

TOWN OF LAKE CITY
 COMBINED CASH INVESTMENT
 JUNE 30, 2015

COMBINED CASH ACCOUNTS

999-102-000-000	CASH (CHECKING)	(23,710.31)
999-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)		480,604.11
999-104-200-000	CERTIFICATES OF DEPOSIT		29,782.35
999-104-300-000	COLOTRUST		193,603.30
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	TOTAL COMBINED CASH		680,279.45
999-100-000-000	CASH ALLOCATE TO OTHER FUNDS	(680,279.45)
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	TOTAL UNALLOCATED CASH		.00
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CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND		142,168.54
300	ALLOCATION TO CONSERVATION TRUST FUND	(22.13)
600	ALLOCATION TO WATER & SEWER FUND		538,133.04
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	TOTAL ALLOCATIONS TO OTHER FUNDS		680,279.45
	ALLOCATION FROM COMBINED CASH FUND - 99-100-000-000	(680,279.45)
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	ZERO PROOF IF ALLOCATIONS BALANCE		.00
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TOWN OF LAKE CITY
BALANCE SHEET
JUNE 30, 2015

GENERAL FUND

ASSETS

100-100-000-000	CASH IN COMBINED FUND	142,168.54	
100-101-000-000	PETTY CASH	200.00	
100-105-000-000	TAXES RECEIVABLE	102,335.53	
100-110-000-000	GRANTS RECEIVABLE	7,420.41	
100-132-000-000	DUE FROM OTHER GOVERNMENTS	(42,044.60)	
	TOTAL ASSETS		<u>210,079.88</u>

LIABILITIES AND EQUITY

LIABILITIES

100-202-000-000	ACCOUNTS PAYABLE	6,984.00	
100-217-000-000	MEDICARE PAYABLE	3,272.37	
100-217-100-000	FEDERAL WITHHOLDING PAYABLE	(2,125.32)	
100-217-200-000	STATE WITHHOLDING PAYABLE	2,468.00	
100-217-400-000	ACC INSURANCE PAYABLE	(5,571.38)	
100-217-500-000	OTHER PAYROLL PAYABLES	.10	
100-222-100-000	DEFERRED PROPERTY TAXES	60,127.00	
	TOTAL LIABILITIES		65,154.77

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	(254,413.05)	
	BALANCE - CURRENT DATE	144,925.11	
	TOTAL FUND EQUITY		<u>144,925.11</u>
	TOTAL LIABILITIES AND EQUITY		<u>210,079.88</u>

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-311-000-000	4,383.70	51,548.64	66,837.00	15,288.36	77.1
100-312-000-000	362.23	1,755.87	2,750.00	994.13	63.9
100-313-100-000	.00	36,295.31	260,000.00	223,704.69	14.0
100-314-100-000	125.67	469.41	750.00	280.59	62.6
100-314-200-000	82.97	482.64	1,000.00	517.36	48.3
100-314-300-000	.00	.00	20,000.00	20,000.00	.0
100-316-100-000	.00	17,832.80	7,150.00	(10,682.80)	249.4
100-319-000-000	17.36	17.17	200.00	182.83	8.6
TOTAL TAXES	4,971.93	108,401.84	358,687.00	250,285.16	30.2
<u>PERMITS AND FEES</u>					
100-321-100-000	125.00	1,971.25	1,250.00	(721.25)	157.7
100-321-700-000	.00	495.00	1,500.00	1,005.00	33.0
100-322-100-000	2,323.14	5,259.34	5,000.00	(259.34)	105.2
100-322-110-000	22.00	112.00	100.00	(12.00)	112.0
100-322-200-000	500.00	1,200.00	1,000.00	(200.00)	120.0
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	2,970.14	9,037.59	9,000.00	(37.59)	100.4
<u>INTERGOVERNMENTAL REVENUE</u>					
100-334-200-000	.00	134,607.24	550,000.00	415,392.76	24.5
100-335-100-000	.00	.00	2,500.00	2,500.00	.0
100-335-200-000	2,775.86	13,944.18	32,889.76	18,945.58	42.4
100-337-130-000	.00	.00	1,000.00	1,000.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	2,775.86	148,551.42	586,389.76	437,838.34	25.3
<u>RECREATION REVENUE</u>					
100-341-100-000	.00	.00	25.00	25.00	.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	1.75	15.00	13.25	11.7
100-347-800-000	140.00	860.00	3,750.00	2,890.00	22.9
100-347-810-000	.00	6,517.00	4,000.00	(2,517.00)	162.9
100-347-811-000	.00	1,289.96	2,500.00	1,210.04	51.6
100-347-812-000	.00	1,600.00	.00	(1,600.00)	.0
100-347-813-000	.00	200.00	400.00	200.00	50.0
100-347-814-000	600.00	38,495.00	75,000.00	36,505.00	51.3
TOTAL RECREATION REVENUE	740.00	48,963.71	85,720.00	36,756.29	57.1

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COURT REVENUE</u>					
100-351-000-000 COURT FINES	.00	.00	600.00	600.00	.0
TOTAL COURT REVENUE	.00	.00	600.00	600.00	.0
<u>OTHER REVENUE</u>					
100-361-100-000 EARNINGS ON DEPOSITS	70.71	477.17	900.00	422.83	53.0
100-362-200-000 RENTS FROM BUILDINGS	.00	150.00	500.00	350.00	30.0
100-367-200-000 DONATIONS	.00	3,000.00	.00	(3,000.00)	.0
100-368-000-000 BEAR PROOF CANS	.00	.00	60.00	60.00	.0
100-369-000-000 MISCELLANEOUS REVENUES	.00	.00	750.00	750.00	.0
TOTAL OTHER REVENUE	70.71	3,627.17	2,210.00	(1,417.17)	164.1
<u>SOURCE 37</u>					
100-370-000-100 ADMIN FROM ENT - PERSONNEL	7,329.77	39,055.56	82,566.71	43,511.15	47.3
100-370-000-200 ADMIN FROM ENT - GOVERNANCE	15.11	950.71	2,575.13	1,624.42	36.9
100-370-000-300 ENTERPRISE - OPERATING EXPENSE	6,040.56	47,108.17	59,237.50	12,129.33	79.5
100-370-000-400 ADMIN FROM ENT - GENERAL LEGAL	.00	3,749.69	7,000.00	3,250.31	53.6
TOTAL SOURCE 37	13,385.44	90,864.13	151,379.34	60,515.21	60.0
TOTAL FUND REVENUE	24,914.08	409,445.86	1,193,986.10	784,540.24	34.3

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOWN ADMIN</u>					
100-411-100-111 SALARIES - BOT	.00	3,250.00	9,000.00	5,750.00	36.1
100-411-100-144 FICA--MEDICARE - BOT	.00	47.15	130.50	83.35	36.1
100-411-100-145 PERA - BOT	.00	445.25	1,170.00	724.75	38.1
100-411-100-330 PUBLICITY, DUES, & SUBS.- BOT	.00	300.00	300.00	.00	100.0
100-411-100-370 TRAVEL AND MEETINGS - BOT	.00	2,313.05	3,400.00	1,086.95	68.0
100-411-100-400 BOT DONATIONS	.00	200.00	1,000.00	800.00	20.0
100-411-100-495 MISCELLANEOUS EXPENSES-BOT	60.42	298.45	.00	(298.45)	.0
100-411-200-330 PUBLICITY, SUBSCRIPTIONS & DUE	.00	.00	1,726.00	1,726.00	.0
100-411-400-111 SALARIES -TOWN ADMIN	9,026.21	42,885.31	107,054.00	64,168.69	40.1
100-411-400-142 WORKMEN'S COMPENSATION - TOWN	77.40	679.93	3,014.88	2,334.95	22.6
100-411-400-143 HEALTH INSURANCE - TOWN ADMIN	.00	4,967.19	12,073.00	7,105.81	41.1
100-411-400-144 FICA-MEDICARE - TOWN ADMIN	130.89	621.84	1,552.28	930.44	40.1
100-411-400-145 PERA - TOWN ADMIN	1,236.60	5,875.33	13,917.02	8,041.69	42.2
100-411-400-210 OFFICE SUPPLIES - TOWN ADMIN.	394.41	1,776.54	5,000.00	3,223.46	35.5
100-411-400-220 OPERATING SUPPLIES- TOWN ADMIN	.00	54.00	.00	(54.00)	.0
100-411-400-311 POSTAGE - TOWN ADMIN.	668.79	1,573.79	2,500.00	926.21	63.0
100-411-400-320 PRINTING AND COPYING	627.69	1,515.39	2,400.00	884.61	63.1
100-411-400-330 PROF DUES, SUBS, AND MEMBERSHI	.00	1,334.00	1,450.00	116.00	92.0
100-411-400-331 LEGAL NOTICES - TOWN HALL	2,198.20	4,372.83	8,500.00	4,127.17	51.5
100-411-400-345 TELEPHONE - TOWN HALL	950.14	3,297.77	5,300.00	2,002.23	62.2
100-411-400-346 EMPLOYEE CELL PHONE STIPEND	.00	550.00	1,500.00	950.00	36.7
100-411-400-347 COMPUTERS AND SOFTWARE R&M	1,401.49	7,919.37	7,000.00	(919.37)	113.1
100-411-400-350 PROFESSIONAL SERVICES-TOWN HAL	1,540.00	9,070.00	3,000.00	(6,070.00)	302.3
100-411-400-351 CONTRACT HUMAN RESOURCES	.00	.00	675.00	675.00	.0
100-411-400-352 LEGAL SERVICES	1,757.80	7,114.50	12,000.00	4,885.50	59.3
100-411-400-354 AUDITING - TOWN HALL	.00	.00	8,500.00	8,500.00	.0
100-411-400-360 R & M SERVICES - TOWN HALL	.00	.00	500.00	500.00	.0
100-411-400-370 TRAVEL, TRAINING, MEETING-TOWN H	167.20	5,617.95	6,500.00	882.05	86.4
100-411-400-495 MISC. EXPENSES - TOWN HALL	.00	27.93	350.00	322.07	8.0
100-411-400-510 INSURANCE - TOWN HALL	.00	10,653.00	21,125.00	10,472.00	50.4
100-411-400-520 INSURANCE DEDUCTIBLE	.00	.00	10,000.00	10,000.00	.0
100-411-400-947 OFFICE EQUIPMENT - TOWN HALL	.00	.00	1,000.00	1,000.00	.0
100-411-800-495 MISC EXPENSES	(6,242.70)	11,829.21	.00	(11,829.21)	.0
100-411-800-560 TREASURER'S FEES	88.02	963.47	1,200.00	236.53	80.3
TOTAL TOWN ADMIN	14,082.56	129,553.25	252,837.68	123,284.43	51.2
<u>MUNICIPAL COURT</u>					
100-412-100-111 SALARIES - MUNICIPAL COURT	.00	93.94	1,500.00	1,406.06	6.3
100-412-100-143 HEALTH INSUR - MUNICIPAL COURT	.00	10.07	.00	(10.07)	.0
100-412-100-144 FICA-MEDICARE-MUNICIPAL COURT	.00	1.37	22.00	20.63	6.2
100-412-100-145 PERA - MUNICIPAL COURT	.00	12.87	206.00	193.13	6.3
100-412-100-330 PUBLICITY, SUBS, DUES - M. COURT	.00	.00	70.00	70.00	.0
100-412-100-370 TRAVEL & MEETINGS - M. COURT	.00	175.00	500.00	325.00	35.0
TOTAL MUNICIPAL COURT	.00	293.25	2,298.00	2,004.75	12.8

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTIONS</u>					
100-414-000-220	OPERATING SUPPLIES - ELECTIONS	562.50	562.50	1,200.00	637.50 46.9
	TOTAL ELECTIONS	562.50	562.50	1,200.00	637.50 46.9
<u>CLERK</u>					
100-415-100-111	SALARIES - CLERK	(375.00)	.00	.00	.00 .0
100-415-100-144	FICA-MEDICARE - CLERK	(5.44)	.00	.00	.00 .0
100-415-100-145	PERA - CLERK	(51.38)	.00	.00	.00 .0
	TOTAL CLERK	(431.82)	.00	.00	.00 .0
<u>COMMUNITY FAC & PARKS</u>					
100-419-400-220	OPERATING SUPPLIES	2,978.14	3,466.68	5,400.00	1,933.32 64.2
100-419-400-223	JANITORIAL SUPPLIES-COMMFAC&PA	.00	192.66	2,250.00	2,057.34 8.6
100-419-400-230	R & M SUPPLIES-COMM FAC & PARKS	2,069.28	2,500.89	2,000.00	(500.89) 125.0
100-419-400-341	ELECTRICITY - COMM FAC & PARKS	249.73	2,475.40	6,300.00	3,824.60 39.3
100-419-400-344	PROPANE - COMM FACILITIES&PARK	.00	119.07	6,500.00	6,380.93 1.8
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	3,171.80	11,382.85	19,950.00	8,567.15 57.1
100-419-400-361	TRASH COLLECTION-COMMFAC&PARKS	315.00	979.00	9,000.00	8,021.00 10.9
100-419-400-397	EQUIPMENT - COMM FAC & PARKS	.00	.00	150.00	150.00 .0
100-419-400-495	MISC-COMMUN FACILITIES & PARKS	463.45	(1,820.65)	800.00	2,620.65 (227.6)
	TOTAL COMMUNITY FAC & PARKS	9,247.40	19,295.90	52,650.00	33,354.10 36.7
<u>STREETS & ALLEYS PROGRAMS</u>					
100-431-400-230	R&M SUPPLIES	2,266.49	3,095.90	6,000.00	2,904.10 51.6
100-431-400-231	STREET SURFACE - DUST CONTROL	.00	97.50	16,000.00	15,902.50 .6
100-431-400-350	PROFESSIONAL SERVICES	521.00	672.43	2,500.00	1,827.57 26.9
100-431-400-360	R&M SERVICES	.00	.00	25,000.00	25,000.00 .0
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	2,148.13	14,185.95	26,164.92	11,978.97 54.2
100-431-800-340	ELECTRIC-5TH ST PED BRIDGE	29.50	147.50	300.00	152.50 49.2
100-431-800-495	DRAINAGE REPAIR & MAINTENANCE	.00	.00	8,000.00	8,000.00 .0
	TOTAL STREETS & ALLEYS PROGRAMS	4,965.12	27,335.22	108,964.92	81,629.70 25.1
<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 6 MONTHS ENDING JUNE 30, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
100-451-100-111 SALARIES - REC DEPT	4,746.50	23,394.27	48,577.00	25,182.73	48.2
100-451-100-142 REC	292.40	1,178.10	1,507.44	329.34	78.2
100-451-100-143 HEALTH INSURANCE - REC DEPT	.00	2,809.97	6,036.50	3,226.53	46.6
100-451-100-144 FICA-MEDICARE - REC DEPT	68.83	339.18	704.37	365.19	48.2
100-451-100-145 PERA - REC DEPT	650.27	3,204.99	6,315.01	3,110.02	50.8
100-451-100-224 RECREATION SUPPLIES - REC.	323.32	5,073.17	8,500.00	3,426.83	59.7
100-451-100-330 MARKETING	.00	30.00	200.00	170.00	15.0
100-451-100-345 TELEPHONE - REC DEPT	.00	100.00	.00	(100.00)	.0
100-451-100-346 CELL PHONE STIPEND	.00	400.00	600.00	200.00	66.7
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	.00	200.00	200.00	.0
100-451-100-496 MISCELLANEOUS - RECREATION	.00	.00	200.00	200.00	.0
100-451-200-111 SALARIES - SKI HILL	224.00	5,550.64	8,700.00	3,149.36	63.8
100-451-200-144 FICA-MEDICARE - SKI HILL	3.25	78.59	126.15	47.56	62.3
100-451-200-145 PERA - SKI HILL	30.69	742.51	1,131.00	388.49	65.7
100-451-200-220 OPERATING SUPPLIES - SKI HILL	17.07	1,451.57	1,800.00	348.43	80.6
100-451-200-230 R & M SUPPLIES - SKI HILL	56.10	2,057.29	500.00	(1,557.29)	411.5
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	50.13	362.59	790.00	427.41	45.9
100-451-200-345 TELEPHONE - SKI HILL	84.00	252.00	200.00	(52.00)	126.0
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	480.92	480.92	425.00	(55.92)	113.2
100-451-200-495 MISCELLANEOUS - SKI HILL	.00	.00	200.00	200.00	.0
100-451-200-510 LIABILITY INSURANCE	.00	.00	1,375.00	1,375.00	.0
100-451-200-593 PERMITS - SKI HILL	.00	.00	800.00	800.00	.0
TOTAL RECREATION	7,027.48	48,470.79	91,637.47	43,166.68	52.9
<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	500.00	1,200.00	700.00	41.7
TOTAL HISTORIC PRESERVATION	100.00	903.30	1,700.00	796.70	53.1

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONTRACT PAYMENTS</u>					
100-480-310-397 CONTRACT PAYMENTS, LAW ENFORCE	.00	14,200.75	56,127.00	41,926.25	25.3
100-480-330-397 CONTRACT PAYMENTS, BUILDING IN	901.60	4,191.27	16,706.00	12,514.73	25.1
TOTAL CONTRACT PAYMENTS	901.60	18,392.02	72,833.00	54,440.98	25.3
<u>CAPITAL IMPROVEMENTS</u>					
100-485-000-100 ARMORY REHAB/ADDITION	163,581.73	409,872.43	625,000.00	215,127.57	65.6
TOTAL CAPITAL IMPROVEMENTS	163,581.73	409,872.43	625,000.00	215,127.57	65.6
TOTAL FUND EXPENDITURES	200,036.57	663,858.91	1,219,121.07	555,262.16	54.5
NET REVENUE OVER EXPENDITURES	(175,122.49)	(254,413.05)	(25,134.97)	229,278.08	(1012.

TOWN OF LAKE CITY
BALANCE SHEET
JUNE 30, 2015

CONSERVATION TRUST FUND

ASSETS

300-100-000-000	CASH IN COMBINED FUND	(22.13)	
300-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)		7,389.73	
			<u>7,389.73</u>	
	TOTAL ASSETS			<u>7,367.60</u>

LIABILITIES AND EQUITY

FUND EQUITY

300-280-000-000	FUND BALANCE		12,432.22	
	REVENUE OVER EXPENDITURES - YTD	(5,064.62)	
			<u>7,367.60</u>	
	BALANCE - CURRENT DATE			<u>7,367.60</u>
	TOTAL FUND EQUITY			<u>7,367.60</u>
	TOTAL LIABILITIES AND EQUITY			<u>7,367.60</u>

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2015

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
300-334-000-000 CTF REMITTANCE	1,066.31	1,965.43	3,500.00	1,534.57	56.2
TOTAL INTERGOVERNMENTAL REVENUE	1,066.31	1,965.43	3,500.00	1,534.57	56.2
<u>OTHER REVENUE</u>					
300-361-100-000 EARNINGS ON DEPOSITS	.28	11.13	.00	(11.13)	.0
TOTAL OTHER REVENUE	.28	11.13	.00	(11.13)	.0
TOTAL FUND REVENUE	1,066.59	1,976.56	3,500.00	1,523.44	56.5

TOWN OF LAKE CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING JUNE 30, 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	1,066.59	(5,064.62)	(8,500.00)	(3,435.38)	(59.6)

TOWN OF LAKE CITY
BALANCE SHEET
JUNE 30, 2015

WATER & SEWER FUND

ASSETS

600-100-000-000	CASH IN COMBINED FUND		538,133.04
600-115-000-000	CUSTOMER ACCOUNTS RECEIVABLE		136,809.74
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><u>2,625,346.28</u></u>

LIABILITIES AND EQUITY

LIABILITIES

600-216-100-000	ACCRUED COMPENSATED ABSENSES		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	56,775.24	
	BALANCE - CURRENT DATE		<u>1,108,264.62</u>
	TOTAL FUND EQUITY		<u>1,108,264.62</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>2,625,346.28</u></u>

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2015

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
600-334-000-000 GRANTS	.00	23,655.34	1,775,000.00	1,751,344.66	1.3
600-335-000-000 NOTES RECEIVABLE	.00	.00	1,000,000.00	1,000,000.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	23,655.34	2,775,000.00	2,751,344.66	.9
<u>WATER & SEWER REVENUE</u>					
600-341-800-000 CHARGES FOR SERVICES	576.83	4,037.53	.00	(4,037.53)	.0
600-344-100-000 WATER SALES	59,294.71	151,638.29	265,000.00	113,361.71	57.2
600-344-200-000 SEWER REVENUES	46,482.37	125,797.90	260,000.00	134,202.10	48.4
600-344-300-000 WATER TAP CONNECTION CHARGES	.00	.00	2,750.00	2,750.00	.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	.00	2,250.00	2,250.00	.0
TOTAL WATER & SEWER REVENUE	106,353.91	281,473.72	532,750.00	251,276.28	52.8
<u>SOURCE 36</u>					
600-361-000-000 EARNINGS ON DEPOSITS	109.77	214.23	75.00	(139.23)	285.6
600-361-100-000 EARNINGS ON ACCTS RECEIVABLE	.00	692.82	1,500.00	807.18	46.2
600-369-000-000 MISCELLANEOUS REVENUES	745.80	2,353.16	.00	(2,353.16)	.0
TOTAL SOURCE 36	855.57	3,260.21	1,575.00	(1,685.21)	207.0
<u>TRANSFERS</u>					
600-391-000-000 PERSONNEL EXPENSE FROM S&A	2,148.13	14,185.95	26,165.00	11,979.05	54.2
TOTAL TRANSFERS	2,148.13	14,185.95	26,165.00	11,979.05	54.2
TOTAL FUND REVENUE	109,357.61	322,575.22	3,335,490.00	3,012,914.78	9.7

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2015

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER & SEWER EXPENDITURES</u>					
600-433-410-221	733.80	1,622.20	6,500.00	4,877.80	25.0
600-433-410-229	1,000.26	1,000.26	2,500.00	1,499.74	40.0
600-433-410-230	.00	270.17	1,500.00	1,229.83	18.0
600-433-410-312	.00	227.39	1,000.00	772.61	22.7
600-433-410-341	1,376.60	7,518.92	25,000.00	17,481.08	30.1
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	2,060.00	9,714.81	25,000.00	15,285.19	38.9
600-433-410-360	.00	.00	1,500.00	1,500.00	.0
600-433-410-593	.00	.00	2,700.00	2,700.00	.0
600-433-410-600	.00	.00	14,250.00	14,250.00	.0
600-433-440-100	.00	.00	15,227.00	15,227.00	.0
600-433-440-229	492.04	492.04	7,000.00	6,507.96	7.0
600-433-440-230	.00	137.79	8,500.00	8,362.21	1.6
600-433-440-350	7,602.00	14,535.75	50,000.00	35,464.25	29.1
600-433-440-360	.00	.00	22,500.00	22,500.00	.0
600-433-510-230	328.62	328.62	1,000.00	671.38	32.9
600-433-510-355	.00	.00	550.00	550.00	.0
600-433-510-360	20,858.53	20,858.53	22,500.00	1,641.47	92.7
600-433-530-221	.00	.00	1,000.00	1,000.00	.0
600-433-530-229	904.56	6,415.09	2,000.00	(4,415.09)	320.8
600-433-530-230	189.87	283.13	500.00	216.87	56.6
600-433-530-312	79.69	397.93	500.00	102.07	79.6
600-433-530-341	1,782.29	8,967.79	23,000.00	14,032.21	39.0
600-433-530-344	.00	.00	4,000.00	4,000.00	.0
600-433-530-350	2,442.50	4,627.00	7,000.00	2,373.00	66.1
600-433-530-358	605.00	2,850.00	3,000.00	150.00	95.0
600-433-530-359	125.00	465.40	550.00	84.60	84.6
600-433-530-360	.00	.00	2,500.00	2,500.00	.0
600-433-530-593	.00	.00	1,500.00	1,500.00	.0
600-433-600-111	8,901.83	51,499.21	97,549.00	46,049.79	52.8
600-433-600-142	490.20	2,462.97	3,014.88	551.91	81.7
600-433-600-143	.00	6,039.58	12,073.00	6,033.42	50.0
600-433-600-144	129.07	746.75	1,456.40	709.65	51.3
600-433-600-145	1,219.54	7,055.37	13,057.32	6,001.95	54.0
600-433-600-229	24.87	367.01	1,000.00	632.99	36.7
600-433-600-230	.00	38.60	280.00	241.40	13.8
600-433-600-231	427.01	1,249.31	5,000.00	3,750.69	25.0
600-433-600-311	(382.29)	.00	.00	.00	.0
600-433-600-335	.00	394.99	174.00	(220.99)	227.0
600-433-600-346	.00	200.00	1,200.00	1,000.00	16.7
600-433-600-352	231.20	5,021.80	2,000.00	(3,021.80)	251.1
600-433-600-361	875.94	1,185.27	2,000.00	814.73	59.3
600-433-600-370	291.15	1,892.54	2,300.00	407.46	82.3
600-433-600-495	(3,189.60)	6,632.13	1,500.00	(5,132.13)	442.1
600-433-600-751	7,329.77	39,055.56	82,566.71	43,511.15	47.3
600-433-600-752	15.11	950.71	2,575.13	1,624.42	36.9
600-433-600-753	6,040.56	47,108.17	59,237.50	12,129.33	79.5
600-433-600-754	.00	3,787.19	7,000.00	3,212.81	54.1
TOTAL WATER & SEWER EXPENDITURES	62,985.12	256,399.98	567,760.94	311,360.96	45.2

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 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	.00	1,400.00	1,441,000.00	1,439,600.00	.1
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	.00	9,400.00	2,875,000.00	2,865,600.00	.3
TOTAL FUND EXPENDITURES	62,985.12	265,799.98	3,442,760.94	3,176,960.96	7.7
NET REVENUE OVER EXPENDITURES	46,372.49	56,775.24	(107,270.94)	(164,046.18)	52.9

TOWN OF LAKE CITY
BALANCE SHEET
JUNE 30, 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>