

City of Aransas Pass

Balance Sheet

For Municipal Development District (900)

September 30, 2019

Assets**Cash Accounts**

900-050-1016	Prosperity - MDD	100.00
900-050-1043	TexPool - MDD	506,168.10
900-050-1080	Gulf Coast FCU - Share	98.69
900-050-1081	Gulf Coast FCU - CDs - 09/13/21	106,209.57
900-050-1090	Navy Army Comm Credit Union - Share	856.72
900-050-1091	Navy Army Comm Credit Union - CD 02/17/20	103,931.51
900-050-1092	Navy Army Comm Credit Union - CD 2 - 03/16/20	105,509.45
Total Cash Accounts		822,874.04

Accounts Receivable

900-050-1203	Accounts Receivable - Sales Tax	93,127.87
Total Accounts Receivable		93,127.87

Due to / from other funds

900-050-1505	Due to/from Pooled Account	.00
900-050-1510	Due to/ from General Fund	13,837.73
900-050-1540	Due to / from Aquatic Center	(161,116.58)
900-050-1550	Due to / from Civic Center	(192,015.33)
Total Due to / from other funds		(339,294.18)

Other Assets

900-000-0000	Claim on Pooled Cash	.00
900-050-1608	Prepaid Expense	400,000.00
Total Other Assets		400,000.00
Total Assets		\$ 976,707.73

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	.00
900-050-3100	Undesignated Fund Balance	841,945.51
900-050-3310	Designated Fund Balance	.00
Total		841,945.51
Excess of Revenue Over Expenditures		134,762.22
Total Fund Balances		976,707.73
Total Liabilities and Fund Balances		\$ 976,707.73

Aransas Pass Municipal Development District
Income Statement
As of September 30, 2019

Account #	Annual Budget	Oct. 2018	Nov. 2018	Dec. 2018	January 2019	February 2019	March 2019	April 2019	May 2019	June 2019	July 2019	August 2019	Sep 2019	YTD Actual	
900-050-4100 Sales Tax	960,000.00	81,304.98	77,300.15	76,259.82	89,532.12	70,189.47	74,014.70	95,845.31	83,237.83	100,799.94	105,425.77	89,717.67	93,127.87	1,036,755.63	-8.00%
900-050-4143 Interest Income	12,000.00	436.40	411.38	1,737.91	731.82	362.69	1,541.80	672.37	876.3	1,979.15	1,090.89	714.15	1,939.84	12,494.70	-4.12%
Total Revenue	972,000.00	81,741.38	77,711.53	77,997.73	90,263.94	70,552.16	75,556.50	96,517.68	84,114.13	102,779.09	106,516.66	90,431.82	95,067.71	1,049,250.33	-7.95%
900-050-5031 Prof. Serv. - Audit	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00	3,300.00	0.00	0.00	0.00	0.00	0.00	3,300.00	5.71%
900-050-5094 Capital Outlay	25,000.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	
900-050-5245 Maintenance - Building	290,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00%
900-050-5312 Prof. Fees - Attorney / I	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	
900-050-5810 Bond Principal Expense	410,000.00	0.00	0.00	0.00	195,000.00	0.00	0.00	0.00	0.00	0.00	215,000.00	0.00	0.00	410,000.00	0.00%
900-050-5820 Bond Interest Expense	148,091.00	0.00	0.00	0.00	78,947.93	0.00	0.00	0.00	0.00	0.00	69,108.27	0.00	0.00	148,056.20	0.02%
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	0.00	0.00	0.00	192,015.33	192,015.33	23.19%
900-050-5832 Aquatic Center	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	161,116.58	161,116.58	
900-100-5850 Transfer to other fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Expense	1,326,591.00	914,488.11	0.00	0.00	273,947.93	0.00	0.00	3,300.00	0.00	0.00	284,108.27	0.00	353,131.91	914,488.11	31.06%
Net Income	(354,591.00)	(832,746.73)	77,711.53	77,997.73	(183,683.99)	70,552.16	75,556.50	93,217.68	84,114.13	102,779.09	(177,591.61)	90,431.82	(258,064.20)	134,762.22	138.00%

City of Aransas Pass
Statement of Revenue and Expenditures

Revised Budget
For Civic Center (450)
For the Fiscal Period 2019-12 Ending September 30, 2019

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	22,500.00	192,015.33	270,000.00	192,015.33	28.88%
450-810-4009 Income - Facility Rental	6,250.00	5,176.00	75,000.00	51,142.68	31.81%
450-810-4011 Income - Miscellaneous	416.63	0.00	5,000.00	0.00	100.00%
450-810-4015 Refunds	0.00	0.00	0.00	0.00	0.00%
450-810-4146 Miscellaneous Income - Restricted U	0.00	0.00	0.00	0.00	0.00%
450-810-4551 Rental - Equipment	1,125.00	0.00	13,500.00	4,665.00	65.44%
450-810-4552 Fees - Catering	375.00	0.00	4,500.00	1,591.25	64.64%
450-810-4553 Fees - Labor Charge	1,333.37	1,035.00	16,000.00	10,485.00	34.47%
450-810-4554 Fees - Miscellaneous	416.63	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	\$ 32,571.63	\$ 198,226.33	\$ 390,860.00	\$ 259,899.26	33.51%
Expenditures					
450-800-5001 Salaries - Regular	\$ 10,889.12	\$ 8,108.87	\$ 130,669.00	\$ 102,314.67	21.70%
450-800-5002 Salaries - Overtime	250.00	335.55	3,000.00	6,164.79	(105.49%)
450-800-5003 Insurance - Health / Life / Dental	1,850.37	928.60	22,204.00	12,289.98	44.65%
450-800-5004 Insurance - Worker's Compensation	53.13	0.00	638.00	332.70	47.85%
450-800-5005 Insurance - Unemployment	30.00	0.32	360.00	75.19	79.11%
450-800-5006 Contribution - Social Security	810.75	636.31	9,729.00	8,235.42	15.35%
450-800-5007 Contribution - Retirement	1,219.62	734.99	14,635.00	10,240.39	30.03%
450-800-5008 Allowance - Vehicle/Equipment	620.00	620.00	7,440.00	7,440.00	0.00%
450-800-5009 Allowance - Clothing	20.87	0.00	250.00	17.32	93.07%
450-800-5010 Salaries - Longivity Pay	0.00	0.00	705.00	705.00	0.00%
450-800-5020 Utilities - Telephone	60.00	844.26	720.00	2,591.23	(259.89%)
450-800-5021 Utilities - Internet	50.00	0.00	600.00	2,030.69	(238.45%)
450-800-5023 Fees - Bank Card Charges	83.37	137.80	1,000.00	1,216.51	(21.65%)
450-800-5027 Fees - Training	0.00	0.00	0.00	59.76	0.00%
450-800-5028 Fees - Subscriptions, dues, notary	20.87	0.00	250.00	100.00	60.00%
450-800-5030 Prof. Serv. - Physical Exams	0.00	0.00	0.00	0.00	0.00%
450-800-5031 Prof. Serv. - Audit	0.00	0.00	0.00	0.00	0.00%
450-800-5039 Prof. Fees - Consulting	83.37	0.00	1,000.00	0.00	100.00%
450-800-5060 Advertising	166.63	0.00	2,000.00	993.22	50.34%
450-800-5067 Supplies - Office	0.00	44.11	0.00	820.16	0.00%
450-800-5094 Capital Outlay	0.00	214.21	0.00	214.21	0.00%
450-800-5205 Insurance - Property & Casualty	0.00	0.00	56,000.00	34,121.40	39.07%
450-800-5221 Utilities - Water / Sewer / Garbage	1,000.00	639.80	12,000.00	9,433.36	21.39%
450-800-5222 Utilities - Electricity	5,166.63	3,295.10	62,000.00	36,829.46	40.60%
450-800-5223 Utilities - Natural Gas	125.00	93.42	1,500.00	310.50	79.30%
450-800-5245 Maintenance - Building	666.63	0.00	8,000.00	1,608.78	79.89%
450-800-5246 Maintenance - Equipment & Prof. Co	1,250.00	4,315.57	15,000.00	19,284.89	(28.57%)
450-800-5264 Supplies - Janitorial	333.37	428.00	4,000.00	1,620.29	59.49%
450-800-5950 Disaster Expense	0.00	0.00	0.00	0.00	0.00%
450-810-5001 Salaries - Regular	41.63	0.00	500.00	0.00	100.00%
450-810-5002 Salaries - Overtime	133.37	0.00	1,600.00	0.00	100.00%
450-810-5003 Insurance - Health / Life / Dental	0.00	0.00	0.00	0.00	0.00%

City of Aransas Pass
Statement of Revenue and Expenditures
Revised Budget
For Civic Center (450)
For the Fiscal Period 2019-12 Ending September 30, 2019

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
450-810-5004 Insurance - Worker's Compensation	0.00	0.00	0.00	0.00	0.00%
450-810-5005 Insurance - Unemployment	0.00	0.00	0.00	0.00	0.00%
450-810-5006 Contribution - Social Security	0.00	0.00	0.00	0.00	0.00%
450-810-5007 Contribution - Retirement	0.00	0.00	0.00	0.00	0.00%
450-810-5018 Equipment Rental	0.00	0.00	0.00	0.00	0.00%
450-810-5167 Event Expense	1,250.00	0.00	15,000.00	849.32	94.34%
Total Civic Center Expenditures	\$ 26,174.73	\$ 21,376.91	\$ 370,800.00	\$ 259,899.24	29.91%
Civic Center Excess of Revenues Over Expenditures	\$ 6,396.90	\$ 176,849.42	\$ 20,060.00	\$ 0.02	100.00%

City of Aransas Pass
Statement of Revenue and Expenditures

Revised Budget
For Aquatic Center (400)
For the Fiscal Period 2019-12 Ending September 30, 2019

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
400-050-4143 Interest Income	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
400-100-4004 Income - Daily Entrance	680.00	2,899.00	145,000.00	118,064.25	18.58%
400-100-4005 Income - Annual Passes	23.00	33.00	5,000.00	3,922.00	21.56%
400-100-4006 Income - Lockers	0.00	0.00	0.00	20.00	0.00%
400-100-4007 Income - Concessions	9.00	(571.37)	1,999.00	16,806.35	(740.74%)
400-100-4008 Income - Classes	38.00	363.00	8,000.00	4,609.00	42.39%
400-100-4009 Income - Facility Rental	117.00	416.00	24,999.00	42,519.00	(70.08%)
400-100-4011 Income - Miscellaneous	0.00	85.94	0.00	3,169.56	0.00%
400-100-4015 Refunds	0.00	0.00	0.00	(1,007.00)	0.00%
400-100-4100 Sales Tax	0.00	0.00	0.00	0.00	0.00%
400-100-4153 Transfer in from other funds	200,000.00	161,116.58	200,000.00	161,116.58	19.44%
Total Aquatic Center Revenues	\$ 200,867.00	\$ 164,342.15	\$ 384,998.00	\$ 349,219.74	9.29%

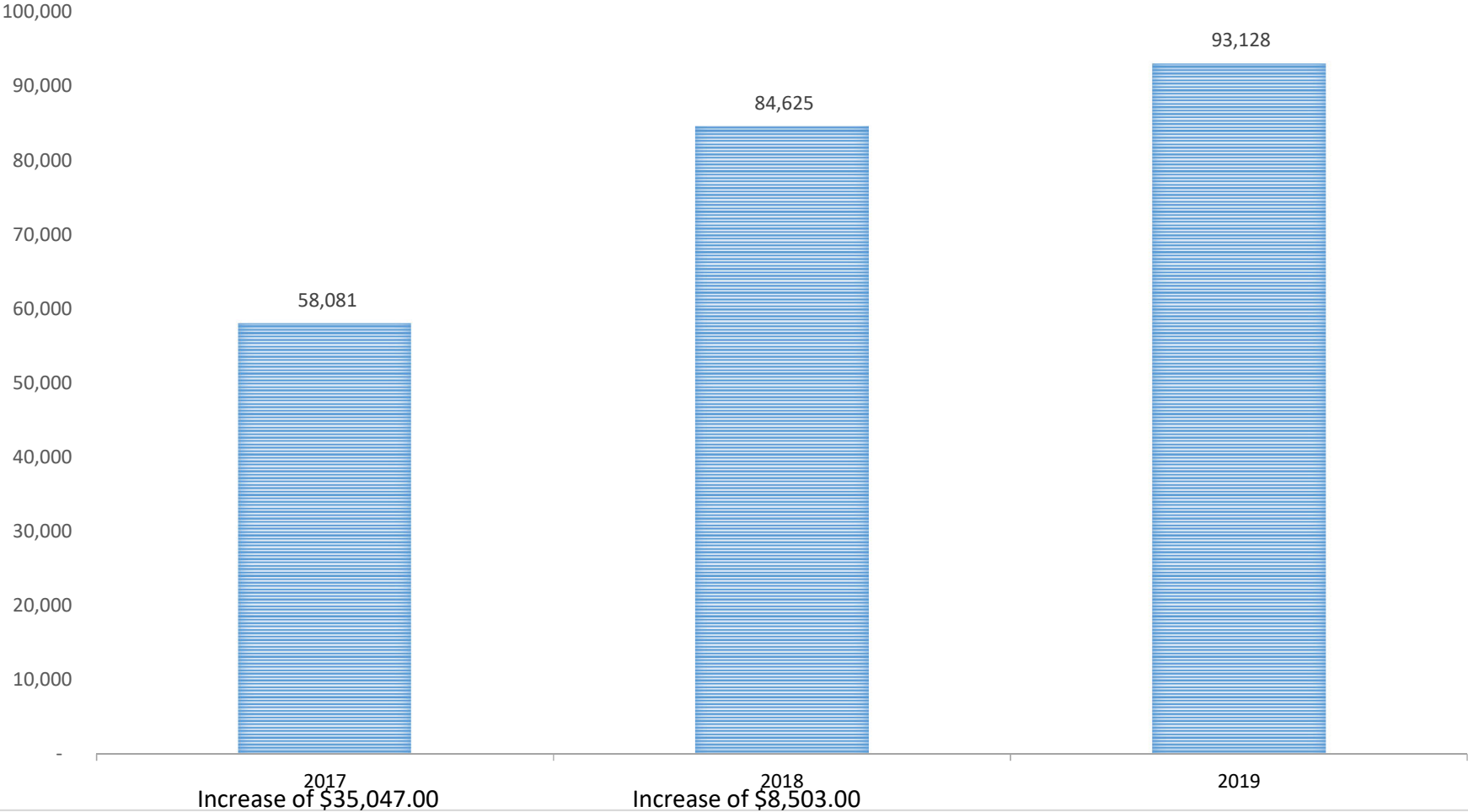
Expenditures

400-100-5001 Salaries - Regular	\$ 17,679.38	\$ 13,663.94	\$ 212,153.00	\$ 194,244.24	8.44%
400-100-5002 Salaries - Overtime	0.00	0.00	0.00	1,029.26	0.00%
400-100-5003 Insurance - Health / Life / Dental	925.13	942.93	11,102.00	7,048.72	36.51%
400-100-5004 Insurance - Worker's Compensation	752.25	0.00	9,027.00	4,705.36	47.87%
400-100-5005 Insurance - Unemployment	240.00	7.55	2,880.00	152.51	94.70%
400-100-5006 Contribution - Social Security	1,366.88	1,039.81	16,403.00	14,900.97	9.16%
400-100-5007 Contribution - Retirement	574.13	489.92	6,890.00	4,619.48	32.95%
400-100-5008 Allowance - Vehicle/Equipment	0.00	60.00	0.00	240.00	0.00%
400-100-5009 Allowance - Clothing	125.00	0.00	1,500.00	3,376.92	(125.13%)
400-100-5010 Salaries - Longevity Pay	0.00	0.00	0.00	0.00	0.00%
400-100-5016 Cash Over / Short	0.00	0.00	0.00	(270.67)	0.00%
400-100-5020 Utilities - Telephone	316.63	0.00	3,800.00	4,494.33	(18.27%)
400-100-5021 Utilities - Internet	0.00	0.00	0.00	0.00	0.00%
400-100-5023 Fees - Bank Card Charges	20.87	294.30	250.00	2,832.86	(1033.14%)
400-100-5025 Postage & Freight	2.12	0.00	25.00	1.81	92.76%
400-100-5027 Fees - Training	166.63	225.00	2,000.00	2,279.44	(13.97%)
400-100-5030 Prof. Serv. - Physical Exams	150.00	35.00	1,800.00	1,425.00	20.83%
400-100-5031 Prof. Serv. - Audit	0.00	0.00	0.00	0.00	0.00%
400-100-5046 Equipment Service / Maintenance	833.37	79.63	10,000.00	10,570.35	(5.70%)
400-100-5060 Advertising	416.63	0.00	5,000.00	3,325.91	33.48%
400-100-5062 Supplies - Chemicals	2,500.00	1,503.35	30,000.00	25,756.98	14.14%
400-100-5067 Supplies - Office	291.63	84.77	3,500.00	4,202.92	(20.08%)
400-100-5094 Capital Outlay	0.00	692.88	0.00	1,392.21	0.00%
400-100-5205 Insurance - Property & Casualty	0.00	0.00	8,212.00	5,423.60	33.96%
400-100-5221 Utilities - Water / Sewer / Garbage	1,000.00	1,399.11	12,000.00	11,107.80	7.44%
400-100-5222 Utilities - Electricity	2,083.37	1,846.05	25,000.00	16,889.88	32.44%
400-100-5223 Utilities - Natural Gas	125.00	34.97	1,500.00	237.15	84.19%
400-100-5245 Maintenance - Building	1,666.63	230.00	20,000.00	11,310.03	43.45%
400-100-5248 Maintenance Pool Equipment	1,250.00	120.00	15,000.00	4,079.19	72.81%
400-100-5264 Supplies - Janitorial	166.63	0.00	2,000.00	2,278.03	(13.90%)
400-100-5401 Supplies - Concession	0.00	564.52	0.00	9,175.89	0.00%
400-100-5402 Supplies - Swim Classes	41.63	260.00	500.00	1,748.00	(249.60%)

City of Aransas Pass
Statement of Revenue and Expenditures
Revised Budget
For Aquatic Center (400)
For the Fiscal Period 2019-12 Ending September 30, 2019

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
400-100-5403 Supplies - Event Expense	0.00	0.00	0.00	481.57	0.00%
400-100-5404 Supplies - Admission System	0.00	0.00	0.00	160.00	0.00%
400-100-5950 Disaster Expense	0.00	0.00	0.00	0.00	0.00%
Total Aquatic Center Expenditures	\$ 32,693.91	\$ 23,573.73	\$ 400,542.00	\$ 349,219.74	12.81%
Aquatic Center Excess of Revenues Over Expenditures	\$ 168,173.09	\$ 140,768.42	\$ (15,544.00)	\$ 0.00	100.00%

SALES TAX COLLECTED FOR THE MONTH OF SEPTEMBER 2019



SALES TAX COLLECTED Y-T-D AS OF SEPTEMBER 2019

1,200,000

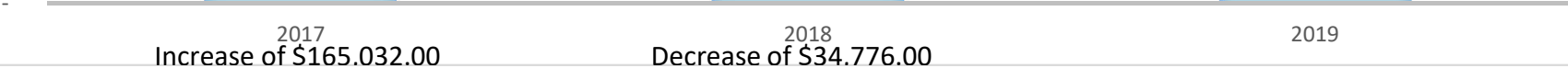
1,000,000

800,000

600,000

400,000

200,000



871,724

1,071,532

1,036,756

2017

2018

2019