

TOWN OF LAKE CITY  
COMBINED CASH INVESTMENT  
JULY 31, 2017

COMBINED CASH ACCOUNTS

999-102-000-000	CASH (CHECKING)	82,273.05
999-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)	530,303.87
999-104-200-000	CERTIFICATES OF DEPOSIT	29,890.75
999-104-300-000	COLOTRUST	196,132.52
	TOTAL COMBINED CASH	838,600.19
999-100-000-000	CASH ALLOCATE TO OTHER FUNDS	( 838,600.19)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND	366,588.39
300	ALLOCATION TO CONSERVATION TRUST FUND	4,435.87
600	ALLOCATION TO WATER & SEWER FUND	467,575.93
	TOTAL ALLOCATIONS TO OTHER FUNDS	838,600.19
	ALLOCATION FROM COMBINED CASH FUND - 99-100-000-000	( 838,600.19)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF LAKE CITY  
BALANCE SHEET  
JULY 31, 2017

GENERAL FUND

ASSETS

100-100-000-000	CASH IN COMBINED FUND	366,588.39	
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		444,110.08

LIABILITIES AND EQUITY

LIABILITIES

100-202-000-000	ACCOUNTS PAYABLE	94.00	
100-216-000-000	ACCRUED WAGES	2,877.27	
100-217-000-000	MEDICARE PAYABLE	755.22	
100-217-100-000	FEDERAL WITHHOLDING PAYABLE	709.23	
100-217-200-000	STATE WITHHOLDING PAYABLE	( 5,878.78)	
100-217-300-000	RETIREMENT PAYABLE	( 9,142.09)	
100-217-400-000	ACC INSURANCE PAYABLE	33,052.90	
100-217-500-000	OTHER PAYROLL PAYABLES	14,739.89	
100-222-100-000	DEFERRED PROPERTY TAXES	70,630.00	
	TOTAL LIABILITIES		107,837.64

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	( 90,685.20)	
	BALANCE - CURRENT DATE	337,158.56	
	TOTAL FUND EQUITY		337,158.56
	TOTAL LIABILITIES AND EQUITY		444,996.20

TOWN OF LAKE CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-311-000-000	60,673.09	60,673.09	67,000.00	6,326.91	90.6
100-312-000-000	3,529.00	3,529.00	3,600.00	71.00	98.0
100-313-100-000	58,022.14	58,022.14	290,000.00	231,977.86	20.0
100-314-100-000	130.53	130.53	750.00	619.47	17.4
100-314-200-000	402.01	402.01	700.00	297.99	57.4
100-314-300-000	.00	.00	36,825.00	36,825.00	.0
100-316-100-000	235.54	235.54	10,000.00	9,764.46	2.4
100-319-000-000	51.59	51.59	434.00	382.41	11.9
<b>TOTAL TAXES</b>	<b>123,043.90</b>	<b>123,043.90</b>	<b>409,309.00</b>	<b>286,265.10</b>	<b>30.1</b>
<u>PERMITS AND FEES</u>					
100-321-100-000	2,400.00	2,400.00	2,121.00	( 279.00)	113.2
100-322-100-000	6,780.97	6,780.97	12,000.00	5,219.03	56.5
100-322-110-000	226.00	226.00	.00	( 226.00)	.0
100-322-200-000	1,500.00	1,500.00	1,500.00	.00	100.0
<b>TOTAL PERMITS AND FEES</b>	<b>10,906.97</b>	<b>10,906.97</b>	<b>15,621.00</b>	<b>4,714.03</b>	<b>69.8</b>
<u>INTERGOVERNMENTAL REVENUE</u>					
100-334-000-000	4,089.50	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	15,886.86	15,886.86	32,693.00	16,806.14	48.6
100-337-130-000	.00	.00	2,698.00	2,698.00	.0
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>19,976.36</b>	<b>19,976.36</b>	<b>37,891.00</b>	<b>17,914.64</b>	<b>52.7</b>
<u>RECREATION REVENUE</u>					
100-341-800-000	2.00	2.00	.00	( 2.00)	.0
100-347-800-000	4,093.00	4,093.00	4,500.00	407.00	91.0
100-347-810-000	8,191.25	8,191.25	5,500.00	( 2,691.25)	148.9
100-347-811-000	1,353.50	1,353.50	.00	( 1,353.50)	.0
100-347-812-000	2,388.47	2,388.47	.00	( 2,388.47)	.0
<b>TOTAL RECREATION REVENUE</b>	<b>16,028.22</b>	<b>16,028.22</b>	<b>10,000.00</b>	<b>( 6,028.22)</b>	<b>160.3</b>
<u>COURT REVENUE</u>					
100-351-000-000	665.00	665.00	1,000.00	335.00	66.5
<b>TOTAL COURT REVENUE</b>	<b>665.00</b>	<b>665.00</b>	<b>1,000.00</b>	<b>335.00</b>	<b>66.5</b>

TOWN OF LAKE CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER REVENUE</u>					
100-361-100-000 EARNINGS ON DEPOSITS	504.52	504.52	1,038.00	533.48	48.6
100-362-200-000 RENTS FROM BUILDINGS	2,512.50	2,512.50	4,500.00	1,987.50	55.8
100-369-000-000 MISCELLANEOUS REVENUES	1,179.90	1,179.90	.00	( 1,179.90)	.0
<b>TOTAL OTHER REVENUE</b>	<b>4,196.92</b>	<b>4,196.92</b>	<b>5,538.00</b>	<b>1,341.08</b>	<b>75.8</b>
<b>TOTAL FUND REVENUE</b>	<b>174,817.37</b>	<b>174,817.37</b>	<b>479,359.00</b>	<b>304,541.63</b>	<b>36.5</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOWN ADMIN</u>					
100-411-100-111 SALARIES - BOT	4,550.00	4,550.00	9,000.00	4,450.00	50.6
100-411-100-144 FICA--MEDICARE - BOT	66.01	66.01	131.00	64.99	50.4
100-411-100-145 PERA - BOT	534.30	534.30	1,170.00	635.70	45.7
100-411-100-370 TRAVEL AND MEETINGS - BOT	959.66	959.66	2,000.00	1,040.34	48.0
100-411-100-400 BOT DONATIONS	100.00	100.00	1,000.00	900.00	10.0
100-411-100-495 MISCELLANEOUS EXPENSES-BOT	877.18	877.18	600.00	( 277.18)	146.2
100-411-200-330 PUBLICITY, SUBSCRIPTIONS & DUE	617.93	617.93	.00	( 617.93)	.0
100-411-400-111 SALARIES-TOWN ADMIN	26,467.98	26,467.98	44,804.00	18,336.02	59.1
100-411-400-142 WORKMEN'S COMPENSATION - TOWN	2,013.00	2,013.00	7,280.00	5,267.00	27.7
100-411-400-143 HEALTH INSURANCE - TOWN ADMIN	1,622.52	1,622.52	6,010.00	4,387.48	27.0
100-411-400-144 FICA-MEDICARE - TOWN ADMIN	383.79	383.79	645.00	261.21	59.5
100-411-400-145 PERA - TOWN ADMIN	3,626.11	3,626.11	6,134.00	2,507.89	59.1
100-411-400-210 OFFICE SUPPLIES - TOWN ADMIN.	1,057.56	1,057.56	5,000.00	3,942.44	21.2
100-411-400-311 POSTAGE - TOWN ADMIN.	596.85	596.85	1,200.00	603.15	49.7
100-411-400-320 PRINTING AND COPYING	1,695.09	1,695.09	3,000.00	1,304.91	56.5
100-411-400-330 PROF DUES, SUBS, AND MEMBERSHI	819.00	819.00	1,500.00	681.00	54.6
100-411-400-331 LEGAL NOTICES - TOWN HALL	2,150.05	2,150.05	6,000.00	3,849.95	35.8
100-411-400-345 TELEPHONE - TOWN HALL	3,062.27	3,062.27	8,000.00	4,937.73	38.3
100-411-400-346 EMPLOYEE CELL PHONE STIPEND	1,109.48	1,109.48	1,936.00	826.52	57.3
100-411-400-347 COMPUTERS AND SOFTWARE R&M	10,863.63	10,863.63	13,000.00	2,136.37	83.6
100-411-400-350 PROFESSIONAL SERVICES-TOWN HAL	2,371.50	2,371.50	5,000.00	2,628.50	47.4
100-411-400-352 LEGAL SERVICES	11,293.00	11,293.00	8,220.00	( 3,073.00)	137.4
100-411-400-354 AUDITING - TOWN HALL	3,500.00	3,500.00	7,500.00	4,000.00	46.7
100-411-400-360 R & M SERVICES - TOWN HALL	90.00	90.00	500.00	410.00	18.0
100-411-400-370 TRAVEL, TRAINING, MEETING-TOWN H	40.00	40.00	6,000.00	5,960.00	.7
100-411-400-495 MISC. EXPENSES - TOWN HALL	510.61	510.61	1,000.00	489.39	51.1
100-411-400-510 INSURANCE - TOWN HALL	38,723.65	38,723.65	20,000.00	( 18,723.65)	193.6
100-411-400-520 INSURANCE DEDUCTIBLE	888.41	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	127.03	127.03	.00	( 127.03)	.0
<b>TOTAL TOWN ADMIN</b>	<b>120,716.61</b>	<b>120,716.61</b>	<b>177,630.00</b>	<b>56,913.39</b>	<b>68.0</b>
<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	405.05	405.05	500.00	94.95	81.0
100-412-100-375 MISC EXPENSES - M. COURT	.00	.00	100.00	100.00	.0
<b>TOTAL MUNICIPAL COURT</b>	<b>405.05</b>	<b>405.05</b>	<b>2,428.00</b>	<b>2,022.95</b>	<b>16.7</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 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
<b>TOTAL ELECTIONS</b>	<b>.00</b>	<b>.00</b>	<b>2,300.00</b>	<b>2,300.00</b>	<b>.0</b>
<u>COMMUNITY FAC &amp; PARKS</u>					
100-419-400-220 OPERATING SUPPLIES	3,556.02	3,556.02	7,000.00	3,443.98	50.8
100-419-400-223 JANITORIAL SUPPLIES-COMMFAC&PA	954.06	954.06	2,300.00	1,345.94	41.5
100-419-400-230 R & M SUPPLIES-COMM FAC & PARKS	1,499.11	1,499.11	2,000.00	500.89	75.0
100-419-400-341 ELECTRICITY - COMM FAC & PARKS	3,597.26	3,597.26	5,200.00	1,602.74	69.2
100-419-400-344 PROPANE - COMM FACILITIES&PARK	2,746.42	2,746.42	7,600.00	4,853.58	36.1
100-419-400-350 PROFESSIONAL SVSS-COMMFAC&PARK	.00	.00	300.00	300.00	.0
100-419-400-360 R & M SERVICES-COMM FAC & PARKS	6,244.00	6,244.00	24,200.00	17,956.00	25.8
100-419-400-361 TRASH COLLECTION-COMMFAC&PARKS	1,575.00	1,575.00	9,000.00	7,425.00	17.5
100-419-400-397 EQUIPMENT - COMM FAC & PARKS	574.38	574.38	.00 (	574.38)	.0
100-419-400-495 MISC-COMMUN FACILITIES & PARKS	277.44	277.44	500.00	222.56	55.5
<b>TOTAL COMMUNITY FAC &amp; PARKS</b>	<b>21,023.69</b>	<b>21,023.69</b>	<b>58,100.00</b>	<b>37,076.31</b>	<b>36.2</b>
<u>STREETS &amp; ALLEYS PROGRAMS</u>					
100-431-400-230 R&M SUPPLIES	2,175.01	2,175.01	3,157.00	981.99	68.9
100-431-400-231 STREET SURFACE - DUST CONTROL	.00	.00	17,500.00	17,500.00	.0
100-431-400-350 PROFESSIONAL SERVICES	3,790.00	3,790.00	2,000.00 (	1,790.00)	189.5
100-431-400-360 R&M SERVICES	6,475.48	6,475.48	22,904.00	16,428.52	28.3
100-431-400-452 GRAVEL	314.00	314.00	8,000.00	7,686.00	3.9
100-431-500-230 R&M SUPPLIES-SNOW REMOVAL	19,405.75	19,405.75	25,162.00	5,756.25	77.1
100-431-500-360 COUNTY	953.75	953.75	.00 (	953.75)	.0
100-431-800-111 SALARIES-S&A ADMIN	11,152.99	11,152.99	.00 (	11,152.99)	.0
100-431-800-143 HEALTH INSURANCE-S&A ADMIN	1,482.39	1,482.39	.00 (	1,482.39)	.0
100-431-800-144 FICA-MEDICARE-S&A ADMIN	149.09	149.09	.00 (	149.09)	.0
100-431-800-145 PERA-S&A ADMIN	1,240.88	1,240.88	.00 (	1,240.88)	.0
100-431-800-146 TREASURER'S FEE S&A ADMIN	1,432.42	1,432.42	1,200.00 (	232.42)	119.4
100-431-800-340 ELECTRIC-5TH ST PED BRIDGE	222.86	222.86	.00 (	222.86)	.0
100-431-800-495 DRAINAGE REPAIR & MAINTENANCE	.00	.00	6,000.00	6,000.00	.0
<b>TOTAL STREETS &amp; ALLEYS PROGRAMS</b>	<b>48,794.62</b>	<b>48,794.62</b>	<b>85,923.00</b>	<b>37,128.38</b>	<b>56.8</b>
<u>DEPARTMENT 436</u>					
100-436-000-360 ROUND TOP REPAIR & MAINT SERV	.00	.00	1,200.00	1,200.00	.0
<b>TOTAL DEPARTMENT 436</b>	<b>.00</b>	<b>.00</b>	<b>1,200.00</b>	<b>1,200.00</b>	<b>.0</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2017

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
100-451-100-111 SALARIES - REC DEPT	28,932.84	28,932.84	45,242.00	16,309.16	64.0
100-451-100-112 PT SEASONAL	5,042.05	5,042.05	9,000.00	3,957.95	56.0
100-451-100-113 PT ARMORY JANITOR	.00	.00	4,500.00	4,500.00	.0
100-451-100-143 HEALTH INSURANCE - REC DEPT	4,586.63	4,586.63	7,512.00	2,925.37	61.1
100-451-100-144 FICA-MEDICARE - REC DEPT	436.19	436.19	846.00	409.81	51.6
100-451-100-145 PERA - REC DEPT	3,838.31	3,838.31	8,042.00	4,203.69	47.7
100-451-100-224 RECREATION SUPPLIES - REC.	8,620.13	8,620.13	9,000.00	379.87	95.8
100-451-100-370 TRAVEL, TRAINING AND MEETINGS	.00	.00	500.00	500.00	.0
100-451-100-496 MISCELLANEOUS - RECREATION	304.37	304.37	.00	( 304.37)	.0
100-451-200-111 SALARIES - SKI HILL	6,798.00	6,798.00	10,000.00	3,202.00	68.0
100-451-200-144 FICA-MEDICARE - SKI HILL	110.25	110.25	140.00	29.75	78.8
100-451-200-145 PERA - SKI HILL	877.42	877.42	1,369.00	491.58	64.1
100-451-200-220 OPERATING SUPPLIES - SKI HILL	2,455.10	2,455.10	2,200.00	( 255.10)	111.6
100-451-200-230 R & M SUPPLIES - SKI HILL	526.58	526.58	2,000.00	1,473.42	26.3
100-451-200-330 PUBLICITY, SUBS,DUES -SKI HILL	24.00	24.00	900.00	876.00	2.7
100-451-200-341 ELECTRICITY - SKI HILL	484.82	484.82	750.00	265.18	64.6
100-451-200-345 TELEPHONE - SKI HILL	184.21	184.21	.00	( 184.21)	.0
100-451-200-358 INSPECTIONS - SKI HILL	712.12	712.12	1,500.00	787.88	47.5
100-451-200-360 R & M SERVICES - SKI HILL	590.00	590.00	.00	( 590.00)	.0
100-451-200-370 TRAVEL AND MEETINGS - SKI HILL	596.25	596.25	525.00	( 71.25)	113.6
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
<b>TOTAL RECREATION</b>	<b>65,119.27</b>	<b>65,119.27</b>	<b>105,686.00</b>	<b>40,566.73</b>	<b>61.6</b>
<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	3,000.00	3,000.00	3,000.00	.00	100.0
<b>TOTAL MARKETING</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>5,000.00</b>	<b>2,000.00</b>	<b>60.0</b>
<u>HISTORIC PRESERVATION</u>					
100-460-100-370 TRAVEL, TRAINING AND MEETINGS	( 5.17)	( 5.17)	1,500.00	1,505.17	( .3)
100-460-100-495 HISTORIC PRESERVATION MISC	198.50	198.50	.00	( 198.50)	.0
<b>TOTAL HISTORIC PRESERVATION</b>	<b>193.33</b>	<b>193.33</b>	<b>1,500.00</b>	<b>1,306.67</b>	<b>12.9</b>
<u>CONTRACT PAYMENTS</u>					
100-480-310-397 CONTRACT PAYMENTS, LAW ENFORCE	.00	.00	59,643.00	59,643.00	.0
100-480-330-397 CONTRACT PAYMENTS, BUILDING IN	3,750.00	3,750.00	16,974.40	13,224.40	22.1
<b>TOTAL CONTRACT PAYMENTS</b>	<b>3,750.00</b>	<b>3,750.00</b>	<b>76,617.40</b>	<b>72,867.40</b>	<b>4.9</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2017

GENERAL FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>CAPITAL IMPROVEMENTS</u>						
100-485-000-100	ARMORY REHAB/ADDITION	2,500.00	2,500.00	.00	( 2,500.00)	.0
	TOTAL CAPITAL IMPROVEMENTS	<u>2,500.00</u>	<u>2,500.00</u>	<u>.00</u>	<u>( 2,500.00)</u>	<u>.0</u>
	TOTAL FUND EXPENDITURES	<u>265,502.57</u>	<u>265,502.57</u>	<u>516,384.40</u>	<u>250,881.83</u>	<u>51.4</u>
	NET REVENUE OVER EXPENDITURES	<u>( 90,685.20)</u>	<u>( 90,685.20)</u>	<u>( 37,025.40)</u>	<u>53,659.80</u>	<u>(244.9)</u>

TOWN OF LAKE CITY  
BALANCE SHEET  
JULY 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)		9,932.99	
			<u>          </u>	
	TOTAL ASSETS			<u>14,368.86</u>

LIABILITIES AND EQUITY

FUND EQUITY

300-280-000-000	FUND BALANCE	13,317.94		
	REVENUE OVER EXPENDITURES - YTD	1,050.92		
		<u>          </u>		
	BALANCE - CURRENT DATE		14,368.86	
			<u>          </u>	
	TOTAL FUND EQUITY			<u>14,368.86</u>
	TOTAL LIABILITIES AND EQUITY			<u>14,368.86</u>

TOWN OF LAKE CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2017

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
300-334-000-000 CTF REMITTANCE	1,737.95	1,737.95	3,500.00	1,762.05	49.7
TOTAL INTERGOVERNMENTAL REVENUE	1,737.95	1,737.95	3,500.00	1,762.05	49.7
<u>OTHER REVENUE</u>					
300-361-100-000 EARNINGS ON DEPOSITS	12.97	12.97	.00	( 12.97)	.0
TOTAL OTHER REVENUE	12.97	12.97	.00	( 12.97)	.0
TOTAL FUND REVENUE	1,750.92	1,750.92	3,500.00	1,749.08	50.0

TOWN OF LAKE CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2017

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONSERVATION TRUST EXPENDITURE</u>					
300-452-000-949 RECREATION EQUIPMENT	700.00	700.00	.00	( 700.00)	.0
TOTAL CONSERVATION TRUST EXPENDITURE	700.00	700.00	.00	( 700.00)	.0
TOTAL FUND EXPENDITURES	700.00	700.00	.00	( 700.00)	.0
NET REVENUE OVER EXPENDITURES	1,050.92	1,050.92	3,500.00	2,449.08	30.0

TOWN OF LAKE CITY  
BALANCE SHEET  
JULY 31, 2017

WATER & SEWER FUND

ASSETS

600-100-000-000	CASH IN COMBINED FUND	467,575.93	
600-105-000-000	CWRDPA UNDRAWN PROCEEDS	127,516.52	
600-115-000-000	CUSTOMER ACCOUNTS RECEIVABLE	57,062.20	
600-117-000-000	OTHER ACCOUNTS RECEIVABLE	293,611.45	
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>4,092,901.18</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	
600-216-000-000	ACCRUED WAGES	5,848.98	
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>2,229,321.98</u>

FUND EQUITY

TOWN OF LAKE CITY  
BALANCE SHEET  
JULY 31, 2017

WATER & SEWER FUND

600-280-000-000	FUND BALANCE	1,659,886.45	
	REVENUE OVER EXPENDITURES - YTD	<u>202,806.63</u>	
	BALANCE - CURRENT DATE		<u>1,862,693.08</u>
	TOTAL FUND EQUITY		<u>1,862,693.08</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>4,092,015.06</u></u>

TOWN OF LAKE CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2017

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
600-334-000-000 GRANTS	352,424.56	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	352,424.56	352,424.56	1,494,368.00	1,141,943.44	23.6
<u>WATER &amp; SEWER REVENUE</u>					
600-344-100-000 WATER SALES	155,857.80	155,857.80	320,000.00	164,142.20	48.7
600-344-200-000 SEWER REVENUES	123,687.43	123,687.43	250,000.00	126,312.57	49.5
TOTAL WATER & SEWER REVENUE	279,545.23	279,545.23	570,000.00	290,454.77	49.0
<u>SOURCE 36</u>					
600-361-000-000 EARNINGS ON DEPOSITS	1,144.37	1,144.37	.00	( 1,144.37)	.0
600-361-100-000 EARNINGS ON ACCTS RECEIVABLE	1,534.55	1,534.55	.00	( 1,534.55)	.0
600-369-000-000 MISCELLANEOUS REVENUES	( 249.99)	( 249.99)	.00	249.99	.0
TOTAL SOURCE 36	2,428.93	2,428.93	.00	( 2,428.93)	.0
TOTAL FUND REVENUE	634,398.72	634,398.72	2,064,368.00	1,429,969.28	30.7

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2017

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER &amp; SEWER EXPENDITURES</u>					
600-433-410-221	.00	.00	5,000.00	5,000.00	.0
600-433-410-229	624.39	624.39	2,000.00	1,375.61	31.2
600-433-410-230	154.32	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	13,490.41	13,490.41	20,000.00	6,509.59	67.5
600-433-410-345	.00	.00	1,000.00	1,000.00	.0
600-433-410-350	.00	.00	5,000.00	5,000.00	.0
600-433-410-358	2,713.98	2,713.98	10,000.00	7,286.02	27.1
600-433-410-360	.00	.00	1,500.00	1,500.00	.0
600-433-410-593	.00	.00	2,500.00	2,500.00	.0
600-433-410-600	.00	.00	14,272.00	14,272.00	.0
600-433-440-229	467.98	467.98	2,500.00	2,032.02	18.7
600-433-440-230	754.84	754.84	21,667.00	20,912.16	3.5
600-433-440-350	57,395.75	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	672.18	672.18	1,000.00	327.82	67.2
600-433-510-355	.00	.00	1,000.00	1,000.00	.0
600-433-510-360	22,685.41	22,685.41	37,000.00	14,314.59	61.3
600-433-510-370	( 3,679.02)	( 3,679.02)	.00	3,679.02	.0
600-433-530-221	970.02	970.02	1,000.00	29.98	97.0
600-433-530-229	835.30	835.30	2,000.00	1,164.70	41.8
600-433-530-230	477.99	477.99	500.00	22.01	95.6
600-433-530-312	512.63	512.63	500.00	( 12.63)	102.5
600-433-530-341	15,417.29	15,417.29	24,000.00	8,582.71	64.2
600-433-530-344	1,140.20	1,140.20	4,000.00	2,859.80	28.5
600-433-530-350	1,685.00	1,685.00	5,000.00	3,315.00	33.7
600-433-530-358	2,742.50	2,742.50	5,000.00	2,257.50	54.9
600-433-530-359	996.00	996.00	1,200.00	204.00	83.0
600-433-530-593	.00	.00	1,500.00	1,500.00	.0
600-433-600-111	85,119.04	85,119.04	160,496.00	75,376.96	53.0
600-433-600-142	6,808.04	6,808.04	10,920.00	4,111.96	62.3
600-433-600-143	11,529.67	11,529.67	15,024.00	3,494.33	76.7
600-433-600-144	1,172.18	1,172.18	2,311.00	1,138.82	50.7
600-433-600-145	10,402.69	10,402.69	21,972.00	11,569.31	47.4
600-433-600-229	231.37	231.37	1,000.00	768.63	23.1
600-433-600-230	382.81	382.81	1,000.00	617.19	38.3
600-433-600-231	2,143.40	2,143.40	5,000.00	2,856.60	42.9
600-433-600-335	175.00	175.00	600.00	425.00	29.2
600-433-600-345	271.14	271.14	1,200.00	928.86	22.6
600-433-600-352	3,283.50	3,283.50	19,180.00	15,896.50	17.1
600-433-600-360	.00	.00	3,000.00	3,000.00	.0
600-433-600-361	2,620.47	2,620.47	5,000.00	2,379.53	52.4
600-433-600-370	166.58	166.58	3,000.00	2,833.42	5.6
600-433-600-495	480.75	480.75	1,000.00	519.25	48.1
600-433-600-753	.00	.00	63,445.00	63,445.00	.0
<b>TOTAL WATER &amp; SEWER EXPENDITURES</b>	<b>244,843.81</b>	<b>244,843.81</b>	<b>500,287.00</b>	<b>255,443.19</b>	<b>48.9</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2017

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT</u>					
600-470-100-610 DEBT PRINCIPL	( 127,506.52)	( 127,506.52)	.00	127,506.52	.0
TOTAL DEBT	( 127,506.52)	( 127,506.52)	.00	127,506.52	.0
<u>W&amp;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	314,254.80	314,254.80	.00	( 314,254.80)	.0
600-700-000-700 OXYOKE/TEXAN REPAIR	.00	.00	25,000.00	25,000.00	.0
TOTAL W&S CIP	314,254.80	314,254.80	1,644,368.00	1,330,113.20	19.1
TOTAL FUND EXPENDITURES	431,592.09	431,592.09	2,144,655.00	1,713,062.91	20.1
NET REVENUE OVER EXPENDITURES	202,806.63	202,806.63	( 80,287.00)	( 283,093.63)	252.6

TOWN OF LAKE CITY  
BALANCE SHEET  
JULY 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>