



*City Manager's Office*

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

Date: September 19, 2013

To: Mayor and City Council

Re: August 2013 Financials

Attached are the financial reports for the month ended August 31, 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 twelve 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, Sanitation and Economic Development.
- **Financial Statements** – This section consists of 27 pages and provides financial statement type reports on 18 different funds. These reports bridge the gap between the City's budgeting system and the financial reporting information provided in the audited statements.

We plan 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. In a normal fiscal year, we will follow this schedule for the December to August reports. The annual audited financial report serves as the September report and is usually issued in late December. Because the audited numbers are used as the beginning point for the financials, we typically do not issue monthly reports for October and November.

## 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.

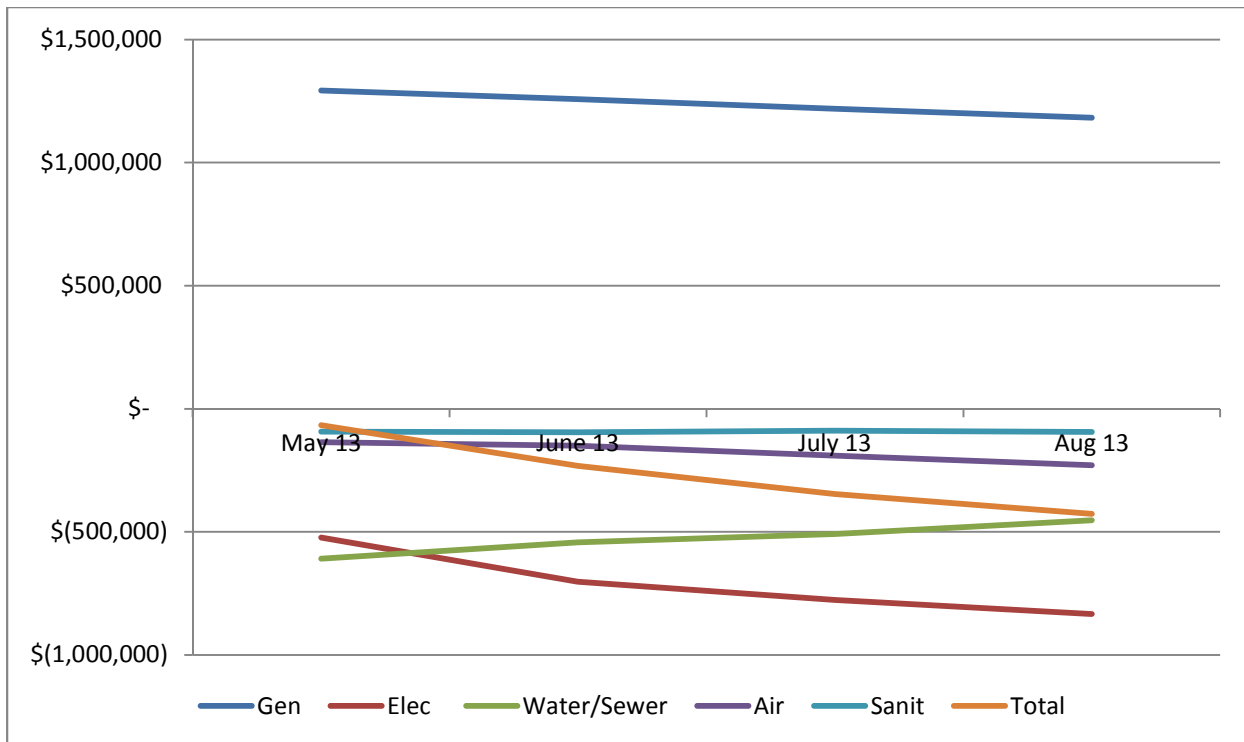
On page 2 of the Monthly Financial Summary, you will note we have several funds with negative cash balances. The table at the top shows the balances for each fund. Another important measure is Cash and Cash Equivalents, which is comprised of Cash, Investments, Due From Other Funds and Component Units, less Due To Other Funds and Component Units and less Restricted Assets. The chart at the bottom of the Financial Summaries page isolates the Unrestricted Cash and CE balance. Four of our five operating funds have negative Unrestricted Cash and CE balances. A recap of those balances is shown below:

Fund	Unrestricted Cash and CE Balance
General Fund	\$1,182,736
Electric Fund	-834,194
Water/Sewer Fund	-453,241
Airport Fund	-228,684
Sanitation Fund	<u>-96,961</u>
Total	-427,345

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. For example, we still have a large balance in the 2007 Certificate of Obligation Fund, and those funds contribute to the overall Cash in Bank balance. Since we are aggressively spending those funds, they will soon be gone. Because of that, it is of great importance that we correct this situation as we move forward into the new budget year.

It is important to note the cash positions deteriorated over several years. For example, from 10/1/07 to 9/30/12, the Unrestricted Cash and Cash Equivalents for the Electric Fund declined \$2,479,387 while the Water/Sewer Fund declined \$1,408,187. It will be difficult to recover in a one year period.

## End of Month Cash and Cash Equivalent Balances



The chart above shows the end of month Cash and Cash Equivalent balances. The chart will allow us to visually observe our progress on reversing our negative cash positions. The green line represents the Water/Sewer Fund, which is slowly climbing upward as a result of the Rate Increases approved in the spring. The Electric Rate increases approved in September should stop the downward decline of the Electric Fund Balance in December.

I will expand more on the Cash positions in each of the Fund Summaries in the next section.

### 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 \$606,229 under where we expected to be. The actual amounts we have spent are correct; it is just the monthly budget projections still need fine-tuning.

### *General Fund*

The General Fund revenues show they are about \$57,757 below projection. Reasons for the difference are:

- Franchise Fees are below projection by \$16,000, which we attribute to an incorrect budget for the year.
- Municipal Court fees are below projection by \$34,000, which is caused by a decrease in revenue from year to year.
- The remaining difference is considered normal for a fund as large as the General Fund

For our large revenue sources, Sales Tax took a dip in May and leveled in June. At the end of April, we were \$14,629 above projections, or about 3% for the year. For August, we are showing \$2,522 under our projection for the year.

As reported in a previous section, the Cash and CE for the General Fund is about \$1,182,736. We expect that cash balance to decline as we move into summer for two reasons. First, Property Tax collections are collected early in the fiscal year and second, we have greater expenses in the summer months for things such as mowing and street work.

### *Electric Fund*

On the revenue side, Residential Electric is \$149,000 below projection, Commercial is \$85,000 below projection and Industrial is \$18,000 below projection. Revenues are based on sales, so sales are less than projected.

On the expense side, the largest expense is the Cost of Power, which is \$197,443 under projection. It is logical if sales of electricity are down, then the Cost of Power would also be down. The other expenses are over projection by \$50,592.

The Electric Fund has a negative operation adjusted Cash and Cash Equivalents of \$834,194. The City Council approved a 12% rate increase in September 2013. The impact of that rate increase will not be realized until December 2013.

### *Water/Sewer Fund*

Water revenues are about 8% over our projection. On the other hand, Sewer revenues are running 5% below our projection.

While water expenses show to be over budget by \$29,508, sewer expenses show to be under budget by \$68,000. Part of the water overage is caused by the repair to Well #3, which came in at about \$25,000.

The Water/Sewer fund has a negative operating Cash and Cash Equivalents of \$453,241. The recent increase in Water and Sewer Rates is expected to continue to reduce this deficit.

#### *Airport Fund*

Both revenues and expenses for Fuel are down. The primary reason is the loss of the flight school and a reduction in jet traffic. The “profit” for these two revenues is about \$134,421.

At this time, we are only showing details on the Fuel. As soon as time permits, we will expand our reporting on the other revenue sources such as hanger, land, irrigation and other leases.

The Airport Fund has a negative cash position of \$228,684. The best way to correct this situation is to sell land in the Intermodal Park.

#### *Sanitation Fund*

During the 2012-13 budget presentation, I shared a concern we were not collecting the correct amount of sanitation revenues. Our rate structure is designed where we should have a net mark-up on base residential and commercial Solidwaste service. That mark-up is designed to offset the cost of extra items such as tire and television disposal, annual heavy trash pickup, fuel surcharges, and the cost of the collection center. The amount of revenues we were collecting did not cover our base billing at the level it should have. While work has been done to improve the collection percent, there is still room for improvement.

The major cause of the negative cash position is caused by the timing of paying for services and collecting the amounts due from customers. I.e. we pay for the month’s service but it is 15 days before we collect the amounts from our customers. Once we obtain our minimum working balance ratio of 45 days of expenses, it will solve the negative situation in this fund.

### *Economic Development Fund*

This fund has one primary revenue source which is sales tax. The same comments regarding sales tax that were mentioned in the General Fund apply to this source too, just divided in half. This is another fund I hope to expand reporting details in the future.

### Financial Statements

These are the detail statements for each fund. In addition to the funds presented in the previous section, you will find information on the following funds:

- Fund 14 – 2007 Certificate of Obligation
- Fund 20 – South Texas Regional Training Center
- Fund 21 – Hotel Occupancy Tax
- Fund 06 – Debt Service
- Fund 11 – Perpetual Care (Cemetery)
- Fund 12 – Forfeiture/Seizure Fund
- Fund 16 – Library Building Fund
- Fund 17 – Unclaimed Money Fund
- Fund 70 – Police Grants Fund

At some point, I would like to provide additional information on these funds but other matters need to be attended to first.

### **Closing**

While the data contained in these reports present a much clearer picture of our financial condition than those you received in the past, we still have room for improvement.

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

Sincerely,



Jeff Litchfield  
City Manager

# August 2013 Monthly Financial Summary City of Hondo, Texas

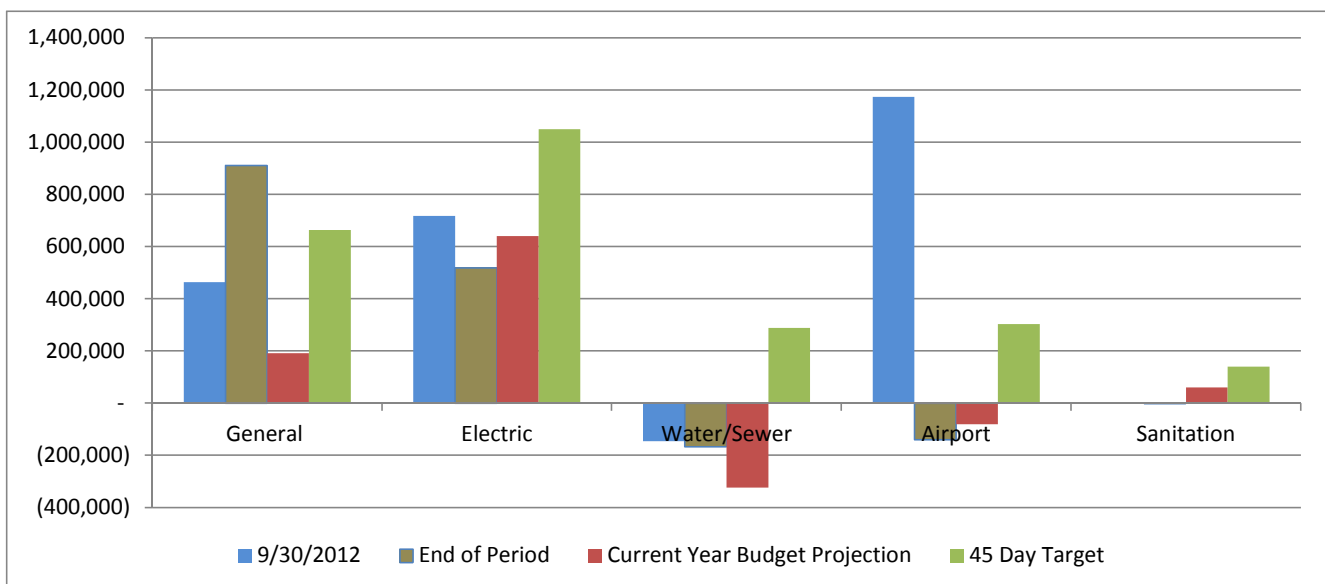
## Fund Summaries

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
<b>Governmental Funds:</b>						
01 - General	464,060	2,124,395	4,187,394	2,515,333	(6,183)	910,211.44
14 - 2007 CO's	1,403,878	3,042	1,065,751	134,167	-	475,335.09
20 - STRTC	48,749	36,586	37,489	-	-	47,846
21 - Hotel Occupancy	-	86,462	101,047	15,000	-	415
<b>Component Unit:</b>						
18 - EDC	1,613,062	392,794	147,818	(70,000)	-	1,788,038
<b>Enterprise Funds:</b>						
02 - Electric	717,239	7,214,638	7,361,201	(51,875)	-	518,801
03 - Water/Sewer	(146,151)	2,068,925	1,486,421	(453,348)	(150,002)	(166,996)
04/74 - Airport & Grants	1,173,283	732,972	761,369	(1,285,623)	748	(139,989)
05 - Sanitation	-	1,051,669	1,072,554	20,000	-	(885)
<b>Special Revenue Funds:</b>						
06 - Debt Service	136,664	219,224	568,764	349,031	-	136,155
11 - Perpetual Care	608,665	24,212	-	-	-	632,876
12 - Forfeiture/Seizure	14,937	5,872	2,500	(166)	-	18,143
16 - Library Building	238,375	18	-	-	-	238,392
17 - Unclaimed Money	2,025	70	-	-	-	2,095
70 - Police Grants	7,351	-	7,517	166	-	(0)
<b>Total All Funds</b>	<b>6,282,137</b>	<b>13,960,879</b>	<b>16,799,826</b>	<b>1,172,686</b>	<b>(155,436)</b>	<b>4,460,438</b>

## 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**



# August 2013 Monthly Financial Summary

## City of Hondo, Texas

### Cash and Cash Equivalents

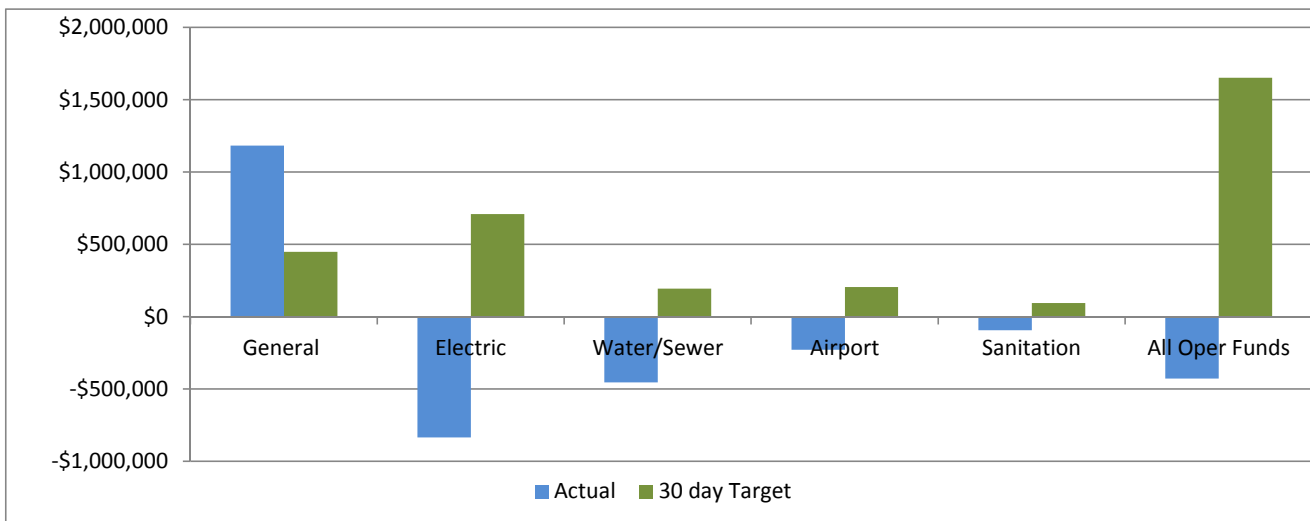
Another financial measure is Cash and Cash Equivalents (Cash & CE). For measurement purposes, we are defining Cash & CE to include Cash, Investments, Due From Other Funds or Component Units less Due to Other Funds or Component Units.

Fund	Cash	Investments	Due from Funds or Component Units	Due to Funds or Component Units	Total
<b>Governmental Funds:</b>					
01 - General	1,464,685	-	63,060	(345,009)	1,182,736
14 - 2007 CO's	32,428	984	456,484	-	489,895
20 - STRTC	44,646	-	-	-	44,646
21 - Hotel Occupancy	14,350	-	(13,935)	-	415
<b>Component Unit:</b>					
18 - EDC	846,666	1,002,248	(1,133)	-	1,847,781
<b>Enterprise Funds:</b>					
02 - Electric	(621,183)	-	(476)	(6,669)	(628,329)
03 - Water/Sewer	287,662	-	-	(12,333)	275,329
04/74 - Airport & Grants	(494,689)	259,918	(45,301)	28,455	(251,617)
05 - Sanitation	(93,961)	-	(13,176)	13,176	(93,961)
<b>Special Revenue Funds:</b>					
06 - Debt Service	107,183.00	-	8,681.65	18,535.67	134,400
11 - Perpetual Care	110,446.60	515,375.70	-	7,054.00	632,876
12 - Forfeiture/Seizure	12,991.24	-	-	-	12,991
16 - Library Building	83,599.87	150,000.00	4,392.52	400.00	238,392
17 - Unclaimed Money	507.33	16,463.71	-	(14,876.45)	2,095
70 - Police Grants	-	-	-	-	-
<b>Total All Funds</b>	<b>1,795,331</b>	<b>1,944,990</b>	<b>458,596</b>	<b>(311,267)</b>	<b>3,887,650</b>

### 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.

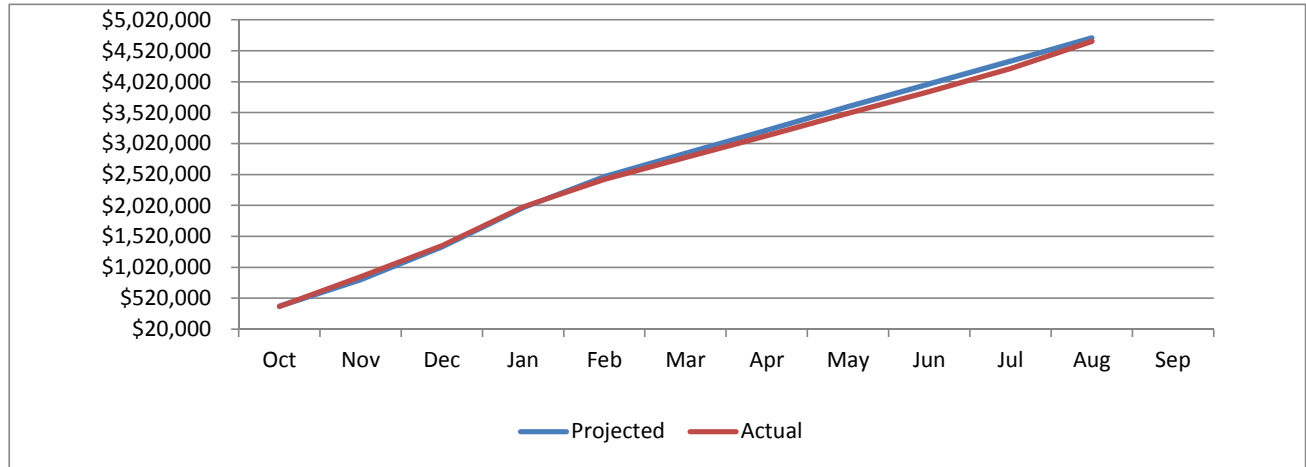
#### Current Month Cash and Cash Equivalents Calculation - Operating Funds



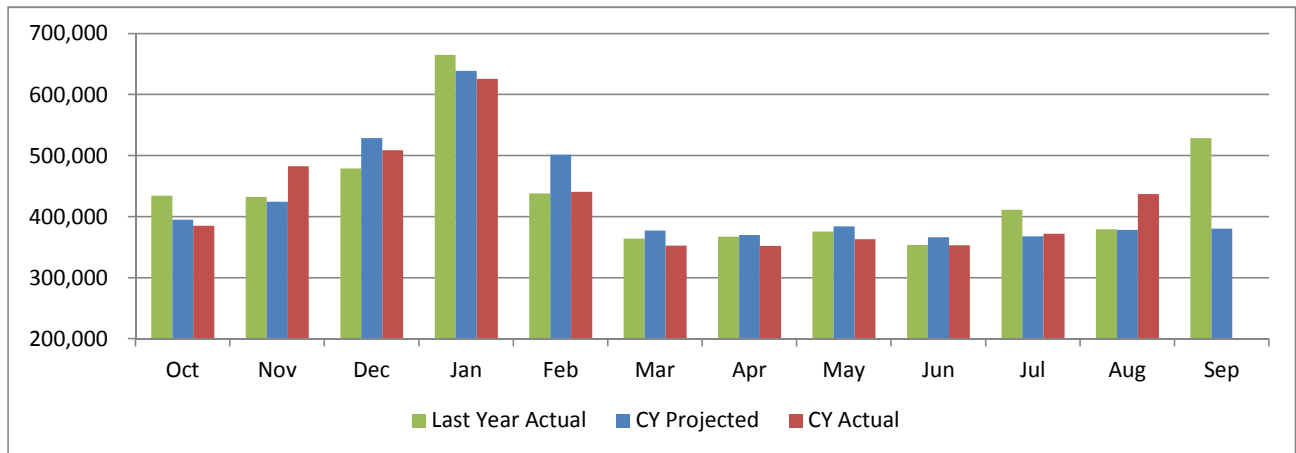


## August 2013 Fund Financial Highlights City of Hondo, Texas General Fund 01

### All Revenues Budget Comparison - Year-to-Date



### All Revenues Budget Comparison - Month vs Month



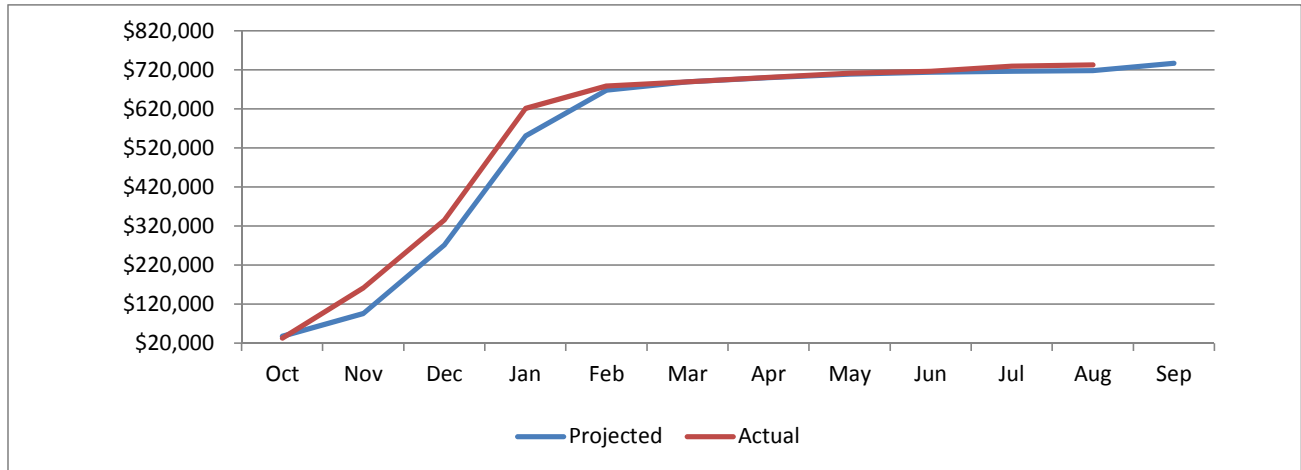
### All Revenues Budget Comparison - The Numbers

	Monthly Projected Revenues	Monthly Actual Revenues	Monthly Variance	Year-To-Date Projected Revenues	Year-To-Date Actual Revenues	Year-To-Date Variance	Last Year Monthly Actual
Oct	\$ 394,970	\$ 385,406	(9,564)	\$ 394,970	\$ 385,406	\$ (9,564)	434,653
Nov	424,765	482,614	57,849	819,735	868,020	48,285	432,277
Dec	528,786	509,249	(19,537)	1,348,521	1,377,269	28,748	478,890
Jan	638,920	625,985	(12,935)	1,987,441	2,003,254	15,813	665,399
Feb	501,599	440,773	(60,826)	2,489,040	2,444,027	(45,013)	438,262
Mar	377,162	352,573	(24,589)	2,866,202	2,796,600	(69,602)	364,024
Apr	370,013	352,214	(17,799)	3,236,215	3,148,814	(87,401)	367,275
May	383,964	362,981	(20,983)	3,620,179	3,511,795	(108,384)	375,850
Jun	366,230	353,187	(13,043)	3,986,409	3,864,982	(121,427)	353,905
Jul	367,746	372,383	4,637	4,354,155	4,237,365	(116,790)	411,422
Aug	378,330	437,363	59,033	4,732,485	4,674,728	(57,757)	379,589
Sep	380,670			5,113,155			528,927
<b>Total</b>	<b>5,113,155</b>						<b>5,230,473</b>

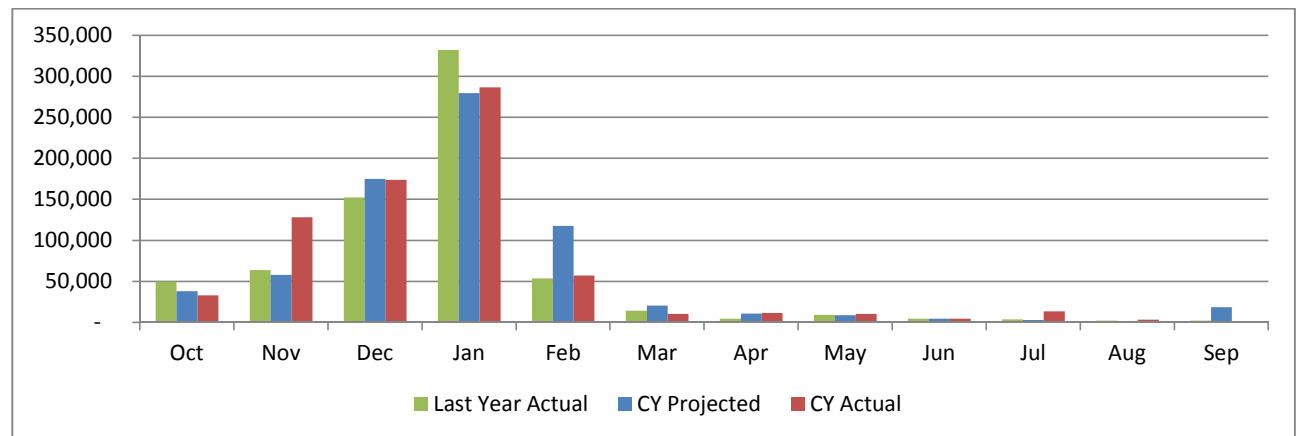
Adjusted for Sanitation, which was moved to its own fund in March 2012

## August 2013 Fund Financial Highlights City of Hondo, Texas General Fund 01

### Current Year Property Tax Revenue - Year-to-Date



### Current Year Property Tax Revenue - Month vs Month

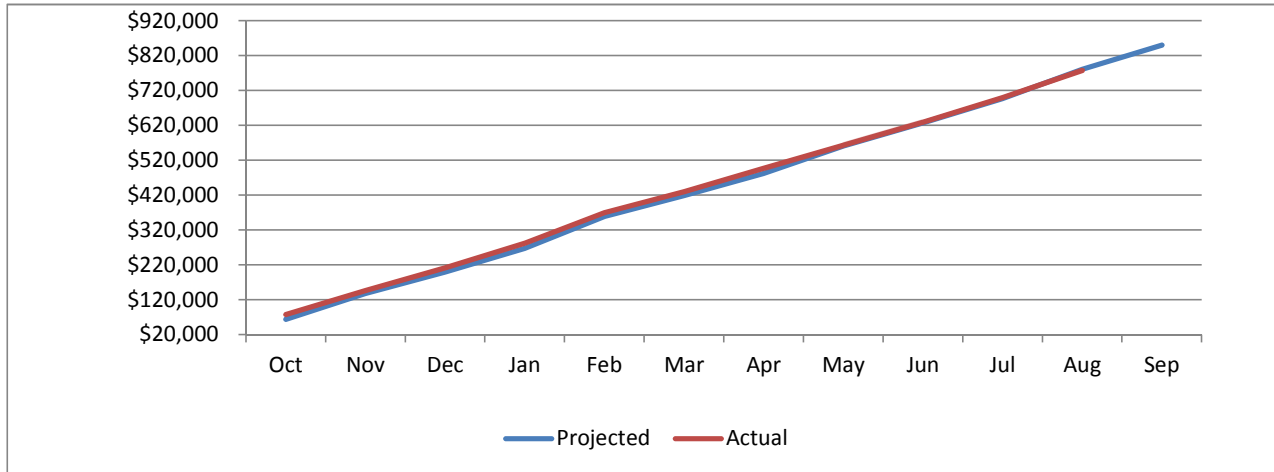


### Current Year Property Tax Revenue - The Numbers

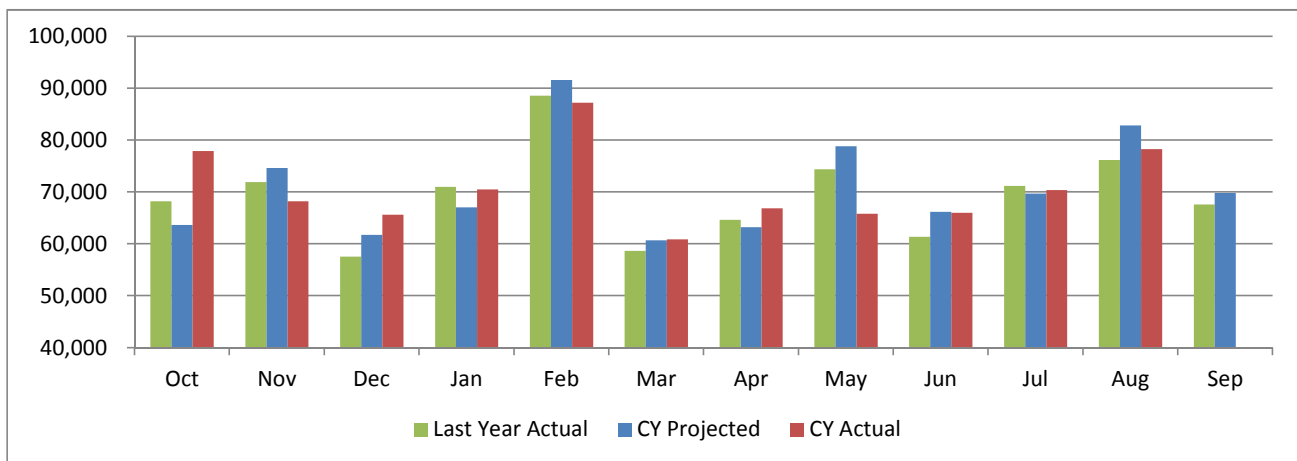
	Monthly Projected Revenues	Monthly Actual Revenues	Monthly Variance	Year-To-Date Projected Revenues	Year-To-Date Actual Revenues	Year-To-Date Variance	Last Year Monthly Actual
Oct	\$ 38,073	33,069	(5,004)	\$ 38,073	33,069	(5,004)	49,998
Nov	58,137	128,230	70,093	96,210	161,299	65,089	64,049
Dec	174,993	173,845	(1,148)	271,203	335,144	63,941	152,541
Jan	279,550	286,683	7,133	550,753	621,827	71,074	332,502
Feb	117,845	57,406	(60,439)	668,598	679,233	10,635	53,993
Mar	20,505	10,438	(10,067)	689,103	689,671	568	14,597
Apr	11,057	11,515	458	700,160	701,186	1,026	4,640
May	9,005	10,478	1,473	709,165	711,664	2,499	9,282
Jun	4,610	4,732	122	713,775	716,396	2,621	4,578
Jul	2,925	13,446	10,521	716,700	729,842	13,142	3,920
Aug	1,591	3,490	1,899	718,291	733,332	15,041	2,387
Sep	18,709			737,000			2,136

## August 2013 Fund Financial Highlights City of Hondo, Texas General Fund 01

### Current Year Sales Tax Revenue - Year-to-Date



### Current Year Sales Tax Revenue - Month vs Month



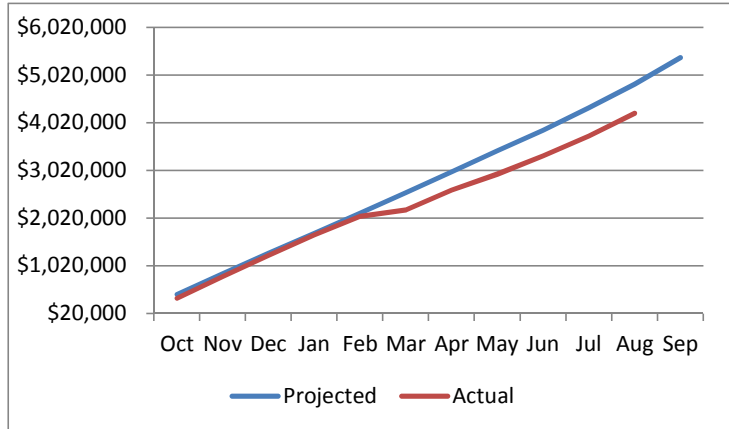
### Current Year Sales Tax Revenue - The Numbers

	Monthly Projected Revenues	Monthly Actual Revenues	Monthly Variance	Year-To-Date Projected Revenues	Year-To-Date Actual Revenues	Year-To-Date Variance	Last Year Monthly Actual
Oct	63,650	77,915	14,265 \$	63,650	77,915	14,265	68,249
Nov	74,644	68,207	(6,437)	138,294	146,122	7,828	71,917
Dec	61,770	65,658	3,888	200,064	211,779	11,715	57,542
Jan	67,070	70,490	3,420	267,134	282,269	15,135	70,966
Feb	91,570	87,240	(4,330)	358,704	369,509	10,805	88,594
Mar	60,696	60,882	186	419,400	430,391	10,991	58,687
Apr	63,200	66,838	3,638	482,600	497,229	14,629	64,659
May	78,854	65,842	(13,012)	561,454	563,071	1,617	74,403
Jun	66,170	65,978	(192)	627,624	629,049	1,425	61,349
Jul	69,708	70,365	657	697,332	699,414	2,082	71,204
Aug	82,860	78,256	(4,604)	780,192	777,670	(2,522)	76,195
Sep	69,808	-	-	850,000	-	-	67,587

## August 2013 Fund Financial Highlights City of Hondo, Texas General Fund 01

### YTD All Expenditures

	Projected Expenditures	Actual Expenditures	Variance
Oct	\$ 422,928	343,347	79,581
Nov	859,857	795,751	64,106
Dec	1,283,786	1,238,644	45,142
Jan	1,705,715	1,668,329	37,386
Feb	2,127,644	2,055,182	72,462
Mar	2,554,573	2,195,655	358,918
Apr	2,991,502	2,609,423	382,079
May	3,431,431	2,943,858	487,573
Jun	3,866,360	3,328,992	537,368
Jul	4,333,582	3,744,437	589,145
Aug	4,828,623	4,222,394	606,229
Sep	5,385,550		



Note the above budget amounts are subject to change

Created Sanitation Fund in March

### Recap of YTD Expenditures by Department

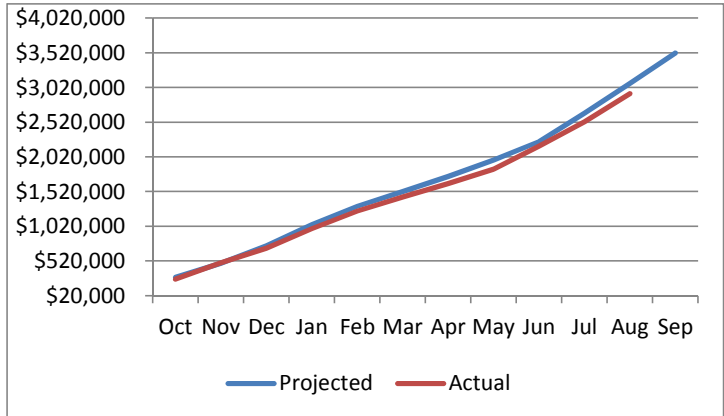
Department	Projected Expenditures	Actual Expenditures	Variance
01 - City Council	32,633.33	26,585.64	6,047.69
02 - Administration	455,769.83	376,789.74	78,980.09
03 - Tax	27,500.00	21,223.60	6,276.40
04 - Finance	133,747.13	126,358.56	7,388.57
05 - Police	1,277,723.47	1,132,177.88	145,545.59
06 - Courts	79,739.20	59,209.35	20,529.85
07 - Emergency Services	19,204.17	19,552.05	(347.88)
08 - Animal Control	63,110.03	52,837.46	10,272.57
09 - Streets	675,393.79	542,994.70	132,399.09
10 - Library	214,738.72	192,368.48	22,370.24
11 - Parks	539,195.63	492,763.42	46,432.21
12 - Sanitation	-	-	-
13 - Facilities	297,521.19	283,019.16	14,502.03
15 - Recreation	318,271.12	261,962.25	56,308.87
16 - Golf Course	255,477.18	233,762.84	21,714.34
17 - Code Compliance	191,028.73	157,495.05	33,533.68
18 - Utility Billing	192,978.96	190,060.36	2,918.60
20 - Grants & Non-Profits	22,505.08	18,233.67	4,271.41
Transfers Out	32,083.33	35,000.00	(2,916.67)
<b>Totals</b>	<b>4,828,620.89</b>	<b>4,222,394.21</b>	<b>606,226.68</b>

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.

## August 2013 Fund Financial Highlights City of Hondo, Texas Electric Fund 02

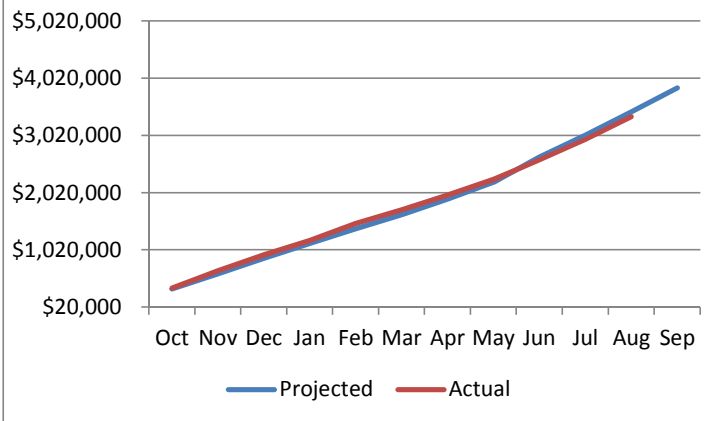
### YTD Residential Electric Revenues

	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	1,846,778	(128,676)
Jun	2,240,415	2,178,740	(61,675)
Jul	2,652,884	2,525,719	(127,165)
Aug	3,082,484	2,933,344	(149,140)
Sep	3,520,000		



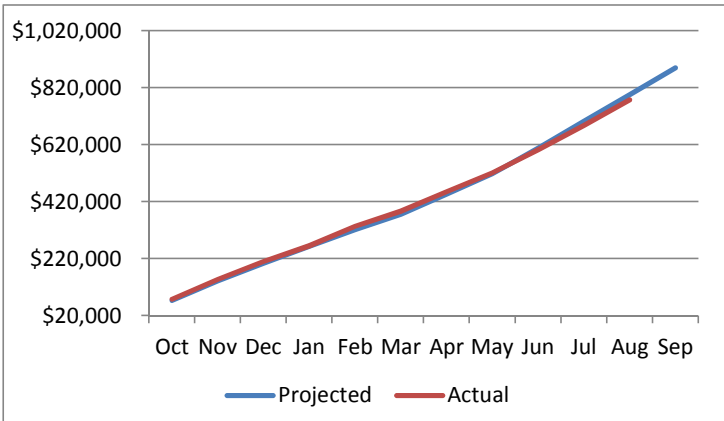
### YTD Commercial Electric Revenues

	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	2,254,004	50,013
Jun	2,643,186	2,596,121	(47,065)
Jul	3,030,727	2,954,107	(76,620)
Aug	3,432,142	3,346,921	(85,221)
Sep	3,850,000		



### YTD Industrial Electric Revenues

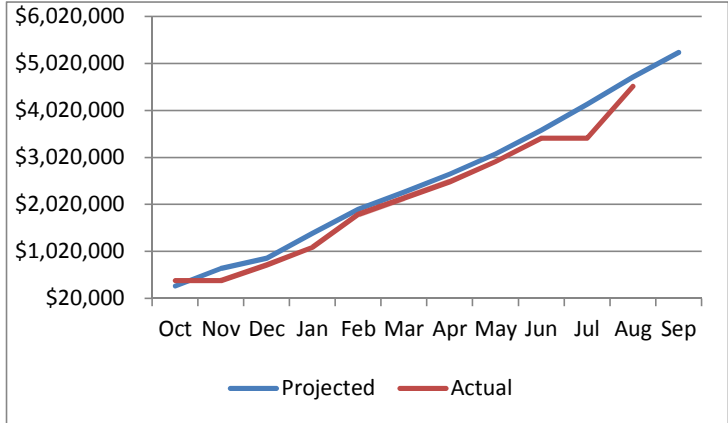
	Projected Revenues	Actual Revenues	Variance
Oct	\$ 73,142	78,167	5,025
Nov	142,254	147,164	4,910
Dec	203,319	209,960	6,641
Jan	263,379	265,373	1,994
Feb	321,183	333,890	12,707
Mar	376,551	387,300	10,749
Apr	446,378	454,842	8,464
May	518,456	521,692	3,236
Jun	607,792	602,900	(4,892)
Jul	702,167	687,464	(14,703)
Aug	796,316	778,098	(18,218)
Sep	890,000		



## August 2013 Fund Financial Highlights City of Hondo, Texas Electric Fund 02

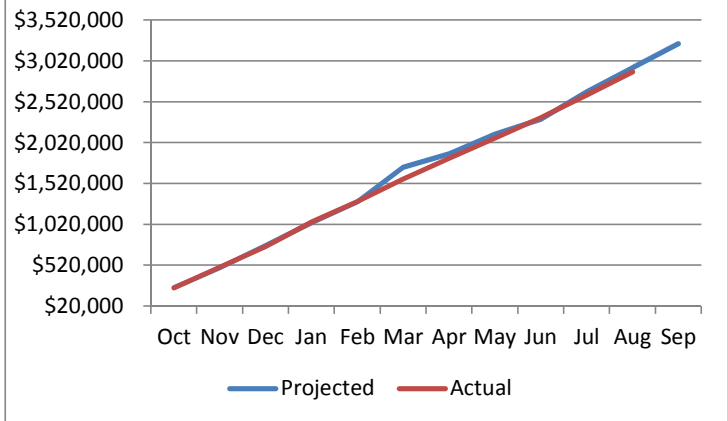
### YTD Cost of Power

	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	2,936,002	159,508
Jun	3,604,152	3,429,568	174,584
Jul	4,154,348	3,429,568	724,780
Aug	4,735,052	4,537,361	197,691
Sep	5,260,000		



### YTD Other Expenses

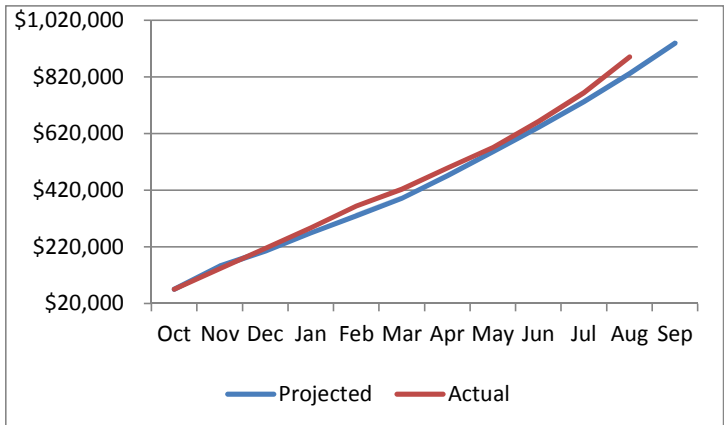
	Projected Expenses	Actual Expenses	Variance
Oct	\$ 246,311	245,269	1,042
Nov	491,976	497,884	(5,908)
Dec	762,207	748,733	13,474
Jan	1,043,105	1,051,244	(8,139)
Feb	1,296,204	1,300,270	(4,066)
Mar	1,718,036	1,573,491	144,545
Apr	1,885,799	1,831,224	54,575
May	2,126,615	2,076,866	49,749
Jun	2,307,631	2,327,871	(20,240)
Jul	2,645,097	2,603,980	41,117
Aug	2,937,632	2,887,040	50,592
Sep	3,232,430		



## August 2013 Fund Financial Highlights City of Hondo, Texas Water Sewer Fund 03

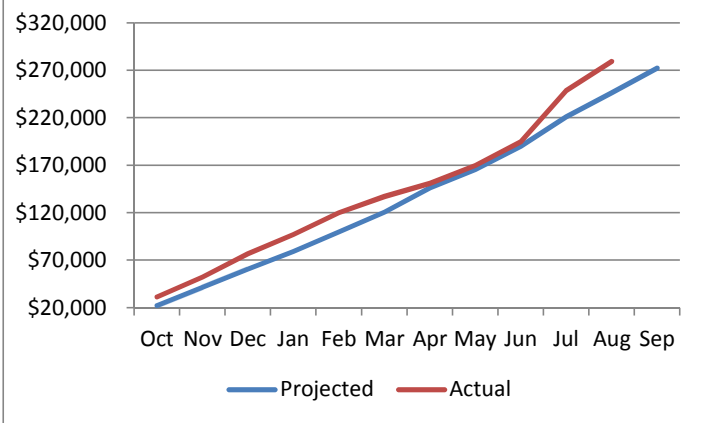
### YTD Residential Water Revenues

	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	571,423	14,866
Jun	642,573	663,384	20,811
Jul	733,167	764,146	30,979
Aug	832,503	891,206	58,703
Sep	940,000		



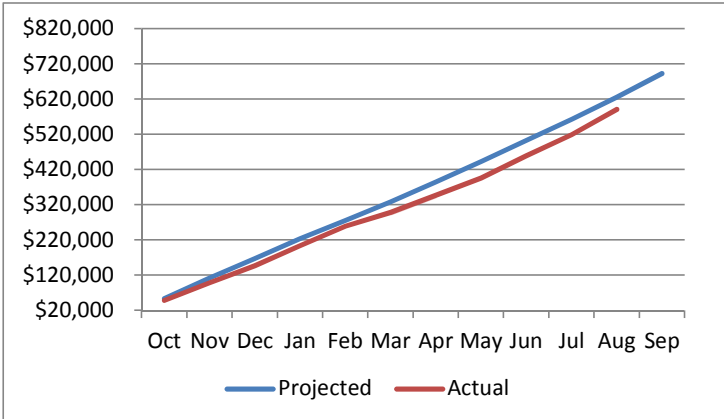
### YTD Commercial Water Revenues

	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	170,004	4,560
Jun	190,101	194,939	4,838
Jul	221,166	248,767	27,601
Aug	246,363	279,442	33,079
Sep	272,500		



### YTD 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	395,998	(47,241)
Jun	503,018	459,775	(43,243)
Jul	563,158	519,809	(43,349)
Aug	625,461	591,665	(33,796)
Sep	693,173		



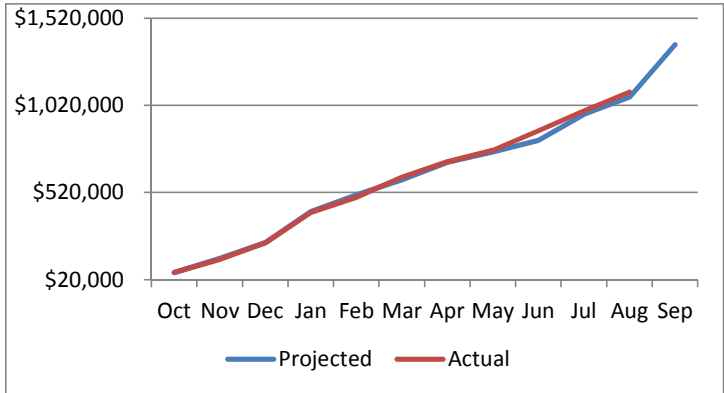
## August 2013 Fund Financial Highlights

### City of Hondo, Texas

### Water Sewer Fund 03

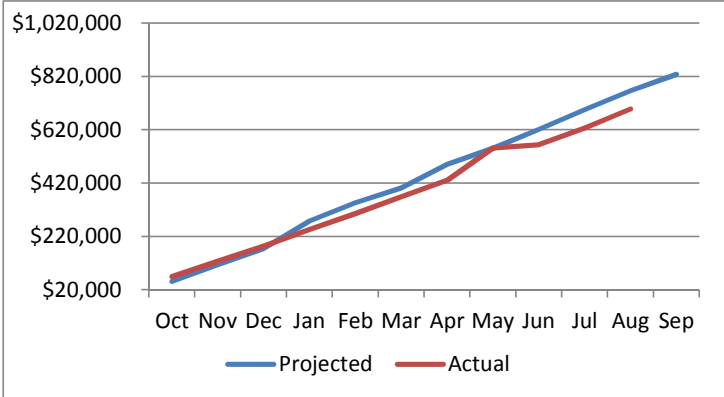
#### YTD Water Expenses

	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	763,583	(9,577)
Jun	820,661	875,963	(55,302)
Jul	968,342	989,102	(20,760)
Aug	1,067,434	1,096,942	(29,508)
Sep	1,368,680		



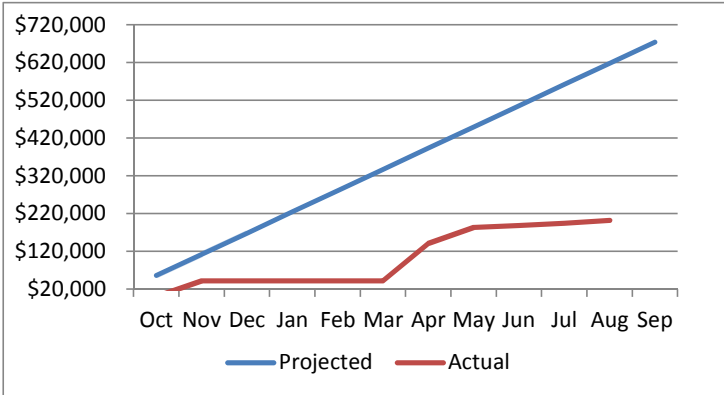
#### YTD Sewer Expenses

	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	552,206	(1,697)
Jun	621,994	563,777	58,217
Jul	696,130	625,842	70,288
Aug	766,621	698,387	68,234
Sep	828,331		



#### YTD Transfer and Grants

	Projected Expenses	Actual Expenses	Variance
Oct	\$ 56,196	-	56,196
Nov	112,392	41,667	70,725
Dec	168,588	41,667	126,921
Jan	224,784	41,667	183,117
Feb	280,980	41,667	239,313
Mar	337,176	41,667	295,509
Apr	393,372	141,273	252,099
May	449,568	183,646	265,922
Jun	505,764	188,591	317,173
Jul	561,960	194,421	367,539
Aug	618,156	201,706	416,450
Sep	674,352		

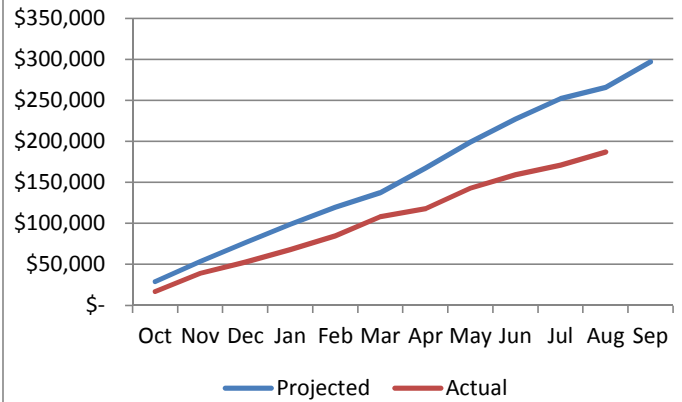




## August 2013 Fund Financial Highlights City of Hondo, Texas Airport Fund 04

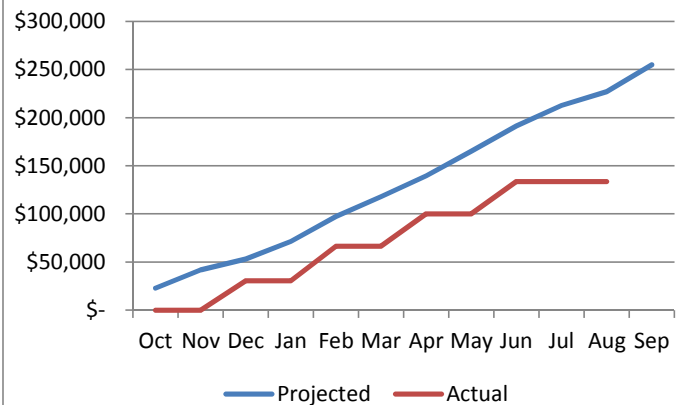
### AvGAS LL100 - YTD Sales

	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	143,173	(56,199)
Jun	227,381	159,494	(67,887)
Jul	252,640	171,169	(81,471)
Aug	266,184	187,102	(79,082)
Sep	297,500		



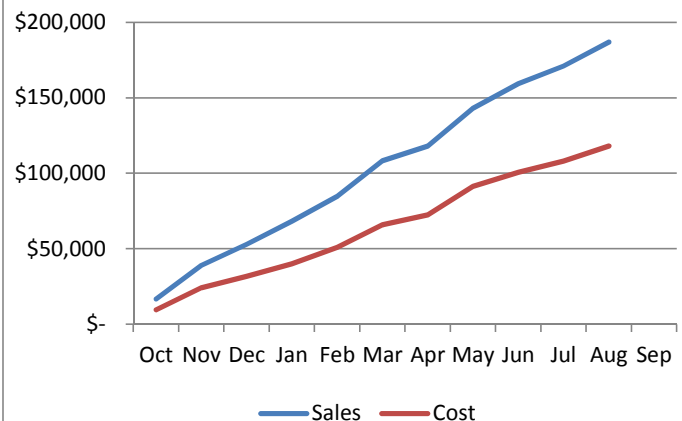
### AvGAS LL100 - YTD Purchases

	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	100,281	65,045
Jun	191,435	133,701	57,734
Jul	212,665	133,701	78,964
Aug	227,033	133,701	93,332
Sep	255,000		



### AvGAS LL100 - YTD 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	143,173	91,312	51,861
Jun	159,494	100,690	58,804
Jul	171,169	108,186	62,983
Aug	187,102	118,161	68,941
Sep			

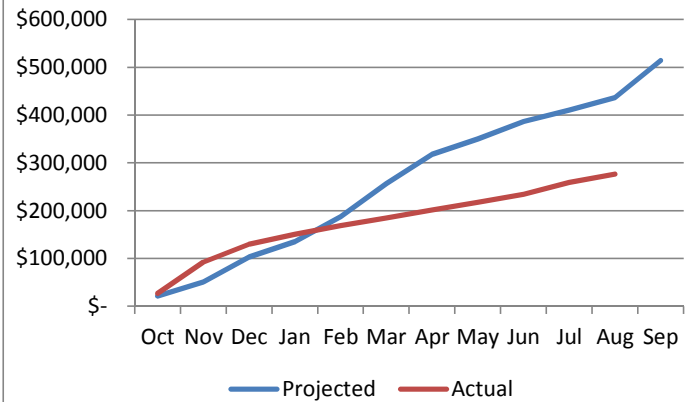


Note - Cost of Goods Sold is calculated by the Airport Staff.

## August 2013 Fund Financial Highlights City of Hondo, Texas Airport Fund 04

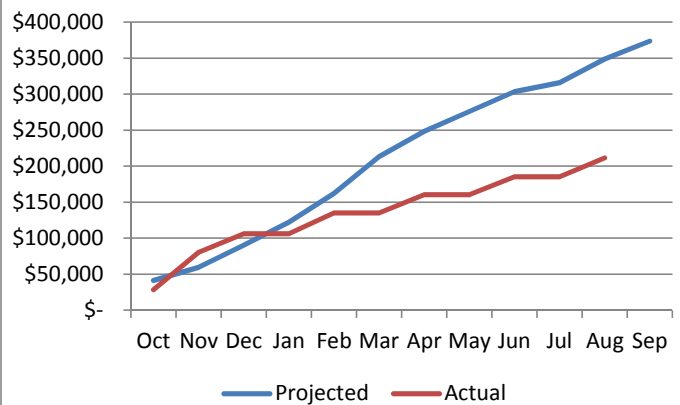
### Jet A - YTD Sales

	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	218,182	(132,219)
Jun	386,420	234,795	(151,625)
Jul	410,627	259,587	(151,040)
Aug	437,149	276,832	(160,317)
Sep	514,500		



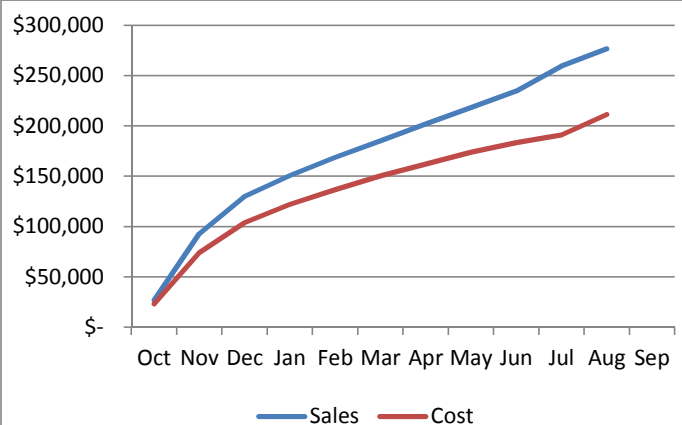
### Jet A - YTD Purchases

	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	160,551	115,499
Jun	303,608	185,465	118,143
Jul	315,941	185,464	130,477
Aug	348,879	211,774	137,105
Sep	374,000		



### Jet A - YTD 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	218,182	173,974	44,208
Jun	234,795	183,583	51,212
Jul	259,587	191,078	68,509
Aug	276,832	211,352	65,480
Sep			

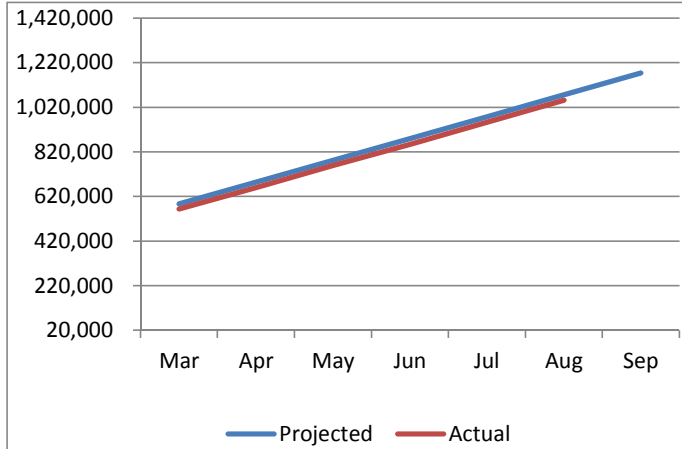


Note - Cost of Goods Sold is calculated by the Airport Staff.

## August 2013 Fund Financial Highlights City of Hondo, Texas Sanitation Fund 05

### YTD Sources that are Revenues

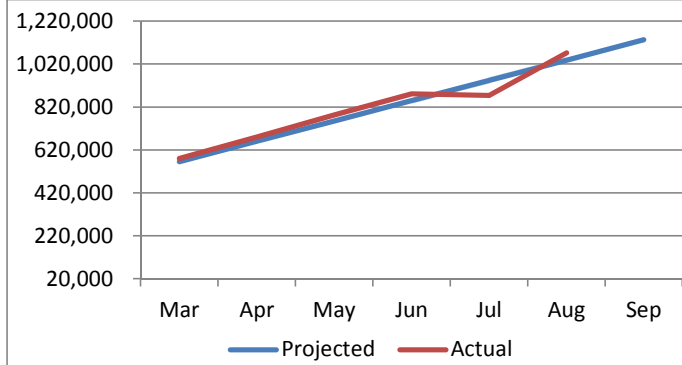
	Projected Revenues	Actual Revenues	Variance
Oct	\$ -	-	-
Nov	-	-	-
Dec	-	-	-
Jan	-	-	-
Feb	-	-	-
Mar	586,998	564,845	(22,153)
Apr	684,831	661,086	(23,745)
May	782,664	758,852	(23,812)
Jun	880,497	854,571	(25,926)
Jul	978,330	953,284	(25,046)
Aug	1,076,163	1,051,669	(24,494)
Sep	1,173,996	-	-



Sanitation Fund was created in March 2013

### YTD Uses that are Expenses

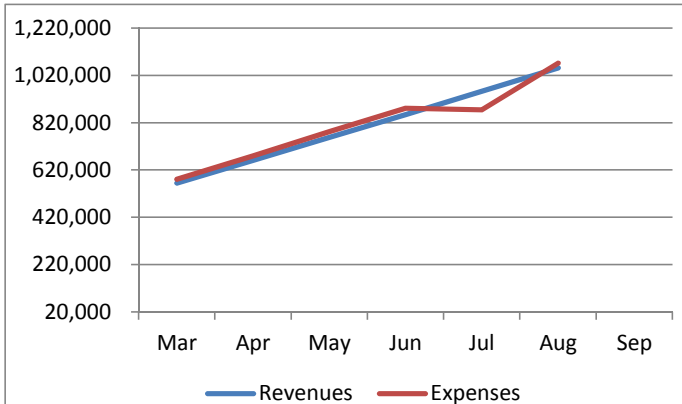
	Projected Expenses	Actual Expenses	Variance
Oct	\$ -	-	-
Nov	-	-	-
Dec	-	-	-
Jan	-	-	-
Feb	-	-	-
Mar	566,665	580,771	(14,107)
Apr	661,109	680,533	(19,424)
May	755,553	783,190	(27,637)
Jun	849,997	881,981	(31,984)
Jul	944,441	875,105	69,336
Aug	1,038,885	1,072,554	(33,669)
Sep	1,133,329	-	-



Sanitation Fund was created in March 2013

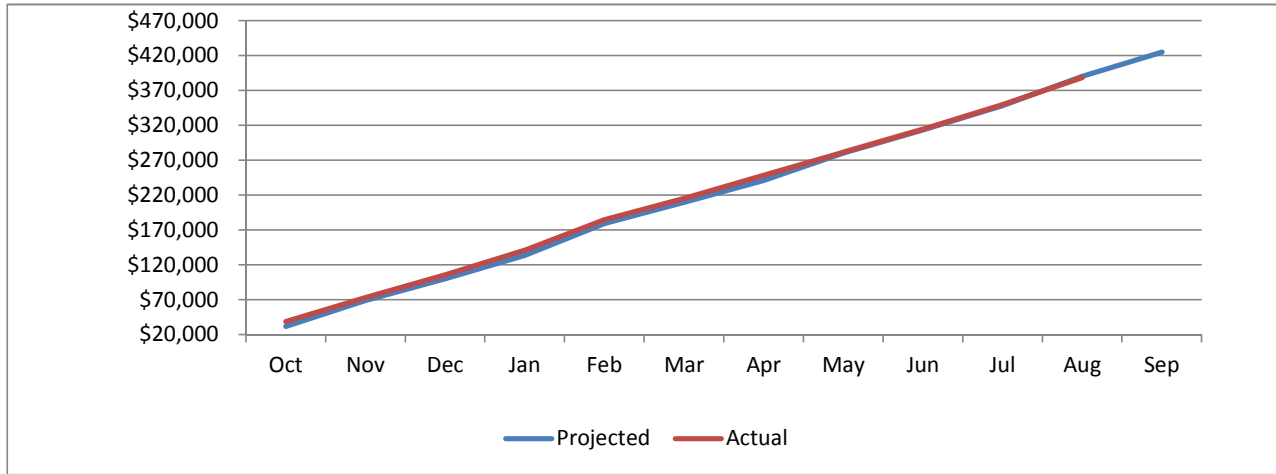
### YTD Revenue Sources vs YTD Expenses Uses

	Revenues	Expenses	Difference
Oct	\$ -	-	-
Nov	-	-	-
Dec	-	-	-
Jan	-	-	-
Feb	-	-	-
Mar	564,845	580,771	(15,926)
Apr	661,086	680,533	(19,447)
May	758,852	783,190	(24,338)
Jun	854,571	881,981	(27,410)
Jul	953,284	875,105	78,179
Aug	1,051,669	1,072,554	(20,885)
Sep	-	-	-

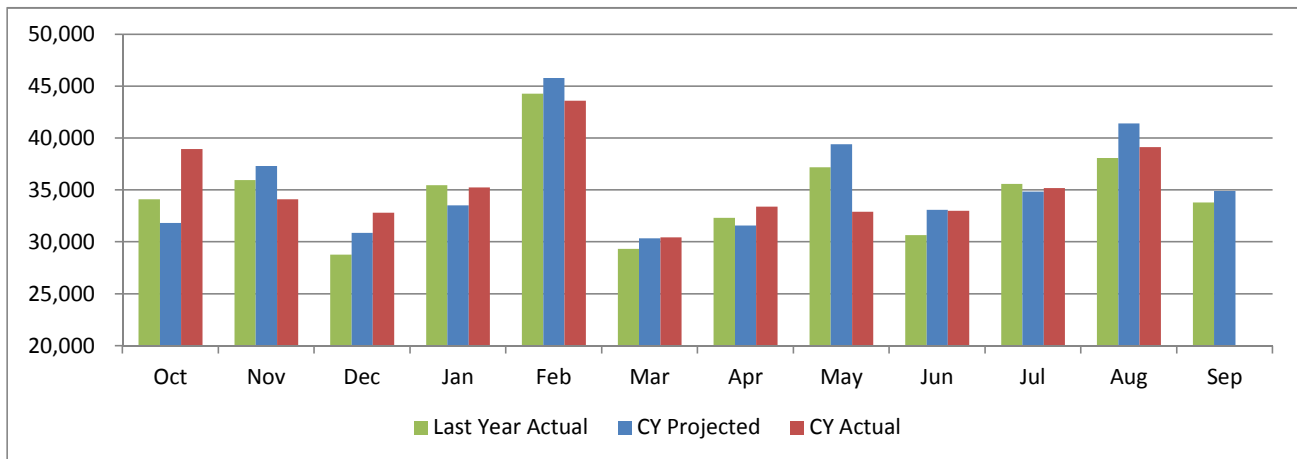


## August 2013 Fund Financial Highlights City of Hondo, Texas Economic Development Fund 18

### Current Year Section 4B (Economic Development) Sales Tax Year-to-Date



### Current Year Section 4B (Economic Development) Sales Tax Month vs Month



### Current Year Sales Tax Revenue - The Numbers

	Monthly Projected Revenues	Monthly Actual Revenues	Monthly Variance	Year-To-Date Projected Revenues	Year-To-Date Actual Revenues	Year-To-Date Variance	Last Year Monthly Actual
Oct	31,825	38,957	7,132	\$ 31,825	38,957	7,132	34,124
Nov	37,322	34,104	(3,218)	69,147	73,061	3,914	35,958
Dec	30,885	32,829	1,944	100,032	105,890	5,858	28,771
Jan	33,535	35,245	1,710	133,567	141,135	7,568	35,483
Feb	45,785	43,620	(2,165)	179,352	184,754	5,402	44,297
Mar	30,348	30,441	93	209,700	215,195	5,495	29,344
Apr	31,600	33,419	1,819	241,300	248,614	7,314	32,330
May	39,427	32,922	(6,505)	280,727	281,536	809	37,202
Jun	33,085	32,989	(96)	313,812	314,525	713	30,675
Jul	34,854	35,182	328	348,666	349,707	1,041	35,602
Aug	41,430	39,128	(2,302)	390,096	388,835	(1,261)	38,098
Sep	34,904			425,000			33,794

<b>City of Hondo Texas</b>						
<b>Monthly Financial Statements</b>						
<b>August 31, 2013</b>						
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					
<b>Governmental Fund Types - Major Funds:</b>						
01 - General	2-3					
14 - 2007 CO's	4-5					
20 - STRTC	6-7					
21 - Hotel Occupancy	8-9					
<b>Component Unit:</b>						
18 - EDC	10-11					
<b>Enterprise Fund Types:</b>						
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					
<b>Governmental Fund Types - Debt Service and Special Revenue Funds:</b>						
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					
<b>Notes:</b>						
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".						

<b>General Fund 01</b>				
<b>Balance Sheet</b>	Derived From			
<b>August 31, 2013</b>	Prior Year			
	Audited	Current		
	Statement	Period	Change	
<b>Assets:</b>				
Cash	1,151,703.00	1,464,684.91	312,981.91	
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	(3,832.10)	(164,038.10)	
Intergovernmental Receivables	-	-	-	
Due from Other Funds	1,170,039.00	61,926.63	(1,108,112.37)	
Due from Component Unit	81,999.00	1,133.29	(80,865.71)	
Prepaid Items	48,192.00	95,427.17	47,235.17	
Other Assets	-	(65.00)	(65.00)	
<b>Total Assets</b>	<b>2,671,562.00</b>	<b>1,678,698.44</b>	<b>(992,863.56)</b>	
<b>Liabilities:</b>				
Accounts Payable	1,317,916.00	370,773.80	(947,142.20)	
Accrued Expenses	111,241.00	(828.21)	(112,069.21)	
Due to Other Funds	724,813.00	345,009.17	(379,803.83)	
Due to Component Unit	-	-	-	
Deferred Revenues	53,532.00	53,532.24	0.24	
<b>Total Liabilities</b>	<b>2,207,502.00</b>	<b>768,487.00</b>	<b>(1,439,015.00)</b>	
<b>Fund Balances:</b>				
Restricted	-	-	-	
Assigned	-	-	-	
Unassigned	464,060.00	457,877.27	(6,182.73)	
Prior Period Adjustment	-	-	-	
Current Sources vs Uses	n/a	452,334.17	452,334.17	
<b>Total Fund Balances</b>	<b>464,060.00</b>	<b>910,211.44</b>	<b>446,151.44</b>	
<b>Total Liabilities and Fund Balances</b>	<b>2,671,562.00</b>	<b>1,678,698.44</b>	<b>(992,863.56)</b>	
<b>Assets vs Liabilities and Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Calculated Working Capital</b>	<b>464,060.00</b>	<b>910,211.44</b>	<b>446,151.44</b>	

<b>General Fund 01</b>				
<b>Sources &amp; Uses of Working Capital</b>				
<b>August 31, 2013</b>				
			Working Draft	Working Draft
		Actual Thru	Budget Thru	
	Annual	Current	Current	
	Budget	Period	Period	Difference
<b>Sources that are Revenues:</b>				
Property Taxes	777,500.00	766,738.06	755,416.00	11,322.06
Sales Taxes	850,000.00	777,670.46	780,189.00	(2,518.54)
Other Taxes	65,000.00	43,615.15	59,583.33	(15,968.18)
Licenses & Permits	35,000.00	29,523.08	32,083.33	(2,560.25)
Intergovernmental	2,500.00	-	2,291.67	(2,291.67)
Charges for Services	431,405.00	370,289.88	397,146.25	(26,856.37)
Investment Earnings	750.00	-	687.50	(687.50)
Other Revenue	168,000.00	136,558.49	154,000.00	(17,441.51)
<b>Total Sources that are Revenues</b>	<b>2,330,155.00</b>	<b>2,124,395.12</b>	<b>2,181,397.08</b>	<b>(57,001.96)</b>
<b>Uses that are Expenditures:</b>				
01 - City Council	35,600.00	26,585.64	32,633.33	6,047.69
02 - Administration	497,203.44	376,789.74	455,769.83	78,980.09
03 - Tax	30,000.00	21,223.60	27,500.00	6,276.40
04 - Finance	145,905.97	126,358.56	133,747.13	7,388.57
05 - Police	1,393,880.17	1,132,177.88	1,277,723.47	145,545.59
06 - Courts	86,988.21	59,209.35	79,739.20	20,529.85
07 - Emergency Services	20,950.00	19,552.05	19,204.17	(347.88)
08 - Animal Control	68,847.30	52,837.46	63,110.03	10,272.57
09 - Streets	854,756.43	542,994.70	675,393.79	132,399.09
10 - Library	234,260.43	192,368.48	214,738.72	22,370.24
11 - Parks	588,213.42	492,763.42	539,195.63	46,432.21
12 - Sanitation	-	-	-	-
13 - Facilities	324,568.59	283,019.16	297,521.19	14,502.03
15 - Recreation	347,204.87	261,962.25	318,271.12	56,308.87
16 - Golf Course	278,702.40	233,762.84	255,477.18	21,714.34
17 - Code Compliance	208,394.97	157,495.05	191,028.73	33,533.68
18 - Utility Billing	210,522.50	190,060.36	192,978.96	2,918.60
20 - Grants & Non-Profits	24,551.00	18,233.67	22,505.08	4,271.41
<b>Total Uses that are Expenditures</b>	<b>5,350,549.70</b>	<b>4,187,394.21</b>	<b>4,796,537.56</b>	<b>603,095.66</b>
<b>Other Financing Sources (Uses)</b>				
Sale of Property	3,000.00	2,000.00	2,750.00	(750.00)
Proceeds from Capital Leases	-	-	-	-
Transfers In	2,780,000.00	2,548,333.26	2,548,333.34	(0.08)
Transfers Out	(35,000.00)	(35,000.00)	(32,083.33)	(2,916.67)
Other Sources	-	-	-	-
Other Uses	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>2,748,000.00</b>	<b>2,515,333.26</b>	<b>2,519,000.01</b>	<b>(3,666.75)</b>
<b>Net Change in Working Capital</b>	<b>(272,394.70)</b>	<b>452,334.17</b>	<b>(96,140.47)</b>	<b>542,426.95</b>
<b>Working Capital Beginning of Period</b>		<b>464,060.00</b>		
<b>Adjustments</b>		<b>(6,182.73)</b>		
<b>Working Capital End of Period</b>		<b>910,211.44</b>		
Adjustment: The beginning balance per the audited statements is \$6,182.73 lower than the City's Incode system, we have yet to figure out the difference.				











<b>Hotel Occupancy Tax Fund 21</b>					
<b>Balance Sheet</b>	Derived From				
<b>August 31, 2013</b>	Prior Year				
	Audited	Current			
	Statement	Period			
Assets:					
Cash	-	14,350.30			
Investments	-	-			
Taxes Receivable	-	-			
Due from Other Funds	-	(13,935.27)			
Other Assets	-	-			
<b>Total Assets</b>	<b>-</b>	<b>415.03</b>			
Liabilities:					
Accounts Payable	-	-			
Accrued Expenses	-	-			
Due to Other Funds	-	-			
Other	-	-			
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>			
Fund Balances:					
Restricted	-	-			
Prior Period Adjustment	-	-			
Current Sources vs Uses	n/a	415.03			
<b>Total Fund Balances</b>	<b>-</b>	<b>415.03</b>			
<b>Total Liabilities and Fund Balances</b>	<b>-</b>	<b>415.03</b>			
Assets vs Liabilities and Fund Balances	-	-			
Calculated Working Capital	-	415.03			
Note - Hotel Occupancy Tax Fund was created in 2012-13					



<b>Economic Development Fund 18</b>				
<b>Balance Sheet</b>				
<b>August 31, 2013</b>				
	Derived From	Current	Adjustment for	Current
	Prior Year	Period	Financial	Period
	Audited	Budget	Reporting	Reporting
	Statement	Perspective	Perspective	Perspective
<b>Assets:</b>				
<b>Current Assets:</b>				
Cash	1,754,916.00	846,665.78		846,665.78
Investments	-	1,002,248.33		1,002,248.33
Due From Other Funds	-	(1,133.29)		(1,133.29)
Other	-	-		-
<b>Total Current Assets</b>	<b>1,754,916.00</b>	<b>1,847,780.82</b>		<b>1,847,780.82</b>
<b>Long-Term Assets:</b>				
Capitalized Debt Issuance Costs	32,417.00	32,417.00		32,417.00
<b>Total Long-Term Assets</b>	<b>32,417.00</b>	<b>32,417.00</b>		<b>32,417.00</b>
<b>Total Assets</b>	<b>1,787,333.00</b>	<b>1,880,197.82</b>		<b>1,880,197.82</b>
<b>Liabilities:</b>				
<b>Current Liabilities:</b>				
Accounts Payable	180.00	67.94		67.94
2007 CO Bonds Payable	13,095.00	13,095.00	(13,095.00)	-
2010 Revenue Bonds Payable	35,000.00	35,000.00	(35,000.00)	-
Accrued Interest	11,580.00	11,580.00		11,580.00
Due To Other Funds	81,999.00	-		-
<b>Total Current Liabilities</b>	<b>141,854.00</b>	<b>59,742.94</b>		<b>11,647.94</b>
<b>Long Term Liabilities:</b>				
2007 CO Bonds Payable	304,095.00	680,797.00		680,797.00
2010 Revenue Bonds Payable	905,000.00	905,000.00		905,000.00
<b>Total Long Term Liabilities</b>	<b>1,209,095.00</b>	<b>1,585,797.00</b>		<b>1,585,797.00</b>
<b>Total Liabilities</b>	<b>1,350,949.00</b>	<b>1,645,539.94</b>		<b>1,597,444.94</b>
<b>Equity:</b>				
Fund Balance, Beginning of FY	436,384.00	436,383.85		436,383.85
Prior Period Adjustment	-	(376,702.00)		(376,702.00)
Current Sources vs Uses	n/a	174,976.03	48,095.00	223,071.03
<b>Equals Fund Balance, End of Period</b>	<b>436,384.00</b>	<b>234,657.88</b>		<b>282,752.88</b>
<b>Total Liabilities and Equity</b>	<b>1,787,333.00</b>	<b>1,880,197.82</b>		<b>1,880,197.82</b>
<b>Assets vs Liabilities and Equity</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Calculated Working Capital</b>	<b>1,613,062.00</b>	<b>1,788,037.88</b>		<b>1,836,132.88</b>
Adjustments for Financial Report Perspective for this fund includes:				
1 - Retirement of debt is an expense from the Budget Perspective and a reduction of liability for Financial Reporting				
2 - Prior Period Adjustment represents a reorganization of individual funds share of the 2007 Certificate of Obligation debt.				



<b>Electric Fund 02</b>				
<b>Balance Sheet</b>				Current
<b>August 31, 2013</b>	Derived From	Current	Adjustment for	Period
	Prior Year	Period	Financial	Financial
	Audited	Budget	Reporting	Reporting
	Statement	Perspective	Perspective	Perspective
<b>Assets:</b>				
<b>Current Assets:</b>				
Cash	220.00	(827,048.25)		(827,048.25)
Investments	-	-		-
Accounts Receivable, net	1,050,391.00	1,069,752.86		1,069,752.86
Due from Other Governments	-	-		-
Due from Other Funds	474,725.00	(476.44)		(476.44)
Inventories	300,451.00	378,922.84		378,922.84
Other Current Assets	-	-		-
<b>Total Current Assets</b>	<b>1,825,787.00</b>	<b>621,151.01</b>		<b>621,151.01</b>
<b>Restricted Current Assets</b>	<b>133,480.00</b>	<b>205,865.01</b>		<b>205,865.01</b>
<b>Noncurrent Assets:</b>				
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)
<b>Total Noncurrent Assets</b>	<b>587,336.00</b>	<b>545,854.08</b>		<b>545,854.08</b>
<b>Total Assets</b>	<b>2,546,603.00</b>	<b>1,372,870.10</b>		<b>1,372,870.10</b>
<b>Liabilities:</b>				
<b>Current Liabilities:</b>				
Accounts Payable	35,413.00	34,484.07		34,484.07
Accrued Expenses	27,934.00	11,400.00		11,400.00
Due to Other Funds	957,542.00	6,668.95		6,668.95
Accrued Interest Payable	6,045.00	-		-
Deferred Revenue	48,269.00	36,910.72		36,910.72
Bonds Payable - Current	33,345.00	33,345.00	(29,421.00)	3,924.00
Notes Payable - Current	-	-		-
Other Current Liabilities	-	-		-
<b>Total Current Liabilities</b>	<b>1,108,548.00</b>	<b>122,808.74</b>		<b>93,387.74</b>
<b>Restricted Current Liabilities</b>	<b>181,968.00</b>	<b>192,412.28</b>		<b>192,412.28</b>
<b>Noncurrent Liabilities:</b>				
Bonds Payable - Noncurrent	774,345.00	693,399.00		693,399.00
Notes Payable - Noncurrent	-	-		-
<b>Total Noncurrent Liabilities</b>	<b>774,345.00</b>	<b>693,399.00</b>		<b>693,399.00</b>
<b>Total Liabilities</b>	<b>2,064,861.00</b>	<b>1,008,620.02</b>		<b>979,199.02</b>
<b>Equity:</b>				
Net Assets	481,742.00	481,741.81		481,741.81
Prior Period Adjustment	n/a	80,946.00		80,946.00
Current Sources vs Uses	n/a	(198,437.73)	29,421.00	(169,016.73)
<b>Equals adjusted Net Assets</b>	<b>481,742.00</b>	<b>364,250.08</b>		<b>393,671.08</b>
<b>Total Liabilities and Equity</b>	<b>2,546,603.00</b>	<b>1,372,870.10</b>		<b>1,372,870.10</b>
<b>Assets vs Liabilities and Equity</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Calculated Working Capital</b>	<b>717,239.00</b>	<b>498,342.27</b>		<b>527,763.27</b>

Prior Period Adjustment represents a reorganization of individual funds share of the 2007 Certificate of Obligation debt.



<b>Electric Fund 02</b>				
<b>Sources and Uses of Working Capital</b>				
<b>August 31, 2013</b>		Actual Thru	Working Draft	Working Draft
	Annual	Current	Budget Thru	
	Budget	Period	Current	Difference
	Period	Period		
<b>Sources that are Revenues:</b>				
Residential Electric	3,520,000.00	2,933,343.71	3,082,484.00	(149,140.29)
Commercial Electric	3,850,000.00	3,346,921.55	3,432,142.00	(85,220.45)
Industrial Electric	890,000.00	778,097.79	796,316.00	(18,218.21)
Other	201,100.00	156,275.28	184,341.67	(28,066.39)
<b>Total Sources that are Revenues</b>	<b>8,461,100.00</b>	<b>7,214,638.33</b>	<b>7,495,283.67</b>	<b>(280,645.34)</b>
<b>Uses that are Expenses:</b>				
Personnel Services	543,379.73	452,544.97	498,098.09	45,553.12
Supplies and Materials	121,700.00	80,328.04	111,558.36	31,230.32
Cost of Power	5,260,000.00	4,537,360.80	4,734,804.00	197,443.20
Other Services and Charges	2,529,150.00	2,290,967.27	2,318,387.51	27,420.24
<b>Total Uses that are Expenses</b>	<b>8,454,229.73</b>	<b>7,361,201.08</b>	<b>7,662,847.96</b>	<b>301,646.88</b>
<b>Other Financing Sources (Uses)</b>				
Gain on Sale of Property	2,000.00	11,325.00	1,833.33	9,491.67
Interest Earnings	1,000.00	-	916.67	(916.67)
Interest Expense	(33,778.98)	(33,778.98)	(33,778.98)	-
Principal Payment	(29,421.00)	(29,421.00)	(29,421.00)	-
Capital Outlay	(25,000.00)	-	(22,916.67)	22,916.67
Transfers In	-	-	-	-
Transfers (Out)	-	-	-	-
Other Sources	-	-	-	-
Other (Uses)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(85,199.98)</b>	<b>(51,874.98)</b>	<b>(83,366.65)</b>	<b>31,491.67</b>
<b>Net Change in Working Capital</b>	<b>(78,329.71)</b>	<b>(198,437.73)</b>	<b>(250,930.94)</b>	<b>(550,800.55)</b>
<b>Working Capital Beginning of Period</b>		<b>717,239.00</b>		
<b>Adjustments</b>				
<b>Working Capital End of Period</b>		<b>518,801.27</b>		

<b>Water/Sewer Fund 03</b>				
<b>Balance Sheet</b>				Current
<b>August 31, 2013</b>	Derived From	Current	Adjustment for	Period
	Prior Year	Period	Financial	Financial
	Audited	Budget	Reporting	Reporting
	Statement	Perspective	Perspective	Perspective
<b>Assets:</b>				
<b>Current Assets:</b>				
Cash	954.00	(440,908.18)		(440,908.18)
Investments	-	-		-
Accounts Receivable, net	246,613.00	293,926.99		293,926.99
Due from Other Governments	-	-		-
Due from Other Funds	215,788.00	-		-
Inventories	84,805.00	86,548.46		86,548.46
Other Current Assets		-		-
<b>Total Current Assets</b>	<b>548,160.00</b>	<b>(60,432.73)</b>		<b>(60,432.73)</b>
Restricted Current Assets	63,030.00	728,570.41		728,570.41
<b>Noncurrent Assets:</b>				
Capitalized Debt Issuance Costs	21,230.00	25,266.75		25,266.75
Capital Assets	14,960,645.00	14,960,644.49	5,816.50	14,966,460.99
Accumulated Depreciation	(7,800,829.00)	(7,800,828.54)		(7,800,828.54)
<b>Total Noncurrent Assets</b>	<b>7,181,046.00</b>	<b>7,185,082.70</b>		<b>7,190,899.20</b>
<b>Total Assets</b>	<b>7,792,236.00</b>	<b>7,853,220.38</b>		<b>7,859,036.88</b>
<b>Liabilities:</b>				
<b>Current Liabilities:</b>				
Accounts Payable	-	-		-
Accrued Expenses	28,687.00	10,736.00		10,736.00
Due to Other Funds	584,380.00	12,333.11		12,333.11
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		-		-
<b>Total Current Liabilities</b>	<b>694,311.00</b>	<b>104,313.66</b>		<b>38,805.66</b>
Restricted Current Liabilities	63,030.00	244,856.72		244,856.72
<b>Noncurrent Liabilities:</b>				
Bonds Payable - Noncurrent	1,409,715.00	1,843,849.00		1,843,849.00
Notes Payable - Noncurrent	-	-		-
<b>Total Noncurrent Liabilities</b>	<b>1,409,715.00</b>	<b>1,843,849.00</b>		<b>1,843,849.00</b>
<b>Total Liabilities</b>	<b>2,167,056.00</b>	<b>2,193,019.38</b>		<b>2,127,511.38</b>
<b>Equity:</b>				
Net Assets	5,625,180.00	5,625,180.41		5,625,180.41
Prior Period Adjustment	n/a	(94,136.00)		(94,136.00)
Current Sources vs Uses	n/a	129,156.59	71,324.50	200,481.09
<b>Equals adjusted Net Assets</b>	<b>5,625,180.00</b>	<b>5,660,201.00</b>		<b>5,731,525.50</b>
<b>Total Liabilities and Equity</b>	<b>7,792,236.00</b>	<b>7,853,220.38</b>		<b>7,859,036.88</b>
Assets vs Liabilities and Equity	-	-		-
Calculated Working Capital	(146,151.00)	(164,746.39)		(99,238.39)

Prior Period Adjustment represents a reorganization of individual funds share of the 2007 Certificate of Obligation debt.

<b>Water/Sewer Fund 03</b>				
<b>Sources and Uses of Working Capital</b>				
<b>August 31, 2013</b>				
		Actual Thru	Working Draft	Working Draft
	Annual	Current	Budget Thru	
	Budget	Period	Current	Difference
			Period	
<b>Sources that are Revenues:</b>				
Residential Water	940,000.00	891,206.36	832,503.00	58,703.36
Commercial Water	272,500.00	279,442.26	246,363.00	33,079.26
EAA Aquifer Management Fee	315,000.00	222,428.61	276,342.00	(53,913.39)
Sewer Revenue	693,173.00	591,665.08	625,461.00	(33,795.92)
Other	57,900.00	84,183.06	53,075.00	31,108.06
<b>Total Sources that are Revenues:</b>	<b>2,278,573.00</b>	<b>2,068,925.37</b>	<b>2,033,744.00</b>	<b>35,181.37</b>
<b>Uses that are Expenses:</b>				
Personnel Services	597,908.47	463,207.48	548,082.76	84,875.28
Supplies and Materials	238,400.00	274,541.85	218,533.36	(56,008.49)
Other Services and Charges	686,950.00	571,994.98	629,704.17	57,709.19
EAA Fees	314,827.44	176,676.39	284,317.00	107,640.61
<b>Total Uses that are Expenses</b>	<b>1,838,085.91</b>	<b>1,486,420.70</b>	<b>1,680,637.29</b>	<b>194,216.59</b>
<b>Other Financing Sources (Uses)</b>				
Gain on Sale of Property	1,000.00	-	916.67	(916.67)
Interest Earnings	-	-	-	-
Interest Expense	(63,417.69)	(63,417.69)	(63,417.69)	-
Principal Payment	(65,508.00)	(65,508.00)	(65,508.00)	-
Capital Outlay	(40,000.00)	(5,816.50)	(36,666.67)	30,850.17
Transfers In	(190,000.00)	(174,166.63)	(174,166.67)	0.04
Transfers (Out)	(141,273.00)	(141,273.00)	(129,500.25)	(11,772.75)
TWDB-DWSFR Sources	533,074.00	57,267.74	488,651.17	(431,383.43)
TWDB-DWSFR Uses	(533,074.00)	(60,434.00)	(488,651.16)	428,217.16
Other Sources	-	-	-	-
Other (Uses)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(499,198.69)</b>	<b>(453,348.08)</b>	<b>(468,342.60)</b>	<b>14,994.52</b>
<b>Net Change in Working Capital</b>	<b>(58,711.60)</b>	<b>129,156.59</b>	<b>(115,235.89)</b>	<b>(144,040.70)</b>
Working Capital Beginning of Period		(146,151.00)		
Adjustments		(150,002.00)		
Working Capital End of Period		(166,996.41)		
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.				

<b>Airport Fund 04 - Operating Fund</b>				
<b>Balance Sheet</b>				
<b>August 31, 2013</b>				
	Derived From	Current	Adjustment for	Current
	Prior Year	Period	Financial	Period
	Audited	Budget	Reporting	Reporting
	Statement	Perspective	Perspective	Perspective
<b>Assets:</b>				
<b>Current Assets:</b>				
Cash	372,309.00	(495,437.80)		(495,437.80)
Investments	758,962.00	259,918.44		259,918.44
Accounts Receivable, net	85,451.00	110,410.43		110,410.43
Due from Other Governments	-	-		-
Due from Other Funds	130,851.00	(21,619.41)		(21,619.41)
Inventories	53,954.00	53,954.00		53,954.00
Total Current Assets	1,401,527.00	(92,774.34)		(92,774.34)
Restricted Current Assets	-	-		-
<b>Long-Term Assets:</b>				
Capitalized Debt Issuance Costs	3,725.00	3,725.00		3,725.00
Capital Assets	19,629,689.00	19,629,689.36	988,033.31	20,617,722.67
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		16,496,002.15
<b>Total Assets</b>	<b>16,909,496.00</b>	<b>15,415,194.50</b>		<b>16,403,227.81</b>
<b>Liabilities:</b>				
<b>Current Liabilities:</b>				
Accounts Payable	28,059.36	(960.00)		(960.00)
Accrued Expenses	11,866.00	6,372.98		6,372.98
Due to Other Funds	136,037.89	(28,454.77)		(28,454.77)
Accrued Interest Payable	(19,569.03)	1,702.00		1,702.00
Deferred Revenue	6,277.00	4,182.42		4,182.42
Bonds Payable - Current	12,150.00	12,150.00	(8,431.00)	3,719.00
Notes Payable - Current	26,043.00	26,043.00	(28,457.71)	(2,414.71)
Total Current Liabilities	200,864.22	21,035.63		(15,853.08)
Restricted Current Liabilities	-	-		-
<b>Non-Current Liabilities:</b>				
Bonds Payable	282,150.00	210,108.00		210,108.00
Notes Payable	54,453.00	54,452.78		54,452.78
Total Non-Current Liabilities	336,603.00	264,560.78		264,560.78
<b>Total Liabilities</b>	<b>537,467.22</b>	<b>285,596.41</b>		<b>248,707.70</b>
<b>Equity:</b>				
Net Assets	16,372,029.00	16,372,029.44		16,372,029.44
Prior Period Adjustment		72,042.00		72,042.00
Current Sources vs Uses	n/a	(1,314,473.35)	1,024,922.02	(289,551.33)
Equals adjusted Net Assets	16,372,029.00	15,129,598.09		16,154,520.11
<b>Total Liabilities and Equity</b>	<b>16,909,496.22</b>	<b>15,415,194.50</b>		<b>16,403,227.81</b>
<b>Assets vs Liabilities and Equity</b>	<b>(0.22)</b>	<b>-</b>		<b>-</b>
Calculated Working Capital	1,200,662.78	(113,809.97)		(76,921.26)

Prior Period Adjustment represents a reorganization of individual funds share of the 2007 Certificate of Obligation debt.

<b>Airport Fund 04 - Operating Fund</b>				
<b>Sources and Uses of Working Capital</b>				
<b>August 31, 2013</b>				
			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	187,102.44	266,184.00	(79,081.56)
Jet A Fuel Sales	514,500.00	276,832.30	437,149.00	(160,316.70)
Commercial Hanger Rentals	142,110.00	88,042.39	130,267.50	(42,225.11)
Other Aviation Related Leases	23,333.00	24,225.80	21,388.59	2,837.21
Non-Aviation Leases	173,048.00	115,162.98	164,820.99	(49,658.01)
Other	46,601.00	41,605.65	42,717.58	(1,111.93)
<b>Total Sources that are Revenues</b>	<b>1,197,092.00</b>	<b>732,971.56</b>	<b>1,062,527.66</b>	<b>(329,556.10)</b>
Uses that are Expenses:				
Personnel Services	206,856.68	174,789.08	189,618.62	14,829.54
Materials & Supplies	206,900.00	125,520.61	189,658.28	64,137.67
Contractual Services	158,500.00	115,584.69	145,291.66	29,706.97
AVGAS 100LL	255,000.00	133,700.86	227,033.00	93,332.14
Jet A	374,000.00	211,773.96	348,879.00	137,105.04
<b>Total Uses that are Expenditures</b>	<b>1,201,256.68</b>	<b>761,369.20</b>	<b>1,100,480.56</b>	<b>339,111.36</b>
Other Financing Sources (Uses)				
Gain on Sale of Property	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Investment Earnings	5,000.00	1,330.15	4,583.33	(3,253.18)
Transfers In	-	-	-	-
Principal Retirement 2007 CO's	(8,431.00)	(8,431.00)	(8,431.00)	-
TxDOT Loan Repayment	(28,458.00)	(28,457.71)	(26,086.50)	(2,371.21)
Interest Expense	(9,679.84)	(9,679.84)	(9,679.84)	-
Capital Outlay	(946,000.27)	(988,033.31)	(867,166.91)	(120,866.40)
Transfers Out	(284,956.00)	(252,804.00)	(261,209.67)	8,405.67
Other Sources	-	-	-	-
Other (Uses)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(1,272,525.11)</b>	<b>(1,286,075.71)</b>	<b>(1,167,990.59)</b>	<b>(118,085.12)</b>
<b>Net Change in Working Capital</b>	<b>(1,276,689.79)</b>	<b>(1,314,473.35)</b>	<b>(1,205,943.49)</b>	<b>(786,752.58)</b>
<b>Working Capital Beginning of Period</b>		1,200,662.78		
<b>Adjustments</b>				
<b>Working Capital End of Period</b>		(113,810.57)		

<b>Airport Fund 74 - Grant Fund</b>				
<b>Balance Sheet</b>				
<b>August 31, 2013</b>			Current	
	Derived From	Current	Adjustment for	Period
	Prior Year	Period	Financial	Financial
	Audited	Budget	Reporting	Reporting
	Statement	Perspective	Perspective	Perspective
<b>Assets:</b>				
<b>Current Assets:</b>				
Cash	-	-		-
Investments	-	-		-
Accounts Receivable, net	-	-		-
Due from Other Governments	50,000.00	50,000.00		50,000.00
Due from Other Funds	-	(73,681.14)		(73,681.14)
Inventories	-	-		-
<b>Total Current Assets</b>	<b>50,000.00</b>	<b>(23,681.14)</b>		<b>(23,681.14)</b>
Restricted Current Assets	27,380.00	748.43		748.43
<b>Long-Term Assets:</b>				
Capitalized Debt Issuance Costs	-	-		-
Capital Assets	-	-		-
Accumulated Depreciation	-	-		-
<b>Total Long-Term Assets</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Assets</b>	<b>77,380.00</b>	<b>(22,932.71)</b>		<b>(22,932.71)</b>
<b>Liabilities:</b>				
<b>Current Liabilities:</b>				
Accounts Payable	3,698.64	21,815.82		21,815.82
Accrued Expenses	-	-		-
Due to Other Funds	52,410.11	-		-
Accrued Interest Payable	21,271.03	-		-
Deferred Revenue	-	-		-
Bonds Payable - Current	-	-		-
Notes Payable - Current	-	-		-
<b>Total Current Liabilities</b>	<b>77,379.78</b>	<b>21,815.82</b>		<b>21,815.82</b>
Restricted Current Liabilities	-	-		-
<b>Non-Current Liabilities:</b>				
Bonds Payable	-	-	-	-
Notes Payable	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Liabilities</b>	<b>77,379.78</b>	<b>21,815.82</b>		<b>21,815.82</b>
<b>Equity:</b>				
Net Assets	-	-		-
Prior Period Adjustment		-		-
Current Sources vs Uses	n/a	452.73	-	452.73
Equals adjusted Net Assets	-	452.73		452.73
<b>Total Liabilities and Equity</b>	<b>77,379.78</b>	<b>22,268.55</b>		<b>22,268.55</b>
<b>Assets vs Liabilities and Equity</b>	<b>0.22</b>	<b>(45,201.26)</b>		<b>(45,201.26)</b>
<b>Calculated Working Capital</b>	<b>(27,379.78)</b>	<b>(45,496.96)</b>		<b>(45,496.96)</b>

<b>Airport Fund 74 - Grant Fund</b>				
<b>Sources and Uses of Working Capital</b>				
<b>August 31, 2013</b>				
			Working Draft	Working Draft
	Annual	Actual Thru	Budget Thru	
	Budget	Current	Current	
		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	623,165.07	2,580,497.91	(1,957,332.84)
Investment Earnings	-	-	-	-
Transfers In	-	-	-	-
Principal Retirement 2007 CO's	-	-	-	-
TxDOT Loan Repayment	-	-	-	-
Interest Expense	-	-	-	-
Capital Outlay	(3,119,685.43)	(622,712.34)	(2,859,711.65)	2,236,999.31
Transfers Out	-	-	-	-
Other Sources	-	-	-	-
Other (Uses)	-	-	-	-
Total Other Financing Sources (Uses)	(304,596.79)	452.73	(279,213.74)	279,666.47
Net Change in Working Capital	(304,596.79)	452.73	(279,213.74)	279,666.47
Working Capital Beginning of Period		(27,379.78)		
Adjustments		748.43		
Working Capital End of Period		(26,178.62)		
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.				

<b>Airport - Combined Operating Fund 04 and Grant Fund 74</b>				
<b>Balance Sheet</b>				
<b>August 31, 2013</b>				
	Derived From	Current	Current	
	Prior Year	Period	Adjustment for	Period
	Audited	Budget	Financial	Financial
	Statement	Perspective	Reporting	Reporting
			Perspective	Perspective
<b>Assets:</b>				
<b>Current Assets:</b>				
Cash	1,131,271.00	(495,437.80)		(495,437.80)
Investments	-	259,918.44		259,918.44
Accounts Receivable, net	85,451.00	110,410.43		110,410.43
Due from Other Governments	50,000.00	50,000.00		50,000.00
Due from Other Funds	130,851.00	(95,300.55)		(95,300.55)
Inventories	53,954.00	53,954.00		53,954.00
Total Current Assets	1,451,527.00	(116,455.48)		(116,455.48)
Restricted Current Assets	27,380.00	748.43		748.43
<b>Long-Term Assets:</b>				
Capitalized Debt Issuance Costs	3,725.00	3,725.00		3,725.00
Capital Assets	19,629,689.00	19,629,689.36	1,610,745.65	21,240,435.01
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		17,118,714.49
<b>Total Assets</b>	<b>16,986,876.00</b>	<b>15,392,261.79</b>		<b>17,003,007.44</b>
<b>Liabilities:</b>				
<b>Current Liabilities:</b>				
Accounts Payable	31,758.00	20,855.82		20,855.82
Accrued Expenses	11,866.00	6,372.98		6,372.98
Due to Other Funds	188,448.00	(28,454.77)		(28,454.77)
Accrued Interest Payable	1,702.00	1,702.00		1,702.00
Deferred Revenue	6,277.00	4,182.42		4,182.42
Bonds Payable - Current	12,150.00	12,150.00	(8,431.00)	3,719.00
Notes Payable - Current	26,043.00	26,043.00	(28,457.71)	(2,414.71)
Total Current Liabilities	278,244.00	42,851.45		5,962.74
Restricted Current Liabilities	-	-		-
<b>Non-Current Liabilities:</b>				
Bonds Payable	282,150.00	210,108.00		210,108.00
Notes Payable	54,453.00	54,452.78		54,452.78
Total Non-Current Liabilities	336,603.00	264,560.78		264,560.78
<b>Total Liabilities</b>	<b>614,847.00</b>	<b>307,412.23</b>		<b>270,523.52</b>
<b>Equity:</b>				
Net Assets	16,372,029.00	16,372,029.44		16,372,029.44
Prior Period Adjustment	n/a	72,042.00		72,042.00
Current Sources vs Uses	n/a	(1,314,020.62)	1,647,634.36	333,613.74
Equals adjusted Net Assets	16,372,029.00	15,130,050.82		16,777,685.18
<b>Total Liabilities and Equity</b>	<b>16,986,876.00</b>	<b>15,437,463.05</b>		<b>17,048,208.70</b>
Assets vs Liabilities and Equity	-	(45,201.26)		(45,201.26)
Calculated Working Capital	1,173,283.00	(159,306.93)		(122,418.22)

Prior Period Adjustment represents a reorganization of individual funds share of the 2007 Certificate of Obligation debt.



Airport - Combined Operating Fund 04 and Grant Fund 74				
Sources and Uses of Working Capital				
August 31, 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	187,102.44	266,184.00	(79,081.56)
Jet A Fuel Sales	514,500.00	276,832.30	437,149.00	(160,316.70)
Commercial Hanger Rentals	142,110.00	88,042.39	130,267.50	(42,225.11)
Other Aviation Related Leases	23,333.00	24,225.80	21,388.59	2,837.21
Non-Aviation Leases	173,048.00	115,162.98	164,820.99	(49,658.01)
Other	46,601.00	41,605.65	42,717.58	(1,111.93)
Total Sources that are Revenues	1,197,092.00	732,971.56	1,062,527.66	(329,556.10)
Uses that are Expenses:				
Personnel Services	206,856.68	174,789.08	189,618.62	14,829.54
Materials & Supplies	206,900.00	125,520.61	189,658.28	64,137.67
Contractual Services	158,500.00	115,584.69	145,291.66	29,706.97
AVGAS 100LL	255,000.00	133,700.86	227,033.00	93,332.14
Jet A	374,000.00	211,773.96	348,879.00	137,105.04
Total Uses that are Expenditures	1,201,256.68	761,369.20	1,100,480.56	339,111.36
Other Financing Sources (Uses)				
Gain on Sale of Property	-	-	-	-
Intergovernmental Revenue	2,815,088.64	623,165.07	2,580,497.91	(1,957,332.84)
Investment Earnings	5,000.00	1,330.15	4,583.33	(3,253.18)
Transfers In	-	-	-	-
Principal Retirement 2007 CO's	(8,431.00)	(8,431.00)	(8,431.00)	-
TxDOT Loan Repayment	(28,458.00)	(28,457.71)	(26,086.50)	(2,371.21)
Interest Expense	(9,679.84)	(9,679.84)	(9,679.84)	-
Capital Outlay	(4,065,685.70)	(1,610,745.65)	(3,726,878.56)	2,116,132.91
Transfers Out	(284,956.00)	(252,804.00)	(261,209.67)	8,405.67
Other Sources	-	-	-	-
Other (Uses)	-	-	-	-
Total Other Financing Sources (Uses)	(1,577,121.90)	(1,285,622.98)	(1,447,204.33)	161,581.35
Net Change in Working Capital	(1,581,286.58)	(1,314,020.62)	(1,485,157.23)	(507,086.11)
Working Capital Beginning of Period		1,173,283.00		
Adjustments		748.43		
Working Capital End of Period		(139,989.19)		
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.				

<b>Sanitation Fund 05</b>				
<b>Balance Sheet</b>				Current
<b>August 31, 2013</b>	Derived From	Current	Adjustment for	Period
	Prior Year	Period	Financial	Financial
	Audited	Budget	Reporting	Reporting
	Statement	Perspective	Perspective	Perspective
<b>Assets:</b>				
<b>Current Assets:</b>				
Cash	-	(93,961.46)		(93,961.46)
Investments	-	-		-
Accounts Receivable, net	-	112,529.24		112,529.24
Due from Other Governments	-	-		-
Due from Other Funds	-	(13,176.43)		(13,176.43)
Inventories	-	-		-
Other Current Assets	-	-		-
<b>Total Current Assets</b>	<b>-</b>	<b>5,391.35</b>		<b>5,391.35</b>
Restricted Current Assets	-	-		-
<b>Noncurrent Assets:</b>				
Capitalized Debt Issuance Costs	-	-		-
Capital Assets	-	-		-
Accumulated Depreciation	-	-		-
<b>Total Noncurrent Assets</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Assets</b>	<b>-</b>	<b>5,391.35</b>		<b>5,391.35</b>
<b>Liabilities:</b>				
<b>Current Liabilities:</b>				
Accounts Payable	-	6,276.03		6,276.03
Accrued Expenses	-	-		-
Due to Other Funds	-	-		-
Accrued Interest Payable	-	-		-
Deferred Revenue	-	-		-
Bonds Payable - Current	-	-		-
Notes Payable - Current	-	-		-
Other Current Liabilities	-	-		-
<b>Total Current Liabilities</b>	<b>-</b>	<b>6,276.03</b>		<b>6,276.03</b>
Restricted Current Liabilities	-	-		-
<b>Noncurrent Liabilities:</b>				
Bonds Payable - Noncurrent	-	-		-
Notes Payable - Noncurrent	-	-		-
<b>Total Noncurrent Liabilities</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Liabilities</b>	<b>-</b>	<b>6,276.03</b>		<b>6,276.03</b>
<b>Equity:</b>				
Net Assets	-	-		-
Prior Period Adjustment	n/a			
Current Sources vs Uses	n/a	(884.68)		(884.68)
<b>Equals adjusted Net Assets</b>	<b>-</b>	<b>(884.68)</b>		<b>(884.68)</b>
<b>Total Liabilities and Equity</b>	<b>-</b>	<b>5,391.35</b>		<b>5,391.35</b>
Assets vs Liabilities and Equity	-	0.00		0.00
Calculated Working Capital	-	(884.68)		(884.68)



<b>Debt Service and Special Revenue Funds, Set 1</b>				
<b>Balance Sheet</b>				
<b>August 31, 2013</b>		Cemetery		
		Perpetual	Forfeiture	Library
	Debt Service	Care	Seizure	Building Fund
	Fund 06	Fund 11	Fund 12	Fund 16
Assets:				
Cash	107,183.00	110,446.60	12,991.24	83,599.87
Investments	-	515,375.70	-	150,000.00
Taxes Receivable	16,968.68	-	-	-
Allowance for Uncollectable Taxes	(317.15)	-	-	-
Intergovernment Receivables	-	-	-	-
Due from Other funds	8,681.65	-	-	4,392.52
Other Assets	-	-	5,152.00	-
<b>Total Assets</b>	<b>132,516.18</b>	<b>625,822.30</b>	<b>18,143.24</b>	<b>237,992.39</b>
Liabilities:				
Accounts Payable	-	-	-	-
Due to Other Funds	(18,535.67)	(7,054.00)	-	(400.00)
Deferred Revenues	14,896.65	-	-	-
<b>Total Liabilities</b>	<b>(3,639.02)</b>	<b>(7,054.00)</b>	<b>-</b>	<b>(400.00)</b>
Fund Balances:				
Non-Spendable	-	448,380.00	-	-
Restricted for Debt Service	136,663.47	-	-	-
Restricted - Other	-	-	14,936.80	-
Assigned	-	160,284.59	-	238,374.89
Prior Period Adjustment	-	-	-	-
Current Sources vs Uses	(508.27)	24,211.71	3,206.44	17.50
<b>Total Fund Balances</b>	<b>136,155.20</b>	<b>632,876.30</b>	<b>18,143.24</b>	<b>238,392.39</b>
<b>Total Liabilities and Fund Balances</b>	<b>132,516.18</b>	<b>625,822.30</b>	<b>18,143.24</b>	<b>237,992.39</b>
Assets vs Liabilities and Fund Balances	-	-	-	-
<b>Working Capital</b>	<b>136,155.20</b>	<b>632,876.30</b>	<b>18,143.24</b>	<b>238,392.39</b>

<b>Debt Service and Special Revenue Funds, Set 1</b>				
<b>Sources and Uses of Working Capital</b>				
<b>August 31, 2013</b>				
		Cemetery Perpetual	Forfeiture	Library Building
	Debt Service Fund 06	Care Fund 11	Seizure Fund 12	Fund 16
Sources that are Revenues:				
Taxes	218,973.38	-	-	-
Intergovernmental	-	-	-	-
Investment Earnings	251.01	2,811.71	-	-
Other	-	21,400.00	5,872.40	17.50
<b>Total Sources that are Revenues</b>	<b>219,224.39</b>	<b>24,211.71</b>	<b>5,872.40</b>	<b>17.50</b>
Uses that are Expenditures:				
General Government	-	-	-	-
Public Safety	-	-	2,500.00	-
Public Works	-	-	-	-
Library	-	-	-	-
Debt Service Principal	298,300.00	-	-	-
Debt Service Interest/Charges	270,463.94	-	-	-
<b>Total Uses that are Expenditures</b>	<b>568,763.94</b>	<b>-</b>	<b>2,500.00</b>	<b>-</b>
Other Financing Sources (Uses)				
Transfers In	349,031.28	-	-	-
Transfers Out	-	-	(165.96)	-
Other Sources	-	-	-	-
Other Uses	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>349,031.28</b>	<b>-</b>	<b>(165.96)</b>	<b>-</b>
<b>Sources vs Uses</b>	<b>(508.27)</b>	<b>24,211.71</b>	<b>3,206.44</b>	<b>17.50</b>
Beginning Working Capital	136,663.47	608,664.59	14,937.00	238,374.89
Adjustments				
<b>Ending Working Capital</b>	<b>136,155.20</b>	<b>632,876.30</b>	<b>18,143.44</b>	<b>238,392.39</b>

Debt Service and Special Revenue Funds, Set 2						
Balance Sheet						
August 31, 2013						
	Unclaimed Money Fund 17	Police Grants Fund 70				
<b>Assets:</b>						
Cash	507.33	-				
Investments	16,463.71	-				
Taxes Receivable	-	-				
Allowance for uncollectable Taxes	-	-				
Intergovernment Receivables	-	-				
Due from Other funds	-	-				
Other Assets	-	-				
<b>Total Assets</b>	<b>16,971.04</b>	<b>-</b>				
<b>Liabilities:</b>						
Accounts Payable	-	-				
Due to Other Funds	14,876.45	-				
Deferred Revenues	-	-				
<b>Total Liabilities</b>	<b>14,876.45</b>	<b>-</b>				
<b>Fund Balances:</b>						
Non-Spendable	-	-				
Restricted for Debt Service	-	-				
Restricted - Other	-	7,351.30				
Assigned	2,025.02	-				
Adjustments						
Current Sources vs Uses	69.57	(7,351.30)				
<b>Total Fund Balances</b>	<b>2,094.59</b>	<b>-</b>				
<b>Total Liabilities and Fund Balances</b>	<b>16,971.04</b>	<b>-</b>				
<b>Assets vs Liabilities and Fund Balances</b>	<b>-</b>	<b>-</b>				
<b>Working Capital</b>	<b>2,094.59</b>	<b>-</b>				

<b>Debt Service and Special Revenue Funds, Set 2</b>			
<b>Sources and Uses of Working Capital</b>			
<b>August 31, 2013</b>			
	Unclaimed	Police	
	Money	Grants	
	Fund 17	Fund 70	
<b>Sources that are Revenues:</b>			
Taxes	-	-	
Intergovernmental	-	-	
Investment Earnings	69.57	-	
Other	-	-	
Total Sources that are Revenues	69.57	-	
<b>Uses that are Expenditures:</b>			
General Government	-	-	
Public Safety	-	7,517.26	
Public Works	-	-	
Library	-	-	
Debt Service Principal	-	-	
Debt Service Interest/Charges	-	-	
Total Uses that are Expenditures	-	7,517.26	
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	165.96	
Transfers Out	-	-	
Other Sources	-	-	
Other Uses	-	-	
Total Other Financing Sources (Uses)	-	165.96	
Sources vs Uses	69.57	(7,351.30)	
Beginning Working Capital	2,025.02	7,351.00	
Adjustments			
Ending Working Capital	2,094.59	(0.30)	