

TOWN OF LAKE CITY
 COMBINED CASH INVESTMENT
 OCTOBER 31, 2015

COMBINED CASH ACCOUNTS

999-102-000-000	CASH (CHECKING)	27,460.60
999-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)	406,688.68
999-104-200-000	CERTIFICATES OF DEPOSIT	29,815.78
999-104-300-000	COLOTRUST	193,641.89
999-175-000-000	CASH CLEARING - UTILITIES	.12
		657,607.07
	TOTAL COMBINED CASH	657,607.07
999-100-000-000	CASH ALLOCATE TO OTHER FUNDS	(657,607.07)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND	296,485.40
300	ALLOCATION TO CONSERVATION TRUST FUND	1,131.04
600	ALLOCATION TO WATER & SEWER FUND	359,990.63
		657,607.07
	TOTAL ALLOCATIONS TO OTHER FUNDS	657,607.07
	ALLOCATION FROM COMBINED CASH FUND - 99-100-000-000	(657,607.07)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF LAKE CITY
 BALANCE SHEET
 OCTOBER 31, 2015

GENERAL FUND

ASSETS

100-100-000-000	CASH IN COMBINED FUND	296,485.40	
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	
100-132-000-000	DUE FROM OTHER GOVERNMENTS	(42,044.60)	
	TOTAL ASSETS		<u>364,548.82</u>

LIABILITIES AND EQUITY

LIABILITIES

100-202-000-000	ACCOUNTS PAYABLE	6,984.00	
100-217-000-000	MEDICARE PAYABLE	3,840.79	
100-217-100-000	FEDERAL WITHHOLDING PAYABLE	(488.00)	
100-217-200-000	STATE WITHHOLDING PAYABLE	3,014.00	
100-217-300-000	RETIREMENT PAYABLE	2,136.87	
100-217-400-000	ACC INSURANCE PAYABLE	1,454.82	
100-217-500-000	OTHER PAYROLL PAYABLES	.10	
100-222-100-000	DEFERRED PROPERTY TAXES	60,127.00	
	TOTAL LIABILITIES		77,069.58

FUND EQUITY

100-280-000-000	FUND BALANCE	249,496.16	
100-280-100-000	CREATED BY POSTING	128,000.00	
100-280-400-000	EMERGENCY RESERVE-TABOR	21,842.00	
	REVENUE OVER EXPENDITURES - YTD	(111,858.92)	
	BALANCE - CURRENT DATE		<u>287,479.24</u>
	TOTAL FUND EQUITY		<u>287,479.24</u>
	TOTAL LIABILITIES AND EQUITY		<u>364,548.82</u>

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-311-000-000	3,320.95	67,449.70	66,837.00	(612.70)	100.9
100-312-000-000	589.89	3,467.53	2,750.00	(717.53)	126.1
100-313-100-000	50,459.18	219,369.68	260,000.00	40,630.32	84.4
100-314-100-000	183.76	1,156.80	750.00	(406.80)	154.2
100-314-200-000	104.31	960.78	1,000.00	39.22	96.1
100-314-300-000	.00	23.50	20,000.00	19,976.50	.1
100-316-100-000	.00	17,832.80	7,150.00	(10,682.80)	249.4
100-319-000-000	158.43	307.92	200.00	(107.92)	154.0
TOTAL TAXES	54,816.52	310,568.71	358,687.00	48,118.29	86.6
<u>PERMITS AND FEES</u>					
100-321-100-000	.00	2,175.00	1,250.00	(925.00)	174.0
100-321-700-000	.00	943.82	1,500.00	556.18	62.9
100-322-100-000	281.58	8,636.62	5,000.00	(3,636.62)	172.7
100-322-110-000	.00	112.00	100.00	(12.00)	112.0
100-322-200-000	.00	1,800.00	1,000.00	(800.00)	180.0
100-322-700-000	.00	.00	50.00	50.00	.0
100-322-800-000	.00	.00	100.00	100.00	.0
TOTAL PERMITS AND FEES	281.58	13,667.44	9,000.00	(4,667.44)	151.9
<u>INTERGOVERNMENTAL REVENUE</u>					
100-334-000-000	.00	4,155.00	.00	(4,155.00)	.0
100-334-100-000	.00	22,972.94	.00	(22,972.94)	.0
100-334-200-000	.00	461,219.74	550,000.00	88,780.26	83.9
100-335-100-000	.00	.00	2,500.00	2,500.00	.0
100-335-200-000	2,960.28	28,219.33	32,889.76	4,670.43	85.8
100-337-130-000	.00	.00	1,000.00	1,000.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	2,960.28	516,567.01	586,389.76	69,822.75	88.1

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>RECREATION REVENUE</u>					
100-341-100-000	.00	50.00	25.00	(25.00)	200.0
100-341-300-000	.00	.00	15.00	15.00	.0
100-341-500-000	.00	.00	15.00	15.00	.0
100-341-800-000	.00	34.75	15.00	(19.75)	231.7
100-347-800-000	1,008.00	2,112.00	3,750.00	1,638.00	56.3
100-347-810-000	1,500.00	8,017.00	4,000.00	(4,017.00)	200.4
100-347-811-000	.00	1,289.96	2,500.00	1,210.04	51.6
100-347-812-000	.00	1,852.10	.00	(1,852.10)	.0
100-347-813-000	.00	200.00	400.00	200.00	50.0
100-347-814-000	500.00	39,775.00	75,000.00	35,225.00	53.0
TOTAL RECREATION REVENUE	3,008.00	53,330.81	85,720.00	32,389.19	62.2
<u>COURT REVENUE</u>					
100-351-000-000	91.00	268.00	600.00	332.00	44.7
TOTAL COURT REVENUE	91.00	268.00	600.00	332.00	44.7
<u>OTHER REVENUE</u>					
100-361-100-000	91.28	833.89	900.00	66.11	92.7
100-362-200-000	.00	395.00	500.00	105.00	79.0
100-367-200-000	.00	3,000.00	.00	(3,000.00)	.0
100-368-000-000	.00	.00	60.00	60.00	.0
100-369-000-000	.00	628.11	750.00	121.89	83.8
TOTAL OTHER REVENUE	91.28	4,857.00	2,210.00	(2,647.00)	219.8
<u>SOURCE 37</u>					
100-370-000-100	7,415.18	75,606.25	82,566.71	6,960.46	91.6
100-370-000-200	187.12	1,886.31	2,575.13	688.82	73.3
100-370-000-300	9,160.97	93,259.03	59,237.50	(34,021.53)	157.4
100-370-000-400	1,285.20	8,783.03	7,000.00	(1,783.03)	125.5
TOTAL SOURCE 37	18,048.47	179,534.62	151,379.34	(28,155.28)	118.6
TOTAL FUND REVENUE	79,297.13	1,078,793.59	1,193,986.10	115,192.51	90.4

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOWN ADMIN</u>					
100-411-100-111	650.00	6,500.00	9,000.00	2,500.00	72.2
100-411-100-144	9.43	94.30	130.50	36.20	72.3
100-411-100-145	89.05	890.50	1,170.00	279.50	76.1
100-411-100-330	.00	413.00	300.00	(113.00)	137.7
100-411-100-370	.00	2,313.05	3,400.00	1,086.95	68.0
100-411-100-400	.00	343.28	1,000.00	656.72	34.3
100-411-100-495	.00	298.45	.00	(298.45)	.0
100-411-200-330	.00	.00	1,726.00	1,726.00	.0
100-411-400-111	8,176.46	82,983.10	107,054.00	24,070.90	77.5
100-411-400-142	.00	912.13	3,014.88	2,102.75	30.3
100-411-400-143	1,177.92	10,856.79	12,073.00	1,216.21	89.9
100-411-400-144	118.56	1,195.68	1,552.28	356.60	77.0
100-411-400-145	1,120.18	11,297.17	13,917.02	2,619.85	81.2
100-411-400-210	896.19	3,890.49	5,000.00	1,109.51	77.8
100-411-400-220	.00	54.00	.00	(54.00)	.0
100-411-400-230	155.00	155.00	.00	(155.00)	.0
100-411-400-311	289.43	1,963.40	2,500.00	536.60	78.5
100-411-400-320	259.67	2,625.44	2,400.00	(225.44)	109.4
100-411-400-330	241.44	1,710.44	1,450.00	(260.44)	118.0
100-411-400-331	193.06	6,727.28	8,500.00	1,772.72	79.1
100-411-400-345	976.94	5,331.82	5,300.00	(31.82)	100.6
100-411-400-346	125.00	1,225.00	1,500.00	275.00	81.7
100-411-400-347	634.50	13,299.32	7,000.00	(6,299.32)	190.0
100-411-400-350	2,000.00	22,380.00	3,000.00	(19,380.00)	746.0
100-411-400-351	.00	.00	675.00	675.00	.0
100-411-400-352	1,836.00	14,304.98	12,000.00	(2,304.98)	119.2
100-411-400-354	.00	4,500.00	8,500.00	4,000.00	52.9
100-411-400-360	90.00	90.00	500.00	410.00	18.0
100-411-400-370	1,394.17	10,623.37	6,500.00	(4,123.37)	163.4
100-411-400-495	563.36	1,840.65	350.00	(1,490.65)	525.9
100-411-400-510	5,018.00	20,719.00	21,125.00	406.00	98.1
100-411-400-520	.00	.00	10,000.00	10,000.00	.0
100-411-400-947	64.00	987.90	1,000.00	12.10	98.8
100-411-800-495	271.75	12,787.64	.00	(12,787.64)	.0
100-411-800-560	69.59	1,287.30	1,200.00	(87.30)	107.3
TOTAL TOWN ADMIN	26,419.70	244,600.48	252,837.68	8,237.20	96.7
<u>MUNICIPAL COURT</u>					
100-412-100-111	100.00	293.94	1,500.00	1,206.06	19.6
100-412-100-143	.00	10.07	.00	(10.07)	.0
100-412-100-144	1.45	4.27	22.00	17.73	19.4
100-412-100-145	13.70	40.27	206.00	165.73	19.6
100-412-100-330	.00	.00	70.00	70.00	.0
100-412-100-370	.00	175.00	500.00	325.00	35.0
TOTAL MUNICIPAL COURT	115.15	523.55	2,298.00	1,774.45	22.8

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTIONS</u>					
100-414-000-220 OPERATING SUPPLIES - ELECTIONS	.00	562.50	1,200.00	637.50	46.9
TOTAL ELECTIONS	.00	562.50	1,200.00	637.50	46.9
<u>COMMUNITY FAC & PARKS</u>					
100-419-400-220 OPERATING SUPPLIES	791.24	7,201.04	5,400.00	(1,801.04)	133.4
100-419-400-223 JANITORIAL SUPPLIES-COMMFAC&PA	580.68	1,703.36	2,250.00	546.64	75.7
100-419-400-230 R & M SUPPLIES-COMM FAC & PARKS	1,098.36	4,782.03	2,000.00	(2,782.03)	239.1
100-419-400-341 ELECTRICITY - COMM FAC & PARKS	1,188.33	4,174.35	6,300.00	2,125.65	66.3
100-419-400-344 PROPANE - COMM FACILITIES&PARK	.00	7,411.71	6,500.00	(911.71)	114.0
100-419-400-350 PROFESSIONAL SVSS-COMMFAC&PARK	.00	9.40	300.00	290.60	3.1
100-419-400-360 R & M SERVICES-COMM FAC& PARKS	.00	15,376.85	19,950.00	4,573.15	77.1
100-419-400-361 TRASH COLLECTION-COMMFAC&PARKS	1,440.99	7,735.71	9,000.00	1,264.29	86.0
100-419-400-397 EQUIPMENT - COMM FAC & PARKS	163.78	163.78	150.00	(13.78)	109.2
100-419-400-495 MISC-COMMUN FACILITIES & PARKS	120.00	(935.40)	800.00	1,735.40	(116.9)
TOTAL COMMUNITY FAC & PARKS	5,383.38	47,622.83	52,650.00	5,027.17	90.5
<u>STREETS & ALLEYS PROGRAMS</u>					
100-431-400-230 R&M SUPPLIES	.00	3,797.74	6,000.00	2,202.26	63.3
100-431-400-231 STREET SURFACE - DUST CONTROL	.00	16,007.39	16,000.00	(7.39)	100.1
100-431-400-350 PROFESSIONAL SERVICES	225.00	1,228.43	2,500.00	1,271.57	49.1
100-431-400-360 R&M SERVICES	595.09	11,186.69	25,000.00	13,813.31	44.8
100-431-400-452 GRAVEL	.00	.00	5,000.00	5,000.00	.0
100-431-500-360 COUNTY	.00	9,135.94	20,000.00	10,864.06	45.7
100-431-800-111 SALARIES-S&A ADMIN	1,521.32	20,687.26	26,164.92	5,477.66	79.1
100-431-800-340 ELECTRIC-5TH ST PED BRIDGE	59.00	265.50	300.00	34.50	88.5
100-431-800-495 DRAINAGE REPAIR & MAINTENANCE	.00	.00	8,000.00	8,000.00	.0
TOTAL STREETS & ALLEYS PROGRAMS	2,400.41	62,308.95	108,964.92	46,655.97	57.2
<u>DEPARTMENT 436</u>					
100-436-000-360 ROUND TOP REPAIR & MAINT SERV	.00	180.25	1,000.00	819.75	18.0
TOTAL DEPARTMENT 436	.00	180.25	1,000.00	819.75	18.0

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
100-451-100-111 SALARIES - REC DEPT	3,328.50	42,129.17	48,577.00	6,447.83	86.7
100-451-100-142 REC	.00	2,055.30	1,507.44	(547.86)	136.3
100-451-100-143 HEALTH INSURANCE - REC DEPT	612.89	5,826.56	6,036.50	209.94	96.5
100-451-100-144 FICA-MEDICARE - REC DEPT	48.26	610.81	704.37	93.56	86.7
100-451-100-145 PERA - REC DEPT	441.62	5,757.28	6,315.01	557.73	91.2
100-451-100-224 RECREATION SUPPLIES - REC.	935.14	8,801.62	8,500.00	(301.62)	103.6
100-451-100-330 MARKETING	.00	165.00	200.00	35.00	82.5
100-451-100-345 TELEPHONE - REC DEPT	.00	100.00	.00	(100.00)	.0
100-451-100-346 CELL PHONE STIPEND	50.00	700.00	600.00	(100.00)	116.7
100-451-100-360 R & M SERVICES - RECREATION	.00	50.00	250.00	200.00	20.0
100-451-100-370 TRAVEL, TRAINING AND MEETINGS	.00	23.05	200.00	176.95	11.5
100-451-100-496 MISCELLANEOUS - RECREATION	.00	.00	200.00	200.00	.0
100-451-200-111 SALARIES - SKI HILL	.00	5,550.64	8,700.00	3,149.36	63.8
100-451-200-144 FICA-MEDICARE - SKI HILL	.00	78.59	126.15	47.56	62.3
100-451-200-145 PERA - SKI HILL	.00	742.51	1,131.00	388.49	65.7
100-451-200-220 OPERATING SUPPLIES - SKI HILL	120.00	1,612.44	1,800.00	187.56	89.6
100-451-200-230 R & M SUPPLIES - SKI HILL	267.46	2,324.75	500.00	(1,824.75)	465.0
100-451-200-330 PUBLICITY, SUBS, DUES - SKI HILL	.00	120.00	800.00	680.00	15.0
100-451-200-341 ELECTRICITY - SKI HILL	100.39	563.11	790.00	226.89	71.3
100-451-200-345 TELEPHONE - SKI HILL	356.15	692.15	200.00	(492.15)	346.1
100-451-200-350 PROFESSIONAL SVS - SKI HILL	.00	.00	200.00	200.00	.0
100-451-200-358 INSPECTIONS - SKI HILL	.00	469.00	1,300.00	831.00	36.1
100-451-200-360 R & M SERVICES - SKI HILL	.00	326.00	200.00	(126.00)	163.0
100-451-200-370 TRAVEL AND MEETINGS - SKI HILL	.00	480.92	425.00	(55.92)	113.2
100-451-200-495 MISCELLANEOUS - SKI HILL	100.00	180.00	200.00	20.00	90.0
100-451-200-510 LIABILITY INSURANCE	.00	.00	1,375.00	1,375.00	.0
100-451-200-593 PERMITS - SKI HILL	558.00	558.00	800.00	242.00	69.8
TOTAL RECREATION	6,918.41	79,916.90	91,637.47	11,720.57	87.2
<u>MARKETING</u>					
100-455-100-330 MARKETING-PUB, SUBS & DUES	.00	4,000.00	4,000.00	.00	100.0
100-455-100-340 MARKETING-MAIN STREET	.00	5,000.00	5,000.00	.00	100.0
TOTAL MARKETING	.00	9,000.00	9,000.00	.00	100.0
<u>HISTORIC PRESERVATION</u>					
100-460-100-370 TRAVEL, TRAINING AND MEETINGS	.00	403.30	500.00	96.70	80.7
100-460-100-397 COMMISSION EXPENSE	100.00	900.00	1,200.00	300.00	75.0
TOTAL HISTORIC PRESERVATION	100.00	1,303.30	1,700.00	396.70	76.7

TOWN OF LAKE CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONTRACT PAYMENTS</u>					
100-480-310-397	14,200.75	42,602.25	56,127.00	13,524.75	75.9
100-480-330-397	3,597.90	10,317.87	16,706.00	6,388.13	61.8
TOTAL CONTRACT PAYMENTS	17,798.65	52,920.12	72,833.00	19,912.88	72.7
<u>CAPITAL IMPROVEMENTS</u>					
100-485-000-100	3,088.53	691,713.63	625,000.00	(66,713.63)	110.7
TOTAL CAPITAL IMPROVEMENTS	3,088.53	691,713.63	625,000.00	(66,713.63)	110.7
TOTAL FUND EXPENDITURES	62,224.23	1,190,652.51	1,219,121.07	28,468.56	97.7
NET REVENUE OVER EXPENDITURES	17,072.90	(111,858.92)	(25,134.97)	86,723.95	(445.0)

TOWN OF LAKE CITY
 BALANCE SHEET
 OCTOBER 31, 2015

CONSERVATION TRUST FUND

ASSETS

300-100-000-000	CASH IN COMBINED FUND		1,131.04	
300-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)		<u>6,238.67</u>	
	TOTAL ASSETS			<u><u>7,369.71</u></u>

LIABILITIES AND EQUITY

FUND EQUITY

300-280-000-000	FUND BALANCE		12,432.22	
	REVENUE OVER EXPENDITURES - YTD	(<u>5,062.51)</u>	
	BALANCE - CURRENT DATE		<u>7,369.71</u>	
	TOTAL FUND EQUITY			<u>7,369.71</u>
	TOTAL LIABILITIES AND EQUITY			<u><u>7,369.71</u></u>

TOWN OF LAKE CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2015

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>						
300-334-000-000	CTF REMITTANCE	.00	1,965.43	3,500.00	1,534.57	56.2
	TOTAL INTERGOVERNMENTAL REVENUE	.00	1,965.43	3,500.00	1,534.57	56.2
<u>OTHER REVENUE</u>						
300-361-100-000	EARNINGS ON DEPOSITS	1.20	13.24	.00	(13.24)	.0
	TOTAL OTHER REVENUE	1.20	13.24	.00	(13.24)	.0
	TOTAL FUND REVENUE	1.20	1,978.67	3,500.00	1,521.33	56.5

TOWN OF LAKE CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2015

CONSERVATION TRUST FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONSERVATION TRUST EXPENDITURE</u>						
300-452-000-365	CAPITAL IMPROVEMENT PROJECTS	.00	7,041.18	12,000.00	4,958.82	58.7
	TOTAL CONSERVATION TRUST EXPENDITURE	.00	7,041.18	12,000.00	4,958.82	58.7
	TOTAL FUND EXPENDITURES	.00	7,041.18	12,000.00	4,958.82	58.7
	NET REVENUE OVER EXPENDITURES	1.20	(5,062.51)	(8,500.00)	(3,437.49)	(59.6)

TOWN OF LAKE CITY
 BALANCE SHEET
 OCTOBER 31, 2015

WATER & SEWER FUND

ASSETS

600-100-000-000	CASH IN COMBINED FUND	359,990.63	
600-115-000-000	CUSTOMER ACCOUNTS RECEIVABLE	152,351.70	
600-117-000-000	OTHER ACCOUNTS RECEIVABLE	4,500.00	
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		<u>2,462,745.83</u>

LIABILITIES AND EQUITY

LIABILITIES

600-216-100-000	ACCRUED COMPENSATED ABSENCES	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		1,517,081.66

FUND EQUITY

600-280-000-000	FUND BALANCE	1,051,489.38	
	REVENUE OVER EXPENDITURES - YTD	(105,825.21)	
	BALANCE - CURRENT DATE		<u>945,664.17</u>
	TOTAL FUND EQUITY		<u>945,664.17</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,462,745.83</u>

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2015

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
600-334-000-000 GRANTS	.00	50,247.08	1,775,000.00	1,724,752.92	2.8
600-335-000-000 NOTES RECEIVABLE	.00	.00	1,000,000.00	1,000,000.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	50,247.08	2,775,000.00	2,724,752.92	1.8
<u>WATER & SEWER REVENUE</u>					
600-341-800-000 CHARGES FOR SERVICES	.00	4,739.36	.00	(4,739.36)	.0
600-344-100-000 WATER SALES	63,346.40	292,488.16	265,000.00	(27,488.16)	110.4
600-344-200-000 SEWER REVENUES	48,346.91	225,368.97	260,000.00	34,631.03	86.7
600-344-300-000 WATER TAP CONNECTION CHARGES	2,750.00	2,750.00	2,750.00	.00	100.0
600-344-400-000 SEWER TAP CONNECTION CHARGES	.00	.00	2,750.00	2,750.00	.0
600-344-500-000 WATER METERS	.00	146.62	2,250.00	2,103.38	6.5
TOTAL WATER & SEWER REVENUE	114,443.31	525,493.11	532,750.00	7,256.89	98.6
<u>SOURCE 36</u>					
600-361-000-000 EARNINGS ON DEPOSITS	34.84	252.82	75.00	(177.82)	337.1
600-361-100-000 EARNINGS ON ACCTS RECEIVABLE	.00	690.17	1,500.00	809.83	46.0
600-364-000-000 REFUNDS	19,063.22	19,063.22	.00	(19,063.22)	.0
600-369-000-000 MISCELLANEOUS REVENUES	583.31	3,481.31	.00	(3,481.31)	.0
TOTAL SOURCE 36	19,681.37	23,487.52	1,575.00	(21,912.52)	1491.3
<u>TRANSFERS</u>					
600-391-000-000 PERSONNEL EXPENSE FROM S&A	.00	14,185.95	26,165.00	11,979.05	54.2
TOTAL TRANSFERS	.00	14,185.95	26,165.00	11,979.05	54.2
TOTAL FUND REVENUE	134,124.68	613,413.66	3,335,490.00	2,722,076.34	18.4

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2015

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER & SEWER EXPENDITURES</u>					
600-433-410-221	1,287.60	4,632.03	6,500.00	1,867.97	71.3
600-433-410-229	74.77	1,075.03	2,500.00	1,424.97	43.0
600-433-410-230	.00	514.98	1,500.00	985.02	34.3
600-433-410-312	84.28	311.67	1,000.00	688.33	31.2
600-433-410-341	3,133.27	14,084.64	25,000.00	10,915.36	56.3
600-433-410-345	.00	.00	1,000.00	1,000.00	.0
600-433-410-350	.00	.00	20,000.00	20,000.00	.0
600-433-410-358	2,175.77	15,985.58	25,000.00	9,014.42	63.9
600-433-410-360	.00	.00	1,500.00	1,500.00	.0
600-433-410-593	.00	1,305.00	2,700.00	1,395.00	48.3
600-433-410-600	(5,397.00)	14,271.50	14,250.00	(21.50)	100.2
600-433-440-100	.00	.00	15,227.00	15,227.00	.0
600-433-440-229	.00	590.32	7,000.00	6,409.68	8.4
600-433-440-230	.00	137.79	8,500.00	8,362.21	1.6
600-433-440-350	20,550.30	62,724.30	50,000.00	(12,724.30)	125.5
600-433-440-360	.00	6,572.27	22,500.00	15,927.73	29.2
600-433-440-732	8,333.33	8,333.33	.00	(8,333.33)	.0
600-433-510-230	.00	328.62	1,000.00	671.38	32.9
600-433-510-355	418.06	418.06	550.00	131.94	76.0
600-433-510-360	699.81	21,558.34	22,500.00	941.66	95.8
600-433-530-221	657.20	657.20	1,000.00	342.80	65.7
600-433-530-229	575.30	7,191.21	2,000.00	(5,191.21)	359.6
600-433-530-230	9.95	320.43	500.00	179.57	64.1
600-433-530-312	28.28	596.09	500.00	(96.09)	119.2
600-433-530-341	3,943.72	16,458.90	23,000.00	6,541.10	71.6
600-433-530-344	.00	.00	4,000.00	4,000.00	.0
600-433-530-350	562.80	5,860.68	7,000.00	1,139.32	83.7
600-433-530-358	95.00	4,248.00	3,000.00	(1,248.00)	141.6
600-433-530-359	.00	465.40	550.00	84.60	84.6
600-433-530-360	.00	314.67	2,500.00	2,185.33	12.6
600-433-530-593	.00	.00	1,500.00	1,500.00	.0
600-433-600-111	6,085.28	77,504.46	97,549.00	20,044.54	79.5
600-433-600-142	.00	3,933.57	3,014.88	(918.69)	130.5
600-433-600-143	1,177.92	11,316.29	12,073.00	756.71	93.7
600-433-600-144	110.30	1,218.10	1,456.40	238.30	83.6
600-433-600-145	1,042.11	11,508.78	13,057.32	1,548.54	88.1
600-433-600-229	276.66	1,017.02	1,000.00	(17.02)	101.7
600-433-600-230	14.00	389.45	280.00	(109.45)	139.1
600-433-600-231	211.35	1,912.73	5,000.00	3,087.27	38.3
600-433-600-311	.00	176.88	.00	(176.88)	.0
600-433-600-335	.00	494.99	174.00	(320.99)	284.5
600-433-600-346	50.00	450.00	1,200.00	750.00	37.5
600-433-600-352	.00	6,173.91	2,000.00	(4,173.91)	308.7
600-433-600-361	698.35	2,097.42	2,000.00	(97.42)	104.9
600-433-600-370	.00	1,892.54	2,300.00	407.46	82.3
600-433-600-495	106.33	13,425.48	1,500.00	(11,925.48)	895.0
600-433-600-751	7,415.18	75,606.25	82,566.71	6,960.46	91.6
600-433-600-752	187.12	1,886.31	2,575.13	688.82	73.3
600-433-600-753	9,160.97	93,259.03	59,237.50	(34,021.53)	157.4
600-433-600-754	1,285.20	8,820.53	7,000.00	(1,820.53)	126.0
TOTAL WATER & SEWER EXPENDITURES	65,053.21	502,039.78	567,760.94	65,721.16	88.4

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2015

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<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
600-700-000-200 SEWERLINE REPLACEMENT	.00	.00	1,000.00	1,000.00	.0
600-700-000-400 WATERLINE/WELL REPLACEMENT	137,183.06	209,199.09	1,441,000.00	1,231,800.91	14.5
600-700-000-500 WATER TREATMENT	.00	.00	1,300,000.00	1,300,000.00	.0
600-700-000-600 DUMP TRUCK	.00	8,000.00	8,000.00	.00	100.0
TOTAL W&S CIP	137,183.06	217,199.09	2,875,000.00	2,657,800.91	7.6
TOTAL FUND EXPENDITURES	202,236.27	719,238.87	3,442,760.94	2,723,522.07	20.9
NET REVENUE OVER EXPENDITURES	(68,111.59)	(105,825.21)	(107,270.94)	(1,445.73)	(98.7)

TOWN OF LAKE CITY
BALANCE SHEET
OCTOBER 31, 2015

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>