

City of Meadowlakes

AGENDA

City Council Meeting

Tuesday, August 15th , 2017 - 5:00 p.m.

Totten Hall, Meadowlakes Municipal Offices

177 Broadmoor Street, Meadowlakes, Texas

Notice is hereby given that a Meeting of the City Council of the City of Meadowlakes, Texas will be held on Tuesday, August 15th , 2017, at 5:00 p.m. at Totten Hall, Meadowlakes Municipal Building, Meadowlakes, Texas, at which time the following subjects will be discussed, to wit:

1. CALL TO ORDER AND QUORUM DETERMINATION

2. PLEDGE OF ALLEGIANCE AND PRAYER

3. CITIZEN COMMENTS *(Limited to 15 minutes total on general subjects and agenda related items. Citizens wishing to address the Council must complete an "Application to Address" which must be submitted to the City Secretary at least ten (10) minutes before the commencement of the City Council Meeting, and each will be limited to a maximum speaking time of three (3) minutes.*

4. MONTHLY STANDARD LIVE REPORTS *(Progress and Status Reports Only. Recommendations or action discussion not allowed.)*

- A. Consent Items-City Manager Johnnie Thompson
- B. Public Works-Mike Williams
- C. Food and Beverage & Golf Operations-Jeremy Grubb

5. CONSENT ITEMS *(The items listed are considered to be routine and non-controversial by the City Council and may be approved by a single motion of the Council. No separate discussion or action on any of the items is necessary unless desired by Council; at which time the select item(s) may be discussed separately under consent items and separate motion(s).*

- A. Minutes of the prior Council Meeting and Workshops
- B. Standard Staff Reports for July 2017.
 - 1. Ordinance and Animal Control Report
 - 2. Patrol Activity Report
 - 3. Building Committee Report
 - 4. Vandalism Report
 - 5. Public Works Report
- C. Financial Reports for July 2017.

6. OLD BUSINESS

- A. Discussion/Action: Accepting proposed fiscal year 2018 budget, proposed ad valorem tax rate and establishment of date, place, and time of required public hearings.-Thompson

B. Discussion/Action: Continued discussion over the Architectural Control Committee. – Baker

C. Discussion/Action: Capital Improvement Committee Report. – Baker

7. NEW BUSINESS

A. Discussion/Action: Request from Marble Falls Area Volunteer Fire Department for funding related to the purchase of new rescue equipment and the release of funds held in reserve for purchase of equipment. - Marble Falls VFD Chief Mike Phillips

B. Discussion/Action: Retaining auditing firm to conduct the City's fiscal year 2017 audit. - Thompson

C. Discussion/Action: Nominations to the Burnet County Appraisal District Board of Directors. -Thompson

D. Discussion/Action: Ordinance 2017-07 "AN ORDINANCE AUTHORIZING AND ALLOWING, UNDER THE ACT GOVERNING THE TEXAS MUNICIPAL RETIREMENT SYSTEM, RESTRICTED PRIOR SERVICE CREDIT TO EMPLOYEES WHO ARE MEMBERS OF THE SYSTEM FOR SERVICE PREVIOUSLY PERFORMED FOR VARIOUS OTHER PUBLIC ENTITIES FOR WHICH THEY HAVE NOT RECEIVED CREDITED SERVICE; AND ESTABLISHING AN EFFECTIVE DATE FOR THE ORDINANCE." – Thompson

E. Discussion/Action: Contracting with Burnet County for conducting elections for the City. -Thompson

F. Discussion/Action: Appointment of a committee to investigate replacing City Attorney and City Prosecutor. -Raesener/Thompson

G. Discussion/Action: Adjourning to closed session per Section §551.074 Texas Government Code to discuss Personnel Matters and Land Acquisition Section §551.072. – Raesener

G. Discussion/Action: Reconvene into open session and action as may be required from closed session. – Raesener

COUNCIL & MAYOR ANNOUNCEMENTS about Items of Community Interest

- *Announcements during this agenda item are limited to, the following, as authorized under Section 551.0415, Tex. Gov't Code.)*
- *Expressions of thanks, congratulations, or condolence;*
- *An honorary or salutary recognition of a public official, public employee, or other citizen, except that a discussion regarding the change in the status of the person's public employment is not an honorary or salutary recognition for this subdivision;*
- *A reminder regarding a social, ceremonial, or community event organized or sponsored by an entity governing body or an official or employee of the municipality; and*
- *Announcements involving an imminent threat to the public health and safety of people in the municipality that has arisen after the posting of the agenda.*

***The next regularly scheduled City Council meetings: Regular Scheduled Council Meeting
Tuesday, September 19th, 2017 at 5:00 p.m.***

8. ADJOURNMENT

(The City Council of Meadowlakes reserves the right to adjourn into Executive Session at any time during this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Section 551.)

An agenda packet is available for public inspection at City Hall, 177 Broadmoor, Suite A, Meadowlakes, between the hours of 8:00 a.m. through 4:00 p.m. Monday through Friday.

THE PUBLIC IS INVITED TO CITY COUNCIL MEETINGS

I, Evan Bauer, City Secretary for the City of Meadowlakes, Texas, do certify that this Notice of Meeting was posted at City Hall, in a place readily accessible to the general public at all times, on _____, 2017 at _____ and remained so posted for at least 72 continuous hours preceding the scheduled time of said meeting.

Evan Bauer, City Secretary

Mary Ann Raesener, Mayor

PERSONS WITH DISABILITIES WHO PLAN TO ATTEND THIS MEETING AND WHO MAY NEED AUXILIARY AIDS OR SERVICES ARE REQUESTED TO CONTACT THE CITY SECRETARY'S OFFICE AT (830) 693-6840 FORTY-EIGHT (48) HOURS PRIOR TO THE MEETING TIME.
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Posting Removed: _____ **at** _____ **by** _____

(To be recorded upon removal, document retention at City Hall, posting removal date will not be reported via the website)

City of Meadowlakes Workshop Minutes July 18, 2017

Council Members Present:

Mayor Mary Ann Raesener
Councilmember Mike Barry
Councilmember Ed O'Hayre
Councilmember Bob Brown
Councilmember Jerry Drummond
Councilmember David Baker

Staff Present:

City Manager Johnnie Thompson
City Secretary Evan Bauer

Workshop was called to order at 3:32 p.m. by Mayor Raesener. The following items were discussed during the meeting with no formal action being taken by the Council.

- **Fiscal year 2018 budget.** Review and discussion on items included in the decision packet as well as setting a date for public hearings.
- **Community Improvement Committee report** - Within the next few weeks, David Baker will put together a five year plan with costs assigned to each item.
- **Architectural control committee component of the building committee.**
- **Town Hall meeting.**
- **Adjournment** - The workshop was adjourned at 4:55 p.m.

City of Meadowlakes Stated Meeting Minutes July 18, 2017

The City Council of the City of Meadowlakes held a Regular Meeting at Meadowlakes Municipal Building in Totten Hall on July 18, 2017, beginning at 5:00 p.m. in accordance with the duly posted notice of said meeting.

Staff Present:**Council Members Present:**

Mayor Mary Ann Raesener
Councilmember Mike Barry
Councilmember Ed O'Hayre
Councilmember Jerry Drummond
Councilmember Bob Brown
Councilmember David Baker

City Manager Johnnie Thompson
City Secretary Evan Bauer
Flood Plan Administer Mike Williams
Golf and Food and Beverage Manager
Jeremy Grubb

Guests Present:

Judge Don Adams
Mary Ellen Keith

1. **CALL TO ORDER AND QUORUM DETERMINATION:** Mayor Raesener called the meeting to order at 5:03 p.m. and announced the presence of a quorum.

- 2. PLEDGE OF ALLEGIANCE & PRAYER:** Andie Ball, Director for Congressman Roger Williams, led the Council and guests in the Pledge of Allegiance. Councilmember Baker led the Council and guests in prayer.
- 3. CITIZEN COMMENTS:** Donald Reed voiced his concern regarding garbage cans being visible from the street. Also, he wondered about the resident at 128 Firestone Pl. having a certificate of occupancy before moving in. Another concern Mr. Reed shared is patrol cars being allowed to park on the street, as there is one area he has trouble getting in and out of because of this. Lastly, after hearing discussion in the workshop over the Community Improvement Committee ideas, he has concerns about those costs being passed to residents.
- Resident Jim Page voiced his concern regarding drainage. He feels it is up to the builder and the Building Committee to ensure proper drainage is in place to prevent flooding.
- 4. MONTHLY STANDARD LIVE REPORTS:** The following live reports were given by staff:
- A.** Current Operations and Consent items- Mr. Thompson briefed the Council on operations in general, as well as consent items.
 - B.** Public Works- Mr. Williams briefed the Council on current operations of the Public Works Department.
 - C.** Golf and Food and Beverage- Mr. Grubb briefed the Council on golfing and food and beverage operations, as well as remarketing the restaurant.

5. CONSENT ITEMS:

- A.** June 29, 2017 City Council Meeting Minutes – Evan Bauer, City Secretary
- B.** Standard Staff Reports for June 2017.
 - 1.** Ordinance Enforcement & Animal Control June 2017 Activity Report – Pat Preston, Ordinance/Animal Control Officer
 - 2.** Patrol June 2017 Activity Report - provided by Meadowlakes Patrol Officers
 - 3.** Building Committee June 2017 Activity Report – Blair Feller, Chairman
 - 4.** Vandalism June 2017 Report – Evan Bauer, City Secretary
 - 5.** Public Works Department June 2017 Activity Report - Mike Williams, PWD
- C.** Financials Reports for June 2017 - Johnnie Thompson, City Manager

After Council discussion, Councilmember Brown made a motion to approve the consent items as presented. The motion was seconded by Councilmember Drummond and passed unanimously.

6. OLD BUSINESS ITEMS: None

7. NEW BUSINESS ITEMS:

- A. Discussion/Action: Ordinance 2017-03. AN ORDINANCE OF THE CITY OF MEADOWLAKES, TEXAS; APPOINTING THE CHIEF JUDGE AND ASSOCIATE JUDGE OF THE MEADOWLAKES MUNICIPAL COURT OF RECORD NUMBER 1; PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE OF ALL ORDINANCES; PROVIDING A SEVERABILITY CLAUSE, OPEN MEETINGS, AN EFFECTIVE DATE AND RELATED MATTERS.**

Meadowlakes Municipal Judge Don Adams appeared before Council recommending the appointment of Attorney Mary Ellen Keith to the position of Associate Judge, subject to Council final review and approval. He advised that ordinance 2017-03 "AN ORDINANCE OF THE CITY OF MEADOWLAKES, TEXAS; APPOINTING THE CHIEF JUDGE AND ASSOCIATE JUDGE OF THE MEADOWLAKES MUNICIPAL COURT" confirmed this appointment and recommended its passage.

Councilmember Drummond made a motion to approve Ordinance 2017-03. The motion was seconded by Councilmember Brown and passed unanimously.

Ms. Mary Ellen Keith was sworn in by Municipal Court Judge Don Adams.

- B. Discussion/Action: Fiscal Year 2018 Budget and Budget Calendar.** A general discussion was held among the Council and staff regarding the budgeting process, and it was determined that a budget workshop would be held on August 8th at 4:00 p.m., as well as prior to the Council meeting on August 15th at 3:00 p.m.
- C. Discussion/Action: Appointment by Mayor of two members of the Council to serve as members to the "Application Review Committee" for reviewing applications for either vacant or expiring members of the City of Meadowlakes Building and Planning and Zoning Committees.** Mayor Raesener appointing Councilmembers Mike Barry and Bob Brown to serve in this position.

8. COUNCIL & MAYOR ANNOUNCEMENTS:

- A.** Workshop will be held on Tuesday, August 8, 2017 at 4:00 p.m.
- B.** Workshop will be held prior to the Council meeting August 15, 2017 at 3:00 p.m.
- C.** The next regularly scheduled meeting will be held on Tuesday, August 15, 2017 at 5:00 p.m.

9. ADJOURNMENT: Mayor Raesener adjourned the meeting at 5:45 p.m.

Approved: /S/ Mary Ann Raesener
Mayor, Mary Ann Raesener

Date: July 31, 2017

Attest: /S/ Evan Bauer
City Secretary, Evan Bauer

Date: July 31, 2017

Ordinance Enforcement and Animal Control Report

Summary

July 2017

Calls Received: Ordinance line: 9
Animal Control line: 31
Security Gate: 0
City Hall: 2

75 warning letters or notices were issued during the month of July:

7 letters regarding Ordinance 4-75 – pets not registered in the City
28 letters regarding Ordinance 20-55 – trash containers visible from the street
2 letters regarding Ordinance 20-55 – limbs on property over 14 days
4 letters regarding Ordinance 20-55 – yard or lots needing mowing
4 letters regarding Ordinance 20-55 – old appliance or debris stored in driveway
1 letter regarding Ordinance 20-55 – grass clippings in street or curbs need trimming
3 letters regarding Ordinance 28-56 – vehicle, trailer or golf cart parked on lot
7 letters regarding Ordinance 28-56 – golf cart stored on drive
3 letters regarding Ordinance 28-56 – trailer, boat or RV parked on drive over 3 days
1 letter regarding Ordinance 28-56 – golf cart parked on lot
14 letters regarding PMC 302.4 - trees overhanging street need to be trimmed
1 letter regarding PMC 302.4 - dead tree on lot

28 Warning tickets were issued regarding Ordinance 28-55 – for parking infractions most of which were for parking on the wrong side of street, parking in a no parking zone, parking on the street over the allowed time period or parking a trailer, RV or boat on street at night

2 Warning Notices were issued - one regarding Ordinance 4-5 - for allowing dogs past lot line unrestrained and one regarding Ordinance 28-56 - for parking a trailer on the street between 10 pm and 7 am, for parking trailer on property over 3 days in 7 and over 7 days in 30

2 Citations were issued - one regarding Ordinance 4-75 - for failure to register pet with City and one regarding Ordinance 6-35 - for building a structure without a building permit

3 Lost dogs were picked up and delivered to owners

10 Verbal warnings were issued

Submitted by:

Pat Preston

Pat Preston
Ordinance Enforcement Officer
Animal Control Officer
August 2, 2017

MEADOWLAKES PATROL ACTIVITY REPORT July 2017

DATE	DAY	DEPUTY	START TIME	END TIME	HRS	CITATION	WARNING	VERBAL	OTHER	NOTES	Begin Mileage	End Mileage	Miles Driven
7/1/17													
7/2/17													
7/3/17													
7/4/17	Tues	Koenning	9:30am	1:30pm	4	1	0	0	0	Assisted with 4th of July parade	76495	76513	18
7/5/17	Wed	Bindseil	5:00pm	9:00pm	4	0	0	0	0	Patrol and radar	37331	37344	13
7/6/17	Thurs	Bindseil	5:00pm	9:00pm	4	0	0	0	0	Patrol and radar	37555	37570	15
7/7/17	Fri	Koenning	7:00am	10:00am	3	0	3	0	0	Patrol and radar	76845	76858	13
7/8/17													
7/9/17													
7/10/17													
7/11/17	Tues	Bindseil	5:00pm	9:00pm	4	0	0	0	0	Patrol and radar	37711	37722	11
7/12/17	Wed	Koenning	7:00am	11:00am	4	0	0	1	0	Patrol and radar, dispatched by BCSO Communications to 168 Cypress Pt in reference to a civil matter.	77201	77218	17
7/13/17													
7/14/17													
7/15/17													
7/16/17													
7/17/17													
7/18/17	Tues	Koenning	7:00am	11:00am	4	0	3	0	0	Patrol and radar	77732	77749	17
7/19/17	Wed	Bindseil	5:00pm	9:00pm	4	0	0	0	0	Patrol and radar	37889	37901	12
7/20/17													
7/21/17	Fri	Bindseil	5:00pm	9:00pm	4	0	0	0	0	Patrol and radar	38012	38023	11
7/22/17													
7/23/17													
7/24/17													
7/25/17													
7/26/17	Wed	Koenning	7:00am	11:00am	4	1	1	0	0	in driveway, responded to a welfare request by City Hall at 118 Broadmoor. No one	78172	78191	19
7/26/17	Wed	Bindseil	5:00pm	9:00pm	4	0	0	0	0	Patrol and radar	38228	38240	12
7/27/17	Thurs	Koenning	4:00pm	8:00pm	4	0	2	1	0	Patrol and radar	78196	78217	21
7/28/17													
7/29/17													
7/30/17													
7/31/17	Mon	Koenning	4:00pm	7:00pm	3	1	0	0	0	Male subject was arrested for resisting arrest. Assisted with jumper cables in	78828	78844	16

TOTALS:

50

3

9

2

0

195

City of Meadowlakes

July 2017

Building Committee Report

Authorized By: Blair Feller,
Building Committee Chairman

Approved Permits

	<i>Issued</i>	<i>Outstanding</i>	<i>Total</i>
Deck	1		1
Fence	4	2	6
Remodel		4	4
New Home	2	7	9
Variance			
Patio Cover			
Arbor			
Swimming Pool/Hot Tub		1	1
Play Scape	1		1
Other- Boat Docks/Garage		2,3	5
Plat Amendment			
Consultation			
Permit Revision	1		1
Total	9	19	28

Applications Denied

Deck			
Fence			
Remodel			
New Home			
Variance			
Patio Cover/Stoarge Addition			
Arbor			
Swimming Pool/Hot Tub			
Play Scape			
Other- Boat Docks			
Plat Amendment			
Consultation			
Permit Revision			
Total			

City of Meadowlakes

VANDALISM/INCIDENTS – July 2017

We had no vandalism incidents reported during the month of July.

MEMORANDUM

Date: August 8, 2017
To: Honorable Mayor and Council
From: Mike Williams, Public Works Director
Subject: Public Works Activity Report

To follow is a list of some of the activities of the PWD the past month:

1. Tasks for the POA that were done include: Routine maintenance at the guard gate (weeding flower beds, mowing), weekly mowing and cleaning of the lakeside pavilion and children's park. 1 mowing cycle of vacant lots, continued work on the repair/replacement of a portion of the fence between Meadowlakes and Marble Falls in the area of the cemetery. We have completed the replacement of the privacy fence there and have started work on the privacy and chain link fence replacement along Avenue S. As of today we have spent about 460 man hours on the fence project. Installed a new security camera along with a new video recording system at the Meadowlakes security gate. Mike met with POA representative Mel Hazelwood and security supervisor, Harvey Raschke to go over the new system and show them how it operates.
2. Johnnie and Mike continue to work with R.C. Collins, P.E. with Southwest Engineers along with 2 other consulting engineers regarding the possible upgrades to the raw water pump station as well as pump replacement at the water treatment plant. We are also looking at options for either raising or relocating the sewage lift station on Firestone Drive which is located in the 100 year floodplain. Southwest Engineers has provided engineering services for Meadowlakes for the past 20 years.
3. Approximately 2 years ago FEMA began a process of updating the floodplain maps for the Lake Travis watershed. We have participated in several meetings regarding this and after input from Meadowlakes and other communities in the area FEMA has developed and sent out new preliminary floodplain maps. Our current maps were implemented in 2012 and there are very few changes on the new maps and a printed copy of the new maps are available for viewing at city hall. I attended a meeting with FEMA on June 21st and it appears that the next step in the process is a 90 day review period that should begin sometime in September and we can expect the new maps to become effective the latter part of next year. I will be working with FEMA to draft an ordinance to adopt the new maps with provisions to allow boat docks to be built without a variance to the elevation requirement.
4. Drainage improvements at the wastewater treatment plant are complete except for the new headwall installation that Johnnie has mentioned.
5. Staff has replaced approximately 40 old water meters with the new electronic read meters this past month.
6. 1 new residential irrigation system permit was issued.
7. 3 new water/sewer taps have been installed for new homes to be constructed. 1 each on Firestone, Spyglass and Broadmoor streets.

8. A Floodplain Certificate of compliance was issued for the new home at 349 Meadowlakes Drive.

Monthly Treated Water Totals (Million Gallons)

	2014	2015	2016	2017
January	8.1	6.1	7	7.3
February	7.5	7	7.6	8.0
March	11.3	7.8	10.3	11.5
April	14.4	11.9	9.9	12.7
May	12	8.9	9.2	16.5
June	11.3	13	15	17.3
July	15.2	24.3	24.8	22.0
August	16.3	24.7	18.6	
September	15.3	21.8	17.9	
October	17.1	17.8	18.8	
November	9.2	7.7	10.5	
December	7.8	6.5	7.4	
Annual Total	145.5	157.5	157	

City of Meadowlakes

Mayor and Council Communication

COUNCIL ACTION: Agenda Item #5-C

DATE: August 10, 2017

REFERENCE: July Financial Statements

Council Meeting Date: August 15, 2017

AGENDA ITEM: Agenda Item 5-C-July Financial Statements

FROM: Johnnie Thompson, City Manager

Approved by Counsel: N/A

SUBJECT:

Attached please find copies of the July 2017 Financial Statements. Below I will give you a brief review of each fund, should you have any questions, please do not hesitate to give me call.

General Fund

Overall the General Fund is performing quite well with revenues for the month of July slightly below those budgeted and expenses for the month below those budgeted. While revenues to date are \$19,000 less than those budgeted, this has been offset by about \$40,000 fewer expenses than budgeted. The Fund to date has a net gain for the fiscal year of near \$105,000 when a gain of nearly \$84,000 was budgeted.

Cash on deposit is below those on deposit at this time last year due to the \$40,000 paid to the City of Marble Falls for the City's portion (per our agreement) for the cost of extending their treated effluent line to our property for use on the golf course. We will be given full credit for any advanced funds toward future effluent purchases for use on the golf course. The RCC Fund will reimburse the General Fund for the advanced funds on a monthly basis beginning after the first of the year.

Shown below is a condensed version of the P&L statement for the General Fund:

<u>Income</u>	July 17	Budgeted July	Year-to-date	Budget Year-to-date
Ad Valorem	\$1,156	\$2,819	\$347,861	\$348,171
Franchise Fees	\$11,326	\$15,776	\$52,937	\$73,900
Miscellaneous Income	\$3,445	\$1,366	\$13,746	\$11,126
Transfers In	<u>\$11,092</u>	<u>\$11,130</u>	<u>\$110,921</u>	<u>\$111,295</u>
Total Income	\$27,019	\$31,091	\$525,843	\$544,492

<u>Expenses</u>	July 17	Budgeted July	Year-to-date	Budget Year-to-date
Administrative Exp.	\$27,851	\$31,681	\$325,688	\$363,134
Public Safety	\$9,199	\$9,364	\$94,306	\$96,539
Transfer Out	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$1,000</u>	<u>\$1,000</u>
Total Expenses	\$37,050	\$41,045	\$420,994	\$460,673
Net Gain/(Loss) (\$10,031)		(\$9,574)	\$108,849	\$83,819

	July 31, 2017	June 30, 2017	July 31, 2016
Cash on Hand:	\$467,078	\$512,371	\$475,525

The Fund will have a negative cash flow for the months of August and September and should end the year with a net gain of more than \$20,000. The only out of the ordinary disbursement in the month of July was Check 15464 to City of Marble Falls for \$40,000, as discussed above.

Utility Fund

The Utility Fund is exceeding its expectations for the month and the year-to-date. Revenues for both periods exceed those budgeted for the periods. While expense for the month exceeded those budgeted, year-to-date expenses are considerably below those budgeted. The Fund had a positive cash flow in excess of \$30,000 in July bringing the Fund's positive cash flow to approximately \$161,200.

Below, please find a condensed version of the P&L for the Utility Fund:

<u>Income</u>	July 17	Budgeted July	Year-to-date	Budget Year-to-date
Water Sales	\$51,955	\$52,100	\$372,640	\$333,060
Sewer Income	\$43,581	\$42,600	\$431,887	\$426,000
Garbage Revenue	\$17,198	\$17,000	\$171,515	\$170,000
Contract Services	\$8,075	\$7,917	\$87,859	\$79,167
Other Income Streams	<u>\$3,149</u>	<u>\$1,315</u>	<u>\$35,583</u>	<u>\$20,370</u>
Total Income	\$123,958	\$120,932	\$1,099,484	\$1,028,597

<u>Expenses</u>				
Employee Expenses	\$29,425	\$30,120	\$298,621	\$325,270
Administrative Exp.	\$1,674	\$1,280	\$33,173	\$30,640
Operating Expenses	\$25,609	\$20,233	\$236,763	\$292,009
Garbage Contract	\$15,417	\$15,450	\$153,330	\$154,100
Transfers Out	<u>\$23,842</u>	<u>\$23,842</u>	<u>\$237,921</u>	<u>\$238,424</u>
Total Expenses	\$95,967	\$90,925	\$959,808	\$1,040,443
Net Gain/(Loss)	\$27,991	\$30,007	\$139,676	(\$11,846)

	July 31, 2017	June 30, 2017	July 31, 2016
Cash on Hand:	\$567,172	\$536,874	\$448,643

The Fund should end the year with a net gain of around \$190,000, barring any major complications. No out of the ordinary recurring expenses are noted in July.

Debt Service Fund

The Debt Service Fund had revenues below those budgeted for the month, but year-to-date revenues exceed those budgeted. Expenses are as budgeted. The Fund had a net gain of just under \$396,000 for the year and will continue to have a slight increase in funds until the principal annual payment for our standing bonds is paid in September.

Recreation Fund

The Recreation Fund's income for the month and year-to-date falls below those budgeted and the lost income has been made up for by having fewer expenses than budgeted. The Fund had a net gain of nearly \$4,700 in July and had a net gain of just under \$55,000 for the year-to-date. A loss of \$18,500 was budgeted for the year.

Shown below is a condensed version of the Fund's P&L:

<u>Income</u>	July 17	Budgeted July	Year-to-date	Budget Year-to-date
Memberships	\$18,481	\$20,280	\$221,069	\$202,790
Golf Shop	\$36,752	\$37,975	\$289,991	\$313,100
Food & Beverage	\$22,274	\$26,950	\$258,607	\$285,975
Other Revenue Streams	\$2,385	\$2,950	\$10,662	\$11,500
Transfers In	\$7,708	\$7,750	\$77,583	\$77,500
Total Income	<u>\$87,599</u>	<u>\$95,905</u>	<u>\$857,912</u>	<u>\$890,865</u>
<u>Expenses</u>				
Administrative Exp.	\$6,853	\$11,011	\$79,962	\$94,618
Pro Shop Expenses	\$20,085	\$17,259	\$188,049	\$174,512
Grounds Maintenance	\$30,134	\$37,981	\$255,412	\$285,269
Food & Beverage	\$24,413	\$26,333	\$274,158	\$340,859
Pool & Tennis	\$1,652	\$3,500	\$5,453	\$14,100
Total Expenses	<u>\$83,137</u>	<u>\$96,084</u>	<u>\$803,034</u>	<u>\$909,358</u>
Net Gain/(Loss)	<u>\$4,639</u>	<u>(\$179)</u>	<u>\$54,878</u>	<u>(\$18,393)</u>

	July 31, 2017	June 30, 2017	July 31, 2016
Cash on Hand:	\$57,734	\$55,354	\$7,915

The Fund is expected to end the year with a positive cash flow. It began the fiscal year with under \$2,000 in the bank and should end the fiscal year with approximately \$40,000.

The Fund had no out of the ordinary disbursements in July.

RECOMMENDED ACTION:

I would recommend the approval of the July 2017 financial statements as presented.

ATTACHMENTS:

July 2017 Financial Statements.

City of Meadowlakes

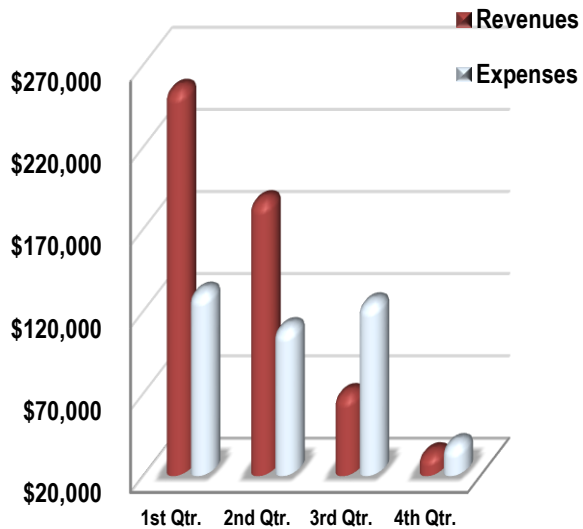
July 2017 Financial Statements

Run Date: 8/10/2017

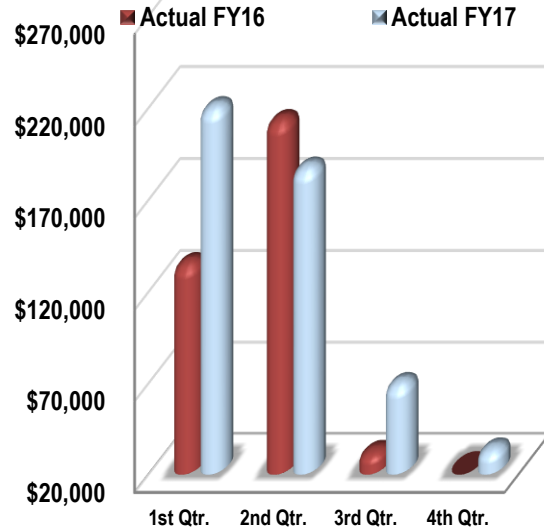
General Fund Snapshot

July 2017

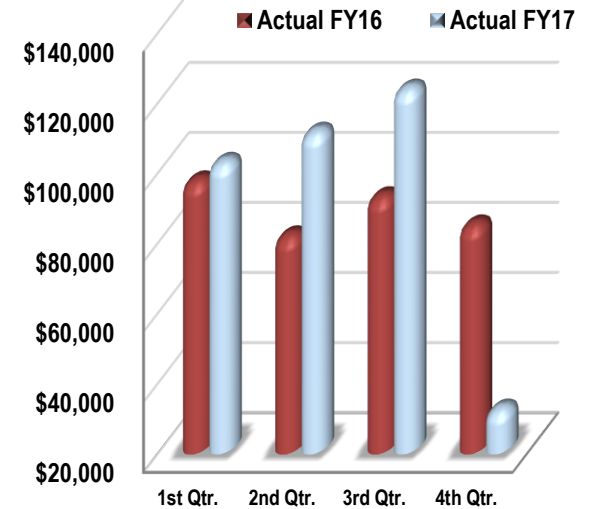
Income vs. Expense Trend



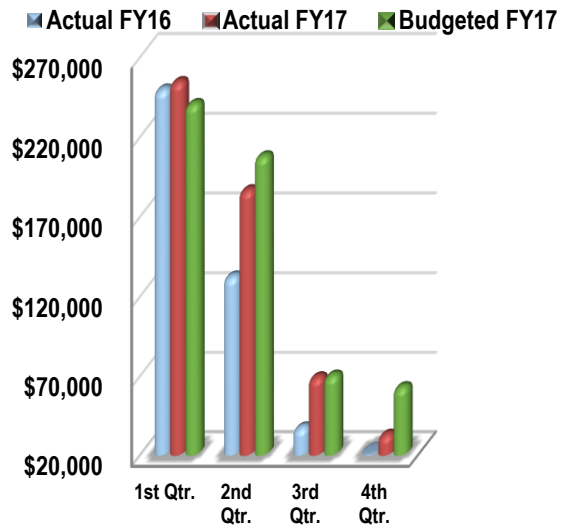
Prev Year Income Comparison



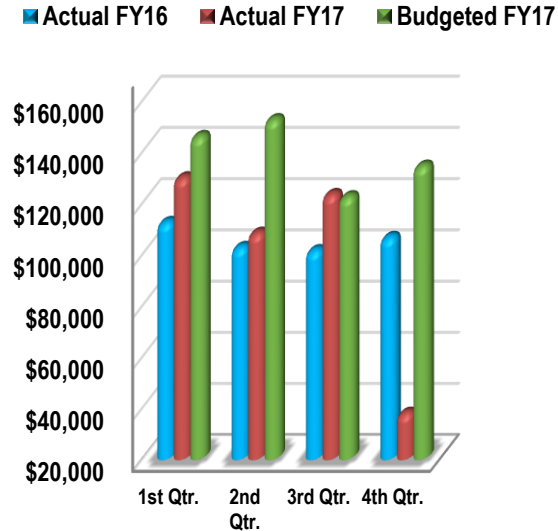
Prev Year Expense Comparison



Budgeted vs. Actual Revenues



Budgeted vs. Actual Expenses



Account Balances

<u>Cash</u>	7/31/2017	7/31/2016
Checking Account	\$ 226,070	\$ 234,517
CD's	\$ 241,008	\$ 241,008
Total Cash	\$ 467,078	\$ 475,525
 <u>Current Assets</u>	 \$ 54,939	 \$ 14,391
 <u>Current Payables</u>	 \$ 54,152	 \$ 53,968
 <u>Net Gain/(Loss)</u>	 \$ 104,849	 \$ 67,225
 <u>Cash Flow (+/-)</u> (FY to Date)	 \$ 61,298	 \$ 94,208

City of Meadowlakes-General Fund FY 17 Cash Flow

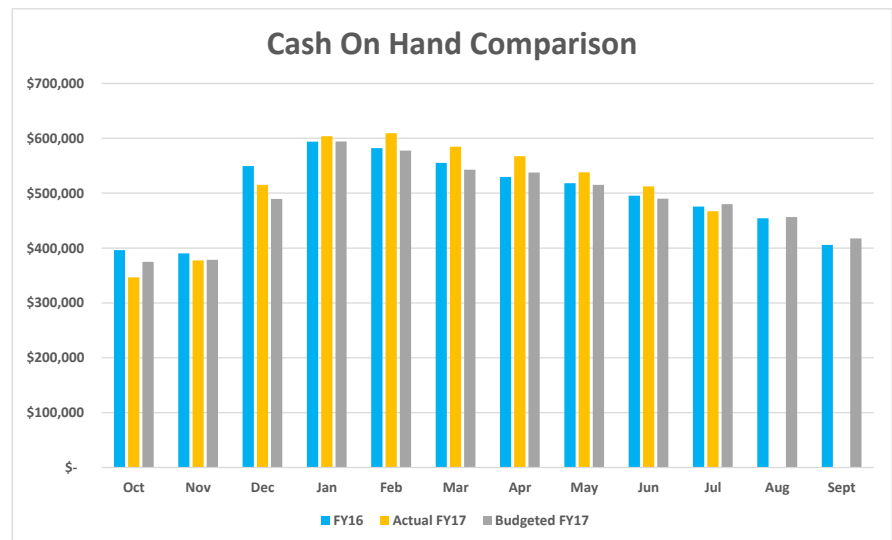
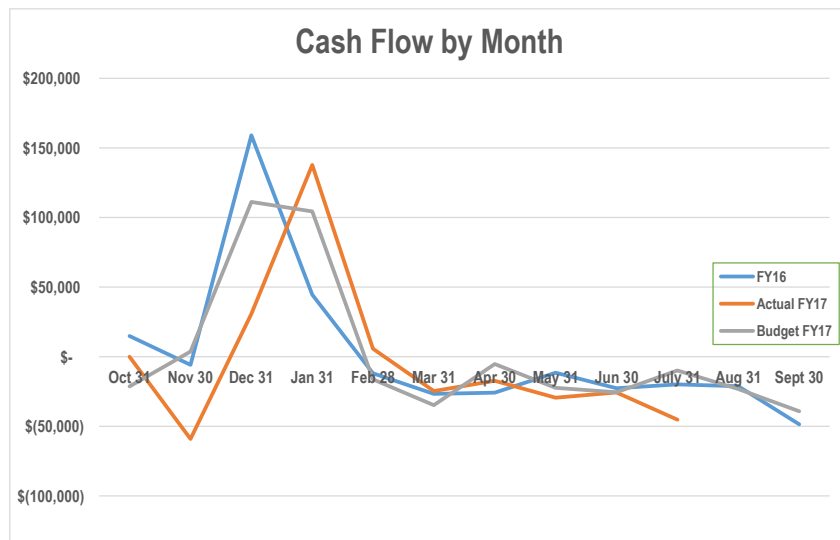
	Beginning FY	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Total
Cash on hand (beginning of month)	\$405,780	\$405,780	\$346,710	\$377,530	\$515,303	\$603,604	\$609,325	\$584,671	\$567,440	\$538,036	\$512,372	\$467,078	\$467,078	
Cash on hand (end of month)	\$405,780	\$346,710	\$377,530	\$515,303	\$603,604	\$609,325	\$584,671	\$567,440	\$538,036	\$512,372	\$467,078	\$467,078	\$467,078	

CASH RECEIPTS														Total
Ad Valorem Tax		\$1,409	\$33,833	\$165,629	\$98,152	\$28,375	\$1,024	\$6,590	\$2,937	\$5,766	\$1,156			\$344,871
Franchise Fee		\$14,582	\$1,270	\$0	\$7,001	\$5,446	\$0	\$12,156	\$1,156	\$0	\$11,326			\$52,937
Miscellaneous		\$2,889	\$23,406	\$1,036	\$1,516	\$2,589	\$645	\$1,913	\$1,523	\$2,467	\$3,445			\$41,429
Inspection/Bldg. Fee Deposits		\$2,495	\$1,696	\$3,100	\$2,215	\$4,700	\$420	\$2,945	\$950	\$750	\$4,095			\$23,366
Transfer in from other Funds		\$11,092	\$11,092	\$11,092	\$15,661	\$12,615	\$12,615	\$18,020	\$11,092	\$11,092	\$12,615			\$126,986
TOTAL CASH RECEIPTS		\$32,467	\$71,297	\$180,857	\$124,545	\$53,726	\$14,703	\$41,624	\$17,658	\$20,075	\$32,637	\$0	\$0	\$589,589
Total cash available	\$405,780	\$438,247	\$418,007	\$558,387	\$639,848	\$657,330	\$624,028	\$626,295	\$585,098	\$558,111	\$545,009	\$467,078	\$467,078	

CASH PAID OUT-OPERATIONAL														Total
Prior Months Payables/Miscellaneous		\$43,284	\$1,146	\$1,609	\$1,975	\$10,126	\$618	\$4,153	\$867	\$2,944	\$1,151			\$67,873
Employee Related Expense		\$22,772	\$27,450	\$23,318	\$23,695	\$25,063	\$23,505	\$27,401	\$33,266	\$24,334	\$24,446			\$255,250
Administrative Expenses		\$15,326	\$3,426	\$9,228	\$1,734	\$3,699	\$5,908	\$17,339	\$3,013	\$9,086	\$3,136			\$71,895
Public Safety		\$10,155	\$8,455	\$8,929	\$8,840	\$8,117	\$9,326	\$9,962	\$9,916	\$9,375	\$9,198			\$92,273
														\$0
Total Cash Paid Out-Operational		\$91,537	\$40,477	\$43,084	\$36,244	\$47,005	\$39,357	\$58,855	\$47,062	\$45,739	\$37,931	\$0	\$0	\$487,291

CASH PAID OUT- NON- OPERATIONAL														Total
Transfer Out to Other Funds		\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0			\$1,000
Capital Expenditures over \$5000		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
Contingencies/Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000			\$40,000
Total Cash Paid Out-Non-Operational		\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$40,000	\$0	\$0	\$41,000
TOTAL CASH PAID OUT		\$91,537	\$40,477	\$43,084	\$36,244	\$48,005	\$39,357	\$58,855	\$47,062	\$45,739	\$77,931	\$0	\$0	\$528,291
Cash on hand (end of month)	\$405,780	\$346,710	\$377,530	\$515,303	\$603,604	\$609,325	\$584,671	\$567,440	\$538,036	\$512,372	\$467,078	\$467,078	\$467,078	

Change in Cash														Total
Difference Beginning to End of Month		(\$59,070)	\$30,820	\$137,773	\$88,301	\$5,721	(\$24,654)	(\$17,231)	(\$29,404)	(\$25,664)	(\$45,294)	\$0	\$0	\$61,298
Increase/(Decrease) In Cash Since Beginning of Fiscal Year		(\$59,070)	(\$28,250)	\$109,523	\$197,824	\$203,545	\$178,891	\$161,660	\$132,256	\$106,592	\$61,298	\$61,298	\$61,298	



City of Meadowlakes-General Fund

Balance Sheet

	July 31, 2017	June 30, 2017	July 31, 2016
ASSETS			
Current Assets			
Checking/Savings			
05-1000 · General Fund Cash			
05-1035 · First State Bank	\$ 225,920	\$ 271,213	\$ 234,367
05-1050 · Petty Cash	\$ 150	\$ 150	\$ 150
05-1055 · CD's Held by 1st State Central			
05-1056 · CD-#31961	\$ 50,206	\$ 50,206	\$ 50,206
05-1057 · CD-#31962	\$ 50,216	\$ 50,216	\$ 50,216
05-1058 · CD-#51963	\$ 50,216	\$ 50,216	\$ 50,216
05-1059 · CD-#31964	\$ 50,206	\$ 50,206	\$ 50,206
05-1082 · CD #31971	\$ 40,164	\$ 40,164	\$ 40,164
Total 05-1055 · CD's Held by 1st State Central	\$ 241,008	\$ 241,008	\$ 241,008
Total 05-1000 · General Fund Cash	\$ 467,078	\$ 512,371	\$ 475,525
Total Checking/Savings	\$ 467,078	\$ 512,371	\$ 475,525
Other Current Assets			
05-1652-RCC Irrigation Pipeline Loan	\$ 40,000	\$ -	\$ -
05-1046 · Texas Dept. of Transp Escrow Dep	\$ 200	\$ 200	\$ 200
05-1360 · Property Taxes Receivable	\$ 11,405	\$ 11,405	\$ 11,647
05-1650 · Prepaid Payroll			
05-1651 · Prepaid Salary	\$ 3,340	\$ 4,583	\$ 2,544
05-1650 · Prepaid Payroll - Other	\$ (6)	\$ (6)	\$ -
Total 05-1650 · Prepaid Payroll	\$ 3,334	\$ 4,577	\$ 2,544
Total Other Current Assets	\$ 54,939	\$ 16,182	\$ 14,391
Total Current Assets	\$ 522,017	\$ 528,553	\$ 489,916
Other Assets			
05-1652 · Receivables from Other Funds	\$ 4,040	\$ 5,563	\$ -
Total Other Assets	\$ 4,040	\$ 5,563	\$ -
TOTAL ASSETS	\$ 526,057	\$ 534,116	\$ 489,916
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
05-1900 · Accounts Payable			
05-1925 · Accounts Payable Current	\$ 1,745	\$ 890	\$ 2,715
05-1930 · Accounts Payable Other	\$ (311)	\$ (311)	\$ -
Total 05-1900 · Accounts Payable	\$ 1,434	\$ 579	\$ 2,715
Total Accounts Payable	\$ 1,434	\$ 579	\$ 2,715
Other Current Liabilities			
05-2020 · Deferred Revenue	\$ 11,405	\$ 11,405	\$ 11,647
05-2160 · Special Restricted Funds			
05-2125 · Unemployment Reserve Fund	\$ 3,209	\$ 3,776	\$ 11,000
05-2150 · Discretionary Fund-Judicial			

City of Meadowlakes-General Fund Balance Sheet

	July 31, 2017	June 30, 2017	July 31, 2016
05-2151 · Security Fund	\$ 300	\$ 300	\$ 300
05-2152 · Technical Fund	\$ 400	\$ 400	\$ 400
Total 05-2150 · Discretionary Fund-Judicial	\$ 700	\$ 700	\$ 700
05-2164 · Facilities Replacement & Major	\$ 7,345	\$ 7,345	\$ 7,345
05-2166 · Fire Department Reserve Fund-	\$ -	\$ -	\$ -
Total 05-2160 · Special Restricted Funds	\$ 11,254	\$ 11,821	\$ 19,045
05-2250 · Time Payment Plan	\$ 457	\$ 457	\$ 457
05-2300 · Building Committee Deposits			
05-2320 · Deposits-Clean-up	\$ 15,900	\$ 15,900	\$ 14,000
05-2340 · Inspection Fees	\$ 10,136	\$ 8,440	\$ 8,819
Total 05-2300 · Building Committee Deposits	\$ 26,036	\$ 24,340	\$ 22,819
05-3125-Fire Department Reserve	\$ 5,000	\$ 5,000	\$ -
Total Other Current Liabilities	\$ 54,152	\$ 53,023	\$ 53,968
Total Current Liabilities	\$ 55,586	\$ 53,602	\$ 56,683
Total Liabilities	\$ 55,586	\$ 53,602	\$ 56,683
Equity			
05-3100 · Opening Balance Equity	\$ 83,493	\$ 83,493	\$ 83,493
05-3140 · Retained Earnings	\$ 282,129	\$ 282,129	\$ 282,516
Net Income	\$ 104,849	\$ 83,819	\$ 67,225
Total Equity	\$ 470,471	\$ 449,441	\$ 433,235
TOTAL LIABILITIES & EQUITY	\$ 526,057	\$ 503,043	\$ 489,918

**City of Meadowlakes
General Fund
Profit & Loss Budget vs. Actual**

	July 17	Budget	FY to Date	Budget
Ordinary Income/Expense				
Income				
05-4120 · Ad Valorem Tax	\$ 1,156	\$ 2,819	\$ 347,861	\$ 348,171
05-4121 · Franchise Fees	\$ 11,326	\$ 15,776	\$ 52,937	\$ 73,900
05-4180 · Liquor Tax	\$ -	\$ -	\$ -	\$ -
05-4200 · City Bldg. Permits	\$ 1,195	\$ 610	\$ 6,140	\$ 4,482
05-4300 · Judicial	\$ 1,592	\$ 280	\$ 4,309	\$ 3,400
05-4600 · Miscellaneous	\$ 658	\$ 476	\$ 3,675	\$ 3,244
05-4650 · Transfer in From Other Funds	\$ 11,092	\$ 11,130	\$ 110,921	\$ 111,295
Total Fund Income	\$ 27,019	\$ 31,091	\$ 525,843	\$ 544,492
Expense				
5000 · Administrative Expenses				
5001 · Employee Expenses	\$ 24,447	\$ 24,868	\$ 253,190	\$ 263,875
5010 · Administrative Expenses	\$ 2,302	\$ 5,210	\$ 46,818	\$ 66,455
5020 · Insurance Expense	\$ -	\$ -	\$ 10,015	\$ 11,750
5030 · Judicial Expense	\$ 500	\$ 563	\$ 9,066	\$ 9,624
5040 · Building and Facility Operation	\$ 602	\$ 1,040	\$ 6,599	\$ 11,430
Total Administrative Expense	\$ 27,851	\$ 31,681	\$ 325,688	\$ 363,134
6000 · Public Safety				
6010 · Ordinance Enforcement	\$ 1,020	\$ 1,402	\$ 10,813	\$ 14,483
6020 · Animal Control	\$ 460	\$ 789	\$ 7,424	\$ 8,222
6030 · Traffic Control	\$ 1,666	\$ 1,118	\$ 15,540	\$ 13,184
6050 · Contract Emergency Service	\$ 6,053	\$ 6,055	\$ 60,529	\$ 60,650
Total Public Safety	\$ 9,199	\$ 9,364	\$ 94,306	\$ 96,539
Total Operating Expenses	\$ 37,050	\$ 41,045	\$ 419,994	\$ 459,673
Transfers to Other Funds	\$ -	\$ -	\$ 1,000	\$ 1,000
Total Fund Expenses	\$ 37,050	\$ 41,045	\$ 420,994	\$ 460,673
Net Gain/(Loss)	\$ (10,031)	\$ (9,954)	\$ 104,849	\$ 83,819

(Please note that detailed financial information follows this page.)

**City of Meadowlakes
General Fund
Profit & Loss Budget vs. Actual**

	July 17	Budget	FY to Date	Budget
Ordinary Income/Expense				
Income				
05-4120 · Ad Valorem Tax	1,156	\$ 2,819	\$ 347,861	\$ 348,171
05-4121 · Franchise Fees				
05-4140 · PEC Franchise Tax	7,088	\$ 7,000	\$ 32,093	\$ 35,000
05-4160 · Cable Franchise Tax	4,199	\$ 8,750	\$ 17,042	\$ 35,000
05-4170 · Telephone Franchise Tax	39	\$ 26	\$ 3,802	\$ 3,900
05-4121 · Franchise Fees - Other	0	\$ -		\$ -
Total 05-4121 · Franchise Fees	11,326	\$ 15,776	\$ 52,937	\$ 73,900
05-4180 · Liquor Tax	378	\$ 325	\$ 1,422	\$ 1,300
05-4200 · City Bldg. Permits				
05-4220 · Home Permits	700	\$ 300	\$ 2,550	\$ 1,820
05-4240 · Remodeling Permits	0	\$ 180	\$ 1,450	\$ 860
05-4260 · Fence & Decks Permits	200	\$ 50	\$ 800	\$ 962
05-4290 · Misc. Bldg. Revenue	295	\$ 80	\$ 1,340	\$ 840
Total 05-4200 · City Bldg. Permits	1,195	\$ 610	\$ 6,140	\$ 4,482
05-4300 · Judicial				
05-4320 · Court Costs		\$ -	\$ -	\$ -
05-4340 · Court Fines	\$ 1,592	\$ 280	\$ 4,309	\$ 3,400
05-4380 · Administrative Fee		\$ -	\$ -	\$ -
Total 05-4300 · Judicial	\$ 1,592	\$ 280	\$ 4,309	\$ 3,400
05-4600 · Miscellaneous				
05-4400 · Interest Earned	\$ -	\$ -	\$ -	\$ -
05-4440 · Money Market	\$ 57	\$ -	\$ 119	\$ -
Total 05-4400 · Interest Earned	\$ 57	\$ -	\$ 119	\$ -
05-4460 · Interest - Investments	\$ -			
05-4620 · Pet Registration Fee	\$ 190	\$ 126	\$ 1,583	\$ 1,494
05-4630 · Miscellaneous	\$ 33	\$ 25	\$ 551	\$ 450
Total 05-4600 · Miscellaneous	\$ 280	\$ 151	\$ 2,253	\$ 1,944
Total Income	\$ 15,927	\$ 19,961	\$ 414,922	\$ 433,197
Gross Profit	\$ 15,927	\$ 19,961	\$ 414,922	\$ 433,197

**City of Meadowlakes
General Fund
Profit & Loss Budget vs. Actual**

	July 17	Budget	FY to Date	Budget
Expense				
5000 · Administrative Expenses				
5001 · Employee Expenses				
05-6000 · Employee Expenditures				
05-6010 · Salary - Exempt	\$ 10,938	\$ 11,245	\$ 118,846	\$ 118,090
05-6015 · Salary - Non-exempt Employees	\$ 8,407	\$ 7,745	\$ 77,952	\$ 81,330
05-6020 · Salary - Part time	\$ -	\$ -		
05-6025 · FICA/Medicare	\$ 1,480	\$ 1,750	\$ 15,334	\$ 17,000
05-6027 · Longevity Pay	\$ -	\$ -	\$ 3,938	\$ 4,300
05-6040 · Retirement	\$ 412	\$ 500	\$ 3,562	\$ 5,250
05-6045 · Health Insurance	\$ 3,174	\$ 3,403	\$ 31,934	\$ 34,030
05-6070 · Unemployment Reserve Exp	\$ -	\$ -	\$ -	\$ 1,000
05-6071 · Training & Travel	\$ -	\$ 150	\$ 560	\$ 1,275
05-6072 · Dues and Memberships	\$ -	\$ -	\$ -	\$ 750
05-6075 · Miscellaneous	\$ 36	\$ 75	\$ 1,064	\$ 850
05-6000 · Employee Expenditures - Other	\$ -	\$ -	\$ -	\$ -
Total 05-6000 · Employee Expenditures	\$ 24,447	\$ 24,868	\$ 253,190	\$ 263,875
Total 5001 · Employee Expenses	\$ 24,447	\$ 24,868	\$ 253,190	\$ 263,875
5010 · Administrative Expenses				
05-5000 · Property Tax Collection Expense				
05-5020 · Quarterly Expense	\$ -	\$ 3,025	\$ 8,655	\$ 12,100
05-5040 · Collection Expense	\$ -	\$ -	\$ -	\$ -
05-5000 · Property Tax Collection Expense - Other	\$ -	\$ -	\$ -	\$ -
Total 05-5000 · Property Tax Collection Expense	\$ -	\$ 3,025	\$ 8,655	\$ 12,100
05-5100 · City Building Committee	\$ -	\$ -	\$ 53	\$ 500
05-5500 · Flood Plain/Emergency Mgt.	\$ -	\$ -	\$ 520	\$ 1,000
05-6100 · Professional Services				
05-6110 · City Attorney-General	\$ -	\$ 250	\$ 5,325	\$ 2,500
05-6305 · Audit	\$ -	\$ -	\$ 14,500	\$ 16,000
05-6310 · Election	\$ -	\$ -	\$ 1,447	\$ 750
05-6366 · Codification Expense	\$ -	\$ -		\$ 4,000
Total 05-6100 · Professional Services	\$ -	\$ 250	\$ 21,272	\$ 23,250
05-6320 · Office Expense/Supplies	\$ 179	\$ 450	\$ 3,553	\$ 4,600
05-6325 · Lease-Copier	\$ 246	\$ 300	\$ 2,211	\$ 3,000
05-6326 · Office Equipment Repair & Maint	\$ -	\$ 375	\$ 1,153	\$ 3,750
05-6327 · Cap Exp Under \$5000	\$ 1,442	\$ -	\$ 1,442	\$ 5,000
05-6330 · Postage	\$ 13	\$ 225	\$ 772	\$ 2,300
05-6340 · Memberships-Various	\$ -	\$ -	\$ 160	\$ 1,125
05-6350 · Telephone	\$ 279	\$ 250	\$ 2,946	\$ 2,500
05-6355 · Miscellaneous	\$ -	\$ 335	\$ 2,865	\$ 3,330
05-6365 · Website Hosting & Upgrade	\$ 143	\$ -	\$ 1,216	\$ 4,000
Total 5010 · Administrative Expenses	\$ 2,302	\$ 5,210	\$ 46,818	\$ 66,455

**City of Meadowlakes
General Fund
Profit & Loss Budget vs. Actual**

	July 17	Budget	FY to Date	Budget
5020 · Insurance Expense				
05-6050 · Insurance - Worker's Comp	\$ -	\$ -	\$ 1,132	\$ 2,125
05-6210 · Liability	\$ -	\$ -	\$ 2,941	\$ 3,500
05-6220 · Crime	\$ -	\$ -	\$ 500	\$ 525
05-6230 · Errors & Omissions	\$ -	\$ -	\$ 5,442	\$ 5,600
Total 5020 · Insurance Expense	\$ -	\$ -	\$ 10,015	\$ 11,750
5030 · Judicial Expense				
05-5705 · Education	\$ -	\$ -	\$ -	\$ 500
05-5710 · Membership	\$ -	\$ -	\$ -	
05-5720 · Prosecuting Attorney	\$ 300	\$ 300	\$ 3,000	\$ 3,000
05-5725 · Court Software	\$ 200	\$ -	\$ 3,605	\$ 3,500
05-5727 · Office Lease - Judge	\$ -	\$ 200	\$ 2,000	\$ 2,000
05-5730 · Administrative Expense	\$ -	\$ 63	\$ 461	\$ 624
Total 5030 · Judicial Expense	\$ 500	\$ 563	\$ 9,066	\$ 9,624
5040 · Building and Facility Operation				
05-6360 · Office Maintenance-Cleaning	\$ 260	\$ 335	\$ 2,600	\$ 3,340
05-6410 · Maintenance & Repair	\$ -	\$ 415	\$ 62	\$ 4,170
05-6420 · Electric Service	\$ 342	\$ 290	\$ 2,532	\$ 2,920
05-6430 · Ins-Real Estate & Pers Prop	\$ -	\$ -	\$ 1,405	\$ 1,000
Total 5040 · Building and Facility Operation	\$ 602	\$ 1,040	\$ 6,599	\$ 11,430
Total 5000 · Administrative Expenses	\$ 27,851	\$ 31,681	\$ 325,688	\$ 363,134
6000 · Public Safety				
6010 · Ordinance Enforcement				
05-5225 · Ordinance Employee	\$ 856	\$ 1,000	\$ 8,988	\$ 10,250
05-5226 · Ordinance FICA/Med	\$ 101	\$ 77	\$ 881	\$ 808
05-5228 · Insurance - Worker's Comp	\$ -	\$ 100	\$ -	\$ 150
05-5274 · Mileage	\$ 24	\$ -	\$ 123	\$ 1,000
05-5280 · Supplies/Miscellaneous	\$ 39	\$ 225	\$ 726	\$ 2,275
6010 · Ordinance Enforcement - Other	\$ -	\$ -	\$ 95	\$ -
Total 6010 · Ordinance Enforcement	\$ 1,020	\$ 1,402	\$ 10,813	\$ 14,483
6020 · Animal Control				
05-5320 · Salaries	\$ 460	\$ 665	\$ 5,019	\$ 6,670
05-5330 · Animal Control FICA	\$ -	\$ 62	\$ 141	\$ -
05-5340 · Ins-Worker's Comp	\$ -	\$ -	\$ 282	\$ 300
05-5360 · Pet Holding Fee/Rabies	\$ -	\$ -	\$ 180	\$ 626
05-5380 · Supplies/Miscellaneous	\$ -	\$ 62	\$ 1,802	\$ 626
Total 6020 · Animal Control	\$ 460	\$ 789	\$ 7,424	\$ 8,222
6030 · Traffic Control				
05-5610 · Salary & Wages	\$ 1,548	\$ 1,038	\$ 12,899	\$ 10,424
05-5615 · FICA/Med	\$ 118	\$ 80	\$ 1,009	\$ 840
05-5620 · Ins-Worker's Comp	\$ -	\$ -	\$ 318	\$ 325

**City of Meadowlakes
General Fund
Profit & Loss Budget vs. Actual**

	July 17	Budget	FY to Date	Budget
05-5625 · Ins-Auto Liability	\$ -	\$ -	\$ -	
05-5630 · Ins-Law Enf Liability	\$ -	\$ -	\$ 1,122	\$ 1,145
05-5650 · Misc. Traffic Control Exp.	\$ -	\$ -	\$ 192	\$ 450
Total 6030 · Traffic Control	\$ 1,666	\$ 1,118	\$ 15,540	\$ 13,184
6050 · Contract Emergency Service				
05-6610 · Marble Falls EMS	\$ 2,958	\$ 2,950	\$ 29,583	\$ 29,600
05-6620 · Marble Falls Fire	\$ 3,095	\$ 3,105	\$ 30,946	\$ 31,050
Total 6050 · Contract Emergency Service	\$ 6,053	\$ 6,055	\$ 60,529	\$ 60,650
Total 6000 · Public Safety	\$ 9,199	\$ 9,364	\$ 94,306	\$ 96,539
Total Expense	\$ 37,050	\$ 41,045	\$ 419,994	\$ 459,673
Net Ordinary Income	\$ (21,123)	\$ (21,084)	\$ (5,072)	\$ (26,476)
Other Income/Expense				
Other Income				
05-4650 · Transfer in From Other Funds				
05-4651 · Transfer in from Utility Fund	\$ 8,634	\$ 8,634	\$ 86,338	\$ 86,337
05-4652 · Transfer in Recreation Fund	\$ 2,458	\$ 2,496	\$ 24,583	\$ 24,958
Total 05-4650 · Transfer in From Other Funds	\$ 11,092	\$ 11,130	\$ 110,921	\$ 111,295
Total Other Income	\$ 11,092	\$ 11,130	\$ 110,921	\$ 111,295
Other Expense				
7000 · Non-Operating Expense				
05-8500 · Transfers Out				
05-8502 · Transfer to RCC Fund	\$ -	\$ -	\$ 500	\$ 500
05-8501 · Transfer or PWD	\$ -	\$ -	\$ 500	\$ 500
Total 05-8500 · Transfers Out	\$ -	\$ -	\$ 1,000	\$ 1,000
05-8700 · Capital Expenditure over \$5,000	\$ -	\$ -	\$ -	\$ -
Total 7000 · Non-Operating Expense	\$ -	\$ -	\$ 1,000	\$ 1,000
Total Other Expense	\$ -	\$ -	\$ 1,000	\$ 1,000
Net Other Income	\$ 11,092	\$ 11,130	\$ 109,921	\$ 110,295
Net Income	\$ (10,031)	\$ (9,954)	\$ 104,849	\$ 83,819

City of Meadowlakes
Check Detail
July 2017

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Ck.	EFT	07/01/2017	Adams, Don	05-1035 · First State Bank		-200.00
				05-5727 · Office Lease - Judge	-200.00	200.00
TOTAL					-200.00	200.00
Ck.	EFT	07/01/2017	Marble Falls Area VFD	05-1035 · First State Bank		-3,094.58
				05-6620 · Marble Falls Fire	-3,094.58	3,094.58
TOTAL					-3,094.58	3,094.58
Ck.	EFT	07/01/2017	Marble Falls Area EMS Inc	05-1035 · First State Bank		-2,958.33
				05-6610 · Marble Falls EMS	-2,958.33	2,958.33
TOTAL					-2,958.33	2,958.33
Ck.	EFT	07/31/2017	Katherine McAnally	05-1035 · First State Bank		-300.00
				05-5720 · Prosecuting Attorney	-300.00	300.00
TOTAL					-300.00	300.00
Bill Pmt -Ck.	15449	07/06/2017	ATS	05-1035 · First State Bank		-346.50
Bill	I-713999	06/21/2017		05-2340 · Inspection Fees	-346.50	346.50
TOTAL					-346.50	346.50
Bill Pmt -Ck.	15450	07/06/2017	Condor Document Service, LLC	05-1035 · First State Bank		-32.00
Bill	CML63017	07/03/2017		05-6320 · Office Expense/Supplies	-32.00	32.00
TOTAL					-32.00	32.00
Bill Pmt -Ck.	15451	07/06/2017	Pat Preston	05-1035 · First State Bank		-23.76
Bill	May - June 20	07/03/2017		05-5274 · Mileage	-23.76	23.76
TOTAL					-23.76	23.76
Bill Pmt -Ck.	15452	07/06/2017	Pedernales Electric Coop	05-1035 · First State Bank		-256.15
Bill	5/23-6/22/17 S	06/24/2017		05-6420 · Electric Service	-256.15	256.15
TOTAL					-256.15	256.15
Bill Pmt -Ck.	15453	07/06/2017	Sprint	05-1035 · First State Bank		-25.16
Bill	6/25/17 Stmt	06/25/2017		05-6350 · Telephone	-25.16	25.16
TOTAL					-25.16	25.16
Bill Pmt -Ck.	15454	07/07/2017	G. Ryan Homes, Inc.	05-1035 · First State Bank		-500.00
Bill	REFUND	07/07/2017		05-2320 · Deposits-Clean-up	-500.00	500.00

City of Meadowlakes
Check Detail
July 2017

Type	Num	Date	Name	Account	Paid Amount	Original Amount
TOTAL					-500.00	500.00
Bill Pmt -Ck.	15455	07/20/2017	Meadowlakes Public Works Div	05-1035 · First State Bank		-1,729.72
Bill	17-0717-01	07/17/2017		05-6327 · Cap Exp Under \$5000	-1,441.57	1,441.57
				05-6365 · Website Hosting & Upgrade	-143.18	143.18
				05-5230 · Ordinance Misc. Exp.	-38.55	38.55
				05-6320 · Office Expense/Supplies	-57.25	57.25
				05-6330 · Postage	-13.18	13.18
				05-6075 · Miscellaneous	-35.99	35.99
TOTAL					-1,729.72	1,729.72
Bill Pmt -Ck.	15456	07/20/2017	Frontier	05-1035 · First State Bank		-278.69
Bill	7/4/17 Stmt	07/04/2017		05-6350 · Telephone	-278.69	278.69
TOTAL					-278.69	278.69
Bill Pmt -Ck.	15457	07/20/2017	Pedernales Electric Coop	05-1035 · First State Bank		-38.25
Bill	6/6-7/6/17 Str	07/08/2017		05-6420 · Electric Service	-38.25	38.25
TOTAL					-38.25	38.25
Bill Pmt -Ck.	15458	07/27/2017	ATS	05-1035 · First State Bank		-247.50
Bill	I-713657	06/30/2017		05-2340 · Inspection Fees	-247.50	247.50
TOTAL					-247.50	247.50
Bill Pmt -Ck.	15459	07/27/2017	JT and Margaret Cowling	05-1035 · First State Bank		-500.00
Bill	Refund	07/26/2017		05-2320 · Deposits-Clean-up	-500.00	500.00
TOTAL					-500.00	500.00
Bill Pmt -Ck.	15460	07/27/2017	Mitchell G. Kent	05-1035 · First State Bank		-500.00
Bill	Refund	07/20/2017		05-2320 · Deposits-Clean-up	-500.00	500.00
TOTAL					-500.00	500.00
Bill Pmt -Ck.	15461	07/27/2017	The Knight Law Firm, LLP	05-1035 · First State Bank		-15.00
Bill	1300	06/30/2017		05-6110 · City Attorney-General	-15.00	15.00
TOTAL					-15.00	15.00
Bill Pmt -Ck.	15462	07/27/2017	Tinker. Mayfield	05-1035 · First State Bank		-500.00
Bill	Refund	07/20/2017		05-2320 · Deposits-Clean-up	-500.00	500.00
TOTAL					-500.00	500.00
Bill Pmt -Ck.	15463	07/27/2017	Xerox Corporation	05-1035 · First State Bank		-335.02

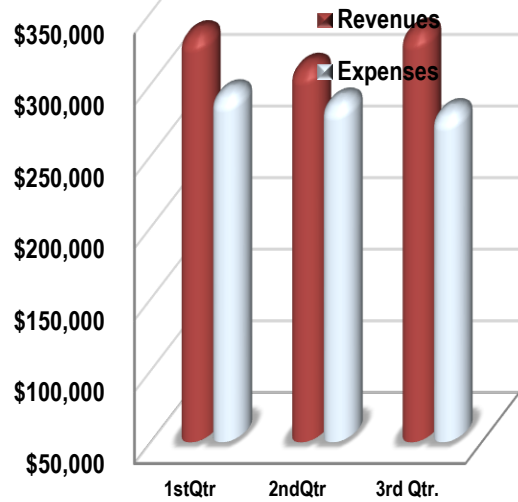
City of Meadowlakes
Check Detail
July 2017

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	089724177	07/01/2017		05-6325 · Lease-Copier	-245.65	245.65
				05-6320 · Office Expense/Supplies	-89.37	89.37
TOTAL					<u>-335.02</u>	<u>335.02</u>
Bill Pmt -Ck.	15464	07/27/2017	City of Marble Falls	05-1035 · First State Bank		-40,000.00
Bill	101	07/27/2017		05-1391 · RCC-Irrigation Pipeline Loan-	-40,000.00	40,000.00
TOTAL					<u>-40,000.00</u>	<u>40,000.00</u>
Total July 2017 General Fund Disbursements						51,880.66

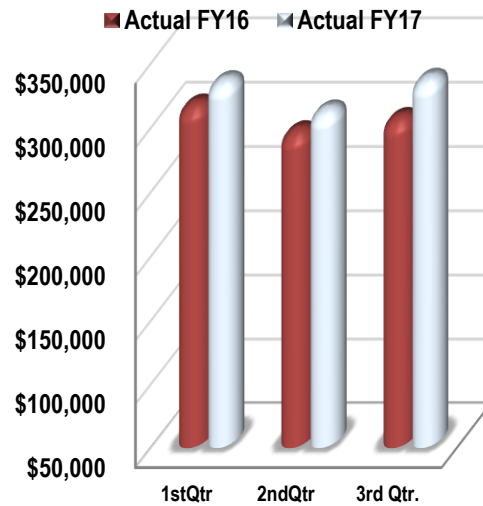
Utility Fund Snapshot

July 2017

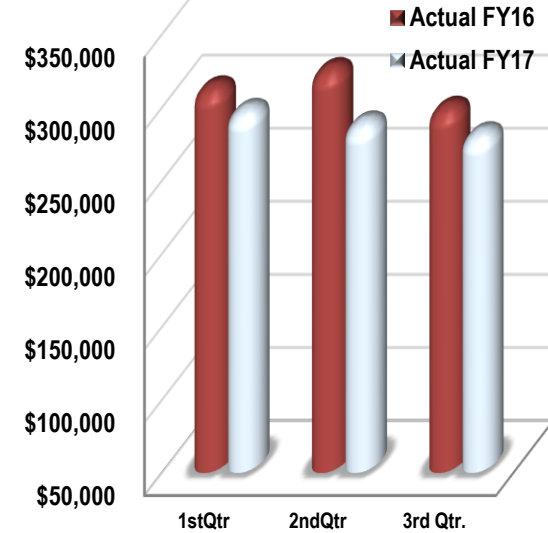
Income vs. Expense Trend



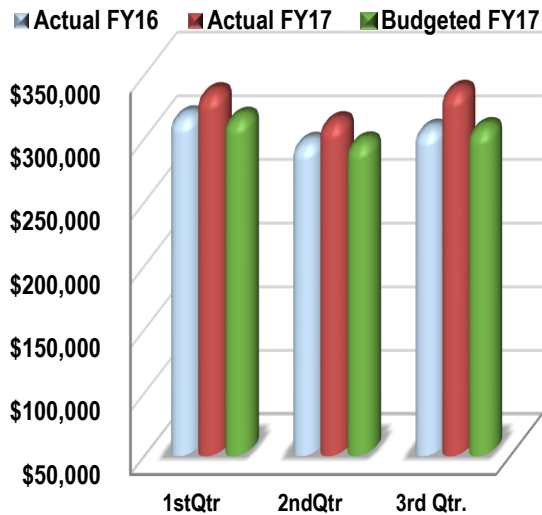
Prev Year Income Comparison



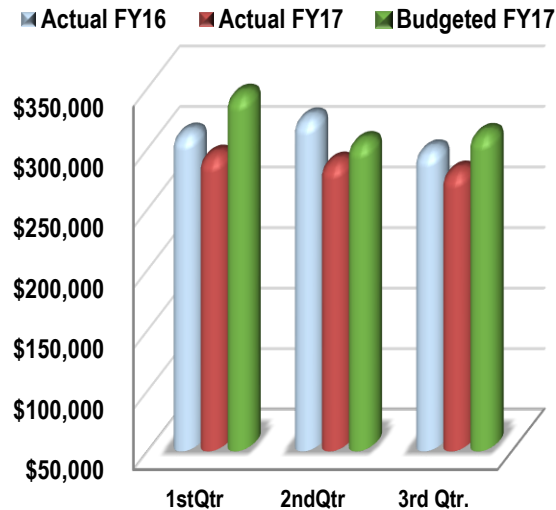
Prev Year Expense Comparison



Budgeted vs. Actual Revenues



Budgeted vs. Actual Expenses

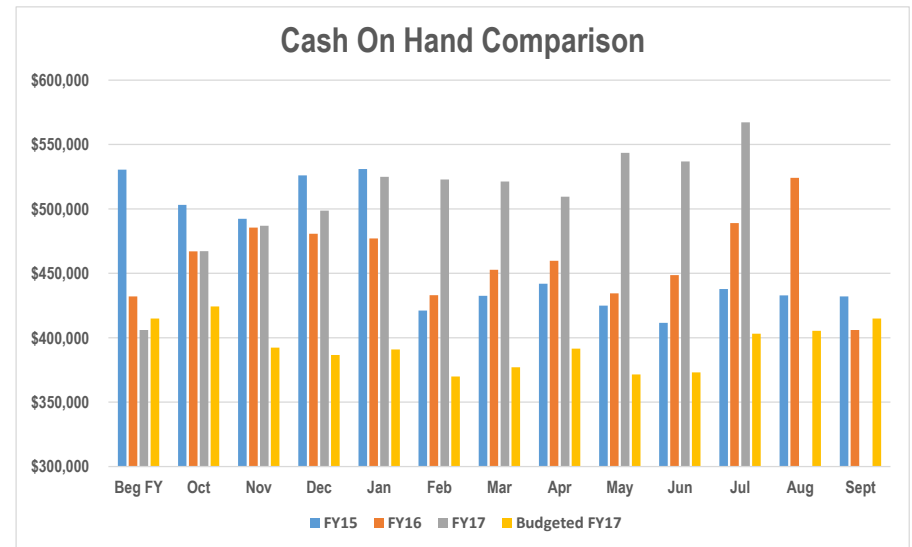
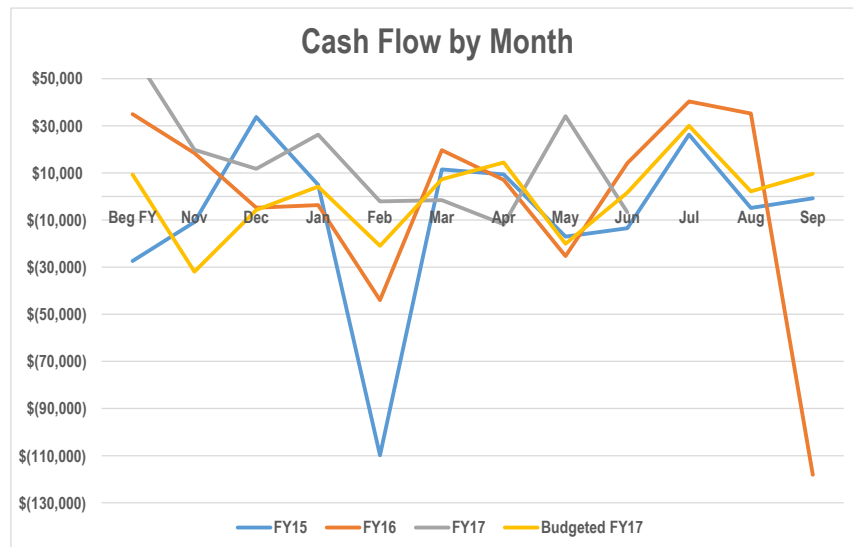


Account Balances

<u>Cash</u>	7/31/2017	7/31/2016
Checking Account	\$ 316,063	\$ 197,535
CD's	\$ 251,109	\$ 251,109
Total Cash	\$ 567,274	\$ 448,644
 <u>Current Receivables</u>	 \$ 117,233	 \$ 88,885
 <u>Current Payables</u>	 \$ 117,510	 \$ 135,922
 <u>Net Gain/(Loss)</u>	 \$ 139,676	 \$ (76,456)
 <u>Cash Flow (+/-)</u>	 \$ 161,183	 \$ 56,850
(FY to Date)		

City of Meadowlakes-Utility Fund FY 16 Cash Flow

	Beginning FY	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Total
Cash on hand (beginning of month)	\$406,091	\$406,091	\$467,167	\$486,979	\$498,676	\$524,966	\$522,856	\$521,294	\$509,482	\$543,577	\$536,873	\$567,274	\$567,274	
Cash on hand (end of month)	\$406,091	\$467,167	\$486,979	\$498,676	\$524,966	\$522,856	\$521,294	\$509,482	\$543,577	\$536,873	\$567,274	\$567,274	\$567,274	\$0
CASH RECEIPTS														Total
Account Receivable		\$127,274	\$113,641	\$103,551	\$93,183	\$78,509	\$99,292	\$92,801	\$116,823	\$93,471	\$111,612			\$1,030,157
Contract Services		\$7,109	\$16,150	\$8,075	\$8,075	\$8,075	\$8,075	\$8,075	\$8,075	\$8,075	\$8,075			\$87,859
Customer's Deposits		\$1,000	\$400	\$800	\$600	\$1,000	\$1,100	\$100	\$800	\$1,400	\$1,100			\$8,300
Transfer in from other Funds		\$0	\$0	\$0	\$0	\$500	\$0	\$0	\$0	\$0	\$0			\$500
Miscellaneous		\$1,825	\$3,340	\$1,976	\$6,547	\$3,386	\$1,807	\$178	\$5,766	\$399	\$1,833			\$27,057
TOTAL CASH RECEIPTS		\$137,208	\$133,531	\$114,402	\$108,405	\$91,470	\$110,274	\$101,154	\$131,464	\$103,345	\$122,620	\$0	\$0	\$1,153,873
Total cash available	\$406,091	\$543,299	\$600,698	\$601,381	\$607,081	\$616,436	\$633,130	\$622,448	\$640,946	\$646,922	\$659,493	\$567,274	\$567,274	
CASH PAID OUT-OPERATIONAL														Total
Prior Months Payables/Miscellaneous		\$23,963	\$2,249	\$4,970	\$2,916	\$2,112	\$13,465	\$7,884	\$3,410	\$5,379	\$6,345			\$72,693
Employee Related Expense		\$25,737	\$36,474	\$25,272	\$25,050	\$26,513	\$28,798	\$26,363	\$39,622	\$30,840	\$29,826			\$294,495
Administrative Expenses		\$240	\$20,042	\$1,175	\$4,247	\$1,351	\$1,343	\$1,852	\$391	\$560	\$1,840			\$33,041
Operating Expenses		\$2,350	\$15,915	\$32,110	\$10,778	\$24,395	\$29,174	\$37,608	\$14,754	\$34,078	\$14,966			\$216,128
Solid Waste Collection Expense		\$0	\$15,197	\$15,336	\$15,282	\$15,367	\$15,214	\$15,417	\$15,350	\$15,350	\$15,400			\$137,913
Total Cash Paid Out-Operational		\$52,290	\$89,877	\$78,863	\$58,273	\$69,738	\$87,994	\$89,124	\$73,527	\$86,207	\$68,377			\$754,270
CASH PAID OUT- NON -OPERATIONAL														Total
Transfer to General Fund		\$8,634	\$8,634	\$8,634	\$8,634	\$8,634	\$8,634	\$8,634	\$8,634	\$8,634	\$8,634			\$86,340
Transfers to Debt Service		\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500			\$75,000
Transfers to Recreation Fund		\$7,708	\$7,708	\$7,708	\$7,708	\$7,708	\$7,708	\$7,708	\$7,708	\$7,708	\$7,708			\$77,080
Total Cash Paid Out-Non-Operational		\$23,842	\$23,842	\$23,842	\$23,842	\$23,842	\$23,842	\$23,842	\$23,842	\$23,842	\$23,842	\$0	\$0	\$238,420
TOTAL CASH PAID OUT		\$76,132	\$113,719	\$102,705	\$82,115	\$93,580	\$111,836	\$112,966	\$97,369	\$110,049	\$92,219	\$0	\$0	\$992,690
Cash on hand (end of month)	\$406,091	\$467,167	\$486,979	\$498,676	\$524,966	\$522,856	\$521,294	\$509,482	\$543,577	\$536,873	\$567,274	\$567,274	\$567,274	
Change in Cash														Total
Difference Beginning to End of Month		\$61,076	\$19,812	\$11,697	\$26,290	(\$2,110)	(\$1,562)	(\$11,812)	\$34,095	(\$6,704)	\$30,401	\$0	\$0	\$161,183
Increase/(Decrease) In Cash Since Beginning of Fiscal Year		\$61,076	\$80,888	\$92,585	\$118,875	\$116,765	\$115,203	\$103,391	\$137,486	\$130,782	\$161,183	\$161,183	\$161,183	\$1,440,600



City of Meadowlakes-Utility Fund

Balance Sheet

	July 31, 2017	June 30, 2017	July 31, 2016
ASSETS			
Current Assets			
Checking/Savings			
1000 - Operating Cash			
1010 - Petty Cash	\$ 600	\$ 600	\$ 600
1015 - Checking-1st State Bank	\$ 315,463	\$ 285,063	\$ 180,327
10152 - CD1319598	\$ 50,224	\$ 50,224	\$ 50,224
10153 - CD131955	\$ 100,431	\$ 100,431	\$ 100,431
10155 - CD131957	\$ 100,454	\$ 100,454	\$ 100,454
Total 1000 - Operating Cash	\$ 567,172	\$ 536,772	\$ 432,035
1300 - Debt Service			
1320 - 13-I&S Tank-1st State Bank	\$ 102	\$ 102	\$ 16,608
Total 1300 - Debt Service	\$ 102	\$ 102	\$ 16,608
Total Checking/Savings	\$ 567,274	\$ 536,874	\$ 448,643
Other Current Assets			
1430 - Prepaid Items	\$ 3,854	\$ 3,864	\$ 4,956
1500 - Operating Receivables			
1510 - Service Receivables	\$ 116,031	\$ 105,209	\$ 80,052
1515 - General Fund Receivables	\$ 1,084	\$ 980	\$ 5,424
1583 - RCC Receivable	\$ (1,187)	\$ (1,034)	\$ 2,780
1584 - POA Receivables	\$ 1,305	\$ 2,464	\$ 629
1500 - Operating Receivables - Other	\$ -	\$ -	\$ -
Total 1500 - Operating Receivables	\$ 117,233	\$ 107,619	\$ 88,885
1800 - Operating Inventories			
1810 - Meter Inventory	\$ 15,220	\$ 15,220	\$ 15,220
1820 - Materials & Supplies Inventory	\$ 24,842	\$ 24,842	\$ 24,842
Total 1800 - Operating Inventories	\$ 40,062	\$ 40,062	\$ 40,062
1994 - Net Pension Asset	\$ -	\$ -	\$ 40,936
Total Other Current Assets	\$ 161,149	\$ 151,545	\$ 174,839
Total Current Assets	\$ 728,423	\$ 688,419	\$ 623,482
Fixed Assets			
1900 - Fixed Assets			
1910 - Land			
1911 - Public Works Land	\$ 28,097	\$ 28,097	\$ 28,097
1910 - Land - Other	\$ 14,237	\$ 14,237	\$ 14,237
Total 1910 - Land	\$ 42,334	\$ 42,334	\$ 42,334
1915 - Elevated Storage	\$ 655,852	\$ 655,852	\$ 655,852
1920 - Water Distribution	\$ 739,245	\$ 739,245	\$ 739,245
1925 - Water Treatment Plant	\$ 315,866	\$ 315,866	\$ 315,866
1930 - Water Rights	\$ 106,111	\$ 106,111	\$ 106,111
1935 - Sewage Collection System	\$ 853,604	\$ 853,604	\$ 853,604
1940 - Sewage Treatment Plants	\$ 751,626	\$ 751,626	\$ 751,626

City of Meadowlakes-Utility Fund

Balance Sheet

	July 31, 2017	June 30, 2017	July 31, 2016
1945 · Drainage System	\$ 377,308	\$ 377,308	\$ 377,308
1950 · Raw Water Intake	\$ 563,837	\$ 563,837	\$ 563,837
1955 · WTP Expansion	\$ 1,735,546	\$ 1,735,546	\$ 1,735,546
1965 · Machinery & Equipment			
1966 · PWD Machinery & Equipment	\$ 113,799	\$ 113,799	\$ 113,799
1967 · Golf-Machinery & Equipment	\$ 24,000	\$ 24,000	\$ 24,000
1965 · Machinery & Equipment - Other	\$ 77,134	\$ 77,134	\$ 77,134
Total 1965 · Machinery & Equipment	\$ 214,933	\$ 214,933	\$ 214,933
1970 · Auto	\$ 74,590	\$ 74,590	\$ 74,590
1975 · Furniture & Fixtures			
1976 · PWD-Furniture & Fixtures	\$ 54,654	\$ 54,654	\$ 54,654
Total 1975 · Furniture & Fixtures	\$ 54,654	\$ 54,654	\$ 54,654
1980 · Building; Additions & Improve			
1985 · Municipal Building	\$ 300,442	\$ 300,442	\$ 300,442
1980 · Building; Additions & Improve - Other	\$ 105,717	\$ 105,717	\$ 105,717
Total 1980 · Building; Additions & Improve	\$ 406,159	\$ 406,159	\$ 406,159
1990 · Accumulated Depreciation	\$ (3,115,875)	\$ (3,115,875)	\$ (3,115,875)
Total 1900 · Fixed Assets	\$ 3,775,790	\$ 3,775,790	\$ 3,775,790
1983 · Golf Irrigation Improvements	\$ 279,082	\$ 279,082	\$ 279,082
1991 · Accumulated Depreciation Improvements	\$ (66,615)	\$ (66,615)	\$ (66,615)
1992 · Accumulated Depreciation Bldgs.	\$ (164,512)	\$ (164,512)	\$ (164,512)
1993 · Accumulated Depreciation M/F/E	\$ (209,998)	\$ (209,998)	\$ (209,998)
Total Fixed Assets	\$ 3,613,747	\$ 3,613,747	\$ 3,613,747
Other Assets			
1997 · Deferred Outflow/Pension	\$ 38,955	\$ 38,955	\$ 2,043
Total Other Assets	\$ 38,955	\$ 38,955	\$ 2,043
TOTAL ASSETS	\$ 4,381,125	\$ 4,341,121	\$ 4,239,272
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	\$ 20,788	\$ 25,495	\$ 27,993
3210 · Current Portion-Loan Payable	\$ -	\$ -	\$ -
Total Accounts Payable	\$ 20,788	\$ 25,495	\$ 27,993
Other Current Liabilities			
3010 · Service Deposits Payable	\$ 86,432	\$ 84,479	\$ 80,536
3020 · Sales Tax Payable	\$ 1,078	\$ 1,079	\$ 1,054
3561 · Vehicle & Machinery Repl Reserve	\$ (0)	\$ (0)	\$ 17,127
3615 · Accrued Employee Vacation-Payable	\$ 9,212	\$ 9,212	\$ 9,212
3700 · Prior Period Adjustments	\$ -	\$ -	\$ 322,640
Total Other Current Liabilities	\$ 96,722	\$ 94,770	\$ 430,569
Total Current Liabilities	\$ 117,510	\$ 120,265	\$ 458,562

City of Meadowlakes-Utility Fund Balance Sheet

	<u>July 31, 2017</u>	<u>June 30, 2017</u>	<u>July 31, 2016</u>
Long Term Liabilities			
2580 • Net Pension Liability	\$ 5,926	\$ 5,926	\$ -
2602 • Differed Inflow/Pension	\$ 10,844	\$ 10,844	\$ 10,844
3600 • Long Term Debt			
3610 • 2013-Lease/Purchase POA Loan	\$ -	\$ -	\$ -
Total 3600 • Long Term Debt	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Long Term Liabilities	<u>\$ 16,770</u>	<u>\$ 16,770</u>	<u>\$ 10,844</u>
Total Liabilities	<u>\$ 134,280</u>	<u>\$ 137,035</u>	<u>\$ 469,406</u>
Equity			
3900 • Retained Earnings	\$ 566,056	\$ 566,056	\$ 323,304
4000 • Utility Fund Balance	\$ (112,440)	\$ (112,440)	\$ 184,965
4010 • Reserved for Inventories	\$ 21,711	\$ 21,711	\$ 21,711
4020 • Utility Fund-Fixed Assets	\$ 3,613,748	\$ 3,613,748	\$ 3,316,343
Net Income	\$ 139,676	\$ 115,011	\$ (76,456)
Total Equity	<u>\$ 4,228,751</u>	<u>\$ 4,204,086</u>	<u>\$ 3,769,867</u>
TOTAL LIABILITIES & EQUITY	<u><u>\$ 4,363,031</u></u>	<u><u>\$ 4,341,121</u></u>	<u><u>\$ 4,239,273</u></u>

City of Meadowlakes-Utility Fund

Profit & Loss Budget vs. Actual

	July 2017	Budget	FY to Date	Budget
Ordinary Income/Expense				
Income				
5010 · Water Revenue	\$ 51,955	\$ 52,100	\$ 372,640	\$ 333,060
5020 · Sewer Revenues	\$ 43,581	\$ 42,600	\$ 431,887	\$ 426,000
5030 · Garbage Revenue	\$ 17,198	\$ 17,000	\$ 171,515	\$ 170,000
5110 · Contract Services	\$ 8,075	\$ 7,917	\$ 87,859	\$ 79,167
5120 · Water Connect Fee Revenue	\$ 825	\$ 125	\$ 7,425	\$ 4,375
5130 · Sewer Connect Fee Revenue	\$ 725	\$ -	\$ 6,525	\$ 3,625
5140 · Transfer Fee	\$ 275	\$ 210	\$ 2,050	\$ 2,080
5150 · Penalty & Interest Earned	\$ 874	\$ 750	\$ 6,964	\$ 7,500
5170 · Miscellaneous Revenues	\$ 384	\$ 230	\$ 12,490	\$ 2,290
5181 · Non-Rev-Xfer In-General Fund	\$ -	\$ -	\$ -	\$ 500
5200 · Interest earned on Investments	\$ 66	\$ -	\$ 129	\$ -
Total Income	\$ 123,958	\$ 120,932	\$ 1,099,484	\$ 1,028,597
Gross Profit	\$ 123,958	\$ 120,932	\$ 1,099,484	\$ 1,028,597
Expense				
6100 · Employee Expenses				
6110 · Salaries & Wages	\$ 22,491	\$ 22,485	\$ 216,372	\$ 237,840
6111 · Other Employee Expenses	\$ 6,934	\$ 7,635	\$ 82,249	\$ 87,430
Total Employee Expenses	\$ 29,425	\$ 30,120	\$ 298,621	\$ 325,270
Total Administrative Expenses	\$ 1,674	\$ 1,280	\$ 33,173	\$ 30,640
6300 · Operating Expenses				
6301 · Water Treatment Operational Exp	\$ 6,013	\$ 10,792	\$ 83,367	\$ 153,166
6302 · Wastewater Operational Expenses	\$ 9,028	\$ 4,801	\$ 78,693	\$ 55,598
6303 · Other Operational Expenses	\$ 10,568	\$ 4,640	\$ 74,703	\$ 83,245
Total Operating Expense	\$ 25,609	\$ 20,233	\$ 236,763	\$ 292,009
6510 · Garbage Service Expense	\$ 15,417	\$ 15,450	\$ 153,330	\$ 154,100
Transfer to Other Funds	\$ 23,842	\$ 23,842	\$ 237,921	\$ 238,424
Total Expenses	\$ 95,967	\$ 90,925	\$ 959,808	\$ 1,040,443
Net Gain/(Loss)	\$ 27,991	\$ 30,007	\$ 139,676	\$ (11,846)

Please note that detailed financial information follows this page

City of Meadowlakes-Utility Fund

Profit & Loss Budget vs. Actual

	July 2017	Budget	FY to Date	Budget
Ordinary Income/Expense				
Income				
5010 • Water Revenue	\$ 51,955	\$ 52,100	\$ 372,640	\$ 333,060
5020 • Sewer Revenues	\$ 43,581	\$ 42,600	\$ 431,887	\$ 426,000
5030 • Garbage Revenue	\$ 17,198	\$ 17,000	\$ 171,515	\$ 170,000
5110 • Contract Services	\$ 8,075	\$ 7,917	\$ 87,859	\$ 79,167
5120 • Water Connect Fee Revenue	\$ 825	\$ 125	\$ 7,425	\$ 4,375
5130 • Sewer Connect Fee Revenue	\$ 725	\$ -	\$ 6,525	\$ 3,625
5140 • Transfer Fee	\$ 275	\$ 210	\$ 2,050	\$ 2,080
5150 • Penalty & Interest Earned	\$ 874	\$ 750	\$ 6,964	\$ 7,500
5170 • Miscellaneous Revenues	\$ 384	\$ 230	\$ 12,490	\$ 2,290
5181 • Non-Rev-Xfer In-General Fund	\$ -	\$ -	\$ -	\$ 500
5200 • Interest earned on Investments	\$ 66	\$ -	\$ 129	\$ -
Total Income	\$ 123,958	\$ 120,932	\$ 1,099,484	\$ 1,028,597
Gross Profit	\$ 123,958	\$ 120,932	\$ 1,099,484	\$ 1,028,597
Expense				
6100 • Employee Expenses				
6110 • Salaries & Wages				
6410 • Salaries Exempt Employees	\$ 5,027	\$ 5,131	\$ 52,779	\$ 53,874
6415 • Salaries & Wages-Non-Exempt	\$ 16,400	\$ 15,854	\$ 148,268	\$ 166,466
6416 • Overtime & Standby Pay	\$ 1,064	\$ 1,500	\$ 11,771	\$ 12,500
6417 • Longevity Pay-Exempt/Non-Exempt	\$ -	\$ -	\$ 3,554	\$ 5,000
Total 6110 • Salaries & Wages	\$ 22,491	\$ 22,485	\$ 216,372	\$ 237,840
6111 • Other Employee Expenses				
6116 • Unemployment Expense	\$ -	\$ -	\$ 3,774	\$ 1,750
6120 • FICA Expense	\$ 1,721	\$ 1,730	\$ 16,552	\$ 18,670
6140 • Worker's Compensation Insurance	\$ -	\$ -	\$ 7,007	\$ 7,500
6150 • Employee Insurance Expenses	\$ 3,778	\$ 4,600	\$ 38,614	\$ 46,000
6160 • Employee Retirement Expense	\$ 544	\$ 560	\$ 4,646	\$ 6,100
6170 • Employee Uniform Expense	\$ 842	\$ 420	\$ 7,469	\$ 4,160
6180 • Employee Training & Travel Exp	\$ 49	\$ 325	\$ 4,056	\$ 3,250
6560 • Miscellaneous Employee Expenses	\$ -	\$ -	\$ 131	\$ -
Total 6111 • Other Employee Expenses	\$ 6,934	\$ 7,635	\$ 82,249	\$ 87,430
Total 6100 • Employee Expenses	\$ 29,425	\$ 30,120	\$ 298,621	\$ 325,270
6200 • Administrative Expenses				
6225 • Misc. Dues & Fees				
6226 • TECQ Fees			\$ 3,642	\$ 3,500
6227 • Other Misc. Dues & Fees	\$ 125	\$ 167	\$ 450	\$ 1,666
Total 6225 • Misc. Dues & Fees	\$ 125	\$ 167	\$ 4,092	\$ 5,166
6235 • Computer/Office Equip R&M	\$ 195	\$ -	\$ 874	\$ 750
6240 • Software Update	\$ -	\$ -	\$ 3,340	\$ 1,500

City of Meadowlakes-Utility Fund

Profit & Loss Budget vs. Actual

	July 2017	Budget	FY to Date	Budget
6250 • Office Supplies	\$ 84	\$ 167	\$ 1,582	\$ 1,666
6255 • Postage Expense	\$ 847	\$ 500	\$ 2,841	\$ 2,000
6260 • Telephone Expense	\$ 422	\$ 300	\$ 2,582	\$ 3,000
6270 • Insurance - GL & Property	\$ -	\$ -	\$ 16,025	\$ 15,100
6280 • Bad Debts	\$ -	\$ -	\$ -	\$ -
6282 • Administrative-Miscellaneous	\$ 1	\$ 146	\$ 1,837	\$ 1,458
Total 6200 • Administrative Expenses	\$ 1,674	\$ 1,280	\$ 33,173	\$ 30,640
6300 • Operating Expenses				
6301 • Water Treatment Operational Exp				
6305 • Water Treatment Electrical	\$ 3,574	\$ 4,000	\$ 21,947	\$ 28,000
6310 • Heating Fuel-WTP	\$ -	\$ -	\$ 128	\$ 1,500
6314 • R&M-Plant & Pump Station	\$ 766	\$ 2,000	\$ 15,608	\$ 20,500
6316 • WTP Chemical Expense	\$ 782	\$ 4,000	\$ 14,615	\$ 19,000
6320 • Water Outside Testing Expense	\$ 226	\$ 292	\$ 2,014	\$ 2,916
6328 • Distribution Repair & Maint.	\$ 665	\$ 500	\$ 7,573	\$ 4,000
6355 • Meter Purchased	\$ -	\$ -	\$ 21,482	\$ 75,000
6360 • Tap Materials-Water	\$ -	\$ -	\$ -	\$ 2,250
Total 6301 • Water Treatment Operational Exp	\$ 6,013	\$ 10,792	\$ 83,367	\$ 153,166
6302 • Wastewater Operational Expenses				
6304 • Wastewater Electrical	\$ 2,282	\$ 2,584	\$ 20,126	\$ 25,832
6311 • Propane-Wastewater	\$ -		\$ 500	\$ 1,500
6317 • WWTP Chemicals	\$ 2,233	\$ 100	\$ 3,430	\$ 4,500
6318 • Outside Testing Wastewater	\$ 112	\$ 250	\$ 3,195	\$ 2,500
6321 • Collection System R&M				
63212 • Lift Station Repairs	\$ 196	\$ -	\$ 12,017	\$ 2,500
6321 • Collection System R&M - Other	\$ 458	\$ 200	\$ 2,438	\$ 2,100
Total 6321 • Collection System R&M	\$ 654	\$ 200	\$ 14,455	\$ 4,600
6322 • Irrigation Maintenance Expense			\$ 317	
6327 • WWTP Repair & Maintenance	\$ 3,747	\$ 1,667	\$ 36,670	\$ 16,666
Total 6302 • Wastewater Operational Expenses	\$ 9,028	\$ 4,801	\$ 78,693	\$ 55,598
6303 • Other Operational Expenses				
63031 • Repair & Maintenance-Other				
6329 • R&M-Building/Misc.	\$ 158	\$ 250	\$ 8,689	\$ 7,655
63291 • Drainage Repair & Maintenance	\$ -		\$ 11,623	\$ 20,000
Total 63031 • Repair & Maintenance-Other	\$ 158	\$ 250	\$ 20,312	\$ 27,655
6330 • Vehicle Repair & Maintenance	\$ 894	\$ 700	\$ 5,877	\$ 7,100
6335 • Machinery Repair & Maintenance	\$ 1,237	\$ 1,250	\$ 13,119	\$ 12,500
6340 • Vehicle & Machinery Fuel				
6341 • Vehicle Fuel	\$ 686	\$ 1,000	\$ 7,418	\$ 10,000
6342 • Machinery Fuel	\$ -	\$ 750	\$ 1,178	\$ 4,250
Total 6340 • Vehicle & Machinery Fuel	\$ 686	\$ 1,750	\$ 8,596	\$ 14,250

City of Meadowlakes-Utility Fund

Profit & Loss Budget vs. Actual

	July 2017	Budget	FY to Date	Budget
6345 • Equipment Lease/Rental	\$ -	\$ -	\$ 400	\$ -
6350 • Miscellaneous Operational Exp.	\$ 862	\$ 300	\$ 6,702	\$ 3,250
6365 • Small Tools	\$ 231	\$ 390	\$ 3,582	\$ 3,490
6550 • Assets Purchased	\$ 6,500	\$ -	\$ 16,115	\$ 15,000
Total 6303 • Other Operational Expenses	\$ 10,568	\$ 4,640	\$ 74,703	\$ 83,245
Total 6300 • Operating Expenses	\$ 25,609	\$ 20,233	\$ 236,763	\$ 292,009
 6500 • Other Operational Expenses				
6510 • Garbage Service Expense	\$ 15,417	\$ 15,450	\$ 153,330	\$ 154,100
Total 6500 • Other Operational Expenses	\$ 15,417	\$ 15,450	\$ 153,330	\$ 154,100
 8200 • Transfer to Other Funds				
8215 • Transfer to General Fund	\$ 8,634	\$ 8,634	\$ 85,838	\$ 86,340
8220 • Transfer to Debt Service Fund	\$ 7,500	\$ 7,500	\$ 75,000	\$ 75,000
8240 • Transfer to RCC Fund	\$ 7,708	\$ 7,708	\$ 77,083	\$ 77,084
Total 8200 • Transfer to Other Funds	\$ 23,842	\$ 23,842	\$ 237,921	\$ 238,424
8255 • Transfer to General Fixed Asset	\$ -	\$ -	\$ -	\$ -
 Total Expense	\$ 95,967	\$ 90,925	\$ 959,808	\$ 1,040,443
 Net Ordinary Income	\$ 27,991	\$ 30,007	\$ 139,676	\$ (11,846)
 Net Income	\$ 27,991	\$ 30,007	\$ 139,676	\$ (11,846)

City of Meadowlakes-Utility Fund
Check Detail
July 2017

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Ck.	EFT	07/14/2017	State Comptroller	1015 · Ck.ing-1st State Bank		-1,071.92
				3020 · Sales Tax Payable	-1,071.92	1,071.92
TOTAL					-1,071.92	1,071.92
Bill Pmt -Ck.	16099	07/06/2017	Aqua-Tech Laboratories, Inc.	1015 · Ck.ing-1st State Bank		-234.00
Bill	19913	06/16/2017		6320 · Water Outside Testing Expense	-122.00	122.00
				6318 · Outside Testing Wastewater	-112.00	112.00
TOTAL					-234.00	234.00
Bill Pmt -Ck.	16100	07/06/2017	Briggs Equipment	1015 · Ck.ing-1st State Bank		-55.28
Bill	0900840	06/27/2017		6335 · Mach/Equip Repair & Maintenance	-55.28	55.28
TOTAL					-55.28	55.28
Bill Pmt -Ck.	16101	07/06/2017	Card Service Center	1015 · Ck.ing-1st State Bank		-306.35
Bill	6/28/17 Stmt	06/28/2017		1515 · General Fund Receivables	-70.43	70.43
				6282 · Administrative-Miscellaneous	-13.98	13.98
				1584 · POA Receivables	-77.49	77.49
				6250 · Office Supplies	-77.48	77.48
Bill	6/28/17 Stmt	06/28/2017		6282 · Administrative-Miscellaneous	-30.06	30.06
				1515 · General Fund Receivables	-24.17	24.17
				1583 · RCC Receivable	-12.74	12.74
TOTAL					-306.35	306.35
Bill Pmt -Ck.	16102	07/06/2017	Christy Scoggins Family Clinic	1015 · Ck.ing-1st State Bank		-175.00
Bill	C148	06/29/2017		1515 · General Fund Receivables	-35.00	35.00
				1583 · RCC Receivable	-140.00	140.00
TOTAL					-175.00	175.00
Bill Pmt -Ck.	16103	07/06/2017	Home Depot Credit Services	1015 · Ck.ing-1st State Bank		-1,552.55
Bill	6/21/17 Stmt	06/21/2017		6329 · R&M-Building/Misc.	-143.22	143.22
				1584 · POA Receivables	-1,008.17	1,008.17
				1583 · RCC Receivable	-328.28	328.28
				6327 · WWTP Repair & Maintenance	-7.97	7.97
				6335 · Mach/Equip Repair & Maintenance	-64.91	64.91
TOTAL					-1,552.55	1,552.55
Bill Pmt -Ck.	16104	07/06/2017	PEC	1015 · Ck.ing-1st State Bank		-4,678.31
Bill	5/23-6/222/17	06/24/2017		6305 · Water Treatment Electrical	-2,513.96	2,513.96
				6304 · Wastewater Electrical	-2,164.35	2,164.35
TOTAL					-4,678.31	4,678.31

City of Meadowlakes-Utility Fund
Check Detail
July 2017

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Ck.	16105	07/06/2017	RVS Software	1015 · Ck.ing-1st State Bank		-667.12
Bill	146598	06/27/2017		6250 · Office Supplies	-667.12	667.12
TOTAL					-667.12	667.12
Bill Pmt -Ck.	16106	07/06/2017	UniFirst Holdings, Inc.	1015 · Ck.ing-1st State Bank		-765.24
Bill	8221968537	06/12/2017		6170 · Employee Uniform Expense	-141.51	141.51
Bill	8221970740	06/19/2017		6170 · Employee Uniform Expense	-141.51	141.51
Bill	8221972959	06/26/2017		6170 · Employee Uniform Expense	-297.16	297.16
Bill	8221975164	07/03/2017		6170 · Employee Uniform Expense	-141.51	141.51
Bill	8221974989	07/03/2017		6170 · Employee Uniform Expense	-43.55	43.55
TOTAL					-765.24	765.24
Bill Pmt -Ck.	16107	07/13/2017	AT&T Mobility	1015 · Ck.ing-1st State Bank		-211.10
Bill	5/28-6/27/17	07/13/2017		6260 · Telephone Expense	-211.10	211.10
TOTAL					-211.10	211.10
Bill Pmt -Ck.	16108	07/13/2017	Card Service Center	1015 · Ck.ing-1st State Bank		-1,873.21
Bill	6/28/17 Stmt	06/28/2017		1515 · General Fund Receivables	-756.00	756.00
				1584 · POA Receivables	-776.27	776.27
				6350 · Miscellaneous Operational Exp.	-15.94	15.94
				6180 · Employee Training & Travel Exp	-325.00	325.00
TOTAL					-1,873.21	1,873.21
Bill Pmt -Ck.	16109	07/13/2017	Chemtrade Chemicals US LLC	1015 · Ck.ing-1st State Bank		-1,827.00
Bill	92131645	06/22/2017		6316 · WTP Chemical Expense	-1,827.00	1,827.00
TOTAL					-1,827.00	1,827.00
Bill Pmt -Ck.	16110	07/13/2017	Debbie Holley	1015 · Ck.ing-1st State Bank		-21.98
Bill	Reimburseme	07/07/2017		6180 · Employee Training & Travel Exp	-21.98	21.98
TOTAL					-21.98	21.98
Bill Pmt -Ck.	16111	07/13/2017	DSHS Central Lab	1015 · Ck.ing-1st State Bank		-103.85
Bill	June Stmt	07/03/2017		6320 · Water Outside Testing Expense	-103.85	103.85
TOTAL					-103.85	103.85
Bill Pmt -Ck.	16112	07/13/2017	Flo Trend Systems	1015 · Ck.ing-1st State Bank		-1,921.27
Bill	17S3178	07/07/2017		6317 · WWTP Chemicals	-1,921.27	1,921.27
TOTAL					-1,921.27	1,921.27

City of Meadowlakes-Utility Fund
Check Detail
July 2017

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Ck.	16113	07/13/2017	Marble Falls Glass and Mirror, I	1015 · Ck.ing-1st State Bank		-178.00
Bill	G0047255	07/12/2017		6350 · Miscellaneous Operational Exp.	-178.00	178.00
TOTAL					-178.00	178.00
Bill Pmt -Ck.	16114	07/13/2017	NAPA-Third Coast Distributing,	1015 · Ck.ing-1st State Bank		-154.30
Bill	6/13017 Stmt	06/15/2017		6330 · Vehicle Repair & Maintenance	-99.42	99.42
				6335 · Mach/Equip Repair & Maintenance	-54.88	54.88
TOTAL					-154.30	154.30
Bill Pmt -Ck.	16115	07/13/2017	Pathmark Traffic Products of Tt	1015 · Ck.ing-1st State Bank		-423.50
Bill	023375	06/21/2017		1584 · POA Receivables	-423.50	423.50
TOTAL					-423.50	423.50
Bill Pmt -Ck.	16116	07/13/2017	Republic Services #843	1015 · Ck.ing-1st State Bank		-15,400.37
Bill	0843-001352	06/30/2017		6510 · Garbage Service Expense	-15,346.44	15,346.44
Bill	0843-001350	06/30/2017		6510 · Garbage Service Expense	-53.93	53.93
TOTAL					-15,400.37	15,400.37
Bill Pmt -Ck.	16117	07/13/2017	Sherri Montez	1015 · Ck.ing-1st State Bank		-5.44
Bill	REFUND	07/13/2017		3010 · Service Deposits Payable	-5.44	5.44
TOTAL					-5.44	5.44
Bill Pmt -Ck.	16118	07/13/2017	Tractor Supply	1015 · Ck.ing-1st State Bank		-105.97
Bill	6/29/17 Stmt	06/29/2017		6350 · Miscellaneous Operational Exp.	-105.97	105.97
TOTAL					-105.97	105.97
Bill Pmt -Ck.	16119	07/20/2017	DPC Industries, Inc	1015 · Ck.ing-1st State Bank		-150.00
Bill	DE76001044-	06/30/2017		6317 · WWTP Chemicals	-150.00	150.00
TOTAL					-150.00	150.00
Bill Pmt -Ck.	16120	07/20/2017	Jared Derrick	1015 · Ck.ing-1st State Bank		-24.15
Bill	Refund	07/13/2017		3010 · Service Deposits Payable	-24.15	24.15
TOTAL					-24.15	24.15
Bill Pmt -Ck.	16121	07/20/2017	Jennifer Edwards	1015 · Ck.ing-1st State Bank		-3.64
Bill	Refund	07/13/2017		3010 · Service Deposits Payable	-3.64	3.64
TOTAL					-3.64	3.64

City of Meadowlakes-Utility Fund
Check Detail
July 2017

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Ck.	16122	07/20/2017	Jim York Real Estate	1015 · Ck.ing-1st State Bank		-60.35
Bill	Refund	07/13/2017		3010 · Service Deposits Payable	-60.35	60.35
TOTAL					-60.35	60.35
Bill Pmt -Ck.	16123	07/20/2017	Mueller, Inc	1015 · Ck.ing-1st State Bank		-431.51
Bill	4950125	06/27/2017		6329 · R&M-Building/Misc.	-38.00	38.00
Bill	4951542	06/28/2017		6329 · R&M-Building/Misc.	-238.28	238.28
Bill	4952552	06/29/2017		6329 · R&M-Building/Misc.	-14.72	14.72
Bill	4953918	06/30/2017		6329 · R&M-Building/Misc.	-140.51	140.51
TOTAL					-431.51	431.51
Bill Pmt -Ck.	16124	07/20/2017	Robert Haese	1015 · Ck.ing-1st State Bank		-10.84
Bill	Refund	07/13/2017		3010 · Service Deposits Payable	-10.84	10.84
TOTAL					-10.84	10.84
Bill Pmt -Ck.	16125	07/20/2017	Ronald and Peggy Bass	1015 · Ck.ing-1st State Bank		-100.00
Bill	Refund	07/13/2017		3010 · Service Deposits Payable	-100.00	100.00
TOTAL					-100.00	100.00
Bill Pmt -Ck.	16126	07/20/2017	Southwest Fluid Products, Inc.	1015 · Ck.ing-1st State Bank		-1,500.00
Bill	6074	07/11/2017		6327 · WWTP Repair & Maintenance	-1,500.00	1,500.00
TOTAL					-1,500.00	1,500.00
Bill Pmt -Ck.	16127	07/20/2017	Wex Bank	1015 · Ck.ing-1st State Bank		-589.87
Bill	7/6/17 Stmt	07/06/2017		6341 · Vehicle Fuel	-546.89	546.89
Bill	7/6/17 Stmt	07/16/2017		6341 · Vehicle Fuel	-42.98	42.98
TOTAL					-589.87	589.87
Bill Pmt -Ck.	16128	07/27/2017	ChemEquip Services LLC	1015 · Ck.ing-1st State Bank		-330.00
Bill	4253	07/10/2017		6314 · R&M-Plant & Pump Station	-330.00	330.00
TOTAL					-330.00	330.00
Bill Pmt -Ck.	16129	07/27/2017	Corey and Katy Kenyon	1015 · Ck.ing-1st State Bank		-10.84
Bill	Refund	07/27/2017		3010 · Service Deposits Payable	-10.84	10.84
TOTAL					-10.84	10.84
Bill Pmt -Ck.	16130	07/27/2017	CTRMA Processing	1015 · Ck.ing-1st State Bank		-1.73
Bill	7/7/17 Stmt	07/07/2017		6180 · Employee Training & Travel Exp	-1.73	1.73
TOTAL					-1.73	1.73

City of Meadowlakes-Utility Fund
Check Detail
July 2017

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Ck.	16131	07/27/2017	Debbie Holley	1015 · Ck.ing-1st State Bank		-24.95
Bill	Reimburseme	07/21/2017		6180 · Employee Training & Travel Exp	-24.95	24.95
TOTAL					-24.95	24.95
Bill Pmt -Ck.	16132	07/27/2017	Ferguson Enterprises	1015 · Ck.ing-1st State Bank		-111.00
Bill	4805611	07/17/2017		6327 · WWTP Repair & Maintenance	-111.00	111.00
TOTAL					-111.00	111.00
Bill Pmt -Ck.	16133	07/27/2017	Grainger	1015 · Ck.ing-1st State Bank		-198.56
Bill	9489356106	06/30/2017		63212 · Lift Station Repairs	-93.52	93.52
Bill	9499737295	07/14/2017		63212 · Lift Station Repairs	-105.04	105.04
TOTAL					-198.56	198.56
Bill Pmt -Ck.	16134	07/27/2017	Ken Eskridge	1015 · Ck.ing-1st State Bank		-8.42
Bill	Refund	07/27/2017		3010 · Service Deposits Payable	-8.42	8.42
TOTAL					-8.42	8.42
Bill Pmt -Ck.	16135	07/27/2017	Pathmark Traffic Products of Tr	1015 · Ck.ing-1st State Bank		-705.05
Bill	023654	07/05/2017		1584 · POA Receivables	-705.05	705.05
TOTAL					-705.05	705.05
Bill Pmt -Ck.	16136	07/27/2017	Techline Pipe L.P.	1015 · Ck.ing-1st State Bank		-64.48
Bill	1078683-00	07/05/2017		63212 · Lift Station Repairs	-64.48	64.48
TOTAL					-64.48	64.48
Bill Pmt -Ck.	16137	07/27/2017	UniFirst Holdings, Inc.	1015 · Ck.ing-1st State Bank		-153.16
Bill	8221977389	07/10/2017		6170 · Employee Uniform Expense	-153.16	153.16
TOTAL					-153.16	153.16
Bill Pmt -Ck.	16138	07/27/2017	US Postmaster	1015 · Ck.ing-1st State Bank		-700.00
Bill	Permit #6	07/27/2017		6255 · Postage Expense	-700.00	700.00
TOTAL					-700.00	700.00
Bill Pmt -Ck.	16139	07/27/2017	USA Bluebook	1015 · Ck.ing-1st State Bank		-394.04
Bill	303860	07/06/2017		6365 · Small Tools	-128.85	128.85
				6316 · WTP Chemical Expense	-265.19	265.19
TOTAL					-394.04	394.04

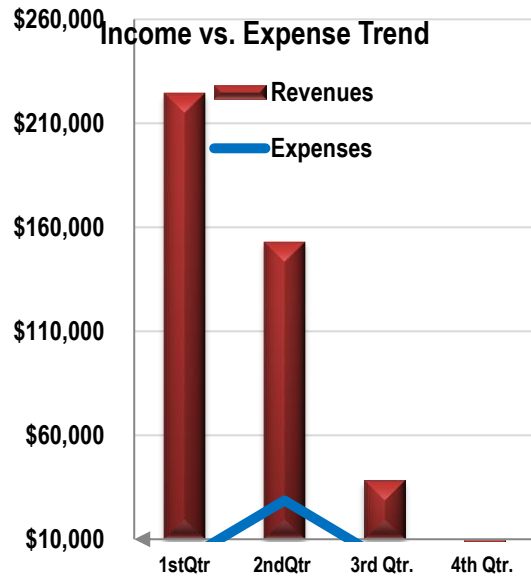
City of Meadowlakes-Utility Fund
Check Detail
July 2017

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Ck.	16140	07/27/2017	Visa	1015 · Ck.ing-1st State Bank		-2,524.21
Bill	7/24/17 Stmt	07/24/2017		6335 · Mach/Equip Repair & Maintenance	-886.35	886.35
				6341 · Vehicle Fuel	-96.00	96.00
				6330 · Vehicle Repair & Maintenance	-467.00	467.00
Bill	7/24/17 Stmt	07/24/2017		6250 · Office Supplies	-14.95	14.95
				1583 · RCC Receivable	-57.00	57.00
				6314 · R&M-Plant & Pump Station	-85.98	85.98
				6365 · Small Tools	-59.99	59.99
				6327 · WWTP Repair & Maintenance	-79.94	79.94
				1515 · General Fund Receivables	-471.66	471.66
				6330 · Vehicle Repair & Maintenance	-10.99	10.99
				1584 · POA Receivables	-174.36	174.36
				6350 · Miscellaneous Operational Exp.	-19.99	19.99
				6225 · Misc. Dues & Fees	-100.00	100.00
TOTAL					-2,524.21	2,524.21
Total July 2017 Utility Fund Disbursements						39,828.56

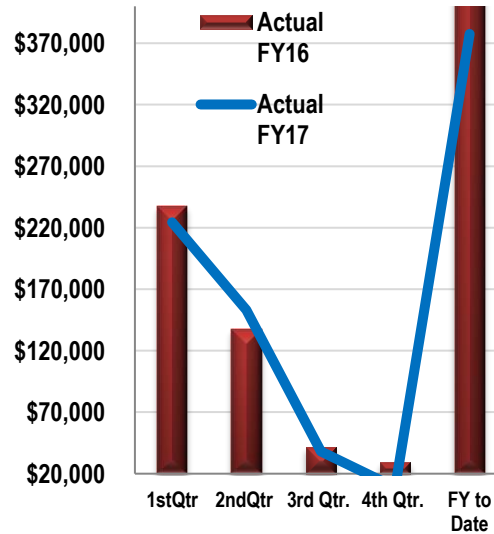
Debt Service

July 2017

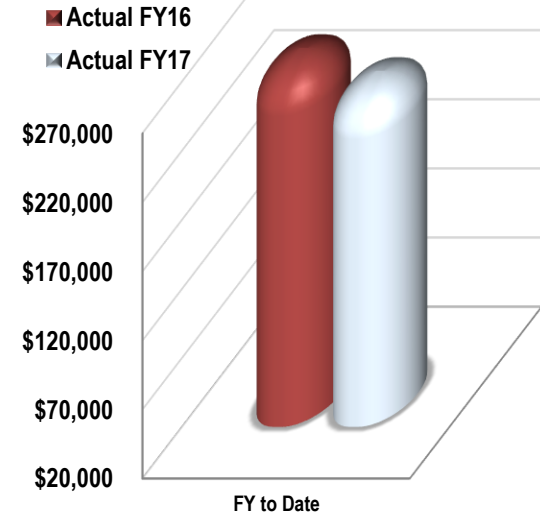
Income vs. Expense Trend



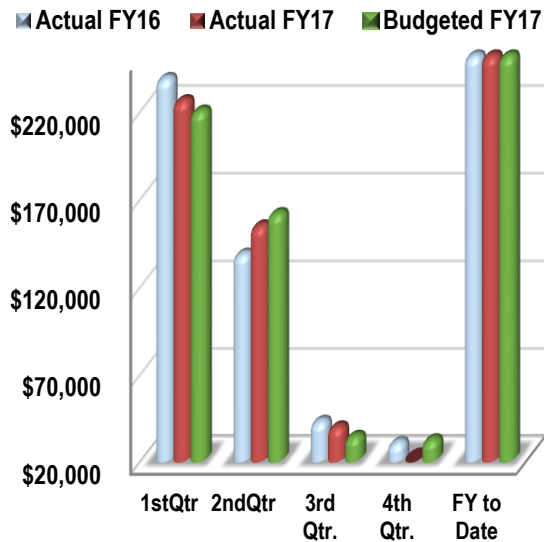
Prev Year Income Comparison



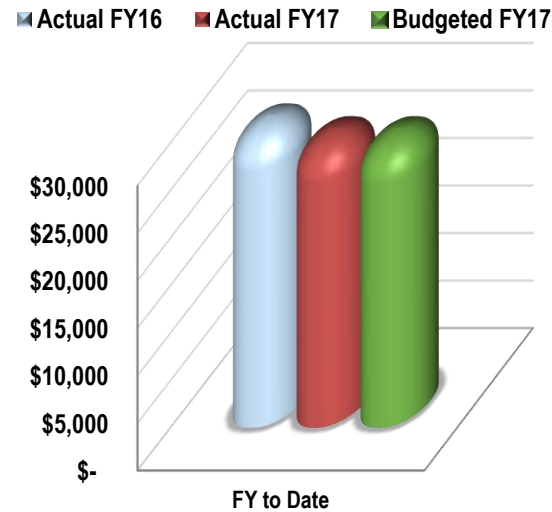
Prev Year Expense Comparison



Budgeted vs. Actual Revenues



Budgeted vs. Actual Expenses

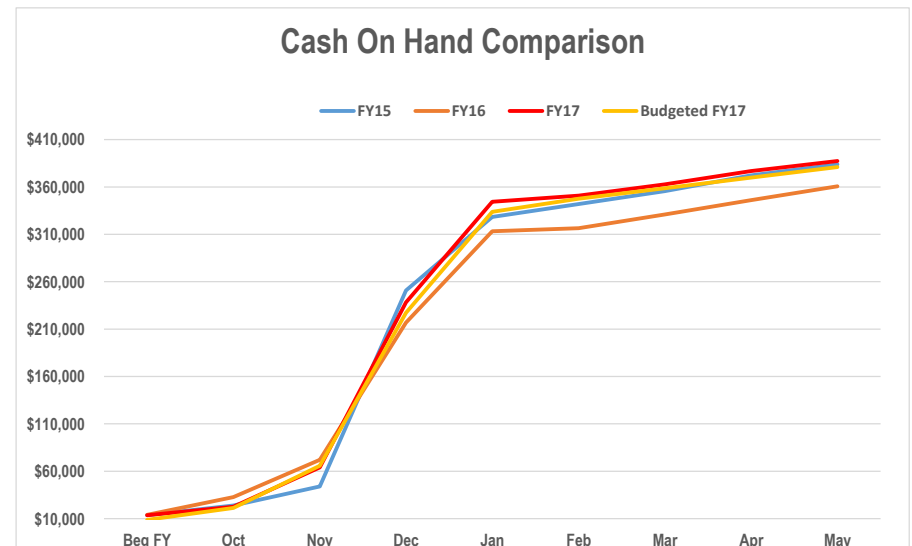
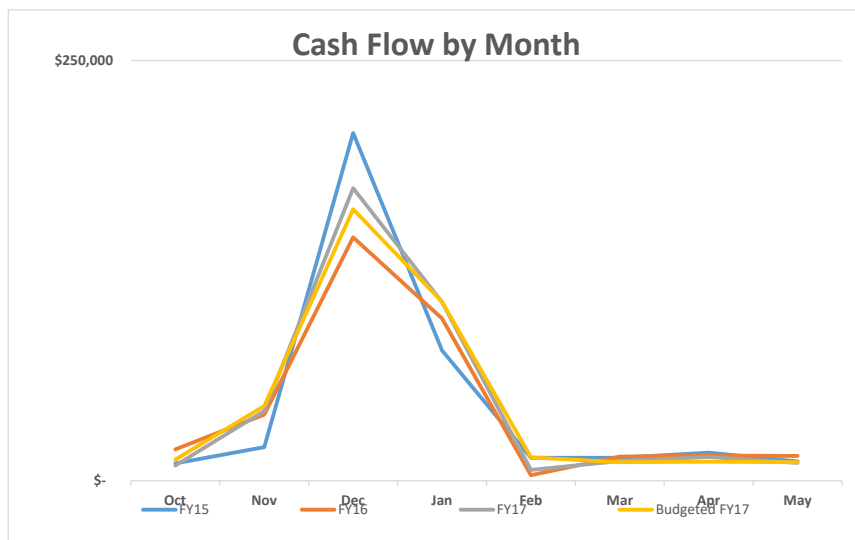


Account Balances

	7/31/2017		7/31/2016	
Cash				
Checking Account	\$	362,593	\$	405,904
CD's	\$	-	\$	-
Total Cash	\$	409,636	\$	405,904
Current Receivables	\$	-	\$	-
Current Payables	\$	10,958	\$	9,044
Net Gain/(Loss)	\$	395,904	\$	392,148
Cash Flow (+/-)	\$	387,138	\$	3,922,248
(FY to Date)				

City of Meadowlakes-Debt Service Fund FY 16 Cash Flow

	Beginning FY	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Total
Cash on hand (beginning of month)	\$13,667	\$13,667	\$22,581	\$64,130	\$238,174	\$344,445	\$350,873	\$362,622	\$376,815	\$387,371	\$400,805	\$409,636	\$409,636	
Cash on hand (end of month)	\$13,667	\$22,581	\$64,130	\$238,174	\$344,445	\$350,873	\$362,622	\$376,815	\$387,371	\$400,805	\$409,636	\$409,636	\$409,636	\$0
CASH RECEIPTS														Total
Property Tax		\$1,346	\$34,045	\$166,535	\$98,740	\$27,549	\$4,219	\$6,626	\$2,950	\$5,797	\$1,159			\$348,966
Transfers In from Utility Fund		\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500			\$75,000
Interest Earned		\$68	\$4	\$9	\$31	\$28	\$30	\$67	\$106	\$137	\$172			\$652
														\$0
														\$0
TOTAL CASH RECEIPTS		\$8,914	\$41,549	\$174,044	\$106,271	\$35,077	\$11,749	\$14,193	\$10,556	\$13,434	\$8,831	\$0	\$0	\$424,618
Total cash available	\$13,667	\$22,581	\$64,130	\$238,174	\$344,445	\$379,522	\$362,622	\$376,815	\$387,371	\$400,805	\$409,636	\$409,636	\$409,636	
CASH PAID OUT-OPERATIONAL														Total
Prior Months Payables/Miscellaneous		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
Principal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0
Interest		\$0	\$0	\$0	\$0	\$28,649	\$0	\$0	\$0	\$0	\$0			\$28,649
														\$0
														\$0
Total Cash Paid Out-Operational		\$0	\$0	\$0	\$0	\$28,649	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,649
CASH PAID OUT- NON -OPERATIONAL														Total
														\$0
														\$0
														\$0
Total Cash Paid Out-Non-Operational		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL CASH PAID OUT		\$0	\$0	\$0	\$0	\$28,649	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,649
Cash on hand (end of month)	\$13,667	\$22,581	\$64,130	\$238,174	\$344,445	\$350,873	\$362,622	\$376,815	\$387,371	\$400,805	\$409,636	\$409,636	\$409,636	
Change in Cash														Total
Difference Beginning to End of Month		\$8,914	\$41,549	\$174,044	\$106,271	\$6,428	\$11,749	\$14,193	\$10,556	\$13,434	\$8,831	\$0	\$0	\$395,969
Increase/(Decrease) In Cash Since Beginning of Fiscal Year		\$8,914	\$50,463	\$224,507	\$330,778	\$337,206	\$348,955	\$363,148	\$373,704	\$387,138	\$395,969	\$395,969	\$395,969	\$3,612,721



City of Meadowlakes Debt Service Balance Sheet

	<u>July 31, 2017</u>	<u>June 30, 2017</u>	<u>July 31, 2016</u>
ASSETS			
Current Assets			
Checking/Savings			
06-1000 · Cash and Cash Equivalents			
06-1020 · Debt Service-First State Bank	409,537	400,706	405,804
06-1025 · Tax Clearing Account	100	100	100
Total 06-1000 · Cash and Cash Equivalents	<u>409,637</u>	<u>400,806</u>	<u>405,904</u>
Total Checking/Savings	<u>409,637</u>	<u>400,806</u>	<u>405,904</u>
Total Current Assets	<u>409,637</u>	<u>400,806</u>	<u>405,904</u>
Fixed Assets			
06-1661 · Escrowed Interest	10,958	10,958	141,120
Total Fixed Assets	<u>10,958</u>	<u>10,958</u>	<u>141,120</u>
Other Assets			
06-1360 · Ad Valorem Taxes Receivable	0	0	9,044
Total Other Assets	<u>0</u>	<u>0</u>	<u>9,044</u>
TOTAL ASSETS	<u><u>420,595</u></u>	<u><u>411,764</u></u>	<u><u>556,068</u></u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
03-2005 · Due Other Funds	0	0	-89
06-2010 · Due Debt Service	0	0	0
06-2015 · Due General Fund	0	0	0
06-2020 · Deferred Tax Revenue	10,958	10,958	9,044
Total Other Current Liabilities	<u>10,958</u>	<u>10,958</u>	<u>8,955</u>
Total Current Liabilities	<u>10,958</u>	<u>10,958</u>	<u>8,955</u>
Total Liabilities	<u>10,958</u>	<u>10,958</u>	<u>8,955</u>
Equity			
32000 · Unrestricted Net Assets	13,733	13,733	154,965
Net Income	395,904	385,834	392,148
Total Equity	<u>409,637</u>	<u>399,567</u>	<u>547,113</u>
TOTAL LIABILITIES & EQUITY	<u><u>420,595</u></u>	<u><u>410,525</u></u>	<u><u>556,068</u></u>

City of Meadowlakes Debt Service Profit & Loss Budget vs. Actual

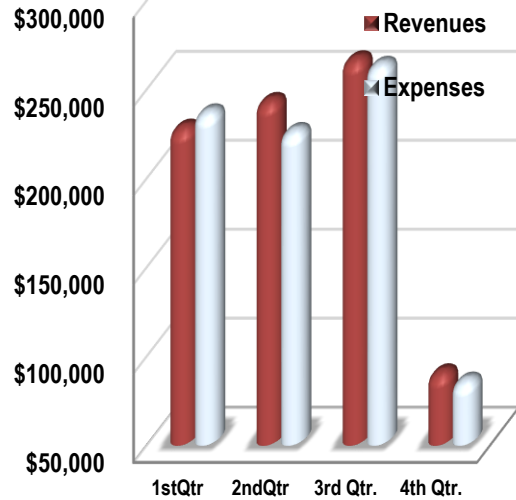
	July 2017	Budget	FY to Date	Budget
Ordinary Income/Expense				
Income				
06-4120 · Ad Valorem Tax	1,159	3,000	348,975	346,750
06-5440 · Interest Earned on Investments	172	50	578	233
Total Income	1,331	3,050	349,553	346,983
Expense				
06-9000 · 2008 Bond Expense				
06-9050 · 2008 Bond Principal	0	0	0	0
06-9070 · 2008 Bid Interest Expense	0	0	0	0
Total 06-9000 · 2008 Bond Expense	0	0	0	0
06-9100 · 2013 Bond Expense				
06-9150 · 2013 Bond Principal	0	0	0	0
06-9170 · 2013 Bond Interest Expense	0	0	28,649	28,649
Total 06-9100 · 2013 Bond Expense	0	0	28,649	28,649
Total Expense	0	0	28,649	28,649
Net Ordinary Income	1,331	3,050	320,904	318,334
Other Income/Expense				
Other Income				
06-8200 · Transfer In from Other Funds	7,500	7,500	75,000	75,000
Total Other Income	7,500	7,500	75,000	67,500
Net Other Income	7,500	7,500	75,000	67,500
Net Income	8,831	10,550	395,904	385,834

Disbursements

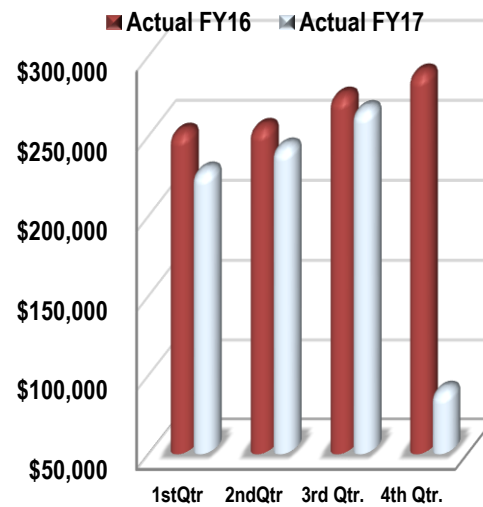
Recreation Fund

July 2017

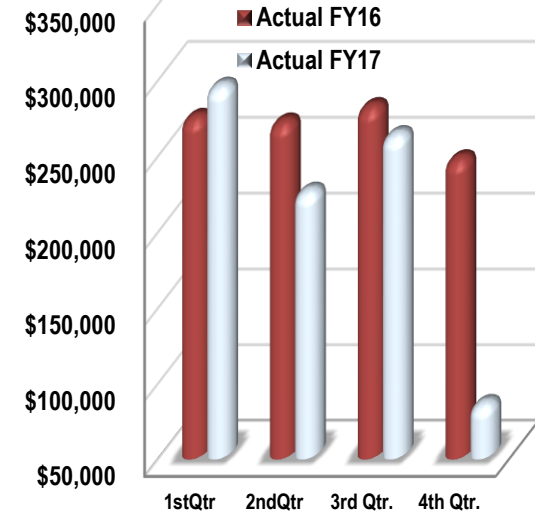
Income vs. Expense Trend



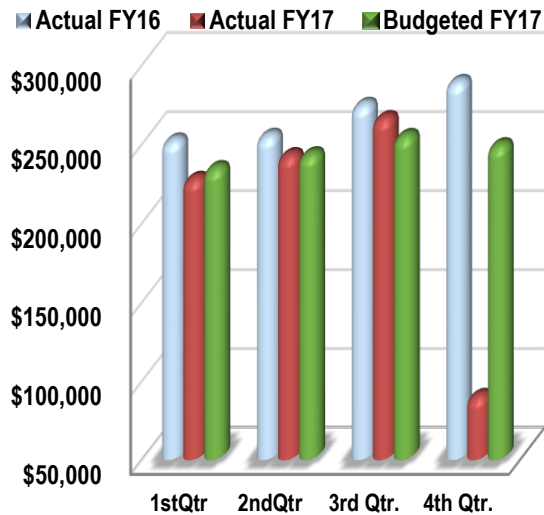
Prev Year Income Comparison



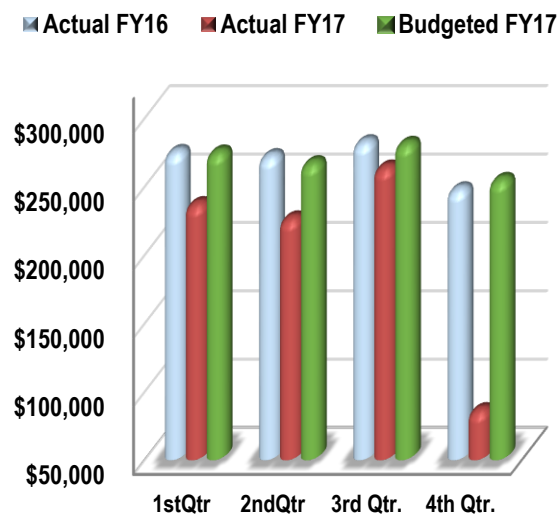
Prev Year Expense Comparison



Budgeted vs. Actual Revenues



Budgeted vs. Actual Expenses



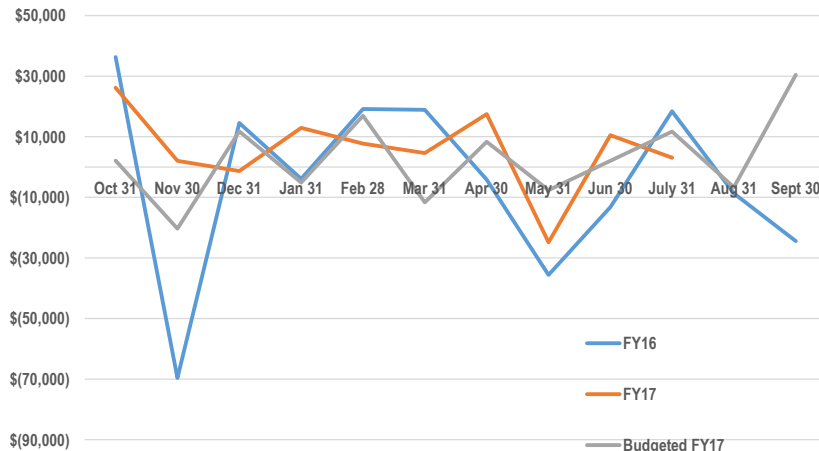
Account Balances

<u>Cash</u>	7/31/2017	7/31/2016
Checking Account	\$ 57,734	\$ 7,915
CD's	\$ -	\$ -
Total Cash	\$ 57,734	\$ 7,915
 <u>Current Receivables</u>	 \$ -	 \$ -
 <u>Current Payables</u>	 \$ 66,507	 \$ 46,109
 <u>Net Gain/(Loss)</u>	 \$ 395,904	 \$ 392,148
(Based on Accrual Accounting)		
<u>Cash Flow (+/-)</u>	\$ 395,969	\$ (19,255)
(FY to Date)		

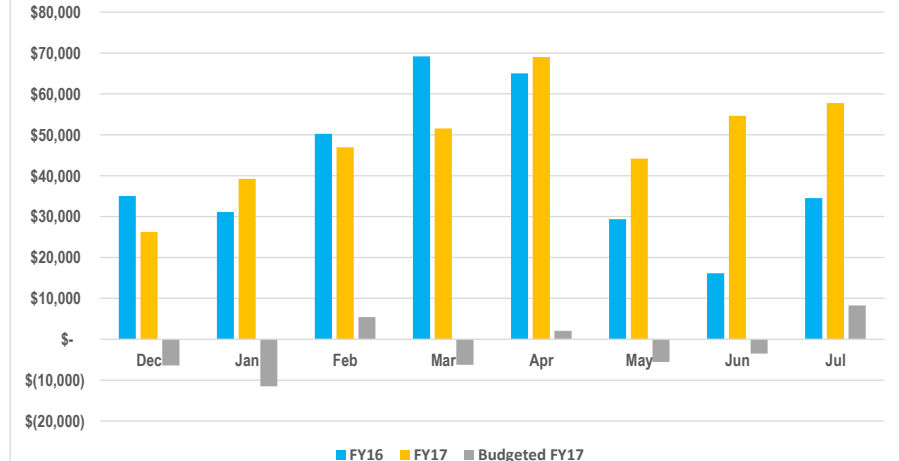
City of Meadowlakes-Recreation Fund FY 16 Cash Flow

	Beginning FY	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Total
Cash on hand (beginning of month)	\$1,372	\$1,372	\$28,615	\$28,495	\$26,239	\$39,206	\$46,954	\$51,550	\$69,016	\$44,169	\$54,647	\$57,734	\$57,734	
Cash on hand (end of month)	\$1,372	\$28,615	\$28,495	\$26,239	\$39,206	\$46,954	\$51,550	\$69,016	\$44,169	\$54,647	\$57,734	\$57,734	\$57,734	\$0
CASH RECEIPTS														
		1	2	3	4	5	6	7	8	9	10	11	12	Total
Prepaid Golf		\$33,666	\$24,864	\$18,605	\$31,574	\$18,334	\$27,458	\$19,733	\$17,215	\$19,327	\$18,481			\$229,257
Pro Shop Income		\$29,918	\$21,719	\$15,226	\$21,852	\$22,538	\$29,624	\$35,750	\$35,162	\$36,460	\$39,125			\$287,374
Food & Beverage Income		\$29,651	\$22,998	\$35,594	\$24,459	\$26,851	\$26,844	\$30,086	\$17,068	\$24,226	\$22,274			\$260,051
Miscellaneous/Sale Tax Payable		\$2,607	\$2,100	\$3,008	\$0	\$0	\$138	\$4,761	\$0	\$188	\$12			\$12,814
Transfer in from Other Funds		\$7,708	\$7,708	\$7,708	\$7,708	\$8,208	\$7,708	\$7,708	\$7,708	\$7,708	\$7,708			\$77,580
TOTAL CASH RECEIPTS		\$103,550	\$79,389	\$80,141	\$85,593	\$75,931	\$91,772	\$98,038	\$77,153	\$87,909	\$87,600	\$0	\$0	\$867,076
Total cash available	\$1,372	\$104,922	\$108,004	\$108,636	\$111,832	\$115,137	\$138,726	\$149,588	\$146,169	\$132,078	\$142,247	\$57,734	\$57,734	
CASH PAID OUT-OPERATIONAL														
														Total
Prior Months Payables/Miscellaneous		\$649	\$4,421	\$1,700	\$4,335	-\$521	-\$38	\$2,729	\$395	-\$2,722	\$1,378			\$12,326
Administrative Expenses		\$4,833	\$7,074	\$5,938	\$8,475	\$6,570	\$8,589	\$10,276	\$10,394	\$7,684	\$6,853			\$76,686
Pro Shop Expense		\$14,728	\$16,779	\$13,707	\$16,275	\$15,021	\$19,078	\$18,896	\$28,699	\$24,199	\$20,086			\$187,468
Food & Beverage Expenses		\$26,628	\$29,198	\$30,539	\$24,227	\$24,951	\$29,190	\$23,527	\$33,837	\$25,944	\$24,412			\$272,453
Grounds Maintenance Expense		\$17,874	\$20,907	\$18,901	\$18,325	\$21,321	\$18,631	\$24,845	\$26,653	\$19,511	\$18,358			\$205,326
Tennis/Swim/Miscellaneous		\$19	\$1,130	\$36	\$107	\$19	\$19	\$299	\$347	\$1,975	\$1,651			\$5,602
Total Cash Paid Out-Operational		\$64,731	\$79,509	\$70,821	\$71,744	\$67,361	\$75,469	\$80,572	\$100,325	\$76,591	\$72,738			\$759,861
CASH PAID OUT- NON - OPERATIONAL														
														Total
Debt Service-POA		\$11,576	\$0	\$11,576	\$882	\$822	\$11,707	\$0	\$1,675	\$840	\$11,775			\$50,853
Transfers to Other Funds		\$0	\$0											\$0
Total Cash Paid Out-Non-Operational		\$11,576	\$0	\$11,576	\$882	\$822	\$11,707	\$0	\$1,675	\$840	\$11,775	\$0	\$0	\$50,853
TOTAL CASH PAID OUT		\$76,307	\$79,509	\$82,397	\$72,626	\$68,183	\$87,176	\$80,572	\$102,000	\$77,431	\$84,513	\$0	\$0	\$810,714
Cash on hand (end of month)	\$1,372	\$28,615	\$28,495	\$26,239	\$39,206	\$46,954	\$51,550	\$69,016	\$44,169	\$54,647	\$57,734	\$57,734	\$57,734	
Change in Cash														
														Total
Difference Beginning to End of Month		\$27,243	(\$120)	(\$2,256)	\$12,967	\$7,748	\$4,596	\$17,466	(\$24,847)	\$10,478	\$3,087	\$0	\$0	\$56,362
Increase/(Decrease) In Cash Since Beginning of Fiscal Year		\$27,243	\$27,123	\$24,867	\$37,834	\$45,582	\$50,178	\$67,644	\$42,797	\$53,275	\$56,362	\$56,362	\$56,362	\$518,386

Cash Flow by Month



Cash On Hand Comparison



Recreation & Country Club Division

Balance Sheet

	<u>Jul 31, 2017</u>	<u>June 30, 2017</u>	<u>Jul 31, 2016</u>
ASSETS			
Current Assets			
Checking/Savings			
03-1000 · RCC Operating Cash			
03-1005 · Operating Cash			
03-1010 · FSB - Petty Cash Checking #3232	1,921	2,186	1,794
03-1012 · FSB - Checking Acct #1910	54,931	52,286	24,092
03-1013 · Hidden Falls Checking	0	0	-17,971
03-1020 · Operating Account - MM	232	232	0
03-1100 · Petty Cash			
03-1113 · Petty Cash-General Manager	650	650	0
Total 03-1100 · Petty Cash	650	650	0
Total 03-1005 · Operating Cash	57,734	55,354	7,915
Total 03-1000 · RCC Operating Cash	57,734	55,354	7,915
Total Checking/Savings	57,734	55,354	7,915
Other Current Assets			
03-1799 · Receivable from Other Funds	0	0	64,317
03-1800 · Inventory			
03-1805 · Pro Shop Inventory			
03-1807 · Food & Beverage Inventory	13,550	13,550	0
03-1810 · Food Inventory			
03-1815 · Beer Inventory	2,976	2,976	0
03-1816 · Wine Inventory	823	823	0
03-1817 · Liquor Inventory	203	203	0
03-1820 · Beverage Inventory	396	396	0
Total 03-1807 · Food & Beverage Inventory	787	787	0
Total 03-1800 · Inventory	5,185	5,185	0
03-1802 · Pre-Paid	18,736	18,736	0
03-1825 · Utility Deposits	5,604	4,412	6,619
Total Other Current Assets	200	200	200
Total Current Assets	24,540	23,348	71,136
Total Current Assets	82,274	78,702	79,051
Fixed Assets			
03-1900 · Fixed Asset			
03-1910 · Buildings			
03-1935 · Furniture & Fixtures	5,500	5,500	0
03-1940 · Pro Shop			
Total 03-1935 · Furniture & Fixtures	2,904	2,904	2,904
03-1950 · Improvements	2,904	2,904	2,904
03-1960 · Machinery & Equipment-Maint.	70,979	70,979	65,713
03-1990 · Accumulated Depreciation	311,974	311,974	38,339
Total 03-1900 · Fixed Asset	-47,337	-47,337	-8,876
Total Fixed Assets	344,020	344,020	98,080
Total Fixed Assets	344,020	344,020	98,080
Other Assets			
03-1500 · Golf Fund Receivables			

Recreation & Country Club Division

Balance Sheet

	Jul 31, 2017	June 30, 2017	Jul 31, 2016
03-1510 · Member Dues-Receivables	293	293	0
Total 03-1500 · Golf Fund Receivables	293	293	0
03-1997 · Deferred Outflow-Pension	3,362	3,362	0
Total Other Assets	3,655	3,655	0
TOTAL ASSETS	429,949	426,377	177,131
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
03-2000 · Accounts Payable			
03-2030 · Accounts Payable - Payroll	2,084	2,084	0
03-2000 · Accounts Payable - Other	44,607	43,021	46,109
Total 03-2000 · Accounts Payable	46,691	45,105	46,109
03-2027 · Loan-POA-Tractor	19,816	19,816	0
Total Accounts Payable	66,507	64,921	46,109
Other Current Liabilities			
03-2024 · Golf Course Improvement Fund	938	938	2,267
03-2025 · Credit Book Payable	5,810	6,033	-1,959
03-2026 · Sales Tax Payable	89	108	10,776
03-2029 · Alcohol Tax Payable	1,473	1,419	3,757
03-3550 · Current Portion-Notes Payable	52,571	52,571	0
03-3615 · Compensation Absences Payable	12,790	12,790	0
Total Other Current Liabilities	73,671	73,859	14,841
Total Current Liabilities	140,178	138,780	60,950
Long Term Liabilities			
03-3600 · Long Term Debt			
03-3215-Capital Lease Payable	0	0	0
03-3660 · Long Term Debt	147,854	147,854	239,929
Total 03-3600 · Long Term Debt	147,854	147,854	239,929
Total Long Term Liabilities	147,854	147,854	239,929
Total Liabilities	288,032	286,634	300,879
Equity			
03-3700 · Prior Period Adjustments	44,844	44,844	0
03-4000 · Retained Earnings	-25,974	-25,974	-9,792
03-4020 · Invested in Fixed Assets	123,779	123,779	76,084
03-4100 · Restricted for Debt Service	0	0	33,375
32000 · Retained Earnings	-43,864	-43,864	-4,029
Net Income (See Note Below)	43,131	40,958	-219,388
Total Equity	141,916	139,743	-123,750
TOTAL LIABILITIES & EQUITY	429,948	426,377	177,129

Note: Balance Sheet is ran based on accrual accounting method while P&L statements or based on cash. The difference in accounting methods reflect the difference in Net Income indicated from both financial statement runs.

Recreation & Country Club Division

Profit & Loss Budget vs. Actual

Recreation Fund

	July 17	Budget	FY to Date	Budget
Ordinary Income/Expense				
Income				
03-5000 · Revenue				
03-5010 · Membership Dues	\$ 18,481	\$ 20,280	\$ 221,069	\$ 202,790
03-5023 · Golf Shop Revenues	\$ 36,752	\$ 37,975	\$ 289,991	\$ 313,100
03-5057 · Tennis & Swimming Revenues	\$ 2,373	\$ 2,850	\$ 7,780	\$ 9,900
03-5070 · Restaurant/Bar Sales	\$ 22,274	\$ 26,950	\$ 258,607	\$ 285,975
03-5096 · Miscellaneous Income	\$ 12	\$ 100	\$ 2,882	\$ 1,700
03-8010 · Transfer In from other Funds	\$ 7,708	\$ 7,750	\$ 77,583	\$ 77,500
Total Income	\$ 87,600	\$ 95,905	\$ 857,912	\$ 890,965
Expense				
03-6000 · Administrative Expenditures				
03-6039 · Other Administrative Expenses	\$ 3,903	\$ 5,911	\$ 52,633	\$ 56,468
03-6068 · House Maintenance Expenses	\$ 2,950	\$ 5,100	\$ 27,329	\$ 38,150
Total Administrative Expense	\$ 6,853	\$ 11,011	\$ 79,962	\$ 94,618
03-6100 · Pro Shop Expenditures	\$ 20,085	\$ 17,259	\$ 188,049	\$ 174,512
03-6300 · Grounds Maintenance Expenditure	\$ 30,134	\$ 37,981	\$ 255,412	\$ 340,859
03-6500 · Food & Beverage Expenses	\$ 24,413	\$ 26,333	\$ 274,158	\$ 285,269
03-6600 · Swimming Pool and Tennis Expenditures	\$ 1,652	\$ 3,500	\$ 5,453	\$ 14,100
Total Expense	\$ 83,137	\$ 96,084	\$ 803,034	\$ 909,358
Fund Net Gain/(Loss)	\$ 4,463	\$ (179)	\$ 54,878	\$ (18,393)
<u>Food and Beverage P&L (less House Expense)</u>				
Food and Beverage Revenue	\$ 22,274	\$ 26,950	\$ 258,607	\$ 285,975
Food and Beverage Expenses	\$ 24,413	\$ 26,333	\$ 274,158	\$ 285,269
F&B Net Gain/(Loss)	\$ (2,139)	\$ 617	\$ (15,551)	\$ 706
<u>Food and Beverage P&L (with House Expense)</u>				
Food and Beverage Revenue	\$ 22,274	\$ 26,950	\$ 258,607	\$ 285,975
Food and Beverage Expenses	\$ 26,234	\$ 28,154	\$ 296,332	\$ 307,443
F&B Net Gain/(Loss)	\$ (3,960)	\$ (1,204)	\$ (37,725)	\$ (21,468)

Detailed financial information follows this page.

Recreation & Country Club Division

Profit & Loss Budget vs. Actual

Recreation Fund

	July 17	Budget	FY to Date	Budget
Income				
03-5000 · Revenue				
03-5010 · Membership Dues				
03-5010 · Membership Dues - Other	\$ 18,481	\$ 20,280	\$ 221,069	\$ 202,790
Total 03-5010 · Membership Dues	\$ 18,481	\$ 20,280	\$ 221,069	\$ 202,790
03-5023 · Golf Shop Revenues				
03-5035 · Green Fees	\$ 21,147	\$ 20,000	\$ 164,825	\$ 162,200
03-5040 · Golf Cart Rental	\$ 6,304	\$ 9,200	\$ 51,417	\$ 60,450
03-5045 · Driving Range	\$ 2,910	\$ 4,100	\$ 23,085	\$ 29,050
03-5052 · Misc. Tournament	\$ (9)	\$ 350	\$ (87)	\$ 4,250
03-5053 · Handicap	\$ 120	\$ 325	\$ 6,612	\$ 6,150
03-5060 · Pro Shop Sales	\$ 6,280	\$ 4,000	\$ 44,139	\$ 51,000
Total 03-5023 · Golf Shop Revenues	\$ 36,752	\$ 37,975	\$ 289,991	\$ 313,100
03-5057 · Tennis & Swimming Revenues				
03-5019 · Tennis Membership	\$ -	\$ 250	\$ -	\$ 2,000
03-5054 · Tennis Fees	\$ 5	\$ -	\$ 637	\$ 7,900
03-5057 · Tennis & Swimming Revenues - Other	\$ 2,368	\$ 2,600	\$ 7,143	\$ -
Total 03-5057 · Tennis & Swimming Revenues	\$ 2,373	\$ 2,850	\$ 7,780	\$ 9,900
03-5070 · Restaurant/Bar Sales				
03-5072 · Restaurant Food Sales	\$ 13,637	\$ 17,850	\$ 171,150	\$ 203,600
03-5073 · Beverage Sales	\$ 1,327	\$ 1,600	\$ 11,170	\$ 13,025
03-5074 · Beer Sales	\$ 4,044	\$ 4,550	\$ 42,081	\$ 38,900
03-5075 · Other Food & Beverage Sales	\$ 336	\$ -	\$ 336	\$ -
03-5076 · Liquor Sales	\$ 2,333	\$ 2,250	\$ 24,403	\$ 20,000
03-5077 · Wine Sales	\$ 597	\$ 700	\$ 9,467	\$ 10,450
Total 03-5070 · Restaurant/Bar Sales	\$ 22,274	\$ 26,950	\$ 258,607	\$ 285,975
03-5090 · Interest Earned	\$ 12	\$ -	\$ 25	\$ -
03-5096 · Miscellaneous Income	\$ -	\$ 100	\$ 2,857	\$ 1,700
Total 03-5000 · Revenue	\$ 79,892	\$ 88,155	\$ 780,329	\$ 813,465
Total Income	\$ 79,892	\$ 88,155	\$ 780,329	\$ 813,465
Expense				
03-6000 · Administrative Expenditures				
03-6039 · Other Administrative Expenses				
03-6021 · Admin Exp.- Xfer out to General	\$ 2,458	\$ 2,496	\$ 24,583	\$ 24,958
03-6016 · Unemployment Cost	\$ -	\$ -	\$ 1,854	\$ -
03-6030 · Insurance				
03-6032 · Property Insurance	\$ 497	\$ -	\$ 4,972	
03-6030 · Insurance - Other	\$ -	\$ -	\$ (314)	\$ -
Total 03-6030 · Insurance	\$ 497	\$ -	\$ 4,658	\$ -
03-6040 · Office Supplies	\$ 83	\$ 200	\$ 1,127	\$ 1,525
03-6042 · Postage	\$ -	\$ 215	\$ 492	\$ 1,160
03-6045 · Advertising	\$ 272	\$ 800	\$ 2,919	\$ 8,400

Recreation & Country Club Division

Profit & Loss Budget vs. Actual

Recreation Fund

	July 17	Budget	FY to Date	Budget
03-6047-Dues & Subscriptions	\$ -	\$ -	\$ 150	\$ -
03-6048 - Security	\$ 44	\$ -	\$ 355	\$ -
03-6049 - Miscellaneous Supplies	\$ 83	\$ 625	\$ 1,711	\$ 6,250
03-6062 - Credit Card Processing	\$ 300	\$ 1,250	\$ 12,675	\$ 12,500
03-6065 - Software Maintenance/Web Site	\$ -	\$ 250	\$ 3,563	\$ 750
06-6063 - Cash Over/Under	\$ 166	\$ 75	\$ (1,454)	\$ 925
Total 03-6039 - Other Administrative Expenses	\$ 3,903	\$ 5,911	\$ 52,633	\$ 56,468
03-6068 - House Maintenance Expenses				
03-6050 - Telephone	\$ 173	\$ 175	\$ 1,645	\$ 1,825
03-6052 - Electric	\$ 1,542	\$ 1,800	\$ 9,235	\$ 12,300
03-6055 - Utilities-Water & Sewer	\$ 515	\$ 600	\$ 3,160	\$ 5,300
03-6081 - Cleaning Service	\$ 450	\$ 825	\$ 8,805	\$ 8,325
03-6101 - Misc. House Expense	\$ -	\$ 425	\$ 163	\$ 4,150
03-6102 - Building Repair & Maintenance	\$ 244	\$ 1,250	\$ 4,061	\$ 6,000
03-6520 - Television-Clubhouse	\$ 26	\$ 25	\$ 260	\$ 250
Total 03-6068 - House Maintenance Expenses	\$ 2,950	\$ 5,100	\$ 27,329	\$ 38,150
Total 03-6000 - Administrative Expenditures	\$ 6,853	\$ 11,011	\$ 79,962	\$ 94,618
03-6100 - Pro Shop Expenditures				
03-6110 - Payroll				
03-6111 - Wages - Full Time	\$ 4,615	\$ 3,690	\$ 42,040	\$ 40,520
03-6112 - Wages Part Time/Seasonal	\$ 6,787	\$ 4,500	\$ 54,188	\$ 45,100
03-6115 - Payroll Tax	\$ 872	\$ 625	\$ 7,362	\$ 6,700
03-6116 - Pro Shop Longevity	\$ -	\$ -	\$ -	\$ 1,500
03-6117 - Retirement	\$ 133	\$ 100	\$ 1,241	\$ 1,050
03-6118 - Health Care	\$ 627	\$ 640	\$ 6,271	\$ 6,400
03-6119 - Worker's Comp	\$ 239	\$ 240	\$ 2,149	\$ 2,420
03-6155 - Training & Travel	\$ -	\$ -	\$ -	\$ 750
Total 03-6110 - Payroll	\$ 13,273	\$ 9,795	\$ 113,251	\$ 104,440
03-6121 - Other Pro-Shop Expenses				
03-6120 - Driving Range	\$ -	\$ -	\$ 720	\$ 3,500
03-6122 - Miscellaneous and Supplies	\$ 202	\$ 300	\$ 1,547	\$ 2,900
03-6123 - Pro-Shop Consumable Supplies	\$ -	\$ 250	\$ -	\$ 2,500
03-6125 - Handicap	\$ -	\$ 250	\$ 3,236	\$ 3,000
03-6120 - Tournament Expense	\$ -	\$ -	\$ -	\$ 1,000
03-6140 - Office Supplies	\$ -	\$ -	\$ 476	\$ -
03-6150 - Dues and Fees	\$ 355	\$ -	\$ 405	\$ 1,500
03-6210 - Cart Lease/Purchase	\$ 2,717	\$ 2,749	\$ 29,285	\$ 30,002
03-6220 - Cart Maint & Repair	\$ -	\$ 250	\$ -	\$ 1,000
03-6225 - Electric	\$ 177	\$ 165	\$ 2,048	\$ 1,670
Total 03-6121 - Other Pro-Shop Expenses	\$ 3,451	\$ 3,964	\$ 37,717	\$ 47,072
03-6160 - Inventory Purchased	\$ 3,327	\$ 3,500	\$ 37,047	\$ 23,000

Recreation & Country Club Division

Profit & Loss Budget vs. Actual

Recreation Fund

	July 17	Budget	FY to Date	Budget
03-6163 · Inventory/Cash Shortages	\$ 34	\$ -	\$ 34	\$ -
Total 03-6100 · Pro Shop Expenditures	\$ 20,085	\$ 17,259	\$ 188,049	\$ 174,512
03-6300 · Grounds Maintenance Expenditure				
03-6310 · Payroll				
03-6311 · Wages - Full Time	\$ 8,496	\$ 13,540	\$ 94,162	\$ 148,920
03-6312 · Wages - Part Time/Seasonal	\$ 1,078	\$ 500	\$ 16,141	\$ 5,250
03-6313 · Grounds O&M - Overtime/Bonus	\$ -	\$ -	\$ -	\$ 1,000
03-6314 · Grounds O&M Longevity	\$ -	\$ -	\$ -	\$ 1,500
03-6315 · Payroll Tax Exp	\$ 732	\$ 950	\$ 8,478	\$ 10,200
03-6317 · Retirement Exp	\$ 206	\$ 350	\$ 2,322	\$ 3,900
03-6318 · Health Care Exp	\$ 1,863	\$ 3,200	\$ 22,851	\$ 32,000
03-6319 · Worker's Comp	\$ 427	\$ 420	\$ 4,505	\$ 4,390
Total 03-6310 · Payroll	\$ 12,802	\$ 18,960	\$ 148,459	\$ 207,160
03-6321 · Other Golf Course Maint. Exp.				
03-6320 · Fuel & Lubricants	\$ 747	\$ 1,000	\$ 7,694	\$ 8,050
03-6322 · Fertilizer	\$ 572	\$ -	\$ 2,610	\$ 8,750
03-6324 · Chemicals	\$ 627	\$ 1,000	\$ 7,517	\$ 14,650
03-6327 · Sand & Soil	\$ -	\$ -	\$ 1,179	\$ 6,500
03-6329 · Equipment Maint & Repair	\$ -	\$ 1,000	\$ 3,281	\$ 10,500
03-6332 · Irrigation Repair & Maint.	\$ -	\$ 400	\$ 10,033	\$ 4,100
03-6333 · Pond Maintenance	\$ -	\$ 450	\$ -	\$ 3,800
03-6335-Landscape Materials & Supplies	\$ 853	\$ -	\$ 1,255	\$ 1,500
03-6340 · Utilities				\$ -
03-6342 · Electric - Maintained Building	\$ 281	\$ 250	\$ 2,777	\$ 2,500
03-6344 · Electric - Irrigation	\$ -	\$ 750	\$ 4,904	\$ 5,500
03-6346 · Sewer & Water	\$ 240	\$ 375	\$ 2,138	\$ 3,750
03-6347 · Trash	\$ 144	\$ -	\$ 1,299	\$ -
03-6370 · Raw Water Purchase	\$ 453	\$ 513	\$ 4,081	\$ 5,124
Total 03-6340 · Utilities	\$ 1,118	\$ 1,888	\$ 15,199	\$ 16,874
03-6350 · Dues	\$ -	\$ 500	\$ -	\$ 1,250
03-6354 · Small Tools	\$ -	\$ -	\$ 167	\$ -
03-6380 · Other Grounds Maint Exp	\$ 706	\$ 75	\$ 1,894	\$ 1,575
03-6300 · Total Other Grounds Maint Exp	\$ 4,623	\$ 6,313	\$ 50,829	\$ 77,549
03-6360 · Equipment Lease/Purchase				
03-6362 · Machinery Lease	\$ 11,775	\$ 11,773	\$ 51,710	\$ 51,695
03-6363 · Machinery Interest	\$ 934	\$ 935	\$ 4,414	\$ 4,455
Total 03-6360 · Equipment Lease/Purchase	\$ 12,709	\$ 12,708	\$ 56,124	\$ 56,150
Total 03-6300 · Grounds Maintenance Expenditure	\$ 30,134	\$ 37,981	\$ 255,412	\$ 340,859
03-6400 · Tennis Expenditures				
03-6430 · Maint & Repair	\$ -	\$ 250	\$ 858	\$ 2,250
Total 03-6400 · Tennis Expenditures	\$ -	\$ 250	\$ 858	\$ 2,500

Recreation & Country Club Division

Profit & Loss Budget vs. Actual

Recreation Fund

	July 17	Budget	FY to Date	Budget
03-6500 · Food & Beverage Expenses				
03-6510 · Payroll & Payroll Expense				
03-6413 · F&B Overtime/Bonus	\$ -	\$ -	\$ -	\$ 2,750
03-6414 · F&B Longevity	\$ -	\$ -	\$ -	\$ 1,600
03-6511 · Wages - Full Time	\$ 5,329	\$ 7,925	\$ 73,592	\$ 87,150
03-6512 · Wages - Part Time/Seasonal	\$ 6,142	\$ 2,500	\$ 62,356	\$ 38,000
03-6515 · Payroll Tax Expense	\$ 796	\$ 900	\$ 9,324	\$ 9,850
03-6517 · Retirement Expense	\$ 129	\$ 200	\$ 1,695	\$ 2,300
03-6518 · Health Care Expense	\$ -	\$ 1,900	\$ 7,081	\$ 19,000
03-6519 · Worker's Comp	\$ 342	\$ 335	\$ 3,418	\$ 3,515
03-6510 · Payroll & Payroll Expense - Other	\$ -	\$ -	\$ -	\$ -
Total 03-6510 · Payroll & Payroll Expense	\$ 12,738	\$ 13,760	\$ 157,466	\$ 164,165
03-6521 · Other Food & Beverage Expenses				
03-6053 · Propane	\$ 700	\$ 500	\$ 5,696	\$ 6,200
03-6058 · Music	\$ -	\$ -	\$ -	\$ -
03-6525 · Alcohol Tax	\$ 682	\$ 550	\$ 6,199	\$ 5,700
03-6540 · Supplies				
03-6545 · Restaurant-Consumable Supplies	\$ -	\$ 500	\$ -	\$ 6,500
03-6547 · Beer/Wine	\$ 1,271	\$ 2,000	\$ 17,266	\$ 18,900
03-6548 · Liquor Expense	\$ 585	\$ 1,000	\$ 5,451	\$ 4,250
03-6549 · Food Exp	\$ 5,513	\$ 6,000	\$ 60,704	\$ 65,000
03-6550 · Beverage Expense	\$ 731	\$ 300	\$ 2,694	\$ 2,800
03-6552 · Other Food & Beverage Supplies	\$ 1,016	\$ 750	\$ 7,435	\$ 1,700
03-6572 · Other Misc. Restaurant Expenses	\$ 520	\$ 40	\$ 2,841	\$ 420
03-6573 · Linen	\$ 302	\$ 250	\$ 2,653	\$ 2,500
03-6540 · Supplies - Other	\$ 22	\$ 200	\$ 410	\$ 2,100
Total 03-6540 · Supplies	\$ 9,960	\$ 11,040	\$ 99,454	\$ 104,170
03-6560 · Equipment Rental	\$ 70	\$ 83	\$ 700	\$ 834
03-6561 · Liquor License	\$ -		\$ (100)	
03-6565 · Equipment Maint & Repair	\$ 263	\$ 400	\$ 4,743	\$ 4,200
Total 03-6521 · Other Food & Beverage Expenses	\$ 11,675	\$ 12,573	\$ 116,692	\$ 121,104
Total 03-6500 · Food & Beverage Expenses	\$ 24,413	\$ 26,333	\$ 274,158	\$ 285,269
03-6600 · Swimming Pool Expenditures				
03-6610 · Payroll & Payroll Expense				
03-6612 · Wages	\$ 1,493	\$ 3,000	\$ 3,082	\$ 7,000
03-6614 · FICA Expense	\$ 114	\$ 250	\$ 236	\$ 600
03-6616 · Worker's Comp	\$ 19	\$ -	\$ 188	\$ 250
Total 03-6610 · Payroll & Payroll Expense	\$ 1,626	\$ 3,250	\$ 3,506	\$ 7,850
03-6620 · Supplies	\$ -	\$ -	\$ 164	\$ 2,000
03-6622 · Maint & Repair	\$ 26	\$ -	\$ 720	\$ 1,750
03-6623 · Miscellaneous Pool Expense	\$ -		\$ 205	\$ -

Recreation & Country Club Division

Profit & Loss Budget vs. Actual

Recreation Fund

	July 17	Budget	FY to Date	Budget
Total 03-6600 · Swimming Pool Expenditures	\$ 1,652	\$ 3,250	\$ 4,595	\$ 11,600
03-6900 · Building Repairs & Maint.				
03-6915 · Bldg. Renovations/Repairs	\$ -	\$ -	\$ -	\$ -
Total 03-6900 · Building Repairs & Maint.	\$ -	\$ -	\$ -	\$ -
Total Expense	\$ 83,137	\$ 96,084	\$ 803,034	\$ 909,358
Net Ordinary Income	\$ (3,245)	\$ (7,929)	\$ (22,705)	\$ (95,893)
Other Income/Expense				
Other Income				
03-8010 · Transfer In from other Funds				
03-8020 · Transfer in from Utility Fund	\$ 7,708	\$ 7,750	\$ 77,083	\$ 77,500
03-8010 · Transfer In from other Funds - Other	\$ -	\$ -	\$ 500	\$ -
Total 03-8010 · Transfer In from other Funds	\$ 7,708	\$ 7,750	\$ 77,583	\$ 77,500
Total Other Income	\$ 7,708	\$ 7,750	\$ 77,583	\$ 77,500
Other Expense				
03-6865 · Capital Purchases over \$5,000	\$ -	\$ -	\$ -	\$ -
Total Other Expense	\$ -	\$ -	\$ -	\$ -
Net Other Income	\$ 7,708	\$ 7,750	\$ 77,583	\$ 77,500
Net Income	\$ 4,463	\$ (179)	\$ 54,878	\$ (18,393)
 <u>Food and Beverage P&L (less House Expense)</u>				
Food and Beverage Revenue	\$ 22,274	\$ 26,950	\$ 258,607	\$ 285,975
Food and Beverage Expenses	\$ 24,413	\$ 26,333	\$ 274,158	\$ 285,269
F&B Net Gain/(Loss)	\$ (2,139)	\$ 617	\$ (15,551)	\$ 706
 <u>Food and Beverage P&L (with House Expense)</u>				
Food and Beverage Revenue	\$ 22,274	\$ 26,950	\$ 258,607	\$ 285,975
Food and Beverage Expenses	\$ 26,234	\$ 28,154	\$ 296,332	\$ 307,443
F&B Net Gain/(Loss)	\$ (3,960)	\$ (1,204)	\$ (37,725)	\$ (21,468)

Recreation & Country Club Division
Check Detail
July 2017

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Ck.	EFT	07/11/2017	PNC Equipment Fin.	03-1012 · FSB - Ck.ing Acct #1910		-2,717.00
				03-6210 · Cart Lease/Purchase	-2,717.00	2,717.00
TOTAL					-2,717.00	2,717.00
Ck.	EFT	07/14/2017	State Comptroller	03-1012 · FSB - Ck.ing Acct #1910		-553.55
				03-2029 · Alcohol Tax Payable	-553.55	553.55
TOTAL					-553.55	553.55
Ck.	EFT	07/14/2017	State Comptroller	03-1012 · FSB - Ck.ing Acct #1910		-681.53
				03-6525 · Alcohol Tax	-681.53	681.53
TOTAL					-681.53	681.53
Ck.	EFT	07/14/2017	State Comptroller	03-1012 · FSB - Ck.ing Acct #1910		-1,827.45
				03-2026 · Sales Tax Payable	-1,827.45	1,827.45
TOTAL					-1,827.45	1,827.45
Ck.	1292	07/03/2017	Twin Liquors	03-1010 · FSB - Petty Cash Ck.ing #3232		-268.67
				03-6548 · Liquor Expense	-226.39	226.39
				03-6547 · Beer/Wine	-42.28	42.28
TOTAL					-268.67	268.67
Ck.	1293	07/17/2017	Pepsi Beverages	03-1010 · FSB - Petty Cash Ck.ing #3232		-210.00
				03-6550 · Beverage Expense	-210.00	210.00
TOTAL					-210.00	210.00
Ck.	1300	07/01/2017	Twin Liquors	03-1010 · FSB - Petty Cash Ck.ing #3232		-32.80
				03-6548 · Liquor Expense	-32.80	32.80
TOTAL					-32.80	32.80
Ck.	1301	07/16/2017	George Wray	03-1010 · FSB - Petty Cash Ck.ing #3232		-19.45
				03-6122 · Miscellaneous and Supplies	-19.45	19.45
TOTAL					-19.45	19.45
Ck.	1302	07/06/2017	Hill Country Health	03-1010 · FSB - Petty Cash Ck.ing #3232		-107.76
				03-6160 · Inventory Purchased	-107.76	107.76
TOTAL					-107.76	107.76
Ck.	1303	07/07/2017	Keg 1	03-1010 · FSB - Petty Cash Ck.ing #3232		-393.55
				03-6547 · Beer/Wine	-393.55	393.55
TOTAL					-393.55	393.55

Recreation & Country Club Division
Check Detail
July 2017

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Ck.	1304	07/07/2017	Twin Liquors	03-1010 · FSB - Petty Cash Ck.ing #3232		-67.65
				03-6548 · Liquor Expense	-67.65	67.65
TOTAL					-67.65	67.65
Ck.	1305	07/10/2017	Amazon	03-1010 · FSB - Petty Cash Ck.ing #3232		-139.99
				03-6565 · Equipment Maint & Repair	-139.99	139.99
TOTAL					-139.99	139.99
Ck.	1306	07/18/2017	Lamar Chuter	03-1010 · FSB - Petty Cash Ck.ing #3232		-75.00
				03-6160 · Inventory Purchased	-75.00	75.00
TOTAL					-75.00	75.00
Ck.	1307	07/21/2017	Keg 1	03-1010 · FSB - Petty Cash Ck.ing #3232		-367.85
				03-6547 · Beer/Wine	-367.85	367.85
TOTAL					-367.85	367.85
Ck.	1308	07/21/2017	Ben E Keith	03-1010 · FSB - Petty Cash Ck.ing #3232		-245.75
				03-6547 · Beer/Wine	-245.75	245.75
TOTAL					-245.75	245.75
Bill Pmt 2088		07/06/2017	All Star Pro Golf, Inc.	03-1012 · FSB - Ck.ing Acct #1910		-512.25
Bill	260427	06/14/2017		03-6160 · Inventory Purchased	-178.70	178.70
Bill	416719	06/14/2017		03-6160 · Inventory Purchased	-154.85	154.85
Bill	260469	06/16/2017		03-6160 · Inventory Purchased	-178.70	178.70
TOTAL					-512.25	512.25
Bill Pmt 2089		07/06/2017	Ben E. Keith	03-1012 · FSB - Ck.ing Acct #1910		-3,105.76
Bill	74365997	06/28/2017		03-6549 · Food Exp	-158.95	158.95
				03-6552 · Other Food & Beverage Supplies	-51.98	51.98
Bill	74365998	06/28/2017		03-6549 · Food Exp	-1,547.39	1,547.39
				03-6552 · Other Food & Beverage Supplies	-179.86	179.86
Bill	74692593	07/05/2017		03-6549 · Food Exp	-1,034.85	1,034.85
				03-6552 · Other Food & Beverage Supplies	-132.73	132.73
TOTAL					-3,105.76	3,105.76
Bill Pmt 2090		07/06/2017	Card Service Center	03-1012 · FSB - Ck.ing Acct #1910		-2,435.47
Bill	6/28/17 S	06/28/2017		03-6572 · Other Misc. Restaurant Expenses	-330.93	330.93
				03-6549 · Food Exp	-804.35	804.35
				03-6547 · Beer/Wine	-14.15	14.15
				03-6540 · Supplies	-22.34	22.34
				03-6552 · Other Food & Beverage Supplies	-41.46	41.46

Recreation & Country Club Division
Check Detail
July 2017

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill	6/28/17 S	06/28/2017		03-6160 · Inventory Purchased	-676.60	676.60
				03-6040 · Office Supplies	-82.88	82.88
				03-6122 · Miscellaneous and Supplies	-107.51	107.51
				03-6150 · Dues & Fees	-355.25	355.25
TOTAL					-2,435.47	2,435.47
Bill Pmt 2091		07/06/2017	City of Marble Falls	03-1012 · FSB - Ck.ing Acct #1910		-127.72
Bill	5/16-6/16/	06/16/2017		03-6346 · Sewer & Water	-127.72	127.72
TOTAL					-127.72	127.72
Bill Pmt 2092		07/06/2017	City of Meadowlakes - PWD	03-1012 · FSB - Ck.ing Acct #1910		-626.95
Bill	5/17-6/22/	06/28/2017		03-6055 · Utilities-Water & Sewer	-309.03	309.03
				03-6055 · Utilities-Water & Sewer	-206.02	206.02
				03-6346 · Sewer & Water	-43.25	43.25
				03-6346 · Sewer & Water	-68.65	68.65
TOTAL					-626.95	626.95
Bill Pmt 2093		07/06/2017	Highlander Mech.	03-1012 · FSB - Ck.ing Acct #1910		-100.00
Bill	2862	07/03/2017		03-6565 · Equipment Maint & Repair	-100.00	100.00
TOTAL					-100.00	100.00
Bill Pmt 2094		07/06/2017	Meadowlakes POA	03-1012 · FSB - Ck.ing Acct #1910		-11,826.16
Bill	7	07/01/2017		03-6362 · Machinery Lease	-10,932.99	10,932.99
				03-6363 · Machinery Interest	-893.17	893.17
TOTAL					-11,826.16	11,826.16
Bill Pmt 2095		07/06/2017	P & W Golf Supply	03-1012 · FSB - Ck.ing Acct #1910		-75.00
Bill	23603	06/13/2017		03-6122 · Miscellaneous and Supplies	-75.00	75.00
TOTAL					-75.00	75.00
Bill Pmt 2096		07/06/2017	Picayune Area Phone Bk	03-1012 · FSB - Ck.ing Acct #1910		-76.67
Bill	PAW16(C	07/01/2017		03-6045 · Advertising	-76.67	76.67
TOTAL					-76.67	76.67
Bill Pmt 2097		07/06/2017	Site One Landscape	03-1012 · FSB - Ck.ing Acct #1910		-626.90
Bill	81035241	06/13/2017		03-6324 · Chemicals	-475.00	475.00
Bill	81290763	06/27/2017		03-6324 · Chemicals	-151.90	151.90
TOTAL					-626.90	626.90
Bill Pmt 2098		07/13/2017	Aaron Kyle Fry	03-1012 · FSB - Ck.ing Acct #1910		-141.88
Bill	W/E - 7/8/	07/08/2017		03-6512 · Wages - Part Time/Seasonal	-141.88	141.88
TOTAL					-141.88	141.88

Recreation & Country Club Division
Check Detail
July 2017

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt 2099		07/13/2017	All Star HVAC, LLC	03-1012 · FSB - Ck.ing Acct #1910		-120.00
Bill	2741	07/11/2017		03-6102 · Building Repair & Maintenance	-120.00	120.00
TOTAL					-120.00	120.00
Bill Pmt 2100		07/13/2017	Alsco, Inc.	03-1012 · FSB - Ck.ing Acct #1910		-70.10
Bill	LSAT2594	05/12/2017		03-6573 · Linen	-70.10	70.10
TOTAL					-70.10	70.10
Bill Pmt 2101		07/13/2017	Dana M. Vilchis	03-1012 · FSB - Ck.ing Acct #1910		-395.13
Bill	W/E - 7/8/	07/08/2017		03-6512 · Wages - Part Time/Seasonal	-395.13	395.13
TOTAL					-395.13	395.13
Bill Pmt 2102		07/13/2017	Frontier Comm	03-1012 · FSB - Ck.ing Acct #1910		-172.97
Bill	June Stmt	06/28/2017		03-6050 · Telephone	-57.67	57.67
				03-6050 · Telephone	-115.30	115.30
TOTAL					-172.97	172.97
Bill Pmt 2103		07/13/2017	Herbert L. Moorehead	03-1012 · FSB - Ck.ing Acct #1910		-42.00
Bill	W/E - 7/8/	07/08/2017		03-6512 · Wages - Part Time/Seasonal	-42.00	42.00
TOTAL					-42.00	42.00
Bill Pmt 2104		07/13/2017	Layne Turner	03-1012 · FSB - Ck.ing Acct #1910		-44.10
Bill	W/E - 7/8/	07/08/2017		03-6512 · Wages - Part Time/Seasonal	-44.10	44.10
TOTAL					-44.10	44.10
Bill Pmt 2105		07/13/2017	Republic Services #843	03-1012 · FSB - Ck.ing Acct #1910		-144.32
Bill	0843-001:	06/30/2017		03-6347 · Trash	-144.32	144.32
TOTAL					-144.32	144.32
Bill Pmt 2106		07/20/2017	Bridgestone Golf, Inc.	03-1012 · FSB - Ck.ing Acct #1910		-92.29
Bill	10026461	06/23/2017		03-6160 · Inventory Purchased	-92.29	92.29
TOTAL					-92.29	92.29
Bill Pmt 2107		07/20/2017	City of Meadowlakes - PWD	03-1012 · FSB - Ck.ing Acct #1910		-562.43
Bill	17-0717-C	07/15/2017		03-6102 · Building Repair & Maintenance	-113.78	113.78
				03-6622 · Maint & Repair	-25.50	25.50
				03-6572 · Other Misc. Restaurant Expenses	-189.00	189.00
				03-6565 · Equipment Maint & Repair	-22.86	22.86
				03-6102 · Building Repair & Maintenance	-4.19	4.19
				03-6102 · Building Repair & Maintenance	-5.94	5.94

Recreation & Country Club Division
Check Detail
July 2017

Type	Num	Date	Name	Account	Paid Amount	Original Amount
				03-6320 · Fuel & Lubricants	-48.42	48.42
				03-6049 · Miscellaneous Supplies	-12.74	12.74
				03-6039 · Other Administrative Expenses	-140.00	140.00
TOTAL					-562.43	562.43
Bill Pmt 2108		07/20/2017	Eisinger Smith, Inc	03-1012 · FSB - Ck.ing Acct #1910		-288.99
Bill	0088212-I	06/23/2017		03-6160 · Inventory Purchased	-288.99	288.99
TOTAL					-288.99	288.99
Bill Pmt 2109		07/20/2017	Fox Mail	03-1012 · FSB - Ck.ing Acct #1910		-195.00
Bill	10503	07/15/2017		03-6045 · Advertising	-195.00	195.00
TOTAL					-195.00	195.00
Bill Pmt 2110		07/20/2017	Gail's Flags, Inc.	03-1012 · FSB - Ck.ing Acct #1910		-706.06
Bill	138145	06/30/2017		03-6380 · Other Grounds Maint Exp	-249.00	249.00
Bill	137993	06/22/2017		03-6380 · Other Grounds Maint Exp	-136.00	136.00
Bill	138024	06/26/2017		03-6380 · Other Grounds Maint Exp	-321.06	321.06
TOTAL					-706.06	706.06
Bill Pmt 2111		07/20/2017	PEC	03-1012 · FSB - Ck.ing Acct #1910		-2,853.34
Bill	6/6-7/6/17	07/08/2017		03-6052 · Electric	-1,079.38	1,079.38
				03-6052 · Electric	-462.59	462.59
				03-6225 · Electric	-177.49	177.49
				03-6342 · Electric - Maintance Building	-280.84	280.84
				03-6335 · Landscape Materials & Supplies	-853.04	853.04
TOTAL					-2,853.34	2,853.34
Bill Pmt 2112		07/20/2017	The Antigua Group, Inc.	03-1012 · FSB - Ck.ing Acct #1910		-1,415.45
Bill	AIN02535	06/26/2017		03-6160 · Inventory Purchased	-1,415.45	1,415.45
TOTAL					-1,415.45	1,415.45
Bill Pmt 2113		07/20/2017	Ben E. Keith	03-1012 · FSB - Ck.ing Acct #1910		-1,337.07
Bill	74317236	05/11/2017		03-6549 · Food Exp	-15.97	15.97
				03-6552 · Other Food & Beverage Supplies	-56.88	56.88
Bill	98719058	07/07/2017		03-6560 · Equipment Rental	-70.00	70.00
Bill	74380434	07/13/2017		03-6549 · Food Exp	-1,038.29	1,038.29
				03-6552 · Other Food & Beverage Supplies	-155.93	155.93
TOTAL					-1,337.07	1,337.07
Bill Pmt 2114		07/27/2017	4-T Propane, LLC	03-1012 · FSB - Ck.ing Acct #1910		-700.00
Bill	18632	06/29/2017		03-6053 · Propane	-350.00	350.00
Bill	18957	07/13/2017		03-6053 · Propane	-350.00	350.00
TOTAL					-700.00	700.00

Recreation & Country Club Division
Check Detail
July 2017

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt 2115		07/27/2017	Aaron Kyle Fry	03-1012 · FSB - Ck.ing Acct #1910		-189.93
Bill	W/E 7/22/	07/22/2017		03-6512 · Wages - Part Time/Seasonal	-189.93	189.93
TOTAL					-189.93	189.93
Bill Pmt 2116		07/27/2017	All Corners Cleaning Services,	03-1012 · FSB - Ck.ing Acct #1910		-450.00
Bill	9157	07/01/2017		03-6081 · Cleaning Service	-270.00	270.00
				03-6081 · Cleaning Service	-180.00	180.00
TOTAL					-450.00	450.00
Bill Pmt 2117		07/27/2017	Alsco, Inc.	03-1012 · FSB - Ck.ing Acct #1910		-151.62
Bill	LSAT274	07/07/2017		03-6573 · Linen	-77.71	77.71
Bill	LSAT278	07/21/2017		03-6573 · Linen	-73.91	73.91
TOTAL					-151.62	151.62
Bill Pmt 2118		07/27/2017	Ben E. Keith	03-1012 · FSB - Ck.ing Acct #1910		-1,469.16
Bill	74386556	07/19/2017		03-6549 · Food Exp	-913.10	913.10
				03-6552 · Other Food & Beverage Supplies	-295.28	295.28
Bill	74386555	07/19/2017		03-6160 · Inventory Purchased	-158.95	158.95
				03-6552 · Other Food & Beverage Supplies	-101.83	101.83
TOTAL					-1,469.16	1,469.16
Bill Pmt 2119		07/27/2017	Christy Scoggins Family Clinic	03-1012 · FSB - Ck.ing Acct #1910		-70.00
Bill	C154	07/26/2017		03-6049 · Miscellaneous Supplies	-35.00	35.00
				03-6049 · Miscellaneous Supplies	-35.00	35.00
TOTAL					-70.00	70.00
Bill Pmt 2120		07/27/2017	Dana M. Vilchis	03-1012 · FSB - Ck.ing Acct #1910		-256.65
Bill	W/E 7/22/	07/22/2017		03-6512 · Wages - Part Time/Seasonal	-256.65	256.65
TOTAL					-256.65	256.65
Bill Pmt 2121		07/27/2017	Innovative Turf Supply, Inc.	03-1012 · FSB - Ck.ing Acct #1910		-572.27
Bill	14141	07/07/2017		03-6322 · Fertilizer	-572.27	572.27
TOTAL					-572.27	572.27
Bill Pmt 2122		07/27/2017	LCRA	03-1012 · FSB - Ck.ing Acct #1910		-453.13
Bill	5/9-6/8/17	06/30/2017		03-6370 · Raw Water Purchase	-453.13	453.13
TOTAL					-453.13	453.13
Bill Pmt 2123		07/27/2017	Meadowlakes POA	03-1012 · FSB - Ck.ing Acct #1910		-881.87
Bill	136	07/31/2017		03-6362 · Machinery Lease	-841.52	841.52

Recreation & Country Club Division
Check Detail
July 2017

Type	Num	Date	Name	Account	Paid Amount	Original Amount
				03-6363 · Machinery Interest	-40.35	40.35
TOTAL					-881.87	881.87
Bill Pmt 2124		07/27/2017	Northland Communications	03-1012 · FSB - Ck.ing Acct #1910		-25.97
Bill	7/19/17 S	07/19/2017		03-6520 · Television-Clubhouse	-25.97	25.97
TOTAL					-25.97	25.97
Bill Pmt 2125		07/27/2017	Pinnacle Propane, LLC	03-1012 · FSB - Ck.ing Acct #1910		-698.67
Bill	9049	07/12/2017		03-6320 · Fuel & Lubricants	-698.67	698.67
TOTAL					-698.67	698.67
Ck.	5029	07/14/2017	Twin Liquors	03-1010 · FSB - Petty Cash Ck.ing #3232		-72.86
				03-6548 · Liquor Expense	-52.10	52.10
				03-6547 · Beer/Wine	-20.76	20.76
TOTAL					-72.86	72.86
Ck.	5030	07/20/2017	AlSCO, Inc.	03-1010 · FSB - Petty Cash Ck.ing #3232		-80.00
				03-6573 · Linen	-80.00	80.00
TOTAL					-80.00	80.00
Ck.	5031	07/21/2017	Pepsi Beverages Company	03-1010 · FSB - Petty Cash Ck.ing #3232		-521.15
				03-6550 · Beverage Expense	-521.15	521.15
TOTAL					-521.15	521.15
Ck.	5032	07/24/2017	Twin Liquors	03-1010 · FSB - Petty Cash Ck.ing #3232		-205.72
				03-6548 · Liquor Expense	-205.72	205.72
TOTAL					-205.72	205.72
Ck.	5033	07/28/2017	Keg 1	03-1010 · FSB - Petty Cash Ck.ing #3232		-186.80
				03-6547 · Beer/Wine	-186.80	186.80
TOTAL					-186.80	186.80
Totql July 2017 Recreation Fund Disbursements						42,787.81

Payroll All Funds for the Month of July 2017

Pay period: 7-24-17 to 7-7-17
Pay Date: July 10, 2017

Fund:	<u>Utility</u>	Fund:	<u>General</u>	Fund:	<u>Recreation</u>
Payroll	\$ 11,283.46	Payroll	\$ 10,645.01	Payroll	\$ 16,811.85
FICA	\$ 863.18	FICA	\$ 814.34	FICA	\$ 1,286.11
TMRS	\$ 273.06	TMRS	\$ 215.80	TMRS	\$ 233.28
Total Payroll	\$ 12,419.70	Total Payroll	\$ 11,675.15	Total Payroll	\$ 18,331.24

TOTAL THIS PAY PERIOD: \$ 42,426.09

Pay period: 7-8-17 to 7-21-17
Pay Date: July 24, 2017

Fund:	<u>Utility</u>	Fund:	<u>General</u>	Fund:	<u>Recreation</u>
Payroll	\$ 11,207.28	Payroll	\$ 10,015.51	Payroll	\$ 16,059.01
FICA	\$ 857.35	FICA	\$ 766.19	FICA	\$ 1,228.51
TMRS	\$ 271.22	TMRS	\$ 196.44	TMRS	\$ 233.89
Total Payroll	\$ 12,335.85	Total Payroll	\$ 10,978.14	Total Payroll	\$ 17,521.41

TOTAL THIS PAY PERIOD: \$ 40,835.40

Pay period: Jul-17
Pay Date: July 25, 2017

	<u>General</u>
Payroll	\$ 1,548.00
FICA	\$ 118.42
TMRS	\$ -
	\$ 1,666.42

TOTAL July 2017 PAYROLL \$ 84,927.91

City of Meadowlakes

Mayor and Council Communication

COUNCIL ACTION: Agenda Item #6

DATE: August 10, 2017

REFERENCE: Old Business

Council Meeting Date: August 15, 2017

AGENDA ITEM: Agenda Item 6 Old Business

FROM: Johnnie Thompson, City Manager

Approved by Counsel: N/A

SUBJECT:

There are three items on your agenda that reference old business, I'll briefly review each with you below:

A. **Proposed FY18 Budget and other related action** – I will have the final draft of the fiscal year 2018 budget ready for pickup on Monday after lunch. Evan will give you a call when they are available. The only action required with the regards to the budget is your review, after which I will file the proposed budget with any corrections with the City Secretary. There is a 30-day period after it is filed that the proposed budget is available for review, after which the budget can be adopted. It is hoped that the budget can be adopted at your regular scheduled meeting on September 19th. In addition to the review of the budget, you must take action regarding the proposed tax rate for 2017. This is simply a motion recorded in the minutes of the meeting establishing the proposed rate for both I&S and M&O and at the combined total. I will have prepared for you a draft motion.

In addition to setting the proposed tax rate, you must also determine the time, place, and date of the two required public hearings on the proposed tax rate as well as establish the date, time, and place for the one required public hearing on the proposed budget.

B. And C. Architectural Control Committee and Capital Improvements Committee recommendations. Councilman Baker and Councilman Brown requested these items. Both have been included on prior agendas, however due to time limitations, they have not been discussed in detail.

RECOMMENDED ACTION:

I would recommend, based on the proposed budget, that the proposed ad valorem tax rate for 2017 be established at a total of \$0.315 per \$100 valuation. The breakdown of the rate is \$0.1512 for Interest and Sinking and \$0.1638 for Maintenance and Operation. The proposed rate is just under the established rollback rate.

In a prior meeting we discussed having the two public hearings on the proposed tax rate. One on September 6th, and a second public hearing on September 12th. In conjunction with the public hearing regarding the tax rate on the 12th, you may also conduct the one required public hearing regarding the budget.

City of Meadowlakes

Mayor and Council Communication

COUNCIL ACTION: Agenda Item #7-A

DATE: August 6, 2017

REFERENCE: Request from Marble Falls Area Volunteer Fire Department for assistance with purchase of rescue equipment

Council Meeting Date: August 15, 2017

AGENDA ITEM: Agenda Item 7-A – Marble Falls VFD funding request

FROM: Johnnie Thompson, City Manager

Approved by Counsel: N/A

SUBJECT:

Attached for your consideration is a request from the Marble Falls Area Volunteer Fire Department for funding to assist the department with the purchase of rescue equipment for their new fire engine. We will be entering into the third year of a three year contract with the Department for fire protection within the City. In addition to our monthly payments to the Department, our contract provides that we put \$5,000 into reserves each year of the contract for assistance with the purchase of equipment such as they are requesting. As you can see, they will be requesting slightly over \$26,000 for the needed equipment, \$10,000 of which we have in reserves and I have included another \$5,000 as per our contract for fiscal year 2018.

Should you grant them their full funding request, General Fund has adequate reserves to provide the additional funding.

RECOMMENDED ACTION:

I would recommend that the \$10,000 currently held in reserves be released to the Department and that, provided the budget is approved another \$5,000 be released after October 1, 2017.

ATTACHMENTS:

Letter from Chief Phillips regarding the requested funding.



*Marble Falls Area Volunteer Fire
P.O. Box 1943 (billing address)
Marble Falls, TX 78654
Phone 830-637-7128 Fax 830-637-7174
mfarfd@nctv.com*

The Marble Falls Area Volunteer Fire Department is requesting assistance in purchasing a Hurst S 700Es Cutter-Jaws of Life with Rescue Ram and Hurst SP 333E2 Spreader along with batteries and charges. An invoice detailing the cost of these items is attached. The MFAVFD has a credit balance with Municipal Emergency Services which has already been applied toward this purchase. We are requesting \$26,109.05 from the City of Meadowlakes to complete the purchase of these extrication/rescue tools to be put in to service on the new engine acquired by the MFAVFD in March of this year.

Respectfully,

A handwritten signature in blue ink that reads "Michael E. Phillips".

Michael E. Phillips, Chief
Marble Falls Area Volunteer Fire Department



MES - Texas
16511 Hedgecroft
Suite 200
Houston, TX 77060

Invoice

Date 4/24/2017
Invoice # IN1125698
Terms Net 30
Due Date 5/24/2017
Customer # C42578
PO # see attached email
Sales Rep Custer, David D

Bill To
MARBLE FALLS AREA FIRE D...
P.O.BOX 1943
Marble Falls TX 78654
United States

Ship To
MARBLE FALLS AREA VFD
306 INDUSTRIAL
Marble Falls TX 78654
United States
Order

706287416760
706287417869
706287419703
706287419714
706287417858
706287416759
706287416770

Sales Order #SO1091146

Item #	Description	Qty	Unit	Base Price	Unit Price	Amount
272085000	Hurst S700E2 w/EXL Batts&Chrgr	1		0	8,912.93	8,912.93
271333000	SP 333E2 Spreader Package w/ charger and 2 EXL batteries	1		0	9,558.00	9,558.00
274085000	Hurst R421E2 w/EXL Batts&Chrgr	1		0	6,962.00	6,962.00
272085412	Hurst 110v E2 Pwr Supply w/Plg	1		0	590.00	590.00

Subtotal 26,022.93
Shipping Cost (Freight Fee) 244.07
Total 26,267.00
Amount Paid 157.95
Amount Due \$26,109.05

All returns must be processed within 30 days of receipt and require a return authorization number and are subject to a restocking fee.

All payments must be clearly marked with the Customer and Invoice numbers. Payments not marked will be applied to the oldest invoice first.

City of Meadowlakes

Mayor and Council Communication

COUNCIL ACTION: Agenda Item #7-B

DATE: August 6, 2017

REFERENCE: Retaining Auditing Firm for
Conducting Fiscal Year 2017 Audit

Council Meeting Date: August 15, 2017

AGENDA ITEM: Agenda Item 7-B—Retaining Auditing Firm for Conducting Fiscal Year 2017 Audit

FROM: Johnnie Thompson, City Manager

Approved by Counsel: N/A

SUBJECT:

We are required each year to have an audit done of the financial condition of all City funds including the PFC. This audit must be done by a certified public accountant experienced in governmental auditing. For the past several years, we have retained the firm of Neffendorf & Knopp, P.C of Fredericksburg. Please find, attached for your review and possible approval, a copy of the engagement letter between the City and the auditing firm. The cost of the audit will be \$15,000, which is \$500 more than last year's.

Because this is classified as a professional service, we are not required to bid for such services. I have been very pleased with the services provided by this firm and they have always prepared the audit in a timely and professional manner.

RECOMMENDED ACTION:

Staff recommends that the firm of Neffendorf & Knopp, P.C. be retained to conduct the City's fiscal year 2017 audit and that the Mayor and City Manager be authorized to execute the letter of engagement.

ATTACHMENTS:

Letter of Engagement from Neffendorf & Knopp, P.C. dated August 4, 2017.

NEFFENDORF & KNOPP, P.C.

Certified Public Accountants

P.O. BOX 874 736 S. WASHINGTON ST.
FREDERICKSBURG, TEXAS 78624-0874
(830)997-3348

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

FAX: (830)997-3333
E-mail: nkhd@austin.rr.com

MEMBER
TEXAS SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

August 4, 2017

Honorable Mayor and City Council Members
City of Meadowlakes, Texas
177 Broadmoore Street, Suite A
Meadowlakes, Texas 78654

We are pleased to confirm our understanding of the services we are to provide City of Meadowlakes, Texas for the year ended September 30, 2017. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of City of Meadowlakes, Texas as of and for the year ended September 30, 2017. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement City of Meadowlakes, Texas's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to City of Meadowlakes, Texas's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedule – General Fund
- 3) Schedule of Changes in Net Pension Liability and Related Ratios
- 4) Schedule of Employer Contributions

Audit Objective

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of City of Meadowlakes, Texas's financial statements. Our report will be addressed to Mayor and City Council of City of Meadowlakes, Texas. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of City of Meadowlakes, Texas's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements of City of Meadowlakes, Texas in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Neffendorf & Knopp, PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a regulator or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Neffendorf & Knopp, PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to a regulator or its designee. The regulator or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Keith Neffendorf, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be at our standard hourly rates except that we agree that our gross fee, including expenses will not exceed \$15,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit.

If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to City of Meadowlakes, Texas and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Neffendorf + Knopp, PC

NEFFENDORF & KNOPP, PC

RESPONSE:

This letter correctly sets forth the understanding of City of Meadowlakes, Texas.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

City of Meadowlakes

Mayor and Council Communication

COUNCIL ACTION: Agenda Item #7-C

DATE: August 6, 2017

REFERENCE: Nominations of individuals to serve on the board of directors of the Burnet County Appraisal District

Council Meeting Date: August 15, 2017

AGENDA ITEM: Agenda Item 7-C – Nominations to the board of directors of the Burnet County Appraisal District (BCAD)

FROM: Johnnie Thompson, City Manager

Approved by Counsel: N/A

SUBJECT:

Attached for your consideration, please find a letter and other supporting information regarding the possible nominations of individuals to the serve on the BCAD board of directors. All five of the existing board members terms will expire at the end of the year and you may nominate one individual for each of the five open positions.

RECOMMENDED ACTION:

ATTACHMENTS:

Letter from Mr. Stan Hemphill, Chief Appraiser along with other supporting documentation.

BURNET CENTRAL APPRAISAL DISTRICT
P. O. BOX 908 / 223 SOUTH PIERCE
BURNET, TEXAS 78611
PHONE (512) 756-8291
FAX (512) 756-7873

July 24, 2017

Mayor
City of Meadowlakes
177 Broadmoor, Suite A
Meadowlakes TX 78654

Number of Votes: 39

Dear Mayor:

The terms of all five members of the board of directors of the Burnet Central Appraisal District will expire at the end of this year. Therefore, we must proceed with the selection process of a board to serve from January 1, 2018 through December 31, 2019. Each voting unit may nominate one candidate, for each of the five positions to be filled, by written resolution on or before October 15, 2017. A resolution and a nomination form are enclosed.

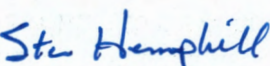
I have provided a list of the current Board members. You may contact them to see if they are willing to serve another term. If you submit names other than those listed below, please provide addresses and phone numbers for each name, and attach that information to the written resolution.

Ms. Bobbye	Hensley	830-693-2229	
Mr. Dave	Kithil	830-265-0678	
Mr. Paul	Shell	512-756-6252	
Mr. Calvin	Chamness	830-598-6742	512-563-0875
Ms. Kay	Renick	830-693-3741	

To be eligible to serve on the board of directors, an individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date the individual takes the office. An individual who is otherwise eligible to serve on the board is not ineligible because of membership on the governing body of a taxing unit. An employee of a taxing unit that participates in the district is not eligible to serve on the board unless the individual is also a member of the governing body or an elected official of a taxing unit that participates in the district.

Later this year ballots will be sent to each participating taxing unit with the names of the nominees. If you have any questions, please let me know.

Sincerely yours,


Stan Hemphill
Chief Appraiser

City of Meadowlakes
**RESOLUTION OF NOMINATION TO THE DIRECTORS FOR THE
BURNET CENTRAL APPRAISAL DISTRICT FOR THE YEAR
2018– 2019**

WHEREAS,

SB621, Section 6.03 (h) allows that each taxing unit entitled to vote, nominate by resolution and to submit to the Chief Appraiser of the Burnet Central Appraisal District by October 15, 2017.

THEREFORE,

The City of Meadowlakes submits the attached list of nominees, for candidates for election of the Board of Directors for Burnet Central Appraisal District for 2018 – 2019.

ACTION TAKEN,

_____ day of _____, 2017 in Open Session of the Board of the above mentioned taxing unit, which is entitled under SB 621 to nominate the Board of Directors of the Burnet Central Appraisal District of Burnet County.

By: _____

TITLE

ATTEST:

By: _____

TITLE

BURNET CENTRAL APPRAISAL DISTRICT
Board of Directors Nomination Form
For the 2018-2019 Term

Submitted by:

City of Meadowlakes
177 Broadmoor, Suite A
Meadowlakes TX 78654

The City of Meadowlakes has nominated by Resolution (here attached) the following person(s) for consideration to serve on the Board of Directors of the Burnet Central Appraisal District.

1.

name

address

city, state, zip

phone

2.

name

address

city, state, zip

phone

3.

name

address

city, state, zip

phone

4.

name

address

city, state, zip

phone

5.

name

address

city, state, zip

phone

Authorizing Signature

City of Meadowlakes

Mayor and Council Communication

COUNCIL ACTION: Agenda Item #7-D

DATE: August 6, 2017

REFERENCE: Authorizing Prior Service
Credit toward employee vesting in City's
retirement system

Council Meeting Date: August 15, 2017

AGENDA ITEM: Agenda Item 7-D—Ordinance 2017-07 authorizing prior service credit to
employees who have worked for various of public entities

FROM: Johnnie Thompson, City Manager

Approved by Counsel: N/A

SUBJECT:

Attached, please find Ordinance 2017-07 which allows employees who are members of the City's retirement program to receive credit for employment with various other public entities. Also, please find attached a letter from TMRS (the City's retirement system) which outlines the entities in which an employee may claim credit toward vesting. As mentioned in the letter, this will not immediately affect the amount of the City's contribution and will have a very minimum affect in any given year in the future. Currently we have only one employee that this will affect, she is currently vested but has work experience with a previous water district.

RECOMMENDED ACTION:

I would recommend the passage of the Ordinance.

ATTACHMENTS:

Ordinance 2017-07

Letter from Mr. Eric Davis, Deputy Executive Director, TMRS

City of Meadowlakes

ORDINANCE 2017-07

August 15, 2017

AN ORDINANCE AUTHORIZING AND ALLOWING, UNDER THE ACT GOVERNING THE TEXAS MUNICIPAL RETIREMENT SYSTEM, RESTRICTED PRIOR SERVICE CREDIT TO EMPLOYEES WHO ARE MEMBERS OF THE SYSTEM FOR SERVICE PREVIOUSLY PERFORMED FOR VARIOUS OTHER PUBLIC ENTITIES FOR WHICH THEY HAVE NOT RECEIVED CREDITED SERVICE; AND ESTABLISHING AN EFFECTIVE DATE FOR THE ORDINANCE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MEADOWLAKES, TEXAS:

Section 1. Authorization of Restricted Prior Service Credit.

(a) On the terms and conditions set out in Sections 853.305 of Subtitle G of Title 8, Texas Government Code, as amended (hereinafter referred to as the "TMRS Act"), each member of the Texas Municipal Retirement System (hereinafter referred to as the "System") who is now or who hereafter becomes an employee of this City shall receive restricted prior service credit for service previously performed as an employee of any of the entities described in said Section 853.305 provided that (1) the person does not otherwise have credited service in the System for that service, and (2) the service meets the requirements of said Section 853.305.

(b) The service credit hereby granted may be used only to satisfy length-of-service requirements for retirement eligibility, has no monetary value in computing the annuity payments allowable to the member, and may not be used in other computations, including computation of Updated Service Credits.

(c) A member seeking to establish restricted prior service credit under this ordinance must take the action required under said Section 853.305 while still an employee of this City.

Section 2. Conflicting Ordinances. All ordinances or parts thereof conflicting or inconsistent with the provisions of this Ordinance as adopted herein, are hereby amended to the extent of such conflict. In the event of a conflict or inconsistency between this Ordinance and any other code or ordinance of the City, the terms and provisions of this Ordinance shall govern.

Section 3. Effective Date. This Ordinance shall take effect immediately from and after its passage and publication in accordance with the provisions of the Tex. Loc. Gov't. Code.

Section 4. Severability. It is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses, and phrases of this Ordinance are severable and, if any phrase, sentence, paragraph or section of this Ordinance should be declared invalid by the final judgment or decree of any court of competent jurisdiction, such invalidity shall not affect any of

the remaining phrases, clauses, sentences, paragraphs and sections of this Ordinance, since the same would have been enacted by the City Council without the incorporation of this Ordinance of any such invalid phrase, clause, sentence, paragraph or section. If any provision of this Ordinance shall be adjudged by a court of competent jurisdiction to be invalid, the invalidity shall not affect other provisions or applications of this Ordinance which can be given effect without the invalid provision, and to this end, the provisions of this Ordinance are declared to be severable.

Section 6. Open Meetings. It is hereby officially found and determined that the meeting at which this Ordinance is passed was open to the public as required and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act.

PASSED AND APPROVED on the 15th day of August 2017

CITY OF MEADOWLAKES, TEXAS

Mary Ann Raesener, Mayor

ATTESTED:

Evan Bauer, City Secretary



June 28, 2017

Via E-Mail

Ms. Debbie Holley
Admin. Assistant/Bookkeeper
City of Meadowlakes
177 Broadmoor, Suite A
Meadowlakes, TX 78654

Dear Debbie:

We are pleased to enclose a model ordinance for your city to adopt:

Restricted Prior Service Credit

This option allows a member city to grant restricted prior service credit to employees for service performed for:

- A public authority or agency created by the United States.
- Any state or territory of the United States.
- Any political subdivision of any state of the United States.
- Any public agency or authority created by a state or territory of the United States.
- Previously forfeited service with one of the five statewide retirement systems in Texas (Texas Municipal Retirement System, Texas County and District Retirement System, Teacher Retirement System of Texas, Employees Retirement System of Texas, and Judicial Retirement System of Texas).
- Any institution of higher education at which the person was commissioned as a campus security personnel employee.

This credit is used to satisfy length of service requirements for "vesting" and service retirement eligibility; it has no monetary value.

The city's contribution rate will not be immediately affected by the adoption of this provision. Because Restricted Prior Service Credit allows employees time credit for vesting and retirement eligibility requirements, it can have an impact on the city's contribution rate in future years as employees apply for the credits; however, any such rate increase is generally expected to be very slight in any given year, depending upon the amount of service credit added.

We would appreciate receiving a copy of the enclosed ordinance as soon as possible after its adoption.

If you have any questions or concerns, please do not hesitate to contact me at 1-800-924-8677.

Sincerely,

Eric W. Davis
Deputy Executive Director



Plan Change Study

00831 Meadowlakes

Proposed Plans

GRID 2018

For Informational Purposes Only
Effective Date - January 1, 2018
Report Date - June 28, 2017

Plan Provisions

Deposit Rate
Matching Ratio
Updated Service Credit
Transfer USC **
Annuity Increase
20 Year/Any Age Ret.
Vesting

Contribution Rates

Normal Cost Rate
Prior Service Rate
Retirement Rate
Supplemental Death Rate
Total Rate
Unfunded Actuarial Liability
Amortization Period
Funded Ratio
Phase-In Total Rate

Current

7.00%
1 to 1
0%
No
0%
Yes
5 years
2018
2.40%
-0.06%
2.34%
0.17% (A & R)
2.51%
\$-8,336
24 years
101.8%
N/A

**This is the addition to the Initial Prior Service Rate for USC for transfers. There were 0 eligible transfer employees on the valuation date.

City of Meadowlakes

Mayor and Council Communication

COUNCIL ACTION: Agenda Item #7-E

DATE: August 7, 2017

REFERENCE: Contract for Election Services
and Joint Election Agreement

Council Meeting Date: August 15, 2017

AGENDA ITEM: Agenda Item 7- E – Contract for Election Service and Joint Election Agreement
with the Elections Administrator of Burnet County

FROM: Johnnie Thompson, City Manager

Approved by Counsel: N/A

SUBJECT:

Attached for your review and consideration is a contract for election services as well as a joint election agreement with the Elections Administrator of Burnet County. These relate to elections held for the remainder of 2017 and for 2018. In May of next year we will have the mayor and two council positions up for election.

The contract and agreement are very similar to the current ones. Should our election be cancelled there is a \$75 administrative fee charge. If an election is held, the cost to the City will vary depending on the number of entities that participate in the election. This year, the cost for conducting our election in May was approximately \$1,500.

RECOMMENDED ACTION:

I would recommend authorizing the Mayor to execute, on the behalf of the City, both the “*Contract of Election Services*” as well as the “*Joint Election Agreement 2017-2018*” as prepared by Burnet County.

ATTACHMENTS:

Contract for Election Services
Joint Election Agreement 2017-2018

CONTRACT FOR ELECTION SERVICES

THIS CONTRACT FOR ELECTION SERVICES (this "Contract") is made and entered into by and between the ELECTIONS ADMINISTRATOR OF BURNET COUNTY, TEXAS ("Contracting Officer") and the Local Political Subdivision set forth on the signature page of this Contract (the "LPS") pursuant to the authority under Section 31.092(a) of the Texas Election Code.

RECITALS

WHEREAS, the LPS expects to order an election during the term of this Contract and during any renewal term of this Contract (the "Election");

WHEREAS, the LPS desires that certain election services for the Election be provided by the Contracting Officer pursuant to Chapter 31, Subchapter D of the Texas Election Code and;

WHEREAS, the Contracting Officer and the LPS desire to enter into a contract setting out the respective responsibilities of the parties;

NOW, THEREFORE, the parties to this Contract agree as follows with respect to the coordination, supervision, and conduct of the Election.

I. GENERAL PROVISIONS.

- A. The purpose of this Contract is to maintain consistency and accessibility in voting practices, polling places, and election procedures to best assist the voters of the LPS. For purposes of this Contract the term "Election" will include any resulting recount or election contest. It will also apply to any election to resolve a tie.
- B. The Contracting Officer is hereby appointed to serve as the LPS's Election Officer and Early Voting Clerk to conduct the Election for those areas of the LPS located in Burnet County. As Election Officer and Early Voting Clerk, the Contracting Officer will coordinate, supervise and conduct all aspects of administering voting in connection with the Election in compliance with all applicable law except as otherwise provided in this Contract.
- C. The LPS agrees to commit the funds necessary to pay for election-related expenses for the LPS's election.
- D. The Contracting Officer has the right to enter into agreements with other entities at any time and may require that authorities of LPSs holding elections on the same day in all or part of the same territory to enter into a joint election agreement as authorized in Chapter 271 of the Texas Election Code. The LPS agrees to enter into a joint election agreement required by Burnet County.

II. RESPONSIBILITIES OF CONTRACTING OFFICER. The Contracting Officer shall be responsible for performing the following services and furnishing the following materials and equipment in connection with the election:

- A. ***Nomination of Presiding Judges and Alternate Judges.*** The Contracting Officer shall recruit and appoint Election Day presiding and alternate judges, central accumulation station

judges, and the Early Voting Ballot Board (EVBB) presiding judge, all of which shall meet the eligibility requirements in Subchapter C of Chapter 32 of the Texas Election Code.

B. *Notification to LPS.* The Contracting Officer shall provide the LPS with the most up-to-date list of presiding and alternate judges three weeks before the statutory deadline to order the election and again three weeks before Election Day. LPS acknowledges that the information provided may not be final or complete.

C. *Notification to Presiding and Alternate Judges; Appointment of Clerks.*

1. The Contracting Officer shall notify each presiding and alternate judge of his or her appointment. The notification will also include the assigned polling location, the date of the election training(s), the date and time of the election, the rate of compensation, the number of clerks the judge may appoint, the eligibility requirements for election workers, and the name of the presiding or alternate judge as appropriate.
2. The election judge will make the clerk appointments in consultation with the Contracting Officer. If a presiding judge or the alternate judge does not speak both English and Spanish, and the election precinct is one subject to Sections 272.002 and 272.009 of the Texas Election Code, the Contracting Officer shall ensure that a bilingual election clerk is appointed. The Contracting Officer shall notify the clerks of the same information that the judges receive under this section.

D. *Election Training.* The Contracting Officer shall be responsible for conducting election training for the presiding judges, alternate judges, clerks, and Early Voting deputies in the operation and troubleshooting of the direct record electronic (DRE) voting system and the conduct of elections, including qualifying voters, issuing ballot style codes, maintaining order at the polling location, conducting provisional voting and counting votes.

E. *Logic and Accuracy Testing.* In advance of Early Voting (including the sending out of any mail ballots), the Contracting Officer, the tabulation supervisor, and other members the Contracting Officer designates for the testing board shall conduct all logic and accuracy testing in accordance with the procedures set forth by the Texas Election Code and under guidelines provided by the Secretary of State's office. The Contracting Officer shall also be responsible for the publication of the required notice of such testing.

F. *Election Supplies.* The Contracting Officer shall procure, prepare, and distribute to the presiding judges for use at the polling locations on Election Day (and to the Early Voting clerks during Early Voting) the following election supplies: election and early voting kits (including the appropriate envelopes, lists, forms, name tags, posters, and signage described in Chapters 51, 61, and 62, and Subchapter B of Chapter 66 of the Texas Election Code) seals, sample ballots, thermal paper rolls for use in the Judge's Booth Controllers (JBCs), batteries for use in the JBCs and eSlates, labels for the electronic poll books, and all consumable-type office supplies necessary to hold an election.

G. *Registered Voter List.* The Contracting Officer shall provide lists of registered voters required by law for use on Election Day and for the Early Voting period.

H. Notice at Previous Polling Place. The Contracting Officer shall post notices of a change in a polling place at the entrance to the previous polling location. Section 43.062 of the Texas Election Code provides that the notice shall state the location has changed and give the location of the new polling place.

I. Election Equipment. The Contracting Officer shall prepare and distribute the Direct Record Electronic (DRE) voting system components from Hart InterCivic, Inc. ("Hart") for the election. This voting system includes the equipment referred to as "eSlates" and "Judge's Booth Controllers" (JBCs). Each polling location will have at least one voting machine that is accessible to disabled voters and provides a practical and effective means for voters with disabilities to cast a secret ballot.

J. Ballots. The Contracting Officer or designee shall be responsible for the preparation, printing, programming and distribution of English and Spanish ballots and sample ballots, including the mail ballots, based on the information provided by the LPS, including names of the candidates, names of the offices sought, order of names on the ballot, propositions on the ballot, and the Spanish translation of the offices and any propositions. The ballot will be prepared in these formats: DRE, paper and auditory.

K. Early Voting. In accordance with Sections 31.096 and 32.097(b) of the Texas Election Code, the Contracting Officer shall serve as Early Voting Clerk for the election.

1. The Contracting Officer shall supervise and conduct early voting by mail and by personal appearance and shall secure personnel to serve as Early Voting Deputies.
2. Early Voting by personal appearance for the election shall be conducted during the hours and time period and at the locations as determined by the Contracting Officer.
3. The Contracting Officer shall receive mail ballot applications on behalf of the LPS. All applications for mail ballots shall be processed in accordance with Title 7 of the Texas Election Code by the Contracting Officer or deputies at the Records Building, located behind the Burnet County Courthouse Annex at 1701 E. Polk St., Burnet, TX. Applications for mail ballots erroneously sent to the LPS shall be faxed promptly to the Contracting Officer for timely processing then the original application shall be forwarded to the Contracting Officer for proper retention.
4. Early voting ballots shall be secured and maintained at the Records Building at 1701 E. Polk St., Burnet, TX and in accordance with Chapter 87 of the Texas Election Code. The Early Voting Ballot Board shall meet at the same location unless posted differently.

L. Election Day Polling Locations. The Election Day polling locations are determined by the Contracting Officer in consultation with the LPS and in accordance with the Texas Election Code. The Contracting Officer shall arrange for the use of all Election Day polling places and shall arrange for the setting up of the polling location including tables, chairs and voting booths.

M. Election Day Activities.

1. The Contracting Officer and staff shall be available from 6:00 am until the completion of vote counting on Election Day to render technical support and assistance to voters and

election workers.

2. The Contracting Officer and staff shall prepare and conduct Election Night intake of election equipment, supplies and records.
3. The Contracting Officer and designee shall serve as central counting station manager and tabulation supervisor, counting the votes in conjunction with the Early Voting Ballot Board and the Central Counting Station judges.

N. Election Night Reports. The Contracting Officer shall prepare the unofficial and official tabulation of precinct results under Section 66.056(a) of the Texas Election Code. The unofficial tabulation of Early Voting precinct results and Election Day precinct results shall be made available to the LPS via e-mail as soon as they are prepared and may be released under law, but no earlier than 7:05 pm on Election Day. The tabulation reports may also be provided to other counties as necessary for the election.

O. Provisional Votes/Determination of Mail Ballots Timely Received under Section 86.007(d) of the Texas Election Code. The Contracting Officer, serving as voter registrar, shall retain the provisional voting affidavits and shall provide factual information on each of the provisional voters' status. The Contracting Officer shall reconvene the EVBB after the election within the time set forth in Section 65.051 of the Texas Election Code for the purpose of determining the disposition of the provisional votes. At the same time, the EVBB will review mail ballots timely received under Section 86.007(d) of the Texas Election Code to determine whether such will be counted and to resolve any issues with such ballots.

P. Canvass Material Preparation. Promptly after determination of the provisional votes and resolution of any mail ballots, the Contracting Officer shall work with the EVBB to tally the accepted provisional votes and resolved mail ballots, amend the unofficial tabulations, and submit new unofficial tabulations to the LPS. The reports will serve as the canvass materials for the LPS.

Q. Custodian of Election Records. The election records will be submitted to the LPS except for those records that must be maintained by the Contracting Officer as Voter Registrar in accordance with Section 66.051 of the Texas Election Code. The Contracting Officer is hereby appointed the custodian of voted ballots (which in the case of the ballots cast on the DRE voting system consists of the DVD backup) and shall preserve them in accordance with Chapter 66 of the Texas Election Code and other applicable law. The Contracting Officer shall also maintain custody of the records pertaining to the operation of the JBCs and eSlates.

R. Recount.

1. If required by law, the Contracting Officer shall perform a partial manual count of electronic voting system ballots in accordance with section 127.201 of the Texas Election Code. A recount may also be requested in accordance with Chapter 212 of the Texas Election Code.
2. The LPS shall advise the Contracting Officer if a recount is required by law or requested and the Contracting Officer and the LPS shall discuss how such recount is

to be conducted. The LPS shall reimburse the Contracting Officer for the cost of such count which is not included in the original invoice.

S. *Schedule for Performance of Services.* The Contracting Officer shall perform all election services in accordance and compliance with the time requirements set out in the Texas Election Code.

T. *Contracting with Third Parties.* In accordance with Section 31.098 of the Texas Election Code, the Contracting Officer is authorized to contract with third parties for election services and supplies. The cost of such third-party services and supplies will be paid by the Contracting Officer and reimbursed by the LPS.

U. *Department of Justice Preclearance for General Elections.* If required by law, any changes to the general conduct of voting in Burnet County will be pre-cleared through the United States Department of Justice by the Contracting Officer with copies of the submission and response e-mailed to the LPS.

III. RESPONSIBILITIES OF THE LPS. The LPS shall perform the following responsibilities:

A. *Applications for Mail Ballots.* The LPS shall date stamp and then as promptly as possible fax to the Contracting Officer all applications for mail ballots that it receives. Promptly thereafter, the LPS shall deliver or send by mail the original mail ballot applications to the Contracting Officer.

B. *Election Orders, Election Notices, and Canvass.* The LPS shall be responsible for preparing, adopting, publishing, and posting all required election orders, resolutions, notices and other documents, including bilingual materials, evidencing action by the governing authority of the LPS necessary to the conduct of the election. The LPS shall be responsible for conducting the official canvass of the election.

C. *Map/ Annexations.* The LPS shall provide the Contracting Officer with an updated map and street index of its jurisdiction in an electronic or printed format and shall advise the Contracting Officer of any annexations or de-annexations.

D. *Department of Justice Preclearance for Special Elections.* If required by law, the LPS shall be individually responsible for obtaining appropriate preclearance from the United States Department of Justice for any special elections.

E. *Ballot Information.* The LPS shall prepare the text for the LPS's official ballot in English and Spanish and provide to the Contracting Officer as soon as possible at the end of the period for ordering the election or filing for candidacy. The ballot information shall include a list of propositions showing the order and the exact manner in which the candidates' names and the propositions are to appear on the ballot. The LPS shall promptly review for correctness the ballot when requested by the Contracting Officer to do so prior to finalization and shall approve by e-mail or by signature in person.

F. *Precinct Reports to the Texas Secretary of State.* Based on information provided by the Contracting Officer, the LPS shall prepare and file all required precinct reports with the Texas Secretary of State.

G. **Annual Voting Report.** The LPS shall be responsible for filing its annual voting system report to the Texas Secretary of State as required under Chapter 123 *et seq.* of the Texas Election Code.

IV. SPECIAL PROVISIONS RELATING TO ELECTION WORKERS

A. **Number of Election Workers at Election Day Polling Locations.** It is agreed by the Contracting Officer and the LPS that there will be at least three election workers at each Election Day polling location: the presiding judge, an alternate judge, and at least one election clerk appointed by the presiding judge. The number of necessary clerks is derived from the number of elections at the poll and the number of registered voters for that poll.

B. **Compensation for Election Workers.** The Contracting Officer shall compensate all election workers in accordance with the Contracting Officer's established compensation policies, in accordance with the Texas Election Code and using the rates set by Burnet County Commissioners Court for county elections. The Contracting Officer shall pay the workers and be reimbursed by the entities sharing the polling location unless a polling place is open for only one LPS holding an election. In this case, the LPS shall pay the election workers directly.

V. PAYMENT

A. **Charges and Distribution of Costs.** In consideration of the joint election services provided by the Contracting Officer, the LPS will be charged a share of election costs and an administrative fee. The costs distribution is set forth in the Joint Election Agreement. The cost estimate is set forth in the Cost Estimate.

B. **Administrative Fee.** The Contracting Officer shall charge a fee equal to 10% of the LPS's share of the cost of the election or a minimum of \$75.00.

C. **Equipment Rental Fee.** Per Section 123.032(d) of the Texas Election Code, the Burnet County Commissioners Court has set the equipment rental fee at \$150 per JBC and per eSlate. There is no charge for Early Voting rental of equipment. If the County acquires additional equipment, different voting equipment, or upgrades existing equipment during the term of this Contract, the charge for the use of the equipment may be reset by the Burnet County Commissioners Court.

D. **Fixed Lump Sum Price for Districts other than Cities, School Districts and Central Texas Groundwater Conservation District.** A LPS that is not a city, school district or the Central Texas Groundwater Conservation District shall pay the Contracting Officer a fixed lump sum price to administer its election. The only item not included in the lump sum price is the cost of any recount.

E. **Payment.** The Contracting Officer's invoice shall be due and payable to the address set forth in the invoice within 30 days from the date of receipt by the LPS.

VI. TERM AND TERMINATION

A. **Initial Term.** The initial term of this Contract shall commence upon the last party's execution

hereof and shall continue thereafter in full force and effect for one year, subject to the termination rights set forth herein.

- B. **Renewal.** Subject to the termination rights set forth herein, this Contract shall automatically renew for a one-year term.
- C. **Termination.** If either party wishes to terminate this Contract for convenience or for cause the party must provide thirty (30) business days' written notice to the other party and allow for discussion of the desired outcome and options to reach the desired outcome. In the event of termination, it is understood and agreed that only the amounts due to the Contracting Officer for services provided and expenses incurred will be due and payable.

VII. MISCELLANEOUS PROVISIONS

- A. **Nontransferable Functions.** In accordance with Section 31.096 of the Texas Election Code, nothing in this Contract shall authorize or permit a change in:
 - 1. The authority with whom or the place at which any document or record relating to the election is to be filed;
 - 2. The officers who conduct the official canvass of the election returns;
 - 3. The authority to serve as custodian of voted ballots or other election records; or
 - 4. Any other nontransferable function specified under Section 31.096 or other provisions of Texas law.
- B. **Cancellation of Election.** If the LPS cancels its election pursuant to Section 2.053 of the Texas Election Code, the Contracting Officer shall be entitled to receive an administrative fee of \$75. The Contracting Officer shall submit an invoice for the administrative fee as soon as reasonably possible after the cancellation, and the LPS shall make payment therefore in a manner similar to that set forth in V. **PAYMENT** above.
- C. **Contract Copies to Treasurer and Auditor.** In accordance with Section 31.099 of the Texas Election Code, the Contracting Officer agrees to file copies of this Contract with the County Treasurer and the County Auditor of Burnet County, Texas.
- D. **Election to Resolve a Tie.** In the event that an election is necessary to resolve a tie vote, the terms of this Contract shall extend to the second election, except:
 - 1. The LPS and the Contracting Officer will agree upon the date of the election and the early voting schedule subject to provisions of the Election Code and with regard to other elections conducted by the Contracting Officer.
 - 2. The LPS will be responsible for any Department of Justice preclearance submission under Section 5 of the Federal Voting Rights Act.
 - 3. An attempt will be made to use election workers that worked in the first election; those poll workers will not have additional training provided by the Contracting Officer.

4. The cost of the election will be borne by the LPS; the Contracting Officer will work with the LPS on cost management.

E. Amendment/ Modification. Except as otherwise provided, this Contract may not be amended, modified, or changed in any respect except in writing, duly executed by the parties hereto. Both the Contracting Officer and the LPS may propose necessary amendments or modifications to this Contract in writing in order to conduct the election smoothly and efficiently, except that any such proposals must be approved by the Contracting Officer and the governing body of the LPS or its authorized agent, respectively.

F. Severability. If any provision of this Contract is found to be invalid, illegal, or unenforceable a court of competent jurisdiction, such invalidity, illegality, or unenforceability shall not affect the remaining provisions of this Contract and parties to this Contract shall perform their obligations under this Contract in accordance with the intent of the parties to this Contract as expressed in the terms and provisions.

G. Representatives. For purposes of implementing this Contract and coordinating activities, the Contracting Officer and the LPS designate the following individuals for submission of information, documents and notice:

For the Contracting Officer:

Doug Ferguson
Elections Administrator, Burnet County
220 S. Pierce
Burnet, TX 78611
Tel: (512) 715-5288
Fax: (512) 715-5287
Email: electadmin@burnetcountytexas.org

For the LPS:

City of Meadowlakes
177 Broadmoor St.
Meadowlakes, TX 78654
Tel: 830-693-6840
Fax: 830-693-2124

* * *

WITNESS BY MY HAND THIS THE _____ DAY OF _____, 20____.

CONTRACTING OFFICER:

Doug Ferguson, Elections Administrator
Burnet County, Texas

WITNESS BY MY HAND THIS THE _____ DAY OF _____, 20____.

THE LOCAL POLITICAL SUBDIVISION:

Name of Entity: City of Mendotakes

By: _____

Printed Name: Mary Ann Raesener

Official Capacity: Mayor

ATTEST: _____

JOINT ELECTION AGREEMENT 2017-2018

FOR BURNET COUNTY LOCAL POLITICAL SUBDIVISIONS

Whereas, the undersigned local political subdivisions, collectively referred to hereafter as the "LPSs", each anticipate holding election(s) from August 2017 to July 2018; and

Whereas, each of the LPSs is located partially or entirely within Burnet County, Texas (the "County"); and

Whereas, the County has contracted or is contracting with each LPS to conduct and provide election services for such LPS's election(s) from August 2017 to July 2018; and

Whereas, the LPSs all desire to enter into a joint election agreement for the purpose of sharing election equipment, costs, services of election officials, and sharing precinct polling locations and election ballots where appropriate.

NOW THEREFORE, the LPSs agree as follows:

- I. **Scope of Joint Election Agreement.** The LPSs enter this Joint Election Agreement ("Agreement") for the conduct of the elections to be held from August 2017 through July 2018.
- II. **Appoint Election Officer.** The LPSs appoint the Burnet County Elections Administrator to serve as the Election Officer for each LPS in order to perform and supervise the duties and responsibilities of the Election Officer for any election from August 2017 through July 2018.
- III. **Early Voting Polling Locations.** The Early Voting locations for the elections will be at the main Burnet Courthouse, 220 S. Pierce, Burnet, TX 78611 and the Courthouse South Annex in Marble Falls, 810 Steve Hawkins Pkwy., Marble Falls, TX 78654. The costs incurred in connection with the Burnet Courthouse Early Voting location will be shared only by the Burnet Consolidated Independent School District, the City of Burnet, the City of Bertram, the Central Texas Groundwater Conservation District (CTGCD) and Burnet County. The costs incurred in connection with the Courthouse South Annex Early Voting location will be shared only by the Marble Falls Independent School District, the City of Marble Falls, the City of Granite Shoals, the City of Cottonwood Shores, the City of Meadowlakes, the City of Highland Haven, the City of Horseshoe Bay, the CTGCD and Burnet County.
- IV. **Election Day Polling Locations.** Election Day voting shall be held in common precincts where appropriate at the dates, times, and locations recommended by the Election Officer and authorized and ordered by the governing body of each LPS. Those will be decided within one week after the last day to order an election.
- V. **Cost Sharing.** The LPSs agree to the cost sharing provisions below. This includes Burnet County, the school districts of the county, the cities of the county, and the Central Texas Groundwater Conservation District. Other entities pay a lump sum of \$1,000 for their election.
- VI. **Effective Date.** This Agreement becomes effective upon execution by the participating LPSs.
- VII. **Amendments.** This Agreement may not be amended or modified except in writing and executed by each LPS.

COST SHARING – NOVEMBER UNIFORM ELECTION DATE

- I. The following expenses will be shared equally by all LPSs holding an election including Burnet County: the newspaper notice for the Logic and Accuracy Test of the ballots, consumable election supplies, and ballot programming.
- II. The user fees for the voting equipment, election worker payroll, and mileage payments to poll workers will follow these cost sharing arrangements:
 - a. The county will bear at least 70% of these election costs at each voting location. The remaining 30% will be shared so that 20% is paid by the Independent School District (ISD) or CTGCD associated with the polling place and the remaining 10% is paid by any/all cities equally sharing the costs. If both the ISD and CTGCD are holding elections, they each pay 10%, with any/all cities equally sharing the remaining 10%.
 - b. If there is no city election, the ISD or CTGCD associated with the polling place pays 20% or 10% each and the county the remaining 80%. Subsequently, if there is no ISD or CTGCD election, any/all cities pay 10% of the costs associated with the polling place and the county pays 90%.
 - c. If there is no city, no ISD and no CTGCD election, the county pays 100% of the costs.
- III. It is acknowledged that cost sharing expenses will fluctuate depending upon the number of required polling locations and poll workers required as General Elections, held on even-numbered years, typically require more resources than Constitutional Amendment elections, held on odd-numbered years.

COST SHARING – MAY UNIFORM ELECTION DATE

- I. The following expenses will be shared equally by all LPSs holding an election including Burnet County: the newspaper notice for the Logic and Accuracy Test of the ballots, consumable election supplies, and ballot programming.
- II. The user fees for the voting equipment, election worker payroll, and mileage payments to poll workers will follow these cost sharing arrangements:
 - a. For polling locations conducting elections of the county: the county will bear 50% of the election costs at each voting location. The remaining 50% will be shared so that 40% is paid by the Independent School District (ISD) associated with the polling place and the remaining 10% is paid by any/all cities equally sharing the costs.
 - b. If there is no city election, the ISD associated with the polling place pays 50%. Subsequently, if there is no ISD election, any/all cities pay 50% of the costs equally.
 - c. If there is no city or ISD election the county pays 100%.
 - d. For polling locations NOT conducting elections of the county: the ISD pays 80% and any/all cities pay 20% equally.
 - e. If there is no city election, the ISD pays 100%.
 - f. If there is no ISD election, any/all cities pay 100% equally.

A cost estimate for the LPS election will be submitted separately.

APPROVED BY THE GOVERNING BODY OF _____ in its meeting held the
_____ day of _____, 201_, and executed by its authorized representative.

By: _____

Name: _____

Title: _____

ACKNOWLEDGED BY:

Doug Ferguson
Elections Administrator, Burnet County, Texas

Date