



City Manager's Office

City of Hondo
1600 Avenue M
Hondo, Texas 78861
(830) 426-3380

June 16, 2013

Mayor and City Council

Re: April Financial Statements

Attached are the financial reports for the month ended April 30, 2013.

The reports are broken into the following three groups:

- **Financial Summaries** – This section consists of two pages and provides an overview of the City as a whole, with a focus on activity at the Fund level, including working capital and cash balances.
- **Fund Financial Highlights** – This section consists of nine pages and includes summaries at the individual Fund level, including key revenue and expense information. The funds highlighted are the General, Electric, Water/Sewer, Airport and Sanitation.
- **Financial Statements** – This section consists of 27 pages and provides financial statement type reports on eighteen different funds. These reports bridge the gap between the City's budgeting system and the financial reporting information provided in the audited statements.

We have worked diligently over the last few months to change our recording and reporting processes to provide financial information that is accurate. However, please consider this a work in progress for we are continuing to make changes where appropriate.

Regarding the timing of financial reports, we are planning to close each month in time to present these reports by the fourth Monday following the end of the month, which will usually coincide with a Council meeting.

Specific Comments on the Reports

Financial Summaries

In reviewing page 1 of the Monthly Financial Summary, you will see that all funds are well below their Working Capital Balance Target of 45 Days of Operation. Additionally, our Water/Sewer and Airport Funds have negative balances, which mean their current liabilities exceed their current assets. We have taken steps to ensure the Water/Sewer Fund achieves a positive Working Capital Balance by the end of the 2013-14 fiscal year. We are continuing to review the options available to us to improve the financial condition for the Airport.

On page 2 of the Monthly Financial Summary, you will note we have several funds with negative cash balances. In fact, four of our five operating funds have negative Unrestricted Cash and Cash Equivalents. Since we utilize the pooled cash concept, we are able to pay each Fund's bills by using the Due To and Due From Fund concept. While this method is available for short term use, it is frowned upon because it's effect is to create a loan that has not been approved by Council. Because of that, it is of great importance that we correct this situation as move forward into the new budget year.

Fund Financial Highlights

As a reminder, in the past we allowed our budget software to divide the annual budget by twelve, which assumed we would receive and spend funds equally throughout the year. Since we know that is not the way most transactions will flow, we are researching past trends to provide realistic budget projections. As we identify those trends, we make adjustments to the monthly projections. We are not quite through with that process. So for now, the budget amounts in the report are subject to change. For example, in the General Fund, we are not really \$532,000 under where we expected to be. The actual amounts we have spent are correct; it is just the monthly budget projections that need adjusting.

In future months, we expect to be able to provide comments on the financial information for each of the operating funds.

Financial Statements

The same situation occurs here as mentioned in the previous paragraphs, the actual amounts are correct; it is the budget spreads that need adjustment.

Closing

I believe the data contained in these reports present a much clearer picture of our financial condition than those you received in the past.

As always, please let me know if you have any questions.

Sincerely,

A handwritten signature in blue ink that reads "Jeff Litchfield". The signature is written in a cursive, flowing style.

Jeff Litchfield
City Manager

April 2013 Monthly Financial Summary City of Hondo, Texas

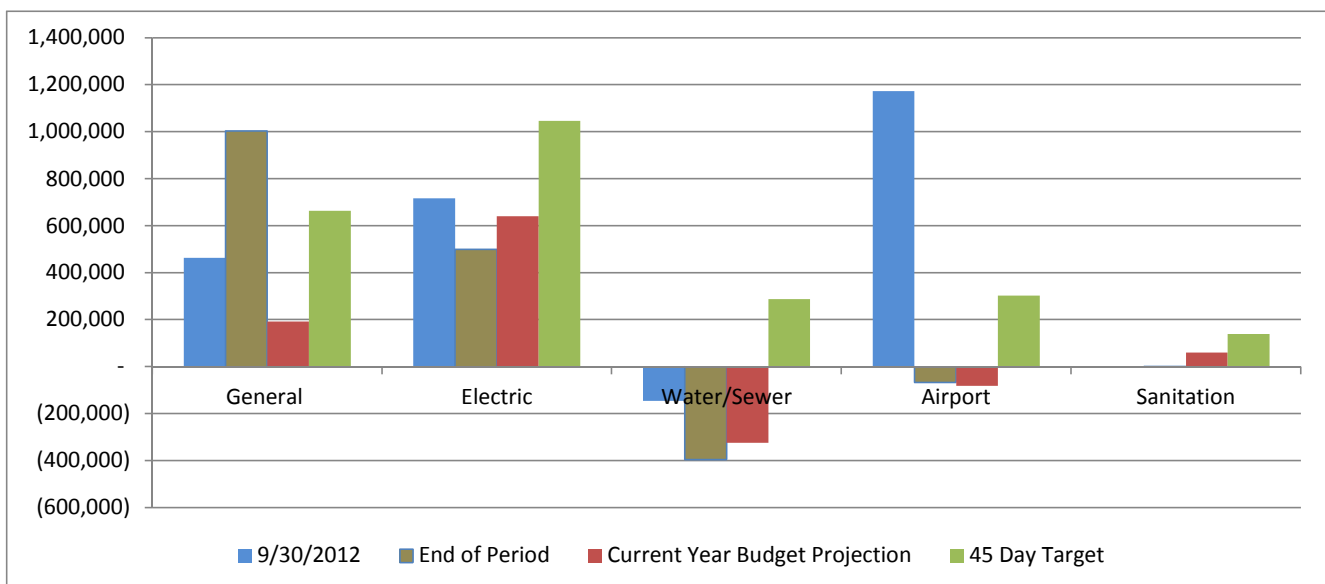
Fund Summaries

Fund	Working Capital Beginning of Fiscal Year	YTD Sources That Are Revenues	YTD Uses That Are Expenses	YTD Other Sources And Uses	YTD Adjustments	Working Capital End of Period
Governmental Funds:						
01 - General	464,060	1,525,150	2,574,423	1,588,667	-	1,003,453.22
14 - 2007 CO's	1,403,878	1,232	436,091	134,167	-	1,103,186.54
20 - STRTC	48,749	21,965	26,066	-	-	44,647
21 - Hotel Occupancy	-	50,413	53,332	15,000	-	12,081
Component Unit:						
18 - EDC	1,613,062	251,989	66,730	(70,000)	-	1,728,322
Enterprise Funds:						
02 - Electric	717,239	4,166,776	4,289,508	(46,599)	(48,488)	499,420
03 - Water/Sewer	(146,151)	1,154,994	919,294	(349,997)	(134,984)	(395,432)
04/74 - Airport & Grants	1,173,283	520,319	515,559	(1,259,147)	14,274	(66,830)
05 - Sanitation	-	661,086	680,533	20,000	-	553
Special Revenue Funds:						
06 - Debt Service	136,664	206,399	409,049	262,758	-	196,771
11 - Perpetual Care	608,665	16,523	-	-	-	625,188
12 - Forfeiture/Seizure	14,937	4,553	2,000	-	-	17,490
16 - Library Building	238,375	18	-	-	-	238,392
17 - Unclaimed Money	2,025	37	-	-	-	2,062
70 - Police Grants	7,351	-	6,572	-	-	779
Total All Funds	6,282,137	8,581,453	9,979,157	294,848	(169,198)	5,010,083

Targeted Days of Working Capital - Operating Funds

The City Manager's Goal is to achieve 45 Days of Working Capital in each of the Major Operating Funds by the end of Fiscal Year 2015-16. It should be noted that the 45 day target is well below the 60 to 90 days recommended by the Government Finance Officers Association. The graph shows the Working Capital Balance as of the end of 2011-12 Fiscal Year, the end of the current period, the current year's projection based on the adopted budget, and the 45 day target.

Working Capital Balances for Operating Funds



April 2013 Monthly Financial Summary

City of Hondo, Texas

Cash and Cash Equivalents

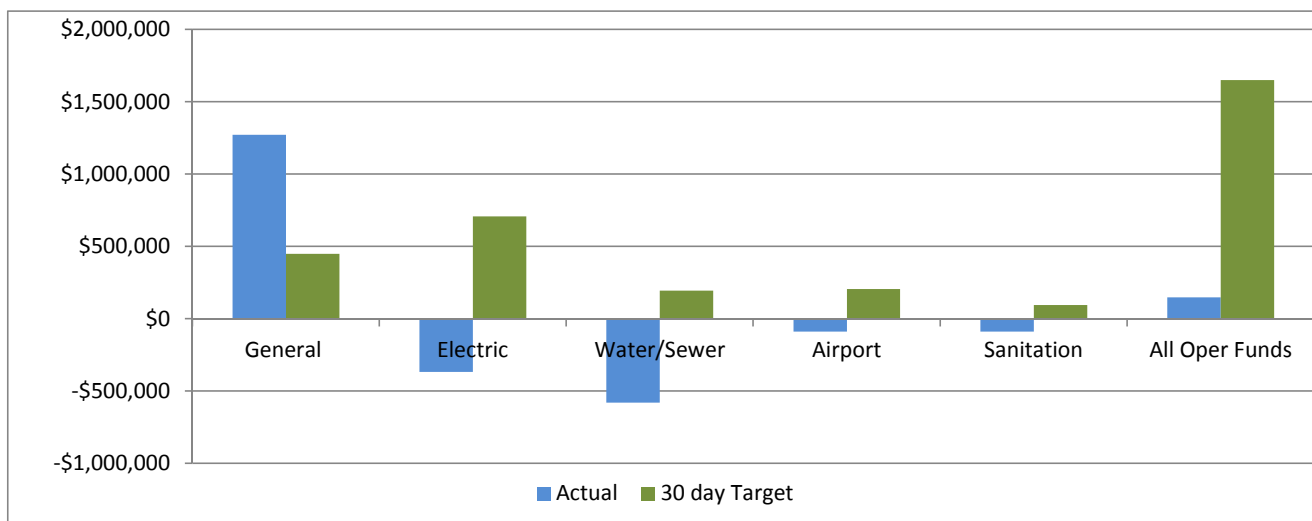
Another financial measure is Cash and Cash Equivalents (Cash & CE). For measurement purposes, we are defining Cash & CE to include Cash, Investments, Due From Other Funds or Component Units less Due to Other Funds or Component Units.

Fund	Cash	Investments	Due from Funds or Component Units	Due to Funds or Component Units	Total
Governmental Funds:					
01 - General	1,528,078	-	202,577	(458,699)	1,271,956
14 - 2007 CO's	241,772	502,216	456,484	-	1,200,472
20 - STRTC	45,788	-	-	-	45,788
21 - Hotel Occupancy	25,831	-	-	(13,750)	12,081
Component Unit:					
18 - EDC	795,767	1,002,248	-	(9,664)	1,788,352
Enterprise Funds:					
02 - Electric	(171,062)	-	(9)	(771)	(171,842)
03 - Water/Sewer	(335,285)	-	-	(9,749)	(345,034)
04/74 - Airport & Grants	(351,204)	259,255	68,342	(74,032)	(97,639)
05 - Sanitation	(87,997)	-	(12,549)	12,549	(87,997)
Special Revenue Funds:					
06 - Debt Service	167,798.92	-	27,217.32	-	195,016
11 - Perpetual Care	618,134.02	-	7,054.00	-	625,188
12 - Forfeiture/Seizure	14,467.70	-	-	-	14,468
16 - Library Building	233,599.87	-	4,392.52	400.00	238,392
17 - Unclaimed Money	507.33	16,431.03	-	(14,876.45)	2,062
70 - Police Grants	1,401.62	-	-	-	1,402
Total All Funds	2,727,599	1,780,150	753,509	(568,592)	4,692,665

Unrestricted Cash and Cash Equivalents - Operating Funds

For this calculation, we exclude Restricted Cash, such as Customer Deposits and the Water Resource Fee. The City Manager's Goal is to have a positive Unrestricted Cash & CE for each Operating Fund by the end of 2013-14 and achieve a target of 30 day's of operations by the end of 2015-16. While both the end of period actual and the 30 day target are shown below, the reader needs to acknowledge the funds, and especially the General Fund, do not have level revenue and expense amounts each month. This means a fund can have a positive cash balance one month and a negative the next.

Current Month Cash and Cash Equivalents Calculation - Operating Funds



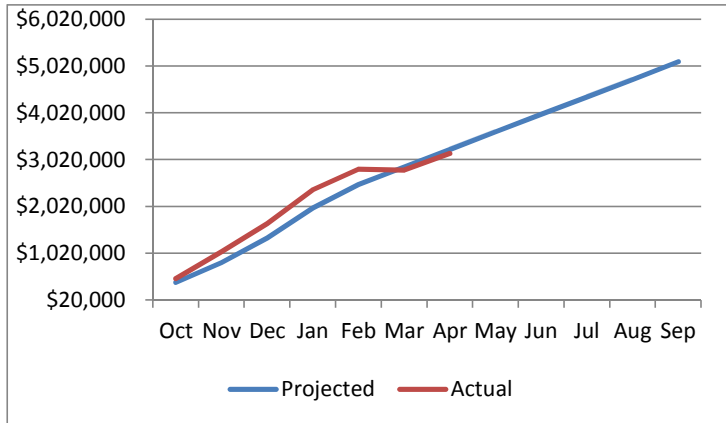
April 2013 Fund Financial Highlights

City of Hondo, Texas

General Fund 01

All Revenues Budget Comparison

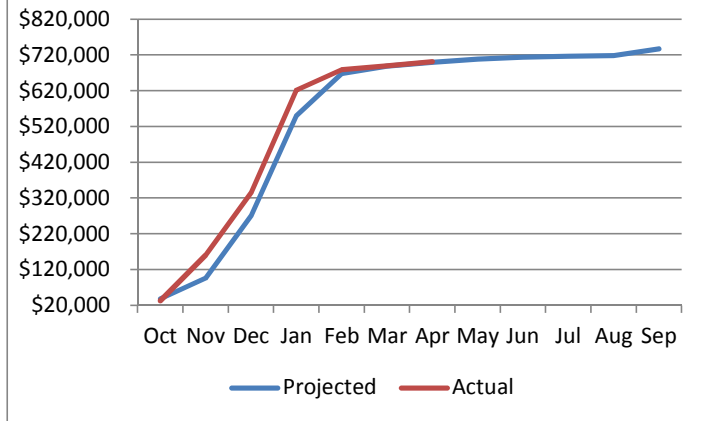
	Projected Revenues	Actual Revenues	Variance
Oct	\$ 394,969	476,765	81,796
Nov	819,734	1,049,740	230,006
Dec	1,348,519	1,653,393	304,874
Jan	1,987,439	2,376,855	389,416
Feb	2,489,030	2,819,542	330,512
Mar	2,866,199	2,796,563	(69,636)
Apr	3,236,212	3,148,814	(87,398)
May	3,620,176		
Jun	3,986,405		
Jul	4,354,151		
Aug	4,732,480		
Sep	5,113,155		



Created Sanitation Fund in March

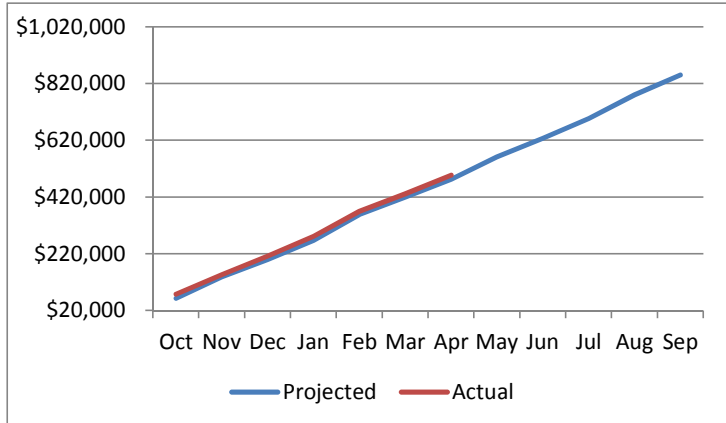
Current Year Property Tax Revenue

	Projected Revenues	Actual Revenues	Variance
Oct	\$ 38,073	33,069	(5,004)
Nov	96,210	161,299	65,089
Dec	271,203	335,144	63,941
Jan	550,753	621,827	71,074
Feb	668,598	679,233	10,635
Mar	689,103	689,671	568
Apr	700,160	701,186	1,026
May	709,165		
Jun	713,775		
Jul	716,700		
Aug	718,291		
Sep	737,000		



Sales Tax Revenue

	Projected Revenues	Actual Revenues	Variance
Oct	\$ 63,650	77,915	14,265
Nov	138,294	146,122	7,828
Dec	200,064	211,779	11,715
Jan	267,134	282,269	15,135
Feb	358,704	369,509	10,805
Mar	419,400	430,391	10,991
Apr	482,600	497,229	14,629
May	561,454		
Jun	627,624		
Jul	697,332		
Aug	780,192		
Sep	850,000		



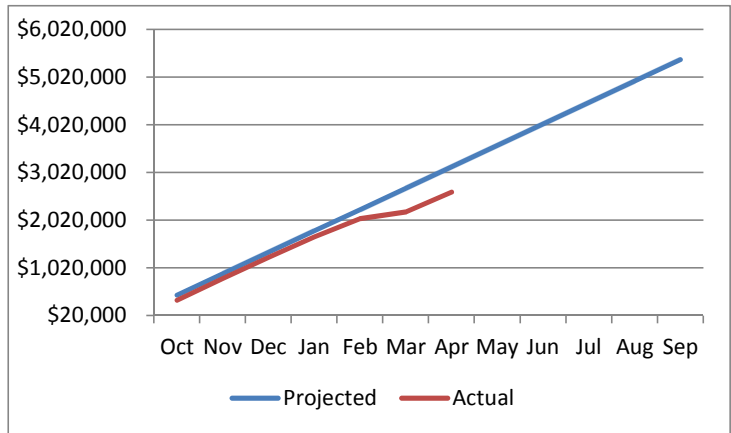
April 2013 Fund Financial Highlights

City of Hondo, Texas

General Fund 01

All Expenditures

	Projected Expenditures	Actual Expenditures	Variance
Oct	\$ 448,795	343,347	105,448
Nov	897,591	795,751	101,840
Dec	1,346,386	1,238,644	107,742
Jan	1,795,182	1,668,329	126,853
Feb	2,243,978	2,055,182	188,796
Mar	2,692,774	2,195,655	497,119
Apr	3,141,575	2,609,423	532,152
May	3,590,366		
Jun	4,039,162		
Jul	4,487,950		
Aug	4,936,754		
Sep	5,385,550		



Note the above budget amounts are subject to change

Created Sanitation Fund in March

Recap of Expenditures by Department

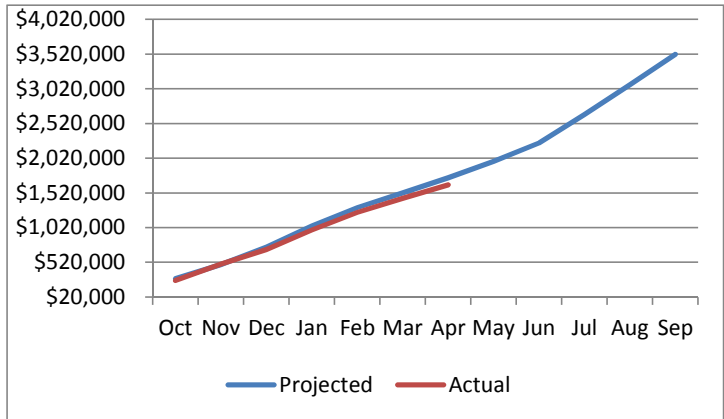
Department	Projected Expenditures	Actual Expenditures	Variance
01 - City Council	20,766.65	18,119.09	2,647.56
02 - Administration	290,035.39	208,705.66	81,329.73
03 - Tax	17,500.00	15,945.85	1,554.15
04 - Finance	85,111.77	85,699.04	(587.27)
05 - Police	813,096.67	723,495.66	89,601.01
06 - Courts	50,743.16	39,120.86	11,622.30
07 - Emergency Services	12,220.85	16,896.08	(4,675.23)
08 - Animal Control	40,160.95	33,160.95	7,000.00
09 - Streets	498,607.93	305,032.45	193,575.48
10 - Library	136,651.88	114,748.29	21,903.59
11 - Parks	343,124.47	297,852.38	45,272.09
12 - Sanitation	-	-	-
13 - Facilities	189,331.59	208,015.12	(18,683.53)
15 - Recreation	202,536.12	142,570.22	59,965.90
16 - Golf Course	162,576.30	134,965.78	27,610.52
17 - Code Compliance	121,563.72	100,784.42	20,779.30
18 - Utility Billing	122,804.80	115,041.17	7,763.63
20 - Grants & Non-Profits	14,321.40	14,269.92	51.48
Transfers Out	20,416.65	35,000.00	(14,583.35)
Totals	3,141,570.30	2,609,422.94	532,147.36

All Funds Projections of Revenues and Expenditures/Expenses are subject to change based on Budget Amendments and the updating of timing of expected receipts and uses.

April 2013 Fund Financial Highlights City of Hondo, Texas Electric Fund 02

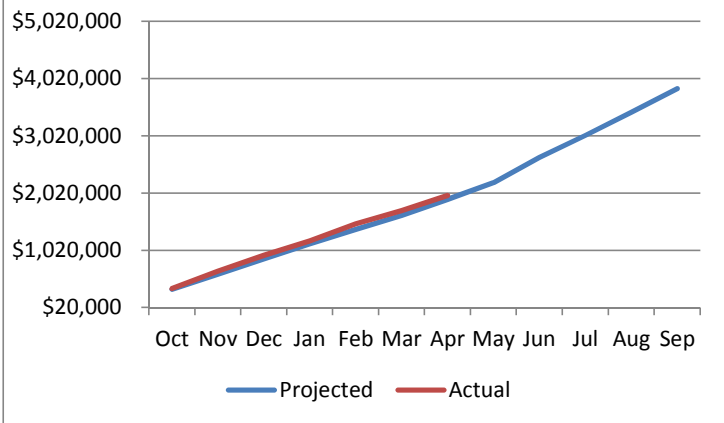
Residential Electric Revenues

	Projected Revenues	Actual Revenues	Variance
Oct	\$ 284,495	257,222	(27,273)
Nov	490,619	493,933	3,314
Dec	741,216	705,190	(36,026)
Jan	1,045,568	987,506	(58,062)
Feb	1,309,974	1,241,717	(68,257)
Mar	1,521,266	1,443,197	(78,069)
Apr	1,737,835	1,637,983	(99,852)
May	1,975,454		
Jun	2,240,415		
Jul	2,652,884		
Aug	3,082,484		
Sep	3,520,000		



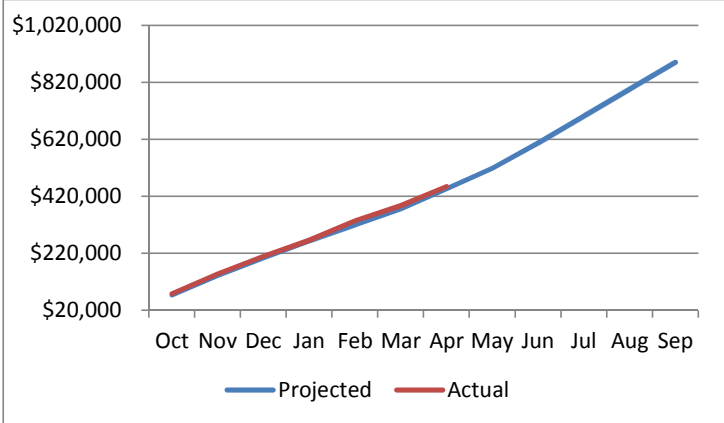
Commercial Electric Revenues

	Projected Revenues	Actual Revenues	Variance
Oct	\$ 338,967	353,335	14,368
Nov	601,777	652,131	50,354
Dec	875,162	934,667	59,505
Jan	1,135,047	1,185,241	50,194
Feb	1,389,800	1,481,225	91,425
Mar	1,635,807	1,719,482	83,675
Apr	1,913,926	1,981,099	67,173
May	2,203,991		
Jun	2,643,186		
Jul	3,030,727		
Aug	3,432,142		
Sep	3,850,000		



Industrial Electric Revenues

	Projected Revenues	Actual Revenues	Variance
Oct	\$ 73,142	78,167	5,025
Nov	142,254	147,164	4,910
Dec	203,319	209,960	6,641
Jan	263,379	265,373	1,994
Feb	321,183	333,890	12,707
Mar	376,551	387,300	10,749
Apr	446,378	454,842	8,464
May	518,456		
Jun	607,792		
Jul	702,167		
Aug	796,316		
Sep	890,000		



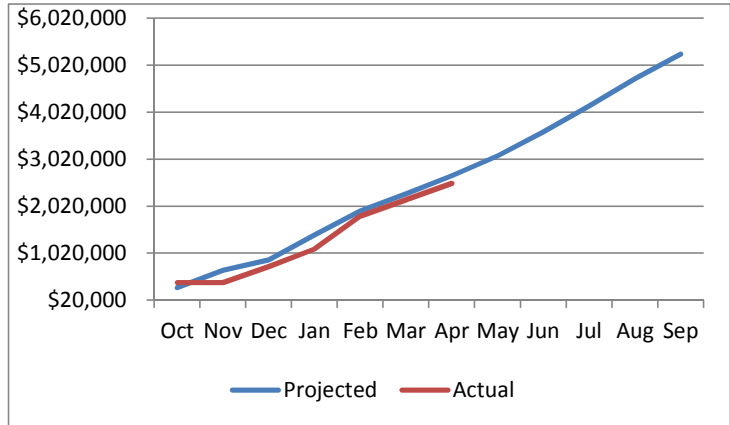
April 2013 Fund Financial Highlights

City of Hondo, Texas

Electric Fund 02

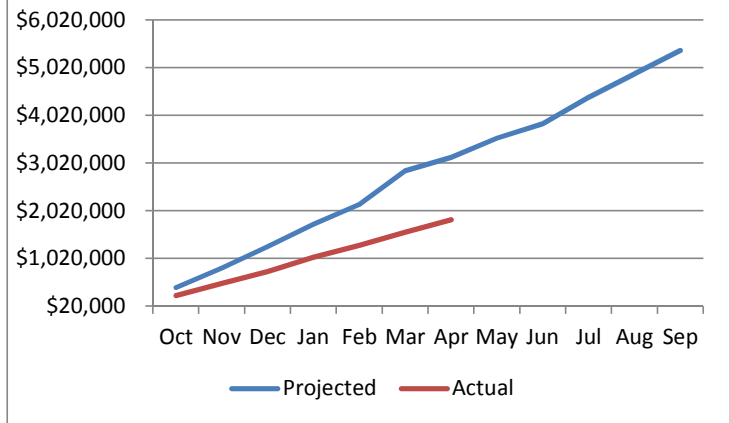
Cost of Power

	Projected Expenses	Actual Expenses	Variance
Oct	\$ 286,670	397,958	(111,288)
Nov	657,500	397,958	259,542
Dec	876,316	735,587	140,729
Jan	1,410,732	1,112,730	298,002
Feb	1,921,478	1,811,627	109,851
Mar	2,282,840	2,157,372	125,468
Apr	2,667,872	2,504,880	162,992
May	3,095,510		
Jun	3,604,152		
Jul	4,154,348		
Aug	4,735,052		
Sep	5,260,000		



Other Expenses

	Projected Expenses	Actual Expenses	Variance
Oct	\$ 410,379	245,269	165,110
Nov	819,681	497,884	321,797
Dec	1,269,913	748,733	521,180
Jan	1,737,917	1,051,244	686,673
Feb	2,159,606	1,300,270	859,336
Mar	2,862,420	1,573,491	1,288,929
Apr	3,141,930	1,831,224	1,310,706
May	3,543,153		
Jun	3,844,744		
Jul	4,406,995		
Aug	4,894,387		
Sep	5,385,550		



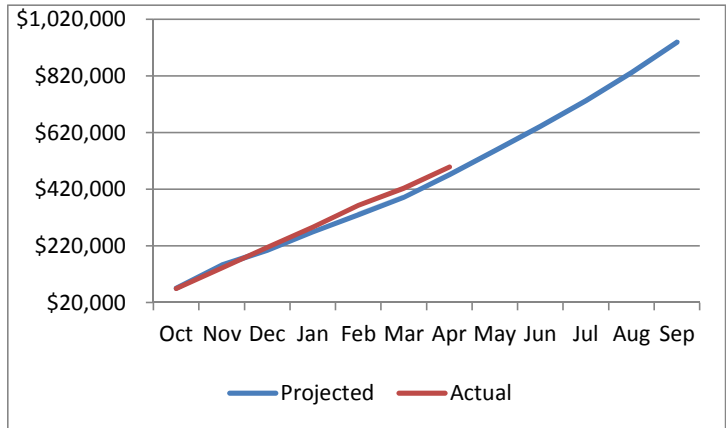
April 2013 Fund Financial Highlights

City of Hondo, Texas

Water Sewer Fund 03

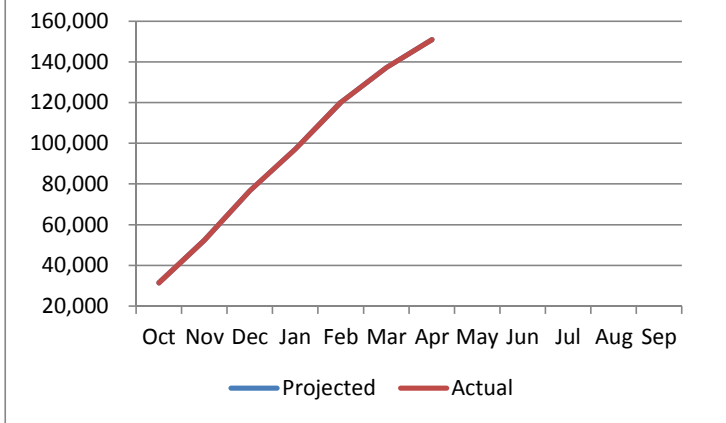
Residential Water Revenues

	Projected Revenues	Actual Revenues	Variance
Oct	\$ 70,967	70,283	(684)
Nov	152,069	142,553	(9,516)
Dec	205,889	215,080	9,191
Jan	270,056	287,239	17,183
Feb	329,936	363,971	34,035
Mar	392,103	423,177	31,074
Apr	472,278	499,581	27,303
May	556,557		
Jun	642,573		
Jul	733,167		
Aug	832,503		
Sep	940,000		



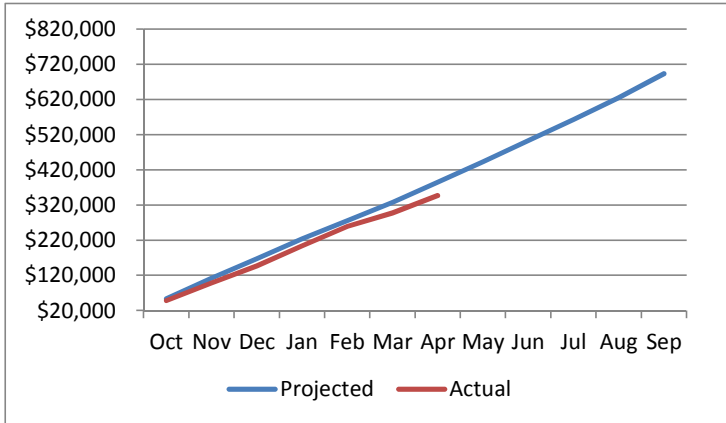
Commercial Water Revenues

	Projected Revenues	Actual Revenues	Variance
Oct	\$ 22,119	31,504	9,385
Nov	41,621	52,393	10,772
Dec	60,830	76,834	16,004
Jan	79,264	97,164	17,900
Feb	99,866	120,116	20,250
Mar	120,822	137,322	16,500
Apr	146,405	151,088	4,683
May	165,444		
Jun	190,101		
Jul	221,166		
Aug	246,363		
Sep	272,500		



Sewer Revenues

	Projected Revenues	Actual Revenues	Variance
Oct	\$ 53,915	48,661	(5,254)
Nov	111,905	98,720	(13,185)
Dec	167,971	146,948	(21,023)
Jan	223,784	204,162	(19,622)
Feb	275,950	259,690	(16,260)
Mar	328,074	298,022	(30,052)
Apr	385,061	346,919	(38,142)
May	443,239		
Jun	503,018		
Jul	563,158		
Aug	625,461		
Sep	693,173		



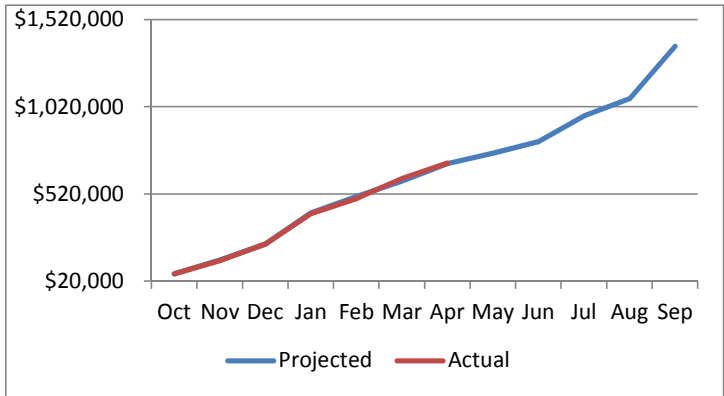
April 2013 Fund Financial Highlights

City of Hondo, Texas

Water Sewer Fund 03

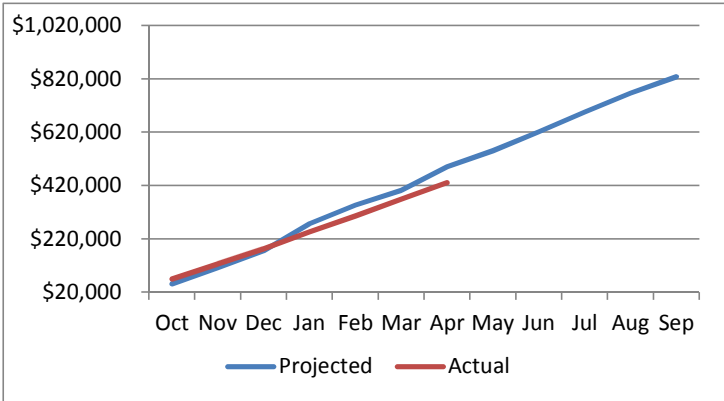
Water Expenses

	Projected Expenses	Actual Expenses	Variance
Oct	\$ 62,412	61,504	908
Nov	141,522	136,951	4,571
Dec	232,129	232,321	(192)
Jan	411,289	407,412	3,877
Feb	505,454	493,054	12,400
Mar	594,555	609,080	(14,525)
Apr	694,058	697,574	(3,516)
May	754,006		
Jun	820,661		
Jul	968,342		
Aug	1,067,434		
Sep	1,368,680		



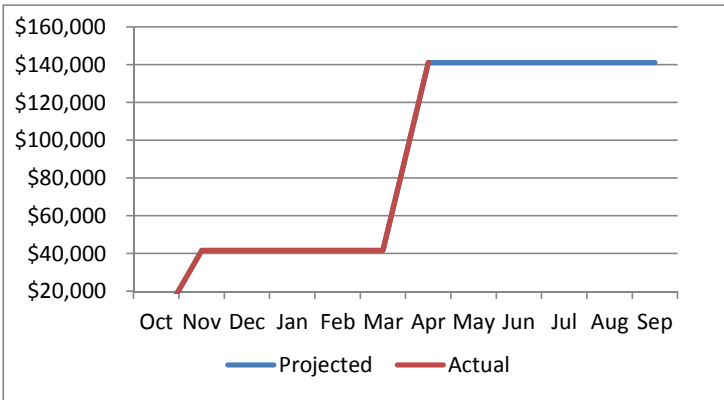
Sewer Expenses

	Projected Expenses	Actual Expenses	Variance
Oct	\$ 51,357	69,343	(17,986)
Nov	113,316	126,496	(13,180)
Dec	174,861	183,015	(8,154)
Jan	277,657	245,963	31,694
Feb	346,491	305,785	40,706
Mar	402,321	368,124	34,197
Apr	490,952	430,445	60,507
May	550,509		
Jun	621,994		
Jul	696,130		
Aug	766,621		
Sep	828,331		



Transfer and Grants

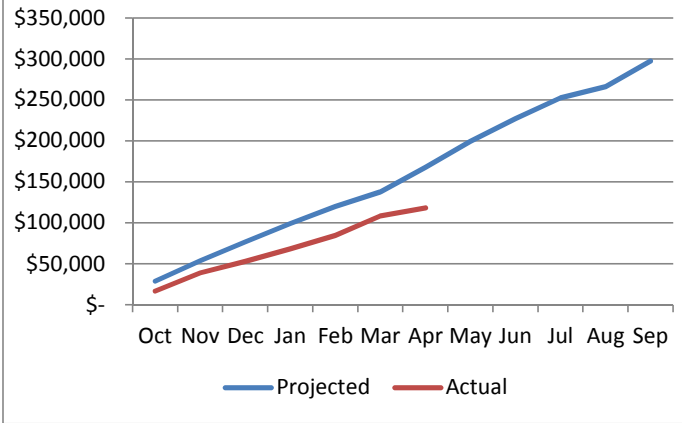
	Projected Expenses	Actual Expenses	Variance
Oct	\$ -	-	-
Nov	41,667	41,667	-
Dec	41,667	41,667	-
Jan	41,667	41,667	-
Feb	41,667	41,667	-
Mar	41,667	41,667	-
Apr	141,273	141,273	-
May	141,273		
Jun	141,273		
Jul	141,273		
Aug	141,273		
Sep	141,273		



April 2013 Fund Financial Highlights City of Hondo, Texas Airport Fund 04

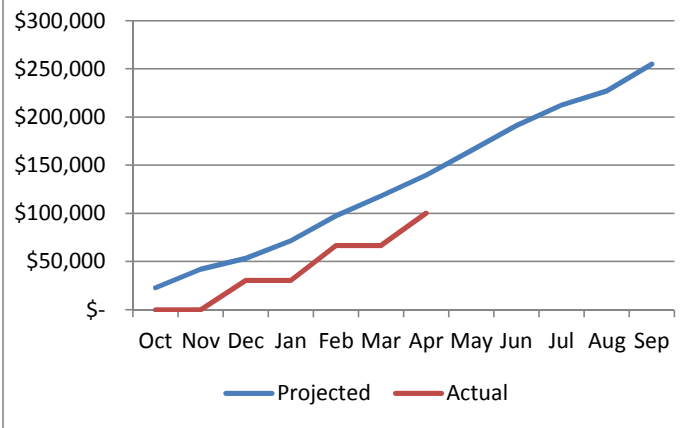
AvGAS LL100 - YTD Sales

	Projected	Actual	Variance
Oct	\$ 28,925	16,824	(12,101)
Nov	53,868	39,062	(14,806)
Dec	76,924	52,950	(23,974)
Jan	98,931	68,209	(30,722)
Feb	119,792	84,778	(35,014)
Mar	137,873	108,451	(29,422)
Apr	167,667	118,183	(49,484)
May	199,372		
Jun	227,381		
Jul	252,640		
Aug	266,184		
Sep	297,500		



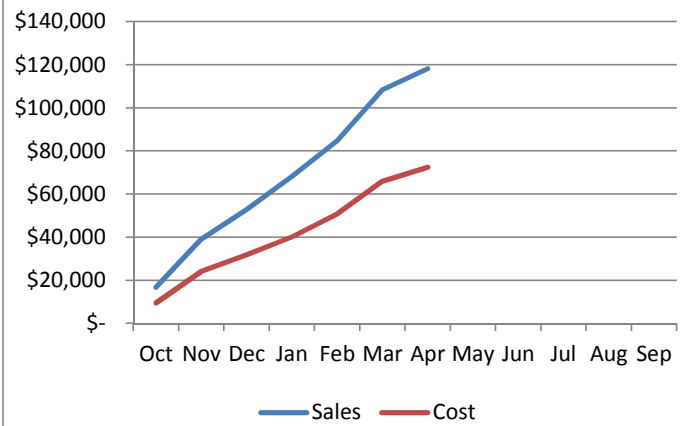
AvGAS LL100 - YTD Purchases

	Projected	Actual	Variance
Oct	\$ 22,948	-	22,948
Nov	41,937	-	41,937
Dec	53,442	30,590	22,852
Jan	71,546	30,590	40,956
Feb	97,471	66,557	30,914
Mar	118,049	66,557	51,492
Apr	139,798	100,281	39,517
May	165,326		
Jun	191,435		
Jul	212,665		
Aug	227,033		
Sep	255,000		



AvGAS LL100 - Sales vs Cost of Goods Sold

	Sales	Cost of Goods Sold	Net
Oct	\$ 16,824	9,587	7,237
Nov	39,062	24,124	14,938
Dec	52,950	31,760	21,190
Jan	68,209	40,174	28,035
Feb	84,778	50,872	33,906
Mar	108,451	65,934	42,517
Apr	118,183	72,455	45,728
May			
Jun			
Jul			
Aug			
Sep			



Note - Cost of Goods Sold is calculated by the Airport Staff.

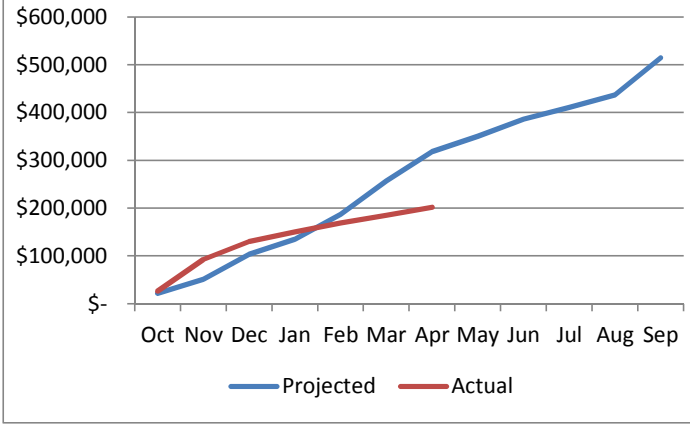
April 2013 Fund Financial Highlights

City of Hondo, Texas

Airport Fund 04

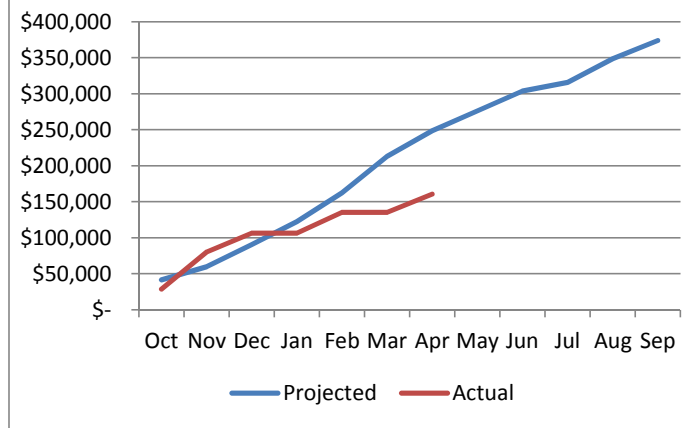
Jet A - Sales

	Projected	Actual	Variance
Oct	\$ 21,985	26,785	4,800
Nov	51,423	92,918	41,495
Dec	103,465	130,078	26,613
Jan	135,202	150,637	15,435
Feb	187,556	168,834	(18,722)
Mar	256,899	185,223	(71,676)
Apr	318,443	201,880	(116,563)
May	350,401		
Jun	386,420		
Jul	410,627		
Aug	437,149		
Sep	514,500		



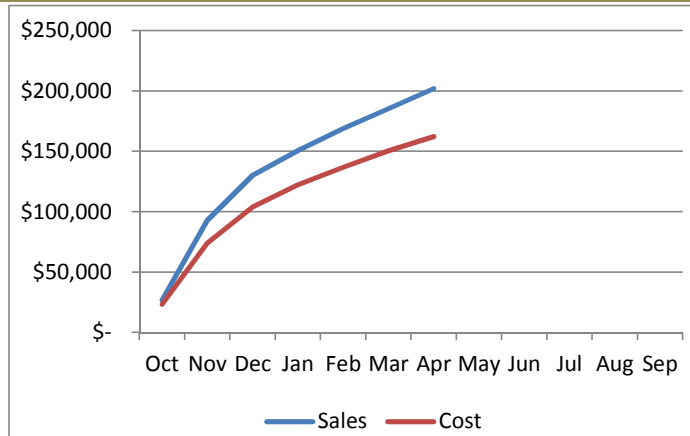
Jet A - Purchases

	Projected	Actual	Variance
Oct	\$ 41,465	28,543	12,922
Nov	59,638	80,415	(20,777)
Dec	90,396	106,567	(16,171)
Jan	122,345	106,567	15,778
Feb	162,575	135,274	27,301
Mar	213,340	135,274	78,066
Apr	248,552	160,551	88,001
May	276,050		
Jun	303,608		
Jul	315,941		
Aug	348,879		
Sep	374,000		



Jet A - Sales vs Cost of Goods Sold

	Sales	Cost of Goods Sold	Net
Oct	\$ 26,785	23,298	3,487
Nov	92,918	74,040	18,878
Dec	130,078	103,929	26,149
Jan	150,637	122,192	28,445
Feb	168,834	136,755	32,079
Mar	185,223	150,319	34,904
Apr	201,880	162,285	39,595
May			
Jun			
Jul			
Aug			
Sep			

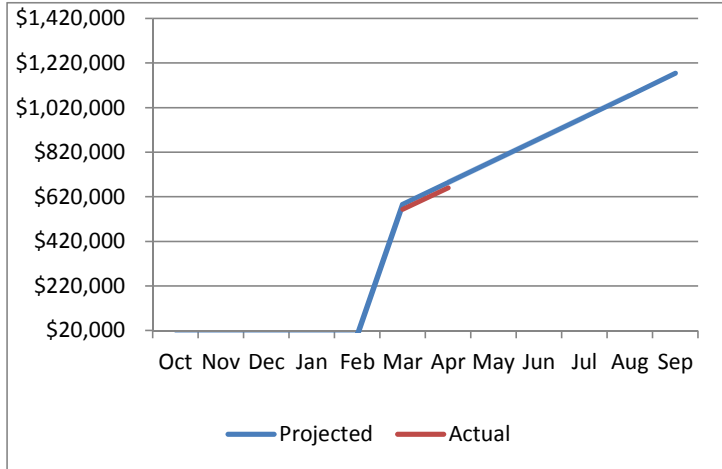


Note - Cost of Goods Sold is calculated by the Airport Staff.

April 2013 Fund Financial Highlights City of Hondo, Texas Sanitation Fund 05

Sources that are Revenues

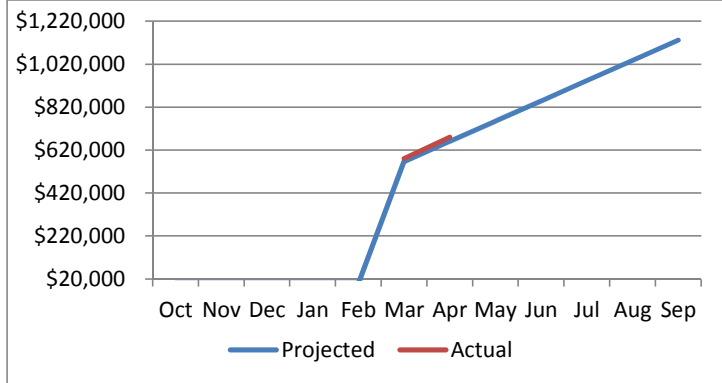
	Projected Revenues	Actual Revenues	Variance
Oct	\$ -	-	-
Nov	-	-	-
Dec	-	-	-
Jan	-	-	-
Feb	-	-	-
Mar	586,998	564,845	(22,153)
Apr	684,831	661,086	(23,745)
May	782,664		
Jun	880,497		
Jul	978,330		
Aug	1,076,163		
Sep	1,173,996		



Sanitation Fund was created in March 2013

Uses that are Expenses

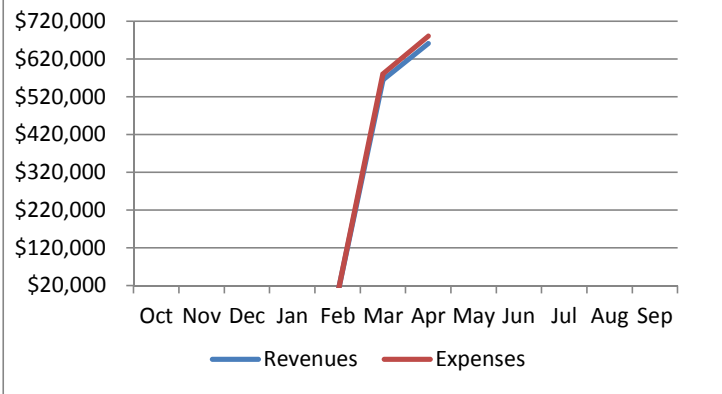
	Projected Expenses	Actual Expenses	Variance
Oct	\$ -	-	-
Nov	-	-	-
Dec	-	-	-
Jan	-	-	-
Feb	-	-	-
Mar	566,665	580,771	(14,107)
Apr	661,109	680,533	(19,424)
May	755,553		
Jun	849,997		
Jul	944,441		
Aug	1,038,885		
Sep	1,133,329		



Sanitation Fund was created in March 2013

Revenue Sources vs Expenses Uses

	Revenues	Expenses	Difference
Oct	\$ -	-	-
Nov	-	-	-
Dec	-	-	-
Jan	-	-	-
Feb	-	-	-
Mar	564,845	580,771	(15,926)
Apr	661,086	680,533	(19,447)
May			
Jun			
Jul			
Aug			
Sep			



City of Hondo Texas						
Monthly Financial Statements						
April 30, 2013						
These reports are designed to bridge the gap between the City's Budget system, which is based on Working Capital Balances, and the annual Audited Financial Statements, which are based on Governmental Accounting Standards.						
We have prepared a Balance Sheet and a Sources and Uses of Working Capital for each fund.						
The Reports are prepared where, when printed in duplex mode, the Balance Sheet and Sources and Uses Statements are presented across the page from each other.						
The Funds presented in this report are:	Pages					
Governmental Fund Types - Major Funds:						
01 - General	2-3					
14 - 2007 CO's	4-5					
20 - STRTC	6-7					
21 - Hotel Occupancy	8-9					
Component Unit:						
18 - EDC	10-11					
Enterprise Fund Types:						
02 - Electric	12-13					
03 - Water/Sewer	14-15					
04 - Airport Operating Fund	16-17					
74 - Airport Grant Fund	18-19					
xx - Airport Operating and Grant Func	20-21					
05 - Sanitation	22-23					
Governmental Fund Types - Debt Service and Special Revenue Funds:						
06 - Debt Service Fund	24-25					
11 - Perpetual Care Fund	24-25					
12 - Forfeiture/Seizure Fund	24-25					
16 - Library Building Fund	24-25					
17 - Unclaimed Money Fund	26-27					
70 - Police Grants Fund	26-27					
Notes:						
This is a work in progress. While the data in these reports reflect the balances in the Incode system, we may still make changes on how the data is grouped and totaled.						
We are continuing to adjust the Budget Through Current Period to reflect our expected sources and uses for each month. Therefore, we have labeled that column and the Difference Column "Working Draft".						

General Fund 01				
Balance Sheet	Derived From			
April 30, 2013	Prior Year			
	Audited	Current		
	Statement	Period	Change	
Assets:				
Cash	1,151,703.00	1,528,077.99	376,374.99	
Investments	-	-	-	
Taxes Receivable	61,083.00	61,083.26	0.26	
Allowance for Uncoll Taxes (Net)	(1,660.00)	(1,659.72)	0.28	
Accounts Receivables (Net)	160,206.00	(3,782.10)	(163,988.10)	
Intergovernmental Receivables	-	-	-	
Due from Other Funds	1,170,039.00	201,443.79	(968,595.21)	
Due from Component Unit	81,999.00	1,133.29	(80,865.71)	
Prepaid Items	48,192.00	92,834.97	44,642.97	
Other Assets	-	-	-	
Total Assets	2,671,562.00	1,879,131.48	(792,430.52)	
Liabilities:				
Accounts Payable	1,317,916.00	370,458.21	(947,457.79)	
Accrued Expenses	111,241.00	(828.21)	(112,069.21)	
Due to Other Funds	724,813.00	458,698.75	(266,114.25)	
Due to Component Unit	-	-	-	
Deferred Revenues	53,532.00	53,532.24	0.24	
Total Liabilities	2,207,502.00	881,860.99	(1,325,641.01)	
Fund Balances:				
Restricted	-	-	-	
Assigned	-	-	-	
Unassigned	464,060.00	457,877.27	(6,182.73)	
Adjustments	-	-	-	
Current Sources vs Uses	n/a	539,393.22	539,393.22	
Total Fund Balances	464,060.00	997,270.49	533,210.49	
Total Liabilities and Fund Balances	2,671,562.00	1,879,131.48	(792,430.52)	
Assets vs Liabilities and Fund Balances	-	-	-	
Calculated Working Capital	464,060.00	997,270.49	533,210.49	

General Fund 01				
Sources & Uses of Working Capital				
April 30, 2013				
			Working Draft	Working Draft
		Actual Thru	Budget Thru	
	Annual	Current	Current	
	Budget	Period	Period	Difference
Sources that are Revenues:				
Property Taxes	777,500.00	722,480.08	723,785.00	(1,304.92)
Sales Taxes	850,000.00	497,229.89	482,599.00	14,630.89
Other Taxes	65,000.00	20,344.83	37,916.65	(17,571.82)
Licenses & Permits	35,000.00	15,847.86	20,416.65	(4,568.79)
Intergovernmental	2,500.00	-	1,458.35	(1,458.35)
Charges for Services	431,405.00	197,707.94	248,182.25	(50,474.31)
Investment Earnings	750.00	-	437.50	(437.50)
Other Revenue	168,000.00	71,538.94	98,000.00	(26,461.06)
Total Sources that are Revenues	2,330,155.00	1,525,149.54	1,612,795.40	(87,645.86)
Uses that are Expenditures:				
01 - City Council	35,600.00	18,119.09	20,766.65	2,647.56
02 - Administration	497,203.44	208,705.66	290,035.39	81,329.73
03 - Tax	30,000.00	15,945.85	17,500.00	1,554.15
04 - Finance	145,905.97	85,699.04	85,111.77	(587.27)
05 - Police	1,393,880.17	723,495.66	813,096.67	89,601.01
06 - Courts	86,988.21	39,120.86	50,743.16	11,622.30
07 - Emergency Services	20,950.00	16,896.08	12,220.85	(4,675.23)
08 - Animal Control	68,847.30	33,160.95	40,160.95	7,000.00
09 - Streets	854,756.43	305,032.45	498,607.93	193,575.48
10 - Library	234,260.43	114,748.29	136,651.88	21,903.59
11 - Parks	588,213.42	297,852.38	343,124.47	45,272.09
12 - Sanitation	-	-	-	-
13 - Facilities	324,568.59	208,015.12	189,331.59	(18,683.53)
15 - Recreation	347,204.87	142,570.22	202,536.12	59,965.90
16 - Golf Course	278,702.40	134,965.78	162,576.30	27,610.52
17 - Code Compliance	208,394.97	100,784.42	121,563.72	20,779.30
18 - Utility Billing	210,522.50	115,041.17	122,804.80	7,763.63
20 - Grants & Non-Profits	24,551.00	14,269.92	14,321.40	51.48
Total Uses that are Expenditures	5,350,549.70	2,574,422.94	3,121,153.65	544,083.15
Other Financing Sources (Uses)				
Sale of Property	3,000.00	2,000.00	1,750.00	250.00
Proceeds from Capital Leases	-	-	-	-
Transfers In	2,780,000.00	1,621,666.62	1,621,666.70	(0.08)
Transfers Out	(35,000.00)	(35,000.00)	(20,416.65)	(14,583.35)
Other Sources	-	-	-	-
Other Uses	-	-	-	-
Total Other Financing Sources (Uses)	2,748,000.00	1,588,666.62	1,603,000.05	(14,333.43)
Net Change in Working Capital	(272,394.70)	539,393.22	94,641.80	442,103.86
Working Capital Beginning of Period		464,060.00		
Adjustments		-		
Working Capital End of Period		1,003,453.22		

2007 CO Fund 14					
Sources & Uses of Working Capital					
April 30, 2013					
				Working Draft	Working Draft
	Annual	Actual Thru	Budget Thru		
	Budget	Current	Current		
	Budget	Period	Period		Difference
Sources that are Revenues:					
Investment Earnings	2,400.00	1,232.12	1,400.00		(167.88)
Other Revenue	-	-	-		-
Total Sources that are Revenues	2,400.00	1,232.12	1,400.00		(167.88)
Uses that are Expenditures:					
Gen Fund - Castro Road Repairs	44,279.38	-	25,829.63		25,829.63
Gen Fund - Restroom at City Parks	75,220.58	-	43,878.68		43,878.68
Elec Fund - Bucket Truck	147,461.20	-	86,019.05		86,019.05
Elec Fund - Distribution System	147,354.94	134,950.57	85,957.04		(48,993.53)
W/S Fund - Return Sludge Pumps	30,000.00	-	17,500.00		17,500.00
W/S Fund - Break Room	23,205.00	-	13,536.25		13,536.25
W/S Fund - Sewer Camera	59,985.00	-	34,991.25		34,991.25
W/S Fund - 2012 Sewer Project	568,060.92	79,677.10	331,368.87		251,691.77
Airport Fund - Carter Road Extension	444,382.90	216,815.41	259,223.35		42,407.94
Airport Fund - Industrial Park	495.00	4,647.50	288.75		(4,358.75)
Other	0.08	-	0.03		0.03
Total Uses that are Expenditures	1,540,445.00	436,090.58	898,592.90		462,502.32
Other Financing Sources (Uses)					
Transfers In	134,167.00	134,167.00	78,264.10		55,902.90
Transfers Out	-	-	-		-
Other Sources	-	-	-		-
Other Uses	-	-	-		-
Total Other Financing Sources (Uses)	134,167.00	134,167.00	78,264.10		55,902.90
Net Change in Working Capital	(1,403,878.00)	(300,691.46)	(818,928.80)		(406,767.30)
Working Capital Beginning of Period		1,403,878.00			
Adjustments					
Working Capital End of Period		1,103,186.54			

South Texas Regional Training Center Fund 20							
Balance Sheet	Derived From						
April 30, 2013	Prior Year						
	Audited	Current					
	Statement	Period					
Assets:							
Cash	44,549.00	45,788.42					
Investments	-	-					
Due from Other Funds	4,200.00	-					
Other Assets	-	-					
Total Assets	48,749.00	45,788.42					
Liabilities:							
Accounts Payable	-	1,141.38					
Accrued Expenses	-	-					
Due to Other Funds	-	-					
Other	-	-					
Total Liabilities	-	1,141.38					
Fund Balances:							
Assigned	48,749.00	48,748.62					
Adjustments	-	-					
Current Sources vs Uses	n/a	(4,101.58)					
Total Fund Balances	48,749.00	44,647.04					
Total Liabilities and Fund Balances	48,749.00	45,788.42					
Assets vs Liabilities and Fund Balances	-	-					
Calculated Working Capital	48,749.00	44,647.04					

Hotel Occupancy Tax Fund 21						
Balance Sheet	Derived From					
April 30, 2013	Prior Year					
	Audited	Current				
	Statement	Period				
Assets:						
Cash	-	25,830.91				
Investments	-	-				
Taxes Receivable	-	-				
Due from Other Funds	-	-				
Other Assets	-	-				
Total Assets	-	25,830.91				
Liabilities:						
Accounts Payable	-	-				
Accrued Expenses	-	-				
Due to Other Funds	-	13,750.00				
Other	-	-				
Total Liabilities	-	13,750.00				
Fund Balances:						
Restricted	-	-				
Adjustments	-	-				
Current Sources vs Uses	n/a	12,080.91				
Total Fund Balances	-	12,080.91				
Total Liabilities and Fund Balances	-	25,830.91				
Assets vs Liabilities and Fund Balances	-	-				
Calculated Working Capital	-	12,080.91				
Note - Hotel Occupancy Tax Fund was created in 2012-13						

Hotel Occupancy Tax Fund 21					
Sources & Uses of Working Capital					
April 30, 2013				Working Draft	Working Draft
		Actual Thru	Budget Thru		
	Annual	Current	Current		
	Budget	Period	Period		Difference
Sources that are Revenues:					
Hotel/Motel Taxes	115,000.00	50,413.00	56,259.00		(5,846.00)
Other Revenue	-	-	-		-
Total Sources that are Revenues	115,000.00	50,413.00	56,259.00		(5,846.00)
Uses that are Expenditures:					
Chamber Contract - Tourism	36,000.00	10,068.41	17,417.00		7,348.59
Chamber Contract - STRTC	55,000.00	41,250.00	27,500.00		(13,750.00)
Museum	6,000.00	2,013.68	3,054.00		1,040.32
Fair Association	10,000.00	-	6,808.00		6,808.00
Other	-	-	-		-
Total Uses that are Expenditures	107,000.00	53,332.09	54,779.00		1,446.91
Other Financing Sources (Uses)					
Transfers In	15,000.00	15,000.00	8,750.00		6,250.00
Transfers Out	-	-	-		-
Other Sources	-	-	-		-
Other Uses	-	-	-		-
Total Other Financing Sources (Uses)	15,000.00	15,000.00	8,750.00		6,250.00
Net Change in Working Capital	23,000.00	12,080.91	10,230.00		(1,042.91)
Working Capital Beginning of Period		-			
Adjustments					
Working Capital End of Period		12,080.91			

Economic Development Fund 18				
Balance Sheet				
April 30, 2013				
	Derived From	Current	Adjustment for	Current
	Prior Year	Period	Financial	Period
	Audited	Budget	Reporting	Reporting
	Statement	Perspective	Perspective	Perspective
Assets:				
Current Assets:				
Cash	1,754,916.00	795,766.91		795,766.91
Investments	-	1,002,248.33		1,002,248.33
Due From Other Funds	-	-		-
Other	-	-		-
Total Current Assets	1,754,916.00	1,798,015.24		1,798,015.24
Long-Term Assets:				
Capitalized Debt Issuance Costs	32,417.00	32,417.00		32,417.00
Total Long-Term Assets	32,417.00	32,417.00		32,417.00
Total Assets	1,787,333.00	1,830,432.24		1,830,432.24
Liabilities:				
Current Liabilities:				
Accounts Payable	180.00	355.00		355.00
2007 CO Bonds Payable	13,095.00	13,095.00		13,095.00
2010 Revenue Bonds Payable	35,000.00	35,000.00	(13,095.00)	21,905.00
Accrued Interest	11,580.00	11,580.00	(35,000.00)	(23,420.00)
Due To Other Funds	81,999.00	9,663.69		9,663.69
Total Current Liabilities	141,854.00	69,693.69		21,598.69
Long Term Liabilities:				
2007 CO Bonds Payable	304,095.00	304,095.00		304,095.00
2010 Revenue Bonds Payable	905,000.00	905,000.00		905,000.00
Total Long Term Liabilities	1,209,095.00	1,209,095.00		1,209,095.00
Total Liabilities	1,350,949.00	1,278,788.69		1,230,693.69
Equity:				
Fund Balance, Beginning of FY	436,384.00	436,383.85		436,383.85
Adjustments	-	-		-
Current Sources vs Uses	n/a	115,259.70	(48,095.00)	67,164.70
Equals Fund Balance, End of Period	436,384.00	551,643.55		503,548.55
Total Liabilities and Equity	1,787,333.00	1,830,432.24		1,734,242.24
Assets vs Liabilities and Equity	-	-		96,190.00
Calculated Working Capital	1,613,062.00	1,728,321.55		1,776,416.55
Adjustments for Financial Report Perspective for this fund includes:				
Retirement of debt is an expense from the Budget Perspective and a reduction of liability for Financial Reporting				

Electric Fund 02				
Balance Sheet				Current
April 30, 2013	Derived From	Current	Adjustment for	Period
	Prior Year	Period	Financial	Financial
	Audited	Budget	Reporting	Reporting
	Statement	Perspective	Perspective	Perspective
Assets:				
Current Assets:				
Cash	220.00	(367,407.95)		(367,407.95)
Investments	-	-		-
Accounts Receivable, net	1,050,391.00	648,168.84		648,168.84
Due from Other Governments	-	-		-
Due from Other Funds	474,725.00	(9.44)		(9.44)
Inventories	300,451.00	343,220.46		343,220.46
Other Current Assets	-	-		-
Total Current Assets	1,825,787.00	623,971.91		623,971.91
Restricted Current Assets	133,480.00	196,346.23		196,346.23
Noncurrent Assets:				
Capitalized Debt Issuance Costs	11,169.00	11,168.83		11,168.83
Capital Assets	3,285,229.00	3,243,746.83	-	3,243,746.83
Accumulated Depreciation	(2,709,062.00)	(2,709,061.58)		(2,709,061.58)
Total Noncurrent Assets	587,336.00	545,854.08		545,854.08
Total Assets	2,546,603.00	1,366,172.22		1,366,172.22
Liabilities:				
Current Liabilities:				
Accounts Payable	35,413.00	26,447.24		26,447.24
Accrued Expenses	27,934.00	11,400.00		11,400.00
Due to Other Funds	957,542.00	771.12		771.12
Accrued Interest Payable	6,045.00	-		-
Deferred Revenue	48,269.00	16,140.63		16,140.63
Bonds Payable - Current	33,345.00	33,345.00	(29,421.00)	3,924.00
Notes Payable - Current	-	-		-
Other Current Liabilities	-	-		-
Total Current Liabilities	1,108,548.00	88,103.99		58,682.99
Restricted Current Liabilities	181,968.00	191,312.28		191,312.28
Noncurrent Liabilities:				
Bonds Payable - Noncurrent	774,345.00	774,345.00		774,345.00
Notes Payable - Noncurrent	-	-		-
Total Noncurrent Liabilities	774,345.00	774,345.00		774,345.00
Total Liabilities	2,064,861.00	1,053,761.27		1,024,340.27
Equity:				
Net Assets	481,742.00	481,741.81		481,741.81
Adjustments	n/a	-		-
Current Sources vs Uses	n/a	(169,330.86)	29,421.00	(139,909.86)
Equals adjusted Net Assets	481,742.00	312,410.95		341,831.95
Total Liabilities and Equity	2,546,603.00	1,366,172.22		1,366,172.22
Assets vs Liabilities and Equity	-	-		-
Calculated Working Capital	717,239.00	535,867.92		565,288.92

Electric Fund 02				
Sources and Uses of Working Capital				
			Working Draft	Working Draft
April 30, 2013		Actual Thru	Budget Thru	
	Annual	Current	Current	
	Budget	Period	Period	Difference
Sources that are Revenues:				
Residential Electric	3,520,000.00	1,637,983.61	1,737,835.00	(99,851.39)
Commercial Electric	3,850,000.00	1,981,099.87	1,913,926.00	67,173.87
Industrial Electric	890,000.00	454,842.45	446,378.00	8,464.45
Other	201,100.00	92,849.82	117,308.35	(24,458.53)
Total Sources that are Revenues	8,461,100.00	4,166,775.75	4,215,447.35	(48,671.60)
Uses that are Expenses:				
Personnel Services	543,379.73	288,604.13	316,971.53	28,367.40
Supplies and Materials	121,700.00	55,834.51	70,991.80	15,157.29
Cost of Power	5,260,000.00	2,504,880.00	2,667,766.00	162,886.00
Other Services and Charges	2,479,150.00	1,440,188.99	1,446,170.95	5,981.96
Total Uses that are Expenses	8,404,229.73	4,289,507.63	4,501,900.28	212,392.65
Other Financing Sources (Uses)				
Gain on Sale of Property	2,000.00	-	1,166.65	(1,166.65)
Interest Earnings	1,000.00	-	583.35	(583.35)
Interest Expense	(33,778.98)	(17,177.98)	(17,177.98)	-
Principal Payment	(29,421.00)	(29,421.00)	(29,421.00)	-
Capital Outlay	(25,000.00)	-	(14,583.35)	14,583.35
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Other Sources	-	-	-	-
Other (Uses)	-	-	-	-
Total Other Financing Sources (Uses)	(85,199.98)	(46,598.98)	(59,432.33)	12,833.35
Net Change in Working Capital	(28,329.71)	(169,330.86)	(345,885.26)	(248,230.90)
Working Capital Beginning of Period		717,239.00		
Adjustments		(48,488.00)		
Working Capital End of Period		499,420.14		
The adjustment represents an out of balance situation for Customer Deposits that was not corrected prior to the close of the books in 2011-12. It has been corrected in 2012-13.				

Water/Sewer Fund 03				
Balance Sheet				Current
April 30, 2013	Derived From	Current	Adjustment for	Period
	Prior Year	Period	Financial	Financial
	Audited	Budget	Reporting	Reporting
	Statement	Perspective	Perspective	Perspective
Assets:				
Current Assets:				
Cash	954.00	(569,972.11)		(569,972.11)
Investments	-	-		-
Accounts Receivable, net	246,613.00	174,740.57		174,740.57
Due from Other Governments	-	-		-
Due from Other Funds	215,788.00	-		-
Inventories	84,805.00	84,732.90		84,732.90
Other Current Assets		-		-
Total Current Assets	548,160.00	(310,498.64)		(310,498.64)
Restricted Current Assets	63,030.00	234,687.10		234,687.10
Noncurrent Assets:				
Capitalized Debt Issuance Costs	21,230.00	21,195.86		21,195.86
Capital Assets	14,960,645.00	14,960,644.49	-	14,960,644.49
Accumulated Depreciation	(7,800,829.00)	(7,800,828.54)		(7,800,828.54)
Total Noncurrent Assets	7,181,046.00	7,181,011.81		7,181,011.81
Total Assets	7,792,236.00	7,105,200.27		7,105,200.27
Liabilities:				
Current Liabilities:				
Accounts Payable	-	-		-
Accrued Expenses	28,687.00	10,736.00		10,736.00
Due to Other Funds	584,380.00	9,749.33		9,749.33
Accrued Interest Payable	11,239.00	11,239.55		11,239.55
Deferred Revenue	-	-		-
Bonds Payable - Current	70,005.00	70,005.00	(65,508.00)	4,497.00
Notes Payable - Current	-	-		-
Other Current Liabilities		-		-
Total Current Liabilities	694,311.00	101,729.88		36,221.88
Restricted Current Liabilities	63,030.00	232,874.72		232,874.72
Noncurrent Liabilities:				
Bonds Payable - Noncurrent	1,409,715.00	1,409,715.00		1,409,715.00
Notes Payable - Noncurrent	-	-		-
Total Noncurrent Liabilities	1,409,715.00	1,409,715.00		1,409,715.00
Total Liabilities	2,167,056.00	1,744,319.60		1,678,811.60
Equity:				
Net Assets	5,625,180.00	5,625,180.41		5,625,180.41
Adjustments	n/a	(150,002.00)		(150,002.00)
Current Sources vs Uses	n/a	(114,297.74)	65,508.00	(48,789.74)
Equals adjusted Net Assets	5,625,180.00	5,360,880.67		5,426,388.67
Total Liabilities and Equity	7,792,236.00	7,105,200.27		7,105,200.27
Assets vs Liabilities and Equity	-	-		-
Calculated Working Capital	(146,151.00)	(412,228.52)		(346,720.52)

Water/Sewer Fund 03				
Sources and Uses of Working Capital			Working Draft	Working Draft
April 30, 2013		Actual Thru	Budget Thru	
	Annual	Current	Current	
	Budget	Period	Period	Difference
Sources that are Revenues:				
Residential Water	940,000.00	499,581.84	472,278.00	27,303.84
Commercial Water	272,500.00	151,088.40	146,405.00	4,683.40
EAA Aquifer Management Fee	315,000.00	128,650.67	154,823.00	(26,172.33)
Sewer Revenue	693,173.00	346,919.89	385,061.00	(38,141.11)
Other	57,900.00	28,753.24	33,775.00	(5,021.76)
Total Sources that are Revenues:	2,278,573.00	1,154,994.04	1,192,342.00	(37,347.96)
Uses that are Expenses:				
Personnel Services	597,908.47	270,080.08	348,779.92	78,699.84
Supplies and Materials	238,400.00	170,918.58	139,066.80	(31,851.78)
Other Services and Charges	686,950.00	374,636.79	400,720.85	26,084.06
EAA Fees	314,827.44	103,658.87	162,285.00	58,626.13
Total Uses that are Expenses	1,838,085.91	919,294.32	1,050,852.57	131,558.25
Other Financing Sources (Uses)				
Gain on Sale of Property	1,000.00	-	583.35	(583.35)
Interest Earnings	-	-	-	-
Interest Expense	(63,417.69)	(32,383.15)	(32,383.15)	-
Principal Payment	(65,508.00)	(65,508.00)	(65,508.00)	-
Capital Outlay	(40,000.00)	-	(23,333.35)	23,333.35
Transfers In	(190,000.00)	(110,833.31)	(110,833.35)	0.04
Transfers (Out)	(141,273.00)	(141,273.00)	(82,409.25)	(58,863.75)
TWDB-DWSFR Sources	533,074.00	-	310,959.85	(310,959.85)
TWDB-DWSFR Uses	(533,074.00)	-	(310,959.80)	310,959.80
Other Sources	-	-	-	-
Other (Uses)	-	-	-	-
Total Other Financing Sources (Uses)	(499,198.69)	(349,997.46)	(313,883.70)	(36,113.76)
Net Change in Working Capital	(58,711.60)	(114,297.74)	(172,394.27)	(205,019.97)
Working Capital Beginning of Period		(146,151.00)		
Adjustments		(134,983.50)		
Working Capital End of Period		(395,432.24)		
Adjustments include the difference between restricted assets for customer deposits and the corresponding liability				
the difference between the Water Resource Fee be treated as a Revenue vs Restricted Asset in prior years, and the				
Water Resource Fee being treated as a liability in 2012-13, but the cash not being restricted. We hope to correct these				
in future months.				

Airport Fund 04 - Operating Fund				
Balance Sheet				
April 30, 2013				Current
	Derived From	Current	Adjustment for	Period
	Prior Year	Period	Financial	Financial
	Audited	Budget	Reporting	Reporting
	Statement	Perspective	Perspective	Perspective
Assets:				
Current Assets:				
Cash	372,309.00	(365,477.67)		(365,477.67)
Investments	758,962.00	259,254.83		259,254.83
Accounts Receivable, net	85,451.00	74,416.42		74,416.42
Due from Other Governments	-	-		-
Due from Other Funds	130,851.00	18,341.77		18,341.77
Inventories	53,954.00	53,954.00		53,954.00
Total Current Assets	1,401,527.00	40,489.35		40,489.35
Restricted Current Assets	-	-		-
Long-Term Assets:				
Capitalized Debt Issuance Costs	3,725.00	3,725.00		3,725.00
Capital Assets	19,629,689.00	19,629,689.36	998,472.31	20,628,161.67
Accumulated Depreciation	(4,125,445.00)	(4,125,445.52)		(4,125,445.52)
Total Long-Term Assets	15,507,969.00	15,507,968.84		16,506,441.15
Total Assets	16,909,496.00	15,548,458.19		16,546,930.50
Liabilities:				
Current Liabilities:				
Accounts Payable	28,059.36	33,724.57		33,724.57
Accrued Expenses	11,866.00	6,372.98		6,372.98
Due to Other Funds	136,037.89	350.41		350.41
Accrued Interest Payable	(19,569.03)	1,702.00		1,702.00
Deferred Revenue	6,277.00	3,687.31		3,687.31
Bonds Payable - Current	12,150.00	12,150.00	(8,431.00)	3,719.00
Notes Payable - Current	26,043.00	26,043.00	-	26,043.00
Total Current Liabilities	200,864.22	84,030.27		75,599.27
Restricted Current Liabilities	-	-		-
Non-Current Liabilities:				
Bonds Payable	282,150.00	282,150.00		282,150.00
Notes Payable	54,453.00	54,452.78		54,452.78
Total Non-Current Liabilities	336,603.00	336,602.78		336,602.78
Total Liabilities	537,467.22	420,633.05		412,202.05
Equity:				
Net Assets	16,372,029.00	16,372,029.44		16,372,029.44
Adjustments		-		-
Current Sources vs Uses	n/a	(1,244,204.30)	1,006,903.31	(237,300.99)
Equals adjusted Net Assets	16,372,029.00	15,127,825.14		16,134,728.45
Total Liabilities and Equity	16,909,496.22	15,548,458.19		16,546,930.50
Assets vs Liabilities and Equity	(0.22)	-		-
Calculated Working Capital	1,200,662.78	(43,540.92)		(35,109.92)

Airport Fund 04 - Operating Fund				
Sources and Uses of Working Capital				
April 30, 2013				
			Working Draft	Working Draft
		Actual Thru	Budget Thru	
	Annual	Current	Current	
	Budget	Period	Period	Difference
Sources that are Revenues:				
AVGAS 100LL Sales	297,500.00	118,183.95	167,667.00	(49,483.05)
Jet A Fuel Sales	514,500.00	201,880.19	318,443.00	(116,562.81)
Commercial Hanger Rentals	142,110.00	57,172.43	82,897.50	(25,725.07)
Other Aviation Related Leases	23,333.00	15,685.29	13,610.95	2,074.34
Non-Aviation Leases	173,048.00	101,215.40	131,912.95	(30,697.55)
Other	46,601.00	26,182.10	27,183.90	(1,001.80)
Total Sources that are Revenues	1,197,092.00	520,319.36	741,715.30	(221,395.94)
Uses that are Expenses:				
Personnel Services	206,856.68	101,894.59	120,666.38	18,771.79
Materials & Supplies	206,900.00	78,927.58	120,691.40	41,763.82
Contractual Services	158,500.00	73,904.49	92,458.30	18,553.81
AVGAS 100LL	255,000.00	100,281.53	139,798.00	39,516.47
Jet A	374,000.00	160,550.98	248,552.00	88,001.02
Total Uses that are Expenditures	1,201,256.68	515,559.17	722,166.08	206,606.91
Other Financing Sources (Uses)				
Gain on Sale of Property	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Investment Earnings	5,000.00	665.15	2,916.65	(2,251.50)
Transfers In	-	-	-	-
Principal Retirement 2007 CO's	(8,431.00)	(8,431.00)	(8,431.00)	-
TxDOT Loan Repayment	(28,458.00)	-	(16,600.50)	16,600.50
Interest Expense	(9,679.84)	(4,922.33)	(4,922.33)	-
Capital Outlay	(946,000.27)	(998,472.31)	(551,833.47)	(446,638.84)
Transfers Out	(284,956.00)	(237,804.00)	(166,224.35)	(71,579.65)
Other Sources	-	-	-	-
Other (Uses)	-	-	-	-
Total Other Financing Sources (Uses)	(1,272,525.11)	(1,248,964.49)	(745,095.00)	(503,869.49)
Net Change in Working Capital	(1,276,689.79)	(1,244,204.30)	(725,545.78)	(931,872.34)
Working Capital Beginning of Period		1,200,662.78		
Adjustments				
Working Capital End of Period		(43,541.52)		

Airport Fund 74 - Grant Fund				
Balance Sheet				
April 30, 2013				
	Derived From	Current	Current	
	Prior Year	Period	Adjustment for	Period
	Audited	Budget	Financial	Financial
	Statement	Perspective	Reporting	Reporting
			Perspective	Perspective
Assets:				
Current Assets:				
Cash	-	-	-	-
Investments	-	-	-	-
Accounts Receivable, net	-	-	-	-
Due from Other Governments	50,000.00	50,000.00	-	50,000.00
Due from Other Funds	-	-	-	-
Inventories	-	-	-	-
Total Current Assets	50,000.00	50,000.00	-	50,000.00
Restricted Current Assets	27,380.00	14,273.72	-	14,273.72
Long-Term Assets:				
Capitalized Debt Issuance Costs	-	-	-	-
Capital Assets	-	-	-	-
Accumulated Depreciation	-	-	-	-
Total Long-Term Assets	-	-	-	-
Total Assets	77,380.00	64,273.72		64,273.72
Liabilities:				
Current Liabilities:				
Accounts Payable	3,698.64	775.00	-	775.00
Accrued Expenses	-	-	-	-
Due to Other Funds	52,410.11	73,681.14	-	73,681.14
Accrued Interest Payable	21,271.03	-	-	-
Deferred Revenue	-	-	-	-
Bonds Payable - Current	-	-	-	-
Notes Payable - Current	-	-	-	-
Total Current Liabilities	77,379.78	74,456.14	-	74,456.14
Restricted Current Liabilities	-	-	-	-
Non-Current Liabilities:				
Bonds Payable	-	-	-	-
Notes Payable	-	-	-	-
Total Non-Current Liabilities	-	-	-	-
Total Liabilities	77,379.78	74,456.14		74,456.14
Equity:				
Net Assets	-	-	-	-
Adjustments		-		-
Current Sources vs Uses	n/a	(10,182.42)	-	(10,182.42)
Equals adjusted Net Assets	-	(10,182.42)		(10,182.42)
Total Liabilities and Equity	77,379.78	64,273.72		64,273.72
Assets vs Liabilities and Equity	0.22	-		-
Calculated Working Capital	(27,379.78)	(24,456.14)		(24,456.14)

Airport Fund 74 - Grant Fund				
Sources and Uses of Working Capital				
April 30, 2013				
			Working Draft	Working Draft
		Actual Thru	Budget Thru	
	Annual	Current	Current	
	Budget	Period	Period	Difference
Sources that are Revenues:				
AVGAS 100LL Sales	-	-	-	-
Jet A Fuel Sales	-	-	-	-
Commercial Hanger Rentals	-	-	-	-
Other Aviation Related Leases	-	-	-	-
Non-Aviation Leases	-	-	-	-
Other	-	-	-	-
Total Sources that are Revenues	-	-	-	-
Uses that are Expenses:				
Personnel Services	-	-	-	-
Materials & Supplies	-	-	-	-
Contractual Services	-	-	-	-
AVGAS 100LL	-	-	-	-
Jet A	-	-	-	-
Total Uses that are Expenditures	-	-	-	-
Other Financing Sources (Uses)				
Gain on Sale of Property	-	-	-	-
Intergovernmental Revenue	2,815,088.64	145,304.00	1,642,134.99	(1,496,830.99)
Investment Earnings	-	-	-	-
Transfers In	-	-	-	-
Principal Retirement 2007 CO's	-	-	-	-
TxDOT Loan Repayment	-	-	-	-
Interest Expense	-	-	-	-
Capital Outlay	(3,197,120.04)	(155,486.42)	(1,864,986.69)	1,709,500.27
Transfers Out	-	-	-	-
Other Sources	-	-	-	-
Other (Uses)	-	-	-	-
Total Other Financing Sources (Uses)	(382,031.40)	(10,182.42)	(222,851.70)	212,669.28
Net Change in Working Capital	(382,031.40)	(10,182.42)	(222,851.70)	212,669.28
Working Capital Beginning of Period		(27,379.78)		
Adjustments		14,273.72		
Working Capital End of Period		(23,288.48)		
Adjustment is to account for the way Grant Transactions are recorded. Restricted Funds used to pay for assets				
Note - Capital Assets purchased by the Grant Fund will not be capitalized until the end of the year.				
	use			

Airport - Combined Operating Fund 04 and Grant Fund 74				
Balance Sheet				
April 30, 2013				
	Derived From	Current	Current	
	Prior Year	Period	Adjustment for	Period
	Audited	Budget	Financial	Financial
	Statement	Perspective	Reporting	Reporting
			Perspective	Perspective
Assets:				
Current Assets:				
Cash	1,131,271.00	(365,477.67)		(365,477.67)
Investments	-	259,254.83		259,254.83
Accounts Receivable, net	85,451.00	74,416.42		74,416.42
Due from Other Governments	50,000.00	50,000.00		50,000.00
Due from Other Funds	130,851.00	18,341.77		18,341.77
Inventories	53,954.00	53,954.00		53,954.00
Total Current Assets	1,451,527.00	90,489.35		90,489.35
Restricted Current Assets	27,380.00	14,273.72		14,273.72
Long-Term Assets:				
Capitalized Debt Issuance Costs	3,725.00	3,725.00		3,725.00
Capital Assets	19,629,689.00	19,629,689.36	1,153,958.73	20,783,648.09
Accumulated Depreciation	(4,125,445.00)	(4,125,445.52)		(4,125,445.52)
Total Long-Term Assets	15,507,969.00	15,507,968.84		16,661,927.57
Total Assets	16,986,876.00	15,612,731.91		16,766,690.64
Liabilities:				
Current Liabilities:				
Accounts Payable	31,758.00	34,499.57		34,499.57
Accrued Expenses	11,866.00	6,372.98		6,372.98
Due to Other Funds	188,448.00	74,031.55		74,031.55
Accrued Interest Payable	1,702.00	1,702.00		1,702.00
Deferred Revenue	6,277.00	3,687.31		3,687.31
Bonds Payable - Current	12,150.00	12,150.00	(8,431.00)	3,719.00
Notes Payable - Current	26,043.00	26,043.00	-	26,043.00
Total Current Liabilities	278,244.00	158,486.41		150,055.41
Restricted Current Liabilities	-	-		-
Non-Current Liabilities:				
Bonds Payable	282,150.00	282,150.00		282,150.00
Notes Payable	54,453.00	54,452.78		54,452.78
Total Non-Current Liabilities	336,603.00	336,602.78		336,602.78
Total Liabilities	614,847.00	495,089.19		486,658.19
Equity:				
Net Assets	16,372,029.00	16,372,029.44		16,372,029.44
Adjustments	n/a	-		-
Current Sources vs Uses	n/a	(1,254,386.72)	1,162,389.73	(91,996.99)
Equals adjusted Net Assets	16,372,029.00	15,117,642.72		16,280,032.45
Total Liabilities and Equity	16,986,876.00	15,612,731.91		16,766,690.64
Assets vs Liabilities and Equity	-	-		-
Calculated Working Capital	1,173,283.00	(67,997.06)		(59,566.06)

Airport - Combined Operating Fund 04 and Grant Fund 74				
Sources and Uses of Working Capital				
April 30, 2013				
			Working Draft	Working Draft
		Actual Thru	Budget Thru	
	Annual	Current	Current	
	Budget	Period	Period	Difference
Sources that are Revenues:				
AVGAS 100LL Sales	297,500.00	118,183.95	167,667.00	(49,483.05)
Jet A Fuel Sales	514,500.00	201,880.19	318,443.00	(116,562.81)
Commercial Hanger Rentals	142,110.00	57,172.43	82,897.50	(25,725.07)
Other Aviation Related Leases	23,333.00	15,685.29	13,610.95	2,074.34
Non-Aviation Leases	173,048.00	101,215.40	131,912.95	(30,697.55)
Other	46,601.00	26,182.10	27,183.90	(1,001.80)
Total Sources that are Revenues	1,197,092.00	520,319.36	741,715.30	(221,395.94)
Uses that are Expenses:				
Personnel Services	206,856.68	101,894.59	120,666.38	18,771.79
Materials & Supplies	206,900.00	78,927.58	120,691.40	41,763.82
Contractual Services	158,500.00	73,904.49	92,458.30	18,553.81
AVGAS 100LL	255,000.00	100,281.53	139,798.00	39,516.47
Jet A	374,000.00	160,550.98	248,552.00	88,001.02
Total Uses that are Expenditures	1,201,256.68	515,559.17	722,166.08	206,606.91
Other Financing Sources (Uses)				
Gain on Sale of Property	-	-	-	-
Intergovernmental Revenue	2,815,088.64	145,304.00	1,642,134.99	(1,496,830.99)
Investment Earnings	5,000.00	665.15	2,916.65	(2,251.50)
Transfers In	-	-	-	-
Principal Retirement 2007 CO's	(8,431.00)	(8,431.00)	(8,431.00)	-
TxDOT Loan Repayment	(28,458.00)	-	(16,600.50)	16,600.50
Interest Expense	(9,679.84)	(4,922.33)	(4,922.33)	-
Capital Outlay	(4,143,120.31)	(1,153,958.73)	(2,416,820.16)	1,262,861.43
Transfers Out	(284,956.00)	(237,804.00)	(166,224.35)	(71,579.65)
Other Sources	-	-	-	-
Other (Uses)	-	-	-	-
Total Other Financing Sources (Uses)	(1,654,556.51)	(1,259,146.91)	(967,946.70)	(291,200.21)
Net Change in Working Capital	(1,658,721.19)	(1,254,386.72)	(948,397.48)	(719,203.06)
Working Capital Beginning of Period		1,173,283.00		
Adjustments		14,273.72		
Working Capital End of Period		(66,830.00)		
Adjustment is to account for the way Grant Transactions are recorded. Restricted Funds used to pay for assets				
Note - Capital Assets purchased by the Grant Fund will not be capitalized until the end of the year.				

Sanitation Fund 05				
Balance Sheet				Current
April 30, 2013	Derived From	Current	Adjustment for	Period
	Prior Year	Period	Financial	Financial
	Audited	Budget	Reporting	Reporting
	Statement	Perspective	Perspective	Perspective
Assets:				
Current Assets:				
Cash	-	(87,996.51)		(87,996.51)
Investments	-	-		-
Accounts Receivable, net	-	107,857.93		107,857.93
Due from Other Governments	-	-		-
Due from Other Funds	-	(12,548.60)		(12,548.60)
Inventories	-	-		-
Other Current Assets	-	-		-
Total Current Assets	-	7,312.82		7,312.82
Restricted Current Assets	-	-		-
Noncurrent Assets:				
Capitalized Debt Issuance Costs	-	-		-
Capital Assets	-	-		-
Accumulated Depreciation	-	-		-
Total Noncurrent Assets	-	-		-
Total Assets	-	7,312.82		7,312.82
Liabilities:				
Current Liabilities:				
Accounts Payable	-	6,386.45		6,386.45
Accrued Expenses	-	-		-
Due to Other Funds	-	-		-
Accrued Interest Payable	-	-		-
Deferred Revenue	-	-		-
Bonds Payable - Current	-	-		-
Notes Payable - Current	-	-		-
Other Current Liabilities	-	373.59		373.59
Total Current Liabilities	-	6,760.04		6,760.04
Restricted Current Liabilities	-	-		-
Noncurrent Liabilities:				
Bonds Payable - Noncurrent	-	-		-
Notes Payable - Noncurrent	-	-		-
Total Noncurrent Liabilities	-	-		-
Total Liabilities	-	6,760.04		6,760.04
Equity:				
Net Assets	-	-		-
Adjustments	n/a			
Current Sources vs Uses	n/a	552.78		552.78
Equals adjusted Net Assets	-	552.78		552.78
Total Liabilities and Equity	-	7,312.82		7,312.82
Assets vs Liabilities and Equity	-	(0.00)		(0.00)
Calculated Working Capital	-	552.78		552.78

Sanitation Fund 05				
Sources and Uses of Working Capital				
April 30, 2013				
			Working Draft	Working Draft
		Actual Thru	Budget Thru	
	Annual	Current	Current	
	Budget	Period	Period	Difference
Sources that are Revenues:				
Residential Solidwaste	584,500.00	503,139.32	336,616.00	166,523.32
Commercial Solidwaste	570,496.00	145,905.99	328,551.00	(182,645.01)
Other	19,000.00	12,040.64	11,083.30	957.34
Total Sources that are Revenues:	1,173,996.00	661,085.95	676,250.30	(15,164.35)
Uses that are Expenses:				
Personnel Services	12,329.48	5,703.89	7,192.18	1,488.29
Supplies & Materials	40,500.00	33,527.75	23,625.00	(9,902.75)
Other Services and Charges	500.00	649.90	291.65	(358.25)
Solidwaste Collection Contract	1,080,000.00	628,382.15	625,879.00	(2,503.15)
Fuel Surcharge	-	12,269.48	-	(12,269.48)
Total Uses that are Expenses	1,133,329.48	680,533.17	656,987.83	(23,545.34)
Other Financing Sources (Uses)				
Gain on Sale of Property	-	-	-	-
Interest Earnings	-	-	-	-
Interest Expense	-	-	-	-
Principal Payment	-	-	-	-
Capital Outlay	-	-	-	-
Transfers In	20,000.00	20,000.00	11,666.65	8,333.35
Transfers (Out)	-	-	-	-
Other Sources	-	-	-	-
Other (Uses)	-	-	-	-
Total Other Financing Sources (Uses)	20,000.00	20,000.00	11,666.65	8,333.35
Net Change in Working Capital	60,666.52	552.78	30,929.12	16,714.34
Working Capital Beginning of Period		-		
Adjustments				
Working Capital End of Period		552.78		

Debt Service and Special Revenue Funds, Set 1				
Balance Sheet				
April 30, 2013				
		Cemetery		
		Perpetual	Forfeiture	Library
	Debt Service	Care	Seizure	Building Fund
	Fund 06	Fund 11	Fund 12	Fund 16
Assets:				
Cash	167,798.92	618,134.02	14,467.70	233,599.87
Investments	-	-	-	-
Taxes Receivable	16,968.68	-	-	-
Allowance for Uncollectable Taxes	(317.15)	-	-	-
Intergovernment Receivables	-	-	-	-
Due from Other funds	27,217.32	7,054.00	-	4,392.52
Other Assets	-	-	3,022.00	-
Total Assets	211,667.77	625,188.02	17,489.70	237,992.39
Liabilities:				
Accounts Payable	-	-	-	-
Due to Other Funds	-	-	-	(400.00)
Deferred Revenues	14,896.65	-	-	-
Total Liabilities	14,896.65	-	-	(400.00)
Fund Balances:				
Restricted for Debt Service	136,663.47	-	-	-
Restricted - Other	-	-	14,936.80	-
Assigned	-	608,664.59	-	238,374.89
Adjustments	-	-	-	-
Current Sources vs Uses	60,107.65	16,523.43	2,552.90	17.50
Total Fund Balances	196,771.12	625,188.02	17,489.70	238,392.39
Total Liabilities and Fund Balances	211,667.77	625,188.02	17,489.70	237,992.39
Assets vs Liabilities and Fund Balances	-	-	-	-
Working Capital	196,771.12	625,188.02	17,489.70	238,392.39

Debt Service and Special Revenue Funds, Set 2							
Balance Sheet							
April 30, 2013							
	Unclaimed	Police					
	Money	Grants					
	Fund 17	Fund 70					
Assets:							
Cash	507.33	1,401.62					
Investments	16,431.03	-					
Taxes Receivable	-	-					
Allowance for uncollectable Taxes	-	-					
Intergovernment Receivables	-	-					
Due from Other funds	-	-					
Other Assets	-	-					
Total Assets	16,938.36	1,401.62					
Liabilities:							
Accounts Payable	-	622.30					
Due to Other Funds	14,876.45	-					
Deferred Revenues	-	-					
Total Liabilities	14,876.45	622.30					
Fund Balances:							
Restricted for Debt Service	-	-					
Restricted - Other	-	7,351.30					
Assigned	2,025.02	-					
Adjustments							
Current Sources vs Uses	36.89	(6,571.98)					
Total Fund Balances	2,061.91	779.32					
Total Liabilities and Fund Balances	16,938.36	1,401.62					
Assets vs Liabilities and Fund Balances	-	-					
Working Capital	2,061.91	779.32					

Debt Service and Special Revenue Funds, Set 2						
Sources and Uses of Working Capital						
April 30, 2013						
	Unclaimed Money Fund 17	Police Grants Fund 70				
Sources that are Revenues:						
Taxes	-	-				
Intergovernmental	-	-				
Investment Earnings	36.89	-				
Other	-	-				
Total Sources that are Revenues	36.89	-				
Uses that are Expenditures:						
General Government	-	-				
Public Safety	-	6,571.98				
Public Works	-	-				
Library	-	-				
Debt Service Principal	-	-				
Debt Service Interest/Charges	-	-				
Total Uses that are Expenditures	-	6,571.98				
Other Financing Sources (Uses)						
Transfers In	-	-				
Transfers Out	-	-				
Other Sources	-	-				
Other Uses	-	-				
Total Other Financing Sources (Uses)	-	-				
Sources vs Uses	36.89	(6,571.98)				
Beginning Working Capital	2,025.02	7,351.00				
Adjustments						
Ending Working Capital	2,061.91	779.02				