

TOWN OF LAKE CITY
 COMBINED CASH INVESTMENT
 OCTOBER 31, 2018

COMBINED CASH ACCOUNTS

999-102-000-000	CASH (CHECKING)	75,975.29
999-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)	1,237,098.44
999-104-200-000	CERTIFICATES OF DEPOSIT	30,010.50
999-104-300-000	COLOTRUST	200,155.31
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	TOTAL COMBINED CASH	1,543,239.54
999-100-000-000	CASH ALLOCATE TO OTHER FUNDS	(1,543,239.54)
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	TOTAL UNALLOCATED CASH	<u>.00</u>

CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND	587,611.99
300	ALLOCATION TO CONSERVATION TRUST FUND	7,646.01
600	ALLOCATION TO WATER & SEWER FUND	947,981.54
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	TOTAL ALLOCATIONS TO OTHER FUNDS	1,543,239.54
	ALLOCATION FROM COMBINED CASH FUND - 99-100-000-000	(1,543,239.54)
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	ZERO PROOF IF ALLOCATIONS BALANCE	<u>.00</u>

TOWN OF LAKE CITY
BALANCE SHEET
OCTOBER 31, 2018

GENERAL FUND

ASSETS

100-100-000-000	40 CHARACTERS	587,611.99	
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	1,407.39	
	TOTAL ASSETS		<u>669,152.78</u>

LIABILITIES AND EQUITY

LIABILITIES

100-202-000-000	ACCOUNTS PAYABLE	2,300.00	
100-217-000-000	MEDICARE PAYABLE	(145.85)	
100-217-100-000	FEDERAL WITHHOLDING PAYABLE	(277.00)	
100-217-200-000	STATE WITHHOLDING PAYABLE	2,360.20	
100-217-300-000	RETIREMENT PAYABLE	(1,404.22)	
100-217-400-000	ACC INSURANCE PAYABLE	5,683.73	
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	
	TOTAL LIABILITIES		76,877.78

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	31,343.94	
	BALANCE - CURRENT DATE	592,275.00	
	TOTAL FUND EQUITY		<u>592,275.00</u>
	TOTAL LIABILITIES AND EQUITY		<u>669,152.78</u>

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-311-000-000	PROPERTY TAXES	583.11	64,482.03	66,000.00	1,517.97 97.7
100-312-000-000	SPECIFIC OWNERSHIP TAX	275.87	4,588.85	4,500.00 (	68.85) 101.5
100-313-100-000	SALES TAX	63,314.10	267,848.21	310,000.00	42,151.79 86.4
100-314-100-000	MOTOR VEHICLE SALES TAX	75.88	2,606.40	1,000.00 (	1,606.40) 260.6
100-314-200-000	CIGARETTE TAX	100.58	803.15	800.00 (	3.15) 100.4
100-314-300-000	BUILDING USE TAX	.00	.00	36,825.00	36,825.00 .0
100-319-000-000	PENALTIES AND INTEREST	25.85	268.44	600.00	331.56 44.7
	TOTAL TAXES	64,375.39	340,577.08	419,725.00	79,147.92 81.1
<u>PERMITS AND FEES</u>					
100-321-100-000	LIQUOR LICENSE FEE	72.50	2,301.25	2,200.00 (	101.25) 104.6
100-322-100-000	BUILDING PERMITS	641.04	6,381.92	12,000.00	5,618.08 53.2
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
	TOTAL PERMITS AND FEES	713.54	10,898.70	16,000.00	5,101.30 68.1
<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	.00	8,818.48	5,000.00 (	3,818.48) 176.4
100-335-100-000	MOTOR VEHICLE SPECIAL ASSESS	.00	3,924.50	.00 (	3,924.50) .0
100-335-200-000	HIGHWAY USERS TAX	2,070.66	20,943.06	32,500.00	11,556.94 64.4
100-337-130-000	HINSDALE COUNTY R&B TAX	1,171.79	2,756.79	2,500.00 (	256.79) 110.3
	TOTAL INTERGOVERNMENTAL REVENUE	3,242.45	38,442.83	41,500.00	3,057.17 92.6
<u>RECREATION REVENUE</u>					
100-341-800-000	SALE OF COPIES	2.75	5.75	.00 (	5.75) .0
100-347-800-000	RECREATION PROGRAM FEES	360.00	5,055.00	6,000.00	945.00 84.3
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)	961.50	1,511.50	5,000.00	3,488.50 30.2
100-347-812-000	RECREATION PROGRAM DONATIONS	(576.50)	801.00	5,000.00	4,199.00 16.0
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
	TOTAL RECREATION REVENUE	747.75	10,674.00	46,500.00	35,826.00 23.0

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COURT REVENUE</u>						
100-351-000-000	COURT FINES	642.00	3,634.00	1,500.00	(2,134.00)	242.3
100-351-100-000	COURT COSTS	.00	(50.00)	.00	50.00	.0
	TOTAL COURT REVENUE	642.00	3,584.00	1,500.00	(2,084.00)	238.9
<u>OTHER REVENUE</u>						
100-361-100-000	EARNINGS ON DEPOSITS	250.28	1,498.46	1,000.00	(498.46)	149.9
100-362-200-000	RENTS FROM BUILDINGS	265.00	4,919.50	6,500.00	1,580.50	75.7
100-367-200-000	DONATIONS	.00	150.00	.00	(150.00)	.0
100-369-000-000	MISCELLANEOUS REVENUES	.00	(1,247.59)	.00	1,247.59	.0
	TOTAL OTHER REVENUE	515.28	5,320.37	7,500.00	2,179.63	70.9
	TOTAL FUND REVENUE	70,236.41	409,496.98	532,725.00	123,228.02	76.9

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOWN ADMIN</u>					
100-411-100-111 SALARIES - BOT	650.00	6,500.00	9,000.00	2,500.00	72.2
100-411-100-144 FICA--MEDICARE - BOT	9.43	2,536.23	130.50	(2,405.73)	1943.5
100-411-100-145 PERA - BOT	89.05	890.50	1,170.00	279.50	76.1
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	49.95	511.52	2,500.00	1,988.48	20.5
100-411-100-400 BOT DONATIONS	.00	240.00	500.00	260.00	48.0
100-411-100-495 MISCELLANEOUS EXPENSES-BOT	109.14	1,286.61	.00	(1,286.61)	.0
100-411-200-330 PUBLICITY, SUBSCRIPTIONS & DUE	.99	650.67	.00	(650.67)	.0
100-411-400-111 SALARIES -TOWN ADMIN	3,515.02	37,204.58	34,167.92	(3,036.66)	108.9
100-411-400-112 SICK TIME LIABILITY	.00	.00	5,000.00	5,000.00	.0
100-411-400-142 WORKMEN'S COMPENSATION - TOWN	(2,513.00)	2,514.00	10,000.00	7,486.00	25.1
100-411-400-143 HEALTH INSURANCE - TOWN ADMIN	553.38	5,533.80	5,004.00	(529.80)	110.6
100-411-400-144 FICA-MEDICARE - TOWN ADMIN	49.09	517.07	645.00	127.93	80.2
100-411-400-145 PERA - TOWN ADMIN	481.56	5,097.10	6,300.00	1,202.90	80.9
100-411-400-210 OFFICE SUPPLIES - TOWN ADMIN.	78.26	857.29	3,000.00	2,142.71	28.6
100-411-400-220 OPERATING SUPPLIES- TOWN ADMIN	.00	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	228.36	2,245.63	3,000.00	754.37	74.9
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	109.10	1,334.60	4,000.00	2,665.40	33.4
100-411-400-345 TELEPHONE - TOWN HALL	(33.22)	4,504.18	6,000.00	1,495.82	75.1
100-411-400-346 EMPLOYEE CELL PHONE STIPEND	159.55	1,438.20	1,936.00	497.80	74.3
100-411-400-347 COMPUTERS AND SOFTWARE R&M	3,550.84	12,395.84	9,000.00	(3,395.84)	137.7
100-411-400-350 PROFESSIONAL SERVICES-TOWN HAL	.00	385.00	.00	(385.00)	.0
100-411-400-352 LEGAL SERVICES	314.50	7,961.45	12,000.00	4,038.55	66.4
100-411-400-354 AUDITING - TOWN HALL	2,950.00	8,450.00	7,500.00	(950.00)	112.7
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	92.65	471.73	2,000.00	1,528.27	23.6
100-411-400-510 INSURANCE - TOWN HALL	4,715.00	18,860.00	9,430.00	(9,430.00)	200.0
100-411-400-520 INSURANCE DEDUCTIBLE	.00	.00	5,000.00	5,000.00	.0
100-411-400-947 OFFICE EQUIPMENT - TOWN HALL	207.39	918.02	500.00	(418.02)	183.6
100-411-800-495 MISC EXPENSES	.00	201.78	1,000.00	798.22	20.2
100-411-800-560 TREASURER'S FEES	12.18	1,306.94	.00	(1,306.94)	.0
TOTAL TOWN ADMIN	15,379.22	126,310.07	143,183.42	16,873.35	88.2
<u>MUNICIPAL COURT</u>					
100-412-100-111 SALARIES - MUNICIPAL COURT	100.00	400.00	1,500.00	1,100.00	26.7
100-412-100-144 FICA-MEDICARE-MUNICIPAL COURT	1.45	5.80	22.00	16.20	26.4
100-412-100-145 PERA - MUNICIPAL COURT	13.70	54.80	206.00	151.20	26.6
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
TOTAL MUNICIPAL COURT	115.15	844.88	2,328.00	1,483.12	36.3

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTIONS</u>					
100-414-000-111	ADMIN CONTRACT - ELECTIONS	.00	775.00	525.00 (	250.00) 147.6
100-414-000-220	OPERATING SUPPLIES - ELECTIONS	.00	1,312.06	4,000.00	2,687.94 32.8
	TOTAL ELECTIONS	.00	2,087.06	4,525.00	2,437.94 46.1
<u>CLERK</u>					
100-415-100-370	TRAVEL AND MEETINGS - CLERK	.00 (	546.00)	.00	546.00 .0
	TOTAL CLERK	.00 (	546.00)	.00	546.00 .0
<u>COMMUNITY FAC & PARKS</u>					
100-419-400-220	OPERATING SUPPLIES	671.68	14,108.03	7,000.00 (	7,108.03) 201.5
100-419-400-223	JANITORIAL SUPPLIES-COMMFAC&PA	264.88	2,679.40	2,500.00 (	179.40) 107.2
100-419-400-230	R & M SUPPLIES-COMM FAC & PARKS	25.47	1,380.59	2,200.00	819.41 62.8
100-419-400-341	ELECTRICITY - COMM FAC & PARKS	422.69	4,422.58	6,000.00	1,577.42 73.7
100-419-400-344	PROPANE - COMM FACILITIES&PARK	.00	6,582.00	9,600.00	3,018.00 68.6
100-419-400-350	PROFESSIONAL SVSS-COMMFAC&PARK	.00	285.00	.00 (	285.00) .0
100-419-400-356	CLIMBING WALL-COMM FAC & PARKS	.00	1,577.12	.00 (	1,577.12) .0
100-419-400-360	R & M SERVICES-COMM FAC& PARKS	144.15	16,196.15	20,000.00	3,803.85 81.0
100-419-400-361	TRASH COLLECTION-COMMFAC&PARKS	975.00	5,559.50	9,000.00	3,440.50 61.8
	TOTAL COMMUNITY FAC & PARKS	2,503.87	52,790.37	56,300.00	3,509.63 93.8
<u>STREETS & ALLEYS PROGRAMS</u>					
100-431-400-230	R&M SUPPLIES	586.95	2,665.12	4,000.00	1,334.88 66.6
100-431-400-231	STREET SURFACE - DUST CONTROL	.00	9,352.71	9,000.00 (	352.71) 103.9
100-431-400-350	PROFESSIONAL SERVICES	.00	675.91	.00 (	675.91) .0
100-431-400-360	R&M SERVICES	.00	3,238.31	3,000.00 (	238.31) 107.9
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	990.00	7,288.32	7,000.00 (	288.32) 104.1
100-431-500-230	R&M SUPPLIES-SNOW REMOVAL	.00	9,305.00	25,000.00	15,695.00 37.2
100-431-800-111	SALARIES-S&A ADMIN	1,570.32	17,186.75	17,000.00 (	186.75) 101.1
100-431-800-143	HEALTH INSURANCE-S&A ADMIN	251.59	2,515.90	3,336.00	820.10 75.4
100-431-800-144	FICA-MEDICARE-S&A ADMIN	22.51	244.85	300.00	55.15 81.6
100-431-800-145	PERA-S&A ADMIN	215.14	2,354.60	2,500.00	145.40 94.2
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	30.50	278.65	.00 (	278.65) .0
100-431-800-495	DRAINAGE REPAIR & MAINTENANCE	.00	.00	3,000.00	3,000.00 .0
	TOTAL STREETS & ALLEYS PROGRAMS	3,667.01	55,113.89	81,136.00	26,022.11 67.9

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 436</u>					
100-436-000-360 ROUND TOP REPAIR & MAINT SERV	.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 SALARIES - REC DEPT	3,788.52	46,356.14	46,599.26	243.12	99.5
100-451-100-112 PT SEASONAL	.00	5,934.00	13,000.00	7,066.00	45.7
100-451-100-143 HEALTH INSURANCE - REC DEPT	692.89	6,928.90	8,340.00	1,411.10	83.1
100-451-100-144 FICA-MEDICARE - REC DEPT	54.57	754.57	875.53	120.96	86.2
100-451-100-145 PERA - REC DEPT	519.03	7,163.76	8,400.29	1,236.53	85.3
100-451-100-224 RECREATION SUPPLIES - REC.	117.90	6,760.94	10,000.00	3,239.06	67.6
100-451-100-370 TRAVEL, TRAINING AND MEETINGS	.00	96.18	.00	(96.18)	.0
100-451-100-496 MISCELLANEOUS - RECREATION	.00	25.25	.00	(25.25)	.0
100-451-200-111 SALARIES - SKI HILL	172.50	2,005.90	10,000.00	7,994.10	20.1
100-451-200-144 FICA-MEDICARE - SKI HILL	2.50	29.10	140.00	110.90	20.8
100-451-200-145 PERA - SKI HILL	23.63	274.82	1,369.00	1,094.18	20.1
100-451-200-220 OPERATING SUPPLIES - SKI HILL	19.04	586.38	3,000.00	2,413.62	19.6
100-451-200-230 R & M SUPPLIES - SKI HILL	54.18	80.71	2,000.00	1,919.29	4.0
100-451-200-330 PUBLICITY, SUBS, DUES - SKI HILL	.00	.00	900.00	900.00	.0
100-451-200-341 ELECTRICITY - SKI HILL	50.14	513.45	750.00	236.55	68.5
100-451-200-345 TELEPHONE - SKI HILL	38.04	295.67	350.00	54.33	84.5
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	535.74	650.00	114.26	82.4
100-451-200-495 MISCELLANEOUS - SKI HILL	20.00	20.00	1,000.00	980.00	2.0
100-451-200-593 PERMITS - SKI HILL	.00	999.00	950.00	(49.00)	105.2
TOTAL RECREATION	5,552.94	79,360.51	110,824.08	31,463.57	71.6
<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	.00	809.78	3,000.00	2,190.22	27.0
100-460-100-495 HISTORIC PRESERVATION MISC	(37.20)	423.73	.00	(423.73)	.0
TOTAL HISTORIC PRESERVATION	(37.20)	1,233.51	3,000.00	1,766.49	41.1

TOWN OF LAKE CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONTRACT PAYMENTS</u>					
100-480-310-397 CONTRACT PAYMENTS, LAW ENFORCE	14,910.75	44,732.25	61,432.29	16,700.04	72.8
100-480-330-397 CONTRACT PAYMENTS, BUILDING IN	5,000.00	15,000.00	17,483.63	2,483.63	85.8
TOTAL CONTRACT PAYMENTS	19,910.75	59,732.25	78,915.92	19,183.67	75.7
TOTAL FUND EXPENDITURES	47,091.74	378,153.04	487,912.42	109,759.38	77.5
NET REVENUE OVER EXPENDITURES	23,144.67	31,343.94	44,812.58	13,468.64	69.9

TOWN OF LAKE CITY
 BALANCE SHEET
 OCTOBER 31, 2018

CONSERVATION TRUST FUND

ASSETS

300-100-000-000	CASH IN COMBINED FUND		7,646.01	
300-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)		14,609.75	
			<u> </u>	
	TOTAL ASSETS			<u>22,255.76</u>

LIABILITIES AND EQUITY

FUND EQUITY

300-280-000-000	FUND BALANCE	11,122.09		
	REVENUE OVER EXPENDITURES - YTD	11,133.67		
		<u> </u>		
	BALANCE - CURRENT DATE		22,255.76	
			<u> </u>	
	TOTAL FUND EQUITY			<u>22,255.76</u>
	TOTAL LIABILITIES AND EQUITY			<u>22,255.76</u>

TOWN OF LAKE CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2018

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>						
300-334-000-000	CTF REMITTANCE	.00	2,716.50	.00	(2,716.50)	.0
	TOTAL INTERGOVERNMENTAL REVENUE	.00	2,716.50	.00	(2,716.50)	.0
<u>OTHER REVENUE</u>						
300-361-100-000	EARNINGS ON DEPOSITS	3.00	30.22	.00	(30.22)	.0
	TOTAL OTHER REVENUE	3.00	30.22	.00	(30.22)	.0
	TOTAL FUND REVENUE	3.00	2,746.72	.00	(2,746.72)	.0

TOWN OF LAKE CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 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
TOTAL CONSERVATION TRUST EXPENDITURE	.00	(8,386.95)	44,500.00	52,886.95	(18.9)
TOTAL FUND EXPENDITURES	.00	(8,386.95)	44,500.00	52,886.95	(18.9)
NET REVENUE OVER EXPENDITURES	3.00	11,133.67	(44,500.00)	(55,633.67)	25.0

TOWN OF LAKE CITY
BALANCE SHEET
OCTOBER 31, 2018

WATER & SEWER FUND

ASSETS

600-100-000-000	CASH IN COMBINED FUND	947,981.54
600-105-000-000	CWRDPA UNDRAWN PROCEEDS	210,000.00
600-115-000-000	CUSTOMER ACCOUNTS RECEIVABLE	147,143.75
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)
	TOTAL ASSETS	<u><u>4,906,198.45</u></u>

LIABILITIES AND EQUITY

LIABILITIES

600-202-100-100	CWRPDA REVOLVING FUND LOAN	441,666.69
600-216-100-000	ACCRUED COMPENSATED ABSENCES	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
	TOTAL LIABILITIES	<u>2,183,808.55</u>

FUND EQUITY

TOWN OF LAKE CITY
BALANCE SHEET
OCTOBER 31, 2018

WATER & SEWER FUND

600-280-000-000	<u>FUND BALANCE</u>	2,218,945.43	
	REVENUE OVER EXPENDITURES - YTD	<u>503,444.47</u>	
	BALANCE - CURRENT DATE		<u>2,722,389.90</u>
	TOTAL FUND EQUITY		<u>2,722,389.90</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>4,906,198.45</u></u>

TOWN OF LAKE CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2018

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
600-334-000-000 GRANTS	.00	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
TOTAL INTERGOVERNMENTAL REVENUE	.00	730,876.90	675,746.80	(55,130.10)	108.2
<u>WATER & SEWER REVENUE</u>					
600-344-100-000 WATER SALES	54,238.76	304,291.08	324,800.00	20,508.92	93.7
600-344-200-000 SEWER REVENUES	44,324.34	229,760.62	253,750.00	23,989.38	90.6
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	2,750.00	8,250.00	5,000.00	(3,250.00)	165.0
600-344-500-000 WATER METERS	.00	1,302.03	1,300.00	(2.03)	100.2
TOTAL WATER & SEWER REVENUE	101,313.10	549,353.73	589,850.00	40,496.27	93.1
<u>SOURCE 36</u>					
600-361-000-000 EARNINGS ON DEPOSITS	393.96	2,974.25	1,300.00	(1,674.25)	228.8
600-361-100-000 EARNINGS ON ACCTS RECEIVABLE	470.18	1,323.02	2,000.00	676.98	66.2
600-369-000-000 MISCELLANEOUS REVENUES	32,216.24	32,327.27	.00	(32,327.27)	.0
TOTAL SOURCE 36	33,080.38	36,624.54	3,300.00	(33,324.54)	1109.8
TOTAL FUND REVENUE	134,393.48	1,316,855.17	1,268,896.80	(47,958.37)	103.8

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2018

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
WATER & SEWER EXPENDITURES					
600-433-410-221	.00	4,330.15	5,000.00	669.85	86.6
600-433-410-229	.00	2,047.60	1,500.00	(547.60)	136.5
600-433-410-230	.00	447.73	1,000.00	552.27	44.8
600-433-410-312	.00	48.92	1,000.00	951.08	4.9
600-433-410-341	2,010.53	19,879.99	20,000.00	120.01	99.4
600-433-410-350	.00	5,493.55	2,000.00	(3,493.55)	274.7
600-433-410-358	1,530.00	3,909.70	8,000.00	4,090.30	48.9
600-433-410-360	.00	920.34	1,500.00	579.66	61.4
600-433-410-593	.00	220.00	2,500.00	2,280.00	8.8
600-433-410-600	.00	14,271.50	14,271.50	.00	100.0
600-433-440-229	933.50	1,389.06	2,000.00	610.94	69.5
600-433-440-230	21.78	2,811.10	3,000.00	188.90	93.7
600-433-440-241	.00	(78.49)	.00	78.49	.0
600-433-440-350	.00	29,733.55	5,000.00	(24,733.55)	594.7
600-433-440-360	1,275.00	5,155.84	7,000.00	1,844.16	73.7
600-433-440-495	.00	1,810.50	.00	(1,810.50)	.0
600-433-510-230	.00	2,051.61	3,000.00	948.39	68.4
600-433-510-360	4,769.31	18,864.31	18,000.00	(864.31)	104.8
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	1,000.00	1,000.00	.00	100.0
600-433-530-229	66.11	1,699.98	2,500.00	800.02	68.0
600-433-530-230	.00	675.67	1,000.00	324.33	67.6
600-433-530-312	94.85	595.30	1,000.00	404.70	59.5
600-433-530-341	2,040.06	21,290.45	24,000.00	2,709.55	88.7
600-433-530-344	.00	4,000.00	4,000.00	.00	100.0
600-433-530-350	.00	4,507.96	5,000.00	492.04	90.2
600-433-530-358	470.00	4,941.00	5,000.00	59.00	98.8
600-433-530-359	.00	767.00	2,000.00	1,233.00	38.4
600-433-530-593	.00	1,593.00	1,500.00	(93.00)	106.2
600-433-600-111	11,553.80	124,553.70	135,036.25	10,482.55	92.2
600-433-600-142	2,513.00	2,513.00	10,920.00	8,407.00	23.0
600-433-600-143	1,836.39	18,363.90	28,356.00	9,992.10	64.8
600-433-600-144	163.70	1,773.42	2,311.00	537.58	76.7
600-433-600-145	1,582.85	17,063.80	22,086.00	5,022.20	77.3
600-433-600-229	13.05	958.66	500.00	(458.66)	191.7
600-433-600-230	.00	817.49	750.00	(67.49)	109.0
600-433-600-231	.00	3,078.42	5,000.00	1,921.58	61.6
600-433-600-335	.00	285.00	600.00	315.00	47.5
600-433-600-345	1,200.00	1,200.00	1,200.00	.00	100.0
600-433-600-352	296.00	1,950.65	10,000.00	8,049.35	19.5
600-433-600-360	.00	35.80	1,000.00	964.20	3.6
600-433-600-361	4,312.00	5,568.38	5,000.00	(568.38)	111.4
600-433-600-370	.00	1,528.84	2,000.00	471.16	76.4
600-433-600-495	.00	39.15	.00	(39.15)	.0
600-433-600-753	.00	.00	23,000.00	23,000.00	.0
TOTAL WATER & SEWER EXPENDITURES	36,681.93	334,107.53	408,530.75	74,423.22	81.8

TOWN OF LAKE CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2018

WATER & SEWER FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<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	479,303.17	.00	(479,303.17)	.0
TOTAL W&S CIP	.00	479,303.17	839,046.80	359,743.63	57.1
TOTAL FUND EXPENDITURES	36,681.93	813,410.70	1,247,577.55	434,166.85	65.2
NET REVENUE OVER EXPENDITURES	97,711.55	503,444.47	21,319.25	(482,125.22)	2361.5

TOWN OF LAKE CITY
BALANCE SHEET
OCTOBER 31, 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	(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>