

TOWN OF LAKE CITY
 COMBINED CASH INVESTMENT
 JULY 31, 2018

COMBINED CASH ACCOUNTS

999-102-000-000	CASH (CHECKING)	95,624.15
999-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)	564,105.37
999-104-200-000	CERTIFICATES OF DEPOSIT	30,010.50
999-104-300-000	COLOTRUST	199,014.50
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	TOTAL COMBINED CASH	888,754.52
999-100-000-000	CASH ALLOCATE TO OTHER FUNDS	(888,754.52)
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	TOTAL UNALLOCATED CASH	<u>.00</u>

CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND	465,077.05
300	ALLOCATION TO CONSERVATION TRUST FUND	(740.94)
600	ALLOCATION TO WATER & SEWER FUND	424,418.41
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	TOTAL ALLOCATIONS TO OTHER FUNDS	888,754.52
	ALLOCATION FROM COMBINED CASH FUND - 99-100-000-000	(888,754.52)
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	ZERO PROOF IF ALLOCATIONS BALANCE	<u>.00</u>

TOWN OF LAKE CITY
 BALANCE SHEET
 JULY 31, 2018

GENERAL FUND

ASSETS

100-100-000-000	40 CHARACTERS	465,077.05	
100-101-000-000	PETTY CASH	356.00	
100-105-000-000	TAXES RECEIVABLE	70,630.00	
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	
	TOTAL ASSETS		<u>548,807.45</u>

LIABILITIES AND EQUITY

LIABILITIES

100-202-000-000	ACCOUNTS PAYABLE	(2,894.65)	
100-217-000-000	MEDICARE PAYABLE	(241.12)	
100-217-100-000	FEDERAL WITHHOLDING PAYABLE	(2,533.15)	
100-217-200-000	STATE WITHHOLDING PAYABLE	(1,117.58)	
100-217-300-000	RETIREMENT PAYABLE	(11,620.61)	
100-217-400-000	ACC INSURANCE PAYABLE	10,340.98	
100-217-500-000	OTHER PAYROLL PAYABLES	14,921.01	
100-217-700-000	WORKERS COMP PAYABLE	1,260.00	
100-222-100-000	DEFERRED PROPERTY TAXES	70,630.00	
	TOTAL LIABILITIES		78,744.88

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	(6,517.71)	
	BALANCE - CURRENT DATE		<u>470,062.57</u>
	TOTAL FUND EQUITY		<u>470,062.57</u>
	TOTAL LIABILITIES AND EQUITY		<u>548,807.45</u>

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-311-000-000	9,473.27	57,298.18	66,000.00	8,701.82	86.8
100-312-000-000	398.96	3,431.82	4,500.00	1,068.18	76.3
100-313-100-000	19,492.63	93,232.76	310,000.00	216,767.24	30.1
100-314-100-000	1,574.70	1,877.52	1,000.00	(877.52)	187.8
100-314-200-000	80.89	588.28	800.00	211.72	73.5
100-314-300-000	.00	30,889.73	36,825.00	5,935.27	83.9
100-316-100-000	.00	10,343.33	.00	(10,343.33)	.0
100-319-000-000	31.28	48.52	600.00	553.48	7.8
TOTAL TAXES	31,051.73	197,708.14	419,725.00	222,016.88	47.1
<u>PERMITS AND FEES</u>					
100-321-100-000	125.00	2,103.75	2,200.00	96.25	95.6
100-322-100-000	1,539.70	1,845.28	12,000.00	10,154.72	15.4
100-322-110-000	15.53	15.53	200.00	184.47	7.8
100-322-200-000	100.00	1,900.00	1,600.00	(300.00)	118.8
100-322-800-000	.00	300.00	.00	(300.00)	.0
TOTAL PERMITS AND FEES	1,780.23	6,184.58	16,000.00	9,835.44	38.5
<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	3,002.32	15,837.00	32,500.00	16,663.00	48.7
100-337-130-000	.00	.00	2,500.00	2,500.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	3,002.32	15,837.00	41,500.00	25,663.00	38.2
<u>RECREATION REVENUE</u>					
100-341-800-000	.00	3.00	.00	(3.00)	.0
100-347-800-000	710.00	4,415.00	6,000.00	1,585.00	73.6
100-347-810-000	.00	633.75	10,000.00	9,366.25	6.3
100-347-811-000	.00	550.00	5,000.00	4,450.00	11.0
100-347-812-000	.00	1,377.50	5,000.00	3,622.50	27.6
100-347-814-000	.00	.00	18,000.00	18,000.00	.0
100-347-820-000	.00	2,333.00	2,000.00	(333.00)	118.7
100-347-825-000	.00	334.00	500.00	166.00	66.8
TOTAL RECREATION REVENUE	710.00	9,646.25	46,500.00	36,853.75	20.7

TOWN OF LAKE CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COURT REVENUE</u>						
100-351-000-000	COURT FINES	796.00	998.00	1,500.00	502.00	66.5
100-351-100-000	COURT COSTS	.00	(25.00)	.00	25.00	.0
	TOTAL COURT REVENUE	796.00	973.00	1,500.00	527.00	64.9
<u>OTHER REVENUE</u>						
100-361-100-000	EARNINGS ON DEPOSITS	108.77	821.47	1,000.00	178.53	82.2
100-362-200-000	RENTS FROM BUILDINGS	793.00	2,698.50	6,500.00	3,801.50	41.5
100-369-000-000	MISCELLANEOUS REVENUES	45.00	9,092.96	.00	(9,092.96)	.0
	TOTAL OTHER REVENUE	946.77	12,612.93	7,500.00	(5,112.93)	168.2
	TOTAL FUND REVENUE	38,287.05	242,941.88	532,725.00	289,783.12	45.6

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOWN ADMIN</u>					
100-411-100-111 SALARIES - BOT	650.00	4,550.00	9,000.00	4,450.00	50.6
100-411-100-144 FICA-MEDICARE - BOT	9.43	66.01	130.50	64.49	50.6
100-411-100-145 PERA - BOT	89.05	623.35	1,170.00	546.65	53.3
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	319.93	2,500.00	2,180.07	12.8
100-411-100-400 BOT DONATIONS	.00	65.00	500.00	435.00	13.0
100-411-100-495 MISCELLANEOUS EXPENSES-BOT	109.14	831.90	.00	(831.90)	.0
100-411-200-330 PUBLICITY, SUBSCRIPTIONS & DUE	.99	646.71	.00	(646.71)	.0
100-411-400-111 SALARIES -TOWN ADMIN	1,752.22	24,828.45	34,167.92	9,339.47	72.7
100-411-400-112 SICK TIME LIABILITY	.00	.00	5,000.00	5,000.00	.0
100-411-400-142 WORKMEN'S COMPENSATION - TOWN	(1,962.00)	2,698.00	10,000.00	7,302.00	27.0
100-411-400-143 HEALTH INSURANCE - TOWN ADMIN	553.38	3,873.66	5,004.00	1,130.34	77.4
100-411-400-144 FICA-MEDICARE - TOWN ADMIN	24.47	343.23	645.00	301.77	53.2
100-411-400-145 PERA - TOWN ADMIN	240.06	3,401.54	6,300.00	2,898.46	54.0
100-411-400-210 OFFICE SUPPLIES - TOWN ADMIN.	106.08	603.18	3,000.00	2,396.82	20.1
100-411-400-220 OPERATING SUPPLIES- TOWN ADMIN	.00	(51.46)	.00	51.46	.0
100-411-400-230 R & M SUPPLIES - TOWN HALL	.00	150.00	.00	(150.00)	.0
100-411-400-311 POSTAGE - TOWN ADMIN.	138.85	247.96	900.00	652.04	27.6
100-411-400-320 PRINTING AND COPYING	260.78	1,574.37	3,000.00	1,425.63	52.5
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	284.40	1,120.30	4,000.00	2,879.70	28.0
100-411-400-345 TELEPHONE - TOWN HALL	568.25	3,381.14	6,000.00	2,618.86	56.4
100-411-400-346 EMPLOYEE CELL PHONE STIPEND	.00	959.55	1,936.00	976.45	49.6
100-411-400-347 COMPUTERS AND SOFTWARE R&M	1,166.70	6,757.70	9,000.00	2,242.30	75.1
100-411-400-350 PROFESSIONAL SERVICES-TOWN HAL	.00	2,125.00	.00	(2,125.00)	.0
100-411-400-352 LEGAL SERVICES	1,221.00	6,000.45	12,000.00	5,999.55	50.0
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	326.19	326.19	2,000.00	1,673.81	16.3
100-411-400-495 MISC. EXPENSES - TOWN HALL	.00	365.78	.00	(365.78)	.0
100-411-400-510 INSURANCE - TOWN HALL	4,715.00	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
100-411-400-947 OFFICE EQUIPMENT - TOWN HALL	161.84	418.66	500.00	81.34	83.7
100-411-800-495 MISC EXPENSES	.00	11.00	1,000.00	989.00	1.1
100-411-800-560 TREASURER'S FEES	190.09	1,158.68	.00	(1,158.68)	.0
TOTAL TOWN ADMIN	10,585.92	88,084.64	143,183.42	55,098.78	61.5
<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	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	.00	499.43	2,328.00	1,828.57	21.5

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 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
TOTAL ELECTIONS	.00	2,087.06	4,525.00	2,437.94	46.1
<u>CLERK</u>					
100-415-100-370	(546.00)	(546.00)	.00	546.00	.0
TOTAL CLERK	(546.00)	(546.00)	.00	546.00	.0
<u>COMMUNITY FAC & PARKS</u>					
100-419-400-220	849.53	13,316.31	7,000.00	(6,316.31)	190.2
100-419-400-223	204.90	952.47	2,500.00	1,547.53	38.1
100-419-400-230	104.94	1,113.30	2,200.00	1,086.70	50.6
100-419-400-341	422.86	3,217.93	6,000.00	2,782.07	53.6
100-419-400-344	82.00	82.00	9,600.00	9,518.00	.9
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	455.00	6,722.00	20,000.00	13,278.00	33.6
100-419-400-361	(127.50)	947.00	9,000.00	8,053.00	10.5
TOTAL COMMUNITY FAC & PARKS	1,991.73	28,213.13	56,300.00	28,086.87	50.1
<u>STREETS & ALLEYS PROGRAMS</u>					
100-431-400-230	.00	910.06	4,000.00	3,089.94	22.8
100-431-400-231	9,878.71	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	.00	1,425.00	3,000.00	1,575.00	47.5
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	.00	.00	7,000.00	7,000.00	.0
100-431-500-230	.00	9,375.00	25,000.00	15,625.00	37.5
100-431-800-111	749.29	11,471.97	17,000.00	5,528.03	67.5
100-431-800-143	251.59	1,761.13	3,336.00	1,574.87	52.8
100-431-800-144	10.73	162.76	300.00	137.24	54.3
100-431-800-145	102.65	1,571.67	2,500.00	928.33	62.9
100-431-800-146	.00	7.77	2,000.00	1,992.23	.4
100-431-800-340	30.50	187.15	.00	(187.15)	.0
100-431-800-495	.00	.00	3,000.00	3,000.00	.0
TOTAL STREETS & ALLEYS PROGRAMS	11,023.47	36,901.13	81,136.00	44,234.87	45.5

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 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	2,419.55	28,967.41	46,599.28	17,631.85	62.2
100-451-100-112	932.75	5,170.25	13,000.00	7,829.75	39.8
100-451-100-143	692.89	4,850.23	8,340.00	3,489.77	58.2
100-451-100-144	48.43	492.46	875.53	383.07	56.3
100-451-100-145	459.27	4,676.87	8,400.29	3,723.42	55.7
100-451-100-224	561.59	5,382.25	10,000.00	4,617.75	53.8
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	22.00	1,256.40	10,000.00	8,743.60	12.6
100-451-200-144	.32	18.23	140.00	121.77	13.0
100-451-200-145	3.01	172.14	1,369.00	1,196.86	12.6
100-451-200-220	19.04	510.22	3,000.00	2,489.78	17.0
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	50.00	362.90	750.00	387.10	48.4
100-451-200-345	37.00	146.55	350.00	203.45	41.9
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	424.40	650.00	225.60	65.3
100-451-200-495	.00	.00	1,000.00	1,000.00	.0
100-451-200-593	.00	.00	950.00	950.00	.0
TOTAL RECREATION	5,245.85	52,578.27	110,824.08	58,245.81	47.4
<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	536.50	3,000.00	2,463.50	17.9
100-460-100-495	257.43	57.43	.00	(57.43)	.0
TOTAL HISTORIC PRESERVATION	257.43	593.93	3,000.00	2,406.07	19.8

TOWN OF LAKE CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JULY 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	29,821.50	61,432.29	31,610.79	48.5
100-480-330-397 CONTRACT PAYMENTS, BUILDING IN	6,250.00	10,000.00	17,483.63	7,483.63	57.2
TOTAL CONTRACT PAYMENTS	21,160.75	39,821.50	78,915.92	39,094.42	50.5
TOTAL FUND EXPENDITURES	49,719.15	249,459.59	487,912.42	238,452.83	51.1
NET REVENUE OVER EXPENDITURES	(11,432.10)	(6,517.71)	44,812.58	51,330.29	(14.5)

TOWN OF LAKE CITY
 BALANCE SHEET
 JULY 31, 2018

CONSERVATION TRUST FUND

ASSETS

300-100-000-000	CASH IN COMBINED FUND	(740.94)	
300-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)		13,789.40	
	TOTAL ASSETS			<u>13,048.46</u>

LIABILITIES AND EQUITY

FUND EQUITY

300-280-000-000	FUND BALANCE	11,122.09		
	REVENUE OVER EXPENDITURES - YTD	<u>1,926.37</u>		
	BALANCE - CURRENT DATE		<u>13,048.46</u>	
	TOTAL FUND EQUITY			<u>13,048.46</u>
	TOTAL LIABILITIES AND EQUITY			<u>13,048.46</u>

TOWN OF LAKE CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JULY 31, 2018

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>						
300-334-000-000	CTF REMITTANCE	.00	1,905.10	.00	(1,905.10)	.0
	TOTAL INTERGOVERNMENTAL REVENUE	.00	1,905.10	.00	(1,905.10)	.0
<u>OTHER REVENUE</u>						
300-361-100-000	EARNINGS ON DEPOSITS	3.55	21.27	.00	(21.27)	.0
	TOTAL OTHER REVENUE	3.55	21.27	.00	(21.27)	.0
	TOTAL FUND REVENUE	3.55	1,926.37	.00	(1,926.37)	.0

TOWN OF LAKE CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JULY 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	.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	3.55	1,926.37	(44,500.00)	(46,426.37)	4.3

TOWN OF LAKE CITY
BALANCE SHEET
JULY 31, 2018

WATER & SEWER FUND

ASSETS

600-100-000-000	CASH IN COMBINED FUND	424,418.41
600-105-000-000	CWRDPA UNDRAWN PROCEEDS	296,606.52
600-115-000-000	CUSTOMER ACCOUNTS RECEIVABLE	66,921.09
600-117-000-000	OTHER ACCOUNTS RECEIVABLE	1,080.71
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>3,943,437.81</u></u>

LIABILITIES AND EQUITY

LIABILITIES

600-202-000-000	ACCOUNTS PAYABLE	(2,919.95)
600-202-100-100	CWRDPA REVOLVING FUND LOAN	618,630.30
600-216-100-000	ACCRUED COMPENSATED ABSENSES	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><u>2,352,764.96</u></u>

TOWN OF LAKE CITY
 BALANCE SHEET
 JULY 31, 2018

WATER & SEWER FUND

<u>FUND EQUITY</u>			
600-280-000-000	FUND BALANCE	1,698,983.87	
	REVENUE OVER EXPENDITURES - YTD	(108,311.02)	
	BALANCE - CURRENT DATE		<u>1,590,672.85</u>
	TOTAL FUND EQUITY		<u>1,590,672.85</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>3,943,437.81</u></u>

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2018

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
600-334-000-000 GRANTS	.00	105,375.54	582,393.44	477,017.80	18.1
600-335-000-000 NOTES RECEIVABLE	.00	.00	93,353.36	93,353.36	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	105,375.54	675,746.80	570,371.26	15.6
<u>WATER & SEWER REVENUE</u>					
600-344-100-000 WATER SALES	(2,028.50)	168,459.10	324,800.00	156,340.90	51.9
600-344-200-000 SEWER REVENUES	(160.00)	131,408.43	253,750.00	122,341.57	51.8
600-344-300-000 WATER TAP CONNECTION CHARGES	.00	2,750.00	5,000.00	2,250.00	55.0
600-344-400-000 SEWER TAP CONNECTION CHARGES	.00	2,750.00	5,000.00	2,250.00	55.0
600-344-500-000 WATER METERS	.00	1,302.03	1,300.00	(2.03)	100.2
TOTAL WATER & SEWER REVENUE	(2,188.50)	306,669.56	589,850.00	283,180.44	52.0
<u>SOURCE 36</u>					
600-361-000-000 EARNINGS ON DEPOSITS	373.25	1,833.44	1,300.00	(533.44)	141.0
600-361-100-000 EARNINGS ON ACCTS RECEIVABLE	(7.94)	448.02	2,000.00	1,551.98	22.4
600-369-000-000 MISCELLANEOUS REVENUES	.00	5,861.03	.00	(5,861.03)	.0
TOTAL SOURCE 36	365.31	8,142.49	3,300.00	(4,842.49)	246.7
TOTAL FUND REVENUE	(1,823.19)	420,187.59	1,268,896.80	848,709.21	33.1

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2018

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER & SEWER EXPENDITURES</u>					
600-433-410-221	.00	2,051.00	5,000.00	2,949.00	41.0
600-433-410-229	.00	351.65	1,500.00	1,148.35	23.4
600-433-410-230	157.38	183.34	1,000.00	816.66	18.3
600-433-410-312	.00	48.92	1,000.00	951.08	4.9
600-433-410-341	2,411.88	12,807.78	20,000.00	7,192.22	64.0
600-433-410-350	.00	.00	2,000.00	2,000.00	.0
600-433-410-358	.00	778.50	8,000.00	7,221.50	9.7
600-433-410-360	.00	920.34	1,500.00	579.66	61.4
600-433-410-593	.00	.00	2,500.00	2,500.00	.0
600-433-410-600	6,151.50	6,151.50	14,271.50	8,120.00	43.1
600-433-440-229	72.15	251.84	2,000.00	1,748.16	12.6
600-433-440-230	.00	261.00	3,000.00	2,739.00	8.7
600-433-440-241	(78.49)	(78.49)	.00	78.49	.0
600-433-440-350	.00	32,333.55	5,000.00	(27,333.55)	646.7
600-433-440-360	2,924.24	3,030.84	7,000.00	3,969.16	43.3
600-433-440-495	1,810.50	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	.00	14,095.00	18,000.00	3,905.00	78.3
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	5.56	1,196.06	2,500.00	1,303.94	47.8
600-433-530-230	.00	633.69	1,000.00	366.31	63.4
600-433-530-312	72.29	205.86	1,000.00	794.14	20.6
600-433-530-341	2,188.19	14,620.64	24,000.00	9,379.36	60.9
600-433-530-344	.00	.00	4,000.00	4,000.00	.0
600-433-530-350	.00	1,035.76	5,000.00	3,964.24	20.7
600-433-530-358	.00	2,390.00	5,000.00	2,610.00	47.8
600-433-530-359	.00	485.00	2,000.00	1,515.00	24.3
600-433-530-593	.00	.00	1,500.00	1,500.00	.0
600-433-600-111	5,625.47	83,130.38	135,036.25	51,905.87	61.6
600-433-600-142	.00	.00	10,920.00	10,920.00	.0
600-433-600-143	1,836.39	12,854.73	28,358.00	15,501.27	45.3
600-433-600-144	79.65	1,184.29	2,311.00	1,126.71	51.3
600-433-600-145	770.69	11,388.84	22,086.00	10,697.16	51.6
600-433-600-229	.00	200.43	500.00	299.57	40.1
600-433-600-230	249.19	515.95	750.00	234.05	68.8
600-433-600-231	.00	2,208.13	5,000.00	2,791.87	44.2
600-433-600-335	.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	.00	999.75	10,000.00	9,000.25	10.0
600-433-600-360	.00	.00	1,000.00	1,000.00	.0
600-433-600-361	632.91	840.88	5,000.00	4,159.12	16.8
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	24,909.50	212,682.26	408,530.75	195,848.49	52.1

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 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	315,816.35	.00	(315,816.35)	.0
TOTAL W&S CIP	.00	315,816.35	839,046.80	523,230.45	37.6
TOTAL FUND EXPENDITURES	24,909.50	528,498.61	1,247,577.55	719,078.94	42.4
NET REVENUE OVER EXPENDITURES	(26,732.69)	(108,311.02)	21,319.25	129,630.27	(508.0)

TOWN OF LAKE CITY
BALANCE SHEET
JULY 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	(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	<u>1,382,681.41</u>	
	TOTAL LIABILITIES		<u>1,382,681.41</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,382,681.41</u>