

TOWN OF LAKE CITY
 COMBINED CASH INVESTMENT
 AUGUST 31, 2017

COMBINED CASH ACCOUNTS

999-102-000-000	CASH (CHECKING)	78,000.79
999-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)	416,296.02
999-104-200-000	CERTIFICATES OF DEPOSIT	29,890.75
999-104-300-000	COLOTRUST	196,332.46
		720,520.02
999-100-000-000	CASH ALLOCATE TO OTHER FUNDS	(720,520.02)
		.00

CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND	321,364.46
300	ALLOCATION TO CONSERVATION TRUST FUND	4,435.87
600	ALLOCATION TO WATER & SEWER FUND	394,719.69
		720,520.02
	ALLOCATION FROM COMBINED CASH FUND - 99-100-000-000	(720,520.02)
		.00

TOWN OF LAKE CITY
 BALANCE SHEET
 AUGUST 31, 2017

GENERAL FUND

ASSETS

100-100-000-000	CASH IN COMBINED FUND	321,364.46	
100-101-000-000	PETTY CASH	350.00	
100-105-000-000	TAXES RECEIVABLE	70,630.00	
100-110-000-000	GRANTS RECEIVABLE	(8,000.00)	
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		398,886.15

LIABILITIES AND EQUITY

LIABILITIES

100-202-000-000	ACCOUNTS PAYABLE	94.00	
100-217-000-000	MEDICARE PAYABLE	(285.93)	
100-217-100-000	FEDERAL WITHHOLDING PAYABLE	(2,286.00)	
100-217-200-000	STATE WITHHOLDING PAYABLE	(5,599.78)	
100-217-300-000	RETIREMENT PAYABLE	(13,853.91)	
100-217-400-000	ACC INSURANCE PAYABLE	36,179.24	
100-217-500-000	OTHER PAYROLL PAYABLES	14,762.53	
100-222-100-000	DEFERRED PROPERTY TAXES	70,630.00	
	TOTAL LIABILITIES		99,640.15

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	(128,597.76)	
	BALANCE - CURRENT DATE	299,246.00	
	TOTAL FUND EQUITY		299,246.00
	TOTAL LIABILITIES AND EQUITY		398,886.15

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-311-000-000	2,389.62	63,062.71	67,000.00	3,937.29	94.1
100-312-000-000	423.71	3,952.71	3,600.00	(352.71)	109.8
100-313-100-000	48,443.20	106,465.34	290,000.00	183,534.66	36.7
100-314-100-000	10.15	140.68	750.00	609.32	18.8
100-314-200-000	110.61	512.62	700.00	187.38	73.2
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	67.34	118.93	434.00	315.07	27.4
TOTAL TAXES	51,444.63	174,488.53	409,309.00	234,820.47	42.6
<u>PERMITS AND FEES</u>					
100-321-100-000	.00	2,400.00	2,121.00	(279.00)	113.2
100-322-100-000	134.26	6,915.23	12,000.00	5,084.77	57.6
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
TOTAL PERMITS AND FEES	134.26	11,041.23	15,621.00	4,579.77	70.7
<u>INTERGOVERNMENTAL REVENUE</u>					
100-334-000-000	.00	4,089.50	.00	(4,089.50)	.0
100-335-100-000	.00	.00	2,500.00	2,500.00	.0
100-335-200-000	2,816.53	18,703.39	32,693.00	13,989.61	57.2
100-337-130-000	.00	.00	2,698.00	2,698.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	2,816.53	22,792.89	37,891.00	15,098.11	60.2
<u>RECREATION REVENUE</u>					
100-341-800-000	1.00	3.00	.00	(3.00)	.0
100-347-800-000	106.00	4,199.00	4,500.00	301.00	93.3
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	229.00	2,617.47	.00	(2,617.47)	.0
TOTAL RECREATION REVENUE	336.00	16,364.22	10,000.00	(6,364.22)	163.6
<u>COURT REVENUE</u>					
100-351-000-000	359.00	1,024.00	1,000.00	(24.00)	102.4
TOTAL COURT REVENUE	359.00	1,024.00	1,000.00	(24.00)	102.4

TOWN OF LAKE CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER REVENUE</u>					
100-361-100-000 EARNINGS ON DEPOSITS	87.18	591.70	1,038.00	446.30	57.0
100-362-200-000 RENTS FROM BUILDINGS	358.00	2,870.50	4,500.00	1,629.50	63.8
100-369-000-000 MISCELLANEOUS REVENUES	150.00	1,329.90	.00	(1,329.90)	.0
TOTAL OTHER REVENUE	595.18	4,792.10	5,538.00	745.90	86.5
TOTAL FUND REVENUE	55,685.60	230,502.97	479,359.00	248,856.03	48.1

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOWN ADMIN</u>					
100-411-100-111 SALARIES - BOT	650.00	5,200.00	9,000.00	3,800.00	57.8
100-411-100-144 FICA--MEDICARE - BOT	9.43	75.44	131.00	55.56	57.6
100-411-100-145 PERA - BOT	89.05	623.35	1,170.00	546.65	53.3
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	1,008.96	600.00	(408.96)	168.2
100-411-200-330 PUBLICITY, SUBSCRIPTIONS & DUE	.99	618.92	.00	(618.92)	.0
100-411-400-111 SALARIES-TOWN ADMIN	1,757.69	28,225.67	44,804.00	16,578.33	63.0
100-411-400-142 WORKMEN'S COMPENSATION - TOWN	1,342.00	3,355.00	7,280.00	3,925.00	46.1
100-411-400-143 HEALTH INSURANCE - TOWN ADMIN	553.38	2,175.90	6,010.00	3,834.10	36.2
100-411-400-144 FICA-MEDICARE - TOWN ADMIN	25.49	409.28	645.00	235.72	63.5
100-411-400-145 PERA - TOWN ADMIN	240.80	3,866.91	6,134.00	2,267.09	63.0
100-411-400-210 OFFICE SUPPLIES - TOWN ADMIN.	137.36	1,194.92	5,000.00	3,805.08	23.9
100-411-400-311 POSTAGE - TOWN ADMIN.	.00	596.85	1,200.00	603.15	49.7
100-411-400-320 PRINTING AND COPYING	219.55	1,914.64	3,000.00	1,085.36	63.8
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	175.00	2,325.05	6,000.00	3,674.95	38.8
100-411-400-345 TELEPHONE - TOWN HALL	519.74	3,582.01	8,000.00	4,417.99	44.8
100-411-400-346 EMPLOYEE CELL PHONE STIPEND	159.70	1,269.18	1,936.00	666.82	65.6
100-411-400-347 COMPUTERS AND SOFTWARE R&M	1,154.09	12,017.72	13,000.00	982.28	92.4
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	1,258.00	12,551.00	8,220.00	(4,331.00)	152.7
100-411-400-354 AUDITING - TOWN HALL	3,100.00	6,600.00	7,500.00	900.00	88.0
100-411-400-360 R & M SERVICES - TOWN HALL	.00	90.00	500.00	410.00	18.0
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	192.00	702.61	1,000.00	297.39	70.3
100-411-400-510 INSURANCE - TOWN HALL	3,713.00	42,436.65	20,000.00	(22,436.65)	212.2
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	15,429.05	136,145.66	177,630.00	41,484.34	76.7
<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 8 MONTHS ENDING AUGUST 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	1,854.96	5,410.98	7,000.00	1,589.02	77.3
100-419-400-223 JANITORIAL SUPPLIES-COMMFAC&PA	907.50	1,861.56	2,300.00	438.44	80.9
100-419-400-230 R & M SUPPLIES-COMM FAC & PARKS	601.86	2,100.97	2,000.00	(100.97)	105.1
100-419-400-341 ELECTRICITY - COMM FAC & PARKS	600.39	4,197.65	5,200.00	1,002.35	80.7
100-419-400-344 PROPANE - COMM FACILITIES&PARK	8,710.00	11,456.42	7,600.00	(3,856.42)	150.7
100-419-400-350 PROFESSIONAL SVSS-COMMFAC&PARK	371.00	371.00	300.00	(71.00)	123.7
100-419-400-360 R & M SERVICES-COMM FAC & PARKS	1,730.00	7,974.00	24,200.00	16,226.00	33.0
100-419-400-361 TRASH COLLECTION-COMMFAC&PARKS	3,002.00	4,577.00	9,000.00	4,423.00	50.9
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	17,777.71	38,801.40	58,100.00	19,298.60	66.8
<u>STREETS & ALLEYS PROGRAMS</u>					
100-431-400-230 R&M SUPPLIES	399.99	2,575.00	3,157.00	582.00	81.6
100-431-400-231 STREET SURFACE - DUST CONTROL	16,664.77	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	750.00	7,225.48	22,904.00	15,678.52	31.6
100-431-400-452 GRAVEL	.00	314.00	8,000.00	7,686.00	3.9
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	744.75	11,897.74	.00	(11,897.74)	.0
100-431-800-143 HEALTH INSURANCE-S&A ADMIN	251.59	1,733.98	.00	(1,733.98)	.0
100-431-800-144 FICA-MEDICARE-S&A ADMIN	10.79	159.88	.00	(159.88)	.0
100-431-800-145 PERA-S&A ADMIN	102.03	1,342.91	.00	(1,342.91)	.0
100-431-800-146 TREASURER'S FEE S&A ADMIN	49.14	1,481.56	1,200.00	(281.56)	123.5
100-431-800-340 ELECTRIC-5TH ST PED BRIDGE	30.50	253.36	.00	(253.36)	.0
100-431-800-495 DRAINAGE REPAIR & MAINTENANCE	.00	.00	6,000.00	6,000.00	.0
TOTAL STREETS & ALLEYS PROGRAMS	19,003.56	67,798.18	85,923.00	18,124.82	78.9
<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 8 MONTHS ENDING AUGUST 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
100-451-100-111 SALARIES - REC DEPT	1,770.22	30,703.06	45,242.00	14,538.94	67.9
100-451-100-112 PT SEASONAL	798.00	5,840.05	9,000.00	3,159.95	64.9
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	5,279.52	7,512.00	2,232.48	70.3
100-451-100-144 FICA-MEDICARE - REC DEPT	37.24	473.43	846.00	372.57	56.0
100-451-100-145 PERA - REC DEPT	351.85	4,190.16	8,042.00	3,851.84	52.1
100-451-100-224 RECREATION SUPPLIES - REC.	178.17	8,798.30	9,000.00	201.70	97.8
100-451-100-370 TRAVEL, TRAINING AND MEETINGS	.00	.00	500.00	500.00	.0
100-451-100-496 MISCELLANEOUS - RECREATION	50.00	354.37	.00	(354.37)	.0
100-451-200-111 SALARIES - SKI HILL	.00	6,798.00	10,000.00	3,202.00	68.0
100-451-200-144 FICA-MEDICARE - SKI HILL	.00	110.25	140.00	29.75	78.8
100-451-200-145 PERA - SKI HILL	.00	877.42	1,369.00	491.58	64.1
100-451-200-220 OPERATING SUPPLIES - SKI HILL	18.21	2,473.31	2,200.00	(273.31)	112.4
100-451-200-230 R & M SUPPLIES - SKI HILL	42.56	569.14	2,000.00	1,430.86	28.5
100-451-200-330 PUBLICITY, SUBS, DUES - SKI HILL	.00	24.00	900.00	876.00	2.7
100-451-200-341 ELECTRICITY - SKI HILL	50.14	534.96	750.00	215.04	71.3
100-451-200-345 TELEPHONE - SKI HILL	37.10	221.31	.00	(221.31)	.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	39.56	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	4,065.94	69,185.21	105,686.00	36,500.79	65.5
<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	29,821.50	29,821.50	59,643.00	29,821.50	50.0
100-480-330-397 CONTRACT PAYMENTS, BUILDING IN	7,500.00	11,250.00	16,974.40	5,724.40	66.3
TOTAL CONTRACT PAYMENTS	37,321.50	41,071.50	76,617.40	35,545.90	53.6

TOWN OF LAKE CITY
BALANCE SHEET
AUGUST 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)		9,935.10	
	TOTAL ASSETS			<u>14,370.97</u>

LIABILITIES AND EQUITY

FUND EQUITY

300-280-000-000	FUND BALANCE	13,317.94		
	REVENUE OVER EXPENDITURES - YTD	1,053.03		
	BALANCE - CURRENT DATE		<u>14,370.97</u>	
	TOTAL FUND EQUITY			<u>14,370.97</u>
	TOTAL LIABILITIES AND EQUITY			<u>14,370.97</u>

TOWN OF LAKE CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2017

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
300-334-000-000 CTF REMITTANCE	.00	1,737.95	3,500.00	1,762.05	49.7
TOTAL INTERGOVERNMENTAL REVENUE	.00	1,737.95	3,500.00	1,762.05	49.7
<u>OTHER REVENUE</u>					
300-361-100-000 EARNINGS ON DEPOSITS	2.11	15.08	.00	(15.08)	.0
TOTAL OTHER REVENUE	2.11	15.08	.00	(15.08)	.0
TOTAL FUND REVENUE	2.11	1,753.03	3,500.00	1,746.97	50.1

TOWN OF LAKE CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 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	2.11	1,053.03	3,500.00	2,446.97	30.1

TOWN OF LAKE CITY
BALANCE SHEET
AUGUST 31, 2017

WATER & SEWER FUND

ASSETS

600-100-000-000	CASH IN COMBINED FUND	394,719.69	
600-105-000-000	CWRDPA UNDRAWN PROCEEDS	127,516.52	
600-115-000-000	CUSTOMER ACCOUNTS RECEIVABLE	125,499.24	
600-117-000-000	OTHER ACCOUNTS RECEIVABLE	294,204.94	
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>4,089,075.47</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>2,223,473.00</u>

FUND EQUITY

TOWN OF LAKE CITY
BALANCE SHEET
AUGUST 31, 2017

WATER & SEWER FUND

600-280-000-000	FUND BALANCE	1,659,886.45	
	REVENUE OVER EXPENDITURES - YTD	<u>205,716.02</u>	
	BALANCE - CURRENT DATE		<u>1,865,602.47</u>
	TOTAL FUND EQUITY		<u>1,865,602.47</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>4,089,075.47</u></u>

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 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	72,128.83	227,986.63	320,000.00	92,013.37	71.3
600-344-200-000 SEWER REVENUES	48,865.32	172,552.75	250,000.00	77,447.25	69.0
600-344-300-000 WATER TAP CONNECTION CHARGES	3,000.00	3,000.00	.00	(3,000.00)	.0
600-344-500-000 WATER METERS	652.03	652.03	.00	(652.03)	.0
TOTAL WATER & SEWER REVENUE	124,646.18	404,191.41	570,000.00	165,808.59	70.9
<u>SOURCE 36</u>					
600-361-000-000 EARNINGS ON DEPOSITS	199.94	1,344.31	.00	(1,344.31)	.0
600-361-100-000 EARNINGS ON ACCTS RECEIVABLE	468.98	2,003.53	.00	(2,003.53)	.0
600-369-000-000 MISCELLANEOUS REVENUES	25.00	(224.99)	.00	224.99	.0
TOTAL SOURCE 36	693.92	3,122.85	.00	(3,122.85)	.0
TOTAL FUND REVENUE	125,340.10	759,738.82	2,064,368.00	1,304,629.18	36.8

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2017

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER & SEWER EXPENDITURES</u>					
600-433-410-221	1,769.60	1,769.60	5,000.00	3,230.40	35.4
600-433-410-229	.00	624.39	2,000.00	1,375.61	31.2
600-433-410-230	.00	154.32	1,000.00	845.68	15.4
600-433-410-312	.00	.00	1,000.00	1,000.00	.0
600-433-410-341	2,523.17	16,013.58	20,000.00	3,986.42	80.1
600-433-410-345	47.19	47.19	1,000.00	952.81	4.7
600-433-410-350	77.69	77.69	5,000.00	4,922.31	1.6
600-433-410-358	85.00	2,798.98	10,000.00	7,201.02	28.0
600-433-410-360	.00	.00	1,500.00	1,500.00	.0
600-433-410-593	100.00	100.00	2,500.00	2,400.00	4.0
600-433-410-600	14,271.50	14,271.50	14,272.00	.50	100.0
600-433-440-229	687.09	1,155.07	2,500.00	1,344.93	46.2
600-433-440-230	483.90	1,238.74	21,667.00	20,428.26	5.7
600-433-440-350	.00	57,395.75	5,000.00	(52,395.75)	1147.9
600-433-440-360	.00	.00	10,000.00	10,000.00	.0
600-433-510-230	44.97	717.15	1,000.00	282.85	71.7
600-433-510-355	.00	.00	1,000.00	1,000.00	.0
600-433-510-360	516.92	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	27.98	863.28	2,000.00	1,136.72	43.2
600-433-530-230	.00	477.99	500.00	22.01	95.6
600-433-530-312	19.38	532.01	500.00	(32.01)	106.4
600-433-530-341	2,319.60	17,736.89	24,000.00	6,263.11	73.9
600-433-530-344	.00	1,140.20	4,000.00	2,859.80	28.5
600-433-530-350	638.25	2,323.25	5,000.00	2,676.75	46.5
600-433-530-358	481.65	3,224.15	5,000.00	1,775.85	64.5
600-433-530-359	269.25	1,265.25	1,200.00	(65.25)	105.4
600-433-530-593	.00	.00	1,500.00	1,500.00	.0
600-433-600-111	5,615.51	90,734.55	160,496.00	69,761.45	56.5
600-433-600-142	.00	6,808.04	10,920.00	4,111.96	62.3
600-433-600-143	1,836.39	13,366.06	15,024.00	1,657.94	89.0
600-433-600-144	81.43	1,253.61	2,311.00	1,057.39	54.3
600-433-600-145	769.33	11,172.02	21,972.00	10,799.98	50.9
600-433-600-229	.00	231.37	1,000.00	768.63	23.1
600-433-600-230	93.88	476.69	1,000.00	523.31	47.7
600-433-600-231	.00	2,143.40	5,000.00	2,856.60	42.9
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	238.00	3,521.50	19,180.00	15,658.50	18.4
600-433-600-360	.00	.00	3,000.00	3,000.00	.0
600-433-600-361	180.63	2,801.10	5,000.00	2,198.90	56.0
600-433-600-370	245.00	411.58	3,000.00	2,588.42	13.7
600-433-600-495	12.36	493.11	1,000.00	506.89	49.3
600-433-600-753	.00	.00	63,445.00	63,445.00	.0
TOTAL WATER & SEWER EXPENDITURES	33,435.67	278,279.48	500,287.00	222,007.52	55.6

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 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	88,995.04	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	88,995.04	403,249.84	1,644,368.00	1,241,118.16	24.5
TOTAL FUND EXPENDITURES	122,430.71	554,022.80	2,144,655.00	1,590,632.20	25.8
NET REVENUE OVER EXPENDITURES	2,909.39	205,716.02	(80,287.00)	(286,003.02)	256.2

TOWN OF LAKE CITY
BALANCE SHEET
AUGUST 31, 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>