

## City of Aransas Pass

**Balance Sheet**

For Municipal Development District (900)

May 31, 2020

**Assets****Cash Accounts**

900-050-1016	Prosperity - MDD	100.00
900-050-1043	TexPool - MDD	650,823.05
900-050-1080	Gulf Coast FCU - Share	98.81
900-050-1081	Gulf Coast FCU - CDs - 09/13/21	107,428.80
900-050-1090	Navy Army Comm Credit Union - Share	857.79
900-050-1091	Navy Army Comm Credit Union - CD 02/17/21	104,612.86
900-050-1092	Navy Army Comm Credit Union - CD 2 - 03/16/21	106,128.75
<b>Total Cash Accounts</b>		<b>970,050.06</b>

**Accounts Receivable**

900-050-1203	Accounts Receivable - Sales Tax	92,366.38
<b>Total Accounts Receivable</b>		<b>92,366.38</b>

**Due to / from other funds**

900-050-1510	Due to/ from General Fund	13,837.73
<b>Total Due to / from other funds</b>		<b>13,837.73</b>

**Other Assets**

900-050-1608	Prepaid Expense	400,000.00
<b>Total Other Assets</b>		<b>400,000.00</b>
<b>Total Assets</b>		<b>\$ 1,476,254.17</b>

**Liabilities and Fund Balance**

900-050-2300	A/P Pooled Payables	3,300.00
<b>Total</b>		<b>3,300.00</b>
<b>Total Liabilities</b>		<b>3,300.00</b>

900-050-3015	Current Net Income	134,762.22
900-050-3100	Undesignated Fund Balance	841,945.51
<b>Total</b>		<b>976,707.73</b>
Excess of Revenue Over Expenditures		496,246.44
<b>Total Fund Balances</b>		<b>1,472,954.17</b>
<b>Total Liabilities and Fund Balances</b>		<b>\$ 1,476,254.17</b>

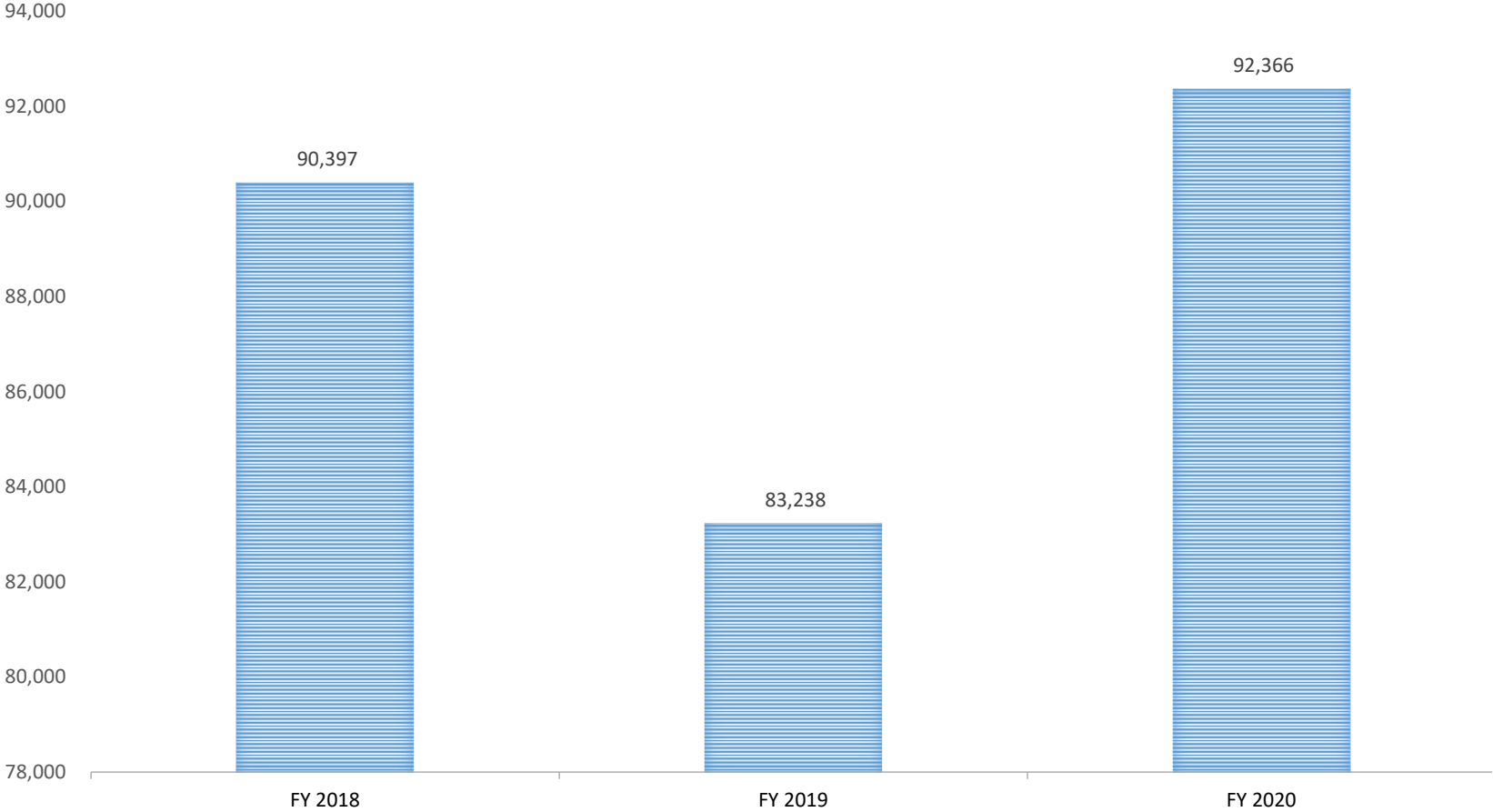
**Aransas Pass Municipal Development District**

**Income Statement**

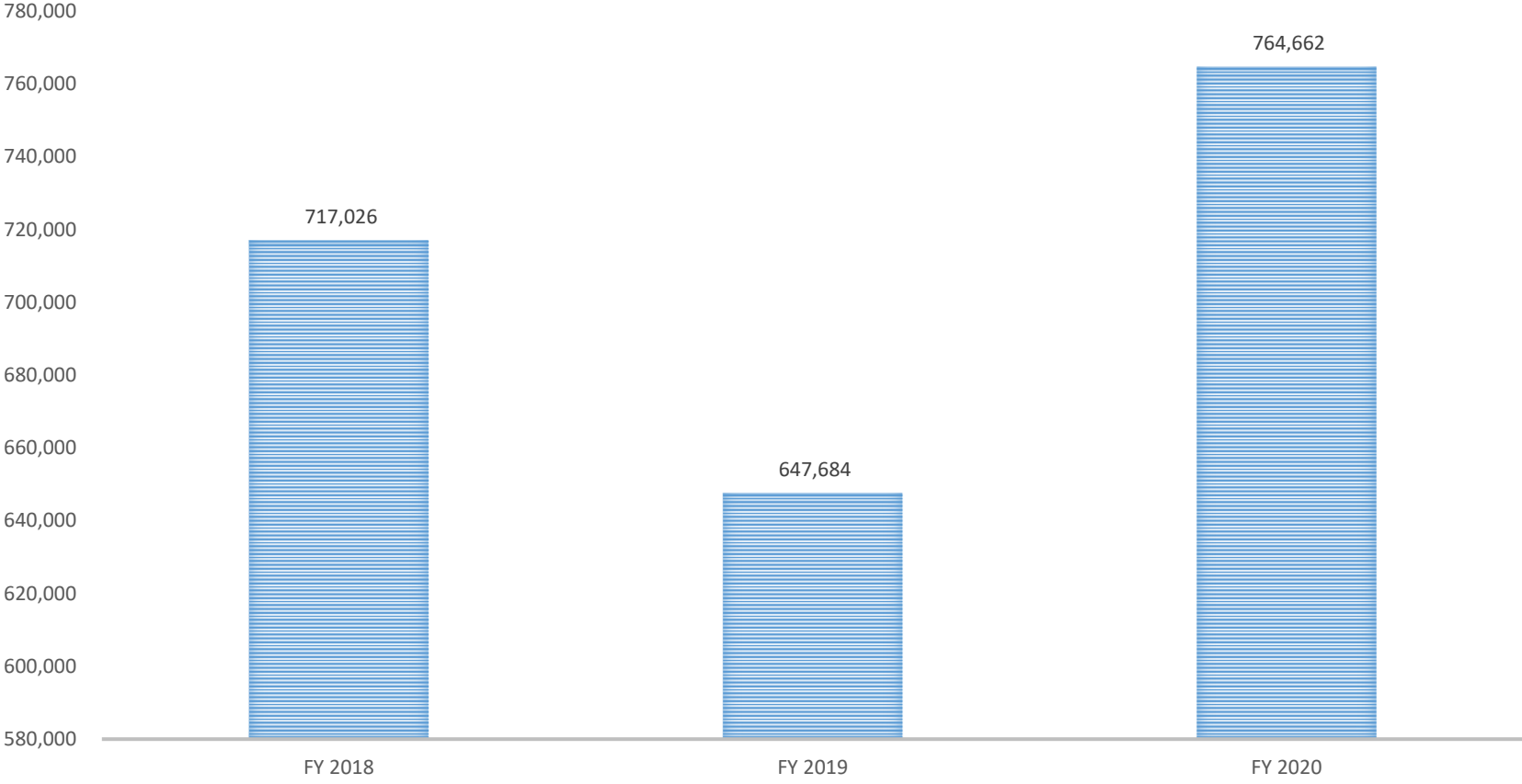
**As of May 31, 2020**

<b>Account #</b>	<b>Annual Budget</b>	<b>Oct. 2019</b>	<b>Nov. 2019</b>	<b>Dec. 2019</b>	<b>Jan. 2020</b>	<b>Feb. 2020</b>	<b>Mar. 2020</b>	<b>Apr. 2020</b>	<b>May 2020</b>	<b>YTD Actual</b>	
900-050-4100 Sales Tax	1,020,000.00	108,958.06	97,449.91	91,848.03	115,721.23	70,952.34	76,074.62	111,291.31	92,366.38	764,661.88	25.03%
900-050-4143 Interest Income	12,000.00	630.89	454.83	1,710.57	655.24	429.04	1,744.46	188.87	141.57	5,955.47	50.37%
<b>Total Revenue</b>	<b>1,032,000.00</b>	<b>109,588.95</b>	<b>97,904.74</b>	<b>93,558.60</b>	<b>116,376.47</b>	<b>71,381.38</b>	<b>77,819.08</b>	<b>111,480.18</b>	<b>92,507.95</b>	<b>770,617.35</b>	<b>25.33%</b>
900-050-5031 Prof. Serv. - Audit	3,500.00	0.00	0.00	0.00	0.00	3,300.00	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	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	
900-050-5245 Maintenance - Building	125,000.00	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 / Legal	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	
900-050-5810 Bond Principal Expense	430,000.00	0.00	0.00	0.00	205,000.00	0.00	0.00	0.00	0.00	205,000.00	52.33%
900-050-5820 Bond Interest Expense	128,062.63	0.00	0.00	0.00	66,070.91	0.00	0.00	0.00	0.00	66,070.91	48.41%
900-050-5831 Civic Center Deficit	260,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00%
900-050-5832 Aquatic Center	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
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	
<b>Total Expense</b>	<b>971,562.63</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>271,070.91</b>	<b>3,300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>274,370.91</b>	<b>71.76%</b>
<b>Net Income</b>	<b>60,437.37</b>	<b>109,588.95</b>	<b>97,904.74</b>	<b>93,558.60</b>	<b>(154,694.44)</b>	<b>68,081.38</b>	<b>77,819.08</b>	<b>111,480.18</b>	<b>92,507.95</b>	<b>496,246.44</b>	<b>-721.09%</b>

# SALES TAX COLLECTED FOR THE MONTH OF MAY 2020



# SALES TAX COLLECTED Y-T-D AS OF MAY 2020



**City of Aransas Pass**  
**Statement of Revenue and Expenditures**

Revised Budget  
 For Civic Center (450)  
 For the Fiscal Period 2020-8 Ending May 31, 2020

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>						
450-800-4153	Transfer in from other funds	\$ 0.00	\$ 0.00	\$ 260,000.00	\$ 0.00	100.00%
450-810-4009	Income - Facility Rental	6,250.00	3,937.00	75,000.00	26,605.00	64.53%
450-810-4011	Income - Miscellaneous	416.67	0.00	5,000.00	2,260.00	54.80%
450-810-4551	Rental - Equipment	1,125.00	0.00	13,500.00	2,596.00	80.77%
450-810-4552	Fees - Catering	250.00	0.00	3,000.00	930.00	69.00%
450-810-4553	Fees - Labor Charge	750.00	390.00	9,000.00	3,925.00	56.39%
<b>Total Civic Center Revenues</b>		<b>\$ 8,791.67</b>	<b>\$ 4,327.00</b>	<b>\$ 365,500.00</b>	<b>\$ 36,316.00</b>	<b>90.06%</b>
<b>Expenditures</b>						
450-800-5001	Salaries - Regular	\$ 8,038.94	\$ 6,654.40	\$ 104,506.27	\$ 70,536.84	32.50%
450-800-5002	Salaries - Overtime	615.38	0.00	8,000.00	3,982.06	50.22%
450-800-5003	Insurance - Health / Life / Dental	903.50	887.90	10,842.00	7,589.70	30.00%
450-800-5004	Insurance - Worker's Compensation	0.00	0.00	294.17	200.77	31.75%
450-800-5005	Insurance - Unemployment	15.00	0.00	540.00	336.09	37.76%
450-800-5006	Contribution - Social Security	667.85	496.79	8,682.08	5,661.78	34.79%
450-800-5007	Contribution - Retirement	726.85	727.44	9,449.08	6,695.16	29.14%
450-800-5008	Allowance - Vehicle/Equipment	627.69	620.00	8,160.00	4,960.00	39.22%
450-800-5009	Allowance - Clothing	19.23	0.00	250.00	0.00	100.00%
450-800-5010	Salaries - Longivity Pay	0.00	0.00	825.00	825.00	0.00%
450-800-5020	Utilities - Telephone	382.38	831.02	4,971.00	3,846.57	22.62%
450-800-5023	Fees - Bank Card Charges	46.15	0.00	600.00	285.60	52.40%
450-800-5027	Fees - Training	115.38	0.00	1,500.00	300.00	80.00%
450-800-5028	Fees - Subscriptions, dues, notary	80.77	0.00	1,050.00	200.00	80.95%
450-800-5030	Prof. Serv. - Physical Exams	19.23	0.00	250.00	0.00	100.00%
450-800-5060	Advertising	384.62	0.00	5,000.00	375.00	92.50%
450-800-5067	Supplies - Office	246.15	0.00	3,200.00	320.51	89.98%
450-800-5094	Capital Outlay	0.00	0.00	21,600.00	41.12	99.81%
450-800-5205	Insurance - Property & Casualty	0.00	0.00	56,000.00	36,458.33	34.90%
450-800-5221	Utilities - Water / Sewer / Garbage	815.38	844.98	10,600.00	6,956.48	34.37%
450-800-5222	Utilities - Electricity	4,615.38	2,527.50	60,000.00	21,820.21	63.63%
450-800-5223	Utilities - Natural Gas	107.69	121.16	1,400.00	977.14	30.20%
450-800-5245	Maintenance - Building	653.85	0.00	8,500.00	5,144.50	39.48%
450-800-5246	Maintenance - Equipment & Prof. Co	1,344.52	900.00	17,478.72	11,988.70	31.41%
450-800-5264	Supplies - Janitorial	307.69	220.07	4,000.00	1,280.37	67.99%
450-810-5167	Event Expense	769.23	0.00	10,000.00	389.96	96.10%
<b>Total Civic Center Expenditures</b>		<b>\$ 21,502.90</b>	<b>\$ 14,831.26</b>	<b>\$ 357,698.32</b>	<b>\$ 191,171.89</b>	<b>46.55%</b>
<b>Civic Center Excess of Revenues Over Expenditures</b>		<b>\$ (12,711.23)</b>	<b>\$ (10,504.26)</b>	<b>\$ 7,801.68</b>	<b>\$ (154,855.89)</b>	<b>2084.90%</b>

**City of Aransas Pass**  
**Statement of Revenue and Expenditures**  
*Revised Budget*

*For the Fiscal Period 2020-8 Ending May 31, 2020*

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	\$ 8,791.67	\$ 4,327.00	\$ 365,500.00	\$ 36,316.00	90.06%
Total Expenditures	\$ 21,502.90	\$ 14,831.26	\$ 357,698.32	\$ 191,171.89	46.55%
Total Excess of Revenues Over Expenditures	\$ (12,711.23)	\$ (10,504.26)	\$ 7,801.68	\$ (154,855.89)	2084.90%

## City of Aransas Pass, Texas

### Balance Sheet Governmental Funds September 30, 2019

	General Fund	Capital Projects Fund	Debt Service Fund	Aransas Pass Municipal Development District	Aransas Pass Crime Control & Prevention District	Other Governmental Funds	Total
<b>ASSETS PLUS DEFERRED OUTFLOWS OF RESOURCES</b>							
Cash and cash equivalents	\$ 1,871,691	\$ 3,248,244	\$ 4,375	\$ 100	\$ 177	\$ -	\$ 5,124,587
Receivables, net of allowances for uncollectible							
Property taxes	281,824	-	311,389	-	-	-	593,213
Accounts	-	-	-	-	-	-	-
Occupancy taxes	-	-	-	-	-	79,758	79,758
Sales taxes	189,836	-	-	-	-	-	189,836
Assessments	-	-	-	-	-	-	-
Intergovernmental	-	150,217	-	-	-	-	150,217
Other receivables	145,537	-	-	-	-	-	145,537
Prepaid expenses	5,000	990	-	400,000	-	-	405,990
Due from other funds	1,940,558	55,156	-	13,838	-	237,667	2,247,219
Noncurrent assets:							
Restricted cash and cash equivalents	841,958	-	-	507,124	1,123,864	311,612	2,784,558
Restricted investments	-	-	-	315,651	351,897	-	667,548
Sales tax receivable	-	-	-	93,128	95,103	-	188,231
Total assets	<u>\$ 5,276,404</u>	<u>\$ 3,454,607</u>	<u>\$ 315,764</u>	<u>\$ 1,329,841</u>	<u>\$ 1,571,041</u>	<u>\$ 629,037</u>	<u>\$ 12,576,694</u>
<b>LIABILITIES PLUS DEFERRED INFLOWS OF RESOURCES</b>							
Liabilities:							
Accounts payable	\$ 396,414	\$ 482,702	\$ -	\$ -	\$ -	\$ 63,998	\$ 943,114
Due to other funds	2,165,570	2,357,731	109,232	353,132	-	15,912	5,001,577
Total liabilities	<u>2,561,984</u>	<u>2,840,433</u>	<u>109,232</u>	<u>353,132</u>	<u>-</u>	<u>79,910</u>	<u>5,944,691</u>
<b>FUND BALANCES</b>							
Nonspendable	5,000	990		400,000	-	-	405,990
Restricted for:							
Municipal Development	-	-	-	576,709	-	-	576,709
Law Enforcement	-	-	-	-	1,571,041	-	1,571,041
Emergency Services Technology	-	-	-	-	-	384,459	384,459
Municipal Technology Fees	-	-	-	-	-	11,610	11,610
Building Security Fund	-	-	-	-	-	36,062	36,062
Hotel Occupancy Tax Reserves	-	-	-	-	-	116,996	116,996
Committed to:							
Capital Improvements	-	613,184	-	-	-	-	613,184
Assigned							
Unassigned	2,709,420	-	206,532	-	-	-	2,709,420
Total fund balances	<u>2,714,420</u>	<u>614,174</u>	<u>206,532</u>	<u>976,709</u>	<u>1,571,041</u>	<u>549,127</u>	<u>6,632,003</u>
Total liabilities and fund balances	<u>\$ 5,276,404</u>	<u>\$ 3,454,607</u>	<u>\$ 315,764</u>	<u>\$ 1,329,841</u>	<u>\$ 1,571,041</u>	<u>\$ 629,037</u>	<u>\$ 12,576,694</u>

**City of Aransas Pass, Texas**  
**Aransas Pass Municipal Development District**  
**Budgetary Comparison Statement**  
**For the Year Ended September 30, 2019**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original Budget</u>	<u>Final Amended Budget</u>		
<b>REVENUES</b>				
Sales taxes	\$ 960,000	\$ 960,000	\$ 1,036,756	\$ 76,756
Interest income	12,000	12,000	12,495	495
Total revenues	<u>972,000</u>	<u>972,000</u>	<u>1,049,251</u>	<u>77,251</u>
<b>EXPENDITURES</b>				
Current:				
General government	3,500	3,500	3,300	200
Culture and recreation	250,000	250,000	-	250,000
Debt service:				
Principal	410,000	410,000	410,000	-
Interest and fiscal charges	148,091	148,091	148,056	35
Capital outlay	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Total expenditures	<u>836,591</u>	<u>836,591</u>	<u>561,356</u>	<u>275,235</u>
Excess (deficiency) of revenues over expenditures	<u>135,409</u>	<u>135,409</u>	<u>487,895</u>	<u>(197,984)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	<u>(450,000)</u>	<u>(450,000)</u>	<u>(353,132)</u>	<u>96,868</u>
Total other financing sources and uses	<u>(450,000)</u>	<u>(450,000)</u>	<u>(353,132)</u>	<u>96,868</u>
Net change in fund balances	(314,591)	(314,591)	134,763	<u>\$ (101,116)</u>
Fund balances-beginning	561,961	561,961	841,946	
Prior period adjustment	-	-	-	
Fund balances-beginning as restated	<u>561,961</u>	<u>561,961</u>	<u>841,946</u>	
Fund balances-ending	<u>\$ 247,370</u>	<u>\$ 247,370</u>	<u>\$ 976,709</u>	