

City of Aransas Pass
Balance Sheet
For Municipal Development District (900)
April 30, 2018

Assets

Cash Accounts		
900-050-1016	Prosperity - MDD	100.00
900-050-1043	TexPool - MDD	727,843.70
900-050-1080	Gulf Coast FCU - Share	98.33
900-050-1081	Gulf Coast FCU - CDs - 09/14/17	103,817.16
900-050-1090	Navy Army Comm Credit Union - Share	600.10
900-050-1091	Navy Army Comm Credit Union - CD 02/17/18	102,239.60
900-050-1092	Navy Army Comm Credit Union - CD 2 - 03/16/18	103,841.35
Total Cash Accounts		1,038,540.24
Accounts Receivable		
900-050-1203	Accounts Receivable - Sales Tax	110,560.38
Total Accounts Receivable		110,560.38
Due to / from other funds		
900-050-1505	Due to/from Pooled Account	.00
900-050-1510	Due to/ from General Fund	(218,972.34)*
900-050-1550	Due to / from Civic Center	.00
Total Due to / from other funds		(218,972.34)
Total Assets		\$ 930,128.28

Liabilities and Fund Balance

900-050-2100	Due to Other Funds	.00
900-050-2300	A/P Pooled Payables	.00
900-100-2300	A/P Pooled Payables	.00
Total		.00
Total Liabilities		.00
900-050-3015	Current Net Income	12,194.37
900-050-3100	Undesignated Fund Balance	561,959.61
900-050-3310	Designated Fund Balance	.00
Total		574,153.98
Excess of Revenue Over Expenditures		355,974.30
Total Fund Balances		930,128.28
Total Liabilities and Fund Balances		\$ 930,128.28

* Due form General Fund - Carpet installation \$13,837.73

* Due to General Fund - 2016-2017 Civic Center Deficit (\$232,810.07)

City of Aransas Pass
Statement of Revenue and Expenditures

Revised Budget
 For Civic Center (450)
 For the Fiscal Period 2018-7 Ending April 30, 2018

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues						
450-800-4143	Interest Income	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
450-800-4153	Transfer in from other funds	20,833.33	0.00	250,000.00	0.00	100.00%
450-810-4009	Income - Facility Rental	6,250.00	5,850.00	75,000.00	14,252.50	81.00%
450-810-4011	Income - Miscellaneous	416.67	0.00	5,000.00	791.00	84.18%
450-810-4015	Refunds	0.00	0.00	0.00	(1,575.00)	0.00%
450-810-4551	Rental - Equipment	1,125.00	590.00	13,500.00	1,535.00	88.63%
450-810-4552	Fees - Catering	3,750.00	0.00	45,000.00	375.00	99.17%
450-810-4553	Fees - Labor Charge	1,333.33	945.00	16,000.00	3,060.00	80.88%
450-810-4554	Fees - Miscellaneous	416.67	0.00	5,000.00	0.00	100.00%
450-810-4555	Fee - Event Reimbursable (Taxable)	155.00	0.00	1,860.00	0.00	100.00%
Total Civic Center Revenues		\$ 34,280.00	\$ 7,385.00	\$ 411,360.00	\$ 18,438.50	95.52%
Expenditures						
450-800-5001	Salaries - Regular	\$ 12,007.25	\$ 8,104.40	\$ 144,087.00	\$ 65,508.55	54.54%
450-800-5002	Salaries - Overtime	250.00	302.78	3,000.00	1,103.81	63.21%
450-800-5003	Insurance - Health / Life / Dental	1,828.00	932.57	21,936.00	9,290.21	57.65%
450-800-5004	Insurance - Worker's Compensation	176.00	60.15	704.00	214.41	69.54%
450-800-5005	Insurance - Unemployment	0.00	24.75	360.00	515.76	(43.27%)
450-800-5006	Contribution - Social Security	998.00	666.62	11,976.00	5,161.45	56.90%
450-800-5007	Contribution - Retirement	1,410.75	785.00	16,929.00	7,319.52	56.76%
450-800-5008	Allowance - Vehicle / Mileage	740.00	500.00	8,880.00	3,038.41	65.78%
450-800-5009	Allowance - Clothing	41.67	0.00	500.00	0.00	100.00%
450-800-5010	Salaries - Longivity Pay	0.00	0.00	585.00	585.00	0.00%
450-800-5020	Utilities - Telephone	166.67	120.00	2,000.00	2,352.72	(17.64%)
450-800-5021	Utilities - Internet	166.67	0.00	2,000.00	555.76	72.21%
450-800-5023	Fees - Bank Card Charges	0.00	0.00	0.00	192.93	0.00%
450-800-5027	Fees - Training	83.33	0.00	1,000.00	374.29	62.57%
450-800-5028	Fees - Subscriptions, dues, notary	16.67	0.00	200.00	0.00	100.00%
450-800-5030	Prof. Serv. - Physical Exams	0.00	0.00	0.00	135.00	0.00%
450-800-5031	Prof. Serv. - Audit	0.00	0.00	0.00	0.00	0.00%
450-800-5039	Prof. Fees - Consulting	0.00	0.00	0.00	0.00	0.00%
450-800-5060	Advertising	208.33	0.00	2,500.00	0.00	100.00%
450-800-5067	Supplies - Office	166.67	139.15	2,000.00	669.37	66.53%
450-800-5094	Capital Outlay	0.00	0.00	0.00	0.00	0.00%
450-800-5205	Insurance - Property & Casualty	14,125.00	2,218.76	56,500.00	28,106.52	50.25%
450-800-5221	Utilities - Water / Sewer / Garbage	754.17	0.00	9,050.00	4,296.41	52.53%
450-800-5222	Utilities - Electricity	4,583.33	2,900.77	55,000.00	27,439.89	50.11%
450-800-5223	Utilities - Natural Gas	125.00	0.00	1,500.00	1,010.26	32.65%
450-800-5245	Maintenance - Building	666.67	0.00	8,000.00	2,881.31	63.98%
450-800-5246	Maintenance - Equipment & Prof. Co	1,000.00	1,745.09	12,000.00	10,854.22	9.55%
450-800-5264	Supplies - Janitorial	333.33	77.01	4,000.00	1,889.40	52.77%
450-800-5950	Disaster Expense	0.00	0.00	0.00	3,818.87	0.00%
450-810-5001	Salaries - Regular	41.67	0.00	500.00	0.00	100.00%
450-810-5002	Salaries - Overtime	133.33	0.00	1,600.00	(135.00)	108.44%
450-810-5003	Insurance - Health / Life / Dental	0.00	0.00	0.00	0.00	0.00%
450-810-5004	Insurance - Worker's Compensation	0.00	0.00	200.00	0.00	100.00%

City of Aransas Pass
Statement of Revenue and Expenditures

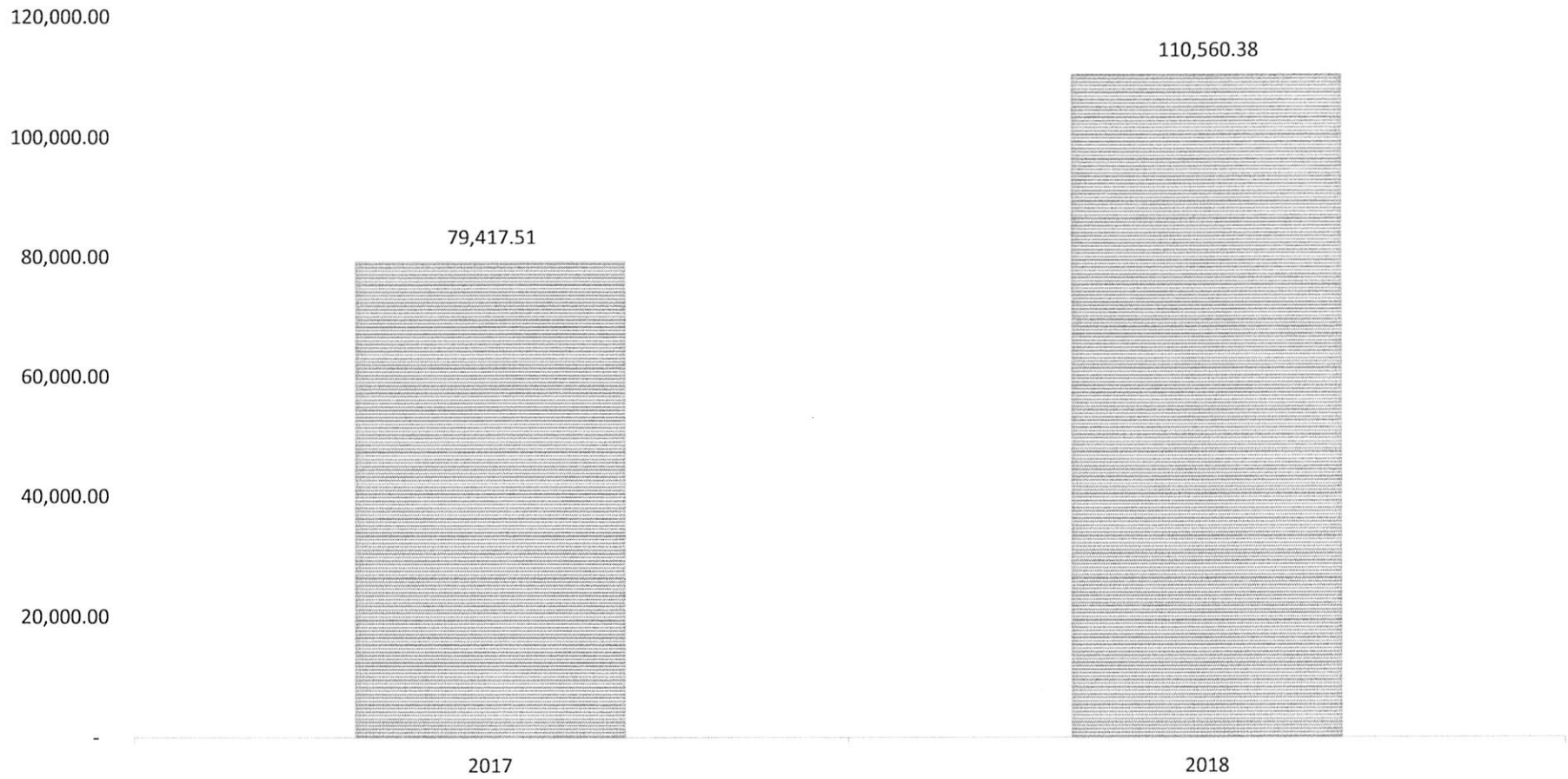
Revised Budget
For Civic Center (450)
For the Fiscal Period 2018-7 Ending April 30, 2018

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
450-810-5005 Insurance - Unemployment	0.00	0.00	0.00	0.00	0.00%
450-810-5006 Contribution - Social Security	12.50	0.00	150.00	0.00	100.00%
450-810-5007 Contribution - Retirement	0.00	0.00	0.00	0.00	0.00%
450-810-5018 Equipment Rental	13.33	0.00	160.00	0.00	100.00%
450-810-5167 Event Expense	1,250.00	0.00	15,000.00	1,206.36	91.96%
Total Civic Center Expenditures	\$ 41,298.34	\$ 18,577.05	\$ 382,317.00	\$ 178,385.43	53.34%
Civic Center Excess of Revenues Over Expenditures	\$ (7,018.34)	\$ (11,192.05)	\$ 29,043.00	\$ (159,946.93)	650.72%

**Aransas Pass Municipal Development District
Income Statement
As of April 30, 2018**

Account Number	Annual Budget	October 2017	November 2017	December 2017	January 2018	February 2018	March 2018	April 2018	YTD Actual	
900-050-4100 Sales Tax	888,000.00	52,825.02	85,907.34	107,103.51	103,595.16	82,605.47	84,033.02	110,560.38	626,629.90	29.43%
900-050-4143 Interest Income	5,000.00	392.59	438.64	1,637.56	631.07	546.23	1,653.00	952.28	6,251.37	-25.03%
Total Revenue	893,000.00	53,217.61	86,345.98	108,741.07	104,226.23	83,151.70	85,686.02	111,512.66	632,881.27	29.13%
900-050-5031 Prof. Serv. - Audit	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00%
900-050-5094 Capital Outlay	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00%
900-050-5205 Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
900-050-5245 Maintenance - Building	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00%
900-050-5312 Prof. Fees - Attorney / Lega	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
900-050-5431 Personnel Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
900-050-5810 Bond Principal Expense	380,000.00	0.00	0.00	0.00	185,000.00	0.00	0.00	0.00	185,000.00	51.32%
900-050-5820 Bond Interest Expense	180,000.00	0.00	0.00	0.00	91,906.97	0.00	0.00	0.00	91,906.97	48.94%
900-050-5831 Civic Center Deficit	250,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00%
Total Expense	888,000.00	0.00	0.00	0.00	276,906.97	0.00	0.00	0.00	276,906.97	68.82%
Net Income	5,000.00	53,217.61	86,345.98	108,741.07	(172,680.74)	83,151.70	85,686.02	111,512.66	355,974.30	-7019.49%

SALES TAX COLLECTED FOR THE MONTH OF APRIL

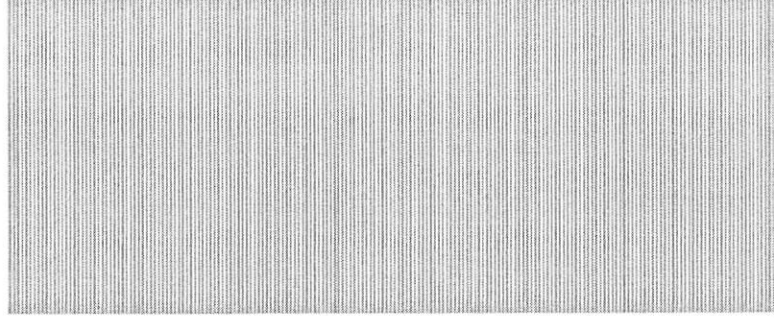


SALES TAX COLLECTED Y-T-D AS OF APRIL 2018

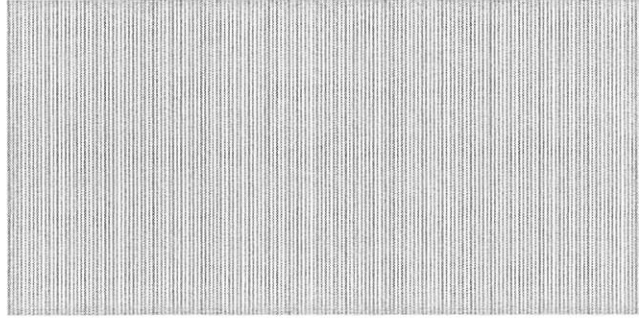
700,000
600,000
500,000
400,000
300,000
200,000
100,000

626,630

518,698



2018



2017

City of Aransas Pass, Texas
Aransas Pass Municipal Development District
Budgetary Comparison Statement
For the Year Ended September 30, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original Budget</u>	<u>Final Amended Budget</u>		
REVENUES				
Sales taxes	\$ 825,000	\$ 825,000	\$ 871,724	\$ 46,724
Interest income	3,953	3,953	7,367	3,414
Total revenues	<u>828,953</u>	<u>828,953</u>	<u>879,091</u>	<u>50,138</u>
EXPENDITURES				
Current:				
General government	3,273	3,273	3,000	273
Debt service:				
Principal	381,818	381,818	365,000	16,818
Interest and fiscal charges	229,357	229,357	193,800	35,557
Total expenditures	<u>614,448</u>	<u>614,448</u>	<u>634,087</u>	<u>(19,639)</u>
Excess (deficiency) of revenues over expenditures	<u>214,505</u>	<u>214,505</u>	<u>245,004</u>	<u>69,777</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	(225,000)	(225,000)	(232,810)	(7,810)
Total other financing sources and uses	<u>(225,000)</u>	<u>(225,000)</u>	<u>(232,810)</u>	<u>(7,810)</u>
Net change in fund balances	(10,495)	(10,495)	12,194	<u>\$ 61,967</u>
Fund balances-beginning	561,961	561,961	561,961	
Fund balances-ending	<u>\$ 551,466</u>	<u>\$ 551,466</u>	<u>\$ 574,155</u>	