEN	.00	.00	23,000.00	23,000.00 .0
<b>TOTAL WATER &amp; SEWER EXPENDITURES</b>		<b>45,517.06</b>	<b>300,090.60</b>	<b>408,530.75</b>	<b>108,440.15 73.5</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2018

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>W&amp;S CIP</u>					
600-700-000-100 PLANT AERATION IMPROVEMENTS	.00	.00	60,000.00	60,000.00	.0
600-700-000-120 POND LINER RESERVE	.00	.00	100,000.00	100,000.00	.0
600-700-000-300 WATERLINE REPLACEMENT & TANK	.00	.00	679,046.80	679,046.80	.0
600-700-000-400 WATERLINE/WELL REPLACEMENT	116,220.83	479,303.17	.00	( 479,303.17)	.0
<b>TOTAL W&amp;S CIP</b>	<b>116,220.83</b>	<b>479,303.17</b>	<b>839,046.80</b>	<b>359,743.63</b>	<b>57.1</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>161,737.89</b>	<b>779,393.77</b>	<b>1,247,577.55</b>	<b>468,183.78</b>	<b>62.5</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 142,873.08)</b>	<b>403,067.92</b>	<b>21,319.25</b>	<b>( 381,748.67)</b>	<b>1890.6</b>



TOWN OF LAKE CITY  
BALANCE SHEET  
SEPTEMBER 30, 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	1,481,949.54	
900-164-200-000	EQUIPMENT	184,550.51	
900-169-000-000	ACCUMULATED DEPRECIATION	( 605,856.18)	
	TOTAL ASSETS		<u>1,324,721.87</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
900-260-000-000	INVEST. IN GEN. FIXED ASSETS	<u>1,324,721.87</u>	
	TOTAL LIABILITIES		<u>1,324,721.87</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,324,721.87</u>