

City of Hondo Texas Financial Reports for January 2014



City Manager's Office

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

Date: February 24, 2014

To: Mayor and City Council

Re: Selected Financial Information for January 2014

The City provides three levels of reporting on its finances. Those levels are:

- Audited Annual Financial Statements as of September 30, usually issued in January.
- Detailed Financial Statements, Summaries, and Fund Highlights for the quarters ended
 December, March and June, and will include expanded commentary on the major operating
 funds. These reports will usually be issued by the third council meeting after the end of the
 quarter.
- Detailed Financial Statements, Summaries, and Fund Highlights for January, February, April,
 May, July and August. These reports will usually be issued by the second council meeting after the end of the month.

Besides this cover letter, there are three sets of reports, which are broken into the following groups:

- Financial Summaries This section consists of four 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 12 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 25 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.

Unrestricted Cash and Cash Equivalents

The table below shows the balance of Unrestricted 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. Restricted Assets are items such as the Cash associated with the Water Resources Fee, Grant Funds, and other cash that can only be used for specific purposes.

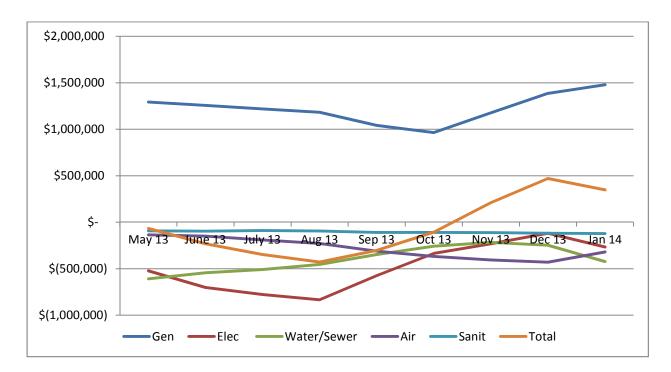
Fund	December 31
General Fund	\$1,478,617
Electric Fund	-265,439
Water/Sewer Fund	-422,464
Airport Fund	-319,582
Sanitation Fund	-122,451
Total	348,681

As you can see four of our five operating funds have negative Unrestricted Cash and CE balances. The take away from this is the General Fund is supporting other funds. As those funds are able to stand on their own, it allows the General Funds to be used to support general operations.

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.

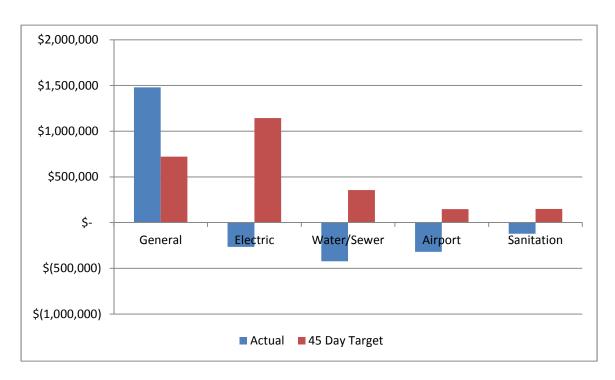
It is important to note the cash positions deteriorated over several years. For example, from 10/1/07 to 9/30/12, the Unrestricted Cash and Cash Equivalents for the Electric Fund declined \$2,479,387 while the Water/Sewer Fund declined \$1,408,187. It will be difficult to recover in a one year period,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

End of Month Unrestricted Cash and Cash Equivalent Balances



The above chart shows the end of month Unrestricted 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 as a result of the rate increases approved in the spring of 2013. The Electric Rate increases approved in September 2013 have begun to correct the negative balance in that fund. The Airport will need to sell non-aviation land in order to correct its negative balance. While the Sanitation Fund is holding steady, action will need to be taken at some point in the future to address its negative situation.

End of Month Unrestricted Cash and Cash Equivalent Balances Compared to Target of 45 Days of Budgeted Expenses



My goal is that by the end of fiscal year 2014-15, each operating fund will have an Unrestricted Cash and Cash Equivalent balance of at least 45 days of its budgeted expenses. The above graph shows how each operating fund compares to that goal.

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.

Closing

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

Sincerely,

Jeff Litchfield City Manager

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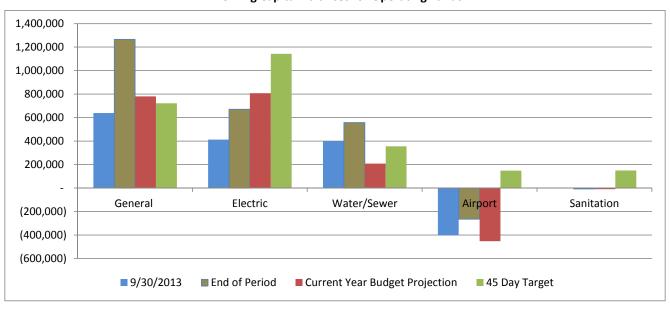
January 2014 Monthly Financial Summary City of Hondo, Texas

Fund Summaries											
	Working	YTD	YTD	YTD	YTD	Working					
	Capital	Sources	Uses	Other		Capital					
	Beginning of	That Are	That Are	Sources		End of					
Fund	Fiscal Year	Revenues	Expenses	And Uses	Adjustments	Period					
Governmental Funds:											
01 - General	639,481	1,266,651	1,624,937	1,052,672	(67,369)	1,266,498.39					
09 - Committed & Restricted	34,606	-	3,141	72,709	-	104,174.51					
14 - 2007 CO's	447,520	-	184,591	-	-	262,928.74					
20 - STRTC	41,803	13,339	19,984	-	-	35,158					
21 - Hotel Occupancy	25,347	20,722	35,230	-	-	10,839					
Component Unit:											
18 - EDC	1,768,765	147,432	142,978	(75,000)	-	1,698,219					
Enterprise Funds:											
02 - Electric	412,371	2,994,120	2,673,197	(61,739)	-	671,555					
03 - Water/Sewer	399,025	751,494	572,557	(200,823)	180,352	557,491					
04 - Airport	(403,762)	310,903	238,794	16,027	51,261	(264,364)					
05 - Sanitation	(379)	396,522	402,914	-	-	(6,771)					
Special Revenue Funds:											
06 - Debt Service	138,019	160,308	419,938	273,408	-	151,796					
11 - Perpetual Care	630,065	8,215	-	(5,333)	-	632,947					
12 - Forfeiture/Seizure	18,343	400	6,407	-	-	12,336					
16 - Library Building	235,392	168	3,000	-	-	232,560					
17 - Unclaimed Money	2,095	39	-		-	2,133					
Total All Funds	4,388,692	6,070,312	6,327,667	1,071,920	164,244	5,367,501					

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 2012-13 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



January 2014 Monthly Financial Summary City of Hondo, Texas

Cash and Cash Equivalents

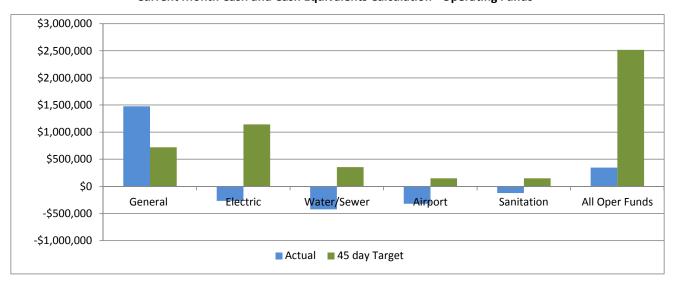
Another financial measure is Cash and Cash Equivalents (Cash & CE). For measurement purposes, we are defining Cash & CE to include Cash, Investments, Due From Other Funds or Component Units less Due to Other Funds or Component Units.

			Due from	Due to	
			Funds or	Funds or	
Fund	Cash	Investments	Component Units	Component Units	Total
Governmental Funds:					
01 - General	1,285,220	-	210,945	(13,594)	1,482,571
09 - Committed & Restricted	104,175	-	-	-	104,175
14 - 2007 CO's	384,481	984	30,453	-	415,918
20 - STRTC	32,346	-	(2,000)	-	30,347
21 - Hotel Occupancy	10,839	-	-	-	10,839
Component Unit:					
18 - EDC	85,132	1,702,862	(1,454)	-	1,786,539
Enterprise Funds:					
02 - Electric	(392,884)	175,059	(109)	(3,712)	(221,646)
03 - Water/Sewer	47,408	60,020	(54,125)	(45,025)	8,279
04 - Airport	(275,844)	-	(51,648)	8,903	(318,588)
05 - Sanitation	(122,451)	-	(374)	374	(122,451)
Special Revenue Funds:					
06 - Debt Service	56,500.56	75,029.68	-	18,535.67	150,066
11 - Perpetual Care	56,242.53	570,583.46	-	6,120.63	632,947
12 - Forfeiture/Seizure	9,137.34	-	-	-	9,137
16 - Library Building	77,718.23	150,049.46	4,392.52	400.00	232,560
17 - Unclaimed Money	536.22	16,473.60	-	(14,876.45)	2,133
Total All Funds	1,358,557	2,751,061	136,081	(42,873)	4,202,825

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 45 day's of operations by the end of 2015-16. While both the end of period actual and the 45 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.

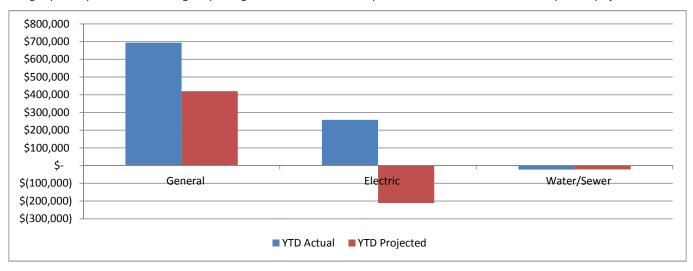
Current Month Cash and Cash Equivalents Calculation - Operating Funds



January 2014 Monthly Financial Summary City of Hondo, Texas

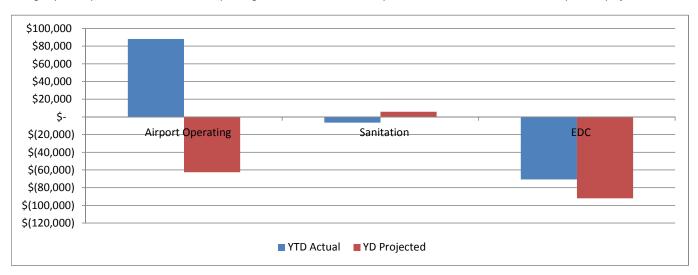
Net Year-to-Date Sources versus Uses - Group 1

This group is comprised of the three largest operating funds and shows the actual year-to-date net sources versus uses compared to projected.

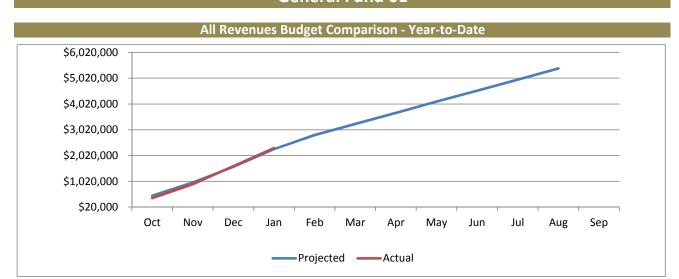


Net Year-to-Date Sources versus Uses - Group 2

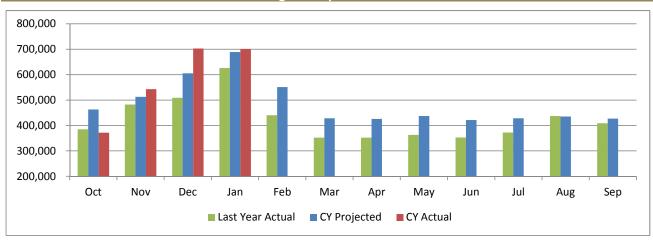
This group is comprised of the three smallest operating funds and shows the actual year-to-date net sources versus uses compared to projected.



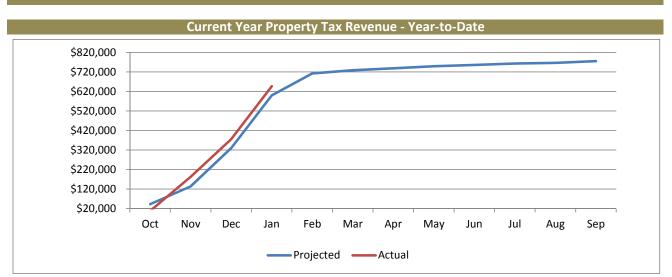
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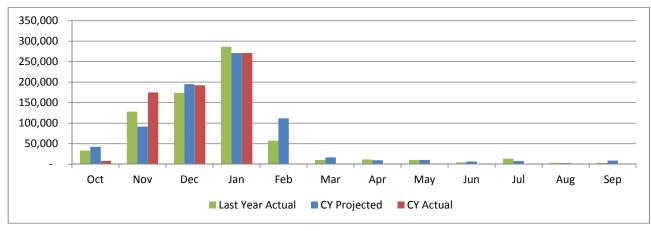
All Revenues Budget Comparison - Month vs Month



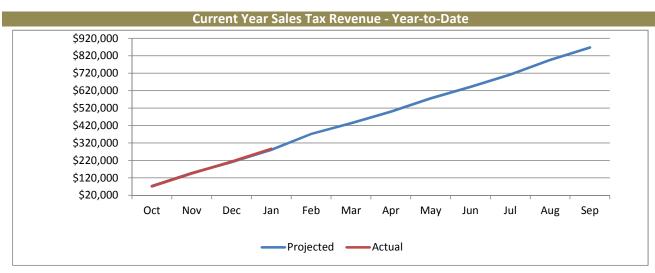
				All Rev	venues	Bud	get	Comparisor) - ˈ	The Numbers		
	ľ	Monthly	١	Monthly				Year-To-Date		Year-To-Date		Last Year
	Р	rojected		Actual	Month	ly		Projected		Actual	Year-To-Date	Monthly
	R	evenues	R	evenues	Varian	ce		Revenues		Revenues	Variance	Actual
Oct	\$	463,147	\$	371,823	(91	,324)	\$	463,147	\$	371,823	\$ (91,324)	385,406
Nov		513,112		543,371	30	,259		976,259		915,194	\$ (61,065)	482,614
Dec		605,346		702,966	97	,620		1,581,605		1,618,160	\$ 36,555	509,249
Jan		689,317		701,163	11	,846		2,270,922		2,319,323	\$ 48,401	625,985
Feb		551,504						2,822,426				440,773
Mar		428,476						3,250,902				352,573
Apr		425,897						3,676,799				352,214
May		437,241						4,114,040				362,981
Jun		421,871						4,535,911				353,187
Jul		428,558						4,964,469				372,383
Aug		435,521						5,399,990				437,363
Sep		427,633						5,827,623				408,826
Total		5,827,623										5,083,554



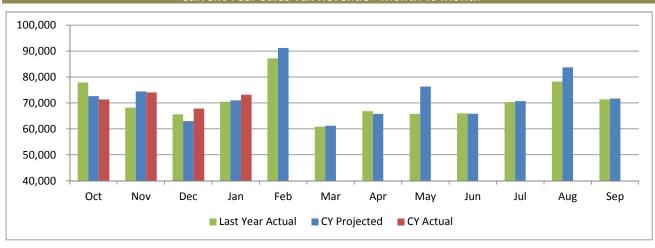
Current Year Property Tax Revenue - Month vs Month



			Current	t Year Prope	rty Tax Revenu	e - The Number	'S	
	Month	nly	Monthly		Year-To-Date	Year-To-Date		Last Year
	Project	ed	Actual	Monthly	Projected	Actual	Year-To-Date	Monthly
	Revenu	ies	Revenues	Variance	Revenues	Revenues	Variance	Actual
Oct	\$ 42	2,481	7,999	(34,482)	\$ 42,481	7,999	(34,482)	33,069
Nov	91	L,697	175,177	83,480	134,178	183,176	48,998	128,230
Dec	195	,283	192,598	(2,685)	329,461	375,774	46,313	173,845
Jan	270),916	270,994	78	600,377	646,768	46,391	286,683
Feb	112	2,005			712,382			57,406
Mar	16	5,711			729,093			10,438
Apr	9	,657			738,750			11,515
May	10),428			749,178			10,478
Jun	6	5,512			755,690			4,732
Jul	7	7,798			763,488			13,446
Aug	2	2,900			766,388			3,490
Sep	9	,119			775,507			2,991
Total	775	,507						736,323



Current Year Sales Tax Revenue - Month vs Month



	Current Year Sales Tax Revenue - The Numbers										
	Monthly	Monthly		Year-To-Date	Year-To-Date		Last Year				
	Projected	Actual	Monthly	Projected	Actual	Year-To-Date	Monthly				
	Revenues	Revenues	Variance	Revenues	Revenues	Variance	Actual				
Oct	72,677	71,357	(1,320)	\$ 72,677	71,357	(1,320)	77,915				
Nov	74,466	74,091	(375)	147,143	145,448	(1,695)	68,207				
Dec	63,034	67,836	4,802	210,177	213,284	3,107	65,658				
Jan	71,081	73,205	2,124	281,258	286,489	5,231	70,490				
Feb	91,201			372,459			87,240				
Mar	61,277			433,736			60,882				
Apr	65,812			499,548			66,838				
May	76,343			575,891			65,842				
Jun	65,849			641,740			65,978				
Jul	70,767			712,507			70,365				
Aug	83,785			796,292			78,256				
Sep	71,708			868,000		_	71,428				
	868,000						849,098				

YTD All Expenditures

	Projected	Actual		
	Expenditures	Expenditures	Variance	\$7,020,000
Oct	\$ 339,348	326,361	12,987	\$6,020,000
Nov	809,791	683,950	125,841	\$5,020,000
Dec	1,280,234	1,094,549	185,685	\$4,020,000
Jan	1,850,211	1,624,937	225,274	
Feb	2,320,654			\$3,020,000
Mar	2,798,010			\$2,020,000
Apr	3,268,453			
May	3,738,896			\$1,020,000
Jun	4,209,339			\$20,000
Jul	4,784,659			Oct Nov Dec Jan Feb Mar Apr May Jun Jul Aug Sep
Aug	5,255,102			, , , , , , , , , , , , , , , , , , , ,
Sep	5,856,639			ProjectedActual

Note the above budget amounts are subject to change

Created Sanitation Fund in March

Recap of YTD Expenditures by Department

	Projected	Actual	
Department	Expenditures	Expenditures	Variance
01 - City Council	12,166.64	11,532.34	634.30
02 - Administration	174,001.14	114,725.37	59,275.77
03 - Tax	9,300.00	10,510.98	(1,210.98)
04 - Finance	70,649.21	100,654.92	(30,005.71)
05 - Police	451,608.84	453,646.14	(2,037.30)
06 - Courts	29,015.25	29,573.53	(558.28)
07 - Emergency Services	3,336.72	2,234.09	1,102.63
08 - Animal Control	23,192.16	15,928.95	7,263.21
09 - Streets	264,882.28	161,310.20	103,572.08
10 - Library	73,505.39	63,046.37	10,459.02
11 - Parks	197,433.46	174,816.57	22,616.89
13 - Facilities	83,212.88	84,717.77	(1,504.89)
15 - Recreation	117,417.60	76,812.34	40,605.26
16 - Golf Course	87,365.74	71,914.55	15,451.19
17 - Code Compliance	69,667.94	62,020.84	7,647.10
18 - Utility Billing	69,866.53	80,035.38	(10,168.85)
19 - City Secretary	71,612.48	66,675.66	4,936.82
20 - Grants & Non-Profits	7,363.36	9,302.07	(1,938.71)
21 - Public Works Admin	34,614.93	35,162.05	(547.12)
70 - Police Grants	-	-	-
90 - HUD Grants	-	316.48	(316.48)
Transfers Out	-	-	-
Totals	1,850,212.55	1,624,936.60	225,275.95

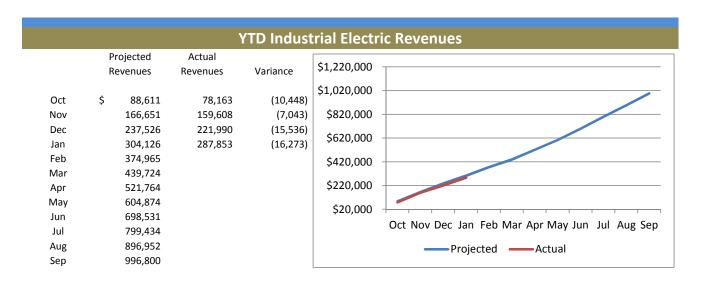
All Funds Projections of Revenues and Expenditures/Expenses are subject to change based on Budget Amendments and the updating of timing of expected receipts and uses.

Electric Fund 02

YTD Residential Electric Revenues

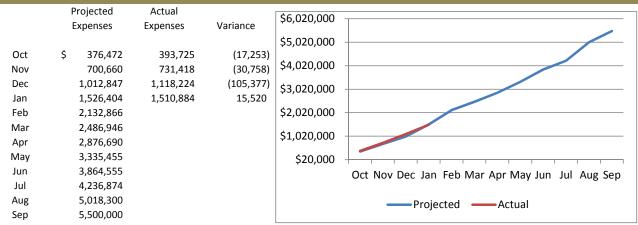
	Projected	Actual	., .	\$5,020,000	
	Revenues	Revenues	Variance		
0-4	ć 21.C 202	202.012	(22.200)	\$4,020,000	
Oct	\$ 316,202	283,913	(32,289)		
Nov	558,632	556,710	(1,922)	\$3,020,000	
Dec	831,890	834,642	2,752	7 - 7 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -	
Jan	1,140,376	1,206,607	66,231	\$2,020,000	
Feb	1,438,020			ψ=,σ=σ,σσσ	
Mar	1,671,162			\$1,020,000	
Apr	1,914,970				
May	2,189,714			\$20,000	
Jun	2,561,123				Oct Nov Dec Jan Feb Mar Apr May Jun Jul Aug Sep
Jul	2,998,449				
Aug	3,465,905				——Projected ——Actual
Sep	3,942,400				

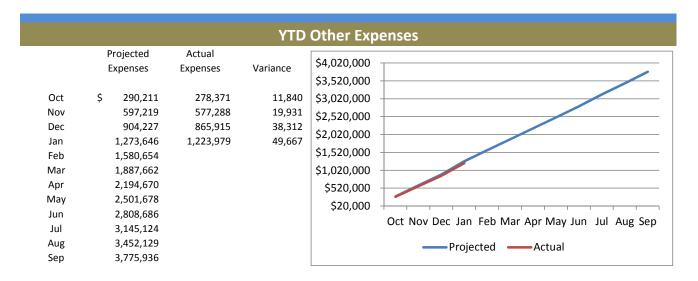
	YTD Commercial Electric Revenues										
		Projected Revenues	Actual Revenues	Variance	\$5,020,000						
Oct	\$	285,463	351,405	65,942	\$4,020,000						
Nov		538,274	705,801	167,527	\$3,020,000						
Dec		816,467	974,457	157,990	\$3,020,000						
Jan		1,079,289	1,275,001	195,712	\$2,020,000						
Feb		1,382,278			\$2,020,000						
Mar		1,685,555			\$1,020,000						
Apr		2,018,617			\$1,020,000						
May		2,387,483			\$20,000						
Jun		2,827,131			\$20,000	Oat New Dee Jew Sels Man Ann Mey June July Ave Sen					
Jul		3,287,656				Oct Nov Dec Jan Feb Mar Apr May Jun Jul Aug Sep					
Aug		3,784,638				ProjectedActual					
Sep		4,312,000				- Notaul					



Electric Fund 02

YTD Cost of Power



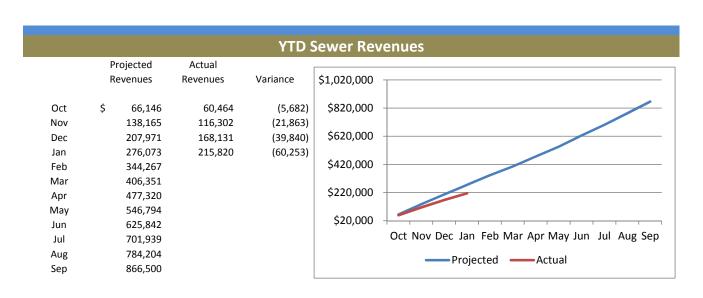


Water Sewer Fund 03

YTD Residential Water Revenues

	Projected Revenues	Actual Revenues	Variance	\$1,220,000	
				\$1,020,000	
Oct	\$ 81,099	82,332	1,233		
Nov	164,380	160,146	(4,234)	\$820,000	
Dec	244,552	230,154	(14,398)	\$620,000	
Jan	316,298	296,209	(20,089)	\$020,000	
Feb	391,329			\$420,000	
Mar	462,907			4220.000	
Apr	559,136			\$220,000	
May	655,076			\$20,000	
Jun	761,007			, ,,,,,,,,,	Oct Nov Dec Jan Feb Mar Apr May Jun Jul Aug Sep
Jul	869,948				The state of the s
Aug	994,479				ProjectedActual
Sep	1,121,600				- Actual

YTD Commercial Water Revenues Projected Actual \$420,000 Revenues Revenues Variance \$370,000 Oct 30,218 30,586 368 \$320,000 Nov 59,081 57,583 (1,498)\$270,000 Dec 89,170 115,775 26,605 \$220,000 Jan 113,168 143,276 30,108 \$170,000 Feb 142,646 169,790 \$120,000 Mar 200,227 Apr \$70,000 227,505 May \$20,000 Jun 263,060 Oct Nov Dec Jan Feb Mar Apr May Jun Jul Aug Sep Jul 319,910 358,331 Aug Projected ——Actual Sep 394,000



Water Sewer Fund 03

YTD Water Expenses

	Proje	ected	Actual			
	Expe	nses	Expenses	,	Variance	
Oct	\$ 1	15,337	67,86	50	47,477	
Nov	2	41,979	159,23	11	82,768	
Dec	3	68,621	261,84	11	106,780	
Jan	5	04,307	544,5	51	(40,244)	
Feb	6	30,949				
Mar	7	57,591				
Apr	8	84,233				
May	1,0	10,875				
Jun	1,1	37,517				
Jul	1,2	73,203				

1,399,845

1,537,794

Aug

Sep

Sep

Aug

Sep



YTD Sewer Expenses

	Pr	ojected	Actual	
	Ex	kpenses	Expenses	Variance
Oct	\$	63,452	63,473	(21)
Nov		131,873	127,648	4,225
Dec		200,294	193,495	6,799
Jan		272,690	258,184	14,506
Feb		341,111		
Mar		409,532		
Apr		477,953		
May		546,374		
Jun		614,795		
Jul		687,191		
Aug		755,612		

828,995



YTD Other Expenses

				116
	P	rojected	Actual	
	E	xpenses	Expenses	Variance
Oct	\$	13,566	3,970	9,596
Nov		27,132	7,939	19,193
Dec		40,698	13,537	27,161
Jan		203,941	17,743	186,198
Feb		217,507		
Mar		231,073		
Apr		244,639		
May		258,205		
Jun		271,771		
Jul		377,693		

485,755

499,325



AvGAS LL100 - YTD Sales

	Pr	ojected	Actual	Variance	\$250,000	Ţ
					\$200,000	
Oct	\$	16,385	22,148	5,763	7200,000	
Nov		34,884	42,502	7,618	\$150,000	
Dec		48,337	52,498	4,161	7130,000	
Jan		66,218	66,641	423	\$100,000	
Feb		84,382			φ 200,000	
Mar		101,938			\$50,000	
Apr		122,496			ψοσ,σσσ	
May		148,888			\$-	
Jun		168,293				Oct Nov Dec Jan Feb Mar Apr May Jun Jul Aug Sep
Jul		184,897				occurrence and the second of t
Aug		203,996				ProjectedActual
Sep		225,027				•

AvGAS LL100 - YTD Purchases

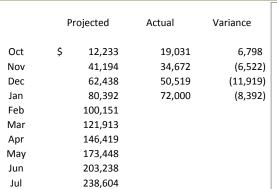
	Pi	rojected	Actual	Variance	\$180,000 \$160,000
Oct	\$	14,000	-	14,000	\$140,000
Nov		28,000	29,827	(1,827)	\$120,000
Dec		42,000	29,827	12,173	\$100,000
Jan		56,000	29,827	26,173	\$80,000
Feb		70,000			\$60,000
Mar		84,000			\$40,000
Apr		98,000			\$20,000
May		112,000			\$- \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
Jun		126,000			Oct Nov Dec Jan Feb Mar Apr May Jun Jul Aug Sep
Jul		140,000			Sec not see san les man her may san san hag sep
Aug		154,000			ProjectedActual
Sep		168,000			,

AvGAS II 100 - VTD Sales vs Cost of Goods Sold

	AVGAS LL100 - YID Sales vs Cost of Goods Sold										
		Sales	Cost of Goods Sold	Net	\$70,000 \$60,000						
Oct	\$	22,148	15,559	6,589	\$50,000						
Nov		42,502	28,910	13,592	\$50,000						
Dec		52,498	36,530	15,968	\$40,000						
Jan		66,641	47,916	18,725	\$30,000						
Feb											
Mar					\$20,000						
Apr					\$10,000						
May											
Jun					\$- +						
Jul					Oct Nov Dec Jan Feb Mar Apr May Jun Jul Aug Sep						
Aug											
Sep					SalesCost						

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

Jet A - YTD Sales



273,919

310,000

Aug

Sep

Sep

Aug



Jet A - YTD Purchases

	Pr	ojected	Actual	Variance
Oct	\$	19,250	25,997	(6,747)
Nov		38,500	25,997	12,503
Dec		57,750	52,808	4,942
Jan		77,000	52,808	24,192
Feb		96,250		
Mar		115,500		
Apr		134,750		
May		154,000		
Jun		173,250		
Jul		192,500		
Aug		211.750		

231,000



Jet A - YTD Sales vs Cost of Goods Sold

		Cost of	
	Sales	Goods Sold	Net
Oct	\$ 19,031	12,565	6,466
Nov	34,672	23,531	11,141
Dec	50,519	33,218	17,301
Jan	72,000	46,406	25,594
Feb			
Mar			
Apr			
May			
Jun			
Jul			



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

YTD Sources that are Revenues

Revenues Revenues Variance \$1,220,000 Oct \$ 102,500 96,214		Projected	Actual		\$1,420,000	
Oct \$ 102,500 96,214 (6,286) Nov 205,000 191,572 (13,428) \$1,020,000 Dec 307,500 292,679 (14,821) \$820,000		Revenues	Revenues	Variance		
Dec 307,500 292,679 (14,821) \$820,000	Oct	\$ 102,500	96,214	(6,286)	\$1,220,000	
Jan 410,000 396,521 (13,479)	Nov	205,000	191,572	(13,428)	\$1,020,000	
lan 410,000 396,521 (13,479)	Dec	307,500	292,679	(14,821)	\$820.000	
	Jan	410,000	396,521	(13,479)		
Feb 512,501	Feb	512,501			\$620,000	
Mar 615,002 \$420,000	Mar	615,002			\$420,000	
Apr 717,503 \$220,000	Apr	717,503			\$220,000	
May 820,004 \$20,000	May	820,004			\$20,000	
022.504	Jun	922,504			\$20,000	Oct Nov Dec Jan Feb Mar Apr May Jun Jul Aug Sep
Jul 1,025,004	Jul	1,025,004				occinor des tan res man riprima, tan san riag sep
Aug 1,127,504 ——Projected ——Actual	Aug	1,127,504				Projected Actual
Sep 1,230,004	Sep	1,230,004				

Sanitation Fund was created in March 2013

YTD Uses that are Expenses

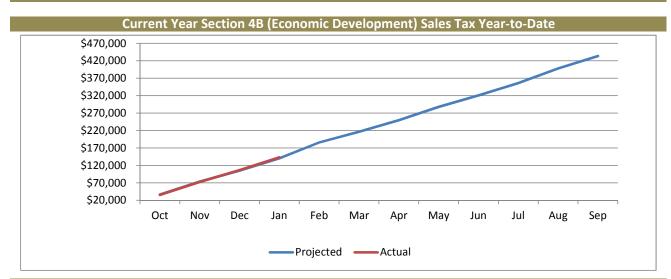
					•
	Projected	Actual	\/	\$1,420,000	
	Expenses	Expenses	Variance	44 000 000	
Oct	\$ 101,117	99,263	1,854	\$1,220,000	
Nov	202,234	194,816	7,418	\$1,020,000	
Dec	303,351	295,938	7,413	\$820,000	
Jan	404,468	402,914	1,554	\$620,000	
Feb	505,585				
Mar	606,702			\$420,000	
Apr	707,819			\$220,000	
May	808,936			\$20,000	
Jun	910,053			Ψ20,000	Oct Nov Dec Jan Feb Mar Apr May Jun Jul Aug Sep
Jul	1,011,170				, ,
Aug	1,112,287				ProjectedActual
Sep	1,213,404				

Sanitation Fund was created in March 2013

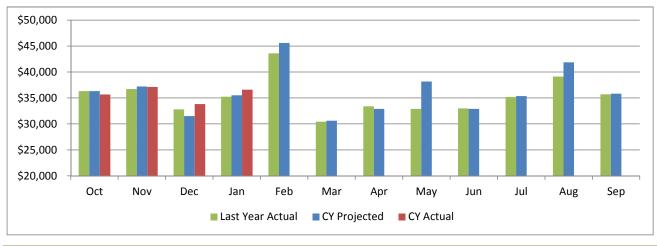
YTD Revenue Sources vs YTD Expenses Uses

	Re	venues	Expenses	Difference	\$520,000	
Oct Nov Dec Jan Feb Mar Apr May Jun Jul Aug Sep	\$	96,214 191,572 292,679 396,521	99,263 194,816 295,938 402,914	(3,049) (3,244) (3,259) (6,393)	\$420,000 \$320,000 \$220,000 \$120,000 \$20,000	Oct Nov Dec Jan Feb Mar Apr May Jun Jul Aug Revenues Expenses

Economic Development Fund 18



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



				Curr	en	it Year Sale	es i	Tax Revenue	- T	he Numbers		
	N	∕lonthly	N	∕lonthly				Year-To-Date		Year-To-Date		Last Year
	P	rojected		Actual		Monthly		Projected		Actual	Year-To-Date	Monthly
	R	evenues	R	evenues		Variance		Revenues		Revenues	Variance	Actual
Oct	\$	36,339	\$	35,678	\$	(661)	\$	36,339	\$	35,678	\$ (661) \$	36,339
Nov		37,233		37,136		(97)		73,572		72,814	(758)	36,722
Dec		31,517		33,828		2,311		105,089		106,642	1,553	32,829
Jan		35,541		36,603		1,062		140,630		143,245	2,615	35,245
Feb		45,601						186,231				43,620
Mar		30,639						216,870				30,441
Apr		32,906						249,776				33,419
May		38,172						287,948				32,922
Jun		32,925						320,873				32,989
Jul		35,384						356,257				35,182
Aug		41,893						398,150				39,128
Sep		35,850	_					434,000				35,715
		434,000	_									424,550

City of Hondo Texas						
Monthly Financial Statements						
January 31, 2014						
These reports are designed to bridge the gap	between the Cit	tv's Bu	idget system, which	n is based on Worki	ng C	anita
Balances, and normal Financial Statements b						
bulances, and normal imaneiar statements s	asea on Governi	IICIIC	Triceounting Stand			
A Balance Sheet and a Sources and Uses of V	Vorking Capital a	re pre	sented for each fur	nd.		
	ronning Capital a	1				
The Reports are prepared where, when print	ed in duplex mo	de. th	e Balance Sheet and	d Sources and Uses	Stat	emen
are presented across the page from each oth						
The Funds presented in this report are:	Pages					
, , , , , , , , , , , , , , , , , , ,						
Governmental Fund Types - Major Funds:						
01 - General	2-3					
09 - Committed & Restricted	4-5		This fund is a subse	et of the General Fu	ınd	
14 - 2007 CO's	6-7					
20 - STRTC	8-9					
21 - Hotel Occupancy	10-11					
Component Unit:						
18 - EDC	12-13					
Enterprise Fund Types:						
02 - Electric	14-15					
03 - Water/Sewer	16-17					
04 - Airport	18-19					
05 - Sanitation	20-21					
Governmental Fund Types - Debt Service and	Special Revenue	e Func	lc			
06 - Debt Service Fund	22-23	- Tune				
11 - Perpetual Care Fund	22-23					
12 - Forfeiture/Seizure Fund	22-23					
16 - Library Building Fund	22-23					
17 - Unclaimed Money Fund	24-25					
Notes:						
This is a work in progress. While the data in	these reports ref	flect th	ne balances in the I	ncode system, we		
occasionally make changes on how the data					lv	
budget allocations.	<u> </u>		<u> </u>		Ί	
					+	
					+	
		+				
					+	
				<u>I</u>		I .

Current
Period
renou
1,281,266.45
1,201,200.43
3,953.52
69,828.25
(10,474.24)
15,716.15
-
209,490.49
1,454.29
117,283.86
(96.84)
1,688,421.93
367,684.27
(12,703.95)
13,594.00
53,349.22
421,923.54
-
(71,139.00)
-
643,251.26
-
694,386.13
1,266,498.39
1,688,421.93
-
1,266,498.39

General Fund 01				
Sources & Uses of Working Capital				
January 31, 2014				
		Actual Thru	Budget Thru	
	Annual	Current	Current	
	Budget	Period	Period	Difference
Sources that are Revenues:				
Property Taxes	805,007.00	655,375.40	610,210.36	45,165.04
Sales Taxes	868,000.00	286,489.94	281,258.00	5,231.94
Other Taxes	45,000.00	13,779.01	15,000.00	(1,220.99)
Licenses & Permits	25,000.00	7,426.80	8,333.36	(906.56)
Intergovernmental	-	500.00	-	500.00
Charges for Services	927,611.00	303,079.35	303,785.36	(706.01
Investment Earnings	-	-	-	-
Other Revenue	-	-	-	-
Total Sources that are Revenues	2,670,618.00	1,266,650.50	1,218,587.08	48,063.42
Uses that are Expenditures:				
01 - City Council	36,500.00	11,532.34	12,166.64	634.30
02 - Administration	558,610.32	114,725.37	174,001.14	59,275.77
03 - Tax	27,900.00	10,510.98	9,300.00	(1,210.98
04 - Finance	224,637.64	100,654.92	70,649.21	(30,005.71
05 - Police	1,441,851.08	453,646.14	451,608.84	(2,037.30
06 - Courts	90,819.13	29,573.53	29,015.25	(558.28
07 - Emergency Services	10,010.00	2,234.09	3,336.72	1,102.63
08 - Animal Control	72,699.16	15,928.95	23,192.16	7,263.21
09 - Streets	823,348.89	161,310.20	264,882.28	103,572.08
10 - Library	233,362.10	63,046.37	73,505.39	10,459.02
11 - Parks	627,441.70	174,816.57	197,433.46	22,616.89
12 - Sanitation	-	-	-	-
13 - Facilities	261,631.76	84,717.77	83,212.88	(1,504.89
15 - Recreation	369,361.09	76,812.34	117,417.60	40,605.26
16 - Golf Course	274,803.25	71,914.55	87,365.74	15,451.19
17 - Code Compliance	219,462.42	62,020.84	69,667.94	7,647.10
18 - Utility Billing	222,872.81	80,035.38	69,866.53	(10,168.85
19 - City Secretary	227,491.24	66,675.66	71,612.48	4,936.82
20 - Grants & Non-Profits	22,090.00	9,302.07	7,363.36	(1,938.71
21 - Public Works Administration	111,746.42	35,162.05	34,614.93	(547.12
70 - Police Grants	-	-	-	- (8 17 122
90 - HUD Grants	-	316.48	_	(316.48
Total Uses that are Expenditures	5,856,639.01	1,624,936.60	1,850,212.55	225,275.95
	, ,	, ,	, ,	,
Other Financing Sources (Uses)	2 000 00	4 005 55	555.54	220.04
Sale of Property	2,000.00	1,005.55	666.64	338.91
Proceeds from Capital Leases	2.455.000.00	1.051.666.60	1.051.666.64	- 0.04
Transfers In	3,155,000.00	1,051,666.68	1,051,666.64	0.04
Transfers Out	-	-	-	-
Other Sources	-	-	-	
Other Uses	2 157 000 00	1 052 672 22	1 052 222 20	220.05
Total Other Financing Sources (Uses)	3,157,000.00	1,052,672.23	1,052,333.28	338.95
Net Change in Working Capital	(29,021.01)	694,386.13	420,707.81	273,678.32
Working Capital Beginning of Fiscal Year		639,480.96		
Adjustments		(67,368.70)		
Working Capital End of Period		1,266,498.39		
Adjustment is to account for activity between	en the General Fund a	nd the Committed & F	Restricted Fund and to	close
the Fund 75 - HUD.	c the Scheral Fullu a	na the committed & I	testricted rund and to	
the ruliu / 5 110b.				1

Committed & Restricted Fund 09		
Balance Sheet		
January 31, 2014 A subset of the General Fund	Comment	
A subset of the General Fund	Current	
Accepta	Period	
Assets:		
Cash	-	
Investments	-	
Committed or Restricted Cash	104,174.51	
Taxes Receivable	-	
Allowance for Uncoll Taxes (Net)	-	
Accounts Receivables (Net)	-	
Intergovernmental Receivables	-	
Due from Other Funds	-	
Due from Component Unit	-	
Prepaid Items	-	
Other Assets	-	
Total Assets	104,174.51	
Liabilities:		
Accounts Payable	-	
Accrued Expenses	-	
Due to Other Funds	-	
Due to Component Unit	-	
Deferred Revenues	-	
Total Liabilities	-	
Fund Balances:		
Restricted	-	
Committed	34,606.12	
Assigned	-	
Unassigned	-	
Prior Period Adjustment	-	
Current Sources vs Uses	69,568.39	
Total Fund Balances	104,174.51	
	,	
Total Liabilities and Fund Balances	104,174.51	
	·	
Assets vs Liabilities and Fund Balances	-	
risses to Elasinees and Fana Salanees		
Calculated Working Capital	104,174.51	
Carcaratea Working Capital	10 1,17 1.31	

Committed & Restricted Fund 09				
Sources & Uses of Working Capital				
January 31, 2014				
A Subset of the General Fund		Actual Thru	Budget Thru	
	Annual	Current	Current	
	Budget	Period	Period	Difference
Sources that are Revenues:				
Property Taxes	-	-	-	-
Sales Taxes	-	-	-	-
Other Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Investment Earnings	-	-	-	-
Other Revenue	-	-	-	-
Total Sources that are Revenues	-	-	-	-
Uses that are Expenditures:				
01 - City Council	-	-	-	-
02 - Administration	-	-	-	-
03 - Tax	-	-	-	-
04 - Finance	-	-	-	_
05 - Police	-	-	_	_
06 - Courts	2,500.00	476.61	833.28	356.67
07 - Emergency Services	-	-	-	-
08 - Animal Control	_	_	-	_
09 - Streets	379,439.00	2,664.00	37,944.00	35,280.00
10 - Library	373,433.00	2,004.00	37,344.00	-
11 - Parks	_	_	_	_
12 - Sanitation	_	_	_	_
13 - Facilities	_	_	_	
15 - Recreation	-	-	-	
16 - Golf Course	-		-	
		-		-
17 - Code Compliance 18 - Utility Billing	-	-	-	-
-		-		
19 - City Secretary	-	-	6 700 00	
20 - Grants & Non-Profits	20,100.00	-	6,700.00	6,700.00
21 - Public Works Administration	-	-	-	-
70 - Police Grants	-	-	-	-
90 - HUD Grants	-	-	-	-
Total Uses that are Expenditures	402,039.00	3,140.61	45,477.28	42,336.67
Other Financing Sources (Uses)				
Sale of Property	-	-	-	-
Proceeds from Capital Leases	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Other Sources	336,839.00	72,709.00	112,279.56	
Other Uses	(336,839.00)	-	(112,279.56)	
Total Other Financing Sources (Uses)	-	72,709.00	-	-
Net Change in Working Capital	(402,039.00)	69,568.39	(45,477.28)	42,336.67
Working Capital Beginning of Fiscal Year		34,606.12		
Adjustments				
Working Capital End of Period		104,174.51		

2007 CO Fund 14		
Balance Sheet		
January 31, 2014		
January 31, 2014	Current	
	Period	
Acceto	Periou	
Assets:	204 404 42	
Cash	384,481.13	
Investments	983.61	
Due from Other Funds	30,453.00	
Due from Component Unit	-	
Other Assets	-	
Total Assets	415,917.74	
Liabilities:		
Accounts Payable	152,989.00	
Accrued Expenses	-	
Due to Other Funds	-	
Due to Component Unit	-	
Deferred Revenues	_	
Total Liabilities	152,989.00	
	132,303.00	
Fund Balances:		
Restricted	447,519.57	
Assigned	-	
Unassigned	-	
Prior Period Adjustment	-	
Current Year Sources vs Uses	(184,590.83)	
Total Fund Balances	262,928.74	
Total Liabilities and Fund Balances	415,917.74	
Assets vs Liabilities and Fund Balances	-	
Calculated Working Capital	262,928.74	
<u> </u>		

2007 CO Fund 14				
Sources & Uses of Working Capital				
January 31, 2014				
		Actual Thru	Budget Thru	
	Annual	Current	Current	
	Budget	Period	Period	Difference
Sources that are Revenues:				
Investment Earnings	-	-	-	-
Other Revenue	-	-	-	-
Total Sources that are Revenues	-	-	-	-
Uses that are Expenditures:				
Gen Fund - Castro Road Repairs	44,279.00	-	14,759.64	14,759.64
Gen Fund - Restroom at City Parks	75,221.00	1,585.40	25,073.64	23,488.24
Elec Fund - Bucket Truck	-	152,989.00	-	(152,989.00)
Elec Fund - Distribution System	-	-	-	-
W/S Fund - Return Sludge Pumps	-	-	-	-
W/S Fund - Break Room	-	-	-	-
W/S Fund - Sewer Camera	-	-	-	-
W/S Fund - 2012 Sewer Project	_	-	-	_
W/S Fund - Lift Station Generator	50,000.00	_	16,666.64	16,666.64
Airport Fund - Carter Road Extension	-	30,016.43	-	(30,016.43)
Airport Fund - Industrial Park	_	-	_	(50,010:15)
Other	_	_	_	_
Total Uses that are Expenditures	169,500.00	184,590.83	56,499.92	(128,090.91)
Total Oses that are Experiortures	109,300.00	184,330.83	30,499.92	(120,090.91)
Other Financing Sources (Uses)				
Transfers In	_	_	_	_
Transfers Out	_	_	_	_
Other Sources		_	-	_
	-	_	-	_
Other Uses				
Total Other Financing Sources (Uses)	-	-	-	-
Not Change in Morking Capital	(100 500 00)	(104 500 03)	/FC 400 03)	128,090.91
Net Change in Working Capital	(169,500.00)	(184,590.83)	(56,499.92)	120,090.91
Working Capital Beginning of Fiscal Year		447,519.57		
		447,519.57		
Adjustments		262 020 74		
Working Capital End of Period		262,928.74		
		1	i l	

South Texas Regional Training Center Fund 20				
Balance Sheet				
January 31, 2014				
	Current			
	Period			
Assets:				
Cash	32,346.30			
Investments	-			
Accounts Receivable	6,754.76			
Due from Other Funds	(1,999.60)			
Other Assets	-			
Total Assets	37,101.46			
Liabilities:				
Accounts Payable	1,943.47			
Accrued Expenses	-			
Due to Other Funds	-			
Other	-			
Total Liabilities	1,943.47			
Fund Balances:				
Assigned	41,802.89			
Prior Period Adjustment	-			
Current Sources vs Uses	(6,644.90)			
Total Fund Balances	35,157.99			
T . 11: 13::	27.101.16			
Total Liabilities and Fund Balances	 37,101.46			
Assets vs Liabilities and Fund Balances	-			
Calculated Working Capital	35,157.99			
		<u> </u>	1	<u>I</u>

South Texas Regional Training Center Fund	20			
Sources & Uses of Working Capital				
January 31, 2014		Actual Thru	Budget Thru	
	Annual	Current	Current	
		Period	Period	Difference
Sources that are Revenues:	Budget	Period	Period	Difference
	24.000.00	9,000,00	9,000,00	
SWTJC Rent	24,000.00	8,000.00	8,000.00	222.42
SWTJC Utility Reimbursement	2,000.00 12,000.00	988.76	4,000.00	322.12
SWTJC Receptionist Other Rentals		4,000.00		
	3,100.00	350.00	1,033.36	(683.36)
Other Revenue	- 44 400 00	12 220 76	12 700 00	(261.24)
Total Sources that are Revenues	41,100.00	13,338.76	13,700.00	(361.24)
Uses that are Expenditures:				
Personnel Services	-	-	-	-
Supplies	3,000.00	680.44	1,000.00	319.56
Services	61,400.00	19,303.22	20,466.72	1,163.50
Capital	-	-	-	, 252.50
Other	-	-	-	-
Total Uses that are Expenditures	64,400.00	19,983.66	21,466.72	1,483.06
Other Financing Sources (Uses)				
Transfers In	-	-	_	-
Transfers Out	-	_	_	_
Other Sources	_	_	_	_
Other Uses	-	-	_	_
Total Other Financing Sources (Uses)	-	_	_	_
Total Other Financing Sources (Oses)				
Net Change in Working Capital	(23,300.00)	(6,644.90)	(7,766.72)	(1,844.30)
Working Capital Beginning of Fiscal Year		41,802.89		
Adjustments				
Working Capital End of Period		35,157.99		

Hotel Occupancy Tax Fund 21		
Balance Sheet		
January 31, 2014		
	Current	
	Period	
Assets:		
Cash	10,838.76	
Investments	-	
Taxes Receivable	-	
Due from Other Funds	-	
Other Assets	-	
Total Assets	10,838.76	
Liabilities:		
Accounts Payable	_	
Accrued Expenses	_	
Due to Other Funds	_	
Other	_	
Total Liabilities		
TOTAL LIADINTIES	-	
5 10 1		
Fund Balances:		
Restricted	25,346.71	
Prior Period Adjustment	-	
Current Sources vs Uses	(14,507.95)	
Total Fund Balances	10,838.76	
Total Liabilities and Fund Balances	10,838.76	
Assets vs Liabilities and Fund Balances	-	
Calculated Working Capital	10,838.76	
and the same of th		

Hotel Occupancy Tax Fund 21				
Sources & Uses of Working Capital				
January 31, 2014				
• •		Actual Thru	Budget Thru	
	Annual	Current	Current	
	Budget	Period	Period	Difference
Sources that are Revenues:				
Hotel/Motel Taxes	115,000.00	20,722.46	38,333.36	(17,610.90)
Other Revenue	=	-	-	-
Total Sources that are Revenues	115,000.00	20,722.46	38,333.36	(17,610.90)
Uses that are Expenditures:				
Chamber Contract - Tourism	50,000.00	13,750.00	16,666.64	2,916.64
Chamber Contract - STRTC	-	-	-	-
Museum	6,000.00	-	2,000.00	2,000.00
Fair Association	10,000.00	9,529.05	3,333.36	(6,195.69)
Rodeo Association	6,000.00	-	2,000.00	2,000.00
CAF - TexHill Wing	12,000.00	2,000.00	4,000.00	2,000.00
Other	10,000.00	9,951.36	10,000.00	48.64
Total Uses that are Expenditures	94,000.00	35,230.41	38,000.00	2,769.59
Other Financing Sources (Uses)				
Transfers In	_	_	_	_
Transfers Out	-	-	-	-
Other Sources	-	-	-	-
Other Uses	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Total Other Financing Sources (Oses)	_		_	_
Net Change in Working Capital	21,000.00	(14,507.95)	333.36	(20,380.49)
Working Capital Beginning of Fiscal Year		25,346.71		
Adjustments		23,310.71		
Working Capital End of Period		10,838.76		
		20,0000		

Economic Development Fund 18		
Balance Sheet		
January 31, 2014		
Junuary 31, 2014	Current	
	Period	
	Budget	
	Perspective	
Assets:		
Current Assets:		
Cash	85,131.95	
Investments	1,702,861.68	
Due From Other Funds	(1,454.29)	
Other	(425.84)	
Total Current Assets	1,786,113.50	
Long-Term Assets:		
Capitalized Debt Issuance Costs		
Total Long-Term Assets	_	
Total Long-Term Assets	-	
Total Assats	4.700.443.50	
Total Assets	1,786,113.50	
Liabilities:		
Current Liabilities:		
Accounts Payable	1,795.00	
2007 CO Bonds Payable	35,000.00	
2010 Revenue Bonds Payable	40,000.00	
Accrued Interest	11,100.00	
Due To Other Funds	-	
Total Current Liabilities	87,895.00	
Total Current Liabilities	87,893.00	
Lana Tama Liabilitias		
Long Term Liabilities:		
2007 CO Bonds Payable	605,000.00	
2010 Revenue Bonds Payable	865,000.00	
Total Long Term Liabilities	1,470,000.00	
Total Liabilities	1,557,895.00	
Equity:		
Fund Balance, Beginning of FY	298,764.68	
Prior Period Adjustment	0.30	
Current Sources vs Uses	(70,546.48)	
Equals Fund Balance, End of Period	228,218.50	
Equals I und Balance, End of Feriod	228,218.30	
Total Liabilities and Equity	1 700 112 50	
Total Liabilities and Equity	1,786,113.50	
Assets vs Liabilities and Equity	-	
Calculated Working Capital	1,698,218.50	

Economic Development Fund 18				
Sources and Uses of Working Capital				
January 31, 2014				
		Actual Thru	Budget Thru	
	Annual	Current	Current	
	Budget	Period	Period	Difference
Sources that are Revenues:				
Sales Tax	434,000.00	143,244.98	140,630.00	2,614.98
Other	6,000.00	4,186.83	2,000.00	2,186.83
Total Sources that are Revenues	440,000.00	147,431.81	142,630.00	4,801.81
Uses that are Expenses:				
Personnel Services	83,747.99	24,079.18	25,821.27	1,742.09
Supplies	500.00	448.04	166.64	(281.40
Services	48,217.00	11,877.32	16,072.36	4,195.04
Marketing & Advertising	127,250.00	72,180.50	78,666.64	6,486.14
Interest on Debt	66,586.25	33,853.25	33,853.25	-
Other	15,000.00	540.00	5,000.00	4,460.00
Total Uses that are Expenditures	341,301.24	142,978.29	159,580.16	16,601.87
·		,		
Other Financing Sources (Uses)				
Principal Retirement:				
2007 Certificate of Obligations	(35,000.00)	(35,000.00)	(35,000.00)	-
2010 Certificate of Obligations	(40,000.00)	(40,000.00)	(40,000.00)	-
Capital Outlay	-	-	-	-
Other Sources	-	-	-	-
Other Uses	-	-	-	-
Total Other Financing Sources (Uses)	(75,000.00)	(75,000.00)	(75,000.00)	-
Net Change in Working Capital	23,698.76	(70,546.48)	(91,950.16)	21,403.68
Working Capital Beginning of Fiscal Year		1,768,764.98		
Adjustments		-		
Working Capital End of Period		1,698,218.50		

Electric Fund 02		
Balance Sheet		
January 31, 2014	Current	
	Period	
	Budget	
	Perspective	
Assets:	·	
Current Assets:		
Cash	(436,677.73)	
Investments	175,059.36	
Accounts Receivable, net	991,791.13	
Due from Other Governments	331,731.13	
Due from Other Funds	(109.24)	
Inventories	210,514.65	
	210,514.05	
Other Current Assets	-	
Total Current Assets	940,578.17	
Restricted Current Assets	43,793.37	
Noncurrent Assets:		
Capitalized Debt Issuance Costs	-	
Capital Assets	3,370,190.77	
Accumulated Depreciation	(2,675,573.54)	
Total Noncurrent Assets	694,617.23	
Total Assets	1,678,988.77	
Liabilities:		
Current Liabilities:		
Accounts Payable	29,103.31	
	19,913.85	
Accrued Expenses		
Due to Other Funds	3,711.85	
Accrued Interest Payable		
Deferred Revenue	44,831.61	
Bonds Payable - Current	30,381.07	
Notes Payable - Current	-	
Other Current Liabilities	-	
Total Current Liabilities	127,941.69	
Restricted Current Liabilities	184,875.00	
Noncurrent Liabilities:		
Bonds Payable - Noncurrent	703,161.90	
Notes Payable - Noncurrent		
Total Noncurrent Liabilities	703,161.90	
	,	
Total Liabilities	1,015,978.59	
	2,515,575.55	
Equity:		
Net Assets	403,826.77	
	403,020.77	
Prior Period Adjustment Current Sources vs Uses	259,183.41	
Equals adjusted Net Assets	663,010.18	
Tarabitabilities and Touris	1.570.000 ==	
Total Liabilities and Equity	1,678,988.77	
Assets vs Liabilities and Equity	-	
Calculated Working Capital	671,554.85	

Electric Fund 02				
Sources and Uses of Working Capital				
January 31, 2014		Actual Thru	Budget Thru	
	Annual	Current	Current	
	Budget	Period	Period	Difference
Sources that are Revenues:				
Residential Electric	3,942,400.00	1,206,607.58	1,140,376.00	66,231.58
Commercial Electric	4,312,000.00	1,275,000.84	1,079,289.00	195,711.84
Industrial Electric	996,800.00	287,852.55	304,126.00	(16,273.45)
Other	194,100.00	224,658.80	64,700.00	159,958.80
Total Sources that are Revenues	9,445,300.00	2,994,119.77	2,588,491.00	405,628.77
Uses that are Expenses:				
Personnel Services	500,070.77	138,064.76	154,371.93	16,307.17
Supplies and Materials	141,900.00	21,651.86	47,300.16	25,648.30
Cost of Power	5,500,000.00	1,510,884.37	1,526,404.00	15,519.63
Other Services and Charges	3,044,001.00	1,002,596.15	1,014,667.16	12,071.01
Total Uses that are Expenses	9,185,971.77	2,673,197.14	2,742,743.25	69,546.11
Other Financing Sources (Uses)				
Gain on Sale of Property	2,000.00	-	666.64	(666.64)
Interest Earnings	-	59.36	-	59.36
Interest Expense	(32,601.63)	(16,609.85)	(16,609.85)	-
Principal Payment	(32,363.10)	(32,363.10)	(32,363.10)	_
Capital Outlay	(25,000.00)	(12,825.63)	(8,333.36)	(4,492.27)
Transfers In	-	-	-	- (1)132127
Transfers (Out)	_	-	_	_
Other Sources	_	_	_	_
Other (Uses)	_	_	_	_
Total Other Financing Sources (Uses)	(87,964.73)	(61,739.22)	(56,639.67)	(5,099.55)
Net Change in Working Capital	171,363.50	259,183.41	(210,891.92)	330,983.11
Working Capital Beginning of Fiscal Year		412,371.44		
Adjustments		112,371.11		
Working Capital End of Period		671,554.85		

Water/Sewer Fund 03		
Balance Sheet		
January 31, 2014	Current	
	Period	
	Budget	
	Perspective	
Assets:	·	
Current Assets:		
Cash	(383,334.16)	
Investments	60,019.79	
Accounts Receivable, net	223,106.97	
Due from Other Governments	471,378.69	
Due from Other Funds		
	(54,124.67)	
Inventories	101,967.80	
Other Current Assets		
Total Current Assets	419,014.42	
Restricted Current Assets	430,742.20	
Noncurrent Assets:		
Capitalized Debt Issuance Costs	-	
Capital Assets	16,274,860.87	
Accumulated Depreciation	(8,119,943.74)	
Total Noncurrent Assets	8,154,917.13	
Total Assets	9,004,673.75	
Liabilities:		
Current Liabilities:		
Accounts Payable	22.016.70	
Accrued Expenses	22,816.78	
Due to Other Funds	45,024.57	
Accrued Interest Payable	12,431.60	
Deferred Revenue	27,783.56	
Bonds Payable - Current	114,116.40	
Notes Payable - Current	-	
Other Current Liabilities	-	
Total Current Liabilities	222,172.91	
Restricted Current Liabilities	70,092.75	
Noncurrent Liabilities:		
Bonds Payable - Noncurrent	1,729,145.20	
Notes Payable - Noncurrent		
Total Noncurrent Liabilities	1,729,145.20	
	2), 23)2 13123	
Total Liabilities	2,021,410.86	
Total Liabilities	2,021,410.80	
Equitye		
Equity:	7.005.140.00	
Net Assets	7,005,149.66	
Prior Period Adjustment	(24,000,77)	
Current Sources vs Uses	(21,886.77)	
Equals adjusted Net Assets	6,983,262.89	
Total Liabilities and Equity	9,004,673.75	
Assets vs Liabilities and Equity	-	
Calculated Working Capital	557,490.96	
<u> </u>	· · · · · · · · · · · · · · · · · · ·	

Water/Sewer Fund 03				
Sources and Uses of Working Capital				
January 31, 2014		Actual Thru	Budget Thru	
	Annual	Current	Current	
	Budget	Period	Period	Difference
Sources that are Revenues:				(22.222.22)
Residential Water	1,121,600.00	296,209.21	316,298.00	(20,088.79)
Commercial Water	394,000.00	143,276.44	113,168.00	30,108.44
EAA Aquifer Management Fee	250,000.00	68,930.77	70,728.00	(1,797.23)
Sewer Revenue	866,500.00	215,820.28	276,073.00	(60,252.72)
Other	62,000.00	27,257.30	20,666.72	6,590.58
Total Sources that are Revenues:	2,694,100.00	751,494.00	796,933.72	(45,439.72)
Uses that are Expenses:				
Personnel Services	514,122.09	140,611.05	159,439.46	18,828.41
Supplies and Materials	285,000.00	112,916.01	95,000.16	(17,915.85)
Other Services and Charges	749,638.00	246,012.75	249,879.36	3,866.61
EAA Fees	225,000.00	73,017.64	75,000.00	1,982.36
Total Uses that are Expenses	1,773,760.09	572,557.45	579,318.98	6,761.53
Other Financing Sources (Uses)				
Gain on Sale of Property	-	-	-	-
Interest Earnings	-	-	-	-
Interest Expense	(66,024.82)	(34,172.77)	(34,172.77)	-
Principal Payment	(115,504.80)	(115,504.80)	(115,504.80)	-
Capital Outlay	(155,000.00)	(113)30 1130)	(223)33 1133)	_
Transfers In	(241,500.00)	(80,500.00)	(80,500.00)	_
Transfers (Out)	(15,000.00)	(80,300.00)	(5,000.00)	5,000.00
TWDB-DWSFR Sources	488,307.00	35,452.00	162,769.00	(127,317.00)
TWDB-DWSFR Uses	(444,324.56)	(10,544.75)	(148,108.16)	137,563.41
Other Sources	(444,324.30)	11,647.00	(140,100.10)	
Other (Uses)	(55,000.00)	(7,200.00)	(18,333.36)	11,647.00 11,133.36
Total Other Financing Sources (Uses)				
Total Other Financing Sources (Oses)	(604,047.18)	(200,823.32)	(238,850.09)	38,026.77
Net Change in Working Capital	316,292.73	(21,886.77)	(21,235.35)	(14,174.48)
Working Capital Beginning of Fiscal Year		399,025.46		
Adjustments		180,352.27		
Working Capital End of Period		557,490.96		
Adjustment is to account for the closing of for the Water Resources Fee, which is a res		perating Fund, and to	record current year re	eceipts
	li i i i i i i i i i i i i i i i i i i			

Airport Fund 04 - Operating Fund		
Balance Sheet		
January 31, 2014		
	Current	
	Period	
	Budget	
	Perspective	
Assets:		
Current Assets:		
Cash	(276,838.03)	
Investments	(270,030.03)	
Accounts Receivable, net	82,097.04	
	82,097.04	
Due from Other Governments	- (54.547.60)	
Due from Other Funds	(51,647.68)	
Inventories	59,490.00	
Total Current Assets	(186,898.67)	
Restricted Current Assets	994.38	
Long-Term Assets:		
Capitalized Debt Issuance Costs	-	
Capital Assets	21,475,773.36	
Accumulated Depreciation	(4,541,439.36)	
Total Long-Term Assets	16,934,334.00	
Total Long Term Assets	10,554,554.00	
Total Assets	16,748,429.71	
Total Assets	10,748,429.71	
Liabilities:		
Current Liabilities:		
Accounts Payable	-	
Accrued Expenses	10,949.10	
Due to Other Funds	(8,903.49)	
Accrued Interest Payable	1,380.00	
Deferred Revenue	3,499.31	
Bonds Payable - Current	8,852.85	
Notes Payable - Current	-	
Total Current Liabilities	15,777.77	
Total Carrent Elabinites	13,777.77	
Destricted Correct Lightlities		
Restricted Current Liabilities		
Non Commont Lightlift		
Non-Current Liabilities:		
Bonds Payable	201,500.90	
Notes Payable	54,452.78	
Total Non-Current Liabilities	255,953.68	
Total Liabilities	271,731.45	
Equity:		
Net Assets	16,388,561.16	
Prior Period Adjustment	-	
Current Sources vs Uses	88,137.10	
Equals adjusted Net Assets	16,476,698.26	
Equals adjusted NCL Assets	10,470,030.20	
Total Liabilities and Equity	16 749 420 74	
Total Liabilities and Equity	16,748,429.71	
Assets vs Liabilities and Equity	-	
Calculated Working Capital	(202,676.44)	

Sources and Uses of Working Capital				
January 31, 2014				
January 31, 2014		Actual Thru	Budget Thru	
	Annual	Current	Current	
	Budget	Period	Period	Difference
Sources that are Revenues:	Budget	Teriou	Terrod	Directence
AVGAS 100LL Sales	225,000.00	66,640.69	66,191.00	449.69
Jet A Fuel Sales	310,000.00	72,000.02	80,392.00	(8,391.98
Commercial Hanger Rentals	194,598.00	46,533.61	46,533.65	(0.04
Other Aviation Related Leases	25,955.00	8,116.40	8,651.64	(535.24
Non-Aviation Leases	116,864.00	91,271.23	88,503.92	2,767.31
Other	50,541.00	26,341.36	16,847.00	9,494.36
Total Sources that are Revenues	922,958.00	310,903.31	307,119.21	3,784.10
Total Sources that are nevenues	922,938.00	310,903.31	307,119.21	3,784.10
Uses that are Expenses:				
Personnel Services	210,955.54	41,952.49	56,743.84	14,791.35
Materials & Supplies	231,700.00	35,612.82	77,233.20	41,620.38
Contractual Services	235,765.00	78,592.21	78,588.36	(3.85
AVGAS 100LL	168,000.00	29,827.25	56,000.00	26,172.75
Jet A	231,000.00	52,808.84	77,000.00	24,191.16
Total Uses that are Expenditures	1,077,420.54	238,793.61	345,565.40	106,771.79
			0.10,000.10	
Other Financing Sources (Uses)				
Gain on Sale of Property	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Investment Earnings	-	-	-	-
Transfers In	-	-	-	-
Principal Retirement 2007 CO's	(9,274.10)	(9,274.10)	(9,274.10)	-
TxDOT Loan Repayment	(28,458.00)	-	-	-
Interest Expense	(9,342.45)	(4,759.78)	(4,759.78)	-
Capital Outlay	(30,000.00)	-	(10,000.00)	10,000.00
Transfers Out	(50,000.00)	-	-	-
Other Sources	-	-	-	-
Other (Uses)	-	-	-	-
1115 HONDO - TxDOT Rehab Sources	1,275,597.31	-	425,199.07	(425,199.07
1115 HONDO - TxDOT Rehab Uses	(1,275,597.31)	-	(425,199.07)	425,199.07
1215 HONDO - TxDOT Rehab Sources	3,725.60	_	1,241.84	(1,241.84
1215 HONDO - TxDOT Rehab Uses	(3,725.60)	-	(1,241.84)	1,241.84
1215 HONND - Business Plan Sources	3,317.92	_	1,106.00	(1,106.00
1215 HONND - Business Plan Uses	(3,317.92)	_	(1,106.00)	1,106.00
M1315 Ramp Grant	50,000.00	30,061.28	16,666.64	13,394.64
13 RAMP Grant	(50,000.00)	-	(16,666.64)	16,666.64
1315 HONDO - TxDOT Rehab Sources	1,242,410.18	4,308.47	414,136.74	(409,828.27
1315 HONDO - TxDOT Rehab Uses	(1,242,410.18)	(4,308.47)	(414,136.74)	409,828.27
Total Other Financing Sources (Uses)	(127,074.55)	16,027.40	(24,033.88)	40,061.28
	(,= == ,		(,====,	.,
Net Change in Working Capital	(281,537.09)	88,137.10	(62,480.07)	(62,926.41
Working Capital Beginning of Fiscal Year		(403,761.94)		
Adjustments		51,260.50		
Working Capital End of Period		(264,364.34)		
Adjustment is to account for the closing of (Grant Funds into the C	Inerating Fund		
ragastinent is to account for the closing of the	Grant rands into the C	peracing runu.		
	1		1	1

Sanitation Fund 05		
Balance Sheet		
January 31, 2014	Current	
	Period	
	Budget	
	Perspective	
Assets:	1000,000	
Current Assets:		
Cash	(122,450.65)	
Investments	(122,450.05)	
Accounts Receivable, net	123,020.37	
Due from Other Governments	123,020.37	
Due from Other Funds	(272.50)	
	(373.59)	
Inventories	-	
Other Current Assets	-	
Total Current Assets	196.13	
Restricted Current Assets	-	
Noncurrent Assets:		
Capitalized Debt Issuance Costs	-	
Capital Assets	-	
Accumulated Depreciation	-	
Total Noncurrent Assets	-	
Total Assets	196.13	
Liabilities:		
Current Liabilities:		
Accounts Payable	6,629.78	
Accrued Expenses	-	
Due to Other Funds		
Accrued Interest Payable		
Deferred Revenue		
Bonds Payable - Current		
Notes Payable - Current	-	
Other Current Liabilities	337.00	
Total Current Liabilities	6,966.78	
Restricted Current Liabilities	-	
Noncurrent Liabilities:		
Bonds Payable - Noncurrent	-	
Notes Payable - Noncurrent	-	
Total Noncurrent Liabilities	-	
Total Liabilities	6,966.78	
Equity:		
Net Assets	(378.61)	
Prior Period Adjustment	(3:3:3-)	
Current Sources vs Uses	(6,392.04)	
Equals adjusted Net Assets	(6,770.65)	
=quality adjusted free/fosets	(5,770.03)	
Total Liabilities and Equity	196.13	
Total Elabilities and Equity	150.13	
Assats as Liebilities and Eq. 2	(0.00)	
Assets vs Liabilities and Equity	(0.00)	
Calculated Working Capital	(6,770.65)	

Sanitation Fund 05				
Sources and Uses of Working Capital				
January 31, 2014		Actual Thru	Budget Thru	
	Annual	Current	Current	
	Budget	Period	Period	Difference
Sources that are Revenues:				
Residential Solidwaste	588,500.00	186,550.42	196,168.00	(9,617.58)
Commercial Solidwaste	621,300.00	201,595.37	207,100.00	(5,504.63)
Other	20,200.00	8,375.95	6,730.64	1,645.31
Total Sources that are Revenues:	1,230,000.00	396,521.74	409,998.64	(13,476.90)
Uses that are Expenses:				
Personnel Services	12,176.68	3,450.52	3,701.35	250.83
Supplies & Materials	1,000.00	100.80	333.36	232.56
Other Services and Charges	6,225.00	317.14	2,074.92	1,757.78
Residential Collection Contract	550,000.00	178,499.88	183,333.36	4,833.48
Commercial Collection Contract	570,000.00	186,263.70	190,000.00	3,736.30
Other Solidwaste Collections	49,000.00	26,176.30	16,333.36	(9,842.94)
Fuel Surcharge	25,000.00	8,105.44	8,333.36	227.92
Total Uses that are Expenses	1,213,401.68	402,913.78	404,109.71	1,195.93
Other Financing Sources (Uses)				+
Gain on Sale of Property	_	-	-	_
Interest Earnings	_	-	-	-
Interest Expense	_	_	_	_
Principal Payment	_	_	_	_
Capital Outlay	_	_	-	_
Transfers In	_	_	_	_
Transfers (Out)	_	_	_	_
Other Sources	_	_	_	_
Other (Uses)	_			
Total Other Financing Sources (Uses)	-	-	-	
Total Other Financing Sources (Oses)				
Net Change in Working Capital	16,598.32	(6,392.04)	5,888.93	(14,672.83)
Working Capital Beginning of Fiscal Year		(378.61)		
Adjustments		(0.000)		
Working Capital End of Period		(6,770.65)		
Working capital Elia of Ferioa		(0,770.03)		
				+

Debt Service and Special Revenue Funds,	Set 1			
Balance Sheet				
January 31, 2014		Cemetery		
	5.1.6	Perpetual	Forfeiture	Library
	Debt Service Fund 06	Care Fund 11	Seizure Fund 12	Building Fund Fund 16
Assets:	Fulla 06	Fund 11	Fund 12	Fulla 16
Cash	56,500.56	56,242.53	9,137.34	77,718.23
Investments	75,029.68	570,583.46	-	150,049.46
Taxes Receivable	19,111.80	-	-	-
Allowance for Uncollectable Taxes	(2,866.77)	-	-	-
Intergovernment Receivables	-	-	-	-
Due from Other funds	-	-	-	4,392.52
Other Assets	-	-	3,949.00	-
Total Assets	147,775.27	626,825.99	13,086.34	232,160.21
Liabilities:				
Accounts Payable	- (10 525 67)	- (6.420.63)	750.00	/400.001
Due to Other Funds Deferred Revenues	(18,535.67)	(6,120.63)	-	(400.00)
Total Liabilities	14,514.63 (4,021.04)	(6,120.63)	750.00	(400.00)
Total Elabilities	(4,021.04)	(0,120.03)	730.00	(400.00)
Fund Balances:				
Non-Spendable	_	448,380.00	-	_
Restricted for Debt Service	138,018.99	-	-	-
Restricted - Other	-	-	18,343.24	-
Assigned	-	181,684.85	-	235,392.39
Prior Period Adjustment	-	-	-	-
Current Sources vs Uses	13,777.32	2,881.77	(6,006.90)	(2,832.18)
Total Fund Balances	151,796.31	632,946.62	12,336.34	232,560.21
Total Liabilities and Fund Balances	147,775.27	626,825.99	13,086.34	232,160.21
Assets vs Liabilities and Fund Balances	-	-	-	_
Working Capital	151,796.31	632,946.62	12,336.34	232,560.21

Debt Service and Special Revenue Funds, S	set 1			
Sources and Uses of Working Capital		Comotoni		
January 31, 2014		Cemetery	F C . 11	126
	- 1	Perpetual	Forfeiture	Library
	Debt Service	Care	Seizure	Building
	Fund 06	Fund 11	Fund 12	Fund 16
Sources that are Revenues:				
Taxes	160,243.20	-	-	-
Intergovernmental	-	-	-	1
Investment Earnings	64.78	3,815.25	-	167.82
Other	-	4,400.00	400.00	-
Total Sources that are Revenues	160,307.98	8,215.25	400.00	167.82
Uses that are Expenditures:				
General Government	-	-	-	-
Public Safety	-	-	6,406.90	-
Public Works	-	-	-	-
Library	-	-	-	3,000.00
Debt Service Principal	288,000.00	-	-	-
Debt Service Interest/Charges	131,938.17	-	-	-
Total Uses that are Expenditures	419,938.17	-	6,406.90	3,000.00
Other Financing Sources (Uses)				
Transfers In	273,407.51	_	-	-
Transfers Out	-	(5,333.48)	_	-
Other Sources	_	(5,555.40)	-	-
Other Uses	_	-	-	-
Total Other Financing Sources (Uses)	273,407.51	(5,333.48)	-	
Total Other Financing Sources (Oses)	273,407.51	(5,555.46)	-	-
Sources vs Uses	13,777.32	2,881.77	(6,006.90)	(2,832.18)
Working Capital Beginning of Fiscal Year	138,018.99	630,064.85	18,343.24	235,392.39
Adjustments Ending Working Capital	151,796.31	632,946.62	12,336.34	232,560.21
Litting Working Capital	131,790.31	032,940.02	12,550.54	232,300.21
		I I		

Debt Service and Special Revenue Funds, S	Set 2			
Balance Sheet				
January 31, 2014				
	Unclaimed			
	Money			
	Fund 17			
Assets:				
Cash	536.22			
Investments	16,473.60			
Taxes Receivable	-			
Allowance for uncollectable Taxes	-			
Intergovernment Receivables	-			
Due from Other funds	-			
Other Assets	-			
Total Assets	17,009.82			
Liabilities:				
Accounts Payable	-			
Due to Other Funds	14,876.45			
Deferred Revenues	-			
Total Liabilities	14,876.45			
Fund Balances:				
Non-Spendable	-			
Restricted for Debt Service	-			
Restricted - Other	-			
Assigned	2,094.59			
Adjustments				
Current Sources vs Uses	38.78			
Total Fund Balances	2,133.37			
	17.000.00			
Total Liabilities and Fund Balances	17,009.82			
Assets vs Liabilities and Fund Balances	-			
Working Capital	2,133.37			
		+		
		+		
		+		
	+	+		
	+	+		
		+		
	+	+		
		+		
	+	+		
		+		

Debt Service and Special Revenue Funds, S	et 2			
Sources and Uses of Working Capital				
January 31, 2014				
	Unclaimed			
	Money			
	Fund 17			
Sources that are Revenues:	Tuna 17			
Taxes	_			
Intergovernmental	_			
Investment Earnings	38.78			
Other	50.70			
Total Sources that are Revenues	38.78			
Total Sources that are nevenues	36.76			
Uses that are Expenditures:				
General Government	_			
Public Safety	_			
Public Works	_			
Library				
Debt Service Principal				
Debt Service Interest/Charges	-		+ +	+ +
Total Uses that are Expenditures	-		+ +	
Total Oses that are Expenditures	-			
Other Financing Sources (Uses)				
Transfers In				
Transfers Out	-			
	-			
Other Sources	-			
Other Uses	-			
Total Other Financing Sources (Uses)	-			
	20.70			
Sources vs Uses	38.78			
Working Capital Beginning of Fiscal Year	2,094.59			
Adjustments				
Ending Working Capital	2,133.37			
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