

TOWN OF LAKE CITY
COMBINED CASH INVESTMENT
NOVEMBER 30, 2017

COMBINED CASH ACCOUNTS

999-102-000-000	CASH (CHECKING)	65,693.18
999-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)	771,126.14
999-104-200-000	CERTIFICATES OF DEPOSIT	29,890.75
999-104-300-000	COLOTRUST	196,950.38
	TOTAL COMBINED CASH	1,063,660.45
999-100-000-000	CASH ALLOCATE TO OTHER FUNDS	(1,063,660.45)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND	493,240.02
300	ALLOCATION TO CONSERVATION TRUST FUND	4,435.87
600	ALLOCATION TO WATER & SEWER FUND	565,984.56
	TOTAL ALLOCATIONS TO OTHER FUNDS	1,063,660.45
	ALLOCATION FROM COMBINED CASH FUND - 99-100-000-000	(1,063,660.45)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF LAKE CITY
 BALANCE SHEET
 NOVEMBER 30, 2017

GENERAL FUND

ASSETS

100-100-000-000	CASH IN COMBINED FUND	493,240.02	
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		569,761.71

LIABILITIES AND EQUITY

LIABILITIES

100-202-000-000	ACCOUNTS PAYABLE	94.00	
100-217-000-000	MEDICARE PAYABLE	(303.92)	
100-217-100-000	FEDERAL WITHHOLDING PAYABLE	(2,423.86)	
100-217-200-000	STATE WITHHOLDING PAYABLE	(3,759.78)	
100-217-300-000	RETIREMENT PAYABLE	(11,620.62)	
100-217-400-000	ACC INSURANCE PAYABLE	7,538.97	
100-217-500-000	OTHER PAYROLL PAYABLES	14,830.45	
100-222-100-000	DEFERRED PROPERTY TAXES	70,630.00	
	TOTAL LIABILITIES		74,985.24

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	66,932.71	
	BALANCE - CURRENT DATE	494,776.47	
	TOTAL FUND EQUITY		494,776.47
	TOTAL LIABILITIES AND EQUITY		569,761.71

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-311-000-000	451.39	67,750.64	67,000.00	(750.64)	101.1
100-312-000-000	366.70	5,276.97	3,600.00	(1,676.97)	146.6
100-313-100-000	53,132.97	298,753.87	290,000.00	(8,753.87)	103.0
100-314-100-000	20.78	985.81	750.00	(235.81)	131.4
100-314-200-000	108.36	831.63	700.00	(131.63)	118.8
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	18.63	593.77	434.00	(159.77)	136.8
TOTAL TAXES	54,098.83	374,428.23	409,309.00	34,880.77	91.5
<u>PERMITS AND FEES</u>					
100-321-100-000	150.00	2,622.50	2,121.00	(501.50)	123.6
100-322-100-000	2,314.51	11,574.95	12,000.00	425.05	96.5
100-322-110-000	.00	226.00	.00	(226.00)	.0
100-322-200-000	.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	2,464.51	16,098.45	15,621.00	(477.45)	103.1
<u>INTERGOVERNMENTAL REVENUE</u>					
100-334-000-000	2,400.00	6,489.50	.00	(6,489.50)	.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	2,689.06	27,218.52	32,693.00	5,474.48	83.3
100-337-130-000	.00	.00	2,698.00	2,698.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	5,089.06	39,298.31	37,891.00	(1,407.31)	103.7
<u>RECREATION REVENUE</u>					
100-341-800-000	.35	3.35	.00	(3.35)	.0
100-347-800-000	570.00	5,529.00	4,500.00	(1,029.00)	122.9
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	100.00	2,842.47	.00	(2,842.47)	.0
TOTAL RECREATION REVENUE	670.35	17,919.57	10,000.00	(7,919.57)	179.2
<u>COURT REVENUE</u>					
100-351-000-000	.00	1,268.00	1,000.00	(268.00)	126.8
TOTAL COURT REVENUE	.00	1,268.00	1,000.00	(268.00)	126.8

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER REVENUE</u>					
100-361-100-000 EARNINGS ON DEPOSITS	125.06	926.66	1,038.00	111.34	89.3
100-362-200-000 RENTS FROM BUILDINGS	75.00	3,529.25	4,500.00	970.75	78.4
100-369-000-000 MISCELLANEOUS REVENUES	.00	1,479.90	.00	(1,479.90)	.0
TOTAL OTHER REVENUE	200.06	5,935.81	5,538.00	(397.81)	107.2
<u>SOURCE 37</u>					
100-370-000-300 ENTERPRISE - OPERATING EXPENSE	63,445.00	63,445.00	.00	(63,445.00)	.0
TOTAL SOURCE 37	63,445.00	63,445.00	.00	(63,445.00)	.0
TOTAL FUND REVENUE	125,967.81	518,393.37	479,359.00	(39,034.37)	108.1

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOWN ADMIN</u>					
100-411-100-111 SALARIES - BOT	650.00	7,150.00	9,000.00	1,850.00	79.4
100-411-100-144 FICA--MEDICARE - BOT	9.43	103.73	131.00	27.27	79.2
100-411-100-145 PERA - BOT	89.05	890.50	1,170.00	279.50	76.1
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	111.81	1,361.69	600.00	(761.69)	227.0
100-411-200-330 PUBLICITY, SUBSCRIPTIONS & DUE	.99	621.89	.00	(621.89)	.0
100-411-400-111 SALARIES-TOWN ADMIN	3,579.28	40,488.43	44,804.00	4,315.57	90.4
100-411-400-142 WORKMEN'S COMPENSATION - TOWN	(4,697.00)	4,697.00	7,280.00	2,583.00	64.5
100-411-400-143 HEALTH INSURANCE - TOWN ADMIN	553.38	5,947.08	6,010.00	62.92	99.0
100-411-400-144 FICA-MEDICARE - TOWN ADMIN	51.90	587.09	645.00	57.91	91.0
100-411-400-145 PERA - TOWN ADMIN	490.37	5,546.91	6,134.00	587.09	90.4
100-411-400-210 OFFICE SUPPLIES - TOWN ADMIN.	24.56	1,510.08	5,000.00	3,489.92	30.2
100-411-400-220 OPERATING SUPPLIES- TOWN ADMIN	(14.57)	.00	.00	.00	.0
100-411-400-311 POSTAGE - TOWN ADMIN.	16.57	718.01	1,200.00	481.99	59.8
100-411-400-320 PRINTING AND COPYING	213.51	2,570.28	3,000.00	429.72	85.7
100-411-400-330 PROF DUES, SUBS, AND MEMBERSHI	70.00	1,074.00	1,500.00	426.00	71.6
100-411-400-331 LEGAL NOTICES - TOWN HALL	477.40	3,587.25	6,000.00	2,412.75	59.8
100-411-400-345 TELEPHONE - TOWN HALL	572.88	5,283.51	8,000.00	2,716.49	66.0
100-411-400-346 EMPLOYEE CELL PHONE STIPEND	159.85	1,748.43	1,936.00	187.57	90.3
100-411-400-347 COMPUTERS AND SOFTWARE R&M	1,145.90	17,648.02	13,000.00	(4,648.02)	135.8
100-411-400-350 PROFESSIONAL SERVICES-TOWN HAL	574.38	2,945.88	5,000.00	2,054.12	58.9
100-411-400-352 LEGAL SERVICES	691.00	14,661.50	8,220.00	(6,441.50)	178.4
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	16.57	56.57	6,000.00	5,943.43	.9
100-411-400-495 MISC. EXPENSES - TOWN HALL	161.61	1,064.30	1,000.00	(64.30)	106.4
100-411-400-510 INSURANCE - TOWN HALL	.00	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	(77.03)	50.00	.00	(50.00)	.0
TOTAL TOWN ADMIN	4,871.84	147,843.22	177,630.00	29,786.78	83.2
<u>MUNICIPAL COURT</u>					
100-412-100-111 SALARIES - MUNICIPAL COURT	100.00	100.00	1,500.00	1,400.00	6.7
100-412-100-144 FICA-MEDICARE-MUNICIPAL COURT	1.45	1.45	22.00	20.55	6.6
100-412-100-145 PERA - MUNICIPAL COURT	13.70	13.70	206.00	192.30	6.7
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	115.15	520.20	2,428.00	1,907.80	21.4

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 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	345.06	7,096.90	7,000.00	(96.90)	101.4
100-419-400-223 JANITORIAL SUPPLIES-COMMFAC&PA	36.97	2,316.31	2,300.00	(16.31)	100.7
100-419-400-230 R & M SUPPLIES-COMM FAC & PARKS	.00	2,119.39	2,000.00	(119.39)	106.0
100-419-400-341 ELECTRICITY - COMM FAC & PARKS	401.88	5,402.50	5,200.00	(202.50)	103.9
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	8,496.25	19,540.25	24,200.00	4,659.75	80.7
100-419-400-361 TRASH COLLECTION-COMMFAC&PARKS	1,100.00	7,318.00	9,000.00	1,682.00	81.3
100-419-400-397 EQUIPMENT - COMM FAC & PARKS	(574.38)	.00	.00	.00	.0
100-419-400-495 MISC-COMMUN FACILITIES & PARKS	.00	277.44	500.00	222.56	55.5
TOTAL COMMUNITY FAC & PARKS	9,805.78	55,898.21	58,100.00	2,201.79	96.2
<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	.00	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	1,510.21	17,193.33	.00	(17,193.33)	.0
100-431-800-143 HEALTH INSURANCE-S&A ADMIN	251.59	2,488.75	.00	(2,488.75)	.0
100-431-800-144 FICA-MEDICARE-S&A ADMIN	21.89	236.64	.00	(236.64)	.0
100-431-800-145 PERA-S&A ADMIN	206.90	2,068.40	.00	(2,068.40)	.0
100-431-800-146 TREASURER'S FEE S&A ADMIN	9.40	1,730.75	1,200.00	(530.75)	144.2
100-431-800-340 ELECTRIC-5TH ST PED BRIDGE	30.50	344.86	.00	(344.86)	.0
100-431-800-495 DRAINAGE REPAIR & MAINTENANCE	.00	.00	6,000.00	6,000.00	.0
TOTAL STREETS & ALLEYS PROGRAMS	2,030.49	87,578.24	85,923.00	(1,655.24)	101.9
<u>DEPARTMENT 436</u>					
100-436-000-360 ROUND TOP REPAIR & MAINT SERV	1,008.00	2,142.00	1,200.00	(942.00)	178.5
100-436-000-495 MISCELLANEOUS EXPENSES	.00	.40	.00	(.40)	.0
TOTAL DEPARTMENT 436	1,008.00	2,142.40	1,200.00	(942.40)	178.5

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
100-451-100-111 SALARIES - REC DEPT	3,514.08	43,233.51	45,242.00	2,008.49	95.6
100-451-100-112 PT SEASONAL	65.00	6,529.05	9,000.00	2,470.95	72.6
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	7,358.19	7,512.00	153.81	98.0
100-451-100-144 FICA-MEDICARE - REC DEPT	51.90	665.13	846.00	180.87	78.6
100-451-100-145 PERA - REC DEPT	490.33	6,001.21	8,042.00	2,040.79	74.6
100-451-100-224 RECREATION SUPPLIES - REC.	813.97	9,895.28	9,000.00	(895.28)	110.0
100-451-100-370 TRAVEL, TRAINING AND MEETINGS	.00	.00	500.00	500.00	.0
100-451-100-496 MISCELLANEOUS - RECREATION	.00	741.87	.00	(741.87)	.0
100-451-200-111 SALARIES - SKI HILL	735.00	8,253.00	10,000.00	1,747.00	82.5
100-451-200-144 FICA-MEDICARE - SKI HILL	10.66	131.35	140.00	8.65	93.8
100-451-200-145 PERA - SKI HILL	100.70	1,076.77	1,369.00	292.23	78.7
100-451-200-220 OPERATING SUPPLIES - SKI HILL	18.21	2,866.86	2,200.00	(666.86)	130.3
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	.00	622.00	900.00	278.00	69.1
100-451-200-341 ELECTRICITY - SKI HILL	50.14	685.37	750.00	64.63	91.4
100-451-200-345 TELEPHONE - SKI HILL	36.93	295.34	.00	(295.34)	.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	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	.00	950.00	660.00	(290.00)	143.9
TOTAL RECREATION	6,579.81	91,975.61	105,686.00	13,710.39	87.0
<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	275.70	.00	(275.70)	.0
TOTAL HISTORIC PRESERVATION	38.60	270.53	1,500.00	1,229.47	18.0
<u>CONTRACT PAYMENTS</u>					
100-480-310-397 CONTRACT PAYMENTS, LAW ENFORCE	.00	44,732.25	59,643.00	14,910.75	75.0
100-480-330-397 CONTRACT PAYMENTS, BUILDING IN	.00	15,000.00	16,974.40	1,974.40	88.4
TOTAL CONTRACT PAYMENTS	.00	59,732.25	76,617.40	16,885.15	78.0

TOWN OF LAKE CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 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	24,449.67	451,460.66	516,384.40	64,923.74	87.4
NET REVENUE OVER EXPENDITURES	101,518.14	66,932.71	(37,025.40)	(103,958.11)	180.8

TOWN OF LAKE CITY
BALANCE SHEET
NOVEMBER 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)	10,833.53	
	TOTAL ASSETS		15,269.40

LIABILITIES AND EQUITY

FUND EQUITY

300-280-000-000	FUND BALANCE	13,317.94	
	REVENUE OVER EXPENDITURES - YTD	1,951.46	
	BALANCE - CURRENT DATE	15,269.40	
	TOTAL FUND EQUITY		15,269.40
	TOTAL LIABILITIES AND EQUITY		15,269.40

TOWN OF LAKE CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 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	2.30	21.83	.00	(21.83)	.0
TOTAL OTHER REVENUE	2.30	21.83	.00	(21.83)	.0
TOTAL FUND REVENUE	2.30	2,651.46	3,500.00	848.54	75.8

TOWN OF LAKE CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 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	2.30	1,951.46	3,500.00	1,548.54	55.8

TOWN OF LAKE CITY
 BALANCE SHEET
 NOVEMBER 30, 2017

WATER & SEWER FUND

ASSETS

600-100-000-000	CASH IN COMBINED FUND	565,984.56	
600-105-000-000	CWRDPA UNDRAWN PROCEEDS	127,516.52	
600-115-000-000	CUSTOMER ACCOUNTS RECEIVABLE	42,488.79	
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>4,178,327.45</u></u>

LIABILITIES AND EQUITY

LIABILITIES

600-202-000-000	ACCOUNTS PAYABLE	12,008.43	
600-202-100-100	CWRPDA REVOLVING FUND LOAN	457,863.63	
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	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>2,215,139.67</u>

FUND EQUITY

TOWN OF LAKE CITY
BALANCE SHEET
NOVEMBER 30, 2017

WATER & SEWER FUND

600-280-000-000	FUND BALANCE	1,659,886.45	
	REVENUE OVER EXPENDITURES - YTD	<u>303,301.33</u>	
	BALANCE - CURRENT DATE		<u>1,963,187.78</u>
	TOTAL FUND EQUITY		<u>1,963,187.78</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>4,178,327.45</u></u>

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2017

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
600-334-000-000 GRANTS	163,638.90	516,063.46	934,818.00	418,754.54	55.2
600-335-000-000 NOTES RECEIVABLE	.00	.00	559,550.00	559,550.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	163,638.90	516,063.46	1,494,368.00	978,304.54	34.5
<u>WATER & SEWER REVENUE</u>					
600-344-100-000 WATER SALES	(507.21)	281,878.67	320,000.00	38,121.33	88.1
600-344-200-000 SEWER REVENUES	50.52	216,992.18	250,000.00	33,007.82	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	(456.69)	515,978.97	570,000.00	54,021.03	90.5
<u>SOURCE 36</u>					
600-361-000-000 EARNINGS ON DEPOSITS	207.76	1,962.23	.00	(1,962.23)	.0
600-361-100-000 EARNINGS ON ACCTS RECEIVABLE	.00	2,336.07	.00	(2,336.07)	.0
600-369-000-000 MISCELLANEOUS REVENUES	652.03	427.04	.00	(427.04)	.0
TOTAL SOURCE 36	859.79	4,725.34	.00	(4,725.34)	.0
TOTAL FUND REVENUE	164,042.00	1,036,767.77	2,064,368.00	1,027,600.23	50.2

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2017

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER & SEWER EXPENDITURES</u>					
600-433-410-221	2,252.45	4,022.05	5,000.00	977.95	80.4
600-433-410-229	.00	1,004.30	2,000.00	995.70	50.2
600-433-410-230	675.02	829.34	1,000.00	170.66	82.9
600-433-410-312	86.20	430.66	1,000.00	569.34	43.1
600-433-410-341	1,812.94	22,103.13	20,000.00	(2,103.13)	110.5
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	593.64	5,320.62	10,000.00	4,679.38	53.2
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	.00	1,333.52	2,500.00	1,166.48	53.3
600-433-440-230	23.96	4,343.79	21,667.00	17,323.21	20.1
600-433-440-350	(67,809.15)	2,585.50	5,000.00	2,414.50	51.7
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	833.50	24,035.83	37,000.00	12,964.17	65.0
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	242.92	1,850.32	2,000.00	149.68	92.5
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	2,300.06	24,716.12	24,000.00	(716.12)	103.0
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	.00	4,374.30	5,000.00	625.70	87.5
600-433-530-359	97.00	1,686.25	1,200.00	(486.25)	140.5
600-433-530-593	.00	1,305.00	1,500.00	195.00	87.0
600-433-600-111	11,409.79	130,310.97	160,496.00	30,185.03	81.2
600-433-600-142	4,697.00	4,697.00	10,920.00	6,223.00	43.0
600-433-600-143	1,836.39	18,875.23	15,024.00	(3,851.23)	125.6
600-433-600-144	165.44	1,827.47	2,311.00	483.53	79.1
600-433-600-145	1,563.14	16,594.00	21,972.00	5,378.00	75.5
600-433-600-229	.00	516.62	1,000.00	483.38	51.7
600-433-600-230	233.48	710.17	1,000.00	289.83	71.0
600-433-600-231	680.99	3,133.95	5,000.00	1,866.05	62.7
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	1,077.00	5,253.00	19,180.00	13,927.00	27.4
600-433-600-360	3,161.60	3,161.60	3,000.00	(161.60)	105.4
600-433-600-361	854.80	3,655.90	5,000.00	1,344.10	73.1
600-433-600-370	400.68	918.27	3,000.00	2,081.73	30.6
600-433-600-495	60.34	699.96	1,000.00	300.04	70.0
600-433-600-753	63,445.00	63,445.00	63,445.00	.00	100.0
TOTAL WATER & SEWER EXPENDITURES	30,694.19	375,238.97	500,287.00	125,048.03	75.0

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 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	14,675.00	14,675.00	25,000.00	10,325.00	58.7
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	67,809.15	471,058.99	.00	(471,058.99)	.0
600-700-000-700 OXYOKE/TEXAN REPAIR	.00	.00	25,000.00	25,000.00	.0
TOTAL W&S CIP	82,484.15	485,733.99	1,644,368.00	1,158,634.01	29.5
TOTAL FUND EXPENDITURES	113,178.34	733,466.44	2,144,655.00	1,411,188.56	34.2
NET REVENUE OVER EXPENDITURES	50,863.66	303,301.33	(80,287.00)	(383,588.33)	377.8

TOWN OF LAKE CITY
BALANCE SHEET
NOVEMBER 30, 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>