

TOWN OF LAKE CITY  
 COMBINED CASH INVESTMENT  
 JANUARY 31, 2016

COMBINED CASH ACCOUNTS

999-102-000-000	CASH (CHECKING)	23,908.13
999-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)	567,834.45
999-104-200-000	CERTIFICATES OF DEPOSIT	29,815.78
999-104-300-000	COLOTRUST	193,797.99
		815,356.35
999-100-000-000	CASH ALLOCATE TO OTHER FUNDS	( 815,356.35)
		.00

CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND	350,194.68
300	ALLOCATION TO CONSERVATION TRUST FUND	( 22.13)
600	ALLOCATION TO WATER & SEWER FUND	465,183.80
		815,356.35
ALLOCATION FROM COMBINED CASH FUND - 99-100-000-000		( 815,356.35)
		.00

TOWN OF LAKE CITY  
BALANCE SHEET  
JANUARY 31, 2016

GENERAL FUND

ASSETS

100-100-000-000	CASH IN COMBINED FUND	350,194.68	
100-101-000-000	PETTY CASH	350.00	
100-105-000-000	TAXES RECEIVABLE	102,335.53	
100-110-000-000	GRANTS RECEIVABLE	7,420.41	
100-117-000-000	ACCOUNTS RECEIVABLE	2.08	
100-122-000-000	ACCRUED INTEREST RECEIVABLE	( 98.12)	
100-132-000-000	DUE FROM OTHER GOVERNMENTS	( 42,044.60)	
	TOTAL ASSETS		<u>418,159.98</u>

LIABILITIES AND EQUITY

LIABILITIES

100-216-000-000	ACCRUED WAGES	5,592.80	
100-217-000-000	MEDICARE PAYABLE	4,419.55	
100-217-100-000	FEDERAL WITHHOLDING PAYABLE	612.42	
100-217-200-000	STATE WITHHOLDING PAYABLE	2,665.00	
100-217-300-000	RETIREMENT PAYABLE	2,982.27	
100-217-400-000	ACC INSURANCE PAYABLE	( 1,201.07)	
100-217-500-000	OTHER PAYROLL PAYABLES	1,418.97	
100-222-100-000	DEFERRED PROPERTY TAXES	60,127.00	
	TOTAL LIABILITIES		76,616.94

FUND EQUITY

100-280-000-000	FUND BALANCE	227,024.07	
100-280-100-000	CREATED BY POSTING	128,000.00	
100-280-400-000	EMERGENCY RESERVE-TABOR	21,842.00	
	REVENUE OVER EXPENDITURES - YTD	( 35,323.03)	
	BALANCE - CURRENT DATE		<u>341,543.04</u>
	TOTAL FUND EQUITY		<u>341,543.04</u>
	TOTAL LIABILITIES AND EQUITY		<u>418,159.98</u>

TOWN OF LAKE CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-313-100-000 SALES TAX	10,265.05	10,265.05	.00	( 10,265.05)	.0
100-314-200-000 CIGARETTE TAX	95.70	95.70	.00	( 95.70)	.0
100-314-300-000 BUILDING USE TAX	38,034.29	38,034.29	.00	( 38,034.29)	.0
<b>TOTAL TAXES</b>	<b>48,395.04</b>	<b>48,395.04</b>	<b>.00</b>	<b>( 48,395.04)</b>	<b>.0</b>
<u>PERMITS AND FEES</u>					
100-321-100-000 LIQUOR LICENSE FEE	1,000.00	1,000.00	.00	( 1,000.00)	.0
100-322-100-000 BUILDING PERMITS	6,289.32	6,289.32	.00	( 6,289.32)	.0
<b>TOTAL PERMITS AND FEES</b>	<b>7,289.32</b>	<b>7,289.32</b>	<b>.00</b>	<b>( 7,289.32)</b>	<b>.0</b>
<u>INTERGOVERNMENTAL REVENUE</u>					
100-335-200-000 HIGHWAY USERS TAX	2,464.53	2,464.53	.00	( 2,464.53)	.0
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>2,464.53</b>	<b>2,464.53</b>	<b>.00</b>	<b>( 2,464.53)</b>	<b>.0</b>
<u>RECREATION REVENUE</u>					
100-347-800-000 RECREATION PROGRAM FEES	( 4,400.00)	( 4,400.00)	.00	4,400.00	.0
100-347-810-000 RECREATION FEES (SKI HILL)	1,420.00	1,420.00	.00	( 1,420.00)	.0
100-347-811-000 REC FEES (SKI HILL DONATIONS)	367.50	367.50	.00	( 367.50)	.0
<b>TOTAL RECREATION REVENUE</b>	<b>( 2,612.50)</b>	<b>( 2,612.50)</b>	<b>.00</b>	<b>2,612.50</b>	<b>.0</b>
<u>OTHER REVENUE</u>					
100-362-200-000 RENTS FROM BUILDINGS	30.00	30.00	.00	( 30.00)	.0
<b>TOTAL OTHER REVENUE</b>	<b>30.00</b>	<b>30.00</b>	<b>.00</b>	<b>( 30.00)</b>	<b>.0</b>
<b>TOTAL FUND REVENUE</b>	<b>55,566.39</b>	<b>55,566.39</b>	<b>.00</b>	<b>( 55,566.39)</b>	<b>.0</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOWN ADMIN</u>					
100-411-100-111	650.00	650.00	.00 (	650.00)	.0
100-411-100-330	702.00	702.00	.00 (	702.00)	.0
100-411-100-370	286.25	286.25	.00 (	286.25)	.0
100-411-100-495	40.00	40.00	.00 (	40.00)	.0
100-411-200-330	611.00	611.00	.00 (	611.00)	.0
100-411-400-111	14,275.81	14,275.81	.00 (	14,275.81)	.0
100-411-400-144	392.11	392.11	.00 (	392.11)	.0
100-411-400-145	3,392.96	3,392.96	.00 (	3,392.96)	.0
100-411-400-210	( 32.96)	( 32.96)	.00	32.96	.0
100-411-400-311	70.27	70.27	.00 (	70.27)	.0
100-411-400-320	947.02	947.02	.00 (	947.02)	.0
100-411-400-330	155.00	155.00	.00 (	155.00)	.0
100-411-400-331	247.20	247.20	.00 (	247.20)	.0
100-411-400-345	544.28	544.28	.00 (	544.28)	.0
100-411-400-346	125.00	125.00	.00 (	125.00)	.0
100-411-400-347	1,947.01	1,947.01	.00 (	1,947.01)	.0
100-411-400-352	8,742.30	8,742.30	.00 (	8,742.30)	.0
100-411-400-354	1,500.00	1,500.00	.00 (	1,500.00)	.0
100-411-400-370	271.00	271.00	.00 (	271.00)	.0
100-411-400-510	5,064.25	5,064.25	.00 (	5,064.25)	.0
<b>TOTAL TOWN ADMIN</b>	<b>39,930.50</b>	<b>39,930.50</b>	<b>.00 (</b>	<b>39,930.50)</b>	<b>.0</b>
<u>ELECTIONS</u>					
100-414-000-220	826.73	826.73	.00 (	826.73)	.0
<b>TOTAL ELECTIONS</b>	<b>826.73</b>	<b>826.73</b>	<b>.00 (</b>	<b>826.73)</b>	<b>.0</b>
<u>COMMUNITY FAC &amp; PARKS</u>					
100-419-400-220	586.19	586.19	.00 (	586.19)	.0
100-419-400-223	179.15	179.15	.00 (	179.15)	.0
100-419-400-230	106.91	106.91	.00 (	106.91)	.0
100-419-400-341	388.71	388.71	.00 (	388.71)	.0
100-419-400-361	120.00	120.00	.00 (	120.00)	.0
<b>TOTAL COMMUNITY FAC &amp; PARKS</b>	<b>1,380.96</b>	<b>1,380.96</b>	<b>.00 (</b>	<b>1,380.96)</b>	<b>.0</b>
<u>STREETS &amp; ALLEYS PROGRAMS</u>					
100-431-400-230	113.43	113.43	.00 (	113.43)	.0
100-431-400-350	529.00	529.00	.00 (	529.00)	.0
100-431-400-360	7,808.29	7,808.29	.00 (	7,808.29)	.0
100-431-800-340	31.89	31.89	.00 (	31.89)	.0
<b>TOTAL STREETS &amp; ALLEYS PROGRAMS</b>	<b>8,482.61</b>	<b>8,482.61</b>	<b>.00 (</b>	<b>8,482.61)</b>	<b>.0</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
100-451-100-111 SALARIES - REC DEPT	6,161.92	6,161.92	.00 (	6,161.92)	.0
100-451-100-144 FICA-MEDICARE - REC DEPT	59.52	59.52	.00 (	59.52)	.0
100-451-100-145 PERA - REC DEPT	465.16	465.16	.00 (	465.16)	.0
100-451-100-224 RECREATION SUPPLIES - REC.	990.79	990.79	.00 (	990.79)	.0
100-451-100-346 CELL PHONE STIPEND	50.00	50.00	.00 (	50.00)	.0
100-451-200-111 SALARIES - SKI HILL	4,928.50	4,928.50	.00 (	4,928.50)	.0
100-451-200-144 FICA-MEDICARE - SKI HILL	55.55	55.55	.00 (	55.55)	.0
100-451-200-145 PERA - SKI HILL	524.78	524.78	.00 (	524.78)	.0
100-451-200-220 OPERATING SUPPLIES - SKI HILL	374.56	374.56	.00 (	374.56)	.0
100-451-200-230 R & M SUPPLIES - SKI HILL	121.91	121.91	.00 (	121.91)	.0
100-451-200-330 PUBLICITY, SUBS, DUES - SKI HILL	445.00	445.00	.00 (	445.00)	.0
100-451-200-341 ELECTRICITY - SKI HILL	87.88	87.88	.00 (	87.88)	.0
<b>TOTAL RECREATION</b>	<b>14,265.57</b>	<b>14,265.57</b>	<b>.00 (</b>	<b>14,265.57)</b>	<b>.0</b>
<u>HISTORIC PRESERVATION</u>					
100-460-100-397 COMMISSION EXPENSE	100.00	100.00	.00 (	100.00)	.0
<b>TOTAL HISTORIC PRESERVATION</b>	<b>100.00</b>	<b>100.00</b>	<b>.00 (</b>	<b>100.00)</b>	<b>.0</b>
<u>CONTRACT PAYMENTS</u>					
100-480-310-397 CONTRACT PAYMENTS, LAW ENFORCE	14,200.75	14,200.75	.00 (	14,200.75)	.0
100-480-330-397 CONTRACT PAYMENTS, BUILDING IN	4,073.50	4,073.50	.00 (	4,073.50)	.0
<b>TOTAL CONTRACT PAYMENTS</b>	<b>18,274.25</b>	<b>18,274.25</b>	<b>.00 (</b>	<b>18,274.25)</b>	<b>.0</b>
<u>CAPITAL IMPROVEMENTS</u>					
100-485-000-100 ARMORY REHAB/ADDITION	7,628.80	7,628.80	.00 (	7,628.80)	.0
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>7,628.80</b>	<b>7,628.80</b>	<b>.00 (</b>	<b>7,628.80)</b>	<b>.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>90,889.42</b>	<b>90,889.42</b>	<b>.00 (</b>	<b>90,889.42)</b>	<b>.0</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 35,323.03)</b>	<b>( 35,323.03)</b>	<b>.00</b>	<b>35,323.03</b>	<b>.0</b>

TOWN OF LAKE CITY  
 BALANCE SHEET  
 JANUARY 31, 2016

CONSERVATION TRUST FUND

ASSETS

300-100-000-000	CASH IN COMBINED FUND	(	22.13)	
300-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)		9,174.13	
	TOTAL ASSETS			<u>9,152.00</u>

LIABILITIES AND EQUITY

FUND EQUITY

300-280-000-000	FUND BALANCE	9,149.58		
	REVENUE OVER EXPENDITURES - YTD	2.42		
	BALANCE - CURRENT DATE		<u>9,152.00</u>	
	TOTAL FUND EQUITY			<u>9,152.00</u>
	TOTAL LIABILITIES AND EQUITY			<u>9,152.00</u>

TOWN OF LAKE CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 1 MONTHS ENDING JANUARY 31, 2016

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER REVENUE</u>						
300-361-100-000	EARNINGS ON DEPOSITS	2.42	2.42	.00	( 2.42)	.0
	TOTAL OTHER REVENUE	2.42	2.42	.00	( 2.42)	.0
	TOTAL FUND REVENUE	2.42	2.42	.00	( 2.42)	.0
	NET REVENUE OVER EXPENDITURES	2.42	2.42	.00	( 2.42)	.0

TOWN OF LAKE CITY  
BALANCE SHEET  
JANUARY 31, 2016

WATER & SEWER FUND

ASSETS

600-100-000-000	CASH IN COMBINED FUND	465,183.80	
600-115-000-000	CUSTOMER ACCOUNTS RECEIVABLE	77,901.32	
600-117-000-000	OTHER ACCOUNTS RECEIVABLE	4,820.00	
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	1,091,180.86	
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	
600-163-000-000	WATER RIGHTS	4,764.00	
600-163-300-000	COLL, TRANS & DIST.-SEWER	128,179.00	
600-164-000-000	WATER TANK	401,121.27	
600-164-200-000	MACHINERY & EQUIPMENT	30,672.00	
600-165-000-000	TRANSPORTATION EQUIPMENT	222,686.58	
600-165-200-000	OFFICE EQUIP & FURNITURE	3,818.00	
600-166-000-000	OFFICE EQUIPMENT	2,996.00	
600-166-100-000	CONSTRUCTION IN PROGRESS	318,273.05	
600-169-000-000	ACCUMULATED PROV. FOR DEPR.	( 1,919,231.71)	
	TOTAL ASSETS		2,493,808.62

LIABILITIES AND EQUITY

LIABILITIES

600-202-000-000	ACCOUNTS PAYABLE	119.73	
600-216-000-000	ACCRUED WAGES	4,127.10	
600-216-100-000	ACCRUED COMPENSATED ABSENSES	6,361.86	
600-225-000-000	CUSTOMERS CONTRIB CAPITAL	182,149.00	
600-251-000-000	CONT CAPITAL-GOVT ENTITY	484,267.00	
600-252-200-000	SYSTEM DEV. FEES OR CHARGES	408,875.00	
600-272-200-000	UNRESERVED RETAINED EARNINGS	435,428.80	
	TOTAL LIABILITIES		1,521,328.49

FUND EQUITY

600-280-000-000	FUND BALANCE	905,367.97	
	REVENUE OVER EXPENDITURES - YTD	67,112.16	
	BALANCE - CURRENT DATE		972,480.13
	TOTAL FUND EQUITY		972,480.13
	TOTAL LIABILITIES AND EQUITY		2,493,808.62



TOWN OF LAKE CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 1 MONTHS ENDING JANUARY 31, 2016

WATER & SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>WATER &amp; SEWER REVENUE</u>						
600-344-100-000	WATER SALES	( 707.84)	( 707.84)	.00	707.84	.0
600-344-200-000	SEWER REVENUES	42.66	42.66	.00	( 42.66)	.0
	<b>TOTAL WATER &amp; SEWER REVENUE</b>	<b>( 665.18)</b>	<b>( 665.18)</b>	<b>.00</b>	<b>665.18</b>	<b>.0</b>
<u>SOURCE 36</u>						
600-361-000-000	EARNINGS ON DEPOSITS	68.85	68.85	.00	( 68.85)	.0
600-361-100-000	EARNINGS ON ACCTS RECEIVABLE	( 22.57)	( 22.57)	.00	22.57	.0
	<b>TOTAL SOURCE 36</b>	<b>46.28</b>	<b>46.28</b>	<b>.00</b>	<b>( 46.28)</b>	<b>.0</b>
	<b>TOTAL FUND REVENUE</b>	<b>( 618.90)</b>	<b>( 618.90)</b>	<b>.00</b>	<b>618.90</b>	<b>.0</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 1 MONTHS ENDING JANUARY 31, 2016

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER &amp; SEWER EXPENDITURES</u>					
600-433-410-312	347.06	347.06	.00	( 347.06)	.0
600-433-410-341	351.46	351.46	.00	( 351.46)	.0
600-433-410-358	1,683.50	1,683.50	.00	( 1,683.50)	.0
600-433-530-341	2,003.28	2,003.28	.00	( 2,003.28)	.0
600-433-530-358	489.00	489.00	.00	( 489.00)	.0
600-433-600-111	11,944.27	11,944.27	.00	( 11,944.27)	.0
600-433-600-144	117.70	117.70	.00	( 117.70)	.0
600-433-600-145	1,112.09	1,112.09	.00	( 1,112.09)	.0
600-433-600-229	196.53	196.53	.00	( 196.53)	.0
600-433-600-335	175.00	175.00	.00	( 175.00)	.0
600-433-600-346	50.00	50.00	.00	( 50.00)	.0
600-433-600-352	( 4,373.30)	( 4,373.30)	.00	4,373.30	.0
600-433-600-370	150.00	150.00	.00	( 150.00)	.0
600-433-600-495	1.43	1.43	.00	( 1.43)	.0
<b>TOTAL WATER &amp; SEWER EXPENDITURES</b>	<b>14,248.02</b>	<b>14,248.02</b>	<b>.00</b>	<b>( 14,248.02)</b>	<b>.0</b>
<u>DEBT</u>					
600-470-100-610	( 81,979.08)	( 81,979.08)	.00	81,979.08	.0
<b>TOTAL DEBT</b>	<b>( 81,979.08)</b>	<b>( 81,979.08)</b>	<b>.00</b>	<b>81,979.08</b>	<b>.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>( 67,731.06)</b>	<b>( 67,731.06)</b>	<b>.00</b>	<b>67,731.06</b>	<b>.0</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>67,112.16</b>	<b>67,112.16</b>	<b>.00</b>	<b>( 67,112.16)</b>	<b>.0</b>

TOWN OF LAKE CITY  
BALANCE SHEET  
JANUARY 31, 2016

MISC FIXED ASSETS FUND

<u>ASSETS</u>			
900-160-000-000	LAND, R-O-W, WATER RIGHTS	72,754.42	
900-163-000-000	BUILDINGS AND IMPROVEMENTS	120,051.68	
900-164-200-000	EQUIPMENT	52,623.99	
	TOTAL ASSETS		<u>245,430.09</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
900-260-000-000	INVEST. IN GEN. FIXED ASSETS	245,430.09	
	TOTAL LIABILITIES		<u>245,430.09</u>
	TOTAL LIABILITIES AND EQUITY		<u>245,430.09</u>