



City of Willow Park
Quarterly Financial Update
Financial Reports as of September 30, 2016

Overview of CPA Services & Progress

- Make year-end adjustment and corrections (see PY audit note)
- Consolidate funds where needed
- Prepare balances for import into STW

Financial Highlights

	<u>General</u>	<u>Water</u>	<u>Wastewater</u>
-FY 2015-2016 Revenue Actual	\$ 2,997,020	\$ 2,459,239	\$ 558,996
-FY 2015-2016 Expense Actual	<u>3,206,579</u>	<u>2,914,856</u>	<u>277,608</u>
-FY 2015-2016 Net Change	\$ (209,559)	\$ (455,617)	\$ 281,388
-FY 2015-2016 Budget	\$ 2,925,764	\$ 3,322,998	\$ 448,393
-FY 2015-2016 Revenue - Actual to Budget %	102%	74%	125%
-FY 2015-2016 Expense - Actual to Budget %	110%	88%	62%

-The 2016 bond proceeds were deposited into two new funds and bank accounts with \$4.6 million going into the Construction Fund - Building and \$2.275 million going into the Construction Fund - Roads.

-The Wastewater fund has a total of \$159,945 in cash as of 9/30/2016.

Update on Transition to STW

- Currently recording FY 2016-2017 transactions in STW
- To bring in beginning balances shortly which will allow for financial reports to be run out of STW

Other Financial Matters

- Tentative date for audit fieldwork to begin in January

Financial Report Attachments

- FY 2015-2016 Profit & Loss Budget vs Actual for General Fund, Water Fund, Wastewater Fund
- Statement of Bank Account Balances

City of Willow Park
Profit & Loss Budget vs. Actual
October 2015 through September 2016

	Total General Fund			
	Oct '15 - Sep 16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Contributions Revenues				
00-6030 · VFD Contributions	1,814.39	0.00	1,814.39	100.0%
00-6051 · Police Contributions	980.89	0.00	980.89	100.0%
00-6090 · Road Contributions	294.00	0.00	294.00	100.0%
00-6096 · Park Contributions	256.01	0.00	256.01	100.0%
Total Contributions Revenues	3,345.29	0.00	3,345.29	100.0%
Fines & Forfeitures Revenues				
00-6060 · Non-Parking	182,619.21	194,954.00	-12,334.79	93.67%
00-6061 · Parking	280.00	500.00	-220.00	56.0%
00-6062 · Warrants/CAPIAS	1,258.44	1,800.00	-541.56	69.91%
00-6063 · State Law - Class C	15,972.81	12,000.00	3,972.81	133.11%
00-6064 · Court Administration	33.62	0.00	33.62	100.0%
00-6066 · Time Payment	579.53	0.00	579.53	100.0%
00-6085 · Seat Belt	529.00	0.00	529.00	100.0%
Total Fines & Forfeitures Revenues	201,272.61	209,254.00	-7,981.39	96.19%
Franchise Revenues				
00-6020 · TU Electric	175,284.23	168,032.00	7,252.23	104.32%
00-6021 · A T & T	73,954.64	55,000.00	18,954.64	134.46%
00-6022 · Texas Gas	3,621.30	3,972.00	-350.70	91.17%
00-6025 · Misc. Franchise	4,355.08	2,715.00	1,640.08	160.41%
00-6027 · Mesh. Net	3,024.00	3,024.00	0.00	100.0%
00-6028 · Water Franchise Fee	97,799.00	92,779.00	5,020.00	105.41%
00-6029 · Wastewater Franchise Fees	22,283.00	22,283.00	0.00	100.0%
Total Franchise Revenues	380,321.25	347,805.00	32,516.25	109.35%
License & Permits Revenues				
00-6070 · Building Permits	240,072.15	150,000.00	90,072.15	160.05%
00-6071 · Health Permits	9,326.98	8,000.00	1,326.98	116.59%
00-6072 · Subcontractors Permits	39,439.31	30,000.00	9,439.31	131.46%
00-6073 · Registration Fees	9,733.70	6,000.00	3,733.70	162.23%
00-6074 · Business Oriented	150.00	0.00	150.00	100.0%
00-6075 · OSSF Permits	2,200.00	1,600.00	600.00	137.5%
00-6076 · Well Application Fee	0.00	1,500.00	-1,500.00	0.0%
00-6077 · Plan Review	52,782.68	40,000.00	12,782.68	131.96%
00-6083 · Meter Release	64.56	500.00	-435.44	12.91%
00-6084 · Rental Inspections	1,100.00	2,000.00	-900.00	55.0%
00-6089 · Irrigation	250.00	0.00	250.00	100.0%
00-6023 · Certificate of Occupancy	300.00	0.00	300.00	100.0%
00-6095 · Fire Alarms	0.00	2,400.00	-2,400.00	0.0%
00-6099 · Fire Sprinkler	500.00	0.00	500.00	100.0%
Total License & Permits Revenues	356,219.38	242,000.00	114,219.38	147.2%

City of Willow Park
Profit & Loss Budget vs. Actual
October 2015 through September 2016

	Total General Fund			
	Oct '15 - Sep 16	Budget	\$ Over Budget	% of Budget
Other Revenue Revenues				
00-6098 · Transfers	0.00	29,979.00	-29,979.00	0.0%
00-5041 · Refunds/ Bank Credits	3,400.00	0.00	3,400.00	100.0%
00-5042 · Miscellaneous.	1.08	0.00	1.08	100.0%
00-6035 · Parker County Run Funds	18,750.00	15,000.00	3,750.00	125.0%
00-6040 · USPO Contract Unit	6,773.73	5,000.00	1,773.73	135.48%
00-6041 · Refunds/Bank Credits	3,679.10	0.00	3,679.10	100.0%
00-6042 · Miscellaneous	597.43	0.00	597.43	100.0%
00-6043 · Adjustment to Revenue	4.92	0.00	4.92	100.0%
00-6046 · Other Reimbursables	1,273.00	12,000.00	-10,727.00	10.61%
00 6049 · Room Rental - Community	75.00	75.00	0.00	100.0%
00-6053 · Accident Reports	498.00	0.00	498.00	100.0%
00-6088 · Sale of Assets	5,955.00	0.00	5,955.00	100.0%
00-6097 · Rescue Recovery	0.00	5,000.00	-5,000.00	0.0%
Total Other Revenue Revenues	41,007.26	67,054.00	-26,046.74	61.16%
Revenue Revenues				
00-5005 · Interest -Operating Fund	8,725.58	0.00	8,725.58	100.0%
00-6000 · M & O Tax	1,134,191.79	1,197,319.00	-63,127.21	94.73%
00-6001 · City Sales Tax	809,234.15	824,246.00	-15,011.85	98.18%
00-6002 · Alcohol Sales Tax	19,937.73	18,106.00	1,831.73	110.12%
00-6005 · Interest - Operating Fund	1,866.72	452.00	1,414.72	412.99%
00-6007 · Delinquent Taxes	22,089.07	17,078.00	5,011.07	129.34%
00-6031 · Service Revenue	120.00	0.00	120.00	100.0%
00-6050 · Police Training	1,338.60	0.00	1,338.60	100.0%
Total Revenue Revenues	1,997,503.64	2,057,201.00	-59,697.36	97.1%
Reviews & Inspections Revenues				
00-6079 · Backflow Inspections	0.00	50.00	-50.00	0.0%
00-6080 · Re - Inspection	0.00	1,200.00	-1,200.00	0.0%
00-6082 · Reviews/ Requests	17,350.51	1,200.00	16,150.51	1,445.88%
Total Reviews & Inspections Revenues	17,350.51	2,450.00	14,900.51	708.18%
Total Income	2,997,019.94	2,925,764.00	71,255.94	102.44%
Gross Profit	2,997,019.94	2,925,764.00	71,255.94	102.44%
Expense				
Acct. Transf.& Restricted Funds				
70-8705 · Interfund Transfer	-588,312.90	0.00	-588,312.90	100.0%
70-8719 · Interest	6.60	0.00	6.60	100.0%
70-8741 · Transfer to General Fund	0.00	0.00	0.00	0.0%
70-8751 · Transfer to Personnel Support	0.00	10,770.00	-10,770.00	0.0%
70-8752 · Transfer to Economic Development	0.00	68,687.00	-68,687.00	0.0%
Total Acct. Transf.& Restricted Funds	-588,306.30	79,457.00	-667,763.30	-740.41%

City of Willow Park
Profit & Loss Budget vs. Actual
October 2015 through September 2016

	Total General Fund			
	Oct '15 - Sep 16	Budget	\$ Over Budget	% of Budget
Capital Outlay Expenditures				
60-8601 · Motor Equipment	354,474.29	0.00	354,474.29	100.0%
60-8604 · Heavy Equipment	464,739.00	0.00	464,739.00	100.0%
60-8607 · Capital Improvements	28,994.64	0.00	28,994.64	100.0%
60-8623 · Grant Purchases	10,288.04	0.00	10,288.04	100.0%
60-8624 · Equipment Purchase	1,515.70	0.00	1,515.70	100.0%
60-8645 · Capital Equipment Replacement	4,263.11	0.00	4,263.11	100.0%
Total Capital Outlay Expenditures	864,274.78	0.00	864,274.78	100.0%
Contractual Services Expenditur				
40-8463 · Economic Development	12,365.18	0.00	12,365.18	100.0%
40-8401 · Consultants & Professionals	145,129.33	83,100.00	62,029.33	174.64%
40-8404 · Property & Liability	31,091.67	34,426.00	-3,334.33	90.32%
40-8405 · Repair & Maintenance	14,321.84	12,100.00	2,221.84	118.36%
40-8408 · Other Contractual	17,828.36	8,000.00	9,828.36	222.86%
40-8410 · Lab Testing	1,580.35	0.00	1,580.35	100.0%
40-8412 · Other Rental	9,852.19	4,800.00	5,052.19	205.25%
40-8416 · Legal	15,000.00	56,000.00	-41,000.00	26.79%
40-8417 · Auditor	15,560.00	7,000.00	8,560.00	222.29%
40-8418 · Central Tax Authority	30,057.00	26,000.00	4,057.00	115.6%
40-8419 · Elections Administration	3,026.36	7,500.00	-4,473.64	40.35%
40-8420 · Inmate Housing	211.50	0.00	211.50	100.0%
40-8421 · Municipal Judge	12,000.00	12,000.00	0.00	100.0%
40-8422 · Magistrate	2,400.00	2,800.00	-400.00	85.71%
40-8423 · Food Service Inspector	5,655.00	0.00	5,655.00	100.0%
40-8424 · Engineering	9,584.33	2,400.00	7,184.33	399.35%
40-8425 · Solid Waste Collection	3,503.34	0.00	3,503.34	100.0%
40-8426 · Software Tech Support	23,955.70	7,500.00	16,455.70	319.41%
40-8427 · Equipment Tech Support	14,645.55	2,200.00	12,445.55	665.71%
40-8435 · Pool Inspector	1,650.00	0.00	1,650.00	100.0%
40-8437 · Connect CTY	8,954.64	10,000.00	-1,045.36	89.55%
40-8438 · IT Contract	25,942.26	36,210.00	-10,267.74	71.64%
40-8451 · Equipment Rental	5,945.36	8,500.00	-2,554.64	69.95%
40-8453 · Repair & Maintenance - Other	4,105.00	0.00	4,105.00	100.0%
40-8456 · City Engineer	3,620.00	0.00	3,620.00	100.0%
40-8462 · Animal Control	34,000.00	46,800.00	-12,800.00	72.65%
40-8464 · Equipment Annual	3,500.00	0.00	3,500.00	100.0%
Total Contractual Services Expenditur	455,484.96	367,336.00	88,148.96	124.0%
Operations Expenditures				
20-8203 · Miscellaneous Operating	0.00	7,590.00	-7,590.00	0.0%
20-8214 · Finance Charges	865.00	480.00	385.00	180.21%
20-8215 · USPS Contract Unit	381.26	0.00	381.26	100.0%
20-8268 · Subscriptions & Publications	3,338.13	3,042.00	296.13	109.74%
20-8275 · Special Events	0.00	620.00	-620.00	0.0%
40-8400 · Travel & Training	9,318.65	33,750.00	-24,431.35	27.61%
40-8402 · Advertising & Legal Notices	18,926.43	4,200.00	14,726.43	450.63%

City of Willow Park
Profit & Loss Budget vs. Actual
October 2015 through September 2016

	Total General Fund			
	Oct '15 - Sep 16	Budget	\$ Over Budget	% of Budget
40-8406 · Professional License	1,649.50	0.00	1,649.50	100.0%
40-8407 · Dues & Memberships	4,646.38	7,994.00	-3,347.62	58.12%
40-8409 · Permits & Applications	173.34	0.00	173.34	100.0%
40-8411 · Property Damage	468.00	0.00	468.00	100.0%
40-8415 · Fines & Penalties	82.90	0.00	82.90	100.0%
40-8441 · Jury Service	161.00	0.00	161.00	100.0%
40-8444 · Equipment Maintenance	302.40	0.00	302.40	100.0%
50-8502 · Reimbursables Other	3,990.00	5,400.00	-1,410.00	73.89%
Total Operations Expenditures	44,302.99	63,076.00	-18,773.01	70.24%
Personnel Expenditures				
10-8100 · Salaries	1,569,139.16	1,561,553.00	7,586.16	100.49%
10-8101 · Payroll Expense	23,407.22	38,491.00	-15,083.78	60.81%
10-8102 · Workers Compensation	28,739.56	28,370.00	369.56	101.3%
10-8103 · Health Insurance	184,463.62	226,050.00	-41,586.38	81.6%
10-8104 · Retirement	100,250.00	108,634.00	-8,384.00	92.28%
10-8105 · Unemployment Insurance	6,251.84	7,452.00	-1,200.16	83.9%
10-8107 · Certificate Pay	0.00	25,800.00	-25,800.00	0.0%
10-8108 · Extra Help	16,980.57	14,560.00	2,420.57	116.63%
10-8110 · Accrued Comp & Vacation	43,207.13	0.00	43,207.13	100.0%
10-8124 · Floater Shifts	6,599.52	16,000.00	-9,400.48	41.25%
10-8125 · Dental Insurance	13,406.14	13,320.00	86.14	100.65%
10-8126 · Life Insurance	6,922.32	5,184.00	1,738.32	133.53%
10-8127 · Physicals	165.00	400.00	-235.00	41.25%
10-8128 · Overtime	123.50	37,028.00	-36,904.50	0.33%
10-8131 · Personnel Support	4,148.00	0.00	4,148.00	100.0%
Total Personnel Expenditures	2,003,803.58	2,082,842.00	-79,038.42	96.21%
Supplies & Maintenance				
20-8200 · Postage	2,289.38	4,830.00	-2,540.62	47.4%
20-8201 · Office Supplies	12,878.89	11,570.00	1,308.89	111.31%
20-8202 · Flowers/ Gifts/ Plaques	1,918.24	3,400.00	-1,481.76	56.42%
20-8204 · Office Equip Repair & Maint.	118.55	0.00	118.55	100.0%
20-8205 · Minor Office Equipment	4,951.93	4,200.00	751.93	117.9%
20-8206 · MV Oils, Lubricants & Fluids	1,157.92	0.00	1,157.92	100.0%
20-8207 · MV Repair & Maintenance	66,384.08	30,900.00	35,484.08	214.84%
20-8208 · Uniforms & Supplies	8,109.17	6,900.00	1,209.17	117.52%
20-8209 · Paving Materials	2,999.92	0.00	2,999.92	100.0%
20-8216 · PPE and Supplies	13,590.53	8,000.00	5,590.53	169.88%
20-8217 · EMS Supplies	1,819.11	2,900.00	-1,080.89	62.73%
20-8219 · Foam Supplies	658.80	0.00	658.80	100.0%
20-8223 · Equipment	7,564.76	0.00	7,564.76	100.0%
20-8224 · Misc. Tools/Supplies	261.60	0.00	261.60	100.0%
20-8227 · Ice Melt Materials	4,339.80	5,000.00	-660.20	86.8%
20-8253 · Safety Equipment	1,773.75	4,440.00	-2,666.25	39.95%
20-8260 · Building Maintenance	4,559.56	1,500.00	3,059.56	303.97%
20-8261 · City Hall	53,581.93	7,200.00	46,381.93	744.19%
20-8262 · Police/Fire Department	7,122.33	7,000.00	122.33	101.75%

City of Willow Park
Profit & Loss Budget vs. Actual
October 2015 through September 2016

Total General Fund				
	Oct '15 - Sep 16	Budget	\$ Over Budget	% of Budget
20-8263 · Public Works Building	0.00	6,000.00	-6,000.00	0.0%
20-8265 · Miscellaneous Operating - Other	718.11	12,320.00	-11,601.89	5.83%
20-8266 · Minor Equipment	18,992.56	13,200.00	5,792.56	143.88%
20-8267 · Operating Supplies Non Consumab	8,713.25	3,200.00	5,513.25	272.29%
20-8270 · MV Fuel	41,793.56	59,600.00	-17,806.44	70.12%
20-8272 · Street Repair Materials	85,333.08	68,687.00	16,646.08	124.24%
20-8278 · Emergency Medical Equipment	80.94	0.00	80.94	100.0%
20-8281 · Water Distribution	76.04	0.00	76.04	100.0%
20-8082 · Water Production	589.26	0.00	589.26	100.0%
40-8403 · Printing & Binding	1,987.91	3,290.00	-1,302.09	60.42%
Total Supplies & Maintenance	354,364.96	264,137.00	90,227.96	134.16%
Utilities Expenditures				
30-8300 · Electricity	29,542.15	30,000.00	-457.85	98.47%
30-8301 · Gas	2,269.42	2,400.00	-130.58	94.56%
30-8302 · Basic Telephone	8,112.87	5,016.00	3,096.87	161.74%
30-8303 · Long Distance Telephone	63.25	0.00	63.25	100.0%
30-8305 · Communication Services	32,666.13	31,500.00	1,166.13	103.7%
Total Utilities Expenditures	72,653.82	68,916.00	3,737.82	105.42%
Total Expense	3,206,578.79	2,925,764.00	280,814.79	109.6%
Net Ordinary Income	-209,558.85	0.00	-209,558.85	100.0%
Net Income	-209,558.85	0.00	-209,558.85	100.0%

City of Willow Park
Profit & Loss Budget vs. Actual
October 2015 through September 2016

	Total Water Fund			
	Oct '15 - Sep 16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Other Revenue Revenues				
00-6098 · Transfers	120,545.41	779,397.00	-658,851.59	15.47%
00-5010 · Surety Bond Forfeiture	20,000.00	0.00	20,000.00	100.0%
00-5030 · Reconnect Fees	276.89	0.00	276.89	100.0%
00-5031 · Returned Check Fees	4,089.30	0.00	4,089.30	100.0%
00-5042 · Miscellaneous.	31.33	0.00	31.33	100.0%
00-5043 · Adjustment to Revenue.	-449.88	0.00	-449.88	100.0%
00-5046 · Other Reimbursables.	0.00	0.00	0.00	0.0%
00-5047 · Disconnect Fees	0.00	0.00	0.00	0.0%
00-5098 · Other Revenue	0.00	685,000.00	-685,000.00	0.0%
00-6047 · Bond Proceeds	487,750.00	0.00	487,750.00	100.0%
Total Other Revenue Revenues	632,243.05	1,464,397.00	-832,153.95	43.17%
Revenue Revenues				
00-5000 · User Charges	1,755,988.58	1,855,579.00	-99,590.42	94.63%
00-5001 · Penalties	34,647.26	0.00	34,647.26	100.0%
00-5002 · New Account Fees	15,160.93	0.00	15,160.93	100.0%
00-5003 · Tap Fees	5,900.00	0.00	5,900.00	100.0%
00-5004 · Impact Fees	2,395.53	0.00	2,395.53	100.0%
00-5005 · Interest -Operating Fund	237.54	3,022.00	-2,784.46	7.86%
00-5008 · Meter Fees	2,422.85	0.00	2,422.85	100.0%
00-5009 · Development Contribution/Deposi	10,238.18	0.00	10,238.18	100.0%
00-6005 · Interest - Operating Fund	5.50	0.00	5.50	100.0%
Total Revenue Revenues	1,826,996.37	1,858,601.00	-31,604.63	98.3%
Total Income	2,459,239.42	3,322,998.00	-863,758.58	74.01%
Gross Profit	2,459,239.42	3,322,998.00	-863,758.58	74.01%
Expense				
Acct. Transf.& Restricted Funds				
70-8702 · Debt Service	373,500.00	0.00	373,500.00	100.0%
70-8705 · Interfund Transfer	0.00	0.00	0.00	0.0%
70-8715 · Bond Interest	78,204.43	0.00		
70-8716 · Paying Agent Fees	1,775.00	0.00	1,775.00	100.0%
70-8726 · Tank Maintenance	0.00	0.00	0.00	0.0%
70-8737 · Transfer to Water Fund	0.00	0.00	0.00	0.0%
70-8741 · Transfer to General Fund	0.00	122,758.00	-122,758.00	0.0%
70-8745 · Franchise Fees	97,799.00	0.00	97,799.00	100.0%
70-8753 · Transfer to Debt Service	454,138.00	444,738.00	9,400.00	102.11%
Total Acct. Transf.& Restricted Funds	1,005,416.43	567,496.00	437,920.43	177.17%

City of Willow Park
Profit & Loss Budget vs. Actual
October 2015 through September 2016

	Total Water Fund			
	Oct '15 - Sep 16	Budget	\$ Over Budget	% of Budget
Capital Outlay Expenditures				
60-8600 · Office Equipment	230.00	0.00	230.00	100.0%
60-8601 · Motor Equipment	98,915.81	0.00	98,915.81	100.0%
60-8604 · Heavy Equipment	370,683.00	0.00	370,683.00	100.0%
60-8607 · Capital Improvements	169,783.06	200,000.00	-30,216.94	84.89%
60-8630 · Water Wells	0.00	0.00	0.00	0.0%
60-8643 · Water Lines	0.00	0.00	0.00	0.0%
60-8646 · Water Distribution	0.00	1,370,000.00	-1,370,000.00	0.0%
60-8647 · Water Production	0.00	42,000.00	-42,000.00	0.0%
Total Capital Outlay Expenditures	639,611.87	1,612,000.00	-972,388.13	39.68%
Contractual Services Expenditur				
40-8401 · Consultants & Professionals	106,105.50	125,000.00	-18,894.50	84.88%
40-8404 · Property & Liability	4,253.25	16,650.00	-12,396.75	25.55%
40-8405 · Repair & Maintenance	21,932.72	24,000.00	-2,067.28	91.39%
40-8408 · Other Contractual	0.00	0.00	0.00	0.0%
40-8410 · Lab Testing	9,739.38	0.00	9,739.38	100.0%
40-8412 · Other Rental	23,030.22	15,000.00	8,030.22	153.54%
40-8416 · Legal	0.00	3,000.00	-3,000.00	0.0%
40-8417 · Auditor	4,420.00	7,000.00	-2,580.00	63.14%
40-8424 · Engineering	23,151.74	36,000.00	-12,848.26	64.31%
40-8425 · Solid Waste Collection	3,298.58	6,000.00	-2,701.42	54.98%
40-8426 · Software Tech Support	10,955.35	0.00	10,955.35	100.0%
40-8427 · Equipment Tech Support	1,492.34	0.00	1,492.34	100.0%
40-8437 · Connect CTY	1,912.00	0.00	1,912.00	100.0%
40-8438 · IT Contract	21,515.65	22,600.00	-1,084.35	95.2%
40-8451 · Equipment Rental	1,028.33	0.00	1,028.33	100.0%
40-8453 · Repair & Maintenance - Other	0.00	0.00	0.00	0.0%
Total Contractual Services Expenditur	232,835.06	255,250.00	-22,414.94	91.22%
Operations Expenditures				
20-8203 · Miscellaneous Operating	0.00	0.00	0.00	0.0%
20-8214 · Finance Charges	1,613.63	0.00	1,613.63	100.0%
20-8268 · Subscriptions & Publications	0.00	0.00	0.00	0.0%
20-8275 · Special Events	635.38	0.00	635.38	100.0%
40-8400 · Travel & Training	24,326.68	8,500.00	15,826.68	286.2%
40-8407 · Dues & Memberships	30.00	1,850.00	-1,820.00	1.62%
40-8409 · Permits & Applications	5,444.98	5,000.00	444.98	108.9%
40-8411 · Property Damage	2,780.07	0.00	2,780.07	100.0%
40-8442 · Water Main Maintenance	0.00	0.00	0.00	0.0%
40-8443 · Well Site Maintenance	366.32	0.00	366.32	100.0%
40-8444 · Equipment Maintenance	1,508.80	0.00	1,508.80	100.0%
40-8446 · Other Equipment Maintenance	-623.20	0.00	-623.20	100.0%
40-8469 · Water Production	85,384.88	44,500.00	40,884.88	191.88%
50-8502 · Reimbursables Other	-3,990.00	0.00	-3,990.00	100.0%
50-8503 · Water Deposit Refunds	10,733.51	6,000.00	4,733.51	178.89%
Total Operations Expenditures	128,211.05	65,850.00	62,361.05	194.7%

City of Willow Park
Profit & Loss Budget vs. Actual
October 2015 through September 2016

	Total Water Fund			
	Oct '15 - Sep 16	Budget	\$ Over Budget	% of Budget
Personnel Expenditures				
10-8100 · Salaries	329,604.89	270,501.00	59,103.89	121.85%
10-8101 · Payroll Expense	5,431.25	7,537.00	-2,105.75	72.06%
10-8102 · Workers Compensation	5,507.97	6,600.00	-1,092.03	83.45%
10-8103 · Health Insurance	60,883.46	52,800.00	8,083.46	115.31%
10-8104 · Retirement	20,232.99	19,330.00	902.99	104.67%
10-8105 · Unemployment Insurance	1,735.28	1,656.00	79.28	104.79%
10-8107 · Certificate Pay	0.00	1,200.00	-1,200.00	0.0%
10-8108 · Extra Help	63,579.94	0.00	63,579.94	100.0%
10-8110 · Accrued Comp & Vacation	12,308.72	10,000.00	2,308.72	123.09%
10-8125 · Dental Insurance	4,575.36	2,880.00	1,695.36	158.87%
10-8126 · Life Insurance	1,738.48	1,152.00	586.48	150.91%
10-8127 · Physicals	0.00	200.00	-200.00	0.0%
10-8128 · Overtime	0.00	19,066.00	-19,066.00	0.0%
Total Personnel Expenditures	505,598.34	392,922.00	112,676.34	128.68%
Supplies & Maintenance				
20-8200 · Postage	15,617.56	13,080.00	2,537.56	119.4%
20-8201 · Office Supplies	4,278.58	4,800.00	-521.42	89.14%
20-8202 · Flowers/ Gifts/ Plaques	861.65	300.00	561.65	287.22%
20-8205 · Minor Office Equipment	1,455.04	8,400.00	-6,944.96	17.32%
20-8207 · MV Repair & Maintenance	19,728.34	18,000.00	1,728.34	109.6%
20-8208 · Uniforms & Supplies	7,199.15	6,500.00	699.15	110.76%
20-8210 · Traffic & Street Signs	0.00	0.00	0.00	0.0%
20-8211 · Water Supplies	1,277.14	0.00	1,277.14	100.0%
20-8212 · Wastewater Supplies	0.00	0.00	0.00	0.0%
20-8222 · Minor Tools	0.00	0.00	0.00	0.0%
20-8223 · Equipment	0.00	0.00	0.00	0.0%
20-8224 · Misc. Tools/Supplies	1,848.01	0.00	1,848.01	100.0%
20-8226 · Road Base Materials - Paving	0.00	0.00	0.00	0.0%
20-8227 · Ice Melt Materials	0.00	2,000.00	-2,000.00	0.0%
20-8230 · Chemicals	1,410.00	0.00	1,410.00	100.0%
20-8231 · Water Meters	7,416.00	0.00	7,416.00	100.0%
20-8233 · Road Base Material - Main Break	0.00	0.00	0.00	0.0%
20-8250 · Street Supplies	3,346.44	12,000.00	-8,653.56	27.89%
20-8253 · Safety Equipment	2,967.42	2,500.00	467.42	118.7%
20-8260 · Building Maintenance	1,425.81	24,000.00	-22,574.19	5.94%
20-8263 · Public Works Building	0.00	0.00	0.00	0.0%
20-8265 · Miscellaneous Operating - Other	0.00	8,400.00	-8,400.00	0.0%
20-8266 · Minor Equipment	3,337.61	12,000.00	-8,662.39	27.81%
20-8267 · Operating Supplies Non Consumab	11,707.14	9,000.00	2,707.14	130.08%
20-8270 · MV Fuel	22,595.13	33,000.00	-10,404.87	68.47%
20-8272 · Street Repair Materials	1,624.00	0.00	1,624.00	100.0%
20-8277 · Waterline Repair Materials	48.35	0.00	48.35	100.0%
20-8278 · Emergency Medical Equipment	0.00	500.00	-500.00	0.0%
20-8280 · Wastewater Treatment	207.16	0.00	207.16	100.0%
20-8281 · Water Distribution	158,858.40	150,000.00	8,858.40	105.91%
20-8082 · Water Production	1,290.13	0.00	1,290.13	100.0%

City of Willow Park
Profit & Loss Budget vs. Actual
October 2015 through September 2016

	Total Water Fund			
	Oct '15 - Sep 16	Budget	\$ Over Budget	% of Budget
40-8403 · Printing & Binding	0.00	0.00	0.00	0.0%
Total Supplies & Maintenance	268,499.06	304,480.00	-35,980.94	88.18%
Utilities Expenditures				
30-8300 · Electricity	123,166.84	120,000.00	3,166.84	102.64%
30-8301 · Gas	377.96	0.00	377.96	100.0%
30-8302 · Basic Telephone	3,731.11	400.00	3,331.11	932.78%
30-8303 · Long Distance Telephone	8.40	0.00	8.40	100.0%
30-8304 · Mobile Telephone	0.00	600.00	-600.00	0.0%
30-8305 · Communication Services	7,400.36	4,000.00	3,400.36	185.01%
Total Utilities Expenditures	134,684.67	125,000.00	9,684.67	107.75%
Total Expense	2,914,856.48	3,322,998.00	-408,141.52	87.72%
Net Ordinary Income	-455,617.06	0.00	-455,617.06	100.0%
Net Income	-455,617.06	0.00	-455,617.06	100.0%

City of Willow Park
Profit & Loss Budget vs. Actual
October 2015 through September 2016

Total Waste Water Fund				
	Oct '15 - Sep 16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Revenue Revenues				
00-5000 · User Charges	437,589.11	445,650.00	-8,060.89	98.19%
00-5003 · Tap Fees	1,850.00	0.00	1,850.00	100.0%
00-5004 · Impact Fees	4,856.12	0.00	4,856.12	100.0%
00-5005 · Interest -Operating Fund	70.53	2,743.00	-2,672.47	2.57%
00-5009 · Development Contribution/Deposi	114,630.00	0.00	114,630.00	100.0%
Total Revenue Revenues	558,995.76	448,393.00	110,602.76	124.67%
Total Income	558,995.76	448,393.00	110,602.76	124.67%
Gross Profit	558,995.76	448,393.00	110,602.76	124.67%
Expense				
Acct. Transf.& Restricted Funds				
70-8705 · Interfund Transfer	-35,085.04	0.00	-35,085.04	100.0%
70-8737 · Transfer to Water Fund	0.00	76,465.00	-76,465.00	0.0%
70-8741 · Transfer to General Fund	0.00	22,733.00	-22,733.00	0.0%
70-8745 · Franchise Fees	22,283.00	0.00	22,283.00	100.0%
Total Acct. Transf.& Restricted Funds	-12,802.04	99,198.00	-112,000.04	-12.91%
Capital Outlay Expenditures				
60-8607 · Capital Improvements	6,834.85	0.00	6,834.85	100.0%
60-8640 · Wastewater Lift Stations	0.00	0.00	0.00	0.0%
Total Capital Outlay Expenditures	6,834.85	0.00	6,834.85	100.0%
Contractual Services Expenditur				
40-8401 · Consultants & Professionals	0.00	10,000.00	-10,000.00	0.0%
40-8404 · Property & Liability	4,253.25	5,500.00	-1,246.75	77.33%
40-8405 · Repair & Maintenance	2,796.14	12,000.00	-9,203.86	23.3%
40-8410 · Lab Testing	9,612.00	12,000.00	-2,388.00	80.1%
40-8416 · Legal	0.00	3,600.00	-3,600.00	0.0%
40-8417 · Auditor	4,420.00	7,000.00	-2,580.00	63.14%
40-8424 · Engineering	10,508.73	12,000.00	-1,491.27	87.57%
40-8425 · Solid Waste Collection	35,249.63	24,000.00	11,249.63	146.87%
40-8438 · IT Contract	5,086.32	4,000.00	1,086.32	127.16%
40-8453 · Repair & Maintenance - Other	0.00	0.00	0.00	0.0%
40-8456 · City Engineer	4,000.00	0.00	4,000.00	100.0%
Total Contractual Services Expenditur	75,926.07	90,100.00	-14,173.93	84.27%

City of Willow Park
Profit & Loss Budget vs. Actual
October 2015 through September 2016

Total Waste Water Fund				
	Oct '15 - Sep 16	Budget	\$ Over Budget	% of Budget
Operations Expenditures				
20-8203 · Miscellaneous Operating	0.00	2,400.00	-2,400.00	0.0%
40-8400 · Travel & Training	3,196.61	8,500.00	-5,303.39	37.61%
40-8402 · Advertising & Legal Notices	0.00	200.00	-200.00	0.0%
40-8407 · Dues & Memberships	0.00	800.00	-800.00	0.0%
40-8409 · Permits & Applications	1,300.00	0.00	1,300.00	100.0%
40-8415 · Fines & Penalties	2,500.00	14,676.00	-12,176.00	17.04%
40-8449 · Lift Station Maintenance	15,049.83	10,000.00	5,049.83	150.5%
40-8450 · Sewer Line Maintenance	0.00	0.00	0.00	0.0%
40-8467 · Wastewater Collection	0.00	0.00	0.00	0.0%
40-8468 · WastewaterTreatment	0.00	0.00	0.00	0.0%
Total Operations Expenditures	22,046.44	36,576.00	-14,529.56	60.28%
Personnel Expenditures				
10-8100 · Salaries	73,736.31	88,890.00	-15,153.69	82.95%
10-8101 · Payroll Expense	1,089.54	2,193.00	-1,103.46	49.68%
10-8102 · Workers Compensation	1,509.42	1,650.00	-140.58	91.48%
10-8103 · Health Insurance	9,075.22	13,200.00	-4,124.78	68.75%
10-8104 · Retirement	4,959.98	6,258.00	-1,298.02	79.26%
10-8105 · Unemployment Insurance	342.00	414.00	-72.00	82.61%
10-8107 · Certificate Pay	0.00	2,960.00	-2,960.00	0.0%
10-8110 · Accrued Comp & Vacation	2,016.00	0.00	2,016.00	100.0%
10-8125 · Dental Insurance	524.04	720.00	-195.96	72.78%
10-8126 · Life Insurance	199.50	288.00	-88.50	69.27%
10-8128 · Overtime	0.00	2,496.00	-2,496.00	0.0%
Total Personnel Expenditures	93,452.01	119,069.00	-25,616.99	78.49%
Supplies & Maintenance				
20-8200 · Postage	53.51	400.00	-346.49	13.38%
20-8201 · Office Supplies	189.88	1,200.00	-1,010.12	15.82%
20-8202 · Flowers/ Gifts/ Plaques	0.00	550.00	-550.00	0.0%
20-8204 · Office Equip Repair & Maint.	0.00	1,000.00	-1,000.00	0.0%
20-8207 · MV Repair & Maintenance	185.00	2,400.00	-2,215.00	7.71%
20-8208 · Uniforms & Supplies	0.00	1,000.00	-1,000.00	0.0%
20-8212 · Wastewater Supplies	54,167.03	42,000.00	12,167.03	128.97%
20-8223 · Equipment	7,379.62	12,200.00	-4,820.38	60.49%
20-8224 · Misc. Tools/Supplies	0.00	0.00	0.00	0.0%
20-8253 · Safety Equipment	0.00	0.00	0.00	0.0%
20-8260 · Building Maintenance	0.00	1,200.00	-1,200.00	0.0%
20-8265 · Miscellaneous Operating - Other	0.00	1,200.00	-1,200.00	0.0%
20-8266 · Minor Equipment	0.00	0.00	0.00	0.0%
20-8267 · Operating Supplies Non Consumab	246.29	0.00	246.29	100.0%
20-8270 · MV Fuel	0.00	2,400.00	-2,400.00	0.0%
20-8279 · Wastewater Collection	0.00	0.00	0.00	0.0%
20-8280 · Wastewater Treatment	1,270.87	0.00	1,270.87	100.0%
20-8281 · Water Distribution	1,020.04	0.00	1,020.04	100.0%
20-8082 · Water Production	1,504.01	0.00	1,504.01	100.0%
40-8403 · Printing & Binding	0.00	0.00	0.00	0.0%
Total Supplies & Maintenance	66,016.25	65,550.00	466.25	100.71%

City of Willow Park
Profit & Loss Budget vs. Actual
October 2015 through September 2016

Total Waste Water Fund				
	Oct '15 - Sep 16	Budget	\$ Over Budget	% of Budget
Utilities Expenditures				
30-8300 · Electricity	26,134.23	30,000.00	-3,865.77	87.11%
30-8302 · Basic Telephone	0.00	1,300.00	-1,300.00	0.0%
30-8304 · Mobile Telephone	0.00	1,200.00	-1,200.00	0.0%
30-8305 · Communication Services	0.00	2,400.00	-2,400.00	0.0%
30-8310 · Water/Wasetwater	0.00	3,000.00	-3,000.00	0.0%
Total Utilities Expenditures	26,134.23	37,900.00	-11,765.77	68.96%
 Total Expense	 277,607.81	 448,393.00	 -170,785.19	 61.91%
 Net Ordinary Income	 281,387.95	 0.00	 281,387.95	 100.0%
 Net Income	 281,387.95	 0.00	 281,387.95	 100.0%

**City of Willow Park
Bank Account Balances**

	<u>At 9/30/2016</u>	<u>At 6/30/2016</u>
<u>FFB Bank Accounts</u>		
Abatement	\$ 5,001.68	\$ 5,000.97
Capital Equipment/Replacement Fund	35,009.77	35,003.41
Court Security	13,513.83	13,511.15
Court Technology	25,081.88	25,077.32
Construction Fund - Building	4,605,738.97	-
Construction Fund - Roads	2,275,000.00	-
Debt Service	295,755.10	565,167.20
Drainage	986.38	986.24
Emergency Disaster Reserve	1,000.38	1,000.24
EPA Super Fund	5,001.68	5,000.97
General Fund Capital Improvements	-	-
General Fund Cash Reserve	226,566.89	226,511.97
General Operating (General, Wastewater, Water)	527,546.91	586,078.35
Grant	2,344.70	2,344.37
Parks & Roads Donations	2,247.72	2,247.40
Personnel Support	11,251.67	11,249.63
Police Seizure (Federal)	1,589.20	1,588.98
Police Seizure (State)	33,350.65	33,344.04
Solid Waste	136,124.67	136,035.24
Tourism	26,783.53	22,630.09
Wastewater Cash Reserve	-	-
Wastewater Capital Improvements	1,614.39	1,614.16
Water Cash Reserve	125,004.75	124,974.45
Water Capital Improvements	281,942.66	281,874.33
	<u>\$ 8,638,457.41</u>	<u>\$ 2,081,240.51</u>
<u>TexStar Accounts</u>		
TexStar Capital Equipment/Replacement	\$ 42,440.84	\$ 42,398.16
TexStar Economic Development	52,164.34	52,111.87
TexStar General Fund Capital Improvements	1,009.05	1,008.10
TexStar Fund Investment	113,632.89	113,518.69
TexStar Wastewater	23,000.37	22,977.25
TexStar Water Capital Improvements	1,503,390.56	1,501,879.65
TexStar Water Investment	125,355.85	125,229.88
	<u>\$ 1,860,993.90</u>	<u>\$ 1,859,123.60</u>
<u>CD's</u>		
General Fund CD - 431549	\$ 125,315.96	\$ 125,228.23
General Fund CD - 65686	122,151.05	122,069.42
Water Fund CD - 65712	62,699.59	62,652.20
Water Fund CD - 90271	49,971.39	49,936.41
Water Deposits - 56788	105,005.15	105,005.00
Wastewater Fund CD - 431557	27,554.47	27,535.18
	<u>\$ 492,697.61</u>	<u>\$ 492,426.44</u>