

TOWN OF LAKE CITY
COMBINED CASH INVESTMENT
MAY 31, 2015

COMBINED CASH ACCOUNTS

999-102-000-000	CASH (CHECKING)	16,769.03
999-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)	610,978.77
999-104-200-000	CERTIFICATES OF DEPOSIT	29,782.35
999-104-300-000	COLOTRUST	193,493.53
999-175-000-000	CASH CLEARING - UTILITIES	(10,887.19)
	TOTAL COMBINED CASH	840,136.49
999-100-000-000	CASH ALLOCATE TO OTHER FUNDS	(840,136.49)
	TOTAL UNALLOCATED CASH	<u>.00</u>

CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND	350,318.29
300	ALLOCATION TO CONSERVATION TRUST FUND	1,977.87
600	ALLOCATION TO WATER & SEWER FUND	487,840.33
	TOTAL ALLOCATIONS TO OTHER FUNDS	840,136.49
	ALLOCATION FROM COMBINED CASH FUND - 99-100-000-000	(840,136.49)
	ZERO PROOF IF ALLOCATIONS BALANCE	<u>.00</u>

TOWN OF LAKE CITY
 BALANCE SHEET
 MAY 31, 2015

GENERAL FUND

ASSETS

100-100-000-000	CASH IN COMBINED FUND	350,318.29	
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>418,229.63</u>

LIABILITIES AND EQUITY

LIABILITIES

100-202-000-000	ACCOUNTS PAYABLE	9,767.64	
100-217-000-000	MEDICARE PAYABLE	3,575.09	
100-217-100-000	FEDERAL WITHHOLDING PAYABLE	(1,273.93)	
100-217-200-000	STATE WITHHOLDING PAYABLE	2,745.00	
100-217-300-000	RETIREMENT PAYABLE	2,265.12	
100-217-400-000	ACC INSURANCE PAYABLE	(2,679.33)	
100-217-500-000	OTHER PAYROLL PAYABLES	.10	
100-222-100-000	DEFERRED PROPERTY TAXES	60,127.00	
	TOTAL LIABILITIES		74,526.69

FUND EQUITY

100-280-000-000	FUND BALANCE	25,533.81	
100-280-100-000	CREATED BY POSTING	128,000.00	
100-280-300-000	UNRES DESIGNATED FOR FUTURE	229,176.63	
100-280-310-397	CREATED BY POSTING	(.13)	
100-280-400-000	EMERGENCY RESERVE-TABOR	21,842.00	
	REVENUE OVER EXPENDITURES - YTD	(60,849.37)	
	BALANCE - CURRENT DATE	343,702.94	
	TOTAL FUND EQUITY		<u>343,702.94</u>
	TOTAL LIABILITIES AND EQUITY		<u>418,229.63</u>

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-311-000-000	17,223.34	47,164.94	66,837.00	19,672.06	70.6
100-312-000-000	354.75	1,393.64	2,750.00	1,356.36	50.7
100-313-100-000	26,725.95	36,295.31	260,000.00	223,704.69	14.0
100-314-100-000	61.46	343.74	750.00	406.26	45.8
100-314-200-000	81.08	399.67	1,000.00	600.33	40.0
100-314-300-000	.00	.00	20,000.00	20,000.00	.0
100-316-100-000	10,569.59	17,832.80	7,150.00	(10,682.80)	249.4
100-319-000-000	1.26	(.19)	200.00	200.19	(.1)
TOTAL TAXES	55,017.43	103,429.91	358,687.00	255,257.09	28.8
<u>PERMITS AND FEES</u>					
100-321-100-000	825.00	1,846.25	1,250.00	(596.25)	147.7
100-321-700-000	186.57	495.00	1,500.00	1,005.00	33.0
100-322-100-000	2,392.30	2,936.20	5,000.00	2,063.80	58.7
100-322-110-000	64.00	90.00	100.00	10.00	90.0
100-322-200-000	300.00	700.00	1,000.00	300.00	70.0
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	3,767.87	6,067.45	9,000.00	2,932.55	67.4
<u>INTERGOVERNMENTAL REVENUE</u>					
100-334-000-000	.00	36,197.84	.00	(36,197.84)	.0
100-334-200-000	121,165.92	121,165.92	550,000.00	428,834.08	22.0
100-335-100-000	.00	.00	2,500.00	2,500.00	.0
100-335-200-000	4,229.21	12,067.14	32,889.76	20,822.62	36.7
100-337-130-000	.00	.00	1,000.00	1,000.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	125,395.13	169,430.90	586,389.76	416,958.86	28.9
<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	390.00	720.00	3,750.00	3,030.00	19.2
100-347-810-000	.00	6,517.00	4,000.00	(2,517.00)	162.9
100-347-811-000	147.00	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	2,895.00	37,895.00	75,000.00	37,105.00	50.5
TOTAL RECREATION REVENUE	3,432.00	48,223.71	85,720.00	37,496.29	56.3

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 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	81.17	406.46	900.00	493.54	45.2
100-362-200-000 RENTS FROM BUILDINGS	150.00	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	231.17	3,556.46	2,210.00	(1,346.46)	160.9
<u>SOURCE 37</u>					
100-370-000-100 ADMIN FROM ENT - PERSONNEL	6,415.25	31,725.79	82,566.71	50,840.92	38.4
100-370-000-200 ADMIN FROM ENT - GOVERNANCE	187.12	935.60	2,575.13	1,639.53	36.3
100-370-000-300 ENTERPRISE - OPERATING EXPENSE	8,922.46	41,067.61	59,237.50	18,169.89	69.3
100-370-000-400 ADMIN FROM ENT - GENERAL LEGAL	.00	3,749.69	7,000.00	3,250.31	53.6
TOTAL SOURCE 37	15,524.83	77,478.69	151,379.34	73,900.65	51.2
TOTAL FUND REVENUE	203,368.43	408,187.12	1,193,986.10	785,798.98	34.2

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOWN ADMIN</u>					
100-411-100-111 SALARIES - BOT	650.00	3,250.00	9,000.00	5,750.00	36.1
100-411-100-144 FICA--MEDICARE - BOT	9.43	47.15	130.50	83.35	36.1
100-411-100-145 PERA - BOT	89.05	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	.00	238.03	.00	(238.03)	.0
100-411-200-330 PUBLICITY, SUBSCRIPTIONS & DUE	.00	.00	1,726.00	1,726.00	.0
100-411-400-111 SALARIES -TOWN ADMIN	7,846.21	35,391.36	107,054.00	71,662.64	33.1
100-411-400-142 WORKMEN'S COMPENSATION - TOWN	.00	602.53	3,014.88	2,412.35	20.0
100-411-400-143 HEALTH INSURANCE - TOWN ADMIN	1,130.06	4,967.19	12,073.00	7,105.81	41.1
100-411-400-144 FICA-MEDICARE - TOWN ADMIN	113.77	513.17	1,552.28	1,039.11	33.1
100-411-400-145 PERA - TOWN ADMIN	1,074.93	4,848.64	13,917.02	9,068.38	34.8
100-411-400-210 OFFICE SUPPLIES - TOWN ADMIN.	87.58	1,382.13	5,000.00	3,617.87	27.6
100-411-400-220 OPERATING SUPPLIES- TOWN ADMIN	.00	54.00	.00	(54.00)	.0
100-411-400-311 POSTAGE - TOWN ADMIN.	6.94	905.00	2,500.00	1,595.00	36.2
100-411-400-320 PRINTING AND COPYING	.00	887.70	2,400.00	1,512.30	37.0
100-411-400-330 PROF DUES, SUBS, AND MEMBERSHI	(160.00)	1,334.00	1,450.00	116.00	92.0
100-411-400-331 LEGAL NOTICES - TOWN HALL	.00	2,174.63	8,500.00	6,325.37	25.6
100-411-400-345 TELEPHONE - TOWN HALL	6.72	2,347.63	5,300.00	2,952.37	44.3
100-411-400-346 EMPLOYEE CELL PHONE STIPEND	125.00	550.00	1,500.00	950.00	36.7
100-411-400-347 COMPUTERS AND SOFTWARE R&M	1,021.55	6,517.88	7,000.00	482.12	93.1
100-411-400-350 PROFESSIONAL SERVICES-TOWN HAL	.00	7,530.00	3,000.00	(4,530.00)	251.0
100-411-400-351 CONTRACT HUMAN RESOURCES	.00	.00	675.00	675.00	.0
100-411-400-352 LEGAL SERVICES	.00	5,356.70	12,000.00	6,643.30	44.6
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	722.59	5,450.75	6,500.00	1,049.25	83.9
100-411-400-495 MISC. EXPENSES - TOWN HALL	7.93	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	.00	18,071.91	.00	(18,071.91)	.0
100-411-800-560 TREASURER'S FEES	275.06	875.45	1,200.00	324.55	73.0
TOTAL TOWN ADMIN	13,006.82	117,235.08	252,837.68	135,602.60	46.4
<u>MUNICIPAL COURT</u>					
100-412-100-111 SALARIES - MUNICIPAL COURT	.00	116.98	1,500.00	1,383.02	7.8
100-412-100-143 HEALTH INSUR - MUNICIPAL COURT	.00	10.07	.00	(10.07)	.0
100-412-100-144 FICA-MEDICARE-MUNICIPAL COURT	.00	1.70	22.00	20.30	7.7
100-412-100-145 PERA - MUNICIPAL COURT	.00	16.03	206.00	189.97	7.8
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	319.78	2,298.00	1,978.22	13.9

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTIONS</u>					
100-414-000-220 OPERATING SUPPLIES - ELECTIONS	.00	.00	1,200.00	1,200.00	.0
TOTAL ELECTIONS	.00	.00	1,200.00	1,200.00	.0
<u>CLERK</u>					
100-415-100-111 SALARIES - CLERK	375.00	375.00	.00 (	375.00)	.0
100-415-100-144 FICA-MEDICARE - CLERK	5.44	5.44	.00 (	5.44)	.0
100-415-100-145 PERA - CLERK	51.38	51.38	.00 (	51.38)	.0
TOTAL CLERK	431.82	431.82	.00 (	431.82)	.0
<u>COMMUNITY FAC & PARKS</u>					
100-419-400-220 OPERATING SUPPLIES	.00	488.54	5,400.00	4,911.46	9.1
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	402.93	431.61	2,000.00	1,568.39	21.6
100-419-400-341 ELECTRICITY - COMM FAC & PARKS	418.08	2,225.67	6,300.00	4,074.33	35.3
100-419-400-344 PROPANE - COMM FACILITIES&PARK	119.07	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	7,298.55	8,211.05	19,950.00	11,738.95	41.2
100-419-400-361 TRASH COLLECTION-COMMFAC&PARKS	77.00	664.00	9,000.00	8,336.00	7.4
100-419-400-397 EQUIPMENT - COMM FAC & PARKS	.00	.00	150.00	150.00	.0
100-419-400-495 MISC-COMMUN FACILITIES & PARKS	.00 (	2,284.10)	800.00	3,084.10	(285.5)
TOTAL COMMUNITY FAC & PARKS	8,315.63	10,048.50	52,650.00	42,601.50	19.1
<u>STREETS & ALLEYS PROGRAMS</u>					
100-431-400-230 R&M SUPPLIES	535.39	829.41	6,000.00	5,170.59	13.8
100-431-400-231 STREET SURFACE - DUST CONTROL	.00	97.50	16,000.00	15,902.50	.6
100-431-400-350 PROFESSIONAL SERVICES	.00	151.43	2,500.00	2,348.57	6.1
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	1,929.50	12,037.82	26,164.92	14,127.10	46.0
100-431-800-340 ELECTRIC-5TH ST PED BRIDGE	29.50	118.00	300.00	182.00	39.3
100-431-800-495 DRAINAGE REPAIR & MAINTENANCE	.00	.00	8,000.00	8,000.00	.0
TOTAL STREETS & ALLEYS PROGRAMS	2,494.39	22,370.10	108,964.92	86,594.82	20.5
<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 5 MONTHS ENDING MAY 31, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
100-451-100-111 SALARIES - REC DEPT	3,641.10	20,607.61	48,577.00	27,969.39	42.4
100-451-100-142 REC	.00	885.70	1,507.44	621.74	58.8
100-451-100-143 HEALTH INSURANCE - REC DEPT	565.03	2,809.97	6,036.50	3,226.53	46.6
100-451-100-144 FICA-MEDICARE - REC DEPT	52.79	298.77	704.37	405.60	42.4
100-451-100-145 PERA - REC DEPT	498.83	2,823.22	6,315.01	3,491.79	44.7
100-451-100-224 RECREATION SUPPLIES - REC.	783.66	4,749.85	8,500.00	3,750.15	55.9
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	100.00	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	.00	6,339.64	8,700.00	2,360.36	72.9
100-451-200-144 FICA-MEDICARE - SKI HILL	.00	90.03	126.15	36.12	71.4
100-451-200-145 PERA - SKI HILL	.00	850.60	1,131.00	280.40	75.2
100-451-200-220 OPERATING SUPPLIES - SKI HILL	34.92	1,434.50	1,800.00	365.50	79.7
100-451-200-230 R & M SUPPLIES - SKI HILL	.00	2,001.19	500.00	(1,501.19)	400.2
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	69.07	312.46	790.00	477.54	39.6
100-451-200-345 TELEPHONE - SKI HILL	.00	168.00	200.00	32.00	84.0
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	.00	.00	425.00	425.00	.0
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	5,745.40	44,866.54	91,637.47	46,770.93	49.0
<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	200.00	400.00	1,200.00	800.00	33.3
TOTAL HISTORIC PRESERVATION	200.00	803.30	1,700.00	896.70	47.3

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 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	.00	3,289.67	16,706.00	13,416.33	19.7
TOTAL CONTRACT PAYMENTS	.00	17,490.42	72,833.00	55,342.58	24.0
<u>CAPITAL IMPROVEMENTS</u>					
100-485-000-100 ARMORY REHAB/ADDITION	94,971.91	246,290.70	625,000.00	378,709.30	39.4
TOTAL CAPITAL IMPROVEMENTS	94,971.91	246,290.70	625,000.00	378,709.30	39.4
TOTAL FUND EXPENDITURES	125,165.97	469,036.49	1,219,121.07	750,084.58	38.5
NET REVENUE OVER EXPENDITURES	78,202.46	(60,849.37)	(25,134.97)	35,714.40	(242.1)

TOWN OF LAKE CITY
 BALANCE SHEET
 MAY 31, 2015

CONSERVATION TRUST FUND

ASSETS

300-100-000-000	CASH IN COMBINED FUND	1,977.87	
300-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)	6,321.77	
	TOTAL ASSETS		<u>8,299.64</u>

LIABILITIES AND EQUITY

LIABILITIES

300-202-000-000	ACCOUNTS PAYABLE	2,000.00	
	TOTAL LIABILITIES		2,000.00

FUND EQUITY

300-280-000-000	FUND BALANCE	11,368.95	
300-280-100-000	UNRESERVED FUND BALANCE	1,063.27	
	REVENUE OVER EXPENDITURES - YTD	(6,132.58)	
	BALANCE - CURRENT DATE	6,299.64	
	TOTAL FUND EQUITY		<u>6,299.64</u>
	TOTAL LIABILITIES AND EQUITY		<u>8,299.64</u>

TOWN OF LAKE CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2015

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
300-334-000-000 CTF REMITTANCE	.00	899.12	3,500.00	2,600.88	25.7
TOTAL INTERGOVERNMENTAL REVENUE	.00	899.12	3,500.00	2,600.88	25.7
<u>OTHER REVENUE</u>					
300-361-100-000 EARNINGS ON DEPOSITS	.00	9.48	.00	(9.48)	.0
TOTAL OTHER REVENUE	.00	9.48	.00	(9.48)	.0
TOTAL FUND REVENUE	.00	908.60	3,500.00	2,591.40	26.0

TOWN OF LAKE CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2015

CONSERVATION TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONSERVATION TRUST EXPENDITURE</u>					
300-452-000-365 CAPITAL IMPROVEMENT PROJECTS	5,041.18	7,041.18	12,000.00	4,958.82	58.7
TOTAL CONSERVATION TRUST EXPENDITURE	5,041.18	7,041.18	12,000.00	4,958.82	58.7
TOTAL FUND EXPENDITURES	5,041.18	7,041.18	12,000.00	4,958.82	58.7
NET REVENUE OVER EXPENDITURES	(5,041.18)	(6,132.58)	(8,500.00)	(2,367.42)	(72.2)

TOWN OF LAKE CITY
BALANCE SHEET
MAY 31, 2015

WATER & SEWER FUND

ASSETS

600-100-000-000	CASH IN COMBINED FUND	487,840.33	
600-115-000-000	CUSTOMER ACCOUNTS RECEIVABLE	121,562.82	
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		2,559,806.65

LIABILITIES AND EQUITY

LIABILITIES

600-202-000-000	ACCOUNTS PAYABLE	580.83	
600-216-100-000	ACCRUED COMPENSATED ABSENCES	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		1,517,662.49

FUND EQUITY

600-280-000-000	FUND BALANCE	1,056,395.24	
	REVENUE OVER EXPENDITURES - YTD	(14,251.08)	
	BALANCE - CURRENT DATE		1,042,144.16
	TOTAL FUND EQUITY		1,042,144.16
	TOTAL LIABILITIES AND EQUITY		2,559,806.65

TOWN OF LAKE CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2015

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
600-334-000-000 GRANTS	.00	.00	1,775,000.00	1,775,000.00	.0
600-335-000-000 NOTES RECEIVABLE	.00	.00	1,000,000.00	1,000,000.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	.00	2,775,000.00	2,775,000.00	.0
<u>WATER & SEWER REVENUE</u>					
600-341-800-000 CHARGES FOR SERVICES	576.83	3,460.70	.00	(3,460.70)	.0
600-344-100-000 WATER SALES	.00	94,325.40	265,000.00	170,674.60	35.6
600-344-200-000 SEWER REVENUES	.00	80,922.42	260,000.00	179,077.58	31.1
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	576.83	178,708.52	532,750.00	354,041.48	33.5
<u>SOURCE 36</u>					
600-361-000-000 EARNINGS ON DEPOSITS	85.53	104.46	75.00	(29.46)	139.3
600-361-100-000 EARNINGS ON ACCTS RECEIVABLE	.00	785.54	1,500.00	714.46	52.4
600-369-000-000 MISCELLANEOUS REVENUES	.00	1,833.30	.00	(1,833.30)	.0
TOTAL SOURCE 36	85.53	2,723.30	1,575.00	(1,148.30)	172.9
<u>TRANSFERS</u>					
600-391-000-000 PERSONNEL EXPENSE FROM S&A	1,929.50	12,037.82	26,165.00	14,127.18	46.0
TOTAL TRANSFERS	1,929.50	12,037.82	26,165.00	14,127.18	46.0
TOTAL FUND REVENUE	2,591.86	193,469.64	3,335,490.00	3,142,020.36	5.8

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2015

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER & SEWER EXPENDITURES</u>					
600-433-410-221	.00	888.40	6,500.00	5,611.60	13.7
600-433-410-229	.00	.00	2,500.00	2,500.00	.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	1,233.93	6,142.32	25,000.00	18,857.68	24.6
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	133.83	7,654.81	25,000.00	17,345.19	30.6
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	.00	.00	7,000.00	7,000.00	.0
600-433-440-230	.00	137.79	8,500.00	8,362.21	1.6
600-433-440-350	.00	6,933.75	50,000.00	43,066.25	13.9
600-433-440-360	.00	.00	22,500.00	22,500.00	.0
600-433-510-230	.00	.00	1,000.00	1,000.00	.0
600-433-510-355	.00	.00	550.00	550.00	.0
600-433-510-360	.00	.00	22,500.00	22,500.00	.0
600-433-530-221	.00	.00	1,000.00	1,000.00	.0
600-433-530-229	.00	5,510.53	2,000.00	(3,510.53)	275.5
600-433-530-230	64.71	93.26	500.00	406.74	18.7
600-433-530-312	.00	318.24	500.00	181.76	63.7
600-433-530-341	1,761.19	7,185.50	23,000.00	15,814.50	31.2
600-433-530-344	.00	.00	4,000.00	4,000.00	.0
600-433-530-350	.00	2,184.50	7,000.00	4,815.50	31.2
600-433-530-358	.00	2,245.00	3,000.00	755.00	74.8
600-433-530-359	.00	340.40	550.00	209.60	61.9
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	7,396.80	46,857.80	97,549.00	50,691.20	48.0
600-433-600-142	.00	1,972.77	3,014.88	1,042.11	65.4
600-433-600-143	1,130.06	6,039.58	12,073.00	6,033.42	50.0
600-433-600-144	107.26	679.44	1,456.40	776.96	46.7
600-433-600-145	1,013.36	6,419.51	13,057.32	6,637.81	49.2
600-433-600-229	.00	342.14	1,000.00	657.86	34.2
600-433-600-230	.00	38.60	280.00	241.40	13.8
600-433-600-231	.00	822.30	5,000.00	4,177.70	16.5
600-433-600-311	382.29	382.29	.00	(382.29)	.0
600-433-600-335	.00	394.99	174.00	(220.99)	227.0
600-433-600-346	50.00	200.00	1,200.00	1,000.00	16.7
600-433-600-352	.00	4,790.60	2,000.00	(2,790.60)	239.5
600-433-600-361	.00	309.33	2,000.00	1,690.67	15.5
600-433-600-370	.00	1,601.39	2,300.00	698.61	69.6
600-433-600-495	.00	9,821.73	1,500.00	(8,321.73)	654.8
600-433-600-751	6,415.25	31,725.79	82,566.71	50,840.92	38.4
600-433-600-752	187.12	935.60	2,575.13	1,639.53	36.3
600-433-600-753	8,922.46	41,067.61	59,237.50	18,169.89	69.3
600-433-600-754	.00	3,787.19	7,000.00	3,212.81	54.1
TOTAL WATER & SEWER EXPENDITURES	28,798.26	198,320.72	567,760.94	369,440.22	34.9

TOWN OF LAKE CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 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	1,400.00	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	1,400.00	9,400.00	2,875,000.00	2,865,600.00	.3
TOTAL FUND EXPENDITURES	30,198.26	207,720.72	3,442,760.94	3,235,040.22	6.0
NET REVENUE OVER EXPENDITURES	(27,606.40)	(14,251.08)	(107,270.94)	(93,019.86)	(13.3)

TOWN OF LAKE CITY
BALANCE SHEET
MAY 31, 2015

MISC FIXED ASSETS FUND

ASSETS

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	
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	TOTAL ASSETS		245,430.09
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LIABILITIES AND EQUITY

LIABILITIES

900-260-000-000	INVEST. IN GEN. FIXED ASSETS	245,430.09	
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	TOTAL LIABILITIES		245,430.09
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	TOTAL LIABILITIES AND EQUITY		245,430.09
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