

NOTICE OF PUBLIC HEARING & STATED MEETING OF THE MEADOWLAKES CITY COUNCIL

Notice is hereby given that a **Public Hearing** of the Meadowlakes City Council will be held on Tuesday, the 11th of September, 2012 at **4:00 PM** followed by a stated meeting of the Meadowlakes City Council at **5:00 PM** at Meadowlakes City Hall, 177 Broadmoor, Totten Hall, Meadowlakes, Texas, at which time the following subjects will be discussed, to wit:

- I. CALL TO ORDER AND QUORUM DETERMINATION
- II. NEW BUSINESS:
 - A. Action/discussion: Public Hearing on Proposed Set Tax Rate for FY2012-2013 – Thompson
- III. COUNCIL AND MAYOR ANNOUNCEMENTS
- IV. ADJOURNMENT

Notice is hereby given that a **STATED COUNCIL MEETING** of the Meadowlakes City Council will be held on Tuesday, the 11th of September, 2012 at **5:00 PM** at Meadowlakes City Hall, 177 Broadmoor, Totten Hall, Meadowlakes, Texas, at which time the following subjects will be discussed, to wit:

- I. CALL TO ORDER AND QUORUM DETERMINATION
- II. PLEDGE OF ALLEGIANCE AND PRAYER
- III. MONTHLY STANDARD LIVE REPORTS *(Progress & Status Reports Only - Recommendations or action discussions not allowed)*
 - City Manager Activity Report - Johnnie Thompson
 - Consent Items as listed below
- IV. CONSENT ITEMS *(The items listed are considered to be routine and non-controversial by the Council and may be approved by one motion. No separate discussion or action on any of the items is necessary unless desired by a Council Member; at which time select item(s) may be discussed separately under consent items and separate motion(s).)*
 - A. August 14th, 2012 Meeting Minutes –Stephanie Littleton, City Secretary
 - B. Ordinance Enforcement August 2012 Activity Report – Pat Preston
 - C. Animal Control August 2012 Activity Report - Robbie Galaway, Officer
 - D. Patrol Activity August 2012 Report - provided by Meadowlakes Patrol Officers
 - E. Vandalism/Incident August 2012 Activity Report – Stephanie Littleton, Secretary
 - F. City Building Committee August 2012 Activity Report - Don Wheeler, Chairman
 - G. Public Works Department August 2012 Activity Report - Mike Williams, PWD
 - H. August 2012 Detailed Financials Report - Johnnie Thompson, City Manager
 - I. PFC Financials and Operation reports- Steve Hawkins, PFC President
- V. CITIZEN COMMENTS *(Limited to 15 minutes total on general subjects and agenda items. Agenda Item specific comments should be made as part of agenda item council discussion.)*
- VI. OLD BUSINESS

VII. NEW BUSINESS

- A. Action/discussion: Contract for fire protection services with the Marble Falls Area Volunteer Fire Department, Inc.-Thompson
- B. Action/discussion: Appointment of an auditing firm to conduct the City's Fiscal Year 2012 audit report, authorizing the Mayor and City Manager to execute a contract with the selected firm for conducting said audit.-Williams/Thompson.
- C. Action/discussion: Commissions, Boards and Committees Appointments and Procedures Policy interview status update:-Mayor Williams
- D. Action/discussion: Meadowlakes Public Facility Corporation:
 1. Resolution 12-08 **"A RESOLUTION BY THE CITY OF MEADOWLAKES, BURNET COUNTY, TEXAS ESTABLISHING THE FISCAL YEAR 2013 ANNUAL REIMBURSEMENT COST AGREEMENT (ARCA) BETWEEN THE CITY AND THE MEADOWLAKES PUBLIC FACILITY CORPORATION; APPROVING SAID CORPORATION'S FISCAL YEAR 2013 OPERATING BUDGET."**
 2. General Manager & Chief Operations officer employment agreement
- E. Setting dates and times for Codification workshops

VIII. 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 salutory 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 salutory recognition for the purposes of 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.*

- A. Upcoming Public Hearing and approval of FY 2013 Budget and vote on the 2012 Ad Valorem Tax rate on September 18th at 1:00 p.m.
- B. Flu shot clinic to be held September 20th at City Hall from 10 a.m. to 1 p.m.

IX. ADJOURNMENT

(The City Council of Meadowlakes reserves the right to adjourn into Executive Session at any time during the course of 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 12:00 p.m. and 1:00 p.m. through 4:00 p.m. Monday through Friday.

THE PUBLIC IS INVITED TO CITY COUNCIL MEETINGS

We, the undersigned authorities, do certify that this Notice of Meeting was posted at Meadowlakes City Hall and on our website, convenient to the public, on or before September 7th, 2012 by 1:00 P.M. and remained so posted continuously for at least 72 hours immediately preceding the day of said meeting.

/S/Stephanie Littleton
Stephanie Littleton, City Secretary

/s/ Don Williams
Don Williams, 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.

Posting Removed: _____ **at** _____ **by**

(Above to be recorded upon removal, document retention at City Hall, date of removal will not be reposted via
website)

**City of Meadowlakes
Stated Meeting Minutes
August 14, 2012**

I. CALL TO ORDER AND QUORUM DETERMINATION: Mayor Pro-Tem Franzella Jones called the meeting to order at 5:00 declaring that a quorum was present at the Meadowlakes Municipal Building in Totten Hall, 177 Broadmoor, Meadowlakes, Texas. Council members present were Barry Cunningham, Mary Ann Raesener, and Paul Sarcione. Also present was City Manager Johnnie Thompson and City Secretary Stephanie Littleton.

II. PLEDGE OF ALLEGIANCE AND PRAYER: Patti Wray led the Council and guests in the Pledge of Allegiance and Joe Summers led the Council and guests in prayer.

III. MONTHLY STANDARD LIVE REPORTS:

City Manager Johnnie Thompson addressed the Council and apologized for the lack of background information as he was on vacation the week prior to the meeting. Mr. Thompson went on to summarize the contents of the monthly reports, including the City's overall positive financial standing.

IV. CONSENT ITEMS:

A. July 10th 2012 Meeting Minutes –Stephanie Littleton, City Secretary

B. Ordinance Enforcement July 2012 Activity Report – Pat Preston

C. Animal Control July 2012 Activity Report - Robbie Galaway, Officer

D. Patrol Activity July 2012 Report - provided by Meadowlakes Patrol Officers

E. Vandalism/Incident July 2012 Activity Report – Stephanie Littleton, City Secretary

F. City Building Committee July 2012 Activity Report - Don Wheeler, Chairman

G. Public Works Department July 2012 Activity Report - Mike Williams, PWD

H. General Fund July 2012 Detailed Financials Report - Eileen Harrison, Treasurer

I. Utility and Recreation and Country Club Funds July 2012 Detailed Financials Report- Johnnie Thompson, City Manager

J. PFC Financials and Operation reports- Steve Hawkins, PFC President

After Council discussion, Councilmember Barry Cunningham made a motion to approve the consent items as presented. Councilmember Paul Sarcione seconded the motion. It passed by a unanimous vote of the Councilmembers present.

V. CITIZEN COMMENTS:

Joe Summers addressed the Council in reference to the Conditional Use Permit ordinance, asking them to consider limiting the ordinance to only certain lots within the community as opposed to all lots.

VI. OLD BUSINESS:

- A.** Action/Discussion: Ordinance 2012-05 "Amending Chapter 36, Sections 36:02, 36:03 and 36:05 of the Code of Ordinances of the City of Meadowlakes" This item was back on the agenda after a clean-up of the prior ordinance was submitted. Councilmember Paul Sarcione made a motion to accept the ordinance. Councilmember Mary Ann Raesener seconded the motion and it passed by a unanimous vote of the Councilmembers present.

VII. NEW BUSINESS

- A.** Action/Discussion: Presentation by Gina Holton of Pedernales Electric Coop regarding news and information relevant to residents. Ms. Holton addressed the Council and residents on services currently offered by PEC including grants and long-term planning and home energy audits. Audience and Council discussion ensued.
- B.** Public Hearing on amending Chapter 153 of the Meadowlakes Code of Ordinances to provide for conditional use permits. Councilmember and Mayor Pro-Tem Franzella Jones opened the public hearing. City Manager Johnnie Thompson addressed the Council and residents, outlining the reasons why the ordinance allows the Council to consider other uses. He explained the process that would be involved in issuing a Conditional Use Permit. Council and audience discussion ensued. At 5:36 p.m. Mayor Pro-Tem Franzella Jones closed the public hearing.
- C.** Action/Discussion: Ordinance 12-006 amending Chapter 153 of the Meadowlakes Code of Ordinances to provide for conditional use permits; providing uses authorized by conditional use permits and establishing regulations thereto. Council and audience discussion ensued. Councilmember Paul Sarcione moved to adopt the ordinance. Councilmember Barry Cunningham seconded the motion and it passed by a 3-1 vote with Councilmember Mary Ann Raesener providing the sole opposing vote.
- D.** Action/Discussion: Setting dates and times for upcoming public hearings regarding the 2012 tax rate and 2012-2013 fiscal year budget. The first public hearing will be September 4th at 1 p.m. The second hearing will be on September 11th at 4 p.m. The final budget hearing will be on September 18th at 1:00 when council will also be voting on the 2012 tax rate. Councilmember Mary Ann Raesener moved to accept the schedule and proposed 2012tax rate of .3159. Councilmember Paul Sarcione seconded the motion and it passed by a unanimous vote of the Councilmembers present.

E. Action/Discussion: Authorizing City Manager to solicit bids for an accounting firm to conduct annual audits. City Manager Johnnie Thompson addressed Council and clarified that this was a Request for Proposal, not a bid. Council discussion ensued. Councilmember Mary Ann Raesener made a motion to authorize the City Manager to solicit proposals from accounting firms to conduct annual audits. Councilmember Paul Sarcione seconded the motion and it passed by a unanimous vote of the Councilmembers present.

VIII. COUNCIL & MAYOR ANNOUNCEMENTS:

A. Proposed budget will be posted on web.

B. Discussion of water restrictions.

C. The next regularly scheduled meeting will be held September 11th, 2012 at 5:00 p.m.

D. Flu shot clinic to be held September 20th at City Hall from 10 a.m. to 1 p.m.

IX. ADJOURNMENT: 5:53

Approved:

/s/ Franzella Jones **Date:** _____
Mayor Pro-Tem, Franzella Jones

Attest:

/s/ Stephanie Littleton **Date:** _____
City Secretary, Stephanie Littleton

Ordinance Enforcement Report
August 2012
Summary

Calls Received: Ordinance line: 39
Security Gate: 4
Golf Club: 1
Contractor 1

124 warning letters or notices were issued during the month of August:

- 2 letters regarding Ordinance 92.02 – jet skis or golf carts parked on lot
- 4 letters regarding Ordinance 92.02 – boat or trailer parked on drive over 72 hours in a 7 day period
- 1 letter regarding Ordinance 92.02 – jet skis or golf carts stored on driveway
- 28 letters regarding Ordinance 130.02 – trash containers visible from the street
- 3 letters regarding Ordinance 130.02 – yard or lot needs mowing
- 5 letters regarding Ordinance 130.02 – limbs or yard debris at curbside over 10 days
- 1 letter regarding Ordinance 130.02 – dead trees needing to be removed
- 77 letters regarding Ordinance 150.26 – trees need trimming over street
- 3 letters regarding Maintenance Code Sec 302.7 – fence needing repair

16 warning tickets were issued regarding Ordinance 92.02 – parking on the wrong side of street or in no parking area
2 verbal warnings were issued.

Submitted by:

Pat Preston

Pat Preston
Ordinance Enforcement Officer
September 1, 2012

Animal Control Report

Meadowlakes, Texas

August, 2012

- **One call was for a rat in the house**
- **One call was for a lost dog**
- **A resident reported a dead raccoon in his yard. I advised where he could dispose of it - he did**
- **A stray dog was recovered from Marble Falls by a Meadowlakes resident. I got the dog back to its Marble Falls owner**
- **Two dead squirrels were removed from the city**
- **A dead armadillo was removed from the city**
- **Two barking dog complaints were received**
- **A resident complained of a swarm bees in the tree in his back yard**
- **One resident complained of the bird over-population in Meadowlakes. He is getting lots of bird droppings on his property. No action was taken**
- **A bat was reported flying in the resident's backyard in the daytime**
- **One snake call on the back porch was received**
- **Two stray dogs were returned to their owners**

Robbie Galaway

Robbie Galaway

MEADOWLAKES PATROL ACTIVITY REPORT August 2012

DATE	DAY	DEPUTY	START TIME	END TIME	HRS	CITATION	WARNING	VERBAL	OTHER	NOTES	Begin Mileage	End Mileage	Miles Driven
8/1/11													0
8/2/11													0
8/3/11	Fri	Bindseil	8:00 PM	11:00 PM	3.00					Security check at City Hall, sewer treatment, and country club	46823	46848	25
8/4/11	Sat	Bindseil	9:00 PM	12:00 AM	3.00						47003	47025	22
8/5/11													0
8/6/11	Mon	Bindseil	7:00 AM	10:00 AM	3.00			2		Verbal warnings for failure to stop at designated point at ML Dr/Columbine	48526	48549	23
8/7/11	Tues	Koenning	4:00 PM	7:00 PM	3.00		1			Issued 1 warning for speeding	79897	79918	21
8/8/11	Wed	Wilson	7:45 AM	10:45 AM	3.00			1		Patrol, radar, issued 1 verbal warning for a parking violation	32328	32347	19
8/9/11													0
8/10/11	Fri	Koenning	7:00 PM	10:00 PM	3.00					9:30 p.m. Located 3 juveniles in a vehicle at City Park, advised to leave	80284	80300	16
8/11/11													0
8/12/11	Sun	Bindseil	4:00 PM	7:00 PM	3.00						48638	48654	16
8/13/11	Mon	Wilson	4:00 AM	7:00 PM	3.00								0
8/14/11	Tues	Bindseil	7:00 PM	10:00 PM	3.00			1		Verbal warning for operation of golfcart w/o lighting equipment	48672	48695	23
8/15/11													0
8/16/11	Thu	Bindseil	4:00 PM	7:00 PM	3.00						48706	48725	19
8/17/11	Fri	Bindseil	6:00 PM	9:00 PM	3.00			1		Verbal warning for being at boatramp after dark.	48731	48755	24
8/18/11	Sat	Bindseil	7:00 PM	10:00 PM	3.00			1		Verbal warning for being at baotramp after dark	48865	48888	23
8/19/11													0
8/20/11	Mon	Bindseil	3:00 PM	6:00 PM	3.00			2		Verbal warnings for parking on wrong side of roadway	48918	48940	22
8/21/11	Tues	Koenning	4:00 PM	7:00 PM	3.00			1			81256	81277	21
8/22/11	Wed	Wilson	12:00 PM	3:00 PM	3.00					Assisted BCSO with disturbance in Marble Falls, talked to citizen re: Barking dogs, referred her to animal control, patrol, radar.	33219	33241	22
8/23/11	Thu	Perez	6:00 PM	9:00 PM	3.00		3			Patrol, monitored stop signs, 3 verbal warnings for parking.	49845	49862	17
8/24/11	Fri	Koenning	7:00 PM	10:00 PM	3.00		1	1			81724	81741	17
8/25/11	Sat	Bindseil	8:00 PM	12:00 AM	4.00						49281	49312	31
8/26/11	Sun	Bindseil	7:00 PM	10:00 PM	3.00						49331	49352	21
8/27/11													0
8/28/11	Tues	Wilson	8:00 AM	11:00 AM	3.00					Patrol, radar	33763	33786	23
8/29/11	Wed	Bindseil	7:00 AM	10:00 AM	3.00						49485	49503	18
8/30/11	Thu	Koenning	3:00 PM	6:00 PM	3.00			1			78571	78592	21
8/31/11													0
TOTALS:					67	0	5	11	0				444

City of Meadowlakes

VANDALISM/INCIDENTS-August 2012

There were no reports of vandalism within the City during the month of August.

BUILDING COMMITTEE REPORT
August 2012
Don Wheeler – Building Committee Chairman

ACTIVE BUILDING PERMITS (under construction or review)30

May 2012 Approved Permits

<i>Deck</i>	
<i>Concrete Slab</i>	
<i>Fence</i>	<i>5</i>
<i>Swimming Pool/Hot Tub</i>	
<i>Remodel</i>	<i>1</i>
<i>Variance</i>	
<i>New Homes</i>	
<i>Other</i>	
<i>Patio Cover</i>	<i>1</i>
<i>Arbor</i>	
<i>Plat Amendment</i>	
<i>Consultation</i>	
<i>Playscape</i>	
<i>Permit Revisions</i>	
<i>Applications denied: Arbor</i>	
<i>Fence</i>	<i>1</i>
<i>New home</i>	
<i>Variance</i>	
<i>Remodel</i>	
<i>Patio Cover</i>	<i>1</i>
<i>Playscape</i>	
<i>Detached Structure</i>	
<i>Carport</i>	
<i>Propane gas storage tank</i>	
<i>Roof replacement</i>	
<i>Other</i>	

MEMORANDUM

Date: September 4, 2012
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. Processed and treated 24.1 million gallons of drinking water compared to 26.7 million gallons for the same month in the previous year, for a decrease of 9.7%.
2. The modifications that were made to the drainage area adjacent to the sewage lift station on Broadmoor have been completed and the perimeter fence there has been replaced with an 8 foot cedar privacy fence.
3. Tasks for the POA that were done this month include: Completed 1 round of mowing vacant lots, weekly mowing at the guard gate and parks, worked on the flower beds at the gate, trimmed trees at the lake park, the security lights have been installed on the 3 new poles at the rv/boat storage area. Arranged for the installation of an irrigation system at the lake park, the system was installed by John Wagner with the public works employees adding an additional station to the system to cover more area between the pavilion and the lake.
4. Employees Scott Bridges and Tommy Baay both attended training sessions that are required by the TCEQ for the initial and continued education of the water/wastewater field. Scott is working toward his Class "C" water treatment license and Tommy is working toward his Class "D" water treatment license. Both employees will be taking the required exams in the near future.
5. Weekly brush pickup – we would like to remind our residents to please call city hall to be put on the weekly pickup list and to review the guidelines for the items that can and cannot be picked up.
6. Mike attended a FIRM water customer meeting at LCRA in Austin where there was discussion regarding the current drought situation and the possibility of a request being made by the LCRA for mandatory conservation measures should the combined storage capacities of Lakes Buchanan and Travis fall below 900,000 acre-feet of water. There was also a hopeful outlook given by the meteorologist for the LCRA, Bob Rose who said that all indications are that we are trending back into an El Nino weather pattern which typically brings us above average rainfall for the Fall-Spring months. He also indicated that we would also be seeing below average temperatures this Fall and Winter beginning sometime later this month.
7. We have ordered 2 new pumps for the sewage lift station at Firestone and Dog Leg. Each of our lift stations operates on a 2 pump system to allow for the failure of 1 pump while the station continues to operate. 1 of the existing pumps has failed and the other operational pump will be sent in for evaluation and possible repair after the 2 new pumps are in place, which should be later this week. The existing pumps are original to this station when it was installed about 12 – 13 years ago.
8. PWD employees have installed plumbing with faucets and soaker hoses to water the pecan trees that are located on the city owned property at Mahan and Quail.

City of *Meadowlakes*

Items for Consideration City Council Meeting September 11, 2012

Date: September 6, 2012

To: Honorable Mayor Williams and Council Persons

From: Johnnie Thompson, City Manager

Agenda Item: **IV-H-Financial Statements**

- 1. Requested Council Agenda Date:** September 11, 2012
 - 2. Contact Name & Number:** Johnnie Thompson, City Manager-830-693-2951
 - 3. Place On:** ☒ **Consent** ☐ **New Business** ☐ **Old Business**
 - 4. Budget Impact Statement Attached:** ☐ **Yes** ☐ **No** ☒ **N/A**
 - 5. Original Copies of Documents Approved to from by City Attorney?**
☐ **Yes** ☐ **No** ☒ **N/A**
-

6. Background:

Please find attached for your review and consideration copies of the financial reports for all funds with the exception of the RCC Fund. The only activity this fund had during the month was a deposit of \$375 from the PFC for rent. I will briefly review the financials for you below:

General Fund

The General Fund continues to perform as anticipated. Currently the Fund has slightly more than \$37,000 on deposit than it did at this time last year. Uncommitted funds (cash less current liabilities) are approximately \$29,000 more than at the end of August of last year. It is anticipated that the fund should just about break even for the year after the transfer of funds and the expense related to the purchase of the lot adjacent to the City Hall is finalized. This is considerably better than the \$50,000 loss as budgeted.

Public Works (Utility) Fund

The PWD Fund currently has approximately \$47,000 more funds on deposit that it did at the end of August last year. The PWD has seen an increase in the amount of uncommitted funds which at the end of August stood near \$290,000 up from approximately \$220,000 at the end of August 2011.

In looking at the Profit and Loss statement you will note that August's total revenues were up approximately \$14,000 over those budgeted for the period mainly due to an increase in water sales. If you factor out the budgeted transfer into the fund from reserves the year-to-date revenues are exceeding those budgeted as well. Year-to-date total revenues exceed those adjusted by approximately \$41,000, and as with August it was mainly contributed to an increase in water revenues. Expenses for August exceed those budgeted for the period by approximately \$26,000. Due to an anticipated shortage of funds in Debt Service, the August and September transfers were both made in August, which accounts for \$13,250 of the overage for the month. Bulk fuel purchase contributed \$4,500, water plant chemicals \$4,000, and purchase of additional water meters contributed \$2,400 with the other overage due to several smaller expenses. Overall the year-to-date expenses are below those budgeted for the October through August period, total expenses are \$81,000 less than budgeted with all major expense line items being less than those budgeted with the exception of transfers to debt service as addressed above. At the end of August we had a net operating gain of \$42,000 while we had budgeted for a net loss of \$16,000. The net loss was budgeted with a transfer in of \$63,000 from reserves that has not been required.

It appears that we should end the year with a net gain in the mid \$60,000's. This is based on an anticipated net income for the month of September of \$105,000 and anticipated expenses of around \$90,000.

Debt Service Fund

The Debt Service Fund experienced a rather large but budgeted loss for the month. We pay interest on the existing bonds in March and August each year and principal in August. As you can see by reviewing the Debt Service financial statements we experienced a loss for the month of nearly \$355,000 due to the above referenced payment. The fund builds progressively with monthly transfers from the PWD fund and property tax income as it is collected. Our property tax collections appear to be off slightly for the year, thus the need to make both the August and September transfers from the PWD in August. It is anticipated that the fund will end the fiscal year about \$5,000 less than at the beginning of the fiscal year.

Cash Flows

The PWD Fund cash flow is about as anticipated for the year. It continues to have a positive cash flow for the year-to-date even though the fund had the additional transfer to debt service. Currently it has a positive cash flow of nearly \$3,500 and is anticipated to increase by about \$10-15,000 in September barring any major complications.

The Debt Service Fund as previously mentioned did have some issues with availability of funds to make the principal and interest payments without the additional transfer from the PWD fund. In the upcoming fiscal year we will change our transfer methods to reflect 11 equal transfers instead of 12, thus eliminating this issue next year.

Check in Excess of \$2,500

The checks issued during the month in excess of \$2,500 were primarily normally recurring bills with the exception of the Bank of America check for principal and interest payments.

7. Recommendation:

I would recommend that you approve the financial reports as presented.

With our fiscal year ending at the end of the month and the adoption of the budget on the 18th I will provide a recommendation on the transfer of monies from the various funds in order to comply with the recently adopted financial management plan.

City of Meadowlakes
General Fund Balance Sheet Previous Year Comparison
As of August 31, 2012

	<u>Aug 31, 12</u>	<u>Aug 31, 11</u>
ASSETS		
Current Assets		
Checking/Savings		
05-1015 · American Bank of Texas-Checking	\$ 15,944	\$ 12,146
05-1025 · American Bank of Texas - MM	\$ 242,425	\$ 209,173
05-1050 · Petty Cash	\$ 150	\$ 150
05-1055 · Wells Fargo MM	\$ 54,579	\$ 54,639
05-1070 · Am Bank CD matures 1010/12 .35%	\$ 50,543	\$ 50,395
Total Checking/Savings	<u>\$ 363,642</u>	<u>\$ 326,503</u>
Other Current Assets		
05-1046 · Texas Dept. of Transportation Escrow Deposit	\$ 200	\$ 200
05-1360 · Property Taxes Receivable	\$ 11,712	\$ 9,199
Total Other Current Assets	<u>\$ 11,912</u>	<u>\$ 9,399</u>
Total Current Assets	<u>\$ 375,553</u>	<u>\$ 335,902</u>
TOTAL ASSETS	<u><u>\$ 375,553</u></u>	<u><u>\$ 335,902</u></u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
05-1900 · Accounts Payable		
05-1930 · Accounts Payable Other	\$ 770	\$ 2,440
05-1941 · State Court Costs Payable	\$ 515	\$ -
Total 05-1900 · Accounts Payable	<u>\$ 1,285</u>	<u>\$ 2,440</u>
Total Accounts Payable	\$ 1,285	\$ 2,440
Other Current Liabilities		
05-2020 · Deferred Revenue	\$ 11,712	\$ 9,199
05-2100 · Loan-Property Owner's Assoc.	\$ -	\$ 2,645
05-2150 · Discretionary Fund-Judicial		
05-2151 · Security Fund	\$ 147	\$ 60
05-2152 · Technical Fund	\$ 196	\$ 80
Total 05-2150 · Discretionary Fund-Judicial	<u>\$ 343</u>	<u>\$ 140</u>
05-2160 · Insurance - Storm		
05-2164 · Insurance - Buildings	\$ 7,345	\$ 7,345
05-2165 · Insurance - Vehicle	\$ 17,127	\$ 15,443
Total 05-2160 · Insurance - Storm	<u>\$ 24,472</u>	<u>\$ 22,788</u>

City of Meadowlakes
General Fund Balance Sheet Previous Year Comparison
As of August 31, 2012

	Aug 31, 12	Aug 31, 11
05-2250 · Time Payment Plan	\$ 881	\$ 359
05-2300 · Building Committee Deposits		
05-2320 · Deposits-Clean-up	\$ 3,000	\$ 4,000
05-2340 · Inspection Fees	\$ 1,765	\$ 1,340
Total 05-2300 · Building Committee Deposits	\$ 4,765	\$ 5,340
05-2450 · Garage Sale/Raffle-Patio Cover		
05-2452 · Raffle Tickets -2008	\$ -	\$ 4,679
05-2453 · Garage Sale - 2008	\$ -	\$ 2,355
05-2454 · Chairs	\$ -	\$ 53
05-2455 · Tables	\$ -	\$ (82)
05-2456 · Garage Sales - 2009	\$ -	\$ 2,460
05-2457 · Bar Stools	\$ -	\$ 72
05-2459 · Garage Sale - 2011		
05-2460 · PFC - Patio Furniture	\$ 4,500	\$ 4,500
05-2461 · Patio Furniture	\$ (7,184)	\$ -
05-2459 · Garage Sale - 2011 - Other	\$ 2,698	\$ 2,698
Total 05-2459 · Garage Sale - 2011	\$ 14	\$ 7,198
05-2462 · Shrub Account	\$ 60	\$ -
05-2463 · Cart Paths	\$ 13,935	\$ -
05-2464 · Garage Sale 2012	\$ (40)	\$ -
05-2450 · Garage Sale/Raffle-Patio Cover - Other	\$ -	\$ (9,536)
Total 05-2450 · Garage Sale/Raffle-Patio Cover	\$ 13,970	\$ 7,198
05-2500 · Payroll Liabilities		
05-2510 · FICA Tax Payable	\$ 231	\$ 231
05-2520 · Med Care Payable	\$ 54	\$ 54
05-2540 · Withholding Tax Payable	\$ 144	\$ 144
05-2560 · Retirement	\$ 54	\$ 54
05-2500 · Payroll Liabilities - Other	\$ (483)	\$ (483)
Total 05-2500 · Payroll Liabilities	\$ -	\$ -
05-2600 · Ad Valorem Tax - PWD		
05-2601 · Ad Valorem Tax - PWD	\$ 908,545	\$ 908,545
05-2602 · Ad Valorem Tax - Paid PWD	\$ (908,545)	\$ (907,363)
Total 05-2600 · Ad Valorem Tax - PWD	\$ -	\$ 1,182
Total Other Current Liabilities	\$ 56,142	\$ 48,852
Total Current Liabilities	\$ 57,428	\$ 51,292
Total Liabilities	\$ 57,428	\$ 51,292

City of Meadowlakes
General Fund Balance Sheet Previous Year Comparison
As of August 31, 2012

	<u>Aug 31, 12</u>	<u>Aug 31, 11</u>
Equity		
05-3100 - Opening Balance Equity	\$ 83,493	\$ 83,319
05-3140 - Retained Earnings	\$ 176,914	\$ 135,955
Net Income	<u>\$ 57,718</u>	<u>\$ 65,336</u>
Total Equity	<u>\$ 318,126</u>	<u>\$ 284,610</u>
 TOTAL LIABILITIES & EQUITY	 <u><u>\$ 375,553</u></u>	 <u><u>\$ 335,902</u></u>

City of Meadowlakes
General Fund
Profit & Loss Previous Year Comparison
October 2011 through August 2012

	Oct '11 -Aug 12	Oct '11 to Aug 12 Budget	Oct '10 - Aug 11	Aug 12	Aug 11
Ordinary Income/Expense					
Income					
05-4100 - Taxes					
05-4120 - Ad Valorem Tax	\$ 586,276	\$ 589,280	\$ 571,637	\$ 683	\$ 1,634
05-4140 - PEC Franchise Tax	\$ 37,147	\$ 39,000	\$ 37,660	\$ -	\$ -
05-4160 - Cable Franchise Tax	\$ 8,638	\$ 9,500	\$ 8,918	\$ -	
05-4170 - Telephone Franchise Tax	\$ 7,079	\$ 8,500	\$ 8,113	\$ 1,697	\$ 1,939
05-4180 - Liquor Tax	\$ 1,165	\$ 1,000	\$ 1,587	\$ -	\$ -
Total 05-4100 - Taxes	\$ 640,305	\$ 647,280	\$ 627,915	\$ 2,380	\$ 3,573
05-4200 - City Bldg. Permits					
05-4220 - Home Permits	\$ 600	\$ 1,200	\$ 1,850	\$ -	\$ 200
05-4221 - Commercial Permit	\$ -	\$ -	\$ 75	\$ -	\$ -
05-4240 - Remodeling Permits	\$ 1,000	\$ 750	\$ 550	\$ 300	\$ -
05-4260 - Fence & Decks Permits	\$ 1,100	\$ 1,300	\$ 1,000	\$ 200	\$ 50
05-4261 - Playscape	\$ -		\$ 10		\$ 5
05-4280 - Pool Permits	\$ 455	\$ -	\$ 405	\$ 135	
05-4285 - Replats	\$ 300	\$ 100	\$ 100	\$ 100	
Total 05-4200 - City Bldg. Permits	\$ 3,455	\$ 3,350	\$ 3,990	\$ 735	\$ 255
05-4300 - Judicial					
05-4320 - Court Costs	\$ (58)	\$ 4,000	\$ 3,698	\$ 180	\$ 270
05-4340 - Court Fines	\$ 2,989	\$ 4,000	\$ 3,882	\$ 256	\$ 10
05-4380 - Administrative Fee	\$ 10	\$ 100	\$ 40		
Total 05-4300 - Judicial	\$ 2,941	\$ 8,100	\$ 7,619	\$ 436	\$ 280
05-4400 - Interest Earned					
05-4440 - Money Market	\$ 855	\$ 1,500	\$ 900	\$ -	\$ 70
05-4460 - Interest - Investments	\$ 89	\$ -	\$ 553	\$ -	\$ -
05-4400 - Interest Earned - Other	\$ 44	\$ -	\$ 266	\$ -	\$ -
Total 05-4400 - Interest Earned	\$ 988	\$ 1,500	\$ 1,718	\$ -	\$ 70
05-4600 - Other					
05-4620 - Pet Registration Fee	\$ 1,400	\$ 1,300	\$ 1,795	\$ 235	\$ 210
05-4671 - Misc.	\$ 94	\$ 100	\$ -	\$ 90	\$ -
05-4680 - City Directory	\$ 52		\$ 50	\$ -	\$ -
05-4690 - Open Records Request	\$ 3		\$ 27	\$ -	\$ -
Total 05-4600 - Other	\$ 1,549	\$ 1,400	\$ 1,872	\$ 325	\$ 210
Total Income	\$ 649,237	\$ 661,630	\$ 643,114	\$ 3,876	\$ 4,388
Gross Profit	\$ 649,237	\$ 661,630	\$ 643,114	\$ 3,876	\$ 4,388

City of Meadowlakes
General Fund
Profit & Loss Previous Year Comparison
October 2011 through August 2012

	Oct '11 -Aug 12	Oct '11 to Aug 12 Budget	Oct '10 - Aug 11	Aug 12	Aug 11
Expense					
05-5000 - BCAD					
05-5020 - Quarterly Expense	\$ 8,598	\$ 12,000	\$ 8,559	\$ -	
05-5040 - Collection Expense	\$ 1,467	\$ 1,500	\$ 1,167	\$ 561	\$ 26
05-5080 - Misc.	\$ (880)	\$ 500	\$ (501)		
Total 05-5000 - BCAD	\$ 9,185	\$ 14,000	\$ 9,225	\$ 561	\$ 26
05-5100 - City Building Committee					
05-5160 - Membership	\$ 125	\$ 200	\$ 100		
05-5180 - Supplies	\$ 72	\$ 300	\$ 99	\$ -	\$ -
Total 05-5100 - City Building Committee	\$ 197	\$ 500	\$ 199	\$ -	\$ -
05-5200 - Ordinance Enf/Public Safety					
05-5225 - Ordinance Employee	\$ 5,922	\$ 6,500	\$ 5,285	\$ 515	\$ 857
05-5226 - Ordinance FICA/Med	\$ 453	\$ 500	\$ 407	\$ 39	\$ 66
05-5228 - Insurance - Worker's Comp	\$ -	\$ 300	\$ 225	\$ -	\$ -
05-5230 - Communications	\$ 263	\$ -	\$ 229	\$ 24	\$ 21
05-5274 - Mileage	\$ 1,937	\$ 1,800	\$ -	\$ 165	\$ -
05-5275 - Vehicle Maintenance	\$ -	\$ -	\$ 335	\$ -	\$ 43
05-5276 - Motor Vehicle Inquiries	\$ 350	\$ -	\$ 257	\$ -	\$ 23
05-5277 - Insurance - Auto Liability	\$ 170	\$ -	\$ 282	\$ -	\$ -
05-5280 - Supplies	\$ 80	\$ 525	\$ -	\$ -	\$ -
Total 05-5200 - Ordinance Enf/Public Safety	\$ 9,175	\$ 9,625	\$ 7,020	\$ 743	\$ 1,010
05-5300 - Animal Control					
05-5320 - Contract Agreement	\$ 6,600	\$ 8,000	\$ 6,600	\$ 600	\$ 600
05-5340 - Ins-Worker's Comp	\$ 80	\$ 200	\$ 150	\$ -	\$ -
05-5360 - Pet Holding Fee/Rabies	\$ 598	\$ 250	\$ 330	\$ 77	\$ 92
05-5370 - Communications	\$ 225	\$ 750	\$ 277	\$ 17	\$ 31
05-5380 - Supplies	\$ 71	\$ -	\$ 148	\$ -	
Total 05-5300 - Animal Control	\$ 7,574	\$ 9,200	\$ 7,505	\$ 694	\$ 723
05-5400 - Emergency Management					
05-5410 - Salary & Wages	\$ -	\$ -	\$ 30	\$ -	\$ -
Total 05-5400 - Emergency Management	\$ -		\$ 30	\$ -	\$ -

City of Meadowlakes
General Fund
Profit & Loss Previous Year Comparison
October 2011 through August 2012

	Oct '11 -Aug 12	Oct '11 to Aug 12 Budget	Oct '10 - Aug 11	Aug 12	Aug 11
05-5500 · Flood Plain Administrator		\$ -			
05-5520 · Membership	\$ 585	\$ 1,350	\$ 585	\$ -	\$ -
Total 05-5500 · Flood Plain Administrator	\$ 585	\$ 1,350	\$ 585	\$ -	\$ -
05-5600 · Traffic Control					
05-5610 · Salary & Wages	\$ 19,559	\$ 25,000	\$ 16,708	\$ 1,562	\$ 1,930
05-5611 · POA Contribution	\$ -	\$ -	\$ (7,140)	\$ -	\$ (1,428)
05-5615 · FICA/Med	\$ 1,285	\$ 1,925	\$ 1,278	\$ 120	\$ 148
05-5620 · Ins-Worker's Comp	\$ 300	\$ 500	\$ 275		
05-5625 · Ins-Auto Liability	\$ -	\$ -	\$ 285		
05-5630 · Ins-Law Enf Liability	\$ 1,010	\$ 1,000	\$ 489		
05-5632 · Insurance-Auto Damage	\$ -	\$ -	\$ 58		
05-5635 · Misc.	\$ -	\$ 500	\$ 123		\$ 83
05-5640 · Unemployment Expense	\$ -	\$ 500	\$ 1,058		
Total 05-5600 · Traffic Control	\$ 22,154	\$ 29,425	\$ 13,135	\$ 1,682	\$ 732
05-5700 · Municipal Court					
05-5705 · Education	\$ 341	\$ 500	\$ 852	\$ -	\$ -
05-5710 · Membership	\$ -	\$ -	\$ 85	\$ -	\$ -
05-5715 · State Court Costs	\$ -	\$ 3,000	\$ 3,164	\$ -	\$ -
05-5720 · Prosecuting Attorney	\$ 125	\$ 2,000	\$ 1,344	\$ -	\$ -
05-5725 · Bailiff Services	\$ -	\$ 500	\$ 329	\$ -	\$ -
05-5726 · Child Safety & Seat Belt Fine	\$ -	\$ -	\$ 75	\$ -	\$ -
05-5727 · Office Lease - Judge	\$ 2,200	\$ 2,400	\$ 1,400	\$ 200	\$ 200
05-5730 · Administrative Expense	\$ 749	\$ 700	\$ 373	\$ -	\$ 26
Total 05-5700 · Municipal Court	\$ 3,414	\$ 9,100	\$ 7,622	\$ 200	\$ 226
05-5800 · Legal					
05-5810 · City Attorney-General	\$ 3,725	\$ 5,000	\$ 2,674	\$ 280	\$ 1,316
05-5830 · Legal - Ordinance P & Z	\$ -	\$ -	\$ 309	\$ -	\$ -
05-5840 · Codification	\$ 2,114	\$ 2,500	\$ -	\$ -	\$ -
Total 05-5800 · Legal	\$ 5,839	\$ 7,500	\$ 2,983	\$ 280	\$ 1,316
05-5900 · Administration-General Fund					
05-6000 · Employee Expenditures					
05-6010 · Salary - Exempt	\$ 82,385	\$ 89,250	\$ 84,101	\$ 6,865	\$ 10,298
05-6015 · Salary - Non-exempt Empl	\$ 41,627	\$ 52,500	\$ 50,172	\$ 3,731	\$ 5,313
05-6025 · FICA/Medicare	\$ 9,654	\$ 11,325	\$ 10,272	\$ 811	\$ 1,194

City of Meadowlakes
General Fund
Profit & Loss Previous Year Comparison
October 2011 through August 2012

	Oct '11 -Aug 12	Oct '11 to Aug 12 Budget	Oct '10 - Aug 11	Aug 12	Aug 11
05-6027 · Longevity Pay/Reserve	\$ 2,257	\$ 8,200	\$ -	\$ -	\$ -
05-6040 · Retirement	\$ 1,237	\$ 3,000	\$ 2,145	\$ 68	\$ 243
05-6045 · Health Insurance	\$ 10,581	\$ 14,000	\$ 10,117	\$ -	\$ 778
05-6046 · Disability	\$ 855	\$ 1,000	\$ 903	\$ -	\$ 73
05-6047 · Other Benefits/Misc.	\$ 237	\$ 900	\$ 221	\$ -	\$ -
05-6050 · Insurance - Worker's Comp	\$ 178	\$ 700	\$ 194	\$ -	\$ -
05-6052 · Payroll Expense	\$ 112	\$ -	\$ 43	\$ 16	\$ 13
05-6055 · Bond - Manager	\$ 50	\$ -	\$ 50	\$ -	\$ -
05-6056 · Drug Test	\$ -	\$ -	\$ 65	\$ -	\$ -
05-6071 · Training & Travel	\$ 450	\$ 1,000	\$ -	\$ -	\$ -
05-6072 · Dues and Memberships	\$ 190	\$ 500	\$ 192	\$ -	\$ -
05-6074 · Mileage Allowance	\$ -	\$ 350	\$ 57	\$ -	
Total 05-6000 · Employee Expenditures	\$ 149,812	\$ 182,725	\$ 158,532	\$ 11,491	\$ 17,912
05-6200 · Insurance					
05-6210 · Liability	\$ 629	\$ 2,200	\$ 926		
05-6220 · Crime	\$ 164	\$ 450	\$ 194		
05-6225 · Refund Worker's Comp	\$ -	\$ -	\$ (173)	\$ -	
05-6230 · Errors & Omissions	\$ 926	\$ 200	\$ 1,242	\$ -	
05-6240 · Ins - Workers' Comp	\$ -	\$ -	\$ -	\$ -	
Total 05-6200 · Insurance	\$ 1,719	\$ 2,850	\$ 2,189	\$ -	\$ -
05-6300 · Administrative Expenditures					
05-6310 · Election	\$ 638	\$ 1,400	\$ 502	\$ -	\$ -
05-6320 · Office Supplies	\$ 1,362	\$ 4,000	\$ 3,062	\$ 71	\$ -
05-6321 · Gifts, Flowers etc.	\$ 338	\$ -	\$ 97	\$ -	\$ -
05-6322 · Neighborhood Watch	\$ 121	\$ 750	\$ 400	\$ -	\$ -
05-6325 · Lease-Copier	\$ 1,440	\$ 2,000	\$ 1,830	\$ 124	\$ 124
05-6330 · Postage	\$ 619	\$ 350	\$ 243	\$ 29	\$ 44
05-6340 · TML Membership	\$ 487	\$ 700	\$ 487	\$ -	\$ -
05-6345 · MF/Lake LBJ Chamber	\$ 60	\$ -	\$ 60	\$ -	\$ -
05-6350 · Telephone	\$ 640	\$ 750	\$ 1,128	\$ 56	\$ 50
05-6360 · Office Maintenance	\$ 3,100	\$ 500	\$ 3,120	\$ 260	\$ 260
05-6361 · Email Service	\$ 336	\$ 2,000	\$ 753	\$ -	\$ 753
City Directory		\$ 1,500			
Misc.		\$ 1,200	\$ 150		
05-6366 · Codification Expense	\$ 7,840	\$ 10,000	\$ -	\$ -	\$ -
Total 05-6300 · Administrative Expenditures	\$ 16,981	\$ 25,150	\$ 11,832	\$ 540	\$ 1,231

City of Meadowlakes
General Fund
Profit & Loss Previous Year Comparison
October 2011 through August 2012

	Oct '11 -Aug 12	Oct '11 to Aug 12 Budget	Oct '10 - Aug 11	Aug 12	Aug 11
05-6305 · Audit	\$ 3,115	\$ 3,500	\$ 3,000	\$ -	\$ -
05-6400 · Municipal Building					
05-6410 · Maintenance & Repair	\$ 802	\$ 7,500	\$ 2,248	\$ -	\$ -
05-6420 · Electric Service	\$ 2,500	\$ 2,500	\$ 2,428	\$ 278	\$ 288
05-6430 · Ins-Real Estate & Pers Prop	\$ 826	\$ 1,000	\$ 862	\$ -	
Total 05-6400 · Municipal Building	\$ 4,128	\$ 11,000	\$ 5,538	\$ 278	\$ 288
 Total 05-5900 · Administration-General Fund	 \$ 175,755	 \$ 225,225	 \$ 181,092	 \$ 12,309	 \$ 19,432
 05-6600 · Contract Services-1					
05-6610 · Marble Falls EMS	\$ 30,708	\$ 33,500	\$ 30,708	\$ 2,792	\$ 2,792
05-6620 · Marble Falls Fire	\$ 25,776	\$ 27,300	\$ 25,776	\$ 2,343	\$ 2,343
Total 05-6600 · Contract Services-1	\$ 56,484	\$ 60,800	\$ 56,484	\$ 5,135	\$ 5,135
 Contingency Fund	 \$ -	 \$ 15,000	 \$ -	 \$ -	 \$ -
 Total Operating Expenses	 \$ 290,362	 \$ 381,725	 \$ 285,850	 \$ 21,604	 \$ 28,599
 05-6700 · Capital Outlay					
05-6710 · Office Accessories	\$ -	\$ 5,000	\$ 1,217	\$ -	\$ 967
05-6715 · Telephone System	\$ -		\$ 4,399	\$ -	\$ -
05-6730 · Voice Equipment	\$ -		\$ 867	\$ -	\$ -
05-6740 · Land Acquisition	\$ 1,000	\$ 25,000	\$ -	\$ -	\$ -
Total 05-6700 · Capital Outlay	\$ 1,000	\$ 30,000	\$ 6,483	\$ -	\$ 967
 05-6900 · Debt Service					
05-6910 · Debt Service Payment	\$ 290,158	\$ 290,000	\$ 285,415	\$ 3,024	\$ 2,399
Total 05-6900 · Debt Service	\$ 290,158	\$ 290,000	\$ 285,415	\$ 3,024	\$ 2,399
 05-6911 · RCC Debt Fund	 \$ 10,000	 \$ 10,000	 \$ -	 \$ -	 \$ -
 Total Expense	 \$ 591,520	 \$ 711,725	 \$ 577,748	 \$ 24,628	 \$ 31,965
 Net Income	 \$ 57,717	 \$ (50,095)	 \$ 65,367	 \$ (20,751)	 \$ (27,577)

City of Meadowlakes-Utility Fund
Balance Sheet Previous Year Comparison
As of August 31, 2012

	August 31, 2012	August 31, 2011
ASSETS		
Current Assets		
Checking/Savings		
1000 · Operating Cash		
1010 · Petty Cash	\$ 600	\$ 400
1020 · American Bk Operating Checking	\$ 17,399	\$ 3,651
1030 · American Bk - Operating MM	\$ 379,899	\$ 346,366
1340 · American Bank - I&S	\$ -	\$ 359
Total 1000 · Operating Cash	\$ 397,898	\$ 350,776
1100 · Construction Cash		
1110 · American Bank - Construction	\$ -	\$ 479
Total 1100 · Construction Cash	\$ -	\$ 479
1300 · Debt Service		
1341 · Series 2008 Debt Service Account	\$ 7,228	\$ 1,439
Total 1300 · Debt Service	\$ 7,228	\$ 1,439
Total Checking/Savings	\$ 405,126	\$ 352,694
Accounts Receivable		
1601 · Loan to RCC Division	\$ 289,394	\$ 295,897
1500 · Operating Receivables	\$ 98,464	\$ 105,843
Total 1600 · Advances to other Funds	\$ 387,858	\$ 401,740
Total Accounts Receivable	\$ 387,858	\$ 401,740
1800 · Operating Inventories	\$ 29,301	\$ 25,275
Total Other Current Assets	\$ 417,159	\$ 427,015
Total Current Assets	\$ 822,285	\$ 779,710
Total 1900 · Fixed Assets		
Total 1900 · Fixed Assets	\$ 6,529,232 #1	\$ 9,818,575
1990 · Accumulated Depreciation	\$ (2,969,499)	\$ (2,862,173)
1983 · Golf Irrigation Improvements	\$ 272,352	\$ 219,772
Total 1900 · Fixed Assets	\$ 3,832,085	\$ 7,176,174
TOTAL ASSETS	\$ 4,654,370	\$ 7,955,884

Note #1-Due to reclassification of the golfing complex assets by the auditors at the end of FY2011 total fixed assets were reduced.

City of Meadowlakes-Utility Fund
Balance Sheet Previous Year Comparison
As of August 31, 2012

	August 31, 2012	August 31, 2011
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	\$ 26,577	\$ 37,294
3210 · Current Portion of Bonds Payable	\$ 250,000	\$ 265,000
Total Accounts Payable	\$ 276,577	\$ 302,294
Other Current Liabilities		
2100 · Payroll Liabilities	\$ -	\$ 21
3000 · Operating Accounts Payable	\$ -	\$ 287
3010 · Service Deposits Payable	\$ 73,796	\$ 69,772
3020 · Sales Tax Payable	\$ 944	\$ 932
3155 · Employee Retirement Payable	\$ -	\$ 372
3200 · Accrued Interest Payable	\$ 1,408	\$ 15,845
3560 · Deferred Operating Tax Revenue	\$ 3,147	\$ 3,147
3700 · Prior Period Adjustments	\$ 296,586	\$ -
Total Other Current Liabilities	\$ 375,880	\$ 90,375
Total Current Liabilities	\$ 652,457	\$ 392,669
Long Term Liabilities		
3600 · Long Term Debt		
3611 · 2008 Certificates Obligations	\$ -	\$ 3,555,000 #2
3612 · 2008 General Obligations Bonds	\$ 260,000	\$ 510,000
Total 3600 · Long Term Debt	\$ 260,000	\$ 4,065,000
Total Long Term Liabilities	\$ 260,000	\$ 4,065,000
Total Liabilities	\$ 912,457	\$ 4,457,669
Equity		
3900 · Retained Earnings	\$ 173,350	\$ 406,098
4000 · General Fund Balance	\$ 180,682	\$ 180,682
4010 · Reserved for Inventories	\$ 21,711	\$ 21,711
4020 · General Fund-Fixed Assets	\$ 3,316,343	\$ 2,752,834
4100 · Debt Service Fund	\$ 16,367	\$ 20,614
4200 · Capital Projects Fund	\$ 480	\$ 18,944
Net Income	\$ 32,978 #3	\$ 97,331
Total Equity	\$ 3,741,912	\$ 3,498,214
TOTAL LIABILITIES & EQUITY	\$ 4,654,369	\$ 7,955,883

Note #2-Due to reclassification of the golfing complex assets by the auditors at the end of FY2011 total fixed assets were reduced.

Note #3 - Net Income consists of \$42,547 Operational and (\$9,570) Debt Service

City of Meadowlakes-Utility Fund
Profit & Loss Budget vs. Actual
October 2011 through August 2012

	Oct '11 - Aug 12	Oct '11 to Aug 12 Budget	Oct '10 - Aug 11	Aug 12	Aug 12 Budget
Ordinary Income/Expense					
Income					
5010 · Water Revenue	\$ 322,114	\$ 290,000	\$ 360,998	\$ 46,717	\$ 35,000
5020 · Sewer Revenues	\$ 411,757	\$ 410,205	\$ 411,198	\$ 37,667	\$ 37,295
5030 · Garbage Revenue	\$ 178,777	\$ 177,833	\$ 175,838	\$ 16,368	\$ 16,167
5040 · Pump Fee Revenue	\$ 3,187	\$ 6,000	\$ 14,935	\$ 3,183	\$ -
5110 · Contract Services	\$ 73,333	\$ 73,334	\$ 73,333	\$ 6,667	\$ 6,667
5120 · Water Connect Fee Revenue	\$ 2,175	\$ 2,900	\$ 3,625	\$ -	\$ 725
5130 · Sewer Connect Fee Revenue	\$ 2,175	\$ 2,900	\$ 3,625	\$ -	\$ 725
5140 · Transfer Fee	\$ 2,550	\$ 2,290	\$ 2,825	\$ 300	\$ 208
5150 · Penalty & Interest Earned	\$ 6,011	\$ 5,729	\$ 5,900	\$ 681	\$ 521
5170 · Miscellaneous Revenues	\$ 11,945	\$ 1,605	\$ 7,700	\$ 12	\$ 145
5181 · Transfer in from Reserves	\$ -	\$ 63,325	\$ -	\$ -	\$ -
5200 · Interest earned on Investments	\$ 2,124	\$ 2,290	\$ 8,093	\$ -	\$ 208
Total Income	\$ 1,016,148	\$ 1,038,411	\$ 1,068,069	\$ 111,594	\$ 97,661
Gross Profit	\$ 1,016,148	\$ 1,038,411	\$ 1,068,069	\$ 111,594	\$ 97,661
Expense					
6100 · Employee Expenses					
6110 · Salaries & Wages					
6410 · Salaries Exempt Employees	\$ 54,484	\$ 56,856	\$ -	\$ 4,737	\$ 4,838
6415 · Salaries & Wages-Non-Exempt	\$ 191,660	\$ 225,560	\$ -	\$ 16,736	\$ 18,840
6416 · Overtime & Standby Pay	\$ 9,068	\$ 9,238	\$ -	\$ 697	\$ 770
6417 · Longevity Pay-Exempt/Non-Exempt	\$ 3,925	\$ 4,000	\$ -	\$ -	
Total 6110 · Salaries & Wages	\$ 259,137	\$ 295,654	\$ 259,563	\$ 22,169	\$ 24,448
6111 · Other Employee Expenses					
6120 · FICA Expense	\$ 19,726	\$ 22,890	\$ 19,845	\$ 1,696	\$ 1,870
6140 · Worker's Compensation Insurance	\$ 5,037	\$ 5,000	\$ 3,418	\$ -	\$ -
6150 · Employee Insurance Expenses	\$ 34,111	\$ 42,165	\$ 32,595	\$ 3,153	\$ 3,834
6160 · Employee Retirement Expense	\$ 2,509	\$ 7,850	\$ 4,154	\$ 149	\$ 1,000
6170 · Employee Uniform Expense	\$ 3,187	\$ 3,210	\$ 2,599	\$ 298	\$ 290
6180 · Employee Training & Travel Exp.	\$ 4,458	\$ 3,200	\$ 3,672	\$ 873	\$ 300
6560 · Payroll Expenses	\$ 267	\$ 140	\$ 70	\$ 25	\$ 15
Total 6111 · Other Employee Expenses	\$ 69,295	\$ 84,455	\$ 66,353	\$ 6,194	\$ 7,309
Total 6100 · Employee Expenses	\$ 328,432	\$ 380,109	\$ 325,916	\$ 28,364	\$ 31,757

City of Meadowlakes-Utility Fund
Profit & Loss Budget vs. Actual
October 2011 through August 2012

	Oct '11 - Aug 12	Oct '11 to Aug 12 Budget	Oct '10 - Aug 11	Aug 12	Aug 12 Budget
6200 · Administrative Expenses					
6210 · Auditing Expense	\$ 5,193	\$ 6,000	\$ 5,000	\$ -	\$ -
6225 · Misc. Dues & Fees	\$ 4,860	\$ 5,500	\$ 5,256	\$ -	\$ -
6235 · Computer/Office Equip R&M	\$ 2,604	\$ 1,850	\$ 2,386	\$ 499	\$ 150
6240 · Software Update	\$ 2,686	\$ 2,500	\$ 3,760	\$ 898	\$ 100
6245 · Office Equipment Rental	\$ 962	\$ 1,100	\$ 1,058	\$ 96	\$ 100
6250 · Office Supplies	\$ 3,940	\$ 4,600	\$ 3,527	\$ 743	\$ 400
6255 · Postage Expense	\$ 3,046	\$ 4,100	\$ 4,102	\$ 254	\$ 400
6260 · Telephone Expense	\$ 4,704	\$ 5,500	\$ 4,680	\$ 708	\$ 500
6270 · Insurance - GL & Property	\$ 13,621	\$ 15,000	\$ 14,591	\$ -	\$ -
6280 · Bad Debts	\$ 2	\$ 250	\$ 79	\$ -	\$ -
6282 · Miscellaneous	\$ 2,151	\$ 1,605	\$ 1,432	\$ 244	\$ 150
Total 6200 · Administrative Expenses	\$ 43,769	\$ 48,005	\$ 45,871	\$ 3,442	\$ 1,800
6300 · Operating Expenses					
6301 · Water Treatment Operational Exp.					
6305 · Water Treatment Electrical	\$ 29,010	\$ 35,700	\$ 61,621	\$ 5,138	\$ 4,500
6310 · Heating Fuel-WTP	\$ 345	\$ 1,500	\$ 1,000	\$ 345	\$ -
6313 · Raw Water Purchase-LCRA	\$ 10,696	\$ 5,175	\$ 829	\$ -	\$ -
6314 · R&M-Plant & Pump Station	\$ 5,227	\$ 13,750	\$ 11,113	\$ 1,478	\$ 1,250
6316 · WTP Chemical Expense	\$ 17,713	\$ 14,500	\$ 11,119	\$ 5,537	\$ 1,500
6320 · Water Outside Testing Expense	\$ 2,258	\$ 1,833	\$ 3,408	\$ 604	\$ 167
6328 · Distribution Repair & Maint.	\$ 3,163	\$ 7,000	\$ 1,943	\$ 156	\$ 500
6331 · Water Plant Repair & Maint.	\$ 12,295	\$ 20,000	\$ 50,763	\$ 365	\$ -
6355 · Meter Purchased	\$ 6,039	\$ 3,500	\$ 12,920	\$ 2,397	\$ -
6360 · Tap Materials-Water	\$ -	\$ 2,500	\$ 86	\$ -	\$ -
Total 6301 · Water Treatment Operational Exp.	\$ 86,745	\$ 105,458	\$ 154,802	\$ 16,020	\$ 7,917
6302 · Wastewater Operational Expenses					
6304 · Wastewater Electrical	\$ 24,937	\$ 25,600	\$ -	\$ 2,438	\$ 2,300
6311 · Propane-Wastewater	\$ 184	\$ 1,000	\$ -	\$ 184	\$ -
6317 · WWTP Chemicals	\$ 6,082	\$ 8,250	\$ 9,368	\$ 1,222	\$ 750
6318 · Outside Testing Wastewater	\$ 983	\$ 2,000	\$ -	\$ 91	\$ 150
6321 · Collection System R&M	\$ 1,994	\$ 2,300	\$ -	\$ -	\$ 200
6322 · Irrigation Maintenance Expense	\$ 3,019	\$ 4,600	\$ 5,077	\$ 913	\$ 400
6324 · Irrigation Electric Subsidy	\$ 6,875	\$ 6,875	\$ 7,500	\$ -	\$ 625
6327 · WWTP Repair & Maintenance	\$ 12,891	\$ 14,000	\$ 35,359	\$ 972	\$ 1,000
6361 · Tap Materials-Wastewater	\$ 38			\$ -	\$ -
Total 6302 · Wastewater Operational Expenses	\$ 57,002	\$ 64,625	\$ 57,304	\$ 5,820	\$ 5,425

City of Meadowlakes-Utility Fund
Profit & Loss Budget vs. Actual
October 2011 through August 2012

	Oct '11 - Aug 12	Oct '11 to Aug 12 Budget	Oct '10 - Aug 11	Aug 12	Aug 12 Budget
6303 · Other Operational Expenses					
63031 · Repair & Maintenance-Other					
6329 · R&M-Building/Misc.	\$ 6,060	\$ 4,600	\$ 11,276	\$ 2,185	\$ 400
63291 · Drainage Repair & Maintenance	\$ 9,985		\$ -	\$ 593	
Total 63031 · Repair & Maintenance-Other	\$ 16,045	\$ 4,600	\$ 11,276	\$ 2,778	\$ 400
6330 · Vehicle Repair & Maintenance	\$ 4,006	\$ 4,600	\$ 3,794	\$ 1,127	\$ 400
6332 · Mahan Property Upkeep	\$ 868	\$ 750	\$ 119	\$ 368	\$ -
6335 · Machinery Repair & Maintenance	\$ 5,506	\$ 7,330	\$ 7,160	\$ 383	\$ 660
6340 · Vehicle & Machinery Fuel					
6341 · Vehicle Fuel	\$ 9,218	\$ 7,340	\$ 7,567	\$ 2,231	\$ 660
6342 · Machinery Fuel	\$ 3,845	\$ 3,000	\$ 2,031	\$ 2,868	
Total 6340 · Vehicle & Machinery Fuel	\$ 13,063	\$ 10,340	\$ 9,598	\$ 5,099	\$ 660
6345 · Equipment Lease/Rental	\$ 275	\$ 600	\$ 355	\$ -	\$ -
6350 · Miscellaneous Operational Exp.	\$ 6,645	\$ 1,850	\$ 1,916	\$ 581	\$ 150
6365 · Small Tools	\$ 1,672	\$ 1,000	\$ 797	\$ 122	\$ -
Total 6303 · Other Operational Expenses	\$ 48,080	\$ 31,070	\$ 35,015	\$ 10,458	\$ 2,270
 Total 6300 · Operating Expenses	 \$ 191,828	 \$ 201,153	 \$ 247,121	 \$ 32,298	 \$ 15,612
 6400 · POA Contract Mowing Expense					
6420 · POA Equipment R&M	\$ 3,501	\$ 2,900	\$ 759	\$ 177	\$ 100
6430 · Consumable Supplies - POA	\$ 286	\$ 250	\$ 70	\$ 12	\$ -
6450 · Fuel - POA	\$ 972	\$ 3,500	\$ 1,189	\$ -	\$ 500
6460 · Small Tools - POA	\$ 879	\$ 1,000	\$ 157	\$ -	\$ -
 Total 6400 · POA Contract Mowing Expense	 \$ 5,638	 \$ 7,650	 \$ 2,175	 \$ 189	 \$ 600
 6500 · Other Expenses-Garbage					
6510 · Garbage Service Expense	\$ 156,686	\$ 165,917	\$ 155,617	\$ 14,233	\$ 15,087
6550 · Assets Purchased	\$ 1,200		\$ 16,490		
Total 6500 · Other Expenses-Garbage	\$ 157,886	\$ 165,917	\$ 172,107	\$ 14,233	\$ 15,087
 6650 · Capital Expenditures	 \$ 87,049	 \$ 106,000	 \$ -	 \$ -	 \$ 1,000
 8200 · Total Transfers Out	 \$ 159,000	 \$ 145,750	 \$ 157,585	 \$ 26,500	 \$ 13,250
 Total Expense	 \$ 973,601	 \$ 1,054,584	 \$ 950,775	 \$ 105,026	 \$ 79,106
 Net Ordinary Income	 \$ 42,547	 \$ (16,173)	 \$ 117,294	 \$ 6,568	 \$ 18,555

City of Meadowlakes-Debt Service Fund

Profit & Loss Budget vs. Actual

October 2011 through August 2012

	Oct '11 - Aug 12	Oct '11 to Aug 12 Budget	Oct '10 - Aug 11	Aug 12	Aug 12 Budget
Other Income/Expense					
Other Income					
9000 · Debt Service Rev. (Transfers)					
9001 · Transfer in from Operating	\$ 159,000	\$ 145,750	\$ 157,585	\$ 26,500	\$ 13,250
9002 · Transfer in from General	\$ 289,920	\$ 289,800	\$ 285,415	\$ 2,787	\$ 200
Total 9000 · Debt Service Rev. (Transfers)	<u>\$ 448,920</u>	<u>\$ 435,550</u>	<u>\$ 443,000</u>	<u>\$ 29,287</u>	<u>\$ 13,450</u>
 Total Other Income	 \$ 448,920	 \$ 435,550	 \$ 443,000	 \$ 29,287	 \$ 13,450
Other Expense					
9010 · Debt Service Expenses					
9020 · 2008 Certificate of Obligations					
9025 · 2008 CO's- Interest	\$ 170,640	\$ 170,640	\$ 171,360	\$ 85,320	\$ 85,680
9027 · 2008 CO's-Principal	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Total 9020 · 2008 Certificate of Obligations	<u>\$ 185,640</u>	<u>\$ 185,640</u>	<u>\$ 186,360</u>	<u>\$ 100,320</u>	<u>\$ 100,680</u>
9030 · 2008 General Obligations Bonds					
9035 · 2008-GO's-Interest	\$ 17,850	\$ 13,300	\$ 26,600	\$ 8,925	\$ 8,925
9037 · 2008-GO's-Principal	\$ 255,000	\$ 250,000	\$ 250,000	\$ 255,000	\$ 250,000
Total 9030 · 2008 General Obligations Bonds	<u>\$ 272,850</u>	<u>\$ 263,300</u>	<u>\$ 276,600</u>	<u>\$ 263,925</u>	<u>\$ 258,925</u>
 Total 9010 · Debt Service Expenses	 <u>\$ 458,490</u>	 <u>\$ 448,940</u>	 <u>\$ 462,960</u>	 <u>\$ 364,245</u>	 <u>\$ 359,605</u>
 Total Other Expense	 <u>\$ 458,490</u>	 <u>\$ 448,940</u>	 <u>\$ 462,960</u>	 <u>\$ 364,245</u>	 <u>\$ 359,605</u>
 Net Other Income	 \$ (9,570)	 \$ (13,390)	 \$ (19,960)	 \$ (334,958)	 \$ (346,155)

City of Meadowlakes - Utility (Public Works) Fund

Operating Cash Flow Analysis

	<i>Oct-11</i>	<i>Nov-11</i>	<i>Dec-11</i>	<i>Jan-12</i>	<i>Feb-12</i>	<i>Mar-12</i>	<i>Apr-12</i>	<i>May-12</i>	<i>Jun-12</i>	<i>Jul-12</i>	<i>Aug-12</i>	<i>Sep-12</i>
Beginning Cash Balance	\$378,405	\$384,429	\$ 413,118	\$409,351	\$417,100	\$405,038	\$402,437	\$ 389,066	\$404,751	\$411,551	\$ 402,269	\$381,843
Cash Inflows (Income)												
Account Receivables	\$138,131	\$103,719	\$ 78,706	\$ 78,000	\$ 78,835	\$ 71,686	\$ 63,769	\$ 96,733	\$ 85,589	\$ 97,346	\$ 75,616	
Loan Proceeds	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Contract Services	\$ 6,667	\$ 6,667	\$ 6,667	\$ 6,667	\$ 6,667	\$ 6,667	\$ 6,667	\$ 6,667	\$ 6,667	\$ 6,667	\$ 6,667	
Miscellaneous/Other	\$ 1,900	\$ 8,842	\$ 11,671	\$ 2,236	\$ 1,196	\$ 5,511	\$ 675	\$ 1,951	\$ 860	\$ 3,190	\$ 1,212	
 Total Cash Inflows	 \$148,698	 \$119,228	 \$ 99,044	 \$ 86,903	 \$ 86,697	 \$ 83,864	 \$ 71,111	 \$ 105,351	 \$ 93,116	 \$107,203	 \$ 83,494	 \$ -
Available Cash Balance	\$527,103	\$503,657	\$ 512,162	\$496,254	\$503,798	\$488,902	\$473,548	\$ 494,417	\$497,866	\$518,754	\$ 485,763	\$381,843
Cash Outflows (Expenses)												
Prior Months Payables/Misc.	\$ 28,320	\$ 15,587	\$ 11,348	\$ 2,603	\$ 7,305	\$ 1,062	\$ 1,339	\$ 4,384	\$ 6,882	\$ 2,610	\$ 3,260	
Employee Expenses	\$ 29,964	\$ 25,457	\$ 42,210	\$ 27,370	\$ 27,348	\$ 23,379	\$ 26,712	\$ 39,327	\$ 29,398	\$ 29,637	\$ 28,025	
Administrative Expenses	\$ 15,310	\$ 3,913	\$ 1,909	\$ 2,415	\$ 1,416	\$ 7,793	\$ 1,595	\$ 2,556	\$ 3,635	\$ 842	\$ 2,157	
Operating Expenses	\$ 33,864	\$ 15,829	\$ 11,144	\$ 13,463	\$ 20,003	\$ 22,238	\$ 16,476	\$ 14,272	\$ 17,408	\$ 17,666	\$ 29,518	
Mowing Contract Expenses	\$ 16	\$ 114	\$ 475	\$ -	\$ 1,238	\$ 671	\$ -	\$ 1,537	\$ 410	\$ 281	\$ 228	
Solid Waste Collection Expense	\$ 15,011	\$ 14,165	\$ 14,250	\$ 14,250	\$ 14,250	\$ 14,334	\$ 14,301	\$ 14,340	\$ 14,131	\$ 14,199	\$ 14,233	
 Subtotal	 \$122,485	 \$ 75,065	 \$ 81,336	 \$ 60,100	 \$ 71,560	 \$ 69,477	 \$ 60,423	 \$ 76,416	 \$ 71,865	 \$ 65,235	 \$ 77,421	 \$ -
Other Cash Outflows:												
Capital Expenses	\$ 6,938	\$ 2,224	\$ 8,225	\$ 5,804	\$ 13,950	\$ 3,738	\$ 10,809	\$ -	\$ 1,200	\$ 38,000	\$ -	
Debt Service Transfer	\$ 13,250	\$ 13,250	\$ 13,250	\$ 13,250	\$ 13,250	\$ 13,250	\$ 13,250	\$ 13,250	\$ 13,250	\$ 13,250	\$ 26,500	\$ -
 Subtotal	 \$ 20,188	 \$ 15,474	 \$ 21,475	 \$ 19,054	 \$ 27,200	 \$ 16,988	 \$ 24,059	 \$ 13,250	 \$ 14,450	 \$ 51,250	 \$ 26,500	 \$ -
Total Cash Outflows	\$142,674	\$ 90,539	\$ 102,811	\$ 79,154	\$ 98,760	\$ 86,465	\$ 84,482	\$ 89,666	\$ 86,315	\$116,485	\$ 103,921	\$ -
 Ending Cash Balance	 \$384,429	 \$413,118	 \$ 409,351	 \$417,100	 \$405,038	 \$402,437	 \$389,066	 \$ 404,751	 \$411,551	 \$402,269	 \$ 381,843	 \$381,843
 Difference Beginning to End Cash	 \$ 6,024	 \$ 28,689	 \$ (3,767)	 \$ 7,749	 \$ (12,062)	 \$ (2,601)	 \$ (13,371)	 \$ 15,684	 \$ 6,801	 \$ (9,282)	 \$ (20,427)	 \$ -
 Total Cash Increase/(Decrease) since beginning of Fiscal Year								\$ 3,438				

(Please note that monthly cash beginning balance may different slightly from previous months reports due to interest earned not being posted)

City of Meadowlakes

Debt Service Cash Flow Analysis

	<i>Oct-11</i>	<i>Nov-11</i>	<i>Dec-11</i>	<i>Jan-12</i>	<i>Feb-12</i>	<i>Mar-12</i>	<i>Apr-12</i>	<i>May-12</i>	<i>Jun-12</i>	<i>Jul-12</i>	<i>Aug-12</i>	<i>Sep-12</i>
Beginning Cash Balance	\$ 16,008	\$ 35,804	\$ 64,878	\$130,650	\$285,829	\$280,924	\$300,062	\$ 317,435	\$332,276	\$327,733	\$ 342,186	\$ 7,228
Cash Inflows (Income)												
Transfer in from PWD-Operating	\$ 13,250	\$ 13,250	\$ 13,250	\$ 13,250	\$ 13,250	\$ 13,250	\$ 13,250	\$ 13,250	\$ 13,250	\$ 13,250	\$ 26,500	\$ -
Transfer in from General-Tax Rev	\$ 6,542	\$ 15,810	\$ 52,489	\$141,844	\$ 75,964	\$ 5,777	\$ 4,008	\$ 1,487	\$ (17,891)	\$ 1,104	\$ 2,787	
Miscellaneous/Other	\$ 4	\$ 14	\$ 33	\$ 85	\$ 126	\$ 112	\$ 114	\$ 105	\$ 98	\$ 99		
Total Cash Inflows	\$ 19,796	\$ 29,074	\$ 65,772	\$155,179	\$ 89,340	\$ 19,139	\$ 17,372	\$ 14,841	\$ (4,543)	\$ 14,453	\$ 29,287	\$ -
Available Cash Balance	\$ 35,804	\$ 64,878	\$ 130,650	\$285,829	\$375,169	\$300,062	\$317,435	\$ 332,276	\$327,733	\$342,186	\$ 371,473	\$ 7,228
Cash Outflows (Expenses)												
Interest-2008 CO Bonds	\$ -				\$ 85,320						\$ 85,320	
Interest-2008 GO Bonds	\$ -				\$ 8,925						\$ 8,925	
Principal 2008 CO Bonds	\$ -										\$ 15,000	
Principal 2008 GO Bonds	\$ -										\$ 255,000	
Miscellaneous	\$ -											
Total Cash Outflows	\$ -	\$ -	\$ -	\$ -	\$ 94,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 364,245	\$ -
Ending Cash Balance	\$ 35,804	\$ 64,878	\$ 130,650	\$285,829	\$280,924	\$300,062	\$317,435	\$ 332,276	\$327,733	\$342,186	\$ 7,228	\$ 7,228
Difference Beginning to End Cash	\$ 19,796	\$ 29,074	\$ 65,772	\$155,179	\$ (4,905)	\$ 19,139	\$ 17,372	\$ 14,841	\$ (4,543)	\$ 14,453	\$ (334,958)	\$ -
Total Cash Increase/(Decrease) since beginning of Fiscal Year								\$ (8,780)				

Check Written in Excess of \$2,500

August 2012

General Fund

Date	Ck. #	Amount	Vendor	Description
8/1/12	6008	\$ 2,791.66	Marble Falls EMS	August 2012 Contract
8/14/12	6021	\$ 2,786.72	Meadowlakes Debt Service	Property Tax Collections

Public Works Fund

8/2/12	13113	\$ 6,032.95	PEC	July 2012 Electricity
8/13/12	13120	\$ 14,232.89	Allied Waste System	July 2012 Solid Waste Contract
8/13/12	13121	\$ 3,397.37	Bill Smith Propane	Fuel (Machinery & Vehicle), Propane
8/22/12	13150	\$ 4,672.50	General Chemical	Chemicals water treatment plant

Debt Service

8/14/12	1011	\$364,245.00	Bank of America	Bond Interest and Principal
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City of
Meadowlakes

**Items for Consideration
City Council Meeting
September 11, 2012**

Date: September 6, 2012

To: Honorable Mayor Williams and Council Persons

From: Johnnie Thompson, City Manager

Agenda Item: **IV-I-PFC Financials**

1. Requested Council Agenda Date: September 11, 2012

2. Contact Name & Number: Johnnie Thompson, City Manager-830-693-2951

3. Place On: ☒ Consent ☐ New Business ☐ Old Business

4. Budget Impact Statement Attached: ☐ Yes ☐ No ☒ N/A

5. Original Copies of Documents Approved to from by City Attorney?
☐ Yes ☐ No ☒ N/A

6. Background:

Please find attached for your review the PFC financial statements as provided for August 2012.

Hidden Falls Golf Club (New)
Balance Sheet
As of August 31, 2012

	<u>Aug 31, 12</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · DBA Hidden Falls Checking	
03-1016 · Operating Account - Checking 57	-761.67
03-1020 · Operating Account - MM 00	46,669.48
03-1022 · TABC Security Bond	5,000.00
03-1100 · Petty Cash	650.00
Total 1000 · DBA Hidden Falls Checking	<u>51,557.81</u>
 Total Checking/Savings	 51,557.81
 Accounts Receivable	
11000 · Accounts Receivable	
03-1520 · Other Receivables	3,215.32
Total 11000 · Accounts Receivable	<u>3,215.32</u>
 Total Accounts Receivable	 3,215.32
 Other Current Assets	
03-1991 · Good Will, Net	-70,519.94
1800 · Inventory	
1807 · Food & Beverage Inventory	
1810 · Food Inventory	4,568.89
1815 · Beer Inventory	1,440.52
1816 · Wine Inventory	238.22
1817 · Liquor Inventory	739.66
1820 · Beverage Inventory	944.15
Total 1807 · Food & Beverage Inventory	<u>7,931.44</u>
 Total 1800 · Inventory	 7,931.44
 1812 · Pre-Paid License	3,188.75
Total Other Current Assets	<u>-59,399.75</u>
 Total Current Assets	 -4,626.62
 Fixed Assets	
1900 · Fixed Asset	
03-1950 · Equipment - Maintenance	18,484.99
03-1955 · New Course Construction	4,878.69
03-1956 · Accum Depreciation Improvements	-1,267.36
03-1965 · Capital Repair	4,626.51
03-1966 · Accum Depreciation M&E	-4,382.97
03-1990 · Good Will	193,929.82
Total 1900 · Fixed Asset	<u>216,269.68</u>
 Total Fixed Assets	 216,269.68
 Other Assets	

Hidden Falls Golf Club (New)
Balance Sheet
As of August 31, 2012

	<u>Aug 31, 12</u>
1500 · Golf Fund Receivables	
1510 · Member Dues-Receiveables	14,066.75
1520 · Other Receivables	-3,215.32
Total 1500 · Golf Fund Receivables	<u>10,851.43</u>
 Total Other Assets	 <u>10,851.43</u>
 TOTAL ASSETS	 <u><u>222,494.49</u></u>
 LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	12,875.52
Total Accounts Payable	<u>12,875.52</u>
Other Current Liabilities	
03-2000 · Current Liabilites	
03-2024 · Alcohol Tax Payable	1,292.48
03-2025 · Credit Book Payable	6,326.69
03-2026 · Sales Tax Payable	1,227.09
03-4000 · Payroll Liabilities	191.61
Total 03-2000 · Current Liabilites	<u>9,037.87</u>
Total Other Current Liabilities	<u>9,037.87</u>
Total Current Liabilities	21,913.39
Long Term Liabilities	
03-3550 · Short Term Debt	
03-3555 · Loan Payable From Utility Fund	293,385.69
03-3556 · Cash Advance from Gen Fund	-0.01
Total 03-3550 · Short Term Debt	<u>293,385.68</u>
Total Long Term Liabilities	<u>293,385.68</u>
Total Liabilities	315,299.07
Equity	
40000 · Retained Earnings	-132,287.71
Net Income	39,483.13
Total Equity	<u>-92,804.58</u>
 TOTAL LIABILITIES & EQUITY	 <u><u>222,494.49</u></u>

Hidden Falls Golf Club
FY 2012
Actual v. Budget
Summary

	<i>FY2011 August Budget</i>	<i>FY2011 August Actual</i>	<i>FY2012 August Budget</i>	<i>FY2012 August Actual</i>	<i>FY12 August Var.</i>	<i>%</i>		<i>FY2012 YTD Budget</i>	<i>FY2012 YTD Actual</i>	<i>FY12 YTD Var.</i>
<u>Revenue</u>										
<i>Total Golf Revenue</i>	\$62,833.32	\$54,073.96	\$60,367.00	\$61,937.51	\$1,570.51	2.60%		\$724,333.00	\$694,633.38	-\$29,699.62
<i>Total F & B Revenue</i>	\$16,366.65	\$12,460.53	\$14,400.00	\$16,136.01	\$1,736.01	12.06%		\$213,800.00	\$204,525.46	-\$9,274.54
<i>Total Tennis/Swim Revenue</i>	\$1,083.33	\$535.00	\$1,100.00	\$930.00	-\$170.00	-43.50%		\$6,650.00	\$6,284.50	-\$367.00
<i>Total Other Revenue</i>	\$0.00	\$2.05	\$2.00	\$4.10	\$2.10	105.00%		\$2,520.00	\$295.75	-\$2,224.25
Total Revenue	\$80,283.30	\$67,071.54	\$75,869.00	\$79,007.62	\$3,138.62	4.14%		\$947,303.00	\$905,739.09	-\$41,563.91
<u>Expenses</u>										
<i>Total G & A Expenses</i>	\$6,789.08	\$6,299.55	\$8,615.02	\$6,858.99	-\$1,756.03	-20.38%		\$126,192.97	\$117,836.82	-\$8,356.15
<i>Total Pro Shop Expenses</i>	\$19,556.63	\$23,198.96	\$21,665.00	\$21,904.78	\$239.78	1.11%		\$240,005.00	\$243,956.82	\$3,951.82
<i>Total Maint. Expenses</i>	\$29,724.94	\$47,691.72	\$33,785.00	\$26,860.20	-\$6,924.80	-20.50%		\$327,925.00	\$275,870.71	-\$52,054.29
<i>Total F & B Expenses</i>	\$17,295.78	\$16,138.01	\$16,512.00	\$17,854.87	\$1,342.87	8.13%		\$206,999.50	\$210,476.38	\$3,476.88
<i>Total Pool Expenses</i>	\$1,912.49	\$1,407.16	\$2,650.00	\$2,421.19	-\$228.81	-8.63%		\$14,200.00	\$13,789.27	-\$410.73
<i>Total Tennis Expenses</i>	\$83.33	\$0.00	\$125.00	\$0.00	-\$125.00	-100.00%		\$1,375.00	\$325.96	-\$1,049.04
<i>Loan Principal Payable</i>	\$2,484.00	\$2,502.67	\$2,000.00	\$0.00	-\$2,000.00			\$22,000.00	\$4,000.00	-\$18,000.00
<i>Capital Expenditures</i>	\$166.66	\$0.00	\$333.33	\$0.00	-\$333.33			\$3,666.66	\$0.00	-\$3,666.66
Total Expenses	\$78,012.91	\$97,238.07	\$85,685.35	\$75,900.03	-\$9,785.32	-11.42%		\$942,364.13	\$866,255.96	-\$76,108.17
Net Income / Loss	\$2,270.39	-\$30,166.53	-\$9,816.35	\$3,107.59	\$12,923.94	-131.66%		\$4,938.87	\$39,483.13	\$34,544.26

Hidden Falls Golf Club
Actual v. Budget

	<i>FY2011 August Budget</i>	<i>FY2011 August Actual</i>	<i>FY2012 August Budget</i>	<i>FY2012 August Actual</i>	<i>FY12 August Var.</i>	<i>%</i>	<i>FY2012 YTD Budget</i>	<i>FY2012 YTD Actual</i>	<i>FY12 YTD Var.</i>
<u>Golf Revenue</u>									
<i>Membership</i>	\$35,416.66	\$27,757.30	\$30,000.00	\$28,778.30	-\$1,221.70		\$362,000.00	\$332,563.52	-\$29,436.48
<i>Initiation Fee</i>	\$250.00	\$75.00	\$167.00	\$0.00	-\$167.00		\$1,833.00	\$1,136.00	-\$697.00
<i>Green Fees</i>	\$8,833.33	\$11,355.66	\$11,500.00	\$14,792.55	\$3,292.55		\$133,000.00	\$146,304.52	\$13,304.52
<i>Cart Rental</i>	\$7,250.00	\$7,500.60	\$7,500.00	\$9,006.40	\$1,506.40		\$87,500.00	\$89,298.58	\$1,798.58
<i>Range</i>	\$2,000.00	\$1,673.08	\$2,000.00	\$2,088.24	\$88.24		\$33,000.00	\$29,151.99	-\$3,848.01
<i>Merch.</i>	\$6,000.00	\$5,398.70	\$7,000.00	\$6,828.77	-\$171.23		\$78,000.00	\$75,069.87	-\$2,930.13
<i>Tournament</i>	\$3,083.33	\$313.62	\$2,200.00	\$443.25	-\$1,756.75		\$29,000.00	\$21,108.90	-\$7,891.10
<i>Total Golf Revenue</i>	\$62,833.32	\$54,073.96	\$60,367.00	\$61,937.51	\$1,570.51	2.60%	\$724,333.00	\$694,633.38	-\$29,699.62
<u>F & B Revenue</u>									
<i>Food</i>	\$9,000.00	\$6,180.17	\$7,000.00	\$7,454.68	\$454.68		\$124,000.00	\$116,487.23	-\$7,512.77
<i>Beverage</i>	\$266.66	\$545.24	\$600.00	\$740.56	\$140.56		\$5,400.00	\$6,334.00	\$934.00
<i>Liquor</i>	\$1,916.66	\$1,123.41	\$1,400.00	\$1,509.19	\$109.19		\$22,000.00	\$19,619.74	-\$2,380.26
<i>Beer</i>	\$4,500.00	\$4,236.25	\$5,000.00	\$5,762.25	\$762.25		\$54,000.00	\$54,684.38	\$684.38
<i>Wine</i>	\$683.33	\$375.46	\$400.00	\$669.33	\$269.33		\$8,400.00	\$7,400.11	-\$999.89
<i>Total F & B Revenue</i>	\$16,366.65	\$12,460.53	\$14,400.00	\$16,136.01	\$1,736.01	12.06%	\$213,800.00	\$204,525.46	-\$9,274.54
<u>Tennis/Swim Revenue</u>									
<i>Tennis Fees</i>	\$208.33	\$182.00	\$100.00	\$113.00	\$13.00		\$1,850.00	\$1,245.50	-\$604.50
<i>Swim Fees</i>	\$875.00	\$353.00	\$1,000.00	\$817.00	-\$183.00		\$4,800.00	\$5,039.00	\$239.00
<i>Total Tennis/Swim Revenue</i>	\$1,083.33	\$535.00	\$1,100.00	\$930.00	-\$170.00	-15.45%	\$6,650.00	\$6,284.50	-\$365.50
<i>Other Revenue</i>	\$0.00	\$2.05	\$2.00	\$4.10	\$2.10	105.00%	\$2,520.00	\$295.75	-\$2,224.25
Total Revenue	\$80,283.30	\$67,071.54	\$75,869.00	\$79,007.62	\$3,138.62	4.14%	\$947,303.00	\$905,739.09	-\$41,563.91

Hidden Falls Golf Club
Actual v. Budget

	<i>FY2011 August Budget</i>	<i>FY2011 August Actual</i>	<i>FY2012 August Budget</i>	<i>FY2012 August Actual</i>	<i>FY12 August Var.</i>	<i>%</i>	<i>FY2012 YTD Budget</i>	<i>FY2012 YTD Actual</i>	<i>FY12 YTD Var.</i>
<u>Gen. & Admin. Expenses</u>									
Accounting	\$83.33	\$0.00	\$83.34	\$0.00	-\$83.34		\$916.66	\$0.00	-\$916.66
Advertising	\$750.00	\$676.25	\$833.34	\$513.50	-\$319.84		\$9,166.66	\$9,486.76	\$320.10
Audit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$5,000.00	\$5,192.50	\$192.50
Bank Charges	\$41.66	\$0.00	\$41.67	\$0.00	-\$41.67		\$458.33	\$334.00	-\$124.33
Cash Over/Short	\$0.00	\$48.63	\$0.00	\$8.19	\$8.19		\$0.00	-\$15.29	-\$15.29
Cleaning	\$250.00	\$318.50	\$250.00	\$147.13	-\$102.87		\$2,750.00	\$3,597.12	\$847.12
Bookkeeping	\$208.33	\$0.00	\$225.00	\$0.00	-\$225.00		\$2,475.00	\$2,118.00	-\$357.00
Credit Card Discount	\$833.33	\$1,274.31	\$1,000.00	\$1,292.69	\$292.69		\$11,100.00	\$11,182.42	\$82.42
Dues & Subscriptions	\$83.33	\$225.00	\$100.00	\$0.00	-\$100.00		\$1,100.00	\$773.65	-\$326.35
Insurance - Health	\$916.66	\$277.76	\$1,333.00	\$1,045.63	-\$287.37		\$14,666.00	\$11,920.10	-\$2,745.90
Insurance - Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$4,700.00	\$4,770.00	\$70.00
Insurance - Liability	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$5,500.00	\$3,591.00	-\$1,909.00
Insurance - WC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$12,000.00	\$9,978.06	-\$2,021.94
Interest	\$600.00	\$497.33	\$458.33	\$0.00	-\$458.33		\$5,041.66	\$0.00	-\$5,041.66
Lease - Facility	\$10.00	\$10.00	\$1,000.00	\$1,000.00	\$0.00		\$11,000.00	\$11,000.00	\$0.00
Lease - Office	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
Member Relations	\$83.33	\$0.00	\$100.00	\$125.00	\$25.00		\$1,100.00	\$485.40	-\$614.60
Misc.	\$125.00	\$188.91	\$125.00	\$56.06	-\$68.94		\$1,375.00	\$1,789.52	\$414.52
New Hire	\$125.00	\$0.00	\$125.00	\$0.00	-\$125.00		\$1,375.00	\$0.00	-\$1,375.00
Office Supplies	\$375.00	\$346.82	\$350.00	\$308.95	-\$41.05		\$3,850.00	\$2,650.39	-\$1,199.61
Pest Control	\$33.33	\$0.00	\$0.00	\$0.00	\$0.00		\$400.00	\$0.00	-\$400.00
Postage	\$183.33	\$88.00	\$175.00	\$180.00	\$5.00		\$1,925.00	\$1,029.00	-\$896.00
Repair & Maint.	\$416.66	\$540.39	\$500.00	\$713.50	\$213.50		\$5,500.00	\$9,366.07	\$3,866.07
Security	\$29.16	\$31.64	\$32.00	\$33.54	\$1.54		\$352.00	\$353.74	\$1.74
Signage	\$25.00	\$0.00	\$50.00	\$0.00	-\$50.00		\$550.00	\$13.53	-\$536.47
Software Maint.	\$166.66	\$42.22	\$50.00	\$0.00	-\$50.00		\$2,350.00	\$2,184.11	-\$165.89
Supplies	\$375.00	\$421.73	\$600.00	\$840.90	\$240.90		\$6,600.00	\$9,262.83	\$2,662.83
Training & Travel	\$83.33	\$0.00	\$175.00	\$0.00	-\$175.00		\$1,925.00	\$710.00	-\$1,215.00
Unemployment	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00		\$3,000.00	\$7,975.22	\$4,975.22
Utilities - Electric	\$166.66	\$143.18	\$175.00	\$125.00	-\$50.00		\$1,850.00	\$1,390.79	-\$459.21
Utilities - Phone	\$191.66	\$151.03	\$166.67	\$0.00	-\$166.67		\$1,833.33	\$1,688.15	-\$145.18
Utilities - Trash	\$166.66	\$156.95	\$166.67	\$0.00	-\$166.67		\$1,833.33	\$1,255.60	-\$577.73
Utilities - Sewer/Water	\$216.66	\$860.90	\$500.00	\$468.90	-\$31.10		\$4,500.00	\$3,754.15	-\$745.85

Hidden Falls Golf Club
Actual v. Budget

	<i>FY2011 August Budget</i>	<i>FY2011 August Actual</i>	<i>FY2012 August Budget</i>	<i>FY2012 August Actual</i>	<i>FY12 August Var.</i>	<i>%</i>	<i>FY2012 YTD Budget</i>	<i>FY2012 YTD Actual</i>	<i>FY12 YTD Var.</i>
<i>Total G & A Expenses</i>	\$6,789.08	\$6,299.55	\$8,615.02	\$6,858.99	-\$1,756.03	-20.38%	\$126,192.97	\$117,836.82	-\$8,356.15
<u>Pro Shop Expenses</u>									
<i>Wages</i>	\$9,250.00	\$13,116.20	\$10,000.00	\$9,185.63	-\$814.37		\$112,000.00	\$113,085.57	\$1,085.57
<i>Payroll Tax</i>	\$708.33	\$994.42	\$800.00	\$729.36	-\$70.64		\$8,500.00	\$8,587.46	\$87.46
<i>Cart - Lease</i>	\$2,410.83	\$2,410.80	\$2,410.00	\$2,410.80	\$0.80		\$26,510.00	\$28,852.03	\$2,342.03
<i>Cart - Repair</i>	\$83.33	\$0.00	\$75.00	\$0.00	-\$75.00		\$825.00	\$233.45	-\$591.55
<i>Cart - Utilities</i>	\$183.33	\$223.63	\$170.00	\$189.27	\$19.27		\$2,030.00	\$2,029.16	-\$0.84
<i>Consumable Supplies</i>	\$316.66	\$176.59	\$400.00	\$1,366.75	\$966.75		\$3,800.00	\$3,256.63	-\$543.37
<i>Merch. Reimbursement</i>	\$6,000.00	\$5,398.70	\$7,000.00	\$6,828.77	-\$171.23		\$78,000.00	\$75,069.87	-\$2,930.13
<i>Misc. Supplies</i>	\$83.33	\$0.00	\$60.00	\$0.00	-\$60.00		\$940.00	\$2,451.83	\$1,511.83
<i>Tournament Expense</i>	\$20.83	\$0.00	\$50.00	\$0.00	-\$50.00		\$550.00	\$319.00	-\$231.00
<i>Utilities</i>	\$416.66	\$878.62	\$650.00	\$819.20	\$169.20		\$5,900.00	\$5,820.82	-\$79.18
<i>Dues & Fees</i>	\$83.33	\$0.00	\$50.00	\$375.00	\$325.00		\$950.00	\$4,251.00	\$3,301.00
<i>Total Pro Shop Expenses</i>	\$19,556.63	\$23,198.96	\$21,665.00	\$21,904.78	\$239.78	1.11%	\$240,005.00	\$243,956.82	\$3,951.82
<u>Maintenance Expenses</u>									
<i>Wages</i>	\$13,500.00	\$20,930.55	\$15,000.00	\$15,831.70	\$831.70		\$144,000.00	\$140,548.40	-\$3,451.60
<i>Payroll Tax</i>	\$1,041.66	\$1,591.06	\$1,000.00	\$1,166.97	\$166.97		\$11,400.00	\$10,623.81	-\$776.19
<i>Contract Labor</i>	\$125.00	\$230.00	\$250.00	\$212.75	-\$37.25		\$2,750.00	\$6,309.33	\$3,559.33
<i>Chemicals</i>	\$750.00	\$0.00	\$1,000.00	\$0.00	-\$1,000.00		\$9,700.00	\$6,277.17	-\$3,422.83
<i>Dues & Subscriptions</i>	\$41.66	\$0.00	\$0.00	\$0.00	\$0.00		\$600.00	\$415.00	-\$185.00
<i>Equipment Lease</i>	\$6,100.00	\$6,300.00	\$0.00	\$0.00	\$0.00		\$50,400.00	\$12,600.00	-\$37,800.00
<i>Equipment Repair</i>	\$1,250.00	\$1,129.30	\$1,400.00	\$763.80	-\$636.20		\$15,600.00	\$21,821.82	\$6,221.82
<i>Equipment Rental</i>	\$125.00	\$2,165.00	\$1,500.00	\$0.00	-\$1,500.00		\$1,950.00	\$251.43	-\$1,698.57
<i>Course Accessories</i>	\$333.33	\$385.25	\$300.00	\$196.92	-\$103.08		\$3,600.00	\$2,975.71	-\$624.29
<i>Fertilizer</i>	\$1,750.00	\$791.31	\$2,000.00	\$88.00	-\$1,912.00		\$18,500.00	\$20,403.39	\$1,903.39
<i>Fuel & Lubricants</i>	\$1,166.66	\$2,355.57	\$2,000.00	\$2,371.51	\$371.51		\$18,000.00	\$17,537.68	-\$462.32
<i>Irrigation Repair</i>	\$750.00	\$244.11	\$500.00	\$557.95	\$57.95		\$5,500.00	\$4,461.32	-\$1,038.68
<i>Landscape Supplies</i>	\$25.00	\$0.00	\$50.00	\$0.00	-\$50.00		\$450.00	\$251.33	-\$198.67
<i>Misc.</i>	\$225.00	\$144.32	\$200.00	\$144.32	-\$55.68		\$2,000.00	\$1,443.20	-\$556.80
<i>Sand & Soil</i>	\$458.33	\$3,122.60	\$2,000.00	\$597.50	-\$1,402.50		\$6,100.00	\$1,300.61	-\$4,799.39
	<i>FY2011</i>	<i>FY2011</i>	<i>FY2012</i>	<i>FY2012</i>	<i>FY12</i>		<i>FY2012</i>	<i>FY2012</i>	<i>FY12</i>

Hidden Falls Golf Club
Actual v. Budget

	August Budget	August Actual	August Budget	August Actual	August Var.	%	YTD Budget	YTD Actual	YTD Var.
Seed & Sod	\$416.66	\$0.00	\$0.00	\$0.00	\$0.00		\$8,000.00	\$4,674.14	-\$3,325.86
Small Tools	\$83.33	\$90.46	\$125.00	\$240.71	\$115.71		\$1,375.00	\$2,016.99	\$641.99
Supplies	\$416.66	\$254.34	\$500.00	\$785.79	\$285.79		\$4,600.00	\$4,808.12	\$208.12
Tree & Shrub	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$1,600.00	\$0.00	-\$1,600.00
Utilities - Bldg.	\$141.66	\$247.27	\$160.00	\$140.38	-\$19.62		\$1,650.00	\$1,602.66	-\$47.34
Utilities - Irrigation	\$250.00	\$1,665.78	\$500.00	\$293.20	-\$206.80		\$2,000.00	\$1,697.66	-\$302.34
Utilities - LCRA	\$500.00	\$5,700.60	\$5,000.00	\$3,183.00	-\$1,817.00		\$15,000.00	\$11,061.48	-\$3,938.52
Utilities - Sewer/Water	\$233.33	\$344.20	\$250.00	\$186.24	-\$63.76		\$2,600.00	\$2,119.85	-\$480.15
Vehicle Repair	\$41.66	\$0.00	\$50.00	\$99.46	\$49.46		\$550.00	\$669.61	\$119.61
Total Maint. Expenses	\$29,724.94	\$47,691.72	\$33,785.00	\$26,860.20	-\$6,924.80	-20.50%	\$327,925.00	\$275,870.71	-\$52,054.29
<u>F & B Expenses</u>									
Wages	\$7,083.33	\$9,263.17	\$6,000.00	\$6,916.33	\$916.33		\$79,000.00	\$79,563.50	\$563.50
Payroll Tax	\$541.66	\$464.06	\$500.00	\$340.36	-\$159.64		\$6,000.00	\$4,614.77	-\$1,385.23
Contract Labor	\$333.33	\$306.25	\$1,000.00	\$1,621.01	\$621.01		\$14,000.00	\$21,283.36	\$7,283.36
Beer/Wine	\$2,333.33	\$2,146.09	\$2,500.00	\$2,520.34	\$20.34		\$27,500.00	\$25,162.96	-\$2,337.04
Beverage	\$366.66	\$145.27	\$300.00	\$692.79	\$392.79		\$3,700.00	\$4,353.29	\$653.29
Liquor	\$458.33	\$342.96	\$500.00	\$514.30	\$14.30		\$6,500.00	\$5,674.59	-\$825.41
Food	\$3,550.00	\$973.53	\$3,200.00	\$2,582.43	-\$617.57		\$39,800.00	\$37,654.46	-\$2,145.54
Linen	\$366.66	\$693.76	\$300.00	\$288.17	-\$11.83		\$4,800.00	\$5,178.67	\$378.67
Other Supplies	\$375.00	\$191.62	\$600.00	\$515.17	-\$84.83		\$6,400.00	\$9,805.46	\$3,405.46
Equipment Repair	\$62.50	\$0.00	\$50.00	\$0.00	-\$50.00		\$550.00	\$0.00	-\$550.00
Equipment Rental	\$62.50	\$121.40	\$62.00	\$75.69	\$13.69		\$687.00	\$560.55	-\$126.45
Licenses & Permits	\$291.66	\$0.00	\$0.00	\$0.00	\$0.00		\$2,062.50	\$1,913.25	-\$149.25
Music	\$83.33	\$150.00	\$50.00	\$0.00	-\$50.00		\$750.00	\$700.00	-\$50.00
Propane	\$333.33	\$0.00	\$500.00	\$537.50	\$37.50		\$6,000.00	\$5,028.50	-\$971.50
Television	\$25.00	\$21.98	\$25.00	\$21.98	-\$3.02		\$275.00	\$251.78	-\$23.22
Utilities - Electric	\$1,000.00	\$1,317.92	\$900.00	\$1,228.80	\$328.80		\$8,700.00	\$8,731.24	\$31.24
Utilities - Water/Sewer	\$29.16	\$0.00	\$25.00	\$0.00	-\$25.00		\$275.00	\$0.00	-\$275.00
Total F & B Expenses	\$17,295.78	\$16,138.01	\$16,512.00	\$17,854.87	\$1,342.87	8.13%	\$206,999.50	\$210,476.38	\$3,476.88

Hidden Falls Golf Club
Actual v. Budget

	<i>FY2011 August Budget</i>	<i>FY2011 August Actual</i>	<i>FY2012 August Budget</i>	<i>FY2012 August Actual</i>	<i>FY12 August Var.</i>	<i>%</i>	<i>FY2012 YTD Budget</i>	<i>FY2012 YTD Actual</i>	<i>FY12 YTD Var.</i>
<u>Pool Expenses</u>									
<i>Wages</i>	\$1,050.00	\$343.60	\$1,300.00	\$648.81	-\$651.19		\$5,500.00	\$4,192.26	-\$1,307.74
<i>Payroll Tax</i>	\$87.50	\$265.18	\$100.00	\$194.50	\$94.50		\$400.00	\$651.11	\$251.11
<i>Contract Labor</i>	\$83.33	-\$108.00	\$150.00	\$195.37	\$45.37		\$700.00	\$368.50	-\$331.50
<i>Repair & Maint.</i>	\$541.66	\$300.00	\$800.00	\$500.00	-\$300.00		\$5,400.00	\$5,420.95	\$20.95
<i>Supplies</i>	\$150.00	\$606.38	\$300.00	\$882.51	\$582.51		\$2,200.00	\$3,156.45	\$956.45
<i>Total Pool Expenses</i>	\$1,912.49	\$1,407.16	\$2,650.00	\$2,421.19	-\$228.81	-8.63%	\$14,200.00	\$13,789.27	-\$410.73
<u>Tennis Expenses</u>									
<i>Repair & Maint.</i>	\$62.50	\$0.00	\$62.00	\$0.00	-\$62.00		\$687.00	\$262.74	-\$424.26
<i>Supplies</i>	\$20.83	\$0.00	\$63.00	\$0.00	-\$63.00		\$688.00	\$63.22	-\$624.78
<i>Total Tennis Expenses</i>	\$83.33	\$0.00	\$125.00	\$0.00	-\$125.00	-100.00%	\$1,375.00	\$325.96	-\$1,049.04
<u>Operational Expenses</u>									
<i>Loan Principal Payable</i>	\$2,484.00	\$2,502.67	\$2,000.00	\$0.00	-\$2,000.00		\$22,000.00	\$4,000.00	-\$18,000.00
<i>Capital Expenditures</i>	\$166.66	\$0.00	\$333.33	\$0.00	-\$333.33		\$3,666.66	\$0.00	-\$3,666.66
<i>Total Oper. Expenses</i>	\$2,650.66	\$2,502.67	\$2,333.33	\$0.00	-\$2,333.33	-100.00%	\$25,666.66	\$4,000.00	-\$21,666.66
<i>Total Expenses</i>	\$78,012.91	\$97,238.07	\$85,685.35	\$75,900.03	-\$9,785.32	-11.42%	\$942,364.13	\$866,255.96	-\$76,108.17
Net Income / Loss	\$2,270.39	-\$30,166.53	-\$9,816.35	\$3,107.59	\$12,923.94	-131.66%	\$4,938.87	\$39,483.13	\$34,544.26
<i>Transfers to Reserves</i>	\$0.00	\$0.00	\$500.00	\$0.00			\$8,500.00	\$0.00	

Hidden Falls Golf Club
Cash Flow Budget
FY 2012

	Budget Oct. '11	Actual Oct. '11	Budget Nov. '11	Actual Nov. '11	Budget Dec. '11	Actual Dec. '11	Budget Jan. '12	Actual Jan. '12	Budget Feb. '12
Beginning Cash	\$51,092	\$27,711	\$38,311	\$10,165	\$50,012	\$15,462	\$55,225	\$15,320	\$50,627
Cash Inflows									
Golf Revenue	\$66,867	\$66,794	\$64,666	\$58,842	\$62,667	\$50,274	\$66,266	\$52,264	\$61,867
F & B Revenue	\$24,000	\$17,365	\$17,000	\$16,720	\$28,100	\$25,389	\$16,900	\$14,752	\$20,600
Swim/Tennis Rev	\$150	\$137	\$150	\$121	\$150	\$85	\$150	\$105	\$150
Other	<u>\$2</u>	<u>\$29</u>	<u>\$5,002</u>	<u>\$1</u>	<u>\$2</u>	<u>\$5,818</u>	<u>\$7,502</u>	<u>\$283</u>	<u>\$2,500</u>
Total Inflows	\$91,019	\$84,325	\$86,818	\$75,684	\$90,919	\$81,566	\$90,818	\$67,404	\$85,117
Cash Before Outflows	\$142,111	\$112,037	\$125,129	\$85,848	\$140,931	\$97,028	\$146,043	\$82,724	\$135,744
Cash Outflows									
Expenses	\$102,467	\$91,215	\$73,283	\$70,389	\$77,560	\$71,034	\$89,583	\$64,677	\$74,727
Debt Service	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$2,000
Cap. Ex.	\$333	\$0	\$333	\$0	\$333	\$0	\$333	\$0	\$333
Payables	-\$1,000	\$8,657	-\$500	-\$2,003	\$1,000	\$4,210	\$3,500	-\$892	-\$500
Prepays	\$0	\$0	\$0	\$0	\$4,813	\$4,464	\$0	\$0	\$0
Total Outflows	\$103,800	\$101,872	\$75,116	\$70,387	\$85,706	\$81,708	\$95,416	\$63,785	\$76,560
Ending Cash	\$38,311	\$10,165	\$50,012	\$15,462	\$55,225	\$15,320	\$50,627	\$18,938	\$59,184

Hidden Falls Golf Club
Cash Flow Budget
FY 2012

	Actual Feb. '12	Budget Mar. '12	Actual Mar. '12	Budget Apr. '12	Actual Apr. '12	Budget May '12	Actual May '12	Budget Jun. '12	Actual Jun. '12
Beginning Cash	\$18,938	\$59,184	\$28,865	\$68,279	\$36,858	\$82,608	\$55,595	\$86,014	\$57,720
Cash Inflows									
Golf Revenue	\$52,503	\$75,166	\$76,448	\$68,367	\$67,536	\$68,666	\$65,934	\$65,667	\$68,749
F & B Revenue	\$16,476	\$19,300	\$17,048	\$23,300	\$23,531	\$18,900	\$19,908	\$16,100	\$19,156
Swim/Tennis Rev	\$101	\$200	\$121	\$200	\$113	\$1,400	\$1,528	\$1,600	\$1,863
Other	<u>\$270</u>	<u>\$2</u>	<u>\$3</u>	<u>\$2</u>	<u>\$3</u>	<u>\$2</u>	<u>\$4</u>	<u>\$2</u>	<u>\$4</u>
Total Inflows	\$69,350	\$94,668	\$93,619	\$91,869	\$91,184	\$88,968	\$87,374	\$83,369	\$89,772
Cash Before Outflows	\$88,289	\$153,852	\$122,484	\$160,148	\$128,041	\$171,576	\$142,969	\$169,383	\$147,492
Cash Outflows									
Expenses	\$58,837	\$76,927	\$78,486	\$78,207	\$83,989	\$81,728	\$78,380	\$82,426	\$87,678
Debt Service	\$0	\$2,000	\$0	\$2,000	\$0	\$2,000	\$0	\$2,000	\$0
Cap. Ex.	\$0	\$333	\$0	\$333	\$0	\$333	\$0	\$333	\$0
Payables	\$587	\$7,000	\$7,828	-\$3,000	-\$11,543	\$1,500	\$6,869	-\$1,000	-\$286
Prepays	\$0	-\$688	-\$688	\$0	\$0	\$0	\$0	-\$688	-\$638
Total Outflows	\$59,424	\$85,572	\$85,626	\$77,540	\$72,446	\$85,561	\$85,249	\$83,071	\$86,754
Ending Cash	\$28,865	\$68,279	\$36,858	\$82,608	\$55,595	\$86,014	\$57,720	\$86,312	\$60,738

**Hidden Falls Golf Club
Cash Flow Budget
FY 2012**

	Budget Jul. '12	Actual Jul. '12	Budget Aug. '12	Actual Aug. '12	Budget Sep. '12	Actual Sep. '12
Beginning Cash	\$86,312	\$60,738	\$66,410	\$56,881	\$57,593	\$45,908
Cash Inflows						
Golf Revenue	\$63,767	\$67,223	\$60,367	\$61,938	\$61,667	
F & B Revenue	\$15,200	\$18,045	\$14,400	\$16,136	\$17,200	
Swim/Tennis Rev	\$1,400	\$1,181	\$1,100	\$930	\$350	
Other	<u>\$2</u>	<u>\$5</u>	<u>\$2</u>	<u>\$4</u>	<u>\$2</u>	
Total Inflows	\$80,369	\$86,453	\$75,869	\$79,008	\$79,219	
Cash Before Outflows	\$166,681	\$147,191	\$142,279	\$135,888	\$136,812	
Cash Outflows						
Expenses	\$96,438	\$95,566	\$83,352	\$75,900	\$75,217	
Debt Service	\$2,000	\$0	\$2,000	\$0	\$2,000	
Cap. Ex.	\$333	\$0	\$333	\$0	\$333	
Payables	\$1,500	-\$5,255	-\$1,000	\$14,080	-\$1,000	
Prepays	\$0	\$0	\$0	\$0	-\$688	
Total Outflows	\$100,271	\$90,311	\$84,685	\$89,980	\$75,862	
Ending Cash	\$66,410	\$56,881	\$57,593	\$45,908	\$60,950	

City of *Meadowlakes*

Items for Consideration City Council Meeting September 11, 2012

Date: September 5, 2012

To: Honorable Mayor Williams and Council Persons

From: Johnnie Thompson, City Manager

Agenda Item: **VII-A-Contract with Marble Falls Area Volunteer Fire Department Inc. for fire protection**

1. Requested Council Agenda Date: September 11, 2012

2. Contact Name & Number: Johnnie Thompson, City Manager-830-693-2951

3. Place On: ☐ Consent ☒ **New Business** ☐ **Old Business**

4. Budget Impact Statement Attached: ☐ Yes ☐ No ☒ **N/A**

5. Original Copies of Documents Approved to from by City Attorney?

☒ Yes ☐ No ☐ **N/A**

6. Background:

Please find attached for your review and consideration a three year contract between the City and the Marble Falls Area Volunteer Fire Department, Inc. for fire protection and first responder services within our City limits. Our existing contract is set to expire on September 30, 2012. The proposed contract reflects several modifications which I will review with you below.

1. On page 3 under Termination item C: It was felt that 30 days may not be enough time for either party to settle any differences that may arise. As proposed the termination clause was increased to 180 days. This should provide adequate time for a dispute to be resolved and if needed the City to negotiate fire protection coverage with another agency.
2. On page 4 under Terms and Effective Date: The term as been increased from yearly to three years. This is similar to our contract with the Marble Falls EMS for services.
3. On page 4 under Consideration: You will note that for the coming fiscal year the contract amount will be \$30,000 as we discussed during the budgeting process. Year two of the agreement reflects a 4% increase in funding

followed by a 3% increase in year three. Listed below is the cost of this service for the past several years:

<i>2003-2008</i>	<i>\$25,000</i>
<i>2008-2009</i>	<i>\$26,250</i>
<i>2009-2010</i>	<i>\$27,300</i>
<i>2010-current</i>	<i>\$28,107</i>

The VFD does reserve the right to request additional funding during the contract period.

7. Recommendation:

I would recommend that the contract be approved as presented. Mr. Mike Phillips, President of the Marble Falls Area Volunteer Fire Department, Inc. and Mr. Terry White are anticipated to attend your meeting to answer any questions you may have.

**AGREEMENT FOR FIRE PROTECTION AND FIRST RESPONDER
SERVICES WITH THE MARBLE FALLS AREA VOLUNTEER FIRE
DEPARTMENT, INC.**

STATE OF TEXAS §

COUNTY OF BURNET §

WHEREAS, the City of Meadowlakes, Burnet County, Texas, hereinafter referred to as *City*, a political subdivision of the State of Texas, has authority under Texas Local Government Code, Chapter 51.015 to contract with an incorporated volunteer fire department to provide fire protection and first responder services to the City; and

WHEREAS, the Marble Falls Area Volunteer Fire Department, Incorporated hereinafter referred to as *VFD*, a duly incorporated volunteer fire department in the State of Texas; and

WHEREAS, the *City* and *VFD* represent that each is independently authorized to perform the functions contemplated by this Agreement; and

WHEREAS, the *City* is contracting with the *VFD*, a private entity to provide a public service because the VFD has fire protection vehicles and other equipment designed for the extinguishment of fires and response on a limited basis to other emergencies, and the prevention of damage to property and injury to persons from fire and other emergencies and has the control and use of volunteer members who are trained to properly utilize such vehicles and equipment and to provide fire protection and emergency services; and

WHEREAS, this Agreement and contract is made between the *City* and the *VFD* pursuant to the authority of Local Government Code, Chapter 51.015 and pursuant to the general authority of the Council of the *City* to contract with private providers for services for the public.

NOW, THEREFORE, in consideration of the above recitals, mutual benefits and promises each to the other made herein, the parties named above do hereby agree as follows:

PUBLIC PURPOSE

The purpose of this contract is to provide public fire protection and other limited emergency response services within the incorporated city limits of the *City*.

VFD OBLIGATION

The *VFD* as part of this agreement, and as a condition of the payment by the City of any and all sums called for under this agreement, agree that:

- a. The *VFD* will provide fire protection and other emergency response services for all persons and property within the incorporated city limits of the *City*.
- b. The *VFD* shall use reasonable diligence and efforts to provide the fire protection and emergency response services it has contracted to provide by this contract and to provide immediate and direct supervision of the *VFD* member, employees, agents, contractors, sub-contractors, and/or laborers, if any, in the furtherance of the purposes, terms, and conditions of this contract. The parties do not hereby waive any immunity, defense, privilege, or remedy provided by law.
- c. The *VFD* agrees to cause its members and personnel providing fire protection services in performance of this contract, when performing said services, to conduct themselves in a professional manner and to comply with applicable laws. Non-member volunteers will not be used for fire protection by the *VFD*. All fire fighters of the *VFD* must be employees and/or members of the *VFD*.
- d. The *VFD* warrants that in carrying out the terms and conditions of this contract, it will not utilize any person under 18 years of age in the performance of the service to be provided under this contract.
- e. The books and records maintained for operating the *VFD* shall be open to inspection by the *City* or its designated representatives during normal business hours and the *VFD* shall submit a financial report to the *City* within three months after the close of the *VFD*'s fiscal year.
- f. The *VFD* shall maintain a "current" status through the term of this agreement as a First Responder Organization per Texas Administrative Code 157.14.
- g. The *VFD* shall indemnify, save and hold harmless, and defend the *City* against all fines, claims, damages, losses, judgments, and expenses arising out of, or from, any act or omission of the *VFD*, its officers, employees, or (members, participants, agents, representatives, as appropriate) arising out of or in any way connected to activities authorized pursuant to this Agreement. This obligation shall survive the termination of this Agreement.
- h. The *VFD* agrees to provide the following insurance coverage; and to provide proof of coverage to the *City* as a named insurer.
 - 1. Comprehensive General Liability Insurance in the amount of \$1,000,000, fully insuring the contractor and the City of Meadowlakes against any and

all personal injuries and/or damages which might result from work being performed.

2. Worker's compensation coverage for its employees, officers and volunteers.
 3. Automotive Liability Insurance - at any such time as the work covered by the contract shall involve the use of automotive equipment, the contractor shall procure and maintain auto liability insurance with a combined single occurrence limit of not less than \$1,000,000.
- i. The *VFD* agrees to provide the equipment, materials and manpower as required to fulfill the terms and conditions of this Agreement at its sole expense.

GENERAL APPORTIONMENT OF RESPONSIBILITY AND IMMUNITY

In the event of joint or concurrent negligence of the parties, responsibility, if any, shall be apportioned comparatively in accordance with the laws of the State of Texas, without, waiving any governmental immunity available to either party individually under Texas law. The *VFD* shall be responsible for its sole negligence. The *City* shall be responsible for its sole negligence. The provisions of this paragraph are solely for the benefit of the parties hereto and are not intended to create or grant any rights, contractual or otherwise, to any other person.

DEFAULT

In the event either party shall fail to keep, observe, or perform any provision of this Agreement, the breaching party shall be deemed in default. If such default shall continue for a period of thirty (30) days after notice thereof by the non-breaching party to the other, then the non-breaching party shall be entitled to terminate this Agreement immediately.

TERMINATION

This Agreement may be terminated:

- a. **By Mutual Agreement:** This Agreement may be terminated by mutual agreement of the *City* and the *VFD*, as evidenced by a written termination agreement.
- b. **For Non-appropriation of funds:** This Agreement may be terminated by either party if a party fails to appropriate funds necessary for performance of the obligations under this Agreement.
- c. **By Either party:** This agreement may be terminated at any time for convenience or fault upon ~~thirty (30)~~ one hundred eighty (180) days written notice to the other party.

TERMS AND EFFECTIVE DATE

~~The term of this agreement shall be for three (3) years, from October 1, 2012 through September 30, 2015, unless terminated.~~

~~The effective date of this Agreement shall be October 1, 2011, or the date both parties have signed within the 2011-2012 fiscal year, whichever is the latter, and this contract shall expire at midnight of September 30, 2012.~~

CONSIDERATION

~~The *City*, for services rendered, and provided within this Agreement, shall pay to the *VFD* in twelve (12) equal monthly payments due and payable to the *VFD* by the 10th of each month. Compensation shall be as follows:~~

October 1, 2012 through September 30, 2013	\$30,000
October 1, 2013 through September 30, 2014	\$31,200
October 1, 2014 through September 30, 2015	\$32,136

It is also agreed that the *VFD* may request additional funding at any time for items as deemed necessary, subject to approval of the *City* Council.

GENERAL PROVISIONS

- a. **Agent of City for Certain Limited Purposes Only:** The *City* and the *VFD* understand and agree while engaged in the performance of the scope of its duty to provide fire protection and first responder services to the citizens of the *City*, the *VFD* acts as an agent of the *City* to the limited extent as mandated by law. However, it is understood that the *VFD* is a private non-profit corporation and not a governmental entity, and is not an agent of the *City* for any other purposes.
- b. **Severability:** If any term, covenant or condition of this contract or the application thereof to any person or circumstance shall, to any extent, be invalid or unenforceable, the remainder of this contract or the application of such term, covenant or condition to persons or circumstances other than those as to which it is invalid or unenforceable, shall not be affected thereby, and each term, covenant or condition of this Agreement shall be valid and shall remain enforced to the fullest extent as permitted by law.
- c. **Notices:** Notice to either party must be in writing and may be given by hand delivery or by Certified United States Mail, postage prepaid and addressed to:

City: City of Meadowlakes

Attention: City Manager
177 Broadmoor Street
Meadowlakes, Texas 78654

VFD: Marble Falls Area Volunteer Fire Department, Inc.
Attention: President

Marble Falls, Texas 78654

- d. Governing Law/Venue:** This Agreement shall be governed by and construed and interpreted in accordance with the laws of the State of Texas and the venue for enforcement shall be Burnet County, Texas.
- e. Limitations of Liability:** By entering into this agreement, neither party waives sovereign immunity defenses or any other limitation of liability. No provisions of this Agreement are intended to modify or waive any provisions of the Texas Tort Claims Act.
- f. Entire Agreement:** This Agreement is a total and complete integration of any and all understandings existing between the parties hereto and supersedes any prior oral or written agreements, promises or representatives between them. The headings of the various paragraphs of this Agreement are for convenience only, and shall not define, interpret, affect or prescribe the meaning and interpretation of the provisions of this contract.
- g. Amendment:** No amendments, alterations, or changes in the terms and conditions set out herein shall be made without the express written consent of the parties hereof.

Dated to be effective this the _____ day of _____. 2012.

City of Meadowlakes

**Marble Falls Area Volunteer Fire
Department, Inc.**

By: _____

By: _____

Don Williams, Mayor

Title: _____

Attest: _____

Attest: _____

Stephanie Littleton, City Secretary

Title: _____

City of *Meadowlakes*

Items for Consideration City Council Meeting September 11, 2012

Date: September 6, 2012

To: Honorable Mayor Williams and Council Persons

From: Johnnie Thompson, City Manager

Agenda Item: **VII-B-Appointment of firm to conduct Fiscal Year 2012 audit**

- 1. Requested Council Agenda Date:** September 11, 2012
- 2. Contact Name & Number:** Johnnie Thompson, City Manager-830-693-2951
- 3. Place On:** ☐ Consent ☒ **New Business** ☐ **Old Business**
- 4. Budget Impact Statement Attached:** ☐ Yes ☐ No ☒ **N/A**
- 5. Original Copies of Documents Approved to from by City Attorney?**
☐ Yes ☐ No ☒ **N/A**
-

6. Background:

As discussed at our last Council meeting, we developed a Request for Proposal (RFP) for the solicitation of a firm to conduct our audit for fiscal year 2012. Stephanie contacted several area cities with regards to the firms conducting their audits and she compiled a list of five firms, listed below. Each firm was sent an RFP request.

Neffendorf, Knopp & Doss of Fredericksburg
Brown and Hill, L.L.P. of Waco
Michael Warner & Associates of Burnet
Freemon, Shpard & Story of Marble Falls
Bulter & Assoicates of San Antonio
Singleton, Clark & Company, Inc. of Cedar Park

Representatives from Brown and Hill have notified us that at this time they are not interested in taking on any additional auditing contracts. Requests for additional information have been received from Neffendorf, Knopp & Doss, Butler & Associates and Clark & Company. The RFP's are due in our office no later than 4:00 pm on September 7th. Staff will review and rate them and provide a recommendation to you at your meeting based on our findings.

City of Meadowlakes
Items for Consideration
City Council Meeting
September 11, 2012

Date: September 5, 2012

To: Honorable Mayor Williams and Council Persons

From: Stephanie Littleton, City Secretary

Agenda Item: VII-C-Applications for membership of CBC's

1. Requested Council Agenda Date: September 11, 2012

2. Contact Name & Number: Stephanie Littleton, City Secretary - 830-693-2951

3. Place On: ☐ Consent ☒ New Business ☐ Old Business

4. Budget Impact Statement Attached: ☐ Yes ☐ No ☒ N/A

5. Original Copies of Documents Approved to from by City Attorney?

☐ Yes ☐ No ☒ N/A

6. Background:

As you are aware, with the adoption of Ordinance 2012-03 we have changed the process for appointing members to the Building, Planning & Zoning and PFC Committees. The interviews are to be completed by the end of this month so that the Council liaisons may submit their recommendations for appointments during the October Council meeting. Listed below are the members whose terms expire on October 31st for each Committee and the applications that have been received:

Building Committee:

Expiring Members: Tony Sosinski
Georgina Christy
Barbara Kast

Applicants: **All three current members have each submitted applications to continue to serve another 2 year term.**

Planning & Zoning:

Expiring Members: John Sopel
Gene Gunstenson

Applicants: **John Sopol** emailed me that he intends to serve another term but I am still waiting for him to turn in his application
Sherri Miller- she will replace Gene Gunstenson, who is not reapplying.

PFC

Expiring Members: Steve Hawkins
David Dostal
Dale Fixsen
Donnie Zavala (his term expires in 2013 but he is resigning)

Applicants: **Mike Tepper**
Rob Paul
Steve Hawkins
John Wagner
Mike Thelen
Dale Fixsen

City of Meadowlakes

Items for Consideration City Council Meeting September 11, 2012

Date: September 6, 2012

To: Honorable Mayor Williams and Council Persons

From: Johnnie Thompson, City Manager

Agenda Item: **VII-D-Resolution 12-08 regarding approval of ARCA between the City and the Meadowlakes Public Facility Corporation's(PFC) Fiscal Year 2013 Budget; and approval of the PFC's General Manager & Chief Operating Officer employment contract.**

- 1. Requested Council Agenda Date:** September 11, 2012
2. Contact Name & Number: Johnnie Thompson, City Manager-830-693-2951
3. Place On: ☐ Consent ☒ **New Business** ☐ **Old Business**
4. Budget Impact Statement Attached: ☐ Yes ☐ No ☒ **N/A**
5. Original Copies of Documents Approved to from by City Attorney?
☐ Yes ☐ No ☒ **N/A**
-

6. Background:

Please find attached for your review and consideration copies of Resolution 12-08 along with other supporting documentation. Resolution 12-08 addresses the approval of the Annual Reimbursement Cost Agreement (ARCA) between the City and the PFC for Fiscal Year 2013. It is very similar to last years with the exception that wording has been added to provide for the formal adoption of the PFC's FY 2013 budget.

The ARCA agreement as attached as Exhibit "A" has been approved by the PFC and reflects only two major changes from the agreement currently in place. The lease amount remains at the current level of \$12,000 per year and the principal payment on their outstanding loan has been reduced from \$24,000 annually to \$12,000. At the request of Councilmember Jones the ARCA reflects the outstanding balance of the loan broken down by assumed operating losses and start-up capital.

All other provisions remain the same as the current ARCA.

Also, please find attached a copy of the General Manager & Chief Operations Manager Agreement for Jeff Wilson, as renewed by the PFC at its meeting on August 27th. It is my understanding that they extended the contract currently in force for two additional years. Per the terms and conditions of the operating agreement between the PFC and City, the Council must also approve the agreement.

7. Recommendation:

I would recommend that you approve Resolution 12-08 as prepared and that you approve Jeff's contract via a verbal motion entered into the minutes.

City of Meadowlakes

RESOLUTION NUMBER 12-08

September 11, 2012

A RESOLUTION BY THE CITY OF MEADOWLAKES, BURNET COUNTY, TEXAS ESTABLISHING THE FISCAL YEAR 2013 ANNUAL REIMBURSEMENT COST AGREEMENT (ARCA) BETWEEN THE CITY AND THE MEADOWLAKES PUBLIC FACILITY CORPORATION; APPROVING SAID CORPORATIONS FISCAL YEAR 2013 OPERATING BUDGET.

WHEREAS, MEADOWLAKES PUBLIC FACILITY CORPORATION ("MPFC") a duly formed governmental entity as authorized in Chapter 303, Texas Local Government Code, and the CITY OF MEADOWLAKES, Burnet County, Texas a General Law Municipality governmental entity ("City"), as authorized by Section 791.001 of the Texas Government Code did enter into a binding , "Agreement Between the City of Meadowlakes and the Meadowlakes Public Facility Corporation for the Management of the Golf Course and Clubhouse Operations" and accompanying "Operating Lease Agreement" herein after referred to as "Agreements" both duly adopted by both parties, with a binding effective date of October 1, 2012, and;

WHEREAS, said Agreements requires that an Annual Reimbursement Cost Agreement (ARCA) document be prepared for the purposes of identifying specific items that are subject to reimbursement and associated cost between both parties thereof for the forthcoming fiscal year, and requires that the MPFC submit to the Council for consideration an operating budget for the forthcoming fiscal year;

WHEREAS, an ARCA for Fiscal Year 2013 which begins on October 1, 2012 and ends on September 30, 2013 has been prepared by the City based on the Agreements and;

WHEREAS, the MPFC has officially adopted an operating budget for Fiscal Year 2013 and has submitted said budget to Council for consideration; and

WHEREAS, the City and the MPFC are required to formally adopt the ARCA prior to September 15th of each new fiscal year.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Meadowlakes, hereby approves said ARCA attached hereto as Exhibit "A", and incorporated herein by reference and that the MPFC Fiscal Year 2013 operating budgeted attached hereto as Exhibit "B", incorporated herein; and that the Mayor be authorized to formally transmit said ACRA to the MPFC Board of Directors for formal adoption.

PASSED AND APPROVED this 11th day of September, 2012.

SIGNED:

ATTEST:

Don Williams, Mayor

Stephanie Littleton, City Secretary

DRAFT

Exhibit "A"
(Resolution 2012-08)

**CITY OF MEADOWLAKES
AND MEADOWLAKES PUBLIC FACILITY CORPORATION
ANNUAL REIMBURSEMENT COST AGREEMENT
FISCAL YEAR 2012**

The City of Meadowlakes and the Meadowlakes Public Facility Corporation do hereby adopt the accompanying Annual Reimbursement Cost Agreement as a binding commitment of the parties for the purpose of governing and controlling the items subject to reimbursement between the parties and the related cost for the Fiscal Year 2013 as hereby established as per the attached Exhibit "A"; titled Fiscal Year 2013 Annual Reimbursement Cost Agreement.

This Agreement constitutes the entire agreement between the parties pertaining to the subject matter hereof, and this Agreement supersedes all prior agreements with respect to the subject matter of this Agreement. This Agreement may not be amended, except with the expressed written consent of the governing bodies of both entities hereto.

AGREEMENT

WHEREAS, PREMISES CONSIDERED, the Annual Reimbursement Cost Agreement hereby attached as Exhibit "A" was approved by the governing body of each entity, hereto, and approved on the date so indicated below, and an effective date of October 1, 2012.

City of Meadowlakes

APPROVED this 11th day of September, 2012.

SIGNED:

ATTEST:

Don Williams, Mayor

Stephanie Littleton, City Secretary

Meadowlakes Public Facilities Corporation

APPROVED this _____ day of September, 2012.

SIGNED:

ATTEST:

Steve Hawkins, President
Board of Directors

Patti Wray, Secretary
Board of Directors

Exhibit "A"

FY 2013 Annual Reimbursement Cost Agreement (ARCA) Between City of Meadowlakes (City) and the Meadowlakes Public Facility Corporation (PFC)

RECURRING EXPENSES REIMBURSED DIRECTLY TO CITY BY THE PFC

Lease of Hidden Falls Golfing Complex per the terms Operating Lease Agreement executed by both parties dated September 13, 2011. \$12,000 per year paid monthly due and payable by the first day of each month.

1. **Loan** repayment as addressed in the "Agreement Between the City of Meadowlakes and the Meadowlakes Public Facility Corporation for the Management of the Golf Course and Clubhouse Operations" executed by both parties on September 12, 2011 - \$12,000 per year in 12 equal payments of \$1,000 each due and payable by the first day of each month. As of October 1, 2012 the outstanding balance of said loan is \$289,394 consisting of \$230,901.20 in assumed operating losses and \$58,492.80 in start-up capital.
2. **Raw Water** reimbursed monthly based on usage due and payable by the 15th of the month following usage; PFC responsible for all cost associated with the purchase of additional raw water (LCRA) as per the terms and conditions as established in Section A50 of the Code of Ordinance of the City as may be amended.

VARIABLE EXPENSES REIMBURSED DIRECTLY TO THE CITY BY THE PFC

1. Cost of providing, property, liability, and worker's compensation insurance provided by the City's insurance carrier. The actual amount to be determined based on actual costs of providing such coverages. All associated cost to be paid within five (5) days of billing.
2. Prorated share of conducting annual audit by the City's independent auditor, due and payable within thirty (30) days of invoicing for said services.

RECURRING EXPENSES REIMBURSED DIRECTLY TO THE PFC BY CITY

The City's Public Works Fund will credit the PFC a total of \$7,500 per year in 12 equal payments of \$625 per month toward the PFC's monthly lease as addressed above.

OPTIONAL SERVICES PROVIDED BY CITY TO PFC OR PFC TO CITY – Cost of such services and/or equipment shall be based on cost of providing such services and/or equipment.

1. Supplies shall be reimbursed at actual cost.
2. Labor shall be reimbursed on actual labor cost including benefits and shall be due upon invoicing.
3. Use of equipment and/or resources shall be based on established rates and fees and is due upon invoicing.

DRAFT

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Exhibit "B"
Resolution 12-08

Meadowlakes Public Facility Corporation
Hidden Falls Golf Course
Fiscal Year 2013
Budget

REVENUES

FY 2013 Budget

Golf Revenue

Membership	\$360,000.00
Initiation Fee	\$2,000.00
Green Fees	\$158,000.00
Cart Rental	\$102,000.00
Range	\$30,000.00
Merch.	\$80,000.00
Tournament	\$28,000.00

Total Golf Revenue	\$760,000.00
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F & B Revenue

Food	\$120,000.00
Beverage	\$5,000.00
Liquor	\$21,000.00
Beer	\$61,000.00
Wine	\$8,000.00

Total F & B Revenue	\$215,000.00
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Tennis/Swim Revenue

Tennis Fees	\$1,500.00
Swim Fees	\$5,500.00

Total Tennis/Swim Revenue	\$7,000.00
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Other Revenue	\$500.00
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Total Revenue	\$982,500.00
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***Meadowlakes Public Facility Corporation
Hidden Falls Golf Course
Fiscal Year 2013
Budget***

EXPENSES

FY 2013 Budget

Gen. & Admin. Expenses

Accounting	\$500.00
Advertising	\$9,000.00
Audit	\$5,200.00
Bank Charges	\$500.00
Cash Over/Short	\$0.00
Cleaning	\$4,000.00
Bookkeeping	\$2,700.00
Credit Card Discount	\$12,000.00
Dues & Subscriptions	\$1,500.00
Insurance - Health	\$15,500.00
Insurance - Property	\$5,000.00
Insurance - Liability	\$4,000.00
Insurance - WC	\$10,000.00
Interest	\$0.00
Lease - Facility	\$12,000.00
Lease - Office	\$0.00
Member Relations	\$1,200.00
Misc.	\$1,500.00
New Hire	\$500.00
Office Supplies	\$4,000.00
Pest Control	\$400.00
Postage	\$1,200.00
Repair & Maint.	\$8,000.00
Security	\$400.00
Signage	\$500.00
Software Maint.	\$2,500.00
Supplies	\$8,000.00
Training & Travel	\$2,000.00
Unemployment	\$7,000.00
Utilities - Electric	\$2,000.00
Utilities - Phone	\$2,000.00
Utilities - Trash	\$2,000.00
Utilities - Sewer/Water	\$5,000.00
 Total G & A Expenses	 \$130,100.00

Meadowlakes Public Facility Corporation
Hidden Falls Golf Course
Fiscal Year 2013
Budget

FY 2013 Budget

Pro Shop Expenses

Wages	\$123,000.00
Payroll Tax	\$9,000.00
Cart - Lease	\$32,000.00
Cart - Repair	\$700.00
Cart - Utilities	\$2,400.00
Consumable Supplies	\$4,200.00
Merch. Reimbursement	\$80,000.00
Misc. Supplies	\$4,000.00
Tournament Expense	\$700.00
Utilities	\$7,000.00
Dues & Fees	\$4,500.00
 Total Pro Shop Expenses	 \$267,500.00

Maintenance Expenses

Wages	\$157,000.00
Payroll Tax	\$11,500.00
Contract Labor	\$5,000.00
Chemicals	\$8,500.00
Dues & Subscriptions	\$600.00
Equipment Lease	\$7,200.00
Equipment Repair	\$22,000.00
Equipment Rental	\$2,500.00
Course Accessories	\$3,000.00
Fertilizer	\$19,000.00
Fuel & Lubricants	\$18,000.00
Irrigation Repair	\$4,500.00
Landscape Supplies	\$500.00
Misc.	\$2,000.00
Sand & Soil	\$6,000.00
Seed & Sod	\$7,000.00
Small Tools	\$2,000.00
Supplies	\$4,000.00
Tree & Shrub	\$1,200.00
Utilities - Bldg.	\$2,200.00
Utilities - Irrigation	\$4,000.00
Utilities - LCRA	\$25,000.00
Utilities - Sewer/Water	\$3,000.00
Vehicle Repair	\$300.00
 Total Maint. Expenses	 \$316,000.00

Meadowlakes Public Facility Corporation
Hidden Falls Golf Course
Fiscal Year 2013
Budget

FY 2013 Budget

F & B Expenses

Wages	\$86,000.00
Payroll Tax	\$5,000.00
Contract Labor	\$18,000.00
Beer/Wine	\$28,500.00
Beverage	\$4,500.00
Liquor	\$6,200.00
Food	\$42,000.00
Linen	\$5,800.00
Other Supplies	\$9,500.00
Equipment Repair	\$700.00
Equipment Rental	\$900.00
Licenses & Permits	\$2,800.00
Music	\$1,000.00
Propane	\$5,000.00
Television	\$300.00
Utilities - Electric	\$10,000.00
Utilities - Water/Sewer	\$300.00
Total F & B Expenses	\$226,500.00

Pool Expenses

Wages	\$4,000.00
Payroll Tax	\$400.00
Contract Labor	\$1,000.00
Repair & Maint.	\$6,000.00
Supplies	\$3,500.00
Total Pool Expenses	\$14,900.00

Tennis Expenses

Repair & Maint.	\$500.00
Supplies	\$500.00
Total Tennis Expenses	\$1,000.00

Operational Expenses

Loan Principal Payable	\$12,000.00
Capital Expenditures	\$4,000.00
Total Oper. Expenses	\$16,000.00
Total Expenses	\$972,000.00

Net Income / Loss	\$10,500.00
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Employment Agreement

Job Description:**General Manager & Chief Operations Officer****CLASS NO.****EEOC CATEGORY:** 001 - 043

Executive/Senior Level Officials and Managers.

PAY GROUP:**FLSA:** Exempt**SUMMARY OF POSITION:**

Incumbent is an employee of the Meadowlakes Public Facility Corporation (MPFC), responsible to manage and direct all aspects of the Hidden Falls Golf Course (HFGC) operations including day-to-day planning and execution of all retail operations and maintenance of the golf course. Serves as manager of the HFGC Operations Division, with overall management responsibility of HFGC, enterprise (including food and beverage, swimming pool and tennis), organization and staff including HFGC Division Department organizations and staff. Serves as the Chief Operations Officer (COO) of the Meadowlakes Public Facilities Corporation (MPFC).

JOB TITLE: General Manager (GM) HFGC and Chief Operations Officer (COO)**ORGANIZATIONAL RELATIONSHIPS:**

1. **Reports to:** MPFC Board of Directors (the "Board")
2. **Directs:** This is an **executive level supervisory** position.
3. **Other:** Has daily contact with HFGC customers, the general public, area wide public officials, various local organizations/associations, and local Meadowlakes officials.

CATEGORY OF EMPLOYMENT:

This position is a **REGULAR FULL-TIME** position as defined in the "MPFC Personnel Manual".

Section I - Job Responsibilities, Duties & Authority:

1. **General** - Serves as the General Manager of Hidden Falls Golf Course, with responsibility and authority to plan and execute all day-to-day operations, with responsibility and authority to develop and establish procedures, management systems, and organization; including establishment of an effective organization structure and recruitment of necessary personnel as required, to work as employees of the MPFC; with authority to establish same within framework of guidelines and policies as established by the Board.
2. **MPFC Officer** - Serves as the Chief Operations Officer of the Meadowlakes Public Facility Corporation (MPFC) with duties and responsibilities as defined in MPFC bylaws, and as further defined by the MPFC Board.
3. **HFGC Focal Point** - Serves as focal point and executive level single point of contact for the HFGC business enterprise, maintaining a highly visible profile and professional image to

customers, general public, city residents, officials, and guests, with responsibility to greet all with a professional and courteous attitude. Incumbent is responsible to maintain a professional and courteous interface with government officials, chambers, organizations, and associations that are located in the local area.

4. **Managing and Directing** - Incumbent is responsible to perform all aspects of managing and directing HFGC personnel and staff. Incumbent responsibilities defined herein may be delegated to departments and individual employees as appropriate, with the provision that incumbent remains responsible to provide necessary guidance, controls and oversight of the effort and responsibilities being delegated.
5. **Budget and Resource Planning** - Incumbent is responsible for budget plans, including revenue projections, expenses, equipment and staffing requirements for HFGC. Responsible to develop and provide proposed budget requirements to MPFC Treasurer and Board for review and adoption. Once adopted responsible to track, analyze, and report on actual performance, taking corrective actions as required to react to unplanned events and conditions; responsible to inform Board members of same on a routine basis.
6. **Short Term Planning** - Incumbent is responsible to develop and maintain an up-to-date and highly visible plan of HFGC activities, including golf events, tournaments, maintenance actions and like items.
7. **Plans and Procedures** - Consistent with, and responsive to Board established policies, incumbent is responsible to develop and put in place necessary operating plans and procedures used in the day-to-day operations of the HFGC to effect standard, efficient and repeatable execution by all management staff and employees. Procedures shall be written, published and maintained current consistent with changes and evolution based on operating experience. Incumbent is responsible to periodically brief the Board on implemented plans and procedures as a means of keeping the Board informed; providing recommendations on policies, and changes thereto for Board consideration and adoption.
8. **Management Systems** - Incumbent is responsible to develop and put in place a management system that defines the responsibilities and authorities of all HFGC managers and their respective organizations and/or major functions, including appropriate and formal internal controls.
9. **Organization & Structure** - Incumbent is responsible to develop and put in place an organizational structure, allocating duties and responsibilities to organizational units.
10. **Recruitment of Staff** - Incumbent is responsible for recruitment, selection and retention decisions with respect to all HFGC personnel (including both compensated employees and volunteers), with authority to hire and fire as incumbent determines necessary, with the provision that all employee(s) compensation package (salary and benefits) shall be compliant to Board established guidelines and policies.
11. **Training of Personnel** - Incumbent is responsible to develop training requirements and ensure that all employees are trained and sufficiently proficient to perform their respective duties.
12. **Marketing and Promotion** - Incumbent is responsible to aggressively market and promote the HFGC as a public recreational facility with the objective of increasing revenue, responsible to develop and execute marketing plans, conduct road shows, seek out, make contact with, and provide promotion and informational briefing to local governments, associations, and organizations. Incumbent is responsible to propose a marketing plan, including activities, techniques and with accompanying resource and budget requirements for Board approval; once plan is adopted by the Board, incumbent shall have responsibility and authority to execute the plan.
13. **Financials and Accounting** - Incumbent is responsible to establish and operate a financial accounting system that tracks and accounts for all revenue, expenses, receivables and payables for the HFGC. Incumbent's accounting system shall be established subservient to,

and jointly executed in concert with, the Corporation Treasurer's accounting system. The respective responsibilities are as follows:

- a. Incumbent shall enter all revenue, fees and sales proceeds into the HFGC POS system, save and except proceeds from golf lessons with entering of lesson proceeds being at the discretion of the incumbent. If lesson proceeds are so entered, incumbent shall render 12 percent of same to Corporation to cover taxes and credit card processing costs.
- b. Incumbent on a daily basis shall collect, track and render all revenue, fees, sales proceeds and receivables including tips, accompanied by receipts and financial records to Corporation's bookkeeping agent for processing and deposit.
- c. Incumbent shall provide monthly certified "data sets" from which Corporation's agent is to perform the monthly billing function.
- d. Corporation's bookkeeper will process, track, and deposit all receivables by categories that include tracking that which is owed as a reimbursable to the incumbent.
- e. Incumbent is responsible to account, track and pay all HFGC payables, including but not limited to payroll, utilities, vendors and subcontractors.

The Corporation's Treasurer will, and in conjunction with the incumbent; provide the "checks and balances" function consistent with HFGC and MPFC "Internal Controls" policies and procedures as adopted by the Board.

14. **Forecasting and Cash Flow Analysis** - Based on actuals, trends and predictions, incumbent is responsible, and on a near continuous basis, to forecast the near-term and future financial position of the HFGC enterprise, taking corrective actions as necessary to maintain a posture of financial solvency, and make recommendations to the Board for all corrective actions that may lay outside the authority of the incumbent.
15. **Collection of Fees and Related Losses** - Incumbent is responsible to establish explicit plans and procedures associated with all aspects of HFGC retails operations, to ensure that fees are levied uniformly and always collected. Internal controls procedures shall be established with appropriate monitoring with the objective of rigid enforcement in the workplace to minimize all losses relative to; incomplete collection of fees, employees providing free goods and services to customers, employee theft of goods, employee theft of service, employee giving of supplies, equipment and consumables to individuals, employee unauthorized sale of same, and inappropriate employee use of City and Corporation assets for personal benefit. Incumbent shall establish explicit employee disciplinary actions related to such employee misconduct and indiscretions, consistent with Board established policies.
16. **Setting of Fees** - The incumbent shall review, develop and maintain an appropriate HFGC customer "fee schedule" which meets the financial objectives of the HFGC enterprise. Incumbent shall recommend such "fee schedule" for adoption by the Board, and once adopted, fee schedule shall be formally documented and posted. Incumbent is responsible to act as custodian of the fee schedule, maintaining same up to date, monitoring trends for effectiveness, and providing recommendations for change as necessary to the Board.
17. **Payroll Processing** - Incumbent is responsible to perform processing of payroll including all aspects of HFGC employee payroll processing including time cards, withholdings (including taxes and benefits), filing tax reports, paycheck signing and distribution to employees; utilizing documented procedures based on Board established policies.
18. **Management of HFGC Operations Division Departments** - Incumbent is responsible for management and oversight of the Division Departments, department policies, responsibilities, performance expectations, and direct supervision of department heads. Departments are defined as Food and Beverage, Golf/Swimming/Tennis Retail Ops and Golf Course

- Maintenance. Incumbent is responsible to conduct periodic personnel evaluations of direct reports, making recommendation to the Board relative to bonus and promotions to be paid.
19. **Pro Shop Merchandizing** - The incumbent is responsible to provide MPFC the service of retailing pro shop merchandize, as a separate and partitioned business enterprise. Managing and conduction of the retail enterprise is a separate business activity that is allowed by the employer (MPFC) to be operated by the incumbent in conjunction with other duties and responsibilities defined herein. The details terms and conditions are defined in section V herein this agreement.
 20. **Golf Course Retail** - Incumbent is responsible to plan, manage, and execute retail operations of the golf course. Incumbent shall establish uniform plans and procedures associated with same, including but not limited to uniform tee time reservations, enhancing customer relations, organizing events and tournaments, proactive interaction with customer groups, and all other appropriate techniques as implemented at the discretion of the incumbent to enhance revenue and customer satisfaction. The incumbent shall establish the required staff, methodology and procedures for effectively providing and managing retail operations of the golf course. The effort shall include operating the golf course pro shop, providing for enhanced golf customer relations, selling of golf course services, collecting fees, golf tournaments, golf related events, and other efforts as determined necessary by the incumbent in order to meet the objectives of the successful retail operations. Incumbent shall be responsible to maintain the pro shop neat and orderly in appearance.
 21. **Golf Practice Facility** - The golf practice facility consists of a golf driving range, chipping range, practice putting green and associated golf ball collection and dispensing equipment. Incumbent shall be responsible to manage and perform retail operations of the golf practice facility, including funding the re-supply of consumables. Incumbent shall maintain the golf practice facility neat and orderly in appearance. Practice facility fees shall be processed through the HFGC POS system and reported as revenue.
 22. **Golf Cart Rental Retail** - Incumbent shall be responsible to perform retail operations associated with City owned golf carts. This responsibility includes staging of carts for rental, collecting rental proceeds, assigning golf customers to a cart, ensuring golf customers are paired in carts consistent with established rules, inspection for damage upon return, cleaning of carts, and securing at end of the day. Incumbent responsible to ensure that carts and cart barn are maintained neat and orderly in appearance.
 23. **Teaching and Clinics** - Incumbent shall provide the services of golf instruction to individuals, and/or groups. Incumbent may operate as the instructor or may enter into agreement with a third party instructor, or combination thereof, at the discretion of the incumbent. Third party agreements are required to be formal contracts with tangible terms and conditions, and require adoption by the Board in order to be in effect. Third party agreement shall contain language rendering Corporation harmless for any liability incurred as a result of third party operations, with the additional requirement that third party carry and fund liability insurance coverage for same. The practice range is provided at "no charge" for accommodating instruction; however use of golf course shall be "fee bearing" and reported as Corporate revenue consistent with posted rates for golf play.
 24. **Swimming Pool** - Incumbent is responsible to manage the retail operations of the swimming pool facility, including collection of fees, controlling access, compliance to use rules, routine surveillance of swimming facility when in use and keeping of facility in a neat and orderly appearance.
 25. **Tennis Courts** - Incumbent is responsible to manage retail operation of the tennis court facility, including collection of fees, controlling access, compliance to use rules, routine surveillance when in use and keeping of facility in a neat and orderly appearance. Incumbent shall work with and serve as the single point of contact and interface to the resident Tennis Pro, who is under a separate formal agreement with the Corporation.

26. **Golf Course Play Management** - Incumbent shall be responsible for managing golf course play to at least a level that ensures that all on-course players have paid appropriate fees, that normal flow and speed of play is maintained by players, and that rules of play are enforced. Incumbent is responsible to hire and manage sufficient staff resources to accomplish the above requirements using the incumbent's selected mix of starters, marshals and communication mechanisms with players. The incumbent shall manage to the objective of ensuring that all players are provided a golfing outing that is safe and enjoyable, and played in a manner of not inducing excessive wear and tear on the golf course and equipment, or causing intentional safety and property damage exposure issues to City residents.
27. **Golf Handicap Maintenance** - Incumbent shall be responsible to manage a service to golf members to provide golf handicap maintenance. Responsibility shall include collecting completed scorecards, entering scores, handicap posting and related golf customer interface, all of which shall be accomplished in a timely manner. The incumbent may contract with a reputable vendor to provide automated data processing support, with vendor funding the direct responsibility of the incumbent. Handicap maintenance fees shall be processed through the HFGC POS system and reported as revenue.
28. **Golf Course Maintenance (GCM)** - Incumbent shall be responsible for management oversight of the Golf Course Maintenance Department, including establishing necessary guidelines to ensure that department is appropriately providing the care, setup, and routine maintenance of the golf course, with incumbent responsible to provide routine follow-up and monitoring. Incumbent is responsible to ensure the department is provided adequate resources, including capable management, and necessary staff and expertise, consumables, and supplies. The responsibilities, requirements of the department are as follows.
- a. **Golf Course Setup** – Provide necessary effort and expertise to set up the golf course in a manner and on a frequency that meets or exceeds golf course norms for a well-maintained golf course.
 - b. **Golf Course Mowing** – Provide necessary effort and expertise to mow the golf course in a manner and on a frequency that meets or exceeds golf course norms for a well-maintained golf course.
 - c. **Golf Course Turf and Grounds Care** – Provide necessary effort and expertise to properly care for the golf course turf, greens, landscape and grounds (including restaurant, golf practice range, pool and tennis facility landscape and grounds) in a manner and on a frequency that meets or exceeds golf course norms for a well-maintained golf course. This shall include all aspects of care including, watering, providing nutrients, soil maintenance, turf and green repair and patching; weeds, insects and disease control; and managing player traffic patterns and access controls through appropriate signage and physical barriers. In addition, the department shall maintain the golf course and all grounds in a neat, orderly and “manicured” appearance.
 - d. **Golf Course Irrigation Operations and Maintenance** – The incumbent shall provide management oversight to ensure effort and expertise is in place to properly operate and perform minor maintenance to the golf course irrigation system. Minor maintenance includes repair of leaks; faulty sprinkler heads repair; and/or replacement and relocation/installation of sprinkler heads to provide proper coverage. Ensure operators are trained on the proper care of the irrigation system with specific emphasis on operating the system in a safe and proper manner to avoid damage to the system. Ensure the system is operated and maintained such that operations comply with the City's Texas Commission on Environmental Quality (TCEQ) permit requirements and restrictions. Incumbent shall ensure the department shall place specific emphasis on monitoring for and immediate repair of leaks, “roping off” areas experiencing water “puddling”, protecting against golf course runoff, and refraining

- from irrigating when the course is occupied by players. All maintenance actions shall be documented in maintenance logs, archived and open for inspection.
- e. **Maintenance Equipment Care and Preventative Maintenance** – Incumbent shall provide oversight to ensure that effort and expertise is in place to properly care for all GCM equipment. Preventive maintenance (oil changes, fluid changes, lubrication, and such) shall be performed on all equipment consistent with manufacturer's published preventative maintenance requirements and schedule, with the added requirement that all maintenance actions shall be documented in maintenance logs and retained for the life of the equipment, with such logs available for Corporation and City inspection. Items that require routine adjustment or experience routine wear (for example mower reels/blades, pin setters, etc.) shall be so maintained by experienced personnel. Equipment and supplies where practical shall be "stored out of the weather" and maintained clean. Equipment operators shall be trained on proper operations so as to not damage equipment during use. Maintenance facility shall be maintained in a neat and orderly manner consistent with industry norms for maintenance facility.
 - f. Incumbent shall conduct on a sufficient and periodic basis, onsite review and inspection of facilities and equipment as well as routine on-course review and inspection of the golf course as a means to ensure the GCM Department is properly performing all duties and responsibilities consistent with policies and standards laid down by the incumbent.
29. **Food and Beverage (F&B)** - Incumbent shall serve as the F&B Department Manager and as such shall be responsible for establishing the plans, procedures, internal controls and staff to provide food and beverage retail services, in a manner that satisfies the required services as defined by Board policy, accompanied with management execution that ensures F&B services are operated with high efficiency and as a profitable enterprise. The responsibilities and duties of the F&B Department Manager and staff are as follows.
- a. **Food Services** – Acquire and manage necessary staff and expertise to operate a food grill, with the operation focused toward providing a mixture of popular and simple to prepare fast food items, which are "tasty" and can be readily prepared in a short period of time. The menu items shall be selected at the discretion of the Department. The service hours for the grill shall initially be setup to provide lunch during the noontime period and snacks during afternoon and evening hours. Lunch menu items may include such items as hamburgers, hotdogs, fries, soup and sandwiches. Afternoon and evenings may include such items as chips, salsa, hotdogs and popcorn; that is, items that are tailored to allow a bartender to prepare and serve. The Department shall have initial latitude to try various approaches in order to determine what works and what is profitable for the Hidden Falls situation.
 - b. **Special Event Services** – Food services for special events may be delivered by in-house capability of the F&B department augmented by augmented short-term staff or outside catering as determined by the incumbent based on optimizing expenses, personnel costs in relation to financial profitability. Department shall make restaurant facility available for rental allowing retail customers to contract for special events. The special events range from get-togethers without food, to organized luncheons, banquets, private parties, wedding and receptions. To provide food service for special events, the department may also establish a business arrangement with qualified caterers who can be called upon to provide a turnkey food service as ordered by the retail customer. The incumbent shall work as the broker between the rental customer and the caterer to affect the service. As part of the rental customer service fee the Department shall include the facility rental in the total fee, which shall be rendered as restaurant revenue.

- c. Beverage Services – Acquire and manage necessary staff and expertise required to provide bar services, which include sales of mixed alcoholic drinks, beer, wine, soft drinks, tea and coffee as well as snacks defined above. Department shall maintain the bar area neat and orderly and shall operate in strict compliance with TABC rules and regulations as well as City ordinances, as well as strict compliance with Board policies set to ensure that license holder (the City) remains in compliance with responsibilities imposed by TABC.
- d. Restaurant Facility – Staff shall perform daily care and cleaning of the restaurant facility and equipment (including the kitchen) as necessary to maintain the facility in a clean, neat and orderly manner.
- e. Incumbent shall conduct on a sufficient and periodic basis; onsite inspection of F&B facilities and equipment to ensure department staff are properly performing all duties and responsibilities consistent with rules and standards established by the incumbent.

The incumbent's F&B responsibilities defined above assume that F&B services are provided as an in-house enterprise performed by "hands-on" Corporation employees. In the event that F&B services are subleased to a third party lessee, the incumbent's duties and responsibility shall consist of third party lessee subcontract management and coordination activities related to integrating F&B support with golf special event and tournament activities.

Section II – Status and Reporting

Incumbent shall report routinely to President and to the Board status of activities, identifying issues and areas of concerns and pending changes anticipated in required operations that may affect the users of the HFGC facility, the Corporation and community. The level and periodicity of reporting shall be tailored to accomplish an objective of "no surprises" being encountered by either party associated with managing and operating the HFGC. The Board accepts their responsibility owed to the incumbent for cementing a "Corporation-Employee team" relationship and likewise accepts the responsibility to keep the incumbent informed on Board policies, activities and concerns in a timely manner as well.

Section III - Incumbent Compensation

The compensation provided to incumbent shall be composed of a combination of "Award Fee" earnings, incentive earnings and base pay of \$60,000.00 (fiscal year).

A. Incentive Earnings: - Incentive earnings shall be awarded to the incumbent based on the following:

<u>Item</u>	<u>Incumbent Incentive Share</u>
1. Membership Revenue	10% of Revenue Exceeding \$400,000.00 each fiscal year
2. Green Fees/Cart Rental	10% of Revenue Exceeding \$230,000.00 each fiscal year
3. Net Profit	5% of Net Profit each fiscal year*

*In calculating Net Profit, Capital Expenditures will not be included as costs. If GM/COO shall terminate employment in the middle of a fiscal year, merchandise from the Pro Shop is the only item that would require settlement.

B. Award Fee Compensation for Overall Management and Performance of All Job Elements - The MPFC shall assess incumbent's overall management performance every six months to determine the effectiveness of the incumbent's effort as it relates to all elements of incumbent's responsibilities and duties. Each evaluation period shall include a mid-term evaluation and a final evaluation whereby for each, the incumbent and the Board shall conduct a face-to-face meeting with a written evaluation for discussing incumbent's performance. Midterms limited to evaluation discussions, with final evaluation discussion resulting in a grade. Such discussions shall be conducted in a Closed Executive Sessions of the Board with incumbent invited to participate. The first evaluation period shall commence October 1, 2009.

At the end of each six-month period, the Board shall conduct an evaluation process that ultimately arrives at an adjective grade for the period, and a numerical score within the adjective range. The adjective grade and score shall be based on Board's assessment of performance and may range from UNSATISFACTORY (< 70), SUCCESSFUL (70-80) HIGHLY SUCCESSFUL (80-90), and EXCELLENT (90-100). Based on the numerical score arrived at by the Board, an "Award Fee" monetary compensation shall be awarded to the incumbent, with the amount of monetary compensation computed by applying the numerical score as a percentage of the **Award Fee Pool** set aside for the period, subject to the provision that numerical scores of less than 70 shall result in no award given for the period. The size of the **Award Fee Pool** for each six-month period shall be \$5,000.00.

Board shall establish award fee grading criteria prior to the start of each six-month period, listing specific areas of emphasis and expectations of quality and accomplishments, and review same with incumbent prior to start of the period. The Board shall use the predetermined criteria as a basis of grading the incumbent's work and results both at midterm and the end of each period. Board shall have right to refine criteria at mid term, as required. The award money shall be credited to the incumbent's accumulated earnings for the year.

C. Compensation Payment Schedule - Incumbent shall be paid every two weeks based on base pay of \$60,000.00 fiscal year earnings. Proceeds from pro shop merchandise sales are defined in Section V herein. At completion of the fiscal year the incumbent will be credited for incentive earnings earned for that fiscal year. Incumbent will be paid for credits as a lump sum payment in the month of October. In the event of a debit, such will be booked against incumbent's potential earnings for the coming year. The projected annual earnings for an up-coming year shall be set prior to start of each fiscal year, by mutual consent of the Board and incumbent. For **fiscal year 2012**, the every-two-week progress payment shall be set a \$2307.69. At any point in the year whereby the cumulative progress payment amount lags actual cumulative earnings by more than \$15,000.00, the incumbent may petition the Board for a one-time payment of a portion of the difference. In addition, reimbursement for Pro Shop merchandise sales will be paid to incumbent every-two-weeks for merchandise sales of prior weeks, save and except 2 percent of total sales that were charged to credit cards will be deducted and retained by the Corporation for payment of associated credit card processing fees.

Section IV – Agreement Period of Performance

A. This employment agreement by and between the incumbent (Jeffery J. Wilson) and MPFC (the “parties”) shall be binding for a period of performance of twelve months, commencing on October 1, 2011 and ending on September 30, 2012 (the “Term”) subject to early termination as provided herein and Section IX(1).

B. The parties agree to an option for extending this agreement, or an agreement of similar form, for two additional two-year increments, with the provision that terms and conditions are mutually agreeable. With each additional increment of employment, the MPFC or incumbent shall have the right to require renegotiation of employment terms, with mutually successful renegotiation as a condition of executing employment extension. Provisions for early termination shall be provided with terms and conditions as follows:

The MPFC and/or incumbent is hereby granted the right to request and be granted early termination of this employment agreement for the following conditions:

1. MPFC fails to fund the incumbent per the terms of this agreement.
2. MPFC determines the HFGC shall be closed due to continued lack of profitability.
3. Incumbent’s performance is determined to be unsatisfactory by MPFC Board.
4. MPFC terminates incumbent’s At-Will employment with or without cause.
5. City dissolves the MPFC.

Section V – Pro Shop Merchandise Retail

Pro Shop Merchandise - Incumbent is authorized as part of, and concurrent with this agreement to operate as a private retail business, the sale of golf related merchandise using the HFGC Pro Shop as the place of business. As a provision of this agreement the current stock of MPFC owned merchandise will be provided to the incumbent with handover occurring October 1, 2009. As a prerequisite to handover, an inventory will be conducted to establish the wholesale value of the complete inventory. Inventory to be provided shall include all current merchandise. The MPFC and incumbent shall mutually agree on the assessed value of the merchandise. Upon expiration or early termination of this employment agreement, the incumbent is responsible to reimburse the MPFC based on the initial value of inventory, with provision that reimbursement value is adjusted to account for credit due incumbent as defined below. Reimbursement may be in the form of cash or merchandise at the discretion of the incumbent. Golf customer unredeemed credits that exist at time of expiration of this agreement, shall be totaled and associated value reimbursed to the Corporation in the form of cash. The Incumbent is responsible to fund all purchases required to maintain incumbent’s required inventory after initial handover of merchandise by the MPFC with responsibility continuing for the Term of the agreement.

The incumbent’s liability for the initial value of inventory shall be reduced to account for golf customer un-redeemed credits which existed on the City’s books at time of handover, with the provision that incumbent shall honor redemption of all such credits and at full value, subsequent to initial handover of the pro shop merchandizing business operations to the incumbent.

Section VI - Acceptable Experience and Training:

PGA Class A Professional with at least three years experience as a Golf Course General Manager, plus at least a bachelor of arts or bachelor of science degree, or any equivalent combination of experience and training which provides the required knowledge, skills, and abilities.

Section VII - Certificates and Licenses Required:

Certification as a Professional Golfers Association, Class A Professional, with requirement that certification be maintained and that incumbent maintains a good standing with the PGA as a PGA Class A Pro.

Section VIII - Work Environment:

Duties are performed in an office sedentary and light duty outdoor activities environment related to golf recreation, golf instruction, light duty maintenance, and inspection activities.


Section IX – General Provisions

1. **At-Will Employment** -Incumbent understands and acknowledges that his/her employment with the MPFC is for an unspecified duration and constitutes “AT-WILL” employment notwithstanding any term or provision contained herein to the contrary. The incumbent also understands that any representation to the contrary is unauthorized and not valid unless obtained in writing and approved by the Board of Directors of the MPFC. The incumbent acknowledges that this employment relationship may be terminated at any time, with or without good cause or for any or no cause, at the option either of the MPFC or the incumbent, with or without notice.
2. **Approval by City** - This agreement is entered into subject to the approval of the City Council of the City of Meadowlakes and does not becoming binding on either party until its final approval by said City Council.
3. **Operation in Accordance With Applicable Laws and Agreements** - The incumbent will ensure that the Hidden Falls Golfing Complex is operated in accordance with applicable laws and any and all agreements between the Meadowlakes Public Facility Corporation and the City of Meadowlakes.
4. **Complete Agreement** - This Agreement sets forth and establishes the entire understanding between the MPFC and the General Manager/Chief Operations Officer relating to the employment his/her employment by the MFPC. Any prior discussions or representations by or between the parties are merged into and rendered null and void by this Agreement. The parties by mutual written signed agreement may amend any provision of this Agreement during the term of this Agreement; such amendments shall be incorporated and made a part of this Agreement.
5. **Binding Effect** - This Agreement shall be binding on the MPFC and the General Manager/Chief Operations Officer as well as their heirs, assigns, executors, personal representatives and successors in interest.
6. **Savings Clause** - If any term or provision of this Agreement, as applied to any party or to any circumstance, is declared by a court of competent jurisdiction hereof to be illegal, unenforceable or void in any situation and in any jurisdiction, such determination shall not affect the validity or enforceability of the remaining terms and provisions hereof or the validity or enforceability of the offending provision in any other situation or in any other jurisdiction. The parties agree that the court or arbitrator making such determination shall

have the power to reduce the scope, duration, area or applicability of the term or provision, to delete specific words or phrases or to replace any illegal, unenforceable or void term or provision with a term or provision that is valid and enforceable and that comes closest to expressing the intention of the invalid or unenforceable term or provision.

7. **Conflicts** - In the event of any conflict between the terms, conditions and provisions of this Agreement and the Applicable Laws and Authorities, then, unless otherwise prohibited by law, the terms of this Agreement shall take precedence over the contrary provisions of the Applicable Laws and Authorities during the term of this Agreement.
8. **Controlling Law** - This Agreement shall be governed by and construed and enforced in accordance with the laws of the State of Texas and shall be performable in Burnet County, Texas, unless otherwise provided by law.
9. **Multiple Originals** - This contract is executed in two (2) originals, each of which constitutes but one and the same instrument.

APPROVED BY:

 9/14/11
Employee Incumbent Date

 9/14/11
MPFC Board President Date

Attest:

 9/14/11
MPFC Board Secretary Date



CERTIFICATION OF EXTRACT FROM MINUTES
RELATING TO EXTENSION OF JEFF WILSON'S CONTRACT

Issuer: Meadowlakes PFC

Governing Body: Meadowlakes PFC

Kind, date, time and place of meeting: A Called meeting held on August 27, 2012, at 5:00 o'clock P.M., at 177 Broadmoor St, Meadowlakes, Texas.

Members Present:

Members Absent: *Steve Hawkins, Patti Wray, Dave Dostal, Dorrie Zavala*

Documents Attached: (Jeff's contract)

Extract of minutes of said meeting including: *Steve & C. President Hawkins talked to Jeff and the MFC Secretary and wrote to make a motion to renew the GM/COO employment agreement as renewed for FY 2012 and extend it for two years from October 1, 2012 and ending on September 30, 2014. This employment agreement is Revision F, dated September 30, 2011. This extended contract will be submitted to City Council for approval of this extension. The motion was seconded by Dave Dostal. The motion carried by unanimous vote of Board members present.*

I, the undersigned, being the duly qualified and acting Secretary of the Meadowlakes Public Facility Corporation, certify that the documents attached hereto, as described above, have been carefully compared with the original records of said corporation in my legal custody, from which they have been extracted; that said documents are correct and accurate record of the actions approved by the PFC at its called meeting held on August 27, 2012; and that said meeting was duly held by the governing body at the time and place and was attended by the members indicated above, pursuant to call and notice of such meeting given as required by law.

WITNESS my hand officially as such PFC Secretary on September 05, 2012.

Patti A. Wray

Patti Wray, Meadowlakes PFC Secretary

City of *Meadowlakes*

Items for Consideration City Council Meeting September 11, 2012

Date: September 6, 2012

To: Honorable Mayor Williams and Council Persons

From: Stephanie Littleton, City Secretary

Agenda Item: **VII-E-Setting dates and times for codification workshops.**

1. Requested Council Agenda Date: September 11, 2012

2. Contact Name & Number: Stephanie Littleton, City Secretary-830-693-2951

3. Place On: ☐ Consent ☒ **New Business** ☐ **Old Business**

4. Budget Impact Statement Attached: ☐ Yes ☐ No ☒ **N/A**

5. Original Copies of Documents Approved to from by City Attorney?

☐ Yes ☐ No ☒ **N/A**

6. Background:

As you know, we have been working very hard to complete the Codification process. We are one step away from being able to submit one final corrected proof to Municode. They have asked us to submit one copy of the entire code with our changes physically marked on the manuscript. As we have completed the review and changes to each section, we have submitted these to Municode. Last spring, they sent us what they felt was a proof manuscript that had incorporated all of our changes. At the beginning of the summer, Chelsea went through this manuscript and cross-referenced all of our changes to ensure accuracy. She found a significant amount of needed corrections. What I would like to do is to provide each of you with a copy of what Chelsea did, so that you can compare that to your own notes. If each of you brought your copy to the workshop, it should **theoretically** be fairly simple to scan through the sections. I don't think we would be able to tackle this in one workshop, but I think two is reasonable.

7. Recommendation:

I recommend at least two more 2 hour workshops to complete the final draft of the Code of Ordinances to be submitted to Municode. I would like to wrap this up as soon as possible. Please review your schedules for October prior to Tuesday's meeting for availability.