

CITY OF SPIRIT LAKE  
COMBINED CASH INVESTMENT  
DECEMBER 31, 2018

COMBINED CASH ACCOUNTS

01-100100	INLAND NORTHWEST BANK	330,152.12
01-100105	INLAND NORTHWEST BANK HRA	39,210.25
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	TOTAL COMBINED CASH	369,362.37
01-190000	CASH ALLOCATED TO OTHER FUNDS	( 369,362.37)
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	TOTAL UNALLOCATED CASH	.00
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CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	25,626.56
51	ALLOCATION TO WATER FUND	202,694.97
52	ALLOCATION TO SEWER FUND	141,040.84
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	TOTAL ALLOCATIONS TO OTHER FUNDS	369,362.37
	ALLOCATION FROM COMBINED CASH FUND - 01-190000	( 369,362.37)
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	ZERO PROOF IF ALLOCATIONS BALANCE	.00
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CITY OF SPIRIT LAKE  
BALANCE SHEET  
DECEMBER 31, 2018

GENERAL FUND

ASSETS

10-100100	CASH IN COMBINED FUND	25,626.56	
10-100250	PETTY CASH - ADMIN.	100.00	
10-100350	PREPAID	( 1,186.00)	
10-100370	ACCOUNTS RECEIVABLE MISC	1,808.00	
10-100380	ACCOUNTS RECEIVABLE, TAX	40,920.52	
10-100390	ACCOUNTS RECEIVABLE, SALES TAX	10,629.00	
10-100450	ACC. REC., STATE LIQUOR	15,579.00	
10-100460	ACCOUNTS RECEIVABLE- AVISTA	3,835.00	
10-100480	ACCOUNTS RECEIVABLE, CNTY	359.84	
10-100485	ACCTS. REC. REVENUE SHAR.	23,370.93	
10-100490	ACCTS. REC. HIGHWAY USERS	25,521.32	
10-100700	ACCOUNTS REC.-STREET LIGHTS	1,317.67	
10-150000	GENERAL FIXED ASSETS	( 7,653,651.47)	
10-155010	BUILDINGS	753,986.64	
10-155020	LAND	715,951.00	
10-155025	EQUIPMENT	690,852.47	
10-155030	INFRASTRUCTURE, STREETS	5,492,861.00	
10-181100	RESTRICTED PARK IMPACT FEE	150,252.03	
10-181200	RESTRICTED POLICE IMPACT FEE	27,772.40	
10-181300	RESTRICTED PATHWAYS IMPACT FEE	50,796.14	
	TOTAL ASSETS		<u>376,702.05</u>

LIABILITIES AND EQUITY

LIABILITIES

10-200000	ACCOUNTS PAYABLE	388.59	
10-200030	HUMANE SOCIETY LICENSE FEE	482.00	
10-200040	HOLIDAYS WITH HEROES	1,300.02	
10-200050	POLICE DEPARTMENT HOLDING ACCT	104.57	
10-200800	R RANCH COL	14,174.00	
10-202080	DUE TO OTHER FUNDS, GEN.	6,293.39	
10-203080	DEFERRED REVENUE, GENERAL	38,869.53	
10-205010	WAGES PAYABLE	13,405.55	
10-218010	FICA TAX PAYABLE	3,275.02	
10-218020	FWH TAXES PAYABLE	472.68	
10-218210	IDAHO SWH	1,879.00	
10-218310	IDAHO UNEMPLOYMENT	1,604.23	
10-218600	AFLAC PAYABLE	857.02	
10-218710	MEDICAL INS. - ADMIN.	( 12,086.53)	
10-218750	HRA	47,088.02	
10-219910	PERSI PAYABLE	6,937.08	
10-230000	GARNISHMENT PAYABLE	611.81	
10-230010	DRAW	( 1,800.00)	
	TOTAL LIABILITIES		123,855.98

FUND EQUITY

10-300000	TO BALANCE - GENERAL	1.80	
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CITY OF SPIRIT LAKE  
BALANCE SHEET  
DECEMBER 31, 2018

GENERAL FUND

UNAPPROPRIATED FUND BALANCE:			
10-350000	RETAINED EARNINGS	488,854.50	
	REVENUE OVER EXPENDITURES - YTD	( 236,010.23)	
		<u>252,844.27</u>	
	BALANCE - CURRENT DATE		<u>252,846.07</u>
	TOTAL FUND EQUITY		<u>376,702.05</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>376,702.05</u></u>