

TOWN OF LAKE CITY  
 COMBINED CASH INVESTMENT  
 FEBRUARY 28, 2026

COMBINED CASH ACCOUNTS

999-102-000-000	CASH (CHECKING)	68,011.64
999-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)	1,990,274.54
999-104-300-000	COLOTRUST	246,565.34
999-105-200-000	COLOTRUST - GF CASH RESERVES	677,690.33
999-105-210-000	COLOTRUST - GF CAPITAL SAVINGS	144,266.69
999-105-300-000	COLOTRUST - W&S CASH RESERVES	568,638.05
999-105-310-000	COLOTRUST - WS CAPITAL SAVINGS	127,537.10
999-105-400-000	COLOTRUST - TABOR RESERVE	31,993.15
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	TOTAL COMBINED CASH	3,854,976.84
999-100-000-000	CASH ALLOCATE TO OTHER FUNDS	( 3,854,976.84)
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	TOTAL UNALLOCATED CASH	<u>.00</u>

CASH ALLOCATION RECONCILIATION

100	ALLOCATION TO GENERAL FUND	2,046,808.90
300	ALLOCATION TO CONSERVATION TRUST FUND	( 740.00)
400	ALLOCATION TO CAPITAL IMPROVEMENTS FUND	984.00
600	ALLOCATION TO WATER & SEWER FUND	1,807,923.94
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	TOTAL ALLOCATIONS TO OTHER FUNDS	3,854,976.84
	ALLOCATION FROM COMBINED CASH FUND - 99-100-000-000	( 3,854,976.84)
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	ZERO PROOF IF ALLOCATIONS BALANCE	<u>.00</u>

TOWN OF LAKE CITY  
BALANCE SHEET  
FEBRUARY 28, 2026

GENERAL FUND

ASSETS

100-100-000-000	CASH IN COMBINED FUND	2,046,808.90	
100-101-000-000	PETTY CASH	356.00	
100-105-000-000	TAXES RECEIVABLE	61,672.00	
100-117-100-000	ACCOUNTS RECEIVABLE OTHER	833.30	
	TOTAL ASSETS		2,109,670.20

LIABILITIES AND EQUITY

LIABILITIES

100-200-000-000	FACILITY RENTAL DEPOSITS	1,000.00	
100-201-000-000	ENCROACHMENT DEPOSITS	14,550.00	
100-202-000-000	ACCOUNTS PAYABLE	17,603.63	
100-203-000-000	DEPOSITS FOR W&S SERVICE	1,900.00	
100-204-000-000	TENANT SECURITY DEPOSIT	1,000.00	
100-216-000-000	ACCRUED WAGES	15,924.37	
100-217-000-000	MEDICARE PAYABLE	1,471.36	
100-217-100-000	FEDERAL WITHHOLDING PAYABLE	2,609.25	
100-217-200-000	STATE WITHHOLDING PAYABLE	5,074.00	
100-217-300-000	RETIREMENT PAYABLE	2,610.77	
100-217-400-000	ACC INSURANCE PAYABLE	1,152.78	
100-217-500-000	OTHER PAYROLL PAYABLES	85.68	
100-222-100-000	DEFERRED PROPERTY TAXES	61,672.00	
	TOTAL LIABILITIES		126,653.84

FUND EQUITY

100-280-000-000	FUND BALANCE	1,879,299.35	
100-280-100-000	CREATED BY POSTING	128,000.00	
100-280-400-000	EMERGENCY RESERVE-TABOR	21,842.00	
	REVENUE OVER EXPENDITURES - YTD	( 46,124.99)	
	BALANCE - CURRENT DATE		1,983,016.36
	TOTAL FUND EQUITY		1,983,016.36
	TOTAL LIABILITIES AND EQUITY		2,109,670.20

TOWN OF LAKE CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-311-000-000	5,383.20	5,383.20	66,081.00	60,697.80	8.2
100-312-000-000	406.03	406.03	5,000.00	4,593.97	8.1
100-313-100-000	42,770.88	.00	650,000.00	650,000.00	.0
100-314-100-000	198.17	198.17	2,000.00	1,801.83	9.9
100-314-200-000	79.92	79.92	900.00	820.08	8.9
100-314-300-000	.00	.00	40,000.00	40,000.00	.0
100-316-100-000	17,608.34	.00	10,000.00	10,000.00	.0
100-319-000-000	.00	.00	200.00	200.00	.0
TOTAL TAXES	66,446.54	6,067.32	774,181.00	768,113.68	.8
<u>PERMITS AND FEES</u>					
100-321-100-000	713.75	713.75	2,000.00	1,286.25	35.7
100-322-100-000	345.24	5,560.24	10,000.00	4,439.76	55.6
100-322-110-000	.00	.00	100.00	100.00	.0
100-322-200-000	2,300.00	12,400.00	17,000.00	4,600.00	72.9
100-322-400-000	475.00	2,600.00	2,000.00	( 600.00)	130.0
TOTAL PERMITS AND FEES	3,833.99	21,273.99	31,100.00	9,826.01	68.4
<u>INTERGOVERNMENTAL REVENUE</u>					
100-334-000-000	67,605.11	68,905.11	250,000.00	181,094.89	27.6
100-334-100-000	.00	.00	1,500.00	1,500.00	.0
100-335-100-000	.00	.00	1,500.00	1,500.00	.0
100-335-200-000	2,701.61	2,701.61	25,000.00	22,298.39	10.8
TOTAL INTERGOVERNMENTAL REVENUE	70,306.72	71,606.72	278,000.00	206,393.28	25.8
<u>RECREATION REVENUE</u>					
100-341-800-000	.00	2.25	.00	( 2.25)	.0
100-347-800-000	1,265.00	3,395.00	11,000.00	7,605.00	30.9
100-347-810-000	.00	.00	8,000.00	8,000.00	.0
100-347-811-000	.00	.00	1,000.00	1,000.00	.0
100-347-813-000	100.00	2,200.00	.00	( 2,200.00)	.0
100-347-820-000	950.00	150.00	1,500.00	1,350.00	10.0
100-347-825-000	14,098.56	25,403.40	5,000.00	( 20,403.40)	508.1
TOTAL RECREATION REVENUE	16,413.56	31,150.65	26,500.00	( 4,650.65)	117.6

TOWN OF LAKE CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>COURT REVENUE</u>						
100-351-000-000	COURT FINES	97.00	198.00	.00	( 198.00)	.0
100-351-100-000	COURT COSTS	30.00	30.00	.00	( 30.00)	.0
	<b>TOTAL COURT REVENUE</b>	<b>127.00</b>	<b>228.00</b>	<b>.00</b>	<b>( 228.00)</b>	<b>.0</b>
<u>OTHER REVENUE</u>						
100-361-100-000	EARNINGS ON DEPOSITS	2,876.39	5,994.75	10,000.00	4,005.25	60.0
100-362-200-000	FACILITY RENTAL FEE	650.00	850.00	4,000.00	3,150.00	21.3
100-362-210-000	ENCROACHMENT FEES	.00	.00	1,000.00	1,000.00	.0
100-365-000-000	EMPLOYEE HOUSING RENT	500.00	1,000.00	5,100.00	4,100.00	19.6
100-366-100-000	HISTORIC PRESERVATION COA	50.00	150.00	500.00	350.00	30.0
100-369-000-000	MISCELLANEOUS REVENUES	.00	.00	1,000.00	1,000.00	.0
	<b>TOTAL OTHER REVENUE</b>	<b>4,076.39</b>	<b>7,994.75</b>	<b>21,600.00</b>	<b>13,605.25</b>	<b>37.0</b>
	<b>TOTAL FUND REVENUE</b>	<b>161,204.20</b>	<b>138,321.43</b>	<b>1,131,381.00</b>	<b>993,059.57</b>	<b>12.2</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
<u>TOWN ADMIN</u>						
100-411-100-111	SALARIES - BOT	650.00	1,950.00	9,000.00	7,050.00	21.7
100-411-100-144	FICA--MEDICARE - BOT	9.43	28.29	130.50	102.21	21.7
100-411-100-145	PERA - BOT	102.70	308.10	1,330.00	1,021.90	23.2
100-411-100-330	PUBLICITY, DUES, & SUBS.- BOT	1,150.60	1,150.60	4,500.00	3,349.40	25.6
100-411-100-347	COMPUTER HARDWARE - BOT	.00	.00	5,000.00	5,000.00	.0
100-411-100-348	COMPUTER SOFTWARE - BOT	40.00	40.00	3,500.00	3,460.00	1.1
100-411-100-349	CELL SERVICE - BOT IPADS	89.64	89.64	1,500.00	1,410.36	6.0
100-411-100-350	PROFESSIONAL SERVICES- BOT	.00	.00	7,500.00	7,500.00	.0
100-411-100-370	TRAVEL AND MEETINGS - BOT	299.92	365.32	12,000.00	11,634.68	3.0
100-411-100-400	BOT DONATIONS	5,000.00	18,500.00	18,500.00	.00	100.0
100-411-100-495	MISCELLANEOUS EXPENSES-BOT	.00	.00	1,000.00	1,000.00	.0
100-411-400-111	SALARIES - TOWN ADMIN	8,224.94	20,429.95	116,000.00	95,570.05	17.6
100-411-400-142	WORKMEN'S COMPENSATION - TOWN	696.50	1,393.00	7,500.00	6,107.00	18.6
100-411-400-143	HEALTH INSURANCE - TOWN ADMIN	3,570.48	5,355.72	21,500.00	16,144.28	24.9
100-411-400-144	FICA-MEDICARE - TOWN ADMIN	115.86	287.72	1,700.00	1,412.28	16.9
100-411-400-145	PERA - TOWN ADMIN	1,299.55	3,227.95	18,328.00	15,100.05	17.6
100-411-400-210	OFFICE SUPPLIES - TOWN ADMIN.	.00	.00	2,000.00	2,000.00	.0
100-411-400-220	OPERATING SUPPLIES- TOWN ADMIN	19.99	202.00	1,500.00	1,298.00	13.5
100-411-400-230	R & M SUPPLIES - TOWN HALL	.00	.00	200.00	200.00	.0
100-411-400-311	POSTAGE - TOWN ADMIN.	2.17	2.17	2,000.00	1,997.83	.1
100-411-400-320	PRINTING AND COPYING- EXPENSES	298.56	498.10	4,500.00	4,001.90	11.1
100-411-400-330	PROF DUES, SUBS, AND MEMBERSHI	.00	1,249.00	3,000.00	1,751.00	41.6
100-411-400-331	LEGAL NOTICES - TOWN HALL	233.20	233.20	5,000.00	4,766.80	4.7
100-411-400-345	TELEPHONE/INTERNET - TOWN HALL	.00	84.00	1,100.00	1,016.00	7.6
100-411-400-346	EMPLOYEE CELLPHONES TOWN ADMIN	95.38	95.38	2,000.00	1,904.62	4.8
100-411-400-347	COMPUTER SOFTWARE - TOWN ADMIN	980.71	9,964.30	27,500.00	17,535.70	36.2
100-411-400-348	COMPUTER/IT HARDWARE - TA	183.97	183.97	1,500.00	1,316.03	12.3
100-411-400-350	PROFESSIONAL SERVICES-TOWN HAL	.00	.00	16,500.00	16,500.00	.0
100-411-400-352	LEGAL SERVICES	1,852.50	1,852.50	25,000.00	23,147.50	7.4
100-411-400-354	AUDITING - TOWN HALL	.00	.00	9,550.00	9,550.00	.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	111.49	111.49	10,000.00	9,888.51	1.1
100-411-400-495	MISC. EXPENSES - TOWN HALL	9.00	18.00	2,000.00	1,982.00	.9
100-411-400-510	INSURANCE - TOWN HALL	.00	3,499.26	23,500.00	20,000.74	14.9
100-411-400-947	OFFICE EQUIPMENT - TOWN HALL	.00	.00	500.00	500.00	.0
100-411-800-495	MISC EXPENSES	( 9.00)	( 9.00)	.00	9.00	.0
	TOTAL TOWN ADMIN	25,027.59	71,110.66	366,838.50	295,727.84	19.4
<u>MUNICIPAL COURT</u>						
100-412-100-111	SALARIES - MUNICIPAL COURT	645.81	1,937.43	7,982.50	6,045.07	24.3
100-412-100-144	FICA-MEDICARE-MUNICIPAL COURT	9.36	28.08	126.12	98.04	22.3
100-412-100-145	PERA - MUNICIPAL COURT	102.04	306.12	1,261.24	955.12	24.3
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	.00	750.00	750.00	.0
100-412-100-495	MISC. EXPENSES - M. COURT	.00	.00	1,000.00	1,000.00	.0
	TOTAL MUNICIPAL COURT	757.21	2,271.63	11,219.86	8,948.23	20.3

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ELECTIONS</u>					
100-414-000-111	.00	.00	6,000.00	6,000.00	.0
100-414-000-220	.00	.00	2,500.00	2,500.00	.0
100-414-000-352	.00	.00	500.00	500.00	.0
	<u>.00</u>	<u>.00</u>	<u>9,000.00</u>	<u>9,000.00</u>	<u>.0</u>
<u>COMMUNITY FAC &amp; PARKS</u>					
100-419-400-220	3,839.08	3,839.08	10,500.00	6,660.92	36.6
100-419-400-223	29.95	494.27	3,500.00	3,005.73	14.1
100-419-400-230	.00	.00	3,000.00	3,000.00	.0
100-419-400-341	704.38	704.38	8,500.00	7,795.62	8.3
100-419-400-344	.00	5,244.33	15,000.00	9,755.67	35.0
100-419-400-350	.00	.00	7,000.00	7,000.00	.0
100-419-400-351	.00	.00	6,000.00	6,000.00	.0
100-419-400-357	.00	.00	15,000.00	15,000.00	.0
100-419-400-358	.00	.00	1,500.00	1,500.00	.0
100-419-400-359	.00	.00	1,500.00	1,500.00	.0
100-419-400-360	.00	.00	8,000.00	8,000.00	.0
100-419-400-361	193.50	121.00	11,000.00	10,879.00	1.1
100-419-400-397	.00	.00	5,000.00	5,000.00	.0
	<u>4,766.91</u>	<u>10,403.06</u>	<u>95,500.00</u>	<u>85,096.94</u>	<u>10.9</u>
<u>STREETS &amp; ALLEYS PROGRAMS</u>					
100-431-400-230	.00	.00	3,000.00	3,000.00	.0
100-431-400-231	.00	.00	22,000.00	22,000.00	.0
100-431-400-312	.00	.00	2,500.00	2,500.00	.0
100-431-400-350	.00	.00	3,000.00	3,000.00	.0
100-431-400-360	.00	.00	5,000.00	5,000.00	.0
100-431-400-365	.00	.00	1,000.00	1,000.00	.0
100-431-400-370	.00	.00	2,500.00	2,500.00	.0
100-431-400-452	.00	.00	5,000.00	5,000.00	.0
100-431-400-453	.00	.00	23,000.00	23,000.00	.0
100-431-500-200	.00	.00	2,500.00	2,500.00	.0
100-431-500-230	.00	.00	10,000.00	10,000.00	.0
100-431-500-360	.00	.00	20,000.00	20,000.00	.0
100-431-500-361	.00	.00	2,500.00	2,500.00	.0
100-431-800-111	2,519.25	5,883.75	61,000.00	55,116.25	9.7
100-431-800-143	1,785.24	2,380.32	10,800.00	8,419.68	22.0
100-431-800-144	36.35	84.85	884.50	799.65	9.6
100-431-800-145	398.05	929.63	9,638.00	8,708.37	9.7
100-431-800-146	107.67	107.67	1,300.00	1,192.33	8.3
100-431-800-340	43.50	43.50	575.00	531.50	7.6
100-431-800-495	.00	.00	2,500.00	2,500.00	.0
	<u>4,890.06</u>	<u>9,429.72</u>	<u>188,697.50</u>	<u>179,267.78</u>	<u>5.0</u>

TOWN OF LAKE CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 432</u>						
100-432-000-350	ROUNDTOP PROFESSIONAL SERVICES	.00	.00	2,500.00	2,500.00	.0
	TOTAL DEPARTMENT 432	.00	.00	2,500.00	2,500.00	.0
<u>DEPARTMENT 436</u>						
100-436-000-360	ROUND TOP REPAIR & MAINT SERV	.00	.00	2,500.00	2,500.00	.0
100-436-000-495	MISCELLANEOUS EXPENSES	.00	301.60	.00	( 301.60)	.0
	TOTAL DEPARTMENT 436	.00	301.60	2,500.00	2,198.40	12.1

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION</u>					
100-451-100-111	SALARIES - REC DEPT	9,552.46	24,871.56	121,000.00	96,128.44 20.6
100-451-100-112	SALARIES - P&R PT SEASONAL	16.00	16.00	7,250.00	7,234.00 .2
100-451-100-113	SALARIES - PART TIME ICE WALL	627.40	627.40	.00	( 627.40) .0
100-451-100-143	HEALTH INSURANCE - REC DEPT	3,967.20	5,950.80	23,805.00	17,854.20 25.0
100-451-100-144	FICA-MEDICARE - REC DEPT	145.98	365.33	1,859.63	1,494.30 19.7
100-451-100-145	PERA - REC DEPT	1,610.94	4,031.35	20,263.50	16,232.15 19.9
100-451-100-224	RECREATION SUPPLIES - REC.	654.24	654.24	15,000.00	14,345.76 4.4
100-451-100-225	FUEL - PARKS & REC	207.23	252.07	1,700.00	1,447.93 14.8
100-451-100-360	R & M SERVICES - RECREATION	.00	.00	500.00	500.00 .0
100-451-100-370	TRAVEL, TRAINING AND MEETINGS	.00	.00	1,150.00	1,150.00 .0
100-451-100-495	REFUNDS - RECREATION	.00	( 5.44)	.00	5.44 .0
100-451-200-111	SALARIES - SKI HILL	.00	204.00	11,500.00	11,296.00 1.8
100-451-200-144	FICA-MEDICARE - SKI HILL	.00	2.96	167.00	164.04 1.8
100-451-200-145	PERA - SKI HILL	.00	32.23	1,817.00	1,784.77 1.8
100-451-200-220	OPERATING SUPPLIES - SKI HILL	.00	.00	6,200.00	6,200.00 .0
100-451-200-230	R & M SUPPLIES - SKI HILL	.00	.00	2,500.00	2,500.00 .0
100-451-200-330	PUBLICITY, SUBS,DUES -SKI HILL	29.99	29.99	900.00	870.01 3.3
100-451-200-341	ELECTRICITY - SKI HILL	.00	.00	1,100.00	1,100.00 .0
100-451-200-345	TELEPHONE - SKI HILL	77.19	154.38	950.00	795.62 16.3
100-451-200-350	PROFESSIONAL SVS - SKI HILL	.00	.00	500.00	500.00 .0
100-451-200-358	INSPECTIONS - SKI HILL	.00	.00	1,600.00	1,600.00 .0
100-451-200-360	R & M SERVICES - SKI HILL	89.71	89.71	1,000.00	910.29 9.0
100-451-200-370	TRAVEL AND MEETINGS - SKI HILL	.00	.00	900.00	900.00 .0
100-451-200-593	PERMITS - SKI HILL	.00	.00	1,100.00	1,100.00 .0
100-451-300-111	SALARIES - ICE WALL	189.00	801.00	6,900.00	6,099.00 11.6
100-451-300-144	FICA-MEDICARE - ICE WALL	2.74	11.61	100.05	88.44 11.6
100-451-300-145	PERA - ICE WALL	29.86	126.56	1,090.20	963.64 11.6
100-451-300-220	OPERATING SUPPLIES - ICE WALL	1,182.55	1,862.55	7,500.00	5,637.45 24.8
100-451-300-341	ELECTRICITY- ICE WALL	4,359.18	4,359.18	17,000.00	12,640.82 25.6
100-451-300-350	PROFESSIONAL SERVICES-ICE WALL	.00	.00	200.00	200.00 .0
100-451-300-360	SANITATION SERVICES-ICE WALL	1,800.00	2,700.00	5,000.00	2,300.00 54.0
100-451-300-370	TRAVEL & MEETINGS-ICE WALL	.00	.00	700.00	700.00 .0
100-451-300-495	EVENTS - ICE WALL	3,917.80	4,367.80	1,500.00	( 2,867.80) 291.2
100-451-300-593	PERMITS- ICE WALL	.00	.00	200.00	200.00 .0
	<b>TOTAL RECREATION</b>	<b>28,459.47</b>	<b>51,505.28</b>	<b>262,952.38</b>	<b>211,447.10 19.6</b>
<u>MARKETING</u>					
100-455-100-330	MARKETING-PUB, SUBS & DUES	2,500.00	2,500.00	2,500.00	.00 100.0
100-455-100-340	MARKETING-MAIN STREET	.00	.00	5,000.00	5,000.00 .0
100-455-100-350	SOCIAL MEDIA MARKETING	277.29	277.29	2,500.00	2,222.71 11.1
	<b>TOTAL MARKETING</b>	<b>2,777.29</b>	<b>2,777.29</b>	<b>10,000.00</b>	<b>7,222.71 27.8</b>

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HISTORIC PRESERVATION</u>					
100-460-100-370 TRAVEL & MEETINGS - HPC	.00	570.00	1,500.00	930.00	38.0
TOTAL HISTORIC PRESERVATION	.00	570.00	1,500.00	930.00	38.0
<u>CONTRACT PAYMENTS</u>					
100-480-310-397 CONTRACT PAYMENTS, LAW ENFORCE	.00	.00	100,550.00	100,550.00	.0
100-480-330-397 CONTRACT PAYMENTS, BUILDING IN	.00	.00	23,882.00	23,882.00	.0
100-480-350-397 CONTRACT PAYMENTS, FIRE MARSHAL	.00	.00	10,000.00	10,000.00	.0
TOTAL CONTRACT PAYMENTS	.00	.00	134,432.00	134,432.00	.0
<u>CAPITAL IMPROVEMENTS</u>					
100-485-000-100 ARMORY REHAB/ADDITION	2,824.60	2,744.60	25,136.71	22,392.11	10.9
100-485-000-140 S&A CAPITAL IMP. NEW VEHICLE	.00	.00	3,500.00	3,500.00	.0
100-485-000-150 S&A CAP. IMP. HEAVY EQUIPMENT	.00	.00	15,000.00	15,000.00	.0
100-485-000-356 ICE WALL CAPITAL IMPROVEMENTS	.00	.00	2,500.00	2,500.00	.0
100-485-000-600 S&A DUMP TRUCKS	.00	.00	20,000.00	20,000.00	.0
100-485-000-800 CAPITAL PROJECTS RESERVE - SKI	.00	.00	30,000.00	30,000.00	.0
100-485-000-810 CAP IMP STREETS & ALLEYS	.00	.00	10,000.00	10,000.00	.0
100-485-000-850 PARKS AND REC CAP. IMPROVEMENT	.00	.00	119,650.00	119,650.00	.0
100-485-000-901 EMPLOYEE HOUSE CAP. IMP.	260.93	460.58	13,365.00	12,904.42	3.5
100-485-000-910 LAKE FORK HOUSING CAP. IMP.	32,872.00	32,872.00	310,000.00	277,128.00	10.6
TOTAL CAPITAL IMPROVEMENTS	35,957.53	36,077.18	549,151.71	513,074.53	6.6
TOTAL FUND EXPENDITURES	102,636.06	184,446.42	1,634,291.95	1,449,845.53	11.3
NET REVENUE OVER EXPENDITURES	58,568.14	( 46,124.99)	( 502,910.95)	( 456,785.96)	( 9.2)

TOWN OF LAKE CITY  
 BALANCE SHEET  
 FEBRUARY 28, 2026

CONSERVATION TRUST FUND

ASSETS

300-100-000-000	CASH IN COMBINED FUND	(	740.00)	
300-104-100-000	SAVINGS (MONEY MARKET ACCOUNT)		16,377.77	
300-132-000-000	DUE FROM OTHER GOVERNMENTS	(	1,508.93)	
	TOTAL ASSETS			<u>14,128.84</u>

LIABILITIES AND EQUITY

FUND EQUITY

300-280-000-000	FUND BALANCE	14,121.89		
	REVENUE OVER EXPENDITURES - YTD	6.95		
	BALANCE - CURRENT DATE		<u>14,128.84</u>	
	TOTAL FUND EQUITY			<u>14,128.84</u>
	TOTAL LIABILITIES AND EQUITY			<u>14,128.84</u>

TOWN OF LAKE CITY  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

CONSERVATION TRUST FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>INTERGOVERNMENTAL REVENUE</u>						
300-334-000-000	CTF REMITTANCE	.00	.00	4,000.00	4,000.00	.0
	TOTAL INTERGOVERNMENTAL REVENUE	<u>.00</u>	<u>.00</u>	<u>4,000.00</u>	<u>4,000.00</u>	<u>.0</u>
<u>OTHER REVENUE</u>						
300-361-100-000	EARNINGS ON DEPOSITS	3.47	6.95	20.00	13.05	34.8
	TOTAL OTHER REVENUE	<u>3.47</u>	<u>6.95</u>	<u>20.00</u>	<u>13.05</u>	<u>34.8</u>
	TOTAL FUND REVENUE	<u>3.47</u>	<u>6.95</u>	<u>4,020.00</u>	<u>4,013.05</u>	<u>.2</u>

TOWN OF LAKE CITY  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

CONSERVATION TRUST FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>CONSERVATION TRUST EXPENDITURE</u>					
300-452-000-365 CAPITAL IMPROVEMENT PROJECTS	.00	.00	16,000.00	16,000.00	.0
TOTAL CONSERVATION TRUST EXPENDITURE	.00	.00	16,000.00	16,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	16,000.00	16,000.00	.0
NET REVENUE OVER EXPENDITURES	3.47	6.95	( 11,980.00)	( 11,986.95)	.1

TOWN OF LAKE CITY  
 BALANCE SHEET  
 FEBRUARY 28, 2026

CAPITAL IMPROVEMENTS FUND

ASSETS

400-100-000-000	CASH IN COMBINED FUND		984.00	
	TOTAL ASSETS			<u>984.00</u>

LIABILITIES AND EQUITY

FUND EQUITY

400-280-000-000	FUND BALANCE - GENERAL FUND	984.00		
	BALANCE - CURRENT DATE		984.00	
	TOTAL FUND EQUITY			<u>984.00</u>
	TOTAL LIABILITIES AND EQUITY			<u>984.00</u>

TOWN OF LAKE CITY  
BALANCE SHEET  
FEBRUARY 28, 2026

WATER & SEWER FUND

ASSETS

600-100-000-000	CASH IN COMBINED FUND	1,807,923.94	
600-115-000-000	CUSTOMER ACCOUNTS RECEIVABLE	157,325.55	
600-115-000-300	ALLOWANCE FOR BAD DEBT	( 10,473.50)	
600-118-000-000	LOAN RECEIVABLE	2,268,300.76	
600-160-000-000	LAND	76,697.00	
600-160-100-000	EMPLOYEE HOUSE	179,759.71	
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	498,359.30	
600-162-400-000	WATER SYSTEM	4,111,414.78	
600-162-500-000	SEWER SYSTEM	2,226,520.91	
600-162-600-000	METERS	85,388.58	
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	142,134.64	
600-165-000-000	TRANSPORTATION EQUIPMENT	204,982.13	
600-166-100-000	CONSTRUCTION IN PROGRESS	654,382.78	
600-169-000-000	ACCUMULATED PROV. FOR DEPR.	( 3,405,202.60)	
600-180-001-000	DEFERRED OUTFLOWS - PERA	78,775.00	
600-180-021-000	DEFERR OUTFLOWS OPEBCONTTIMING	3,712.00	
	TOTAL ASSETS		9,737,679.25

LIABILITIES AND EQUITY

LIABILITIES

600-202-100-100	CWRPDA REVOLVING FUND LOAN	2,846,351.19	
600-202-100-200	ACCRUED INTEREST	12,162.77	
600-204-000-000	DEPOSITS FOR W&S SERVICE	17,228.00	
600-216-000-000	ACCRUED WAGES	10,850.83	
600-216-100-000	ACCRUED COMPENSATED ABSENSES	14,568.70	
600-217-100-000	PAYROLL TAXES & OTHER DED. PAY	13.13	
600-250-000-000	DEFERRED INFLOW - GRANTS	949,494.69	
600-250-001-000	PERA NET PENSION LIABILITY	149,005.00	
600-250-002-000	DEFERRED INFLOW - PERA EXP	285.00	
600-250-021-000	NET OPEB LIABILITY	11,518.00	
600-250-026-000	DEFERRED INFLOWS OPEB EARNINGS	3,827.00	
	TOTAL LIABILITIES		4,015,304.31

FUND EQUITY

600-280-000-000	FUND BALANCE	3,934,870.88	
600-281-000-000	CUSTOMERS CONTRIB CAPITAL	182,149.00	
600-282-000-000	CONT CAPITAL--GOVT ENTITY	484,267.00	
600-283-200-000	SYSTEM DEV. FEES OR CHARGES	408,875.00	
600-284-200-000	UNRESERVED RETAINED EARNINGS	539,878.60	
	REVENUE OVER EXPENDITURES - YTD	172,334.46	
	BALANCE - CURRENT DATE		5,722,374.94

TOWN OF LAKE CITY  
BALANCE SHEET  
FEBRUARY 28, 2026

WATER & SEWER FUND

TOTAL FUND EQUITY	<u>5,722,374.94</u>
TOTAL LIABILITIES AND EQUITY	<u><u>9,737,679.25</u></u>

TOWN OF LAKE CITY  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
600-334-100-000 GRANT MONIES	.00	76,565.98	1,084,111.00	1,007,545.02	7.1
TOTAL INTERGOVERNMENTAL REVENUE	.00	76,565.98	1,084,111.00	1,007,545.02	7.1
<u>WATER &amp; SEWER REVENUE</u>					
600-341-800-000 CHARGES FOR SERVICES	.00	.00	500.00	500.00	.0
600-344-100-000 WATER SALES	64,385.61	64,494.45	420,000.00	355,505.55	15.4
600-344-200-000 SEWER REVENUES	98,566.58	96,999.73	595,000.00	498,000.27	16.3
600-344-300-000 WATER TAP CONNECTION CHARGES	.00	.00	6,000.00	6,000.00	.0
600-344-400-000 SEWER TAP CONNECTION CHARGES	.00	.00	7,000.00	7,000.00	.0
600-344-500-000 WATER METER SALES	.00	.00	1,500.00	1,500.00	.0
600-344-600-000 W&S TAP INSPECTION FEES	.00	.00	150.00	150.00	.0
TOTAL WATER & SEWER REVENUE	162,952.19	161,494.18	1,030,150.00	868,655.82	15.7
<u>SOURCE 36</u>					
600-361-000-000 EARNINGS ON DEPOSITS	2,737.29	5,791.17	10,000.00	4,208.83	57.9
600-361-100-000 EARNINGS ON ACCTS RECEIVABLE	258.69	258.69	2,000.00	1,741.31	12.9
600-369-000-000 MISCELLANEOUS REVENUES	( 9.00)	( 9.00)	200.00	209.00	( 4.5)
TOTAL SOURCE 36	2,986.98	6,040.86	12,200.00	6,159.14	49.5
<u>SOURCE 37</u>					
600-370-000-000 EMPLOYEE HOUSING RENT	500.00	1,000.00	5,100.00	4,100.00	19.6
TOTAL SOURCE 37	500.00	1,000.00	5,100.00	4,100.00	19.6
TOTAL FUND REVENUE	166,439.17	245,101.02	2,131,561.00	1,886,459.98	11.5

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

WATER & SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER &amp; SEWER EXPENDITURES</u>					
600-433-410-221	CHEMICALS - WATER WELLS	5,832.00	5,832.00	25,000.00	19,168.00 23.3
600-433-410-229	OPERATING SUPPLIES-WATER WELLS	.00	.00	2,000.00	2,000.00 .0
600-433-410-230	R & M SUPPLIES - WATER WELLS	.00	.00	2,000.00	2,000.00 .0
600-433-410-312	FREIGHT - WATER WELLS	1,011.80	1,011.80	6,500.00	5,488.20 15.6
600-433-410-341	ELECTRICITY-WATER WELLS/TANKS	1,402.36	( 751.26)	43,000.00	43,751.26 ( 1.8)
600-433-410-345	TELEMETRY-WATER WELL	190.14	380.28	2,350.00	1,969.72 16.2
600-433-410-358	TESTS - WATER WELLS	10.60	40.60	6,500.00	6,459.40 .6
600-433-410-360	R & M SERVICES - WATER WELLS	.00	.00	500.00	500.00 .0
600-433-410-593	PERMITS - WATER WELLS	.00	.00	300.00	300.00 .0
600-433-410-600	LAKE SAN CRISTOBAL	.00	.00	14,271.50	14,271.50 .0
600-433-440-229	OPERATING SUPPLIES- WATER DIST	.00	.00	15,000.00	15,000.00 .0
600-433-440-230	R&M SUPPLIES-WATER DIST.	1,509.39	1,509.39	4,000.00	2,490.61 37.7
600-433-440-350	PROFESSIONAL SVS - WATER DIST.	.00	.00	10,000.00	10,000.00 .0
600-433-440-360	R & M SERVICES - WATER DIST.	.00	.00	20,000.00	20,000.00 .0
600-433-510-230	R & M SUPPLIES - SEWER COLL	.00	.00	2,500.00	2,500.00 .0
600-433-510-360	R&M SEWER JETTING MACHINE	.00	.00	5,000.00	5,000.00 .0
600-433-530-221	CHEMICALS - WWTP	209.86	209.86	10,000.00	9,790.14 2.1
600-433-530-229	OPERATING SUPPLIES - WWTP	71.74	71.74	3,500.00	3,428.26 2.1
600-433-530-230	R & M SUPPLIES - WWTP	572.98	572.98	1,500.00	927.02 38.2
600-433-530-312	FREIGHT - WWTP	63.46	63.46	3,500.00	3,436.54 1.8
600-433-530-341	ELECTRICITY - WWTP	5,142.60	7,296.22	50,000.00	42,703.78 14.6
600-433-530-344	PROPANE - WWTP	.00	2,629.81	6,500.00	3,870.19 40.5
600-433-530-350	PROFESSIONAL SVS - WWTP	.00	.00	10,000.00	10,000.00 .0
600-433-530-358	TESTS - WWTP	331.25	722.25	22,000.00	21,277.75 3.3
600-433-530-359	DUMP CHARGES - WWTP	34.75	25.95	3,500.00	3,474.05 .7
600-433-530-593	PERMITS - WWTP	.00	.00	2,000.00	2,000.00 .0
600-433-600-111	SALARIES - W & S ADMIN	11,828.31	28,570.80	220,000.00	191,429.20 13.0
600-433-600-142	WORKMENS COMP - W & S ADMIN	696.50	1,393.00	8,000.00	6,607.00 17.4
600-433-600-143	HEALTH INSUR - W & S ADMIN	6,545.88	9,124.56	39,280.00	30,155.44 23.2
600-433-600-144	FICA--MEDICARE - W & S ADMIN	168.49	406.73	3,190.00	2,783.27 12.8
600-433-600-145	PERA - W & S ADMIN	1,868.86	4,514.17	34,760.00	30,245.83 13.0
600-433-600-229	OPERATING SUPPLIES-W & S ADMIN	119.88	119.88	5,000.00	4,880.12 2.4
600-433-600-230	CLOTHING-W & S ADMIN	369.88	369.88	3,000.00	2,630.12 12.3
600-433-600-231	FUEL - W & S ADMIN	245.73	245.73	7,500.00	7,254.27 3.3
600-433-600-232	COMPUTER HARDWARE W&S	.00	2,205.00	1,500.00	( 705.00) 147.0
600-433-600-233	COMPUTER SOFTWARE - W&S ADMIN	667.06	1,917.06	17,500.00	15,582.94 11.0
600-433-600-320	PRINTING - W & S ADMIN	20.64	21.64	4,250.00	4,228.36 .5
600-433-600-331	LEGAL NOTICES - W & S ADMIN	.00	.00	5,000.00	5,000.00 .0
600-433-600-335	DUES, SUBSCRIPTIONS -W&S ADMIN	234.99	234.99	1,500.00	1,265.01 15.7
600-433-600-345	TELEPHONE/CELLPHONE -W&S ADMIN	137.66	171.20	1,200.00	1,028.80 14.3
600-433-600-346	INTERNET - W & S ADMIN	147.37	265.22	1,800.00	1,534.78 14.7
600-433-600-350	PROFESSIONAL SVCS-W&S ADMIN	.00	.00	5,000.00	5,000.00 .0
600-433-600-351	AUDITING-W&S ADMIN	.00	.00	9,550.00	9,550.00 .0
600-433-600-352	LEGAL SERVICES - W & S ADMIN	.00	.00	5,000.00	5,000.00 .0
600-433-600-360	R&M SERVICES - W & S ADMIN	.00	.00	5,000.00	5,000.00 .0
600-433-600-361	MV R&M SERVICES - W & S ADMIN	198.44	198.44	15,000.00	14,801.56 1.3
600-433-600-366	LAB EQUIPMENT	.00	.00	2,000.00	2,000.00 .0
600-433-600-370	TRAVEL & MEETINGS- W & S ADMIN	.00	.00	10,000.00	10,000.00 .0
600-433-600-495	MISC EXPENSES - W & S ADMIN	54.56	69.56	2,000.00	1,930.44 3.5
600-433-600-510	INSURANCE-W & S ADMIN	.00	2,863.04	11,800.00	8,936.96 24.3
TOTAL WATER & SEWER EXPENDITURES		39,687.18	72,305.98	690,251.50	617,945.52 10.5

TOWN OF LAKE CITY  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

WATER & SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT</u>						
600-470-200-620	DEBT INTEREST	.00	.00	61,566.31	61,566.31	.0
	TOTAL DEBT	.00	.00	61,566.31	61,566.31	.0
<u>W&amp;S CIP</u>						
600-700-000-120	WWTP- RENOVATION PROJECT	.00	.00	4,285,082.10	4,285,082.10	.0
600-700-000-121	WWTP RENOVATION-LEGAL SERVICES	.00	.00	10,000.00	10,000.00	.0
600-700-000-140	CAP IMP NEW VEHICLE	.00	.00	18,500.00	18,500.00	.0
600-700-000-150	HEAVY EQUIPMENT	.00	.00	23,946.28	23,946.28	.0
600-700-000-160	CAP IMP WATER STATION	.00	.00	40,000.00	40,000.00	.0
600-700-000-170	SLUDGE REMOVAL	.00	.00	15,000.00	15,000.00	.0
600-700-000-200	SEWERLINE REPLACEMENT	.00	.00	45,000.00	45,000.00	.0
600-700-000-300	WATERLINE REPLACEMENT & TANK	.00	.00	20,000.00	20,000.00	.0
600-700-000-400	WATERLINE/WELL REPLACEMENT	.00	.00	26,635.00	26,635.00	.0
600-700-000-600	DUMP TRUCK	.00	.00	15,000.00	15,000.00	.0
600-700-000-901	EMPLOYEE HOUSING CAP. IMPROVEM	260.93	460.58	13,523.00	13,062.42	3.4
	TOTAL W&S CIP	260.93	460.58	4,512,686.38	4,512,225.80	.0
	TOTAL FUND EXPENDITURES	39,948.11	72,766.56	5,264,504.19	5,191,737.63	1.4
	NET REVENUE OVER EXPENDITURES	126,491.06	172,334.46	( 3,132,943.19)	( 3,305,277.65)	5.5

TOWN OF LAKE CITY  
BALANCE SHEET  
FEBRUARY 28, 2026

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	133,603.51	
900-166-100-000	CONSTRUCTION IN PROGRESS	16,000.00	
900-169-000-000	ACCUMULATED DEPRECIATION	( 660,278.08)	
	TOTAL ASSETS		<u>1,235,352.97</u>

LIABILITIES AND EQUITY

LIABILITIES

900-260-000-000	INVEST. IN GEN. FIXED ASSETS	1,235,352.97	
	TOTAL LIABILITIES		<u>1,235,352.97</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,235,352.97</u>