

TOWN OF LAKE CITY
 COMBINED CASH INVESTMENT
 OCTOBER 31, 2017

COMBINED CASH ACCOUNTS

999-102-000-000	CASH (CHECKING)	67,026.83
999-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)	574,020.39
999-104-200-000	CERTIFICATES OF DEPOSIT	29,890.75
999-104-300-000	COLOTRUST	196,742.62
		867,680.59
	TOTAL COMBINED CASH	867,680.59
999-100-000-000	CASH ALLOCATE TO OTHER FUNDS	(867,680.59)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND	387,548.59
300	ALLOCATION TO CONSERVATION TRUST FUND	4,435.87
600	ALLOCATION TO WATER & SEWER FUND	475,696.13
		867,680.59
	TOTAL ALLOCATIONS TO OTHER FUNDS	867,680.59
	ALLOCATION FROM COMBINED CASH FUND - 99-100-000-000	(867,680.59)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF LAKE CITY
 BALANCE SHEET
 OCTOBER 31, 2017

GENERAL FUND

ASSETS

100-100-000-000	CASH IN COMBINED FUND	387,548.59	
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		464,070.28

LIABILITIES AND EQUITY

LIABILITIES

100-202-000-000	ACCOUNTS PAYABLE	94.00	
100-217-000-000	MEDICARE PAYABLE	(322.50)	
100-217-100-000	FEDERAL WITHHOLDING PAYABLE	(2,442.22)	
100-217-200-000	STATE WITHHOLDING PAYABLE	(4,283.78)	
100-217-300-000	RETIREMENT PAYABLE	(11,620.62)	
100-217-400-000	ACC INSURANCE PAYABLE	3,949.26	
100-217-500-000	OTHER PAYROLL PAYABLES	14,807.81	
100-222-100-000	DEFERRED PROPERTY TAXES	70,630.00	
	TOTAL LIABILITIES		70,811.95

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	(34,585.43)	
	BALANCE - CURRENT DATE	393,258.33	
	TOTAL FUND EQUITY		393,258.33
	TOTAL LIABILITIES AND EQUITY		464,070.28

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-311-000-000	366.52	67,299.25	67,000.00	(299.25)	100.5
100-312-000-000	469.86	4,910.27	3,600.00	(1,310.27)	136.4
100-313-100-000	57,006.94	245,620.90	290,000.00	44,379.10	84.7
100-314-100-000	226.19	965.03	750.00	(215.03)	128.7
100-314-200-000	100.53	723.27	700.00	(23.27)	103.3
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	21.70	575.14	434.00	(141.14)	132.5
TOTAL TAXES	58,191.74	320,329.40	409,309.00	88,979.60	78.3
<u>PERMITS AND FEES</u>					
100-321-100-000	72.50	2,472.50	2,121.00	(351.50)	116.6
100-322-100-000	2,209.76	9,260.44	12,000.00	2,739.56	77.2
100-322-110-000	.00	226.00	.00	(226.00)	.0
100-322-200-000	100.00	1,600.00	1,500.00	(100.00)	106.7
100-322-800-000	.00	75.00	.00	(75.00)	.0
TOTAL PERMITS AND FEES	2,382.26	13,633.94	15,621.00	1,987.06	87.3
<u>INTERGOVERNMENTAL REVENUE</u>					
100-334-000-000	.00	4,089.50	.00	(4,089.50)	.0
100-334-100-000	.00	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	2,942.63	24,529.46	32,693.00	8,163.54	75.0
100-337-130-000	.00	.00	2,698.00	2,698.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	2,942.63	34,209.25	37,891.00	3,681.75	90.3
<u>RECREATION REVENUE</u>					
100-341-800-000	.00	3.00	.00	(3.00)	.0
100-347-800-000	700.00	4,959.00	4,500.00	(459.00)	110.2
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	.00	2,742.47	.00	(2,742.47)	.0
TOTAL RECREATION REVENUE	700.00	17,249.22	10,000.00	(7,249.22)	172.5
<u>COURT REVENUE</u>					
100-351-000-000	177.00	1,268.00	1,000.00	(268.00)	126.8
TOTAL COURT REVENUE	177.00	1,268.00	1,000.00	(268.00)	126.8

TOWN OF LAKE CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER REVENUE</u>					
100-361-100-000 EARNINGS ON DEPOSITS	115.79	801.60	1,038.00	236.40	77.2
100-362-200-000 RENTS FROM BUILDINGS	300.00	3,454.25	4,500.00	1,045.75	76.8
100-369-000-000 MISCELLANEOUS REVENUES	.00	1,479.90	.00	(1,479.90)	.0
TOTAL OTHER REVENUE	415.79	5,735.75	5,538.00	(197.75)	103.6
TOTAL FUND REVENUE	64,809.42	392,425.56	479,359.00	86,933.44	81.9

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOWN ADMIN</u>					
100-411-100-111 SALARIES - BOT	650.00	6,500.00	9,000.00	2,500.00	72.2
100-411-100-144 FICA--MEDICARE - BOT	9.43	94.30	131.00	36.70	72.0
100-411-100-145 PERA - BOT	89.05	801.45	1,170.00	368.55	68.5
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	131.78	1,249.88	600.00	(649.88)	208.3
100-411-200-330 PUBLICITY, SUBSCRIPTIONS & DUE	.99	620.90	.00	(620.90)	.0
100-411-400-111 SALARIES-TOWN ADMIN	3,501.69	36,909.15	44,804.00	7,894.85	82.4
100-411-400-142 WORKMEN'S COMPENSATION - TOWN	.00	9,394.00	7,280.00	(2,114.00)	129.0
100-411-400-143 HEALTH INSURANCE - TOWN ADMIN	553.38	5,393.70	6,010.00	616.30	89.8
100-411-400-144 FICA-MEDICARE - TOWN ADMIN	50.77	535.19	645.00	109.81	83.0
100-411-400-145 PERA - TOWN ADMIN	479.73	5,056.54	6,134.00	1,077.46	82.4
100-411-400-210 OFFICE SUPPLIES - TOWN ADMIN.	.00	1,485.52	5,000.00	3,514.48	29.7
100-411-400-220 OPERATING SUPPLIES- TOWN ADMIN	14.57	14.57	.00	(14.57)	.0
100-411-400-311 POSTAGE - TOWN ADMIN.	6.59	701.44	1,200.00	498.56	58.5
100-411-400-320 PRINTING AND COPYING	218.30	2,356.77	3,000.00	643.23	78.6
100-411-400-330 PROF DUES, SUBS, AND MEMBERSHI	185.00	1,004.00	1,500.00	496.00	66.9
100-411-400-331 LEGAL NOTICES - TOWN HALL	312.60	3,109.85	6,000.00	2,890.15	51.8
100-411-400-345 TELEPHONE - TOWN HALL	567.68	4,710.63	8,000.00	3,289.37	58.9
100-411-400-346 EMPLOYEE CELL PHONE STIPEND	159.70	1,588.58	1,936.00	347.42	82.1
100-411-400-347 COMPUTERS AND SOFTWARE R&M	3,684.90	16,502.12	13,000.00	(3,502.12)	126.9
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	1,020.00	13,970.50	8,220.00	(5,750.50)	170.0
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	.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	40.51	902.69	1,000.00	97.31	90.3
100-411-400-510 INSURANCE - TOWN HALL	4,700.75	18,803.00	20,000.00	1,197.00	94.0
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	16,377.42	142,971.38	177,630.00	34,658.62	80.5
<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 10 MONTHS ENDING OCTOBER 31, 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	896.85	6,751.84	7,000.00	248.16	96.5
100-419-400-223 JANITORIAL SUPPLIES-COMMFAC&PA	8.99	2,279.34	2,300.00	20.66	99.1
100-419-400-230 R & M SUPPLIES-COMM FAC & PARKS	12.47	2,119.39	2,000.00	(119.39)	106.0
100-419-400-341 ELECTRICITY - COMM FAC & PARKS	419.26	5,000.62	5,200.00	199.38	96.2
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	.00	11,044.00	24,200.00	13,156.00	45.6
100-419-400-361 TRASH COLLECTION-COMMFAC&PARKS	270.00	6,218.00	9,000.00	2,782.00	69.1
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	1,607.57	46,092.43	58,100.00	12,007.57	79.3
<u>STREETS & ALLEYS PROGRAMS</u>					
100-431-400-230 R&M SUPPLIES	.00	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	1,908.35	5,698.35	2,000.00	(3,698.35)	284.9
100-431-400-360 R&M SERVICES	.00	9,648.73	22,904.00	13,255.27	42.1
100-431-400-452 GRAVEL	.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	1,530.41	15,683.12	.00	(15,683.12)	.0
100-431-800-143 HEALTH INSURANCE-S&A ADMIN	251.59	2,237.16	.00	(2,237.16)	.0
100-431-800-144 FICA-MEDICARE-S&A ADMIN	22.18	214.75	.00	(214.75)	.0
100-431-800-145 PERA-S&A ADMIN	209.67	1,861.50	.00	(1,861.50)	.0
100-431-800-146 TREASURER'S FEE S&A ADMIN	7.76	1,721.35	1,200.00	(521.35)	143.5
100-431-800-340 ELECTRIC-5TH ST PED BRIDGE	30.50	314.36	.00	(314.36)	.0
100-431-800-495 DRAINAGE REPAIR & MAINTENANCE	.00	.00	6,000.00	6,000.00	.0
TOTAL STREETS & ALLEYS PROGRAMS	3,960.46	85,547.75	85,923.00	375.25	99.6
<u>DEPARTMENT 436</u>					
100-436-000-360 ROUND TOP REPAIR & MAINT SERV	1,134.00	1,134.00	1,200.00	66.00	94.5
100-436-000-495 MISCELLANEOUS EXPENSES	.00	.40	.00	(.40)	.0
TOTAL DEPARTMENT 436	1,134.00	1,134.40	1,200.00	65.60	94.5

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
100-451-100-111 SALARIES - REC DEPT	3,514.08	39,719.43	45,242.00	5,522.57	87.8
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	692.89	6,665.30	7,512.00	846.70	88.7
100-451-100-144 FICA-MEDICARE - REC DEPT	50.96	613.23	846.00	232.77	72.5
100-451-100-145 PERA - REC DEPT	481.42	5,510.88	8,042.00	2,531.12	68.5
100-451-100-224 RECREATION SUPPLIES - REC.	137.30	9,081.31	9,000.00	(81.31)	100.9
100-451-100-370 TRAVEL, TRAINING AND MEETINGS	.00	.00	500.00	500.00	.0
100-451-100-496 MISCELLANEOUS - RECREATION	40.00	741.87	.00	(741.87)	.0
100-451-200-111 SALARIES - SKI HILL	352.50	7,518.00	10,000.00	2,482.00	75.2
100-451-200-144 FICA-MEDICARE - SKI HILL	5.11	120.69	140.00	19.31	86.2
100-451-200-145 PERA - SKI HILL	48.30	976.07	1,369.00	392.93	71.3
100-451-200-220 OPERATING SUPPLIES - SKI HILL	357.13	2,848.65	2,200.00	(648.65)	129.5
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	.00	622.00	900.00	278.00	69.1
100-451-200-341 ELECTRICITY - SKI HILL	50.00	635.23	750.00	114.77	84.7
100-451-200-345 TELEPHONE - SKI HILL	.00	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	163.61	753.61	.00	(753.61)	.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	950.00	950.00	660.00	(290.00)	143.9
TOTAL RECREATION	6,843.30	85,395.80	105,686.00	20,290.20	80.8
<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	38.60	237.10	.00	(237.10)	.0
TOTAL HISTORIC PRESERVATION	38.60	231.93	1,500.00	1,268.07	15.5
<u>CONTRACT PAYMENTS</u>					
100-480-310-397 CONTRACT PAYMENTS, LAW ENFORCE	14,910.75	44,732.25	59,643.00	14,910.75	75.0
100-480-330-397 CONTRACT PAYMENTS, BUILDING IN	3,750.00	15,000.00	16,974.40	1,974.40	88.4
TOTAL CONTRACT PAYMENTS	18,660.75	59,732.25	76,617.40	16,885.15	78.0

TOWN OF LAKE CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL IMPROVEMENTS</u>						
100-485-000-100	ARMORY REHAB/ADDITION	.00	2,500.00	.00	(2,500.00)	.0
	TOTAL CAPITAL IMPROVEMENTS	.00	2,500.00	.00	(2,500.00)	.0
	TOTAL FUND EXPENDITURES	48,622.10	427,010.99	516,384.40	89,373.41	82.7
	NET REVENUE OVER EXPENDITURES	16,187.32	(34,585.43)	(37,025.40)	(2,439.97)	(93.4)

TOWN OF LAKE CITY
BALANCE SHEET
OCTOBER 31, 2017

CONSERVATION TRUST FUND

ASSETS

300-100-000-000	CASH IN COMBINED FUND		4,435.87	
300-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)		10,831.23	
			<u> </u>	
	TOTAL ASSETS			<u>15,267.10</u>

LIABILITIES AND EQUITY

FUND EQUITY

300-280-000-000	FUND BALANCE	13,317.94		
	REVENUE OVER EXPENDITURES - YTD	1,949.16		
		<u> </u>		
	BALANCE - CURRENT DATE		15,267.10	
			<u> </u>	
	TOTAL FUND EQUITY			<u>15,267.10</u>
	TOTAL LIABILITIES AND EQUITY			<u>15,267.10</u>

TOWN OF LAKE CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2017

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
300-334-000-000 CTF REMITTANCE	.00	2,629.63	3,500.00	870.37	75.1
TOTAL INTERGOVERNMENTAL REVENUE	.00	2,629.63	3,500.00	870.37	75.1
<u>OTHER REVENUE</u>					
300-361-100-000 EARNINGS ON DEPOSITS	2.22	19.53	.00	(19.53)	.0
TOTAL OTHER REVENUE	2.22	19.53	.00	(19.53)	.0
TOTAL FUND REVENUE	2.22	2,649.16	3,500.00	850.84	75.7

TOWN OF LAKE CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 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	2.22	1,949.16	3,500.00	1,550.84	55.7

TOWN OF LAKE CITY
 BALANCE SHEET
 OCTOBER 31, 2017

WATER & SEWER FUND

ASSETS

600-100-000-000	CASH IN COMBINED FUND	475,696.13	
600-105-000-000	CWRDPA UNDRAWN PROCEEDS	127,516.52	
600-115-000-000	CUSTOMER ACCOUNTS RECEIVABLE	90,246.89	
600-117-000-000	OTHER ACCOUNTS RECEIVABLE	295,202.50	
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>4,135,797.12</u></u>

LIABILITIES AND EQUITY

LIABILITIES

600-202-000-000	ACCOUNTS PAYABLE	12,008.43	
600-202-100-100	CWRPDA 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
OCTOBER 31, 2017

WATER & SEWER FUND

600-280-000-000	FUND BALANCE	1,659,886.45	
	REVENUE OVER EXPENDITURES - YTD	<u>252,437.67</u>	
	BALANCE - CURRENT DATE		<u>1,912,324.12</u>
	TOTAL FUND EQUITY		<u>1,912,324.12</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>4,135,797.12</u></u>

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 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	54,359.85	282,385.88	320,000.00	37,614.12	88.3
600-344-200-000 SEWER REVENUES	44,299.54	216,941.66	250,000.00	33,058.34	86.8
600-344-300-000 WATER TAP CONNECTION CHARGES	.00	8,750.00	.00	(8,750.00)	.0
600-344-400-000 SEWER TAP CONNECTION CHARGES	.00	5,750.00	.00	(5,750.00)	.0
600-344-500-000 WATER METERS	.00	2,608.12	.00	(2,608.12)	.0
TOTAL WATER & SEWER REVENUE	98,659.39	516,435.66	570,000.00	53,564.34	90.6
<u>SOURCE 36</u>					
600-361-000-000 EARNINGS ON DEPOSITS	410.16	1,754.47	.00	(1,754.47)	.0
600-361-100-000 EARNINGS ON ACCTS RECEIVABLE	336.37	2,336.07	.00	(2,336.07)	.0
600-369-000-000 MISCELLANEOUS REVENUES	.00	(224.99)	.00	224.99	.0
TOTAL SOURCE 36	746.53	3,865.55	.00	(3,865.55)	.0
TOTAL FUND REVENUE	99,405.92	872,725.77	2,064,368.00	1,191,642.23	42.3

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2017

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER & SEWER EXPENDITURES</u>					
600-433-410-221	.00	1,769.60	5,000.00	3,230.40	35.4
600-433-410-229	379.91	1,004.30	2,000.00	995.70	50.2
600-433-410-230	.00	154.32	1,000.00	845.68	15.4
600-433-410-312	111.14	344.46	1,000.00	655.54	34.5
600-433-410-341	2,169.02	20,290.19	20,000.00	(290.19)	101.5
600-433-410-345	.00	47.19	1,000.00	952.81	4.7
600-433-410-350	.00	77.69	5,000.00	4,922.31	1.6
600-433-410-358	1,628.00	4,726.98	10,000.00	5,273.02	47.3
600-433-410-360	.00	.00	1,500.00	1,500.00	.0
600-433-410-593	.00	100.00	2,500.00	2,400.00	4.0
600-433-410-600	.00	14,271.50	14,272.00	.50	100.0
600-433-440-229	157.94	1,333.52	2,500.00	1,166.48	53.3
600-433-440-230	389.00	4,319.83	21,667.00	17,347.17	19.9
600-433-440-350	12,998.90	70,394.65	5,000.00	(65,394.65)	1407.9
600-433-440-360	.00	3,391.20	10,000.00	6,608.80	33.9
600-433-510-230	.00	1,243.99	1,000.00	(243.99)	124.4
600-433-510-355	.00	.00	1,000.00	1,000.00	.0
600-433-510-360	.00	23,202.33	37,000.00	13,797.67	62.7
600-433-510-370	.00	(3,679.02)	.00	3,679.02	.0
600-433-530-221	.00	970.02	1,000.00	29.98	97.0
600-433-530-229	386.74	1,607.40	2,000.00	392.60	80.4
600-433-530-230	.00	566.92	500.00	(66.92)	113.4
600-433-530-312	.00	532.01	500.00	(32.01)	106.4
600-433-530-341	2,338.30	22,416.06	24,000.00	1,583.94	93.4
600-433-530-344	.00	1,140.20	4,000.00	2,859.80	28.5
600-433-530-350	.00	2,521.25	5,000.00	2,478.75	50.4
600-433-530-358	546.00	4,374.30	5,000.00	625.70	87.5
600-433-530-359	.00	1,589.25	1,200.00	(389.25)	132.4
600-433-530-593	.00	1,305.00	1,500.00	195.00	87.0
600-433-600-111	11,374.13	118,901.18	160,496.00	41,594.82	74.1
600-433-600-142	.00	.00	10,920.00	10,920.00	.0
600-433-600-143	1,836.39	17,038.84	15,024.00	(2,014.84)	113.4
600-433-600-144	164.93	1,662.03	2,311.00	648.97	71.9
600-433-600-145	1,558.26	15,030.86	21,972.00	6,941.14	68.4
600-433-600-229	75.95	516.62	1,000.00	483.38	51.7
600-433-600-230	.00	476.69	1,000.00	523.31	47.7
600-433-600-231	309.56	2,452.96	5,000.00	2,547.04	49.1
600-433-600-311	.00	(129.99)	.00	129.99	.0
600-433-600-335	.00	175.00	600.00	425.00	29.2
600-433-600-345	.00	271.14	1,200.00	928.86	22.6
600-433-600-352	204.00	4,176.00	19,180.00	15,004.00	21.8
600-433-600-360	.00	.00	3,000.00	3,000.00	.0
600-433-600-361	.00	2,801.10	5,000.00	2,198.90	56.0
600-433-600-370	31.01	517.59	3,000.00	2,482.41	17.3
600-433-600-495	86.81	639.62	1,000.00	360.38	64.0
600-433-600-753	.00	.00	63,445.00	63,445.00	.0
TOTAL WATER & SEWER EXPENDITURES	36,745.99	344,544.78	500,287.00	155,742.22	68.9

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 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	36,745.99	620,288.10	2,144,655.00	1,524,366.90	28.9
NET REVENUE OVER EXPENDITURES	62,659.93	252,437.67	(80,287.00)	(332,724.67)	314.4

TOWN OF LAKE CITY
BALANCE SHEET
OCTOBER 31, 2017

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>