

TOWN OF LAKE CITY
COMBINED CASH INVESTMENT
AUGUST 31, 2018

COMBINED CASH ACCOUNTS

999-102-000-000	CASH (CHECKING)	98,460.95
999-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)	1,180,644.75
999-104-200-000	CERTIFICATES OF DEPOSIT	30,010.50
999-104-300-000	COLOTRUST	199,392.48
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	TOTAL COMBINED CASH	1,508,508.68
999-100-000-000	CASH ALLOCATE TO OTHER FUNDS	(1,508,508.68)
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	TOTAL UNALLOCATED CASH	.00
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CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND	912,763.73
300	ALLOCATION TO CONSERVATION TRUST FUND	7,646.01
600	ALLOCATION TO WATER & SEWER FUND	588,098.94
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	TOTAL ALLOCATIONS TO OTHER FUNDS	1,508,508.68
	ALLOCATION FROM COMBINED CASH FUND - 99-100-000-000	(1,508,508.68)
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	ZERO PROOF IF ALLOCATIONS BALANCE	.00
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TOWN OF LAKE CITY
 BALANCE SHEET
 AUGUST 31, 2018

GENERAL FUND

ASSETS

100-100-000-000	40 CHARACTERS	912,763.73	
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>996,494.13</u>

LIABILITIES AND EQUITY

LIABILITIES

100-202-000-000	ACCOUNTS PAYABLE	(100.00)	
100-217-000-000	MEDICARE PAYABLE	(192.05)	
100-217-100-000	FEDERAL WITHHOLDING PAYABLE	(2,085.84)	
100-217-200-000	STATE WITHHOLDING PAYABLE	(414.58)	
100-217-300-000	RETIREMENT PAYABLE	(8,989.51)	
100-217-400-000	ACC INSURANCE PAYABLE	6,073.23	
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		81,102.26

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	438,811.59	
	BALANCE - CURRENT DATE	915,391.87	
	TOTAL FUND EQUITY		<u>915,391.87</u>
	TOTAL LIABILITIES AND EQUITY		<u>996,494.13</u>

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-311-000-000	4,026.47	61,324.65	66,000.00	4,675.35	92.9
100-312-000-000	309.34	3,741.16	4,500.00	758.84	83.1
100-313-100-000	49,449.22	142,681.98	310,000.00	167,318.02	46.0
100-314-100-000	203.48	2,081.00	1,000.00	(1,081.00)	208.1
100-314-200-000	100.43	688.71	800.00	111.29	86.1
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	112.69	159.21	600.00	440.79	28.5
TOTAL TAXES	54,201.63	251,909.77	419,725.00	167,815.23	60.0
<u>PERMITS AND FEES</u>					
100-321-100-000	.00	2,103.75	2,200.00	96.25	95.6
100-322-100-000	7,018.60	8,863.88	12,000.00	3,136.12	73.9
100-322-110-000	.00	15.53	200.00	184.47	7.8
100-322-200-000	.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	7,018.60	13,183.16	16,000.00	2,816.84	82.4
<u>INTERGOVERNMENTAL REVENUE</u>					
100-334-000-000	419,716.51	419,716.51	1,500.00	(418,216.51)	27981.
100-334-100-000	.00	.00	5,000.00	5,000.00	.0
100-335-200-000	2,666.09	18,503.09	32,500.00	13,996.91	56.9
100-337-130-000	.00	.00	2,500.00	2,500.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	422,382.60	438,219.60	41,500.00	(396,719.60)	1056.0
<u>RECREATION REVENUE</u>					
100-341-800-000	.00	3.00	.00	(3.00)	.0
100-347-800-000	170.00	4,585.00	6,000.00	1,415.00	76.4
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)	116.7
100-347-825-000	.00	334.00	500.00	166.00	66.8
TOTAL RECREATION REVENUE	170.00	9,816.25	46,500.00	36,683.75	21.1

TOWN OF LAKE CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2018

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COURT REVENUE</u>						
100-351-000-000	COURT FINES	882.00	1,880.00	1,500.00	(380.00)	125.3
100-351-100-000	COURT COSTS	.00	(25.00)	.00	25.00	.0
	TOTAL COURT REVENUE	882.00	1,855.00	1,500.00	(355.00)	123.7
<u>OTHER REVENUE</u>						
100-361-100-000	EARNINGS ON DEPOSITS	177.66	999.13	1,000.00	.87	99.9
100-362-200-000	RENTS FROM BUILDINGS	1,011.00	3,709.50	6,500.00	2,790.50	57.1
100-369-000-000	MISCELLANEOUS REVENUES	300.00	9,392.96	.00	(9,392.96)	.0
	TOTAL OTHER REVENUE	1,488.66	14,101.59	7,500.00	(6,601.59)	188.0
	TOTAL FUND REVENUE	486,143.49	729,085.37	532,725.00	(196,360.37)	136.9

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOWN ADMIN</u>					
100-411-100-111	650.00	5,200.00	9,000.00	3,800.00	57.8
100-411-100-144	9.43	75.44	130.50	55.06	57.8
100-411-100-145	89.05	712.40	1,170.00	457.60	60.9
100-411-100-330	.00	35.00	1,500.00	1,465.00	2.3
100-411-100-370	141.64	461.57	2,500.00	2,038.43	18.5
100-411-100-400	175.00	240.00	500.00	260.00	48.0
100-411-100-495	127.29	959.19	.00	(959.19)	.0
100-411-200-330	1.98	648.69	.00	(648.69)	.0
100-411-400-111	1,752.22	28,432.90	34,167.92	5,735.02	83.2
100-411-400-112	.00	.00	5,000.00	5,000.00	.0
100-411-400-142	.00	2,698.00	10,000.00	7,302.00	27.0
100-411-400-143	553.38	4,427.04	5,004.00	576.96	88.5
100-411-400-144	24.47	393.63	645.00	251.37	61.0
100-411-400-145	240.06	3,895.36	6,300.00	2,404.64	61.8
100-411-400-210	175.85	779.03	3,000.00	2,220.97	26.0
100-411-400-220	90.41	38.95	.00	(38.95)	.0
100-411-400-230	.00	150.00	.00	(150.00)	.0
100-411-400-311	50.00	297.96	900.00	602.04	33.1
100-411-400-320	224.19	1,798.56	3,000.00	1,201.44	60.0
100-411-400-330	.00	843.68	1,500.00	656.32	56.3
100-411-400-331	.00	1,120.30	4,000.00	2,879.70	28.0
100-411-400-345	581.83	3,862.97	6,000.00	2,037.03	66.1
100-411-400-346	159.85	1,119.40	1,936.00	816.60	57.8
100-411-400-347	894.16	7,651.86	9,000.00	1,348.14	85.0
100-411-400-350	.00	2,125.00	.00	(2,125.00)	.0
100-411-400-352	740.00	6,740.45	12,000.00	5,259.55	56.2
100-411-400-354	.00	5,500.00	7,500.00	2,000.00	73.3
100-411-400-360	.00	164.68	500.00	335.32	32.9
100-411-400-370	45.22	371.41	2,000.00	1,628.59	18.6
100-411-400-495	(365.78)	.00	.00	.00	.0
100-411-400-510	.00	14,145.00	9,430.00	(4,715.00)	150.0
100-411-400-520	.00	.00	5,000.00	5,000.00	.0
100-411-400-947	282.98	701.64	500.00	(201.64)	140.3
100-411-800-495	190.78	201.78	1,000.00	798.22	20.2
100-411-800-560	82.78	1,241.46	.00	(1,241.46)	.0
TOTAL TOWN ADMIN	6,916.79	97,133.35	143,183.42	46,050.07	67.8
<u>MUNICIPAL COURT</u>					
100-412-100-111	100.00	200.00	1,500.00	1,300.00	13.3
100-412-100-144	1.45	2.90	22.00	19.10	13.2
100-412-100-145	13.70	27.40	206.00	178.60	13.3
100-412-100-370	.00	384.28	500.00	115.72	76.9
100-412-100-495	.00	.00	100.00	100.00	.0
TOTAL MUNICIPAL COURT	115.15	614.58	2,328.00	1,713.42	26.4

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 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	(2,180.55)	11,135.76	7,000.00	(4,135.76)	159.1
100-419-400-223 JANITORIAL SUPPLIES-COMMFAC&PA	1,146.25	2,098.72	2,500.00	401.28	84.0
100-419-400-230 R & M SUPPLIES-COMM FAC & PARKS	221.87	1,335.17	2,200.00	864.83	60.7
100-419-400-341 ELECTRICITY - COMM FAC & PARKS	421.55	3,639.48	6,000.00	2,360.52	60.7
100-419-400-344 PROPANE - COMM FACILITIES&PARK	6,500.00	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	6,670.00	13,392.00	20,000.00	6,608.00	67.0
100-419-400-361 TRASH COLLECTION-COMMFAC&PARKS	945.00	1,892.00	9,000.00	7,108.00	21.0
TOTAL COMMUNITY FAC & PARKS	13,724.12	41,937.25	56,300.00	14,362.75	74.5
<u>STREETS & ALLEYS PROGRAMS</u>					
100-431-400-230 R&M SUPPLIES	30.31	940.37	4,000.00	3,059.63	23.5
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	1,425.00	3,000.00	1,575.00	47.5
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	4,485.00	4,485.00	7,000.00	2,515.00	64.1
100-431-500-230 R&M SUPPLIES-SNOW REMOVAL	.00	9,375.00	25,000.00	15,625.00	37.5
100-431-800-111 SALARIES-S&A ADMIN	808.83	13,146.58	17,000.00	3,853.42	77.3
100-431-800-143 HEALTH INSURANCE-S&A ADMIN	251.59	2,012.72	3,336.00	1,323.28	60.3
100-431-800-144 FICA-MEDICARE-S&A ADMIN	11.60	186.78	300.00	113.22	82.3
100-431-800-145 PERA-S&A ADMIN	110.81	1,801.10	2,500.00	698.90	72.0
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	217.65	.00	(217.65)	.0
100-431-800-495 DRAINAGE REPAIR & MAINTENANCE	.00	.00	3,000.00	3,000.00	.0
TOTAL STREETS & ALLEYS PROGRAMS	5,728.64	43,626.59	81,136.00	37,509.41	53.8

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 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	2,950.14	35,774.62	46,599.26	10,824.64	76.8
100-451-100-112	.00	5,934.00	13,000.00	7,066.00	45.7
100-451-100-143	692.89	5,543.12	8,340.00	2,796.88	66.5
100-451-100-144	42.60	601.87	875.53	273.66	68.7
100-451-100-145	404.17	5,714.09	8,400.29	2,686.20	68.0
100-451-100-224	764.49	6,146.74	10,000.00	3,853.26	61.5
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	.00	1,278.40	10,000.00	8,721.60	12.8
100-451-200-144	.00	18.55	140.00	121.45	13.3
100-451-200-145	.00	175.15	1,369.00	1,193.85	12.8
100-451-200-220	38.08	548.30	3,000.00	2,451.70	18.3
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	50.14	413.04	750.00	336.96	55.1
100-451-200-345	74.11	220.66	350.00	129.34	63.1
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	111.34	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	.00	.00	950.00	950.00	.0
TOTAL RECREATION	5,127.96	63,052.24	110,824.08	47,771.84	56.9
<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	273.28	809.78	3,000.00	2,190.22	27.0
100-460-100-495	453.50	510.93	.00	(510.93)	.0
TOTAL HISTORIC PRESERVATION	726.78	1,320.71	3,000.00	1,679.29	44.0

TOWN OF LAKE CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 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
TOTAL CONTRACT PAYMENTS	.00	39,821.50	78,915.92	39,094.42	50.5
TOTAL FUND EXPENDITURES	32,339.44	290,273.78	487,912.42	197,638.64	59.5
NET REVENUE OVER EXPENDITURES	453,804.05	438,811.59	44,812.58	(393,999.01)	979.2

TOWN OF LAKE CITY
 BALANCE SHEET
 AUGUST 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)		13,792 33	
	TOTAL ASSETS			<u>21,438 34</u>

LIABILITIES AND EQUITY

FUND EQUITY

300-280-000-000	FUND BALANCE	11,122.09		
	REVENUE OVER EXPENDITURES - YTD	10,316 25		
	BALANCE - CURRENT DATE		<u>21,438 34</u>	
	TOTAL FUND EQUITY			<u>21,438 34</u>
	TOTAL LIABILITIES AND EQUITY			<u>21,438 34</u>

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2018

CONSERVATION TRUST FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<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	2.93	24.20	.00	(24.20)	.0
	TOTAL OTHER REVENUE	2.93	24.20	.00	(24.20)	.0
	TOTAL FUND REVENUE	2.93	1,929.30	.00	(1,929.30)	.0

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2018

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONSERVATION TRUST EXPENDITURE</u>						
300-452-000-367	STREETS AND ALLEYS	(8,386.95)	(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	(8,386.95)	(8,386.95)	44,500.00	52,886.95	(18.9)
	TOTAL FUND EXPENDITURES	(8,386.95)	(8,386.95)	44,500.00	52,886.95	(18.9)
	NET REVENUE OVER EXPENDITURES	8,389.88	10,316.25	(44,500.00)	(54,816.25)	23.2

TOWN OF LAKE CITY
BALANCE SHEET
AUGUST 31, 2018

WATER & SEWER FUND

ASSETS

600-100-000-000	CASH IN COMBINED FUND	588,098.94	
600-105-000-000	CWRDPA UNDRAWN PROCEEDS	296,606.52	
600-115-000-000	CUSTOMER ACCOUNTS RECEIVABLE	149,952.85	
600-117-000-000	OTHER ACCOUNTS RECEIVABLE	972.03	
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 EXP	(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>4,190,041.42</u></u>

LIABILITIES AND EQUITY

LIABILITIES

600-202-100-100	CWRPDA REVOLVING FUND LOAN	618,630.30	
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><u>2,355,684.91</u></u>
	FUND EQUITY		

TOWN OF LAKE CITY
BALANCE SHEET
AUGUST 31, 2018

WATER & SEWER FUND

600-280-000-000	<u>FUND BALANCE</u>	1,698,983.87	
	REVENUE OVER EXPENDITURES - YTD	<u>135,372.64</u>	
	BALANCE - CURRENT DATE		<u>1,834,356.51</u>
	TOTAL FUND EQUITY		<u>1,834,356.51</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>4,190,041.42</u></u>

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2018

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
600-334-000-000 GRANTS	189,394.63	294,770.17	582,393.44	287,623.27	50.6
600-335-000-000 NOTES RECEIVABLE	.00	.00	93,353.36	93,353.36	.0
TOTAL INTERGOVERNMENTAL REVENUE	189,394.63	294,770.17	675,746.80	380,976.63	43.6
<u>WATER & SEWER REVENUE</u>					
600-344-100-000 WATER SALES	81,497.61	249,956.71	324,800.00	74,843.29	77.0
600-344-200-000 SEWER REVENUES	53,972.25	185,380.68	253,750.00	68,369.32	73.1
600-344-300-000 WATER TAP CONNECTION CHARGES	3,000.00	5,750.00	5,000.00	(750.00)	115.0
600-344-400-000 SEWER TAP CONNECTION CHARGES	2,750.00	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
TOTAL WATER & SEWER REVENUE	141,219.86	447,889.42	589,850.00	141,960.58	75.9
<u>SOURCE 36</u>					
600-361-000-000 EARNINGS ON DEPOSITS	377.98	2,211.42	1,300.00	(911.42)	170.1
600-361-100-000 EARNINGS ON ACCTS RECEIVABLE	410.31	858.33	2,000.00	1,141.67	42.9
600-369-000-000 MISCELLANEOUS REVENUES	(5,750.00)	111.03	.00	(111.03)	.0
TOTAL SOURCE 36	(4,961.71)	3,180.78	3,300.00	119.22	96.4
TOTAL FUND REVENUE	325,652.78	745,840.37	1,268,896.80	523,056.43	58.8

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2018

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER & SEWER EXPENDITURES</u>					
600-433-410-221	2,279.15	4,330.15	5,000.00	669.85	86.6
600-433-410-229	.00	351.65	1,500.00	1,148.35	23.4
600-433-410-230	.00	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	2,946.28	15,754.06	20,000.00	4,245.94	78.8
600-433-410-350	.00	.00	2,000.00	2,000.00	.0
600-433-410-358	1,666.20	2,444.70	8,000.00	5,555.30	30.6
600-433-410-360	.00	920.34	1,500.00	579.66	61.4
600-433-410-593	220.00	220.00	2,500.00	2,280.00	8.8
600-433-410-600	.00	6,151.50	14,271.50	8,120.00	43.1
600-433-440-229	.00	251.84	2,000.00	1,748.16	12.6
600-433-440-230	123.37	384.37	3,000.00	2,615.63	12.8
600-433-440-241	.00	(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	.00	3,030.84	7,000.00	3,969.16	43.3
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	.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	140.81	1,336.87	2,500.00	1,163.13	53.5
600-433-530-230	41.98	675.67	1,000.00	324.33	67.6
600-433-530-312	304.10	509.96	1,000.00	490.04	51.0
600-433-530-341	2,366.33	16,986.97	24,000.00	7,013.03	70.8
600-433-530-344	4,000.00	4,000.00	4,000.00	.00	100.0
600-433-530-350	2,360.55	3,396.31	5,000.00	1,603.69	67.9
600-433-530-358	515.00	2,905.00	5,000.00	2,095.00	58.1
600-433-530-359	137.00	622.00	2,000.00	1,378.00	31.1
600-433-530-593	.00	.00	1,500.00	1,500.00	.0
600-433-600-111	5,863.66	95,235.47	135,036.25	39,800.78	70.5
600-433-600-142	.00	.00	10,920.00	10,920.00	.0
600-433-600-143	1,836.39	14,691.12	28,356.00	13,664.88	51.8
600-433-600-144	83.10	1,355.97	2,311.00	955.03	58.7
600-433-600-145	803.32	13,047.23	22,086.00	9,038.77	59.1
600-433-600-229	601.12	801.55	500.00	(301.55)	160.3
600-433-600-230	10.00	525.95	750.00	224.05	70.1
600-433-600-231	460.07	2,668.20	5,000.00	2,331.80	53.4
600-433-600-335	110.00	285.00	600.00	315.00	47.5
600-433-600-345	.00	.00	1,200.00	1,200.00	.0
600-433-600-352	407.00	1,406.75	10,000.00	8,593.25	14.1
600-433-600-360	.00	.00	1,000.00	1,000.00	.0
600-433-600-361	242.62	1,083.50	5,000.00	3,916.50	21.7
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	27,518.05	247,385.39	408,530.75	161,145.36	60.6

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 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	47,265.99	363,082.34	.00	(363,082.34)	.0
TOTAL W&S CIP	47,265.99	363,082.34	839,046.80	475,964.46	43.3
TOTAL FUND EXPENDITURES	74,784.04	610,467.73	1,247,577.55	637,109.82	48.9
NET REVENUE OVER EXPENDITURES	250,868.74	135,372.64	21,319.25	(114,053.39)	635.0

TOWN OF LAKE CITY
BALANCE SHEET
AUGUST 31, 2018

MISC FIXED ASSETS FUND

ASSETS

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>

LIABILITIES AND EQUITY

LIABILITIES

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>