

TOWN OF LAKE CITY
 COMBINED CASH INVESTMENT
 SEPTEMBER 30, 2017

COMBINED CASH ACCOUNTS

999-102-000-000	CASH (CHECKING)	69,640.52
999-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)	545,718.33
999-104-200-000	CERTIFICATES OF DEPOSIT	29,890.75
999-104-300-000	COLOTRUST	196,332.46
		841,582.06
	TOTAL COMBINED CASH	841,582.06
999-100-000-000	CASH ALLOCATE TO OTHER FUNDS	(841,582.06)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND	383,233.27
300	ALLOCATION TO CONSERVATION TRUST FUND	4,435.87
600	ALLOCATION TO WATER & SEWER FUND	453,912.92
		841,582.06
	TOTAL ALLOCATIONS TO OTHER FUNDS	841,582.06
	ALLOCATION FROM COMBINED CASH FUND - 99-100-000-000	(841,582.06)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF LAKE CITY
 BALANCE SHEET
 SEPTEMBER 30, 2017

GENERAL FUND

ASSETS

100-100-000-000	CASH IN COMBINED FUND	383,233.27	
100-101-000-000	PETTY CASH	350.00	
100-105-000-000	TAXES RECEIVABLE	70,630.00	
100-110-000-000	GRANTS RECEIVABLE	(9,000.00)	
100-117-000-000	ACCOUNTS RECEIVABLE	2.08	
100-122-000-000	ACCRUED INTEREST RECEIVABLE	(1,518.26)	
100-132-000-000	DUE FROM OTHER GOVERNMENTS	16,057.87	
	TOTAL ASSETS		459,754.96

LIABILITIES AND EQUITY

LIABILITIES

100-202-000-000	ACCOUNTS PAYABLE	94.00	
100-217-000-000	MEDICARE PAYABLE	(334.54)	
100-217-100-000	FEDERAL WITHHOLDING PAYABLE	(2,422.47)	
100-217-200-000	STATE WITHHOLDING PAYABLE	(4,803.78)	
100-217-300-000	RETIREMENT PAYABLE	(11,620.62)	
100-217-400-000	ACC INSURANCE PAYABLE	39,768.95	
100-217-500-000	OTHER PAYROLL PAYABLES	14,785.17	
100-222-100-000	DEFERRED PROPERTY TAXES	70,630.00	
	TOTAL LIABILITIES		106,096.71

FUND EQUITY

100-280-000-000	FUND BALANCE	278,001.76	
100-280-100-000	CREATED BY POSTING	128,000.00	
100-280-400-000	EMERGENCY RESERVE-TABOR	21,842.00	
	REVENUE OVER EXPENDITURES - YTD	(74,185.51)	
	BALANCE - CURRENT DATE	353,658.25	
	TOTAL FUND EQUITY		353,658.25
	TOTAL LIABILITIES AND EQUITY		459,754.96

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-311-000-000	3,870.02	66,932.73	67,000.00	67.27	99.9
100-312-000-000	487.70	4,440.41	3,600.00	(840.41)	123.3
100-313-100-000	82,148.62	188,613.96	290,000.00	101,386.04	65.0
100-314-100-000	598.16	738.84	750.00	11.16	98.5
100-314-200-000	110.12	622.74	700.00	77.26	89.0
100-314-300-000	.00	.00	36,825.00	36,825.00	.0
100-316-100-000	.00	235.54	10,000.00	9,764.46	2.4
100-319-000-000	434.51	553.44	434.00	(119.44)	127.5
TOTAL TAXES	87,649.13	262,137.66	409,309.00	147,171.34	64.0
<u>PERMITS AND FEES</u>					
100-321-100-000	.00	2,400.00	2,121.00	(279.00)	113.2
100-322-100-000	135.45	7,050.68	12,000.00	4,949.32	58.8
100-322-110-000	.00	226.00	.00	(226.00)	.0
100-322-200-000	.00	1,500.00	1,500.00	.00	100.0
100-322-800-000	75.00	75.00	.00	(75.00)	.0
TOTAL PERMITS AND FEES	210.45	11,251.68	15,621.00	4,369.32	72.0
<u>INTERGOVERNMENTAL REVENUE</u>					
100-334-000-000	.00	4,089.50	.00	(4,089.50)	.0
100-334-100-000	5,590.29	5,590.29	.00	(5,590.29)	.0
100-335-100-000	.00	.00	2,500.00	2,500.00	.0
100-335-200-000	2,883.44	21,586.83	32,693.00	11,106.17	66.0
100-337-130-000	.00	.00	2,698.00	2,698.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	8,473.73	31,266.62	37,891.00	6,624.38	82.5
<u>RECREATION REVENUE</u>					
100-341-800-000	.00	3.00	.00	(3.00)	.0
100-347-800-000	60.00	4,259.00	4,500.00	241.00	94.6
100-347-810-000	.00	8,191.25	5,500.00	(2,691.25)	148.9
100-347-811-000	.00	1,353.50	.00	(1,353.50)	.0
100-347-812-000	125.00	2,742.47	.00	(2,742.47)	.0
TOTAL RECREATION REVENUE	185.00	16,549.22	10,000.00	(6,549.22)	165.5
<u>COURT REVENUE</u>					
100-351-000-000	67.00	1,091.00	1,000.00	(91.00)	109.1
TOTAL COURT REVENUE	67.00	1,091.00	1,000.00	(91.00)	109.1

TOWN OF LAKE CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER REVENUE</u>					
100-361-100-000 EARNINGS ON DEPOSITS	94.11	685.81	1,038.00	352.19	66.1
100-362-200-000 RENTS FROM BUILDINGS	283.75	3,154.25	4,500.00	1,345.75	70.1
100-369-000-000 MISCELLANEOUS REVENUES	150.00	1,479.90	.00	(1,479.90)	.0
TOTAL OTHER REVENUE	527.86	5,319.96	5,538.00	218.04	96.1
TOTAL FUND REVENUE	97,113.17	327,616.14	479,359.00	151,742.86	68.3

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

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	84.87	131.00	46.13	64.8
100-411-100-145 PERA - BOT	89.05	712.40	1,170.00	457.60	60.9
100-411-100-370 TRAVEL AND MEETINGS - BOT	.00	959.66	2,000.00	1,040.34	48.0
100-411-100-400 BOT DONATIONS	.00	100.00	1,000.00	900.00	10.0
100-411-100-495 MISCELLANEOUS EXPENSES-BOT	109.14	1,118.10	600.00	(518.10)	186.4
100-411-200-330 PUBLICITY, SUBSCRIPTIONS & DUE	.99	619.91	.00	(619.91)	.0
100-411-400-111 SALARIES-TOWN ADMIN	3,424.10	33,407.46	44,804.00	11,396.54	74.6
100-411-400-142 WORKMEN'S COMPENSATION - TOWN	1,342.00	4,697.00	7,280.00	2,583.00	64.5
100-411-400-143 HEALTH INSURANCE - TOWN ADMIN	553.38	2,729.28	6,010.00	3,280.72	45.4
100-411-400-144 FICA-MEDICARE - TOWN ADMIN	49.65	484.42	645.00	160.58	75.1
100-411-400-145 PERA - TOWN ADMIN	469.10	4,576.81	6,134.00	1,557.19	74.6
100-411-400-210 OFFICE SUPPLIES - TOWN ADMIN.	290.60	1,485.52	5,000.00	3,514.48	29.7
100-411-400-311 POSTAGE - TOWN ADMIN.	98.00	694.85	1,200.00	505.15	57.9
100-411-400-320 PRINTING AND COPYING	223.83	2,138.47	3,000.00	861.53	71.3
100-411-400-330 PROF DUES, SUBS, AND MEMBERSHI	.00	819.00	1,500.00	681.00	54.6
100-411-400-331 LEGAL NOTICES - TOWN HALL	472.20	2,797.25	6,000.00	3,202.75	46.6
100-411-400-345 TELEPHONE - TOWN HALL	560.94	4,142.95	8,000.00	3,857.05	51.8
100-411-400-346 EMPLOYEE CELL PHONE STIPEND	159.70	1,428.88	1,936.00	507.12	73.8
100-411-400-347 COMPUTERS AND SOFTWARE R&M	799.50	12,817.22	13,000.00	182.78	98.6
100-411-400-350 PROFESSIONAL SERVICES-TOWN HAL	.00	2,371.50	5,000.00	2,628.50	47.4
100-411-400-352 LEGAL SERVICES	399.50	12,950.50	8,220.00	(4,730.50)	157.6
100-411-400-354 AUDITING - TOWN HALL	.00	6,600.00	7,500.00	900.00	88.0
100-411-400-360 R & M SERVICES - TOWN HALL	90.00	180.00	500.00	320.00	36.0
100-411-400-370 TRAVEL, TRAINING, MEETING-TOWN H	.00	40.00	6,000.00	5,960.00	.7
100-411-400-495 MISC. EXPENSES - TOWN HALL	159.57	862.18	1,000.00	137.82	86.2
100-411-400-510 INSURANCE - TOWN HALL	1,257.60	43,694.25	20,000.00	(23,694.25)	218.5
100-411-400-520 INSURANCE DEDUCTIBLE	.00	888.41	10,000.00	9,111.59	8.9
100-411-400-947 OFFICE EQUIPMENT - TOWN HALL	.00	.00	1,000.00	1,000.00	.0
100-411-800-495 MISC EXPENSES	.00	127.03	.00	(127.03)	.0
TOTAL TOWN ADMIN	11,208.28	149,377.92	177,630.00	28,252.08	84.1
<u>MUNICIPAL COURT</u>					
100-412-100-111 SALARIES - MUNICIPAL COURT	.00	.00	1,500.00	1,500.00	.0
100-412-100-144 FICA-MEDICARE-MUNICIPAL COURT	.00	.00	22.00	22.00	.0
100-412-100-145 PERA - MUNICIPAL COURT	.00	.00	206.00	206.00	.0
100-412-100-330 PUBLICITY, SUBS, DUES - M. COURT	.00	.00	100.00	100.00	.0
100-412-100-370 TRAVEL & MEETINGS - M. COURT	.00	405.05	500.00	94.95	81.0
100-412-100-375 MISC EXPENSES - M. COURT	.00	.00	100.00	100.00	.0
TOTAL MUNICIPAL COURT	.00	405.05	2,428.00	2,022.95	16.7

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTIONS</u>					
100-414-000-111 ADMIN CONTRACT - ELECTIONS	.00	.00	300.00	300.00	.0
100-414-000-220 OPERATING SUPPLIES - ELECTIONS	.00	.00	2,000.00	2,000.00	.0
TOTAL ELECTIONS	.00	.00	2,300.00	2,300.00	.0
<u>COMMUNITY FAC & PARKS</u>					
100-419-400-220 OPERATING SUPPLIES	444.01	5,854.99	7,000.00	1,145.01	83.6
100-419-400-223 JANITORIAL SUPPLIES-COMMFAC&PA	408.79	2,270.35	2,300.00	29.65	98.7
100-419-400-230 R & M SUPPLIES-COMM FAC & PARKS	5.95	2,106.92	2,000.00	(106.92)	105.4
100-419-400-341 ELECTRICITY - COMM FAC & PARKS	383.71	4,581.36	5,200.00	618.64	88.1
100-419-400-344 PROPANE - COMM FACILITIES&PARK	.00	11,456.42	7,600.00	(3,856.42)	150.7
100-419-400-350 PROFESSIONAL SVSS-COMMFAC&PARK	.00	371.00	300.00	(71.00)	123.7
100-419-400-360 R & M SERVICES-COMM FAC & PARKS	3,070.00	11,044.00	24,200.00	13,156.00	45.6
100-419-400-361 TRASH COLLECTION-COMMFAC&PARKS	1,371.00	5,948.00	9,000.00	3,052.00	66.1
100-419-400-397 EQUIPMENT - COMM FAC & PARKS	.00	574.38	.00	(574.38)	.0
100-419-400-495 MISC-COMMUN FACILITIES & PARKS	.00	277.44	500.00	222.56	55.5
TOTAL COMMUNITY FAC & PARKS	5,683.46	44,484.86	58,100.00	13,615.14	76.6
<u>STREETS & ALLEYS PROGRAMS</u>					
100-431-400-230 R&M SUPPLIES	880.16	3,455.16	3,157.00	(298.16)	109.4
100-431-400-231 STREET SURFACE - DUST CONTROL	.00	16,664.77	17,500.00	835.23	95.2
100-431-400-350 PROFESSIONAL SERVICES	.00	3,790.00	2,000.00	(1,790.00)	189.5
100-431-400-360 R&M SERVICES	.00	9,648.73	22,904.00	13,255.27	42.1
100-431-400-452 GRAVEL	7,375.00	7,689.00	8,000.00	311.00	96.1
100-431-500-230 R&M SUPPLIES-SNOW REMOVAL	.00	19,405.75	25,162.00	5,756.25	77.1
100-431-500-360 COUNTY	.00	953.75	.00	(953.75)	.0
100-431-800-111 SALARIES-S&A ADMIN	1,551.68	14,152.71	.00	(14,152.71)	.0
100-431-800-143 HEALTH INSURANCE-S&A ADMIN	251.59	1,985.57	.00	(1,985.57)	.0
100-431-800-144 FICA-MEDICARE-S&A ADMIN	22.49	192.57	.00	(192.57)	.0
100-431-800-145 PERA-S&A ADMIN	212.57	1,651.83	.00	(1,651.83)	.0
100-431-800-146 TREASURER'S FEE S&A ADMIN	232.03	1,713.59	1,200.00	(513.59)	142.8
100-431-800-340 ELECTRIC-5TH ST PED BRIDGE	30.50	283.86	.00	(283.86)	.0
100-431-800-495 DRAINAGE REPAIR & MAINTENANCE	.00	.00	6,000.00	6,000.00	.0
TOTAL STREETS & ALLEYS PROGRAMS	10,556.02	81,587.29	85,923.00	4,335.71	95.0
<u>DEPARTMENT 436</u>					
100-436-000-360 ROUND TOP REPAIR & MAINT SERV	.00	.00	1,200.00	1,200.00	.0
100-436-000-495 MISCELLANEOUS EXPENSES	.00	.40	.00	(.40)	.0
TOTAL DEPARTMENT 436	.00	.40	1,200.00	1,199.60	.0

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
100-451-100-111 SALARIES - REC DEPT	3,745.25	36,205.35	45,242.00	9,036.65	80.0
100-451-100-112 PT SEASONAL	.00	6,464.05	9,000.00	2,535.95	71.8
100-451-100-113 PT ARMORY JANITOR	.00	.00	4,500.00	4,500.00	.0
100-451-100-143 HEALTH INSURANCE - REC DEPT	1,321.69	6,601.21	7,512.00	910.79	87.9
100-451-100-144 FICA-MEDICARE - REC DEPT	54.31	562.27	846.00	283.73	66.5
100-451-100-145 PERA - REC DEPT	513.10	5,029.46	8,042.00	3,012.54	62.5
100-451-100-224 RECREATION SUPPLIES - REC.	145.71	8,944.01	9,000.00	55.99	99.4
100-451-100-370 TRAVEL, TRAINING AND MEETINGS	.00	.00	500.00	500.00	.0
100-451-100-496 MISCELLANEOUS - RECREATION	347.50	701.87	.00 (	701.87)	.0
100-451-200-111 SALARIES - SKI HILL	367.50	7,165.50	10,000.00	2,834.50	71.7
100-451-200-144 FICA-MEDICARE - SKI HILL	5.33	115.58	140.00	24.42	82.6
100-451-200-145 PERA - SKI HILL	50.35	927.77	1,369.00	441.23	67.8
100-451-200-220 OPERATING SUPPLIES - SKI HILL	18.21	2,491.52	2,200.00 (	291.52)	113.3
100-451-200-230 R & M SUPPLIES - SKI HILL	.00	569.14	2,000.00	1,430.86	28.5
100-451-200-330 PUBLICITY, SUBS, DUES - SKI HILL	598.00	622.00	900.00	278.00	69.1
100-451-200-341 ELECTRICITY - SKI HILL	50.27	585.23	750.00	164.77	78.0
100-451-200-345 TELEPHONE - SKI HILL	37.10	258.41	.00 (	258.41)	.0
100-451-200-358 INSPECTIONS - SKI HILL	.00	712.12	1,500.00	787.88	47.5
100-451-200-360 R & M SERVICES - SKI HILL	.00	590.00	.00 (	590.00)	.0
100-451-200-370 TRAVEL AND MEETINGS - SKI HILL	.00	635.81	525.00 (	110.81)	121.1
100-451-200-495 MISCELLANEOUS - SKI HILL	.00	.00	1,000.00	1,000.00	.0
100-451-200-593 PERMITS - SKI HILL	.00	.00	660.00	660.00	.0
TOTAL RECREATION	7,254.32	79,181.30	105,686.00	26,504.70	74.9
<u>MARKETING</u>					
100-455-100-330 MARKETING-PUB, SUBS & DUES	.00	.00	2,000.00	2,000.00	.0
100-455-100-340 MARKETING-MAIN STREET	.00	3,000.00	3,000.00	.00	100.0
TOTAL MARKETING	.00	3,000.00	5,000.00	2,000.00	60.0
<u>HISTORIC PRESERVATION</u>					
100-460-100-370 TRAVEL, TRAINING AND MEETINGS	.00 (	5.17)	1,500.00	1,505.17 (	.3)
100-460-100-495 HISTORIC PRESERVATION MISC	.00	198.50	.00 (	198.50)	.0
TOTAL HISTORIC PRESERVATION	.00	193.33	1,500.00	1,306.67	12.9
<u>CONTRACT PAYMENTS</u>					
100-480-310-397 CONTRACT PAYMENTS, LAW ENFORCE	.00	29,821.50	59,643.00	29,821.50	50.0
100-480-330-397 CONTRACT PAYMENTS, BUILDING IN	.00	11,250.00	16,974.40	5,724.40	66.3
TOTAL CONTRACT PAYMENTS	.00	41,071.50	76,617.40	35,545.90	53.6

TOWN OF LAKE CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL IMPROVEMENTS</u>					
100-485-000-100	.00	2,500.00	.00	(2,500.00)	.0
	.00	2,500.00	.00	(2,500.00)	.0
TOTAL CAPITAL IMPROVEMENTS	.00	2,500.00	.00	(2,500.00)	.0
TOTAL FUND EXPENDITURES	34,702.08	401,801.65	516,384.40	114,582.75	77.8
NET REVENUE OVER EXPENDITURES	62,411.09	(74,185.51)	(37,025.40)	37,160.11	(200.4)

TOWN OF LAKE CITY
BALANCE SHEET
SEPTEMBER 30, 2017

CONSERVATION TRUST FUND

ASSETS

300-100-000-000	CASH IN COMBINED FUND		4,435.87	
300-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)		10,829.01	
	TOTAL ASSETS			<u>15,264.88</u>

LIABILITIES AND EQUITY

FUND EQUITY

300-280-000-000	FUND BALANCE	13,317.94		
	REVENUE OVER EXPENDITURES - YTD	1,946.94		
	BALANCE - CURRENT DATE		15,264.88	
	TOTAL FUND EQUITY			<u>15,264.88</u>
	TOTAL LIABILITIES AND EQUITY			<u>15,264.88</u>

TOWN OF LAKE CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
300-334-000-000 CTF REMITTANCE	891.68	2,629.63	3,500.00	870.37	75.1
TOTAL INTERGOVERNMENTAL REVENUE	891.68	2,629.63	3,500.00	870.37	75.1
<u>OTHER REVENUE</u>					
300-361-100-000 EARNINGS ON DEPOSITS	2.23	17.31	.00	(17.31)	.0
TOTAL OTHER REVENUE	2.23	17.31	.00	(17.31)	.0
TOTAL FUND REVENUE	893.91	2,646.94	3,500.00	853.06	75.6

TOWN OF LAKE CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONSERVATION TRUST EXPENDITURE</u>					
300-452-000-949 RECREATION EQUIPMENT	.00	700.00	.00	(700.00)	.0
TOTAL CONSERVATION TRUST EXPENDITURE	.00	700.00	.00	(700.00)	.0
TOTAL FUND EXPENDITURES	.00	700.00	.00	(700.00)	.0
NET REVENUE OVER EXPENDITURES	893.91	1,946.94	3,500.00	1,553.06	55.6

TOWN OF LAKE CITY
 BALANCE SHEET
 SEPTEMBER 30, 2017

WATER & SEWER FUND

ASSETS

600-100-000-000	CASH IN COMBINED FUND	453,912.92	
600-105-000-000	CWRDPA UNDRAWN PROCEEDS	127,516.52	
600-115-000-000	CUSTOMER ACCOUNTS RECEIVABLE	40,445.03	
600-117-000-000	OTHER ACCOUNTS RECEIVABLE	295,509.00	
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	11,155.00	
600-180-002-000	DEFERRED OUTFLOW - PERA EARN	15,447.00	
600-180-003-000	DEFERRED OUTFLOW - PERA EARN	(3,090.00)	
600-180-004-000	DEFERRED OUTFLOW - PERA PROPOR	1,976.00	
600-180-005-000	DEFERRED OUTFLOW - PERA PROP	(870.00)	
	TOTAL ASSETS		<u><u>4,064,518.55</u></u>

LIABILITIES AND EQUITY

LIABILITIES

600-202-000-000	ACCOUNTS PAYABLE	12,008.43	
600-202-100-100	CWRDPA REVOLVING FUND LOAN	466,196.96	
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	227,875.00	
600-250-002-000	DEFERRED INFLOW - PERA EXP	82.00	
600-250-003-000	DEFERRED INFLOW - PERA EXP	(36.00)	
600-250-004-000	DEFERRED INFLOW - INTERNAL PRO	8,745.00	
600-250-005-000	DEFERRED INFLOW - INT PROP AMO	(3,733.00)	
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>2,223,473.00</u></u>

FUND EQUITY

TOWN OF LAKE CITY
BALANCE SHEET
SEPTEMBER 30, 2017

WATER & SEWER FUND

600-280-000-000	FUND BALANCE	1,659,886.45	
	REVENUE OVER EXPENDITURES - YTD	<u>181,159.10</u>	
	BALANCE - CURRENT DATE		<u>1,841,045.55</u>
	TOTAL FUND EQUITY		<u>1,841,045.55</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>4,064,518.55</u></u>

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
600-334-000-000 GRANTS	.00	352,424.56	934,818.00	582,393.44	37.7
600-335-000-000 NOTES RECEIVABLE	.00	.00	559,550.00	559,550.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	352,424.56	1,494,368.00	1,141,943.44	23.6
<u>WATER & SEWER REVENUE</u>					
600-344-100-000 WATER SALES	39.40	228,026.03	320,000.00	91,973.97	71.3
600-344-200-000 SEWER REVENUES	89.37	172,642.12	250,000.00	77,357.88	69.1
600-344-300-000 WATER TAP CONNECTION CHARGES	5,750.00	8,750.00	.00 (	8,750.00)	.0
600-344-400-000 SEWER TAP CONNECTION CHARGES	5,750.00	5,750.00	.00 (	5,750.00)	.0
600-344-500-000 WATER METERS	1,956.09	2,608.12	.00 (	2,608.12)	.0
TOTAL WATER & SEWER REVENUE	13,584.86	417,776.27	570,000.00	152,223.73	73.3
<u>SOURCE 36</u>					
600-361-000-000 EARNINGS ON DEPOSITS	.00	1,344.31	.00 (	1,344.31)	.0
600-361-100-000 EARNINGS ON ACCTS RECEIVABLE	(3.83)	1,999.70	.00 (	1,999.70)	.0
600-369-000-000 MISCELLANEOUS REVENUES	.00 (	224.99)	.00	224.99	.0
TOTAL SOURCE 36	(3.83)	3,119.02	.00 (	3,119.02)	.0
TOTAL FUND REVENUE	13,581.03	773,319.85	2,064,368.00	1,291,048.15	37.5

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER & SEWER EXPENDITURES</u>					
600-433-410-221	CHEMICALS - WATER WELLS	.00	1,769.60	5,000.00	3,230.40 35.4
600-433-410-229	OPERATING SUPPLIES-WATER WELLS	.00	624.39	2,000.00	1,375.61 31.2
600-433-410-230	R & M SUPPLIES - WATER WELLS	.00	154.32	1,000.00	845.68 15.4
600-433-410-312	FREIGHT - WATER WELLS	233.32	233.32	1,000.00	766.68 23.3
600-433-410-341	ELECTRIC POWER/PROPANE-WW	2,107.59	18,121.17	20,000.00	1,878.83 90.6
600-433-410-345	TELEMETRY-WATER WELL	.00	47.19	1,000.00	952.81 4.7
600-433-410-350	PROF & ENG SVCS - WATER WELLS	.00	77.69	5,000.00	4,922.31 1.6
600-433-410-358	TESTS - WATER WELLS	300.00	3,098.98	10,000.00	6,901.02 31.0
600-433-410-360	R & M SERVICES - WATER WELLS	.00	.00	1,500.00	1,500.00 .0
600-433-410-593	PERMITS - WATER WELLS	.00	100.00	2,500.00	2,400.00 4.0
600-433-410-600	LAKE SAN CRISTOBAL	.00	14,271.50	14,272.00	.50 100.0
600-433-440-229	OPERATING SUPPLIES- WATER DIST	20.51	1,175.58	2,500.00	1,324.42 47.0
600-433-440-230	R&M SUPPLIES-WATER DIST.	2,692.09	3,930.83	21,667.00	17,736.17 18.1
600-433-440-350	PROFESSIONAL SVS - WATER DIST.	.00	57,395.75	5,000.00	(52,395.75) 1147.9
600-433-440-360	R & M SERVICES - WATER DIST.	3,391.20	3,391.20	10,000.00	6,608.80 33.9
600-433-510-230	R & M SUPPLIES - SEWER COLL	526.84	1,243.99	1,000.00	(243.99) 124.4
600-433-510-355	ENGINEERING SVS - SEWER COLL	.00	.00	1,000.00	1,000.00 .0
600-433-510-360	R & M SERVICES - SEWER COLL	.00	23,202.33	37,000.00	13,797.67 62.7
600-433-510-370	SEWER TAPS FOR WATER ST RES	.00	(3,679.02)	.00	3,679.02 .0
600-433-530-221	CHEMICALS - WWTP	.00	970.02	1,000.00	29.98 97.0
600-433-530-229	OPERATING SUPPLIES - WWTP	357.38	1,220.66	2,000.00	779.34 61.0
600-433-530-230	R & M SUPPLIES - WWTP	88.93	566.92	500.00	(66.92) 113.4
600-433-530-312	FREIGHT - WWTP	.00	532.01	500.00	(32.01) 106.4
600-433-530-341	ELECTRIC POWER - WWTP	2,340.87	20,077.76	24,000.00	3,922.24 83.7
600-433-530-344	PROPANE - WWTP	.00	1,140.20	4,000.00	2,859.80 28.5
600-433-530-350	PROFESSIONAL SVS - WWTP	198.00	2,521.25	5,000.00	2,478.75 50.4
600-433-530-358	TESTS - WWTP	604.15	3,828.30	5,000.00	1,171.70 76.6
600-433-530-359	DUMP CHARGES - WWTP	324.00	1,589.25	1,200.00	(389.25) 132.4
600-433-530-593	PERMITS - WWTP	1,305.00	1,305.00	1,500.00	195.00 87.0
600-433-600-111	SALARIES - W & S ADMIN	11,342.83	107,527.05	160,496.00	52,968.95 67.0
600-433-600-142	WORKMENS COMP - W & S ADMIN	.00	6,808.04	10,920.00	4,111.96 62.3
600-433-600-143	HEALTH INSUR - W & S ADMIN	3,646.99	17,013.05	15,024.00	(1,989.05) 113.2
600-433-600-144	FICA--MEDICARE - W & S ADMIN	164.47	1,497.10	2,311.00	813.90 64.8
600-433-600-145	PERA - W & S ADMIN	1,553.97	13,472.60	21,972.00	8,499.40 61.3
600-433-600-229	OPERATING SUPPLIES-W & S ADMIN	209.30	440.67	1,000.00	559.33 44.1
600-433-600-230	CLOTHING-W & S ADMIN	.00	476.69	1,000.00	523.31 47.7
600-433-600-231	FUEL - W & S ADMIN	.00	2,143.40	5,000.00	2,856.60 42.9
600-433-600-311	POSTAGE - W & S ADMIN	(129.99)	(129.99)	.00	129.99 .0
600-433-600-335	DUES, SUBSCRIPTIONS -W&S ADMIN	.00	175.00	600.00	425.00 29.2
600-433-600-345	TELEPHONE - W & S ADMIN	.00	271.14	1,200.00	928.86 22.6
600-433-600-352	LEGAL SERVICES - W & S ADMIN	450.50	3,972.00	19,180.00	15,208.00 20.7
600-433-600-360	R&M SERVICES - W & S ADMIN	.00	.00	3,000.00	3,000.00 .0
600-433-600-361	MV R&M SERVICES - W & S ADMIN	.00	2,801.10	5,000.00	2,198.90 56.0
600-433-600-370	TRAVEL & MEETINGS- W & S ADMIN	75.00	486.58	3,000.00	2,513.42 16.2
600-433-600-495	MISC EXPENSES - W & S ADMIN	59.70	552.81	1,000.00	447.19 55.3
600-433-600-753	ADMIN OPERATING COSTS FROM GEN	.00	.00	63,445.00	63,445.00 .0
	TOTAL WATER & SEWER EXPENDITURES	31,862.65	316,417.43	500,287.00	183,869.57 63.3

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT</u>					
600-470-100-610 DEBT PRINCIPL	.00	(127,506.52)	.00	127,506.52	.0
TOTAL DEBT	.00	(127,506.52)	.00	127,506.52	.0
<u>W&S CIP</u>					
600-700-000-100 PLANT AERATION IMPROVEMENTS	.00	.00	25,000.00	25,000.00	.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	1,494,368.00	1,494,368.00	.0
600-700-000-400 WATERLINE/WELL REPLACEMENT	.00	403,249.84	.00	(403,249.84)	.0
600-700-000-700 OXYOKE/TEXAN REPAIR	.00	.00	25,000.00	25,000.00	.0
TOTAL W&S CIP	.00	403,249.84	1,644,368.00	1,241,118.16	24.5
TOTAL FUND EXPENDITURES	31,862.65	592,160.75	2,144,655.00	1,552,494.25	27.6
NET REVENUE OVER EXPENDITURES	(18,281.62)	181,159.10	(80,287.00)	(261,446.10)	225.6

TOWN OF LAKE CITY
BALANCE SHEET
SEPTEMBER 30, 2017

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>