



**City of Willow Park
City Council
Workshop
City Hall**

516 Ranch House Rd, Willow Park, TX 76087

Tuesday, July 12, 2016 at 5:00 p.m.

Agenda

- 1. Call to Order**
- 2. Determination Of Quorum**
- 3. Budget Workshop**
- 4. Executive Session**
 - A. Personnel Matter
- 5. Adjournment**

I certify that the above notice of this meeting posted on the bulletin board at the municipal complex of the City of Willow Park, Texas on or before July 8, 2016 at 5:00 pm

Josh Armstrong
City Secretary, City of Willow Park

If you plan to attend this public meeting and you have a disability that requires special arrangements at this meeting, please contact City Secretary's Office at (817) 441-7108 ext. 6 or fax (817) 441-6900 at least two (2) working days prior to the meeting so that appropriate arrangements can be made.



**City of Willow Park
City Council
Regular Meeting
City Hall
516 Ranch House Rd, Willow Park, TX 76087
Tuesday, July 12, 2016 at 7:00 p.m.
Agenda**

Section I – Presentations

- 1. Call to Order**
- 2. Determination Of Quorum**
- 3. Invocation & Pledge of Allegiance**
- 4. Special Recognitions**
 - A. Administer the Oath Of Office and formally swear in the newly appointed Municipal Officials
 - Councilmember Norman Hogue – Place 1
- 5. Citizen Presentations & Comments**

Section II – Consent Agenda

All items listed below are considered to be routine by the City Council and will be enacted with one motion. There will be no separate discussion of the items unless a Councilmember so requests, in which event the item will be removed from the consent agenda and considered in its normal sequence.

- 6. Approve and Act on Consent Agenda**
 - A. Approve Joint City Council/Planning and Zoning Meeting Minutes – June 7, 2016
 - B. Approve City Council Meeting Minutes – June 14, 2016

Section III – General Items

- 7. Discussion/Action:** Consider and approve Resolution No. ____ authorizing the canvassing of returns and declaring the results of a Bond Election (Proposition No. 1 and 2) on the Municipal Election Ballot of May 7, 2016. (City Administrator Bobby Rountree)
- 8. Discussion/Action:** Receive Municipal Fiscal Year 2015-2016 Financial Audit. (George, Morgan & Sneed)
- 9. Discussion/Action:** Consider and approve the appointment by the Mayor of Mike LaNoir to the office of the Municipal Fire Chief. (Mayor Neverdousky)

Section IV- Planning & Development Items

10. Discussion/Action: Approve Site Plan for “The Shops at Willow Park” approximately 10.44 acre tract of land situated in the Wesley Franklin Survey, Abstract No. 468, City of Willow Park, Parker County, Texas and being further described as a portion of Lot 1, Block B, Crown Pointe Addition generally located at the intersection of Interstate Highway 20 and Crown Pointe Boulevard, northeast corner.

Section V – Public Works Items

11. Discussion/Action: Receive and consider the submittals in response to the municipal Request for Proposals for a Municipal Package Plant, Wastewater Treatment Plant, including the approval of an award to best value submittal. (City Administrator Bobby Rountree)
12. Discussion/Action: Receive and consider the submittals in response to the municipal Request for Proposals for certain Water System improvements, including the approval of an award to best value submittal. (Derek Turner)
13. Discussion/Action: Consider Resolution No. ____ authorizing the City as a member of the Parker County Appraisal District (PCAD), to approve PCAD construction of or addition of approximately 3500 square feet of useable space to the PCAD existing structure at a cost not to exceed \$750,000. (City Administrator Bobby Rountree)

Section VI – Council Requested Items

Section VII - Informational

14. Mayor & Council Member Announcements
15. City Administrator’s Report
- A. City Administrator Search
 - B. Public Safety Building Architects selection process
 - C. Texas Municipal League:
 - New Council Member orientation Granbury, July 28/29
 - Annual Conference, October 4/7, Austin

Section VIII – Executive Session

The City Council reserves the right to adjourn into executive session at any time during the course of the this meeting to discuss an matters listed on the agenda, as authorized by the Texas Government Code, including, but not limited to, Sections 55.1071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), 551.087 (Economic Development), 418.175-183 (Deliberations about Homeland Security Issues), and as authorized by the Texas Tax Code, including, but not limited, Section 321.3022 (Sales Tax Information). The City Council may take action on any agenda item listed for executive session consideration upon reconvening in open session.

16. Executive Session

- A. Consultation with Attorney
- B. Contemplated Litigation
- C. Real Property

Section IX – Adjournment

17. Adjournment

I certify that the above notice of this meeting posted on the bulletin board at the municipal complex of the City of Willow Park, Texas on or before July 8, 2016 at 5:00 pm

Josh Armstrong
City Secretary, City of Willow Park

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**A RESOLUTION CANVASSING THE RETURNS AND DECLARING
THE RESULTS OF THE BOND ELECTION HELD MAY 7, 2016**

WHEREAS, an election was held in the City of Willow Park, Texas on the 7th day of May, 2016, for the purpose of submitting certain propositions for the issuance of bonds to the resident electors of the City; and

WHEREAS, it is hereby found and determined that notice of the election was duly given in the form, manner and time required by law, and said election was in all respects legally held and conducted in accordance with applicable laws of the State of Texas and the proceedings calling and governing the holding of such election; and

WHEREAS, the returns of said election have been duly and legally made and submitted to the City Council for canvassing, and a tabulation of the returns for each polling place and for early voting, as canvassed and tabulated by this governing body and shown in Exhibit A attached hereto, reflect that the total sum of votes counted "FOR" and "AGAINST" the propositions submitted is as follows:

BOND PROPOSITION 1

"THE ISSUANCE OF \$4,605,000 GENERAL OBLIGATION BONDS FOR PUBLIC SAFETY FACILITIES (POLICE AND FIRE) AND THE LEVY OF A TAX IN PAYMENT THEREOF"

"FOR" 298 votes

"AGAINST" 213 votes

BOND PROPOSITION 2

"THE ISSUANCE OF \$2,275,000 GENERAL OBLIGATION BONDS FOR STREET IMPROVEMENTS AND THE LEVY OF A TAX IN PAYMENT THEREOF "

"FOR" 327 votes

"AGAINST" 174 votes

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE
CITY OF WILLOW PARK, TEXAS:**

SECTION 1: All of the recitals contained in the preamble of this resolution are found to be true and are adopted as findings of fact by this governing body and as part of its judgment.

SECTION 2: It is further found and determined that the results of the election are as canvassed and tabulated in the preamble hereof and in Exhibit A attached hereto, and a majority of the electors voting at said election having voted in favor of the propositions numbered 1 and

2; the City Council is hereby declared to be authorized and empowered to issue bonds of the City in the amounts and for the purposes stated in said propositions numbered 1 and 2; all as more fully set forth and identified above and in the proceedings calling said bond election.

SECTION 3: The City Secretary is hereby authorized and directed to make the appropriate entries of information appearing in the tabulation of precinct results shown in Exhibit A attached hereto in the election register maintained by the City in accordance with provisions of Section 67.006 of the Election Code.

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PASSED AND APPROVED, this the 12th day of July, 2016.

CITY OF WILLOW PARK, TEXAS

Mayor

ATTEST:

City Secretary

(City Seal)

EXHIBIT A

Cumulative Report — Unofficial PARKER COUNTY, TEXAS — GENERAL ELECTION — May 07, 2016

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Total Number of Voters : 4,726 of 0 = 0.00%

Precincts Reporting 107 of 107 = 100.00%

Party	Candidate	Absentee	Early	Election	Total
City Council, Place 4 Willow Park, Vote For 1					
	Hunter Stockton	2 28.57%	49 18.63%	33 17.37%	84 18.26%
	James Mullins	4 57.14%	74 28.14%	59 31.05%	137 29.78%
	John Gholson	1 14.29%	140 53.23%	98 51.58%	239 51.96%
	Cast Votes:	7 50.00%	263 89.46%	190 88.79%	460 88.12%
	Over Votes:	0 0.00%	0 0.00%	0 0.00%	0 0.00%
	Under Votes:	7 50.00%	31 10.54%	24 11.21%	62 11.88%
City Council, Place 5 Willow Park, Vote For 1					
	Tim Griffiths	4 57.14%	105 41.02%	72 38.10%	181 40.04%
	Marcy Galle	3 42.86%	151 58.98%	117 61.90%	271 59.96%
	Cast Votes:	7 50.00%	256 87.07%	189 88.32%	452 86.59%
	Over Votes:	0 0.00%	0 0.00%	0 0.00%	0 0.00%
	Under Votes:	7 50.00%	38 12.93%	25 11.68%	70 13.41%
BOND PROPOSITION NUMBER 1 City Willow Park, Vote For 1					
	FOR	11 78.57%	183 63.99%	104 49.29%	298 58.32%
	AGAINST	3 21.43%	103 36.01%	107 50.71%	213 41.68%
	Cast Votes:	14 100.00%	286 97.28%	211 98.60%	511 97.89%
	Over Votes:	0 0.00%	0 0.00%	0 0.00%	0 0.00%
	Under Votes:	0 0.00%	8 2.72%	3 1.40%	11 2.11%
BOND PROPOSITION NUMBER 2 City Willow Park, Vote For 1					
	FOR	11 78.57%	193 67.96%	123 60.59%	327 65.27%
	AGAINST	3 21.43%	91 32.04%	80 39.41%	174 34.73%
	Cast Votes:	14 100.00%	284 96.60%	203 94.86%	501 95.98%
	Over Votes:	0 0.00%	0 0.00%	0 0.00%	0 0.00%
	Under Votes:	0 0.00%	10 3.40%	11 5.14%	21 4.02%
TRUSTEE, Two Years Remaining of a Three-Year Term Expiring May 2018 Millsap ISD, Vote For 1					
	Brady Burchette	3 50.00%	17 47.22%	18 42.86%	38 45.24%
	Jon Hartman	3 50.00%	19 52.78%	24 57.14%	46 54.76%
	Cast Votes:	6 100.00%	36 92.31%	42 95.45%	84 94.38%
	Over Votes:	0 0.00%	0 0.00%	0 0.00%	0 0.00%
	Under Votes:	0 0.00%	3 7.69%	2 4.55%	5 5.62%



GMS

CERTIFIED PUBLIC
ACCOUNTANTS

GEORGE | MORGAN | SNEED

June 10, 2016

Honorable Mayor and City Council Members
City of Willow Park

Ladies and Gentlemen:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Willow Park, Texas for the year ended September 30, 2015, and have issued our report thereon dated June 10, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated September 1, 2015. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Willow Park, Texas are described in Note 1 to the financial statements. As described in note 14 to the financial statements, the City changed accounting policies by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68* in 2015. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

George, Morgan & Sneed, P.C.

1849 Wall Street | Weatherford, TX 76086-6298 | Phone 817.594.2704 | Fax 817.599.7389

www.gms-cpa.com

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely audit adjustments identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such audit adjustments. Attached is a list of audit adjustments detected as a result of audit procedures that were corrected by management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction that could be significant to the City's financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 10, 2016.

Management Consultation with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City of Willow Park's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund, and the Schedule of Changes and Net Pension Liability and Related Ratios and Schedule of Employer Contributions and Related Ratios, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquires of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Combing Nonmajor Governmental Fund Statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Should you desire further information concerning these matters, Mr. Peter Morgan will be happy to meet with you at your convenience.

Restriction of Use

This information is intended solely for the use of the City Council and management of the City of Willow Park, Texas, and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

George, Morgan & Sneed, P.C.

GEORGE, MORGAN & SNEED, P.C.

City of Willow Park
Adjusting Journal Entries
October 2014 through September 2015

Num	Memo	Account	Class	Debit	Credit	Account Type
Class01	To balance the classes.	90-2145 · Accounts Payable	. WATER CASH RESERVE		865.90	Other Current Liability
	To balance the classes.	80-1135 · Certificates of Deposit	Certificates of Deposit		519,182.46	Bank
	To balance the classes.	32000 · Unrestricted Net Assets	COB Escrow	21,005.12		Equity
	To balance the classes.	80-1105 · General Fund	Court Security	2,361.60		Bank
	To balance the classes.	80-1133 · Court Security Fund	Court Security			Bank
	To balance the classes.	32000 · Unrestricted Net Assets	Court Security		15.00	Equity
	To balance the classes.	80-1105 · General Fund	Court Technology	2,221.95		Bank
	To balance the classes.	32000 · Unrestricted Net Assets	Court Technology		16.00	Equity
	To balance the classes.	80-1105 · General Fund	Debt Service	32.00		Bank
	To balance the classes.	90-2145 · Accounts Payable	General Fund: Fire Department		10.61	Other Current Liability
	To balance the classes.	32000 · Unrestricted Net Assets	General Fund: Fire Department	10.61		Equity
	To balance the classes.	80-1105 · General Fund	General Fund		46,828.12	Bank
	To balance the classes.	80-1106 · GF Capital Improvements	General Fund		394,946.44	Bank
	To balance the classes.	80-1134 · Court Technology Fund	General Fund		1,613.13	Bank
	To balance the classes.	80-1145 · Debt Service	General Fund		55,325.00	Bank
	To balance the classes.	110001 · Accounts Receivable - Water	General Fund		1,292.06	Other Current Asset
	To balance the classes.	90-2145 · Accounts Payable	General Fund	6,260.62		Other Current Liability
	To balance the classes.	24000 · Payroll Liabilities	General Fund	121.74		Other Current Liability
	To balance the classes.	90-2100 · Federal Withholding	General Fund		64,235.52	Other Current Liability
	To balance the classes.	90-2104 · Social security	General Fund		337.90	Other Current Liability
	To balance the classes.	90-2105 · FICA Payable	General Fund		17,117.49	Other Current Liability
	To balance the classes.	90-2107 · TEC Payable	General Fund		4,925.32	Other Current Liability
	To balance the classes.	90-2115 · Retirement - Payable	General Fund		60,418.16	Other Current Liability
	To balance the classes.	90-2140 · Employee Insurance	General Fund		2,458.64	Other Current Liability
	To balance the classes.	90-2145 · Accounts Payable	General Fund			Other Current Liability
	To balance the classes.	32000 · Unrestricted Net Assets	General Fund	2,849.16		Other Current Liability
	To balance the classes.	90-2111 · Accrued Payroll	General Fund	376,307.04		Equity
	To balance the classes.	80-1105 · General Fund	General Fund		4,771.42	Other Current Liability
	To balance the classes.	80-1106 · GF Capital Improvements	Multiple		210,306.01	Bank
	To balance the classes.	80-1134 · Court Technology Fund	Multiple	30,294.95		Bank
	To balance the classes.	80-1145 · Debt Service	Multiple	3,903.08		Bank
	To balance the classes.	110001 · Accounts Receivable - Water	Multiple	820,801.47		Bank
	To balance the classes.	80-1170 · Unbilled Receivables	Multiple	61,503.57		Other Current Asset
	To balance the classes.	80-1180 · Uncollectables	Multiple		8,633.85	Other Current Asset
	To balance the classes.	24000 · Payroll Liabilities	Multiple	14,846.53		Other Current Asset
	To balance the classes.	90-2100 · Federal Withholding	Multiple		149.36	Other Current Liability
	To balance the classes.	90-2104 · Social security	Multiple	96,184.18		Other Current Liability
	To balance the classes.	90-2105 · FICA Payable	Multiple	1,194.38		Other Current Liability
	To balance the classes.	90-2107 · TEC Payable	Multiple	24,628.89		Other Current Liability
	To balance the classes.	90-2110 · Child Support	Multiple	6,851.88		Other Current Liability
	To balance the classes.	90-2115 · Retirement - Payable	Multiple	20,024.88		Other Current Liability
			Multiple	84,460.50		Other Current Liability

City of Willow Park
Adjusting Journal Entries
October 2014 through September 2015

Num	Memo	Account	Class	Debit	Credit	Account Type
	To balance the classes.	90-2140 · Employee Insurance	Multiple			Other Current Liability
	To balance the classes.	90-2145 · Accounts Payable	Multiple	6,092.30		Other Current Liability
	To balance the classes.	90-2145 · Accounts Payable	Multiple		317,090.72	Other Current Liability
	To balance the classes.	90-2145 · Accounts Payable	Multiple		1,484,573.90	Other Current Liability
	To balance the classes.	80-1105 · General Fund	Solid Waste		4,498.49	Bank
	To balance the classes.	80-1141 · Solid Waste	Solid Waste	22,640.30		Bank
	To balance the classes.	110001 · Accounts Receivable - Water	Solid Waste		11,094.11	Other Current Asset
	To balance the classes.	80-1170 · Unbilled Receivables	Solid Waste	745.42		Other Current Asset
	To balance the classes.	80-1180 · Uncollectables	Solid Waste		769.32	Other Current Asset
	To balance the classes.	32000 · Unrestricted Net Assets	Solid Waste	16,362.92		Equity
	To balance the classes.	80-1116 · Textstar - Deer Creek	TextStar - GF Capital Improvemen	97,856.00		Bank
	To balance the classes.	80-1148 · TextStar - GF Capital Improvemen	TextStar - GF Capital Improvemen	543,357.13		Bank
	To balance the classes.	32000 · Unrestricted Net Assets	TextStar Deer Creek	6.03		Equity
	To balance the classes.	32000 · Unrestricted Net Assets	TextStar Dyegard	9.17		Equity
	To balance the classes.	80-1147 · TextStar Water Capital Improveme	TextStar Water Capital Improveme	322,759.46		Bank
	To balance the classes.	80-1114 · Textstar	TextStar - GF Capital Improvemen		120,217.08	Bank
	To balance the classes.	80-1106 · GF Capital Improvements	Tourism		5,000.00	Bank
	To balance the classes.	32000 · Unrestricted Net Assets	Tourism	5,000.00		Equity
	To balance the classes.	80-1105 · General Fund	Tourism	524,343.03		Bank
	To balance the classes.	80-1114 · Textstar		120,217.08		Bank
	To balance the classes.	80-1116 · Textstar - Deer Creek		271,796.39		Bank
	To balance the classes.	80-1146 · TextStar - GF Capital Improvemen			543,357.10	Bank
	To balance the classes.	80-1147 · TextStar Water Capital Improveme			322,759.46	Bank
	To balance the classes.	80-1133 · Court Security Fund			2,295.40	Bank
	To balance the classes.	80-1134 · Court Technology Fund			2,289.95	Bank
	To balance the classes.	80-1135 · Certificates of Deposit				Bank
	To balance the classes.	80-1141 · Solid Waste		519,182.46		Bank
	To balance the classes.	80-1145 · Debt Service			22,640.25	Bank
	To balance the classes.	90-2145 · Accounts Payable			730,150.00	Bank
	To balance the classes.	80-1105 · General Fund	Waste Water Fund	2,838.21		Other Current Liability
	To balance the classes.	110001 · Accounts Receivable - Water	Waste Water Fund	9,064.77		Bank
	To balance the classes.	80-1170 · Unbilled Receivables	Waste Water Fund		38,891.00	Other Current Asset
	To balance the classes.	80-1180 · Uncollectables	Waste Water Fund	697.05		Other Current Asset
	To balance the classes.	90-2145 · Accounts Payable	Waste Water Fund		826.51	Other Current Asset
	To balance the classes.	90-2051 · Lawsuit Settlement Payable	Waste Water Fund		1,233.00	Other Current Liability
	To balance the classes.	90-2111 · Accrued Payroll	Waste Water Fund		220,000.00	Other Current Liability
	To balance the classes.	90-2050 · Accrued Loss on Enmtl Liability	Waste Water Fund		971.31	Other Current Liability
	To balance the classes.	24000 · Payroll Liabilities	Waste Water Fund		1,233.00	Other Current Liability
	To balance the classes.	90-2100 · Federal Withholding	Waste Water Fund	9.21		Other Current Liability
	To balance the classes.	90-2105 · FICA Payable	Waste Water Fund		6,886.76	Other Current Liability
	To balance the classes.	90-2107 · TEC Payable	Waste Water Fund		1,485.24	Other Current Liability
	To balance the classes.	90-2115 · Retirement - Payable	Waste Water Fund		344.72	Other Current Liability
	To balance the classes.	90-2140 · Employee Insurance	Waste Water Fund		5,375.94	Other Current Liability
	To balance the classes.				1,695.09	Other Current Liability

City of Willow Park
Adjusting Journal Entries
October 2014 through September 2015

Num	Memo	Account	Class	Debit	Credit	Account Type
	To balance the classes.	90-2150 · Due to General Fund	Waste Water Fund	1,233.00		Other Current Liability
	To balance the classes.	32000 · Unrestricted Net Assets	Waste Water Fund	279,965.54		Equity
	To balance the classes.	90-2145 · Accounts Payable	Water Fund	311,603.35		Other Current Liability
	To balance the classes.	80-1105 · General Fund	Water Fund		267,158.64	Bank
	To balance the classes.	80-1145 · Debt Service	Water Fund		35,326.47	Bank
	To balance the classes.	110001 · Accounts Receivable - Water	Water Fund		10,228.40	Other Current Asset
	To balance the classes.	80-1170 · Unbilled Receivables	Water Fund	7,191.38		Other Current Asset
	To balance the classes.	80-1180 · Uncollectables	Water Fund		13,250.70	Other Current Asset
	To balance the classes.	90-2145 · Accounts Payable	Water Fund	2,098.90		Other Current Liability
	To balance the classes.	90-2111 · Accrued Payroll	Water Fund		1,353.97	Other Current Liability
	To balance the classes.	24000 · Payroll Liabilities	Water Fund	18.41		Other Current Liability
	To balance the classes.	90-2100 · Federal Withholding	Water Fund		25,061.90	Other Current Liability
	To balance the classes.	90-2104 · Social security	Water Fund		856.48	Other Current Liability
	To balance the classes.	90-2105 · FICA Payable	Water Fund		6,026.16	Other Current Liability
	To balance the classes.	90-2107 · TEC Payable	Water Fund		1,581.84	Other Current Liability
	To balance the classes.	90-2110 · Child Support	Water Fund		12,928.18	Other Current Liability
	To balance the classes.	90-2115 · Retirement - Payable	Water Fund		18,666.40	Other Current Liability
	To balance the classes.	90-2134 · CJF - Civil Justice Fund	Water Fund		507.54	Other Current Liability
	To balance the classes.	90-2137 · UTGCD Fee	Water Fund	507.54		Other Current Liability
	To balance the classes.	90-2140 · Employee Insurance	Water Fund		1,938.57	Other Current Liability
	To balance the classes.	32000 · Unrestricted Net Assets	Water Fund	289,860.39		Other Current Liability
	To balance the classes.	32000 · Unrestricted Net Assets	Water Fund	709,827.10		Equity
			Water Improvement Fund	5,638,626.54	5,638,626.54	Equity
Class02	To clean up closing of accounts.	80-1160 · COB Escrow			1,919.97	Bank
	To clean up closing of accounts.	80-1160 · COB Escrow	Water Fund	1,919.97		Bank
	To clean up closing of accounts.	80-1161 · 2003 Series Bond Fund		1,086.63		Bank
	To clean up closing of accounts.	80-1161 · 2003 Series Bond Fund	Water Fund		1,086.63	Bank
	To clean up closing of accounts.	80-1162 · 2003 Tax & Revenue Cert of Obli		833.34		Bank
	To clean up closing of accounts.	80-1162 · 2003 Tax & Revenue Cert of Obli	Water Fund		833.34	Bank
				3,839.94	3,839.94	
Class03	To adjust for debt service of water fund.	80-1145 · Debt Service	Debt Service	363,038.00		Bank
	To adjust for debt service of water fund.	80-1105 · General Fund	Debt Service	17,825.00		Bank
	To adjust for debt service of water fund.	70-8735 · 2010 Refunding	Debt Service		264,025.00	Expense
	To adjust for debt service of water fund.	70-8736 · 2012 Refunding	Debt Service		106,050.00	Expense
	To adjust for debt service of water fund.	70-8746 · 2014 TWDB COB	Debt Service		10,788.00	Expense
	To adjust for debt service of water fund.	80-1145 · Debt Service			363,038.00	Bank
	To adjust for debt service of water fund.	80-1105 · General Fund		339,818.00		Bank
	To adjust for debt service of water fund.	80-1160 · COB Escrow		23,219.00		Bank
	To adjust for debt service of water fund.	80-1105 · General Fund	Water Fund		357,644.00	Bank

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Class04	To adjust for debt service of water fund.	70-8735 · 2010 Refunding	Water Fund	264,025.00		Expense
	To adjust for debt service of water fund.	70-8736 · 2012 Refunding	Water Fund	106,050.00		Expense
	To adjust for debt service of water fund.	70-8746 · 2014 TWDB COB	Water Fund	10,788.00		Expense
	To adjust for debt service of water fund.	80-1160 · COB Escrow	Water Fund	1,124,764.00	23,219.00	Bank
					1,124,764.00	
Class04	To correct transfer of I&S taxes.	80-1145 · Debt Service			497,916.48	Bank
	To correct transfer of I&S taxes.	80-1145 · Debt Service	Debt Service	497,916.48		Bank
	To correct transfer of I&S taxes.	80-1105 · General Fund		497,916.48		Bank
	To correct transfer of I&S taxes.	80-1105 · General Fund	Debt Service		497,916.48	Bank
				995,832.96	995,832.96	
Class05	To reclassify transfers.	80-1105 · General Fund	Water Fund	74,419.40		Bank
	To reclassify transfers.	80-1105 · General Fund			74,419.40	Bank
	To reclassify transfers.	80-1150 · Water Improvements		74,419.40		Bank
	To reclassify transfers.	80-1150 · Water Improvements	Water Fund		74,419.40	Bank
				148,838.80	148,838.80	
Class06	To adjust for solid waste revenue.	80-1141 · Solid Waste			61,742.28	Bank
	To adjust for solid waste revenue.	80-1141 · Solid Waste	Solid Waste	61,742.28		Bank
	To adjust for solid waste revenue.	80-1105 · General Fund		61,742.20		Bank
	To adjust for solid waste revenue.	80-1105 · General Fund	Solid Waste		61,742.20	Bank
				123,484.48	123,484.48	
Class07	To correct transfers.	80-1142 · Abatement Fund	Abatement Fund	14.00		Bank
	To correct transfers.	70-8705 · Interfund Transfer	Abatement Fund		14.00	Expense
	To correct transfers.	80-1137 · Emergency Disaster Reserve	Emergency Disaster Reserve	14.00		Bank
	To correct transfers.	70-8705 · Interfund Transfer	Emergency Disaster Reserve		14.00	Expense
	To correct transfers.	80-1151 · EPA Super Fund	EPA Super Fund	14.00		Bank
	To correct transfers.	70-8705 · Interfund Transfer	EPA Super Fund		14.00	Expense
	To correct transfers.	80-1105 · General Fund	General Fund		28.00	Bank
	To correct transfers.	70-8705 · Interfund Transfer	General Fund	28.00		Expense
	To correct transfers.	80-1137 · Emergency Disaster Reserve			14.00	Bank
	To correct transfers.	80-1142 · Abatement Fund			14.00	Bank
	To correct transfers.	80-1151 · EPA Super Fund			14.00	Bank
	To correct transfers.	80-1105 · General Fund		42.00		Bank
	To correct transfers.	80-1105 · General Fund	Water Fund		14.00	Bank
	To correct transfers.	70-8705 · Interfund Transfer	Water Fund		14.00	Expense
				126.00	126.00	
Class08	Partial closing of CD and funding of flex account and 80-1164 · FLEX Participation Account		FLEX PARTICIPATION ACCOUNT	43,730.41		Bank

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Class09	Partial closing of CD and funding of flex account and	70-8705 · Interfund Transfer	FLEX PARTICIPATION ACCOUNT			Expense
	Partial closing of CD and funding of flex account and	80-1135 · Certificates of Deposit	General Fund	57,256.41	43,730.41	Bank
	Partial closing of CD and funding of flex account and	70-8705 · Interfund Transfer	General Fund	57,256.41	57,256.41	Expense
	Partial closing of CD and funding of flex account and	80-1179 · TexStar Capital/Equip Replaceme	TexStar Capital Equipment/Repla	13,526.00		Bank
	Partial closing of CD and funding of flex account and	70-8705 · Interfund Transfer	TexStar Capital Equipment/Repla	13,526.00	13,526.00	Expense
	Partial closing of CD and funding of flex account and	80-1135 · Certificates of Deposit		57,256.41		Bank
	Partial closing of CD and funding of flex account and	80-1164 · FLEX Participation Account		43,730.41	43,730.41	Bank
Class10	Partial closing of CD and funding of flex account and	80-1179 · TexStar Capital/Equip Replaceme		13,526.00		Bank
				171,769.23	171,769.23	
	To close CDs 638, 632, 636 and 634	80-1147 · TexStar Water Capital Improveme			467,400.84	Bank
	To close CDs 638, 632, 636 and 634	80-1147 · TexStar Water Capital Improveme	Water Fund	467,400.84		Bank
	To close CDs 638, 632, 636 and 634	80-1135 · Certificates of Deposit		467,400.84		Bank
	To close CDs 638, 632, 636 and 634	80-1135 · Certificates of Deposit	Water Fund		467,400.84	Bank
				934,801.68	934,801.68	
Class11	To correct transfers of court fees.	80-1133 · Court Security Fund	Court Security	6,100.17		Bank
	To correct transfers of court fees.	80-1105 · General Fund	Court Security		6,100.17	Bank
	To correct transfers of court fees.	80-1134 · Court Technology Fund	Court Technology	8,166.67		Bank
	To correct transfers of court fees.	80-1105 · General Fund	Court Technology		8,166.67	Bank
	To correct transfers of court fees.	80-1133 · Court Security Fund		6,100.17		Bank
	To correct transfers of court fees.	80-1134 · Court Technology Fund		8,166.67		Bank
	To correct transfers of court fees.	80-1105 · General Fund		14,266.84		Bank
Class12				28,533.68	28,533.68	
	To correct transfers to open new TexStar accounts.	80-1105 · General Fund	General Fund		193,976.00	Bank
	To correct transfers to open new TexStar accounts.	70-8705 · Interfund Transfer	General Fund	193,976.00		Expense
	To correct transfers to open new TexStar accounts.	80-1179 · TexStar Capital/Equip Replaceme	TexStar Capital Equipment/Repla	28,759.00		Bank
	To correct transfers to open new TexStar accounts.	70-8705 · Interfund Transfer	TexStar Capital Equipment/Repla		28,759.00	Expense
	To correct transfers to open new TexStar accounts.	80-1182 · TexStar Economic Development	TexStar Economic Development	52,000.00		Bank
	To correct transfers to open new TexStar accounts.	70-8705 · Interfund Transfer	TexStar Economic Development		52,000.00	Expense
Class12	To correct transfers to open new TexStar accounts.	80-1178 · TexStar GF Investments	TexStar GF Investments	113,217.00		Bank
	To correct transfers to open new TexStar accounts.	70-8705 · Interfund Transfer	TexStar GF Investments		113,217.00	Expense
	To correct transfers to open new TexStar accounts.	80-1178 · TexStar GF Investments		113,217.00		Bank
	To correct transfers to open new TexStar accounts.	80-1179 · TexStar Capital/Equip Replaceme		28,759.00		Bank
	To correct transfers to open new TexStar accounts.	80-1182 · TexStar Economic Development		52,000.00		Bank
	To correct transfers to open new TexStar accounts.	80-1105 · General Fund		193,976.00		Bank
				581,928.00	581,928.00	
Class12	To correct transfers for capital project.	80-1105 · General Fund	General Fund	459,195.43		Bank
	To correct transfers for capital project.	70-8705 · Interfund Transfer	General Fund		459,195.43	Expense

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Class13	To correct transfers for capital project.	80-1146 · TextStar - GF Capital Improvemen	TextStar - GF Capital Improvemen			Bank
	To correct transfers for capital project.	70-8705 · Interfund Transfer	TextStar - GF Capital Improvemen	459,195.43	459,195.43	Expense
	To correct transfers for capital project.	80-1146 · TextStar - GF Capital Improvemen		459,195.43		Bank
	To correct transfers for capital project.	80-1105 · General Fund		1,377,586.29	459,195.43 1,377,586.29	Bank
Class14	To correct transfers.	80-1108 · G/F Reserve	General Fund		121,245.00	Bank
	To correct transfers.	80-1105 · General Fund	General Fund	121,245.00		Bank
	To correct transfers.	80-1108 · G/F Reserve		121,245.00		Bank
	To correct transfers.	80-1116 · Textstar - Deer Creek		219,193.73		Bank
	To correct transfers.	80-1117 · Textstar - Dyegard		334,444.24		Bank
	To correct transfers.	80-1147 · TextStar Water Capital Improveme			553,637.97	Bank
	To correct transfers.	80-1143 · TextStar Wastewater		136,469.00		Bank
	To correct transfers.	80-1147 · TextStar Water Capital Improveme			153,982.78	Bank
	To correct transfers.	80-1163 · Water Cash Reserve			124,897.00	Bank
	To correct transfers.	80-1181 · TextStar Water Investments			124,897.00	Bank
	To correct transfers.	80-1105 · General Fund		146,062.78		Bank
	To correct transfers.	80-1105 · General Fund	Water Fund		403,776.78	Bank
	To correct transfers.	80-1116 · Textstar - Deer Creek	Water Fund		219,193.73	Bank
	To correct transfers.	80-1117 · Textstar - Dyegard	Water Fund		334,444.24	Bank
	To correct transfers.	80-1143 · TextStar Wastewater	Waste Water Fund		136,469.00	Bank
	To correct transfers.	80-1147 · TextStar Water Capital Improveme	Water Fund	707,620.75		Bank
	To correct transfers.	80-1163 · Water Cash Reserve	Water Fund	124,897.00		Bank
	To correct transfers.	80-1181 · TextStar Water Investments	Water Fund	124,897.00		Bank
	To correct transfers.	80-1105 · General Fund	Waste Water Fund	136,469.00		Bank
				2,172,543.50	2,172,543.50	
Class15	To balance the classes.	80-1105 · General Fund	General Fund; Fire Department		42.09	Bank
	To balance the classes.	80-1105 · General Fund	Court Security		347.80	Bank
	To balance the classes.	80-1105 · General Fund	Court Technology	12.00		Bank
	To balance the classes.	80-1105 · General Fund	General Fund	322,541.92		Bank
	To balance the classes.	80-1139 · Parks & Roads Donations	General Fund		60.15	Bank
	To balance the classes.	80-1139 · Parks & Roads Donations	Parks & Roads Donations	60.15		Bank
	To balance the classes.	80-1105 · General Fund	Parks & Roads Donations	34.85		Bank
	To balance the classes.	80-1105 · General Fund	Solid Waste		10,987.88	Bank
	To balance the classes.	80-1105 · General Fund	Waste Water Fund	23,260.25		Bank
	To balance the classes.	80-1105 · General Fund	Water Fund		29,264.18	Bank
	To balance the classes.	80-1105 · General Fund			305,207.07	Bank
	To balance the classes.	80-1105 · General Fund		345,909.17	345,909.17	
	To eliminate multiple class.	90-2145 · Accounts Payable	Multiple	1,484,573.90		Other Current Liability

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GMS01	To eliminate multiple class.	85-1300 · Fund Balance	Multiple	35.00		Equity
	To eliminate multiple class.	32000 · Unrestricted Net Assets	Multiple	1,484,608.90	1,484,608.90	Equity
GMS02	To accrue accounts payable for USA Bluebook	20-9224 · Misc. Tools/Supplies	Waste Water Fund	5,939.19		Expense
	To accrue accounts payable for USA Bluebook	90-2145 · Accounts Payable	Waste Water Fund	5,939.19	5,939.19	Other Current Liability
GMS03	To accrue accounts payable for Atlas Utility Supply a	20-9231 · Water Meters	Water Fund	15,746.40		Expense
	To accrue accounts payable for Atlas Utility Supply a	40-8443 · Well Site Maintenance	Water Fund	1,097.61		Expense
	To accrue accounts payable for Atlas Utility Supply a	90-2145 · Accounts Payable	Water Fund	16,844.01	16,844.01	Other Current Liability
	To adjust court receivable to actual.	80-1175 · Court Receivable	General Fund	210,984.85		Other Current Asset
GMS04	To adjust court receivable to actual.	80-1176 · Allowance for Court Receivable	General Fund		138,766.77	Other Current Asset
	To adjust court receivable to actual.	80-1180 · Uncollectibles	General Fund		59,021.77	Other Current Asset
	To adjust court receivable to actual.	90-4070 · Deferred Revenue	General Fund	210,984.85	210,984.85	Other Current Liability
	To adjust sales tax to modified accrual	00-6001 · City Sales Tax	General Fund	1,481.92		Income
GMS05	To adjust franchise tax	80-1110 · Due from State - Sales Tax	General Fund	1,481.92	1,481.92	Other Current Asset
	To adjust franchise tax	00-6021 · A T & T	General Fund		1,824.92	Income
	To adjust franchise tax	80-1168 · Franchise Taxes Receivable	General Fund	10,869.24		Other Current Asset
	To adjust franchise tax	90-2185 · Deferred Taxes	General Fund	10,869.24	10,869.24	Other Current Liability
GMS07	Water Fixed Asset Additions	80-1220 · Machinery & Equipment	Water Fund	155,177.99		Fixed Asset
	To add Water Fixed Asset Additions	40-8426 · Software Tech Support	Water Fund		12,454.50	Expense
	To add Water Fixed Asset Additions	60-8612 · Software	Water Fund		34,442.37	Expense
	To add Water Fixed Asset Additions	40-8426 · Software Tech Support	Water Fund		3,500.00	Expense
	To add Water Fixed Asset Additions	60-8607 · Capital Improvements	Water Fund		4,452.77	Expense
	To add Water Fixed Asset Additions	60-8613 · Hardware	Water Fund		7,070.74	Expense
	To add Water Fixed Asset Additions	40-8442 · Water Main Maintenance	Water Fund		17,510.16	Expense
	To add Water Fixed Asset Additions	60-8624 · Equipment Purchase	Water Fund		69,900.00	Expense
	To add Water Fixed Asset Additions	70-8726 · Tank Maintenance	Water Fund		5,847.45	Expense
				155,177.99	155,177.99	
GMS08	To record Waste Water Fixed Asset Additions	80-1220 · Machinery & Equipment	Waste Water Fund	6,352.20		Fixed Asset
	To record Waste Water Fixed Asset Additions	20-8265 · Miscellaneous Operating - Other	Waste Water Fund		2,607.20	Expense

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	To record Waste Water Fixed Asset Additions	20-8212 · Wastewater Supplies	Waste Water Fund	6,352.20	3,745.00	Expense
					6,352.20	
GMS09	To record Wastewater Improvements	80-1205 · System	Waste Water Fund	1,357,227.12		Fixed Asset
	To record Wastewater Improvements	80-1240 · Construction in Progress	Waste Water Fund		965,412.12	Fixed Asset
	To record Wastewater Improvements	40-8424 · Engineering	Waste Water Fund		36,355.00	Expense
	To record Wastewater Improvements	60-8607 · Capital Improvements	Waste Water Fund		534,433.70	Expense
	To record Wastewater Improvements	90-2145 · Accounts Payable	Waste Water Fund	178,973.70		Other Current Liability
				1,536,200.82	1,536,200.82	
GMS10	To record Water Improvements	80-1205 · System	Water Fund	108,084.96		Fixed Asset
	To record Water Improvements	20-8231 · Water Meters	Water Fund		108,084.96	Expense
				108,084.96	108,084.96	
GMS11	to adjust occupancy tax receivable to current year	80-1177 · Occupancy Tax Receivable	Tourism	1,161.03		Other Current Asset
	to adjust occupancy tax receivable to current year	00-8004 · Motel Tax	Tourism		1,161.03	Income
				1,161.03	1,161.03	
GMS12	To adjust accrued payroll to the current year balance	10-8100 · Salaries	General Fund:Admin	2,319.63		Expense
	To adjust accrued payroll to the current year balance	10-8100 · Salaries	General Fund:Development Services		626.31	Expense
	To adjust accrued payroll to the current year balance	10-8100 · Salaries	General Fund:Fire Department	14,110.95		Expense
	To adjust accrued payroll to the current year balance	10-8100 · Salaries	General Fund:Legislative	290.03		Expense
	To adjust accrued payroll to the current year balance	10-8100 · Salaries	General Fund:Municipal Court	3,021.10		Expense
	To adjust accrued payroll to the current year balance	10-8100 · Salaries	General Fund:Police Department	12,020.84		Expense
	To adjust accrued payroll to the current year balance	90-2111 · Accrued Payroll	General Fund		31,136.24	Other Current Liability
	To adjust accrued payroll to the current year balance	10-8100 · Salaries	Waste Water Fund	2,796.50		Expense
	To adjust accrued payroll to the current year balance	90-2111 · Accrued Payroll	Waste Water Fund		2,796.50	Other Current Liability
	To adjust accrued payroll to the current year balance	10-8100 · Salaries	Water Fund	5,849.44		Expense
	To adjust accrued payroll to the current year balance	90-2111 · Accrued Payroll	Water Fund		5,849.44	Other Current Liability
				40,408.49	40,408.49	
GMS13	To adjust property taxes receivable	80-1166 · Taxes Receivable	General Fund		2,279.77	Other Current Asset
	To adjust property taxes receivable	80-1167 · Allowance for Doubtful Accounts	General Fund	1,139.88		Other Current Asset
	To adjust property taxes receivable	90-2185 · Deferred Taxes	General Fund	1,139.89		Other Current Liability
	To adjust property taxes receivable	80-1166 · Taxes Receivable	Debt Service	8,026.68		Other Current Asset
	To adjust property taxes receivable	80-1167 · Allowance for Doubtful Accounts	Debt Service		4,013.34	Other Current Asset
	To adjust property taxes receivable	90-2185 · Deferred Taxes	Debt Service		4,013.34	Other Current Liability
				10,306.45	10,306.45	
GMS14	To record beginning net pension liability and deferred	32000 · Unrestricted Net Assets	Water Fund	15,895.00		Equity
	To record beginning net pension liability and deferred	80-1290 · Deferred Outflow - TMRS Contrib	Water Fund	5,121.00		Other Current Asset

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GMS15	To record beginning net pension liability and deferred 90-2250 - Net Pension Liability - TMRS		Water Fund		21,016.00	Other Current Liability
	To record beginning net pension liability and deferred 80-1290 - Deferred Outflow - TMRS Contrib		Waste Water Fund	1,453.00		Other Current Asset
	To record beginning net pension liability and deferred 32000 - Unrestricted Net Assets		Waste Water Fund	4,535.00		Equity
	To record beginning net pension liability and deferred 90-2250 - Net Pension Liability - TMRS		Waste Water Fund	27,004.00	5,988.00	Other Current Liability
				<u>27,004.00</u>	<u>27,004.00</u>	
GMS16	To record change in TMRS net pension liability and n 80-1291 - Deferred Outflow - Investment E		Water Fund	1,371.00		Other Current Asset
	To record change in TMRS net pension liability and n 90-2251 - Deferred Inflow - Actual Experi		Water Fund		12,540.00	Other Current Liability
	To record change in TMRS net pension liability and n 10-8104 - Retirement		Water Fund	23,949.00		Expense
	To record change in TMRS net pension liability and n 90-2250 - Net Pension Liability - TMRS		Water Fund		12,780.00	Other Current Liability
	To record change in TMRS net pension liability and n 80-1291 - Deferred Outflow - Investment E		Waste Water Fund	391.00		Other Current Asset
	To record change in TMRS net pension liability and n 90-2251 - Deferred Inflow - Actual Experi		Waste Water Fund		3,573.00	Other Current Liability
	To record change in TMRS net pension liability and n 10-8104 - Retirement		Waste Water Fund	6,823.00		Expense
	To record change in TMRS net pension liability and n 90-2250 - Net Pension Liability - TMRS		Waste Water Fund	32,534.00	3,641.00	Other Current Liability
				<u>32,534.00</u>	<u>32,534.00</u>	
GMS16	To adjust for change in deferred outflows related to T 80-1290 - Deferred Outflow - TMRS Contrib		Water Fund	11,971.00		Other Current Asset
	To adjust for change in deferred outflows related to T 10-8104 - Retirement		Water Fund		11,971.00	Expense
	To adjust for change in deferred outflows related to T 80-1290 - Deferred Outflow - TMRS Contrib		Waste Water Fund	3,954.00		Other Current Asset
	To adjust for change in deferred outflows related to T 10-8104 - Retirement		Waste Water Fund	15,925.00	3,954.00	Expense
				<u>15,925.00</u>	<u>15,925.00</u>	
GMS17	To balance transfers (reverse 10/01/2015)	90-2145 - Accounts Payable	General Fund	3,828.05		Other Current Liability
	To balance transfers (reverse 10/01/2015)	70-8705 - Interfund Transfer	General Fund:Municipal Court		2,040.90	Expense
	To balance transfers (reverse 10/01/2015)	70-8742 - Court Technology Fund	General Fund:Municipal Court		1,787.15	Expense
				<u>3,828.05</u>	<u>3,828.05</u>	
GMS18	To balance Due to/From other funds	90-2152 - Due to Water Fund	General Fund	24.00		Other Current Liability
	To balance Due to/From other funds	00-6042 - Miscellaneous	General Fund		24.00	Income
				<u>24.00</u>	<u>24.00</u>	
GMS19	To adjust accrued compensated absences to the CY 10-8110 - Accrued Comp & Vacation		Waste Water Fund		2,030.34	Expense
	To adjust accrued compensated absences to the CY 90-2109 - Accrued Salaries - Payable		Waste Water Fund	2,030.34		Other Current Liability
	To adjust accrued compensated absences to the CY 10-8110 - Accrued Comp & Vacation		Water Fund	9,463.93		Expense
	To adjust accrued compensated absences to the CY 90-2109 - Accrued Salaries - Payable		Water Fund		9,463.93	Other Current Liability
				<u>11,494.27</u>	<u>11,494.27</u>	
GMS21	To close Fund 3 to Fund 18	70-8705 - Interfund Transfer	COB Escrow	21,005.12		Expense
	To close Fund 3 to Fund 18	80-1160 - COB Escrow	COB Escrow		21,005.12	Bank
	To close Fund 3 to Fund 18	80-1160 - COB Escrow	Water Fund	21,005.12		Bank
	To close Fund 3 to Fund 18	70-8705 - Interfund Transfer	Water Fund		21,005.12	Expense
				<u>21,005.12</u>	<u>21,005.12</u>	

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GMS22	To reverse GJ093352. Accounts receivable for Sept 110001 · Accounts Receivable - Water		Water Fund			Other Current Asset
	To reverse GJ093352. Accounts receivable for Sept 00-5000 · User Charges		Water Fund	135,134.77	142,270.87	Income
	To reverse GJ093352. Accounts receivable for Sept 00-5002 · New Account Fees		Water Fund	1,450.00		Income
	To reverse GJ093352. Accounts receivable for Sept 00-5031 · Returned Check Fees		Water Fund	60.00		Income
	To reverse GJ093352. Accounts receivable for Sept 00-5008 · Meter Fees		Water Fund	50.00		Income
	To reverse GJ093352. Accounts receivable for Sept 90-2165 · Customer Water Deposits		Water Fund	2,510.00		Other Current Liability
	To reverse GJ093352. Accounts receivable for Sept 90-2137 · UTGCD Fee		Water Fund	3,066.10		Other Current Liability
	To reverse GJ093352. Accounts receivable for Sept 110001 · Accounts Receivable - Water		Waste Water Fund		35,829.63	Other Current Asset
	To reverse GJ093352. Accounts receivable for Sept 00-5000 · User Charges		Waste Water Fund	35,829.63		Income
	To reverse GJ093352. Accounts receivable for Sept 110001 · Accounts Receivable - Water		General Fund		248.00	Other Current Asset
	To reverse GJ093352. Accounts receivable for Sept 00-6096 · Park Contributions		General Fund	8.00		Income
	To reverse GJ093352. Accounts receivable for Sept 00-6090 · Road Contributions		General Fund	21.00		Income
	To reverse GJ093352. Accounts receivable for Sept 90-2180 · VFD Contributions		General Fund	147.00		Other Current Liability
	To reverse GJ093352. Accounts receivable for Sept 00-6051 · Police Contributions		General Fund	72.00		Income
	To reverse GJ093352. Accounts receivable for Sept 110001 · Accounts Receivable - Water		Solid Waste		22,823.68	Other Current Asset
	To reverse GJ093352. Accounts receivable for Sept 00-6003 · Waste Collection Fees		Solid Waste	21,089.21		Income
	To reverse GJ093352. Accounts receivable for Sept 90-2130 · State Sales Tax - Payable		Solid Waste	1,734.47		Other Current Liability
				201,172.18	201,172.18	
GMS23	To adjust bond payments, accrued interest, and amo 70-8715 · Bond Interest		Water Fund	70,863.00		Expense
	To adjust bond payments, accrued interest, and amo 70-8735 · 2010 Refunding		Water Fund		264,025.00	Expense
	To adjust bond payments, accrued interest, and amo 70-8736 · 2012 Refunding		Water Fund		106,050.00	Expense
	To adjust bond payments, accrued interest, and amo 70-8746 · 2014 TWDB COB		Water Fund		10,788.00	Expense
	To adjust bond payments, accrued interest, and amo 90-2160 · Current Portion of Bonds		Water Fund		45,000.00	Other Current Liability
	To adjust bond payments, accrued interest, and amo 90-2205 · Revenue Bonds Payable		Water Fund	235,000.00		Long Term Liability
	To adjust bond payments, accrued interest, and amo 90-2220 · Certificate of Obligation		Water Fund	90,000.00		Long Term Liability
	To adjust bond payments, accrued interest, and amo 90-2220 · Certificate of Obligation		Water Fund	0.00		Long Term Liability
	To adjust bond payments, accrued interest, and amo 90-2221 · 2003 Tax & Rev. Cert of Obligat		Water Fund			Long Term Liability
	To adjust bond payments, accrued interest, and amo 90-2210 · Unamortized Discount		Water Fund	17,731.57		Long Term Liability
	To adjust bond payments, accrued interest, and amo 70-8715 · Bond Interest		Water Fund		17,731.57	Expense
	To adjust bond payments, accrued interest, and amo 90-2155 · Accrued Bond Interest		Water Fund		1,905.31	Other Current Liability
	To adjust bond payments, accrued interest, and amo 70-8715 · Bond Interest		Water Fund		1,056.25	Expense
	To adjust bond payments, accrued interest, and amo 90-2160 · Current Portion of Bonds		General Fund			Other Current Liability
	To adjust bond payments, accrued interest, and amo 00-6081 · Parking		General Fund	30.00		Income
	To adjust bond payments, accrued interest, and amo 70-8719 · Interest		Water Fund	2,961.56		Expense
	To adjust bond payments, accrued interest, and amo 90-2235 · Lease - Purchase		Water Fund	13,367.54		Long Term Liability
	To adjust bond payments, accrued interest, and amo 90-2161 · Current Portion of Capital Leas		Water Fund		13,367.54	Other Current Liability
				459,953.67	459,953.67	

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Num	Memo	Account	Class	Debit	Credit	Account Type
GMS24	To reverse the payable for the lawsuit settlement - pr 90-2051 · Lawsuit Settlement Payable		Waste Water Fund	220,000.00		Other Current Liability
	To reverse the payable for the lawsuit settlement - pr 40-8416 · Legal		Waste Water Fund		220,000.00	Expense
				<u>220,000.00</u>	<u>220,000.00</u>	
GMS25	To reclassify governmental bond payments	70-8715 · Bond Interest	Debt Service	106,800.00		Expense
	To reclassify governmental bond payments	70-8735 · 2010 Refunding	Debt Service		14,600.00	Expense
	To reclassify governmental bond payments	70-8736 · 2012 Refunding	Debt Service		92,200.00	Expense
				<u>106,800.00</u>	<u>106,800.00</u>	
GMS26	To correct 11/05/2014 deposit posted to the wrong cl 110001 · Accounts Receivable - Water		General Fund	4,168.06		Other Current Asset
	To correct 11/05/2014 deposit posted to the wrong cl 80-1105 · General Fund		General Fund		4,168.06	Bank
	To correct 11/05/2014 deposit posted to the wrong cl 110001 · Accounts Receivable - Water		Water Fund	4,168.06		Other Current Asset
	To correct 11/05/2014 deposit posted to the wrong cl 80-1105 · General Fund		Water Fund		4,168.06	Bank
				<u>8,336.12</u>	<u>8,336.12</u>	
GMS27	To adjust utility receivables and revenue for applied c 110001 · Accounts Receivable - Water		Waste Water Fund	2,563.85		Other Current Asset
	To adjust utility receivables and revenue for applied c 00-5000 · User Charges		Waste Water Fund		2,563.85	Income
	To adjust utility receivables and revenue for applied c 110001 · Accounts Receivable - Water		Solid Waste		3,203.14	Other Current Asset
	To adjust utility receivables and revenue for applied c 00-6003 · Waste Collection Fees		Solid Waste	3,203.14		Income
	To adjust utility receivables and revenue for applied c 110001 · Accounts Receivable - Water		General Fund		2,986.82	Other Current Asset
	To adjust utility receivables and revenue for applied c 80-1105 · General Fund		General Fund	2,986.82		Bank
	To adjust utility receivables and revenue for applied c 80-1105 · General Fund		Water Fund		2,826.82	Bank
	To adjust utility receivables and revenue for applied c 110001 · Accounts Receivable - Water		Water Fund	132,494.58		Other Current Asset
	To adjust utility receivables and revenue for applied c 90-2165 · Customer Water Deposits		Water Fund	27,609.41		Other Current Liability
	To adjust utility receivables and revenue for applied c 00-5043 · Adjustment to Revenue.		Water Fund		69,627.11	Income
	To adjust utility receivables and revenue for applied c 00-5000 · User Charges		Water Fund		74,305.90	Income
	To adjust utility receivables and revenue for applied c 00-5043 · Adjustment to Revenue.		Water Fund		7,185.25	Income
GMS28	To adjust utility receivables and revenue for applied c 50-8503 · Water Deposit Refunds		Water Fund		6,158.89	Expense
	To adjust utility receivables and revenue for applied c 90-2165 · Customer Water Deposits		General Fund	160.00		Other Current Liability
				<u>168,857.78</u>	<u>168,857.78</u>	
	To adjust earned but unbilled utility revenue	80-1170 · Unbilled Receivables	Solid Waste		1,295.99	Other Current Asset
	To adjust earned but unbilled utility revenue	00-6003 · Waste Collection Fees	Solid Waste	1,295.99		Income
	To adjust earned but unbilled utility revenue	80-1170 · Unbilled Receivables	Water Fund	8,482.13		Other Current Asset
	To adjust earned but unbilled utility revenue	00-5000 · User Charges	Water Fund		8,482.13	Income
	To adjust earned but unbilled utility revenue	80-1170 · Unbilled Receivables	Waste Water Fund		3,020.75	Other Current Asset
	To adjust earned but unbilled utility revenue	00-5000 · User Charges	Waste Water Fund	3,020.75		Income
				<u>12,798.87</u>	<u>12,798.87</u>	
	To adjust allowance for accounts aged 90+ days	80-1180 · Uncollectables	Solid Waste		195.64	Other Current Asset

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GMS30	To adjust allowance for accounts aged 90+ days	70-8723 · Bad Debt	Solid Waste	195.64		Expense
	To adjust allowance for accounts aged 90+ days	80-1180 · Uncollectables	Waste Water Fund		297.40	Other Current Asset
	To adjust allowance for accounts aged 90+ days	70-8723 · Bad Debt	Waste Water Fund	297.40		Expense
	To adjust allowance for accounts aged 90+ days	80-1180 · Uncollectables	Water Fund		4,154.18	Other Current Asset
	To adjust allowance for accounts aged 90+ days	70-8723 · Bad Debt	Water Fund	4,154.18		Expense
				4,647.22	4,647.22	
GMS32	To reclassify capital lease payments.	60-8601 · Motor Equipment	General Fund: Fire Department		50,136.95	Expense
	To reclassify capital lease payments.	60-8601 · Motor Equipment	General Fund: Police Department		59,052.18	Expense
	To reclassify capital lease payments.	80-1105 · General Fund	General Fund	9,113.80		Bank
	To reclassify capital lease payments.	70-8724 · Principal Retirement	General Fund: Admin	95,129.98		Expense
	To reclassify capital lease payments.	70-8719 · Interest	General Fund: Admin	4,945.35		Expense
	To reclassify capital lease payments.	60-8601 · Motor Equipment	Water Fund		9,305.00	Expense
	To reclassify capital lease payments.	80-1105 · General Fund	Water Fund		9,113.80	Bank
	To reclassify capital lease payments.	80-1230 · Vehicular Equipment	Water Fund	156,458.00		Fixed Asset
	To reclassify capital lease payments.	90-2235 · Lease - Purchase	Water Fund		156,458.00	Long Term Liability
	To reclassify capital lease payments.	90-2235 · Lease - Purchase	Water Fund	17,142.42		Long Term Liability
	To reclassify capital lease payments.	70-8719 · Interest	Water Fund	1,276.38		Expense
				284,065.93	284,065.93	
GMS33	To record Disposal of Fixed Assets	80-1235 · Accumulated Depreciation.	Water Fund	23,552.00		Fixed Asset
	To record Disposal of Fixed Assets	80-1230 · Vehicular Equipment	Water Fund		23,552.00	Fixed Asset
	To record Disposal of Fixed Assets	80-1235 · Accumulated Depreciation.	Waste Water Fund	4,750.00		Fixed Asset
	To record Disposal of Fixed Assets	80-1230 · Vehicular Equipment	Waste Water Fund		4,750.00	Fixed Asset
	To record Disposal of Fixed Assets	00-6042 · Miscellaneous	Water Fund	4,557.75		Income
	To record Disposal of Fixed Assets	80-1105 · General Fund	Water Fund		611.50	Bank
	To record Disposal of Fixed Assets	00-5045 · Loss on Disposal of Assets	Water Fund		3,946.25	Income
	To record Disposal of Fixed Assets	80-1105 · General Fund	Waste Water Fund	611.50		Bank
	To record Disposal of Fixed Assets	00-5045 · Loss on Disposal of Assets	Waste Water Fund		611.50	Income
				33,471.25	33,471.25	
	to reclassify TCEQ payments	90-2050 · Accrued Loss on Emntl Liability	Waste Water Fund			Other Current Liability
	to reclassify TCEQ payments	40-8410 · Lab Testing	Waste Water Fund	14,676.00		Expense
	to reclassify TCEQ payments	40-8415 · Fines & Penalties	Waste Water Fund		1,223.00	Expense
				14,676.00	14,676.00	
GMS34	To record Depreciation Expense	70-8717 · Depreciation Expense	Water Fund	259,572.53		Expense
	To record Depreciation Expense	80-1235 · Accumulated Depreciation.	Water Fund		259,572.53	Fixed Asset
	To record Depreciation Expense	70-8717 · Depreciation Expense	Waste Water Fund	42,702.08		Expense
	To record Depreciation Expense	80-1235 · Accumulated Depreciation.	Waste Water Fund		42,702.08	Fixed Asset
				302,274.61	302,274.61	

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GMS35	To adjust Accumulated Depreciation and beginning e 80-1235 · Accumulated Depreciation.		Water Fund		232,168.96	Fixed Asset
	To adjust Accumulated Depreciation and beginning e 32000 · Unrestricted Net Assets		Water Fund	232,168.96		Equity
	To adjust Accumulated Depreciation and beginning e 80-1235 · Accumulated Depreciation.		Waste Water Fund		38,051.54	Fixed Asset
	To adjust Accumulated Depreciation and beginning e 32000 · Unrestricted Net Assets		Waste Water Fund	38,051.54		Equity
				270,220.50	270,220.50	
GMS36	To adjust for utility billing clerk & admin assist salary 80-1105 · General Fund		Water Fund	22,001.12		Bank
	To adjust for utility billing clerk & admin assist salary 10-8100 · Salaries		Water Fund		20,389.34	Expense
	To adjust for utility billing clerk & admin assist salary 10-8101 · Payroll Expense		Water Fund		295.64	Expense
	To adjust for utility billing clerk & admin assist salary 10-8105 · Unemployment Insurance		Water Fund		103.40	Expense
	To adjust for utility billing clerk & admin assist salary 10-8104 · Retirement		Water Fund		1,212.74	Expense
	To adjust for utility billing clerk & admin assist salary 80-1105 · General Fund		Waste Water Fund		11,000.56	Bank
	To adjust for utility billing clerk & admin assist salary 10-8100 · Salaries		Waste Water Fund	10,194.67		Expense
	To adjust for utility billing clerk & admin assist salary 10-8101 · Payroll Expense		Waste Water Fund	147.82		Expense
	To adjust for utility billing clerk & admin assist salary 10-8105 · Unemployment Insurance		Waste Water Fund	51.70		Expense
	To adjust for utility billing clerk & admin assist salary 10-8104 · Retirement		Waste Water Fund	606.37		Expense
	To adjust for utility billing clerk & admin assist salary 80-1105 · General Fund		Solid Waste		11,000.56	Bank
	To adjust for utility billing clerk & admin assist salary 10-8100 · Salaries		Solid Waste	10,194.67		Expense
	To adjust for utility billing clerk & admin assist salary 10-8101 · Payroll Expense		Solid Waste	147.82		Expense
	To adjust for utility billing clerk & admin assist salary 10-8105 · Unemployment Insurance		Solid Waste	51.70		Expense
	To adjust for utility billing clerk & admin assist salary 10-8104 · Retirement		Solid Waste	606.37		Expense
				44,002.24	44,002.24	
GMS37	To adjust for TWDB escrow activity	70-8744 · Water Development Board	Water Improvement Fund	45,139.90		Expense
	To adjust for TWDB escrow activity	80-1160 · COB Escrow	Water Improvement Fund		45,088.09	Bank
	To adjust for TWDB escrow activity	00-6005 · Interest - Operating Fund	Water Improvement Fund		51.81	Income
				45,139.90	45,139.90	
GMS38	To report transactions in the appropriate funds	80-1513 · Police Seizure - Federal FFB	Seizure Fund		4,630.00	Bank
	To report transactions in the appropriate funds	60-8624 · Equipment Purchase	Seizure Fund	4,630.00		Expense
	To report transactions in the appropriate funds	80-1513 · Police Seizure - Federal FFB	General Fund	4,630.00		Bank
	To report transactions in the appropriate funds	60-8624 · Equipment Purchase	General Fund:Police Department		4,630.00	Expense
	To report transactions in the appropriate funds	80-1514 · Police Seizure - State FFB	General Fund		1,925.41	Bank
	To report transactions in the appropriate funds	00-6052 · Forfeiture Fund	General Fund	1,925.41		Income
	To report transactions in the appropriate funds	80-1514 · Police Seizure - State FFB	Seizure Fund	1,925.41		Bank
	To report transactions in the appropriate funds	00-6052 · Forfeiture Fund	Seizure Fund		1,925.41	Income
				13,110.82	13,110.82	
GMS39	To record new capital leases in the General Fund	00-6054 · Capital Leases	General Fund		108,208.73	Income
	To record new capital leases in the General Fund	60-8601 · Motor Equipment	General Fund:Fire Department	77,347.00		Expense

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	To record new capital leases in the General Fund	60-8601 · Motor Equipment	General Fund:Police Department	30,861.73		Expense
				108,208.73	108,208.73	
GMS41	To move impact fee to correct fund	80-1105 · General Fund	Water Fund		1,948.24	Bank
	To move impact fee to correct fund	00-5004 · Impact Fees	Water Fund	1,948.24		Income
	To move impact fee to correct fund	80-1105 · General Fund	Waste Water Fund	1,948.24		Bank
	To move impact fee to correct fund	00-5004 · Impact Fees	Waste Water Fund		1,948.24	Income
				3,896.48	3,896.48	
GMS43	To adjust retirement payable	90-2115 · Retirement - Payable	Waste Water Fund	230.74		Other Current Liability
	To adjust retirement payable	10-8104 · Retirement	Waste Water Fund		230.74	Expense
	To adjust retirement payable	90-2115 · Retirement - Payable	Water Fund	1,995.68		Other Current Liability
	To adjust retirement payable	10-8104 · Retirement	Water Fund		1,995.68	Expense
	To adjust retirement payable	90-2115 · Retirement - Payable	General Fund	1,438.00		Other Current Liability
	To adjust retirement payable	10-8104 · Retirement	General Fund:Police Department		1,438.00	Expense
				3,664.42	3,664.42	
GMS44	To adjust TEC payable	90-2107 · TEC Payable	General Fund	4,633.17		Other Current Liability
	To adjust TEC payable	10-8105 · Unemployment Insurance	General Fund:Police Department		2,316.59	Expense
	To adjust TEC payable	10-8105 · Unemployment Insurance	General Fund:Fire Department		2,316.58	Expense
	To adjust TEC payable	90-2107 · TEC Payable	Waste Water Fund	301.81		Other Current Liability
	To adjust TEC payable	10-8105 · Unemployment Insurance	Waste Water Fund		301.81	Expense
	To adjust TEC payable	90-2107 · TEC Payable	Water Fund	1,223.01		Other Current Liability
	To adjust TEC payable	10-8105 · Unemployment Insurance	Water Fund		1,223.01	Expense
				6,157.99	6,157.99	
GMS45	To clean up debit balances in AP	90-2145 · Accounts Payable	FIRST RESPONDER - FIRE		1,542.61	Other Current Liability
	To clean up debit balances in AP	00-6042 · Miscellaneous	FIRST RESPONDER - FIRE	1,080.00		Income
	To clean up debit balances in AP	20-8203 · Miscellaneous Operating	FIRST RESPONDER - FIRE	462.61		Expense
				1,542.61	1,542.61	
GMS46	To adjust sales tax payable to correct fund	80-1105 · General Fund	Solid Waste		6,316.70	Bank
	To adjust sales tax payable to correct fund	40-8425 · Solid Waste Collection	Solid Waste	999.45		Expense
	To adjust sales tax payable to correct fund	90-2130 · State Sales Tax - Payable	Solid Waste	5,317.25		Other Current Liability
	To adjust sales tax payable to correct fund	90-2130 · State Sales Tax - Payable	General Fund		6,316.70	Other Current Liability
	To adjust sales tax payable to correct fund	80-1105 · General Fund	General Fund	6,316.70		Bank
				12,633.40	12,633.40	
GMS47	To clean up court liabilities	90-2120 · State - Time Payment Payable	General Fund		4.03	Other Current Liability
	To clean up court liabilities	90-2151 · Due to Court Security	General Fund		2,210.86	Other Current Liability
	To clean up court liabilities	90-2125 · State Court Cost - Payable	General Fund	228.32		Other Current Liability

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GMS48	To clean up court liabilities	90-2126 · State Traffic Fee	General Fund	3,237.07		Other Current Liability
	To clean up court liabilities	90-2127 · State Jury Fee	General Fund	1,286.19		Other Current Liability
	To clean up court liabilities	90-2129 · Judicial Support	General Fund	3,696.57		Other Current Liability
	To clean up court liabilities	90-2131 · Indigent Defense Fee	General Fund	509.11		Other Current Liability
	To clean up court liabilities	90-2132 · State FTA/Omni Collections	General Fund		330.99	Other Current Liability
	To clean up court liabilities	90-2134 · CJF - Civil Justice Fund	General Fund	398.06		Other Current Liability
	To clean up court liabilities	90-2136 · CSS - Child Safety Seat	General Fund	216.00		Other Current Liability
	To clean up court liabilities	90-2138 · TPDF	General Fund	4,255.37		Other Current Liability
	To clean up court liabilities	00-6064 · Court Administration	General Fund		11,280.81	Income
				13,826.69	13,826.69	
GMS48	To clean up liability accounts	90-2145 · Accounts Payable	General Fund		1,450.24	Other Current Liability
	To clean up liability accounts	20-8203 · Miscellaneous Operating	General Fund/Admin	1,450.24		Expense
	To clean up liability accounts	90-2145 · Accounts Payable	Waste Water Fund	1,233.00		Other Current Liability
	To clean up liability accounts	20-8265 · Miscellaneous Operating - Other	Waste Water Fund		1,233.00	Expense
	To clean up liability accounts	90-2145 · Accounts Payable	Water Fund		2,098.90	Other Current Liability
	To clean up liability accounts	20-8265 · Miscellaneous Operating - Other	Water Fund	2,098.90		Expense
				4,782.14	4,782.14	
GMS49	To clean up withholding accounts	24000 · Payroll Liabilities	General Fund		355.96	Other Current Liability
	To clean up withholding accounts	90-2050 · Accrued Loss on Emrtl Liability	General Fund	129.59		Other Current Liability
	To clean up withholding accounts	90-2100 · Federal Withholding	General Fund		2,050.49	Other Current Liability
	To clean up withholding accounts	90-2104 · Social security	General Fund		30.06	Other Current Liability
	To clean up withholding accounts	90-2105 · FICA Payable	General Fund		158.41	Other Current Liability
	To clean up withholding accounts	90-2135 · Employee Other	General Fund	50.00		Other Current Liability
	To clean up withholding accounts	90-2140 · Employee Insurance	General Fund		534.86	Other Current Liability
	To clean up withholding accounts	10-8101 · Payroll Expense	General Fund			Expense
	To clean up withholding accounts	90-2050 · Accrued Loss on Emrtl Liability	General Fund/Police Department	2,950.19		Expense
	To clean up withholding accounts	90-4050 · Court Technology	Court Technology	4.00		Other Current Liability
	To clean up withholding accounts	00-6067 · MC Tech Fee	Court Technology	16.50		Other Current Liability
	To clean up withholding accounts	90-2100 · Federal Withholding	Waste Water Fund		20.50	Income
	To clean up withholding accounts	90-2105 · FICA Payable	Waste Water Fund		268.24	Other Current Liability
	To clean up withholding accounts	90-2110 · Child Support	Waste Water Fund		39.20	Other Current Liability
	To clean up withholding accounts	90-2140 · Employee Insurance	Waste Water Fund	328.16		Other Current Liability
	To clean up withholding accounts	24000 · Payroll Liabilities	Waste Water Fund	217.99		Other Current Liability
	To clean up withholding accounts	90-2137 · UTGCD Fee	Waste Water Fund		26.47	Other Current Liability
	To clean up withholding accounts	10-8101 · Payroll Expense	Waste Water Fund	37.50		Other Current Liability
	To clean up withholding accounts	90-2100 · Federal Withholding	Water Fund		249.74	Expense
	To clean up withholding accounts	90-2105 · FICA Payable	Water Fund		1,257.10	Other Current Liability
	To clean up withholding accounts	90-2110 · Child Support	Water Fund		259.92	Other Current Liability
	To clean up withholding accounts	90-2140 · Employee Insurance	Water Fund	927.10		Other Current Liability
				496.15		Other Current Liability

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	To clean up withholding accounts	24000 · Payroll Liabilities	Water Fund		52.92	Other Current Liability
	To clean up withholding accounts	10-8101 · Payroll Expense	Water Fund	146.69		Expense
				5,303.87	5,303.87	
GMS50	To adjust for developer agreement contributions	90-4070 · Deferred Revenue	Waste Water Fund	51,030.00		Other Current Liability
	To adjust for developer agreement contributions	00-5009 · Development Contribution/Deposi	Waste Water Fund		165,660.00	Income
	To adjust for developer agreement contributions	110001 · Accounts Receivable - Water	Waste Water Fund	114,630.00		Other Current Asset
	To adjust for developer agreement contributions	90-4070 · Deferred Revenue	Water Fund	19,600.00		Other Current Liability
	To adjust for developer agreement contributions	00-5009 · Development Contribution/Deposi	Water Fund		33,600.00	Income
	To adjust for developer agreement contributions	110001 · Accounts Receivable - Water	Water Fund	14,000.00		Other Current Asset
				199,260.00	199,260.00	
GMS52	To adjust allocation of M & O and I & S property taxe	80-1105 · General Fund	Debt Service	32,151.82		Bank
	To adjust allocation of M & O and I & S property taxe	00-6008 · I & S Taxes	Debt Service		32,151.82	Income
	To adjust allocation of M & O and I & S property taxe	80-1105 · General Fund	General Fund	32,151.82		Bank
	To adjust allocation of M & O and I & S property taxe	00-6000 · M & O Tax	General Fund		64,303.64	Income
				64,303.64		
GMS53	To adjust for negative cash in the wastewater fund	80-1105 · General Fund	Waste Water Fund	652,774.00		Bank
	To adjust for negative cash in the wastewater fund	90-2152 · Due to Water Fund	Waste Water Fund		652,774.00	Other Current Liability
	To adjust for negative cash in the wastewater fund	80-1105 · General Fund	Water Fund		652,774.00	Bank
	To adjust for negative cash in the wastewater fund	80-1125 · Due from Waste Water Fund	Water Fund	652,774.00		Other Current Asset
				1,305,548.00	1,305,548.00	
GMS55	To reclassify payment from Willow Park Fire & Resc	00-6046 · Other Reimbursables	General Fund	21,001.00		Income
	To reclassify payment from Willow Park Fire & Resc	00-6030 · VFD Contributions	General Fund		21,001.00	Income
				21,001.00	21,001.00	
TOTAL				21,307,479.94	21,307,479.94	

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Num	Name	Memo	Account	Debit	Credit	Account Type
GMS45	United States Treasury	To clean up debit balance in AP.	90-2145 · Accounts Payable		1,080.00	Accounts Payable
	United States Treasury	To clean up debit balance in AP.	00-6042 · Miscellaneous	1,080.00		Income
				1,080.00	1,080.00	
GMS45.2	COMPASS BANK	To clean up debit balance in accounts payable.	90-2145 · Accounts Payable		66.62	Accounts Payable
	COMPASS BANK	To clean up debit balance in accounts payable.	20-8203 · Miscellaneous Operating	66.62		Expense
				66.62	66.62	
GMS45.3	MICHAEL ANTHONY KELLEY	To clean up debit balances in accounts payable.	90-2145 · Accounts Payable		180.00	Accounts Payable
	MICHAEL ANTHONY KELLEY	To clean up debit balances in accounts payable.	20-8203 · Miscellaneous Operating	180.00		Expense
				180.00	180.00	
GMS45.4	NAPA AUTO PARTS	To clean up debit balances in AP.	90-2145 · Accounts Payable		67.50	Accounts Payable
	NAPA AUTO PARTS	To clean up debit balances in AP.	20-8203 · Miscellaneous Operating	67.50		Expense
				67.50	67.50	
GMS45.5	ULINE	To clean up debit balances in AP.	90-2145 · Accounts Payable		148.49	Accounts Payable
	ULINE	To clean up debit balances in AP.	20-8203 · Miscellaneous Operating	148.49		Expense
				148.49	148.49	
GMS31		To record transfer of fire truck and related debt from fire and rescue to city.	90-2155 · Interest Payable	7,027.14		Other Current Liability
		To record transfer of fire truck and related debt from fire and rescue to city.	70-8715 · Interest Expense	305.52		Expense
		To record transfer of fire truck and related debt from fire and rescue to city.	90-2200 · Long Term Liabilities	195,537.73		Long Term Liability
		To record transfer of fire truck and related debt from fire and rescue to city.	80-1300 · Fixed Assets		267,438.00	Fixed Asset
		To record transfer of fire truck and related debt from fire and rescue to city.	80-1235 · Accumulated Depreciation	80,231.60		Fixed Asset
		To record transfer of fire truck and related debt from fire and rescue to city.	70-8708 · Interfund Transfers		15,663.99	Expense
				283,101.99	283,101.99	
GMS40		To adjust opening balances to 2014 audit report.	85-1300 · Fund Balance		180.00	Equity
		To adjust opening balances to 2014 audit report.	20-8203 · Miscellaneous Operating	180.00		Expense
				180.00	180.00	
GMS42		To clean up payroll liability accounts.	90-2140 · Employee Insurance	1,314.07		Other Current Liability
		To clean up payroll liability accounts.	90-2115 · Retirement Payable	138.48		Other Current Liability
		To clean up payroll liability accounts.	90-2111 · Accrued Wages Payable	10,240.39		Other Current Liability
		To clean up payroll liability accounts.	24000 · Payroll Liabilities	619.56		Other Current Liability
		To clean up payroll liability accounts.	90-2100 · Federal Withholding	127.00		Other Current Liability
		To clean up payroll liability accounts.	90-2104 · Social Security	129.46		Other Current Liability
		To clean up payroll liability accounts.	90-2105 · FICA Payable	30.26		Other Current Liability
		To clean up payroll liability accounts.	10-8104 · Retirement		138.48	Expense
		To clean up payroll liability accounts.	10-8103 · Health Insurance		1,314.07	Expense
		To clean up payroll liability accounts.	00-6042 · Miscellaneous		11,146.67	Income
				12,595.22	12,595.22	

Willow Park Fire/Rescue Department
Adjusting Journal Entries
October 2014 through September 2015

Num	Name	Memo	Account	Debit	Credit	Account Type
GMS51		To record transfer of assets from fire and rescue to City.	80-1300 · Fixed Assets		929,214.07	Fixed Asset
		To record transfer of assets from fire and rescue to City.	80-1235 · Accumulated Depreciation	604,322.31		Fixed Asset
		To record transfer of assets from fire and rescue to City.	70-8706 · Interfund Transfers	324,891.76		Expense
				<u>929,214.07</u>	<u>929,214.07</u>	
TOTAL				<u>1,226,637.89</u>	<u>1,226,637.89</u>	

CITY OF WILLOW PARK, TEXAS

ANNUAL FINANCIAL REPORT

**For the Fiscal Year Ended
September 30, 2015**

CITY OF WILLOW PARK, TEXAS
Annual Financial Report
For the Year Ended September 30, 2015

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FINANCIAL SECTION

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GMS

CERTIFIED PUBLIC
ACCOUNTANTS

GEORGE | MORGAN | SNEED

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council
City of Willow Park, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Willow Park, Texas, (the "City") as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

George, Morgan & Sneed, P.C.

1849 Wall Street | Weatherford, TX 76086-6298 | Phone 817.594.2704 | Fax 817.599.7389

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2015, and the respective changes in financial position and, where applicable, cash flows, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 4-11 and budgetary comparison information, schedule of changes in net pension liability and related ratios, and schedule of contributions and related ratios on pages 47-50 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's financial statements. The combining nonmajor governmental funds financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor governmental funds financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted

in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2016, on our consideration of the City Willow Park, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

George, Morgan & Sneed, P.C.

George, Morgan & Sneed, P.C.
Weatherford, Texas
June 10, 2016

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MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of The City of Willow Park, Texas, we offer readers of The City of Willow Park's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2015. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

FINANCIAL HIGHLIGHTS

- The assets of the City of Willow Park exceeded its liabilities at the close of the most recent fiscal year by \$10,965,533 (*net position*). Of this amount, \$3,326,831 (*unrestricted net position*) may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's total net position increased by \$1,105,907. The City's operations increased the governmental activities by \$694,434 and the business-type activities by \$486,411. Net position was decreased by a \$74,938 prior period adjustment as a result of implementing new accounting standards. See the notes to the financial statements for a description of the new standards.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$1,199,866, or 37% of total general fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the City of Willow Park's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include administration, development services, municipal court, police, fire and rescue, public works parks and roads and tourism. The business-type activities of the City include water, wastewater, and solid waste.

The government-wide financial statements include not only the City itself (known as the primary government), but also a legally separate Willow Park Fire and Rescue for which the City is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on Exhibits A-1 and B-1 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service fund, which are considered major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The basic governmental fund financial statements can be found on Exhibits C-1 through C-4 of this report.

Proprietary funds. The City maintains one type of proprietary fund. The enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water, wastewater and solid waste operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and wastewater funds, which are considered major funds. Data from the other enterprise fund is combined into a single, aggregated presentation.

The basic proprietary fund financial statements can be found on Exhibits D-1 through D-3 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 22-46 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information that further explains and supports the information in the financial statements. Required supplementary information can be found on pages 47-50 of this report.

The combining and individual nonmajor governmental funds statements are presented immediately following the required supplementary information. These statements can be found on Exhibits F-1 through F-2 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$10,965,533 as of September 30, 2015.

The largest portion of the City's net position (64%) reflects its investment in capital assets (e.g. land, buildings and improvements, furniture and equipment, vehicles, infrastructure and construction in progress); less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

\$600,768 represents resources that are subject to external restrictions on how they may be used. The \$3,326,831 balance of unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

The following is a summary of the City's Statement of Net Position.

Statement of Net Position

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Current and other assets	\$ 1,857,707	\$ 1,983,809	\$ 3,452,042	\$ 4,184,309	\$ 5,309,749	\$ 6,168,118
Capital assets	5,375,208	4,664,858	7,777,556	7,263,943	13,152,764	11,928,801
Total Assets	<u>7,232,915</u>	<u>6,648,667</u>	<u>11,229,598</u>	<u>11,448,252</u>	<u>18,462,513</u>	<u>18,096,919</u>
Deferred outflows of resources	79,435	-	24,261	-	103,696	-
Long-term liabilities	4,364,972	4,401,821	2,733,461	2,885,694	7,098,433	7,287,515
Other liabilities	171,893	152,987	272,537	726,161	444,430	879,148
Total liabilities	<u>4,536,865</u>	<u>4,554,808</u>	<u>3,005,998</u>	<u>3,611,855</u>	<u>7,542,863</u>	<u>8,166,663</u>
Deferred inflows of resources	41,700	-	16,113	70,630	57,813	70,630
Net Position:						
Invested in capital assets net of related debt	1,224,207	339,882	5,813,727	5,625,567	7,037,934	5,965,449
Restricted	190,049	110,761	410,719	401,242	600,768	512,003
Unrestricted	<u>1,319,529</u>	<u>1,643,216</u>	<u>2,007,302</u>	<u>1,738,958</u>	<u>3,326,831</u>	<u>3,382,174</u>
Total Net Position	<u>\$ 2,733,785</u>	<u>\$ 2,093,859</u>	<u>\$ 8,231,748</u>	<u>\$ 7,765,767</u>	<u>\$ 10,965,533</u>	<u>\$ 9,859,626</u>

Governmental Activities. Governmental activities increased the City's net position by \$694,434 in the current year. Total governmental activities revenues increased \$743,933 (24%) primarily due to an increase in licenses and permits of \$172,994, an increase in municipal court fines and fees of \$44,094, an increase in capital grants and contributions of \$341,156 and an increase in property taxes of \$91,305. The capital grants and contributions consists of fire department vehicles, equipment and buildings net of related debt transferred from the Willow Park Fire and Rescue. Total expenses increased \$395,725 primarily due to a \$55,541 increase in salaries and \$41,250 increase in animal control of the police department, and depreciation expense of the fire department.

Business-type activities. Business-type activities increased the City's net position by \$486,411. Total business-type activities revenues increased \$490,536 (24%) primarily due to water and

wastewater rate increases that resulted in a \$283,135 increase to charges for services and \$206,711 contributions from a developers recognized in current year for the construction of a water and wastewater improvements. Expenses increased \$188,153 primarily due to personnel costs, repairs and maintenance and attorney fees.

The following is a summary of the City's Statement of Activities.

Statement of Activities

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Revenues:						
Program revenues:						
Charges for services	\$ 625,023	\$ 383,885	\$ 2,320,482	\$ 2,037,347	\$ 2,945,505	\$ 2,421,232
Operating grants and contributions	68,045	5,703	-	-	68,045	5,703
Capital grants and contributions	341,156	-	206,771	1,239	547,927	1,239
General revenues:						
Property taxes	1,616,438	1,525,133	-	-	1,616,438	1,525,133
Sales taxes	808,638	849,687	-	-	808,638	849,687
Franchise taxes	257,263	231,847	-	-	257,263	231,847
Hotel Occupancy taxes	16,209	14,617	-	-	16,209	14,617
Investment earnings	2,977	1,241	1,393	4,082	4,370	5,323
Other revenue	60,385	40,088	4,558	-	64,943	40,088
Total revenues	<u>3,796,134</u>	<u>3,052,201</u>	<u>2,533,204</u>	<u>2,042,668</u>	<u>6,329,338</u>	<u>5,094,869</u>
Expenses						
Administration	301,472	310,097	-	-	301,472	310,097
Development services	241,512	196,748	-	-	241,512	196,748
Legislative	83,520	67,967	-	-	83,520	67,967
Municipal court	113,563	94,808	-	-	113,563	94,808
Police	1,119,734	1,016,330	-	-	1,119,734	1,016,330
Fire and rescue	723,845	569,624	-	-	723,845	569,624
Public works parks & roads	424,154	358,147	-	-	424,154	358,147
Tourism	9,137	5,457	-	-	9,137	5,457
Interest on long-term debt	84,763	86,797	-	-	84,763	86,797
Water	-	-	1,431,705	1,317,024	1,431,705	1,317,024
Wastewater	-	-	444,533	362,353	444,533	362,353
Solid Waste	-	-	170,555	179,263	170,555	179,263
Total expenses	<u>3,101,700</u>	<u>2,705,975</u>	<u>2,046,793</u>	<u>1,858,640</u>	<u>5,148,493</u>	<u>4,564,615</u>
Increase (decrease) in net position before transfers and special items	694,434	346,226	486,411	184,028	1,180,845	530,254
Transfers	-	111,902	-	(111,902)	-	-
Lawsuit settlement	-	-	-	(220,000)	-	(220,000)
Increase (decrease) in net position	694,434	458,128	486,411	(147,874)	1,180,845	310,254
Net Position October 1	2,093,859	1,635,731	7,765,767	7,913,641	9,859,626	9,549,372
Prior Period Adjustment	(54,508)	-	(20,430)	-	(74,938)	-
Net Position September 30	<u>\$ 2,733,785</u>	<u>\$ 2,093,859</u>	<u>\$ 8,231,748</u>	<u>\$ 7,765,767</u>	<u>\$ 10,965,533</u>	<u>\$ 9,859,626</u>

Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The general fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the general fund was \$1,199,866. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 37% of the total general fund expenditures. Fund balance of the general fund decreased \$295,858.

The debt service fund has a total fund balance of \$74,079, all of which is restricted for the payment of debt service.

Proprietary funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The City's water fund, wastewater fund and solid waste fund are enterprise funds that comprise the City's proprietary funds. Unrestricted net position of the water fund, wastewater fund and solid waste fund at the end of the year amounted to \$3,251,223, (\$1,383,093) and \$139,172 respectively. The total change in net position for the three funds was \$339,816, \$89,579 and \$57,016 respectively. Other factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

General Fund Budgetary Highlights

The general fund budget was amended one time during the year. Budgeted revenue was decreased \$88,374 and budgeted expenditures were increased \$370,410. The most significant changes were decreases to property tax revenue and increases to public works for road improvements.

During the year, actual revenues were \$151,882 greater than budgeted and actual expenditures were \$120,230 more than budgeted. \$108,209 for vehicles purchased with capital leases were not budgeted.

Capital Assets

The City's investment in capital assets for its governmental and business type activities as of September 30, 2015, amounts to \$13,152,764 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, furniture and equipment, vehicles, infrastructure and water and wastewater systems.

Major capital asset events during the current fiscal year included the following:

Governmental Activities:

- 2015 Ford F350 Brush Truck \$77,347.
 - 2015 Ford F-150 for the fire department \$31,928.
 - 2014 Chevrolet Tahoe for the police department \$30,862.
 - Street improvements \$506,858.
 - Net book value of \$512,098 for vehicles, equipment and buildings transferred from the Willow Park Fire and Rescue.

Business-type activities:

- 2015 Freightliner \$156,458.
- STW utility billing software \$50,397.
- Vacuum trailer \$69,900.
- Water meters \$106,085.
- \$391,815 to complete wastewater improvements.

**The City of Willow Park's Capital Assets
(Net of Depreciation)**

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	\$ 126,024	\$ 126,024	\$ 383,897	\$ 383,897	\$ 509,921	\$ 509,921
Construction in progress	-	21,650	74,419	1,039,831	74,419	1,061,481
Buildings and improvements	381,593	284,079	57,452	59,428	439,045	343,507
Furniture and equipment	136,766	75,023	170,043	30,237	306,809	105,260
Vehicles	455,789	118,859	160,434	36,240	616,223	155,099
Infrastructure	4,275,036	4,039,223	-	-	4,275,036	4,039,223
Water system	-	-	4,774,454	4,873,946	4,774,454	4,873,946
Wastewater system	-	-	2,156,857	840,364	2,156,857	840,364
Total	<u>\$ 5,375,208</u>	<u>\$ 4,664,858</u>	<u>\$ 7,777,556</u>	<u>\$ 7,263,943</u>	<u>\$ 13,152,764</u>	<u>\$ 11,928,801</u>

Additional information on the City's capital assets can be found in the notes to the financial statements.

Long-Term Debt

At year-end the City had \$6,487,883 in bonds and leases outstanding, a decrease of \$314,735 from the prior year. \$5,395,000 are general obligation bonds that are backed by the full faith and credit of the City. \$685,000 are certificates of obligation secured by surplus revenues of the water and wastewater fund and ad valorem taxes. The City also had \$407,883 in capital leases outstanding.

City of Willow Park's Outstanding Debt

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Capital leases	\$ 268,567	\$ 52,618	\$ 139,316	\$ -	\$ 407,883	\$ 52,618
General Obligation Bonds	3,680,000	4,040,000	1,715,000	2,025,000	5,395,000	6,065,000
Certificates of Obligation	-	-	685,000	685,000	685,000	685,000
Total	<u>\$ 3,948,567</u>	<u>\$ 4,092,618</u>	<u>\$ 2,539,316</u>	<u>\$ 2,710,000</u>	<u>\$ 6,487,883</u>	<u>\$ 6,802,618</u>

More detailed information about the City's debt is presented in the notes to the financial statements.

Economic factors and the Next Year's Budgets and Rates

The City anticipates increased ad valorem tax revenue in the 2015-16 Fiscal Year. The completion of the town homes and the senior living facility should increase the overall property tax base. The city has seen a decrease in sales tax during the first part of the current fiscal year, but has seen a slight increase in the last couple of months.

In May of 2016 the citizens passed 2 bond proposals. The proceeds from these bonds will be used to build a new Public Safety Building and to do road improvements.

Request for Information

The financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Department, 516 Ranch House Road, Willow Park, Texas 76087.

BASIC FINANCIAL STATEMENTS

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CITY OF WILLOW PARK, TEXAS
Statement of Net Position
September 30, 2015

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Willow Park Fire and Rescue
ASSETS:				
Cash and cash equivalents	\$ 1,167,730	\$ 2,146,616	\$ 3,314,346	\$ 97,786
Certificates of deposit	239,107	27,366	266,473	-
Receivables (Net of allowances for uncollectibles)				
Property taxes	12,192	-	12,192	-
Sales taxes	141,437	-	141,437	-
Franchise taxes	142,887	-	142,887	-
Accounts	-	398,319	398,319	-
Miscellaneous	124,835	128,205	253,040	-
Internal balances	29,519	(29,519)	-	-
Prepaid expenses	-	-	-	-
Restricted assets:				
Cash and investments	-	564,382	564,382	-
Certificates of deposit	-	216,673	216,673	-
Capital assets:				
Nondepreciable	126,024	458,316	584,340	-
Depreciable, net of accumulated depreciation	5,249,184	7,319,240	12,568,424	-
Total Assets	7,232,915	11,229,598	18,462,513	97,786
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred Outflows Related to Pensions	79,435	24,261	103,696	-
Total Deferred Outflows of Resources	79,435	24,261	103,696	-
LIABILITIES:				
Accounts payable	16,598	111,213	127,811	26,986
Payroll liabilities	76,211	25,506	101,717	-
Court costs and bonds payable	60,919	-	60,919	-
Current Liabilities Payable from Restricted Assets:				
Interest payable	18,165	11,291	29,456	-
Customer deposits	-	124,527	124,527	-
Noncurrent liabilities:				
Due Within One Year	523,332	417,302	940,634	-
Due in More Than One Year	3,841,640	2,316,159	6,157,799	-
Total Liabilities	4,536,865	3,005,998	7,542,863	26,986
DEFERRED INFLOWS OF RESOURCES:				
Deferred Inflows Related to Pensions	41,700	16,113	57,813	-
Total Deferred Inflows of Resources	41,700	16,113	57,813	-
NET POSITION:				
Investments in Capital Assets, Net of Debt	1,224,207	5,813,727	7,037,934	-
Restricted Net Assets (Expendable)				
Debt service	59,927	-	59,927	-
Municipal court	42,214	-	42,214	-
Police	34,929	-	34,929	-
Tourism	22,629	-	22,629	-
Impact fees	-	410,719	410,719	-
Public educational governmental fees	30,350	-	30,350	-
Unrestricted Net Position	1,319,529	2,007,302	3,326,831	70,800
Total Net Position	\$ 2,733,785	\$ 8,231,748	\$ 10,965,533	\$ 70,800

The notes to the financial statements are an integral part of this statement.

CITY OF WILLOW PARK, TEXAS
Statement of Activities
For the Year Ended September 30, 2015

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental activities:				
Administration	\$ 301,472	\$ -	\$ -	\$ -
Development services	241,512	368,774	-	-
Legislative	83,520	-	-	-
Municipal court	113,563	16,235	-	-
Police	1,119,734	240,014	785	-
Fire and rescue	723,845	-	66,701	341,156
Public works parks & roads	424,154	-	439	-
Tourism	9,137	-	120	-
Interest on long-term debt	84,763	-	-	-
Total governmental activities	<u>3,101,700</u>	<u>625,023</u>	<u>68,045</u>	<u>341,156</u>
Business-type activities:				
Water	1,431,705	1,730,784	-	35,471
Wastewater	444,533	362,158	-	171,300
Solid Waste	170,555	227,540	-	-
Total business-type activities	<u>2,046,793</u>	<u>2,320,482</u>	<u>-</u>	<u>206,771</u>
Total primary government	<u>\$ 5,148,493</u>	<u>\$ 2,945,505</u>	<u>\$ 68,045</u>	<u>\$ 547,927</u>
Component Unit				
Fire and Rescue	\$ 425,368	\$ -	\$ 20,304	\$ -
	<u>\$ 425,368</u>	<u>\$ -</u>	<u>\$ 20,304</u>	<u>\$ -</u>

General Revenues:

Taxes:

Property taxes, levied for general purposes

Property taxes, levied for debt service

Sales and use

Franchise

Hotel occupancy tax

Investment Earnings

Gain (loss) on sale of capital assets

Other revenue

Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning

Prior Period Adjustment

Net Position - Ending

The notes to the financial statements are an integral part of this statement.

Exhibit B-1

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Willow Park Fire and Rescue
\$ (301,472)	\$ -	\$ (301,472)	\$ -
127,262	-	127,262	-
(83,520)	-	(83,520)	-
(97,328)	-	(97,328)	-
(878,935)	-	(878,935)	-
(315,988)	-	(315,988)	-
(423,715)	-	(423,715)	-
(9,017)	-	(9,017)	-
(84,763)	-	(84,763)	-
<u>(2,067,476)</u>	<u>-</u>	<u>(2,067,476)</u>	<u>-</u>
-	334,550	334,550	-
-	88,925	88,925	-
-	56,985	56,985	-
<u>-</u>	<u>480,460</u>	<u>480,460</u>	<u>-</u>
<u>\$ (2,067,476)</u>	<u>\$ 480,460</u>	<u>\$ (1,587,016)</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (405,064)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (405,064)</u>
\$ 1,084,127	\$ -	\$ 1,084,127	\$ -
532,311	-	532,311	-
808,638	-	808,638	-
257,263	-	257,263	-
16,209	-	16,209	-
2,977	1,393	4,370	8
-	4,558	4,558	-
60,385	-	60,385	9,366
<u>2,761,910</u>	<u>5,951</u>	<u>2,767,861</u>	<u>9,374</u>
694,434	486,411	1,180,845	(395,690)
2,093,859	7,765,767	9,859,626	466,490
(54,508)	(20,430)	(74,938)	-
<u>\$ 2,733,785</u>	<u>\$ 8,231,748</u>	<u>\$ 10,965,533</u>	<u>\$ 70,800</u>

CITY OF WILLOW PARK, TEXAS

Balance Sheet

Governmental Funds

September 30, 2015

	General	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Assets:				
Cash and cash equivalents	\$ 964,822	\$ 65,564	\$ 137,344	\$ 1,167,730
Certificates of deposit	239,107	-	-	239,107
Receivables (Net of allowances for uncollectibles)				
Property taxes	8,178	4,014	-	12,192
Sales taxes	141,437	-	-	141,437
Franchise taxes	142,887	-	-	142,887
Miscellaneous	120,456	-	4,379	124,835
Due from other funds	21,005	8,514	357	29,876
Total assets	<u>\$ 1,637,892</u>	<u>\$ 78,092</u>	<u>\$ 142,080</u>	<u>\$ 1,858,064</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 16,598	\$ -	\$ -	\$ 16,598
Payroll liabilities	76,211	-	-	76,211
Court costs and bonds payable	60,919	-	-	60,919
Due to other funds	357	-	-	357
Total liabilities	<u>154,085</u>	<u>-</u>	<u>-</u>	<u>154,085</u>
Deferred inflows of resources:				
Deferred revenue	<u>253,591</u>	<u>4,013</u>	<u>-</u>	<u>257,604</u>
Total deferred inflows of resources	<u>253,591</u>	<u>4,013</u>	<u>-</u>	<u>257,604</u>
Fund balances:				
Restricted	30,350	74,079	99,772	204,201
Committed			42,308	42,308
Unassigned	<u>1,199,866</u>	<u>-</u>	<u>-</u>	<u>1,199,866</u>
Total fund balances	<u>1,230,216</u>	<u>74,079</u>	<u>142,080</u>	<u>1,446,375</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,637,892</u>	<u>\$ 78,092</u>	<u>\$ 142,080</u>	<u>\$ 1,858,064</u>

CITY OF WILLOW PARK, TEXAS
Reconciliation of the Governmental Funds Balance Sheet
To the Statement of Net Position
September 30, 2015

Total Fund Balances - Governmental Funds \$ 1,446,375

Capital assets used in governmental activities are not financial resources and therefore are reported in the governmental funds. The cost of these assets was \$8,377,580 and the accumulated depreciation was \$3,002,372. 5,375,208

Some liabilities are not due and payable in the current period and are not included in the fund financial statements, but are included in the governmental activities of the Statement of Net Position. The details of these differences are as follows:

Interest payable	(18,165)	
General obligation bonds	(3,680,000)	
Premium on general obligation bonds	(202,434)	
Capital leases	(268,567)	
Compensated absences	<u>(101,585)</u>	
		(4,270,751)

Certain receivables are not available soon enough to pay for the current period's expenditures and therefore are not reported in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position. The details of these differences are as follows:

Property taxes	12,191	
Court fines	120,456	
Franchise taxes	<u>124,957</u>	
		257,604

Included in the items related to noncurrent liabilities is the recognition of the City's net pension liability in the amount of \$112,386, a deferred resource outflow related to pensions of \$79,435 and a deferred resource inflow related to pensions of \$41,700. This resulted in a decrease to net position. (74,651)

Net Position of Governmental Activities \$ 2,733,785

CITY OF WILLOW PARK, TEXAS
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2015

	General	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes:				
Property	\$ 1,082,200	\$ 531,365	\$ -	\$ 1,613,565
Sales and use	808,638	-	-	808,638
Franchise	248,218	-	-	248,218
Hotel occupancy tax	-	-	16,209	16,209
Court fines and fees	224,818	-	16,235	241,053
Licenses and permits	368,774	-	-	368,774
Investment Earnings	2,950	-	27	2,977
Contributions	67,925	-	120	68,045
Other revenue	58,100	-	2,285	60,385
Total revenues	<u>2,861,623</u>	<u>531,365</u>	<u>34,876</u>	<u>3,427,864</u>
EXPENDITURES				
Current				
Administration	285,327	-	-	285,327
Development services	240,310	-	-	240,310
Legislative	82,610	-	-	82,610
Municipal court	110,475	-	1,281	111,756
Police	1,091,091	-	4,630	1,095,721
Fire and rescue	678,220	-	-	678,220
Public works parks & roads	635,297	-	-	635,297
Tourism	-	-	9,137	9,137
Debt service:				
Principal	95,130	360,000	-	455,130
Interest and fiscal charges	4,945	106,800	-	111,745
Total expenditures	<u>3,223,405</u>	<u>466,800</u>	<u>15,048</u>	<u>3,705,253</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (361,782)</u>	<u>\$ 64,565</u>	<u>\$ 19,828</u>	<u>\$ (277,389)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	42,285	42,285
Transfers out	(42,285)	-	-	(42,285)
Issuance of capital lease	108,209	-	-	108,209
Total other financing sources (uses)	<u>65,924</u>	<u>-</u>	<u>42,285</u>	<u>108,209</u>
NET CHANGE IN FUND BALANCES	<u>(295,858)</u>	<u>64,565</u>	<u>62,113</u>	<u>(169,180)</u>
FUND BALANCE, OCTOBER 1, 2014	<u>1,526,074</u>	<u>9,514</u>	<u>79,967</u>	<u>1,615,555</u>
FUND BALANCE, SEPTEMBER 30, 2015	<u>\$ 1,230,216</u>	<u>\$ 74,079</u>	<u>\$ 142,080</u>	<u>\$ 1,446,375</u>

CITY OF WILLOW PARK, TEXAS
Reconciliation of Statement of Revenues,
Expenditures and Changes in Fund Balances of
The Governmental Funds to the Statement of Activities
For the Year Ended September 30, 2015

Total Net Change in Fund Balances - Governmental Funds	\$ (169,180)
Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including \$593,417 of capital outlays and \$455,130 of debt principal payments is to increase net assets.	1,048,547
During the year capital assets costing \$1,228,580 less accumulated depreciation of \$684,554 were transferred to the City from the Willow Park Fire and Rescue. The City also refinanced a \$202,870 capital lease of the Willow Park Fire and Rescue. This resulted in an increase in capital assets.	341,156
Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease net assets.	(427,093)
Current year capital leases are other financing sources in the fund financial statements. The increase in long-term debt is a decrease in net position.	(108,209)
Certain liabilities are not due and payable in the current period and, therefore are not reported as liabilities in the funds. Changes in these balances are reported as expenses in the governmental activities of the Statement of Activities.	
Interest payable	(2,942)
Premium on bonds	29,924
Compensated absences	(24,740)
	2,242
Revenues in the government-wide statement of activities that do not provide current financial resources are not reported as revenues in the funds.	27,114
The City recognized their net pension liability, deferred resource outflow related to pensions and deferred resource inflow related to pensions. The changes in these balances decreased net position.	(20,143)
Change in Net Position of Governmental Activities	<u>\$ 694,434</u>

CITY OF WILLOW PARK, TEXAS
Statement of Net Position
Proprietary Funds
September 30, 2015

	Water	Wastewater	Solid Waste	Totals
ASSETS:				
Current Assets:				
Cash and cash equivalents	\$ 2,028,089	\$ 248	\$ 118,279	\$ 2,146,616
Certificates of deposit	-	27,366	-	27,366
Receivables (Net of allowance for uncollectibles):				
Accounts	303,465	58,564	36,290	398,319
Miscellaneous	13,575	114,630	-	128,205
Restricted Assets:				
Cash and cash equivalents	564,382	-	-	564,382
Certificates of deposit	216,673	-	-	216,673
Total current assets	<u>3,126,184</u>	<u>200,808</u>	<u>154,569</u>	<u>3,481,561</u>
Noncurrent Assets:				
Due from other funds	1,530,000	-	-	1,530,000
Capital assets, at cost:				
Non-depreciable capital assets	345,816	112,500	-	458,316
Depreciable capital assets	8,831,597	2,889,436	-	11,721,033
Less: accumulated depreciation	(3,683,419)	(718,374)	-	(4,401,793)
Capital assets, net	<u>5,493,994</u>	<u>2,283,562</u>	<u>-</u>	<u>7,777,556</u>
Total noncurrent assets	<u>7,023,994</u>	<u>2,283,562</u>	<u>-</u>	<u>9,307,556</u>
Total assets	<u>\$ 10,150,178</u>	<u>\$ 2,484,370</u>	<u>\$ 154,569</u>	<u>\$ 12,789,117</u>
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred outflows related to pensions	18,463	5,798	-	24,261
Total deferred outflows of resources	<u>18,463</u>	<u>5,798</u>	<u>-</u>	<u>24,261</u>
LIABILITIES:				
Current Liabilities:				
Accounts payable	\$ 79,198	\$ 16,618	\$ 15,397	\$ 111,213
Payroll liabilities	17,765	7,741	-	25,506
Due to other funds	29,519	-	-	29,519
Compensated absences	29,967	4,291	-	34,258
Current portion of long-term liabilities	368,368	14,676	-	383,044
Current Liabilities Payable from Restricted Assets:				
Interest payable	11,291	-	-	11,291
Customer deposits payable	124,527	-	-	124,527
Total current liabilities	<u>660,635</u>	<u>43,326</u>	<u>15,397</u>	<u>719,358</u>
Noncurrent Liabilities:				
Due to other funds	-	1,530,000	-	1,530,000
Accrued administrative penalty	-	1,223	-	1,223
Net Pension Liability	33,796	9,629	-	43,425
Capital lease payable	125,948	-	-	125,948
Bonds payable	2,145,563	-	-	2,145,563
Total noncurrent liabilities	<u>2,305,307</u>	<u>1,540,852</u>	<u>-</u>	<u>3,846,159</u>
Total liabilities	<u>2,965,942</u>	<u>1,584,178</u>	<u>15,397</u>	<u>4,565,517</u>
DEFERRED INFLOWS OF RESOURCES:				
Deferred inflows related to pensions	12,540	3,573	-	16,113
Total deferred inflows of resources	<u>12,540</u>	<u>3,573</u>	<u>-</u>	<u>16,113</u>
NET POSITION:				
Investment in capital assets, net of debt	3,530,165	2,283,562	-	5,813,727
Restricted impact fees (Expendable)	408,771	1,948	-	410,719
Unrestricted	3,251,223	(1,383,093)	139,172	2,007,302
Total net position	<u>\$ 7,190,159</u>	<u>\$ 902,417</u>	<u>\$ 139,172</u>	<u>\$ 8,231,748</u>

CITY OF WILLOW PARK, TEXAS
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended September 30, 2015

	<u>Water</u>	<u>Wastewater</u>	<u>Solid Waste</u>	<u>Totals</u>
Operating revenues:				
Charges for services	\$ 1,640,563	\$ 357,872	\$ 227,538	\$ 2,225,973
Tap fees	19,961	2,338	-	22,299
Impact fees	6,341	1,948	-	8,289
Other fees	63,919	-	2	63,921
	<u>1,730,784</u>	<u>362,158</u>	<u>227,540</u>	<u>2,320,482</u>
Total operating revenue				
Operating expenses:				
Personnel	444,788	140,207	11,001	595,996
Supplies	234,234	73,954	273	308,461
Contractual services	298,270	164,817	159,085	622,172
Utilities	133,398	22,556	-	155,954
Bad debts	4,154	297	196	4,647
Depreciation	259,573	42,702	-	302,275
	<u>1,374,417</u>	<u>444,533</u>	<u>170,555</u>	<u>1,989,505</u>
Total operating expenses				
Operating income (loss)	<u>356,367</u>	<u>(82,375)</u>	<u>56,985</u>	<u>330,977</u>
Nonoperating revenues (expenses):				
Investment earnings	1,320	42	31	1,393
Interest expense	(57,288)	-	-	(57,288)
Gain or (loss) on disposal of assets	3,946	612	-	4,558
	<u>(52,022)</u>	<u>654</u>	<u>31</u>	<u>(51,337)</u>
Total nonoperating revenues (expenses)				
Income (loss) before contributions and transfers	304,345	(81,721)	57,016	279,640
Capital contributions and transfers:				
Capital Contributions	35,471	171,300	-	206,771
	<u>35,471</u>	<u>171,300</u>	<u>-</u>	<u>206,771</u>
Total capital contributions and transfers				
Change in Net Position	339,816	89,579	57,016	486,411
Net Position, October 1, 2014	6,866,238	817,373	82,156	7,765,767
Prior Period Adjustment	(15,895)	(4,535)	-	(20,430)
Net Position, September 30, 2015	<u>\$ 7,190,159</u>	<u>\$ 902,417</u>	<u>\$ 139,172</u>	<u>\$ 8,231,748</u>

The notes to the financial statements are an integral part of this statement.

CITY OF WILLOW PARK, TEXAS
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2015

	Water	Wastewater	Solid Waste	Totals
Cash flows from operating activities:				
Cash received from customers	\$ 1,665,168	\$ 355,773	\$ 221,022	\$ 2,241,963
Cash paid to suppliers	(729,628)	(276,734)	(185,667)	(1,192,029)
Cash paid to employees	(418,037)	(135,387)	-	(553,424)
Cash paid to other	-	(220,000)	-	(220,000)
Net cash provided by operating activities	<u>517,503</u>	<u>(276,348)</u>	<u>35,355</u>	<u>276,510</u>
Cash flow from capital and related financing activities:				
Interfund loans	(652,774)	652,774	-	-
Proceeds from issuance of bonds	-	-	-	-
Principal payments on long-term debt	(327,142)	-	-	(327,142)
Capital grants and contributions	1,871	5,640	-	7,511
Capital expenditures	(261,263)	(577,141)	-	(838,404)
Proceeds from disposal of capital assets	3,946	612	-	4,558
Interest paid on long-term debt	(73,205)	-	-	(73,205)
Net cash (used) by capital and related financing activities	<u>(1,308,567)</u>	<u>81,885</u>	<u>-</u>	<u>(1,226,682)</u>
Cash flow from investing activities:				
Investment earnings	1,320	42	31	1,393
Proceeds from maturities of certificates of deposits	467,401	-	-	467,401
Net cash provided by investing activities	<u>468,721</u>	<u>42</u>	<u>31</u>	<u>468,794</u>
Net increase (decrease) in cash and cash equivalents	(322,343)	(194,421)	35,386	(481,378)
Cash and cash equivalents, beginning	2,914,814	194,669	82,893	3,192,376
Cash and cash equivalents, ending	<u>\$ 2,592,471</u>	<u>\$ 248</u>	<u>\$ 118,279</u>	<u>\$ 2,710,998</u>
Reconciliation of Operating Income to				
Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	<u>\$ 356,367</u>	<u>\$ (82,375)</u>	<u>\$ 56,985</u>	<u>\$ 330,977</u>
Adjustments to reconcile operating income to				
net cash provided (used) by operating activities:				
Depreciation expense	259,573	42,702	-	302,275
(Increase) decrease in accounts receivable	(75,382)	(6,088)	(6,322)	(87,792)
Increase (decrease) in accounts payable	(63,726)	(731)	(15,308)	(79,765)
Increase (decrease) in payroll liabilities	5,309	3,981	-	9,290
Increase (decrease) in customer meter deposits	13,920	-	-	13,920
Increase (decrease) in accrued administrative penalty	-	(14,676)	-	(14,676)
Increase (decrease) in compensated absences payable	9,464	(2,030)	-	7,434
Increase (decrease) in lawsuit settlement payable	-	(220,000)	-	(220,000)
Increase (decrease) in pension related balances	11,978	2,869	-	14,847
Total adjustments	<u>161,136</u>	<u>(193,973)</u>	<u>(21,630)</u>	<u>(54,467)</u>
Net cash provided by operating activities	<u>\$ 517,503</u>	<u>\$ (276,348)</u>	<u>\$ 35,355</u>	<u>\$ 276,510</u>
Noncash Investing, Capital and Financing Activities				
Capital assets acquired with a capital lease	<u>\$ 156,458</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 156,458</u>

The notes to the financial statements are an integral part of this statement.

CITY OF WILLOW PARK, TEXAS

Notes to Financial Statements

September 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Willow Park, Texas (the City) was formed as an incorporated City in 1963. The City is governed by an elected mayor and five-member council and provides the following services to the citizens of the City: administration, development services, municipal court, police, fire and rescue, public works, water, wastewater and solid waste.

As required by generally accepted accounting principles, these financial statements present the City and its component units. Component units are legally separate entities for which the City is considered financially accountable or other organizations whose nature and significant relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. Based on these considerations, the Willow Park Fire and Rescue has been included in the City's reporting entity as a component unit.

Discretely Presented Component Unit

The Willow Park Fire and Rescue is a 501(c)4 non-profit organization responsible for providing fire and rescue services in the City. The organization is governed by a 5 member board of directors that is not appointed by the City Council. The organization functions independently of the City however the City provides payroll and bookkeeping services for the organization. The Willow Park Fire and Rescue is financially dependent on the City to provide revenue. Effective October 1, 2014, the employees and capital assets of the Willow Park Fire and Rescue were transferred to the City of Willow Park. Willow Park Fire and Rescue does not issue separate financial statements.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separately component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

CITY OF WILLOW PARK, TEXAS

Notes to Financial Statements

September 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-wide and Fund Financial Statements (Continued)

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures generally are recorded when the related fund liability is incurred, however, debt service expenditures and expenditures related to compensated absences and claims and judgments, are recognized when payment is due.

Property taxes, sales and use taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when the government receives payment.

The accounts of the City are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements.

The City reports the following major governmental funds:

The *general fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

CITY OF WILLOW PARK, TEXAS

Notes to Financial Statements

September 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

The *debt service fund* is used to account for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

The City reports the following major proprietary fund:

The *water fund* accounts for the operation of the water system.

The *wastewater fund* accounts for the operation of the wastewater system.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges and transfers between the governmental activities and the business-type activities, which cannot be eliminated.

Amounts reported as program revenues include 1) charges for customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds, distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for sales and services. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities and Net Assets or Equity

1. *Cash and Cash Equivalents*

The City pools cash resources of its various funds to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable.

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments that are highly liquid with maturity within three months or less when purchased.

CITY OF WILLOW PARK, TEXAS

Notes to Financial Statements

September 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Assets or Equity (Continued)

2. Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds”. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as “internal balances”.

All trade and property tax receivables are shown net of an allowance for uncollectibles. Enterprise funds accounts receivable aged 90 days or more comprise the allowance for uncollectible accounts of \$179,013. The property tax receivable and municipal court allowances of \$12,191 and \$1,084,108 are equal to 50% and 90% respectively of the outstanding balances at September 30, 2015.

3. Unbilled Service

Utility operating revenues (water, wastewater, and solid waste) are billed on monthly cycles. The City records estimated revenues for services delivered during the fiscal year, which will be billed during the next fiscal year. Unbilled service reported in accounts receivable of the enterprise funds was \$124,399 at September 30, 2015.

4. Prepaid Expenses

Payments made for services that will benefit periods beyond September 30, 2015, are recorded as prepaid expenses in both the government-wide and fund financial statements.

5. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure, are reported in the applicable governmental activities or business-type activities columns in the government-wide financial statements and in the proprietary funds financial statements. The City defines capital assets as assets with an initial, individual cost of more than \$2,500 and an estimated useful life in excess of one year. Such assets are recorded at cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

CITY OF WILLOW PARK, TEXAS

Notes to Financial Statements

September 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Assets or Equity (Continued)

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities and proprietary funds are included as part of the capitalized value of the assets constructed. The total interest expense incurred by the water fund during the current fiscal year was \$57,288. Of this amount \$0 was included as part of the cost of capital assets under construction in connection with water and sewer construction projects. Property, plant and equipment of the primary government and component unit are depreciated using the straight-line method over the following estimated useful lives:

Buildings and improvements	20 - 40 years
Furniture and equipment	5 - 10 years
Vehicles	5 years
Infrastructure	20 years
Water and wastewater systems	25 - 40 years

6. *Compensated Absences*

It is the City's policy to permit employees to accumulate earned but unused compensatory time, vacation leave, sick leave and holiday time benefits. Nonexempt employees may earn compensatory time in lieu of being paid overtime. Employees may carry over 120 hours of compensatory time and upon separation from employment will be paid for the time at their hourly rate at the time of termination. Employees may carry over a maximum of 240 hours of vacation leave and upon termination will be paid for vacation time up to 240 hours at their hourly rate at the time of termination. Employees may carry over a maximum of 480 hours of sick leave however upon termination, resignation or other separation from employment, no payment will be made for unused sick leave. Police employees may accrue holiday time when they work on a holiday up to a maximum of 104 hours each year. Upon termination, resignation or other separation from employment, no payment will be made for unused holiday time. A liability for the accrued compensatory time and vacation leave amounts are reported in the government-wide and proprietary fund financial statements but in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

7. *Pensions*

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

CITY OF WILLOW PARK, TEXAS

Notes to Financial Statements

September 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Assets or Equity (Continued)

8. *Long-term Obligations*

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statements of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance cost, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

9. *Fund Balance – Governmental Funds*

In the fund financial statements, governmental funds report the following classifications of fund balance:

Nonspendable – includes amounts that cannot be spent because they are either not spendable in form (such as prepaid expenses or inventory) or are legally or contractually required to be maintained intact (such as endowment funds).

Restricted – includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provision or enabling legislation.

Committed – includes amounts constrained to specific purposes by a government itself, using its highest decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint (City Council ordinance).

Assigned – includes amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Unassigned – All amounts not included in other spendable classifications.

CITY OF WILLOW PARK, TEXAS

Notes to Financial Statements

September 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Assets or Equity (Continued)

The details of the fund balances of the governmental funds are as follows:

	General Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Restricted:				
Debt service	\$ -	\$ 74,079	\$ -	\$ 74,079
Municipal court	-	-	42,214	42,214
Police	-	-	34,929	34,929
Tourism	-	-	22,629	22,629
Public educational governmental fees	30,350	-	-	30,350
Committed:				
Equipment replacement			42,308	42,308
Unassigned	1,199,866	-	-	1,199,866
	<u>\$ 1,230,216</u>	<u>\$ 74,079</u>	<u>\$ 142,080</u>	<u>\$ 1,446,375</u>

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted fund balance to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been first spent out of committed funds, then assigned, and finally unassigned as needed.

The City Council adopted a minimum fund balance policy for the general fund. The policy requires the City to strive to maintain an unassigned fund balance in the general fund of 75 days of annual budgeted expenditures. At the end of the year, the unassigned fund balance of \$1,199,866 was \$553,371 above the minimum fund balance requirement of \$646,495.

10. Net Position

Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

CITY OF WILLOW PARK, TEXAS

Notes to Financial Statements

September 30, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Net Assets or Equity (Continued)

11. Use of Estimates

The preparation of financial statements, in conformity with Generally Accepted Accounting Principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual amounts could differ from those estimates.

NOTE 2: DEPOSITS AND INVESTMENTS

A. Deposits

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The City's funds are required to be deposited and invested under the terms of a depository contract. The City's deposits are required to be collateralized with securities held by the pledging institution's trust department or agent in the City's name. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") Insurance. At September 30, 2015, the City's deposits were covered by FDIC Insurance or collateralized with securities held by the bank's agent in the City's name.

B. Investments

The City's investment policy authorizes the City to invest in obligations of the United States and its agencies and instrumentalities; direct obligations of the State of Texas and agencies thereof; other obligations, the principal and interest on which are unconditionally guaranteed by the State of Texas or United States; obligations of the states, agencies, counties, cities and other political subdivisions of any state having been rated as investment quality by a nationally recognized investment rating firm, and having received a rating of not less than "A" or its equivalent; secured certificates of deposit of state and national banks domiciled in Texas; fully collateralized direct repurchase agreements with a defined termination date secured by obligations of the United States or its agencies; and joint pools of political subdivisions in the State of Texas. Investments are stated at fair value except for short-term highly liquid investments which are stated at cost or amortized cost. During the year ended September 30, 2015, the City did not own any types of securities other than those permitted by statute.

The City invests idle funds in the Texas Short Term Asset Reserve Fund (TexSTAR). TexSTAR is a local government investment pool organized under the authority of the Interlocal Cooperation Act, Chapter 791, Texas Government Code, and the Public Funds Investment Act, Chapter 2256, Texas Government Code. The investment pool operates in a manner consistent with the SEC's Rule 2A7 of the Investment Act of 1940. The Pool is required to maintain a market value of its underlying investment portfolio within one half of one percent of the values of its shares.

CITY OF WILLOW PARK, TEXAS

Notes to Financial Statements

September 30, 2015

NOTE 2: DEPOSITS AND INVESTMENTS (Continued)

Credit Risk– Investments

The City controls credit risk by limiting its investments to those instruments allowed by its investment policy.

Interest Rate Risk – Investments

In accordance with its investment policy, the City manages its risk of market price changes by avoiding over-concentration of assets in specific maturity sectors, limitation of average maturity of operating funds investments to one year, and avoidance of over-concentration of assets in specific instruments other than U.S. Treasury Securities and insured or collateralized certificates of deposit.

The City's investments at September 30, 2015 included the following:

Investment	Credit Rating	Weighted Average Maturities	Percentage of Total Investments	Cost	Fair Value
TexSTAR Pool	AAAm	46 days	100.00%	\$ 1,855,302	\$ 1,855,302
				<u>\$ 1,855,302</u>	<u>\$ 1,855,302</u>

The City's investments are included with cash and cash equivalents in the financial statements.

C. Restricted Assets

The following cash and cash equivalents and certificates of deposit in the enterprise funds are restricted for the following purposes:

	Cash	Certificates of Deposit	Total
Enterprise Funds			
Customer deposits	\$ -	\$ 105,005	\$ 105,005
2003 bond funds	-	111,668	111,668
2014 bonds	564,382	-	564,382
Total	<u>\$ 564,382</u>	<u>\$ 216,673</u>	<u>\$ 781,055</u>

CITY OF WILLOW PARK, TEXAS

Notes to Financial Statements

September 30, 2015

NOTE 3: PROPERTY TAX

The City's property tax is levied (assessed) each October 1, on the assessed value listed as of the prior January 1, for all real property and personal property located in the City. The appraisal property within the City is the responsibility of a countywide appraisal district as required by legislation passed by the Texas Legislature. The appraisal district is required under such legislation to assess all property within the appraisal district on the basis of 100% of its appraised value and is prohibited from applying any assessment ratios. The value of property within the appraisal district must be reviewed every three years; however, the government may, at its own expense require annual reviews of appraised values. The government may challenge appraised values established by the appraisal district through various appeals and, if necessary, legal action.

Taxes are billed and due on October 1 each year. The last date for payment without penalty is the following January 31. Delinquent penalties are added on February 1. Liens attach to the properties on the February 1 following levy date. Parker County Appraisal District bills and collects the property taxes for the City.

In the governmental funds the City's property tax revenues are recognized when levied to the extent that they result in current receivables available for financing current operations. The remaining receivables are reflected in deferred revenue.

NOTE 4: DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The City has one item that qualifies in this category. Deferred outflows related to pensions reported in the government-wide statement of net position and proprietary funds statement of net position.

In addition to liabilities, the statement of financial position and governmental fund balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resource (revenue) until that time. The City has two types of items in this category: unavailable revenues for the governmental funds and deferred inflows related to pensions in the government-wide statement of net position and proprietary funds statements. At the end of the fiscal year, the various components of deferred inflows of in the governmental funds were as follows:

	<u>General</u>	<u>Debt Service</u>	<u>Total</u>
Property taxes receivable	\$ 8,178	\$ 4,013	\$ 12,191
Franchise tax receivable	124,957		124,957
Court fines and fees receivable	120,456		120,456
Total deferred revenue	<u>\$ 253,591</u>	<u>\$ 4,013</u>	<u>\$ 257,604</u>

CITY OF WILLOW PARK, TEXAS

Notes to Financial Statements

September 30, 2015

NOTE 5: INTERFUND RECEIVABLE, PAYABLES AND TRANSFERS

The composition of interfund transfers for the City's individual major funds and nonmajor funds at September 30, 2015, is as follows:

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>	<u>Purpose</u>
Other governmental funds	General	42,285	Equipment replacement
Total Governmental Funds Transfers In		<u>\$ 42,285</u>	

The composition of interfund receivables and payables for the City's individual major funds and nonmajor funds at September 30, 2015, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Water	\$ 21,005
Debt Service	Water	8,514
Other governmental funds	General	357
Total Governmental Funds		<u>\$ 29,519</u>
Water	Wastewater	<u>\$ 1,530,000</u>

The debt service fund receivable is due to transfers from the water fund for debt service that were less than the water fund's share of the debt service payment. The general fund receivable is due to 2014 bond issuance costs paid by the general fund for the water fund.

The water fund loaned the wastewater fund for lift station improvements and working capital. The loan is to be repaid in annual installments over 20 years at 0% interest.

CITY OF WILLOW PARK, TEXAS

Notes to Financial Statements

September 30, 2015

NOTE 6: CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2015 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending Balance</u>
Governmental activities:					
Non - Depreciable Assets:					
Land	\$ 126,024	\$ -	\$ -	\$ -	\$ 126,024
Construction in progress	21,650		(21,650)	-	-
Total non-depreciable assets	<u>147,674</u>	<u>-</u>	<u>(21,650)</u>	<u>-</u>	<u>126,024</u>
Depreciable Assets:					
Buildings and improvements	416,902	-	-	131,069	547,971
Furniture and equipment	238,824	-	-	176,549	415,373
Vehicles	394,640	140,137	-	889,034	1,423,811
Infrastructure	5,357,543	506,858	-	-	5,864,401
Total capital assets being depreciated	<u>6,407,909</u>	<u>646,995</u>	<u>-</u>	<u>1,196,652</u>	<u>8,251,556</u>
Accumulated Depreciation:					
Buildings and improvements	(132,823)	(15,200)	-	(18,355)	(166,378)
Furniture and equipment	(163,801)	(32,744)	-	(82,062)	(278,607)
Vehicles	(275,781)	(108,104)	-	(584,137)	(968,022)
Infrastructure	(1,318,320)	(271,045)	-	-	(1,589,365)
Total accumulated depreciation	<u>(1,890,725)</u>	<u>(427,093)</u>	<u>-</u>	<u>(684,554)</u>	<u>(3,002,372)</u>
Governmental activities capital assets, net	<u>\$ 4,664,858</u>	<u>\$ 219,902</u>	<u>\$ (21,650)</u>	<u>\$ 512,098</u>	<u>\$ 5,375,208</u>

CITY OF WILLOW PARK, TEXAS

Notes to Financial Statements

September 30, 2015

NOTE 6: CAPITAL ASSETS (Continued)

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-type activities:					
Non - Depreciable Assets:					
Land	\$ 383,897	\$ -	\$ -	\$ -	\$ 383,897
Construction in Progress	1,039,831	-	(965,412)	-	74,419
Total non-depreciable assets	<u>1,423,728</u>	<u>-</u>	<u>(965,412)</u>	<u>-</u>	<u>458,316</u>
Depreciable Assets:					
Buildings and improvements	79,050	-	-	-	79,050
Furniture and equipment	155,936	161,531	-	-	317,467
Vehicles	230,003	156,458	(28,302)	-	358,159
Water system	8,004,850	106,085	-	-	8,110,935
Wastewater system	1,498,196	1,357,226	-	-	2,855,422
Total capital assets being depreciated	<u>9,968,035</u>	<u>1,781,300</u>	<u>(28,302)</u>	<u>-</u>	<u>11,721,033</u>
Accumulated Depreciation:					
Buildings and improvements	(19,622)	(1,976)	-	-	(21,598)
Furniture and equipment	(125,699)	(21,725)	-	-	(147,424)
Vehicles	(193,763)	(32,264)	28,302	-	(197,725)
Water system	(3,130,904)	(205,577)	-	-	(3,336,481)
Wastewater system	(657,832)	(40,733)	-	-	(698,565)
Total accumulated depreciation	<u>(4,127,820)</u>	<u>(302,275)</u>	<u>28,302</u>	<u>-</u>	<u>(4,401,793)</u>
Business-type activities capital assets, net	<u>\$ 7,263,943</u>	<u>\$ 1,479,025</u>	<u>\$ (965,412)</u>	<u>\$ -</u>	<u>\$ 7,777,556</u>
Component Unit:					
Depreciable Assets:					
Buildings and improvements	\$ 131,069	\$ -	\$ -	\$ (131,069)	\$ -
Furniture and equipment	1,065,583	-	-	(1,065,583)	-
Total capital assets being depreciated	<u>1,196,652</u>	<u>-</u>	<u>-</u>	<u>(1,196,652)</u>	<u>-</u>
Accumulated Depreciation:					
Buildings and improvements	(18,356)	-	-	18,356	-
Furniture and equipment	(666,198)	-	-	666,198	-
Total accumulated depreciation	<u>(684,554)</u>	<u>-</u>	<u>-</u>	<u>684,554</u>	<u>-</u>
Component unit capital assets, net	<u>\$ 512,098</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (512,098)</u>	<u>\$ -</u>

CITY OF WILLOW PARK, TEXAS

Notes to Financial Statements

September 30, 2015

NOTE 6: CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:

Administration	\$ 12,425
Development services	1,086
Legislative	265
Municipal court	498
Police	51,243
Fire and rescue	87,511
Public works parks & roads	274,065
Total depreciation expense - governmental activities	<u>\$ 427,093</u>

Business-type activities:

Water	\$ 259,573
Wastewater	42,702
Total depreciation expense - business-type activities	<u>\$ 302,275</u>

NOTE 7: LONG-TERM LIABILITIES

A. Capital Leases Payable

Governmental Activities:

In October 2014 the City refinanced the lease for the Willow Park Fire and Rescue fire truck for \$202,870. The lease is due in annual installments of \$31,918 including interest at 2.981% through February 15, 2021. The lease is secured by the 2010 Peirce Fire Truck.

In February 2014 the City acquired a Chevy Tahoe for police department with a capital lease. The lease requires annual payments of \$4,443 including interest at 3.92% through February 28, 2022.

In February 2014 the City acquired a brush truck for the fire department and a 2015 Freightliner for the water department with a capital lease. The lease requires annual payments of \$27,524 including interest at 3.626% through February 29, 2024. This lease is split between the governmental activities and business-type activities.

CITY OF WILLOW PARK, TEXAS

Notes to Financial Statements

September 30, 2015

NOTE 7: LONG-TERM LIABILITIES (Continued)

A. Capital Leases Payable (Continued)

Total capital assets acquired through capital leases were as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
Assets:		
Vehicles	\$ 375,647	\$ 156,458
Less: accumulated depreciation	(117,601)	(14,342)
Total	<u>\$ 258,046</u>	<u>\$ 142,116</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2015, were as follows:

<u>Year Ending September 30,</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>
2016	\$ 45,466	\$ 18,419
2017	45,466	18,419
2018	45,466	18,419
2019	45,466	18,419
2020	45,466	18,419
2021 - 2024	77,225	73,675
Total minimum lease payments	304,555	165,770
Less: interest portion	(35,988)	(26,454)
Obligations under capital lease	<u>\$ 268,567</u>	<u>\$ 139,316</u>

CITY OF WILLOW PARK, TEXAS

Notes to Financial Statements

September 30, 2015

B. Bonds Payable

General obligation bonds are direct obligations and pledge the full faith and credit of the government. Certificates of obligation are secured by surplus revenues of the water and wastewater funds and ad valorem taxes. Bonds outstanding are as follows:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>
\$2,665,000; 2010 Refunding bond due in annual installments through February 15, 2021 at interest rates ranging from 2.0% to 4.0%.	\$ 360,000	\$ 950,000
\$5,135,000; 2012 Refunding bond due in annual installments through February 15, 2023 at interest rates ranging from 2.0% to 3.0%.	3,320,000	765,000
\$685,000; 2014 Combination tax and revenue certificates of obligation due in annual installments through February 15, 2035 at interest rates ranging from 0.00% to 2.59%.	-	685,000
	<u>\$ 3,680,000</u>	<u>\$ 2,400,000</u>

The annual debt service requirements to maturity for bonds outstanding as of September 30, 2015, are as follows:

Bonds Payable Year Ending September 30,	Governmental Activities			Business-type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2016	\$ 385,000	\$ 98,825	\$ 483,825	\$ 355,000	\$ 62,213	\$ 417,213
2017	405,000	90,100	495,100	365,000	51,988	416,988
2018	425,000	80,700	505,700	380,000	40,138	420,138
2019	455,000	68,775	523,775	190,000	31,338	221,338
2020	485,000	54,050	539,050	195,000	25,699	220,699
2021 - 2025	1,525,000	68,825	1,593,825	540,000	64,176	604,176
2026 - 2030	-	-	-	175,000	34,053	209,053
2031 - 2035	-	-	-	200,000	12,628	212,628
	<u>\$ 3,680,000</u>	<u>\$ 461,275</u>	<u>\$ 4,141,275</u>	<u>\$ 2,400,000</u>	<u>\$ 322,233</u>	<u>\$ 2,722,233</u>

C. Administrative Penalty

In 2013 the City was assessed a \$44,038 penalty by the Texas Commission on Environmental Quality for violations at the wastewater treatment facility. The City has made 23 of 36 payments of \$1,223 and will continue to pay the balance in 11 monthly payments of \$1,223 with no interest.

CITY OF WILLOW PARK, TEXAS

Notes to Financial Statements

September 30, 2015

NOTE 7: LONG-TERM LIABILITIES (Continued)

D. Changes in Long-term Liabilities

Changes in Long-term Liabilities

	Beginning Balance	Additions	Retirements	Ending Balance	Due Within One Year
Governmental Activities:					
General obligation bonds	\$ 4,040,000	\$ -	\$ 360,000	\$ 3,680,000	\$ 385,000
Bond premiums	232,358	-	29,924	202,434	-
Total bonds payable	4,272,358	-	389,924	3,882,434	385,000
Capital leases	52,618	311,079	95,130	268,567	36,747
Compensated absences	76,845	101,585	76,845	101,585	101,585
Net pension liability	-	112,386	-	112,386	-
Total Governmental Activities	<u>\$ 4,401,821</u>	<u>\$ 525,050</u>	<u>\$ 561,899</u>	<u>\$ 4,364,972</u>	<u>\$ 523,332</u>
Business-type Activities:					
Certificates of obligation	\$ 685,000	\$ -	\$ -	\$ 685,000	\$ 30,000
General obligation bonds	2,025,000	-	310,000	1,715,000	325,000
Bond premiums	118,295	-	17,732	100,563	-
Total bonds payable	2,828,295	-	327,732	2,500,563	355,000
Capital leases	-	156,458	17,142	139,316	13,368
Accrued administrative penalty	30,575	-	14,676	15,899	14,676
Compensated absences	35,482	34,258	35,482	34,258	34,258
Net pension liability	-	43,425	-	43,425	-
Total Business-type Activities	<u>\$ 2,894,352</u>	<u>\$ 234,141</u>	<u>\$ 395,032</u>	<u>\$ 2,733,461</u>	<u>\$ 417,302</u>
Fire and Rescue					
Notes payable	\$ 195,538	\$ -	\$ 195,538	\$ -	\$ -
Total Fire and Rescue	<u>\$ 195,538</u>	<u>\$ -</u>	<u>\$ 195,538</u>	<u>\$ -</u>	<u>\$ -</u>
Total Long-term Liabilities	<u>\$ 7,491,711</u>	<u>\$ 759,191</u>	<u>\$ 1,152,469</u>	<u>\$ 7,098,433</u>	<u>\$ 940,634</u>

Compensated absences of the governmental activities and business-type activities are paid by the general fund and water and wastewater funds, respectively.

CITY OF WILLOW PARK, TEXAS

Notes to Financial Statements

September 30, 2015

NOTE 8: RISK MANAGEMENT

The City is exposed to various risk of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters. The City is a member of the Texas Municipal League and participates in the Intergovernmental Risk Pool. Premiums are paid to the Pool who administers all claims. The City retains, as a risk, only the deductible amount of each policy. The City has maintained insurance coverage in all major categories of risk comparable to that of the prior year with no reduction in coverage. The amount of settlements during the past three years has not exceeded the insurance coverage.

NOTE 9: RETIREMENT PLAN

A. PLAN DESCRIPTION

The City participates as one of 860 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at www.tmrs.com.

All eligible employees of the city are required to participate in TMRS.

B. BENEFITS PROVIDED

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the city, within the options available in the state statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the city-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payments options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

CITY OF WILLOW PARK, TEXAS

Notes to Financial Statements

September 30, 2015

NOTE 9: RETIREMENT PLAN (Continued)

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Plan provisions for the City for 2015 and 2014 were as follows:

Plan year	2015	2014
Employee deposit rate	7%	5%
Matching ratio (city to employee)	2 to 1	1 to 1
Years required for vesting	5	5
Service retirement eligibility (expressed as age/years of service)	60/5, 0/20	60/5, 0/20
Updated Service Credit	0	0
Annuity Increase (to retirees)	0% of CPI	0% of CPI

EMPLOYEES COVERED BY BENEFIT TERMS

Employees covered by benefit terms

Inactive employees or beneficiaries currently receiveing benefits	3
Inactive employees entitled to but not receiving benefits	32
Active employees	<u>42</u>
	77

C. CONTRIBUTIONS

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the city matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the city. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City were required to contribute 5% for 2014 and 7% for 2015 of their annual gross earnings during the fiscal year. The contribution rates for the City were 2.03% and 7.13% in calendar years 2014 and 2015, respectively. The city's contributions to TMRS for the year ended September 30, 2015, were \$106,037, and were equal to the required contributions.

D. NET PENSION LIABILITY

The city's Net Pension Liability (NPL) was measured as of December 31, 2014, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

CITY OF WILLOW PARK, TEXAS

Notes to Financial Statements

September 30, 2015

NOTE 9: RETIREMENT PLAN (Continued)

ACTUARIAL ASSUPMTIONS:

The Total Pension Liability in the December 31, 2014 actuarial valuation was determined using the following actuarial assumptions:

Inflation	3.0% per year
Overall payroll growth	3.0% per year
Investment Rate of Return	7.0%, net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Table, with male rates multiplied by 109% and female rates multiplied by 103%. Rates are multiplied by a factor of 100%, which adds an additional layer of conservatism. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Disabled Retiree Mortality Table is used, with slight adjustments.

Actuarial assumptions used in the December 31, 2014, valuation were based on the results of actuarial experience studies. The experience study in TMRS was for the period January 1, 2006 through December 31, 2009, first used in the December 31, 2010 valuation. Healthy post-retirement mortality rates and annuity purchase rates were updated based on a Mortality Experience Investigation Study covering 2009 through 2011, and dated December 31, 2013. These assumptions were first used in the December 31, 2013 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. No additional changes were made for the 2014 valuation.

The long-term expected rate of return on pension plan investments is 7.0%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TMRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

CITY OF WILLOW PARK, TEXAS

Notes to Financial Statements

September 30, 2015

NOTE 9: RETIREMENT PLAN (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	17.50%	4.80%
International Equity	17.50%	6.05%
Core-Fixed Income	30.00%	1.50%
Non-Core Fixed Income	10.00%	3.50%
Real Return	5.00%	1.75%
Real Estate	10.00%	5.25%
Absolute Return	5.00%	4.25%
Private Equity	5.00%	8.50%
Total	100.00%	

DISCOUNT RATE

The discount rate used to measure the Total Pension Liability was 7.0%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

CHANGES IN THE NET PENSION LIABILITY

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability</u>
Balance at 12/31/2013	\$ 715,372	\$ 618,481	\$ 96,891
Changes for the Year			
Service Cost	88,122		88,122
Interest	60,307		60,307
Change of benefit terms	122,676.00		122,676
Difference between expected and actual performance	(71,540)		(71,540)
Changes of assumptions	0		0
Contributions- employer		30,615	(30,615)
Contributions- employee		75,037	(75,037)
Net investment income		35,393	(35,393)
Benefit payments, including refunds of employee contributions	(41,148)	(41,148)	0
Administrative expense		(369)	369
Other changes		(30)	30
Net Changes	158,417	99,498	58,919
Balance at 12/31/2014	<u>\$ 873,789</u>	<u>\$ 717,979</u>	<u>\$ 155,810</u>

CITY OF WILLOW PARK, TEXAS
Notes to Financial Statements
September 30, 2015

NOTE 9: RETIREMENT PLAN (Continued)

SENSITIVITY OF THE NET POSITION LIABILITY TO CHANGES IN THE DISCOUNT RATE

The following presents the net pension liability of the City, calculated using the discount rate of 7.0%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0%) or 1-percentage-point higher (8.0%) than the current rate:

	1% Decrease in Discount Rate (6.0%)	Discount Rate (7.0%)	1% Increase in Discount Rate (8.0%)
City's net pension liability	\$278,270	\$155,810	\$52,282

PENSION PLAN FIDUCIARY NET POSITION

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the Internet at www.tmrs.com.

E. PENSION EXPENSE AND DEFEERED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS

For the year ended September 30, 2015, the city recognized pension expense of \$141,026.

At September 30, 2015 the city reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in expected and actual experience	\$ -	\$ 57,813
Difference in assumptions changes	-	-
Differences in projected and actual investment earnings	6,321	-
Contributions subsequent to the measurement date	97,375	-
Total	<u>\$ 103,696</u>	<u>\$ 57,813</u>

\$97,375 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2016. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

CITY OF WILLOW PARK, TEXAS
Notes to Financial Statements
September 30, 2015

NOTE 9: RETIREMENT PLAN (Continued)

Year ended September 30:

	Net deferred outflows (inflows) of resources
2016	\$ (12,147)
2017	(12,147)
2018	(12,147)
2019	(12,146)
2020	(2,905)
Thereafter	-
	<u>\$ (51,492)</u>

NOTE 10. OTHER POSTEMPLOYMENT BENEFITS

Supplemental Death Benefits Fund

The City also participates in the cost sharing multiple-employer defined benefit group term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The death benefit for active employees provides a lump sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for \$7,500; this coverage is an "other postemployment benefit" or OPEB.

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees' entire careers. The city's contributions to the TMRS SDBF for the years ended 2015, 2014, and 2013 of \$2,232, \$1,597 and \$1,348, respectively, were equal to the required contributions each year.

CITY OF WILLOW PARK, TEXAS
Notes to Financial Statements
September 30, 2015

NOTE 11: CONTINGENT LIABILITIES

Litigation

July 2011 a suit was filed against the city alleging payment was due for professional engineering services. The suit went to trial in March 2015. A jury awarded the plaintiff \$183,280 plus interest. \$220,000 was accrued as a liability in the wastewater fund for the year ended September 30, 2014. In April 2015 the City paid the \$220,000 in final settlement of the lawsuit.

NOTE 12: CONTRACTS AND COMMITMENTS

A. Construction Commitments

September 9, 2014, the City awarded an \$806,297 contract for water line rehabilitation. Construction had not started at September 30, 2015. The project will be funded with the 2014 combination tax and revenue certificates of obligation.

NOTE 13: SUBSEQUENT EVENTS

November 19, 2015, the City authorized the issuance and sale of \$1,400,000 City of Willow Park, Texas, Tax and Waterworks and Sewer System Revenue Certificates of Obligation, Series 2015, for the purchase of equipment, machinery, vehicles, materials and supplies for the public safety and public works departments and professional services rendered in relation to such projects.

March 8, 2016, the City authorized the issuance and sale of the 2016 Certificates of Obligation in the amount of \$995,000 to the Texas Water Development Board for phase 2 of the waterline replacement project.

May 7, 2016, voters approved issuing \$4,605,000 general obligation bonds for public safety facilities and \$2,275,000 general obligation bonds for street improvements.

Subsequent events were evaluated through June 10, 2016, which is the date the financial statements were available to be issued.

NOTE 14: NEW ACCOUNTING PRONOUNCEMENTS

The City implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – and amendment of GASB Statement No. 27*. This Statement was issued to improve the accounting and financial reporting by state and local governments for pensions. This Statement requires government-wide and proprietary fund statements to recognize a liability equal to the net pension liability and changes in the net pension liability be included in pension expense in the period of the change.

CITY OF WILLOW PARK, TEXAS

Notes to Financial Statements

September 30, 2015

NOTE 14: NEW ACCOUNTING PRONOUNCEMENTS (Continued)

The City implemented GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to Measurement Date – an amendment of GASB No. 68*. This Statement addresses issues related to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability.

Beginning net positions of the governmental activities and business-type activities was reduced by the following prior period adjustments:

	Governmental Activities	Business-type Activities	Total
Net Pension Liability (12/31/13 measurement date)	\$ (69,887)	\$ (27,004)	\$ (96,891)
Deferred Outflows of Resources	15,379	6,574	21,953
	<u>\$ (54,508)</u>	<u>\$ (20,430)</u>	<u>\$ (74,938)</u>

NOTE 15: FUTURE ACCOUNTING PRONOUNCEMENTS

The Governmental Accounting Standards Board has issued several statements that will be effective in future years. The City has not yet determined the effect these statements will have on its financial reporting.

GASB Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* replaces the requirements of Statements No. 45 and No. 57 for accounting and financial reporting for postemployment benefits other than pensions. This Statement is effective for fiscal years beginning after June 15, 2017.

GASB Statement No. 77 Tax Abatement Disclosures will improve financial reporting by giving users of financial statements essential information that is not consistently or comprehensively reported to the public at present. Disclosure of information about the nature and magnitude of tax abatements will make these transactions more transparent to financial users. This Statement is effective for fiscal years beginning after December 15, 2015.

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REQUIRED SUPPLEMENTARY INFORMATION

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CITY OF WILLOW PARK, TEXAS
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
For the Year Ended September 30, 2015

	Budget		Actual	Variance with
	Original	Final	Amounts GAAP Basis	Final Budget Positive (Negative)
REVENUES				
Taxes:				
Property	\$ 1,252,338	\$ 1,113,170	\$ 1,082,200	\$ (30,970)
Sales and use	835,882	852,943	808,638	(44,305)
Franchise	301,803	306,336	248,218	(58,118)
Court fines and fees	198,350	198,350	224,818	26,468
Licenses and permits	160,150	189,350	368,774	179,424
Investment Earnings	-	-	2,950	2,950
Contributions	32,592	32,592	67,925	35,333
Other revenue	17,000	17,000	58,100	41,100
Total revenues	<u>2,798,115</u>	<u>2,709,741</u>	<u>2,861,623</u>	<u>151,882</u>
EXPENDITURES				
Current				
Administration	245,172	241,737	285,327	(43,590)
Development services	184,265	207,344	240,310	(32,966)
Legislative	156,581	145,681	82,610	63,071
Municipal court	135,386	132,986	110,475	22,511
Police	1,084,463	1,068,863	1,091,091	(22,228)
Fire and rescue	603,957	596,458	678,220	(81,762)
Public works parks & roads	222,866	610,031	635,297	(25,266)
Debt service:				
Principal	95,130	95,130	95,130	-
Interest and fiscal charges	4,945	4,945	4,945	-
Total expenditures	<u>2,732,765</u>	<u>3,103,175</u>	<u>3,223,405</u>	<u>(120,230)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 65,350</u>	<u>\$ (393,434)</u>	<u>\$ (361,782)</u>	<u>\$ 31,652</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,455	-	-	-
Transfers out	(67,805)	(67,805)	(42,285)	25,520
Issuance of capital lease	-	-	108,209	108,209
Total other financing sources (uses)	<u>(65,350)</u>	<u>(67,805)</u>	<u>65,924</u>	<u>133,729</u>
NET CHANGE IN FUND BALANCES	-	(461,239)	(295,858)	165,381
FUND BALANCE, OCTOBER 1, 2014	<u>1,526,074</u>	<u>1,526,074</u>	<u>1,526,074</u>	<u>-</u>
FUND BALANCE, SEPTEMBER 30, 2015	<u>\$ 1,526,074</u>	<u>\$ 1,064,835</u>	<u>\$ 1,230,216</u>	<u>\$ 165,381</u>

CITY OF WILLOW PARK, TEXAS
Schedule of Changes in Net Pension Liability
and Related Ratios
For the Year Ended September 30, 2015

	<u>2014</u>
Total Pension Liability	
Service Cost	\$ 88,122
Interest (on the Total Pension Liability)	60,307
Changes of benefit terms	122,676
Differences between expected and actual experience	(71,540)
Change of assumptions	-
Benefit payments, including refunds of employee contributions	(41,148)
Net Change in Total Pension Liability	<u>158,417</u>
Total Pension Liability-Beginning	715,372
Total Pension Liability-Ending (a)	<u><u>\$ 873,789</u></u>
Plan Fiduciary Net Position	
Contributions-Employer	30,615
Contributions-Employee	75,037
Net Investment Income	35,393
Benefit payments, including refunds of employee contributions	(41,148)
Administrative Expense	(369)
Other	(30)
Net Change in Plan Fiduciary Net Position	<u>99,498</u>
Plan Fiduciary Net Position-Beginning	618,481
Plan Fiduciary Net Position-Ending (b)	<u><u>\$ 717,979</u></u>
Net Pension Liability-Ending	<u><u>\$ 155,810</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.17%
Covered Employee Payroll	\$ 1,500,744
Net Pension Liability as a Percentage of Covered Employee Payroll	10.38%

The Schedule of Changes in the City's Net Pension Liability and Related Ratios shows the changes in Total Pension Liability less the changes in Fiduciary Net Position, resulting in the net pension liability calculation for the city. Note that this is a 10-year schedule, to be created by the city prospectively, over the next 10-year period.

The notes to the required supplementary information are an integral part of this schedule.

CITY OF WILLOW PARK, TEXAS
Schedule of Employer Contributions
and Related Ratios
For the Year Ended September 30, 2015

	<u>2014</u>	<u>2015</u>
Actuarially Determined Contribution	\$ 27,362	\$ 106,037
Contributions in relation to the actuarially determined contribution	<u>\$ 27,362</u>	<u>\$ 106,037</u>
Contribution deficiency (excess)	\$ -	\$ -
Covered employee payroll	\$ 1,381,557	\$ 1,749,548
Contributions as a percentage of covered employee payroll	1.98%	6.06%

The Schedule of Employer Contributions shows the city's required annual contributions from the actuarial valuation, compared with the actual contributions remitted. This schedule is based on the city's respective fiscal year-end, and will be built over the next 10-year period.

The notes to the required supplementary information are an integral part of this schedule.

CITY OF WILLOW PARK, TEXAS
Notes to Required Supplementary Information
September 30, 2015

1. Stewardship and Accountability

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles. The City Council follows these procedures in establishing budgetary data reflected in the financial statements. Prior to the beginning of the fiscal year, the City Manager submits to the City Council proposed operating budgets. The operating budgets include proposed expenditures and the means of financing them. Public hearings are conducted to obtain taxpayer comments. Prior to October 1, the budget is legally enacted through passage of an ordinance. Encumbrances lapse at year-end.

B. Excess of Expenditures Over Appropriations

The expenditures of the general fund were more than appropriations by \$120,230. \$108,209 of the negative budget variance was police and fire and rescue vehicles acquired with capital leases.

2. Defined Benefit Pension Plans

Notes to Schedule of Contributions

Valuation Date:

Notes	Actuarially determined contribution rates are calculated as of December 31
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Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	24 years
Asset Valuation Method	10 Year smoothed market; 15% soft corridor
Inflation	3.00%
Salary Increases	3.50% to 12.00% including inflation
Investment Rate of Return	7.00%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2010 valuation pursuant to an experience study of the period 2005 - 2009
Mortality	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB

Other Information:

Notes	1) Adopted buy-back provision. 2) Increased employee contribution rate from 5% to 7%. 3) Increased municipal matching ratio from 1-1 to 2-1.
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**COMBINING NONMAJOR
GOVERNMENTAL FUND STATEMENTS**

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CITY OF WILLOW PARK, TEXAS
Nonmajor Governmental Funds
Combining Balance Sheet
September 30, 2015

	Special Revenue Funds					Capital Projects	
	Court Security	Court Technology	Seizure Fund	Tourism Fund	Total Special Revenue	Equipment Replacement	Total Nonmajor Funds
Assets:							
Cash and cash equivalents	\$ 13,540	\$ 28,317	\$ 34,929	\$ 18,250	\$ 95,036	\$ 42,308	\$ 137,344
Receivables (Net of allowances for uncollectibles)							
Miscellaneous	-	-	-	4,379	4,379	-	4,379
Due from other funds	357	-	-	-	357	-	357
Total assets	<u>\$ 13,897</u>	<u>\$ 28,317</u>	<u>\$ 34,929</u>	<u>\$ 22,629</u>	<u>\$ 99,772</u>	<u>\$ 42,308</u>	<u>\$ 142,080</u>
Liabilities and fund balance:							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance:							
Restricted	13,897	28,317	34,929	22,629	99,772	-	99,772
Committed	-	-	-	-	-	42,308	42,308
Total fund balance	<u>13,897</u>	<u>28,317</u>	<u>34,929</u>	<u>22,629</u>	<u>99,772</u>	<u>42,308</u>	<u>142,080</u>
Total liabilities and fund balance	<u>\$ 13,897</u>	<u>\$ 28,317</u>	<u>\$ 34,929</u>	<u>\$ 22,629</u>	<u>\$ 99,772</u>	<u>\$ 42,308</u>	<u>\$ 142,080</u>

CITY OF WILLOW PARK, TEXAS
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended September 30, 2015

	Special Revenue Funds				Capital Projects	
	Court Security	Court Technology	Seizure Fund	Tourism Fund	Total Special Revenue	Total Nonmajor Funds
Revenues:						
Hotel occupancy tax	\$ -	\$ -	\$ -	\$ 16,209	\$ 16,209	\$ 16,209
Court fines and fees	6,819	9,416	-	-	16,235	16,235
Investment earnings	1	3	-	-	4	27
Contributions				120	120	120
Other	-	360	1,925	-	2,285	2,285
Total revenues	6,820	9,779	1,925	16,329	34,853	34,876
Expenditures:						
Current:						
Municipal court	-	1,281	-	-	1,281	1,281
Police	-	-	4,630	-	4,630	4,630
Tourism	-	-	-	9,137	9,137	9,137
Total expenditures	-	1,281	4,630	9,137	15,048	15,048
Excess (deficiency) of revenues over (under) expenditures	6,820	8,498	(2,705)	7,192	19,805	19,828
Other financing sources (uses):						
Transfers in	-	-	-	-	-	42,285
Total other financing sources (uses):	-	-	-	-	-	42,285
Net change in fund balances	6,820	8,498	(2,705)	7,192	19,805	62,113
Fund Balance, October 1, 2014	7,077	19,819	37,634	15,437	79,967	79,967
Fund Balance, September 30, 2015	\$ 13,897	\$ 28,317	\$ 34,929	\$ 22,629	\$ 99,772	\$ 142,080

**OVERALL COMPLIANCE AND INTERNAL CONTROL
SECTION**

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GMS

CERTIFIED PUBLIC
ACCOUNTANTS

GEORGE | MORGAN | SNEED

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

To the Honorable Mayor and City Council
City of Willow Park, Texas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Willow Park Texas (the "City") as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 10, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control in internal control that we consider to be material weaknesses or significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider deficiencies 2015-1 described in the

accompanying schedule of findings and responses to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Willow Park's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Willow Park's Response to Findings

The City of Willow Park's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The City's responses were not subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



George, Morgan & Sneed, P.C.
Weatherford, Texas
June 10, 2016

CITY OF WILLOW PARK
Schedule of Findings and Responses
For the Year Ended September 30, 2015

Financial Statement Findings

2015-1. Audit Adjustments

Criteria: The City should have procedures to prevent the financial statements from containing material audit adjustments.

Condition: During the audit we proposed 15 audit adjustments to balance the funds in QuickBooks and 55 audit adjustments to correct errors and adjust the books for accrual entries.

Recommendation: We recommend that the City perform monthly reviews and reconciliations. We understand the City is changing accounting programs and recommend that the accounting staff receive the appropriate training for the new software.

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CITY OF WILLOW PARK

ORDINANCE NO. 680-14

AN ORDINANCE AUTHORIZING AMENDING OF CHAPTER 5 "FIRE PROTECTION" OF THE MUNICIPAL CODE OF ORDINANCES OF THE CITY OF WILLOW PARK BY: REPEALING ARTICLE 5.200 "OFFICE OF FIRE MARSHAL" AND REPLACING IT AND REPEALING ARTICLE 5.600 "FIRE DEPARTMENT" AND REPLACING IT; ESTABLISHING A CITY FIRE DEPARTMENT; PROVIDING FOR CITY VOLUNTEER FIREFIGHTERS; AND PROVIDING FOR PUBLICATION AND AN EFFECTIVE DATE OF OCTOBER 1, 2014.

WHEREAS, the City of Willow Park is a municipal corporation organized under the laws of the State of Texas; and

WHEREAS, it is intent of the City of Willow Park to protect the health, safety and welfare and well being of its citizens; and

WHEREAS, the City, may for the purpose of preventing calamitous fires and provide for the general safety of the citizens, adopt certain rules and regulations that the city council considers necessary pursuant to §342.003 TEX LOCAL GOV'T CODE; and

WHEREAS, the city council of the municipality may organize a fire department with a fire chief and prescribe the powers and duties of the fire department and its officers pursuant to §342.004 TEX LOCAL GOV'T CODE

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WILLOW PARK, TEXAS THAT:

SECTION 1. AUTHORITY

The Mayor, or Mayor designee, is hereby authorized and directed to implement the applicable provisions of this Ordinance.

SECTION 2. AMENDMENT-ARTICLE 5.200

Chapter 5, "FIRE PROTECTION" Article 5.200 "OFFICE OF FIRE MARSHAL" is amended by repealing Article 5.200 and replacing it as follows:

"ARTICLE §5.200 FIRE MARSHAL"

§5.201 Office of Fire Marshal

The office of Fire Marshal is hereby created. The office will be independent of all other city offices or departments. The Fire Marshal will report directly to the Mayor and, as necessary to the city council. The Fire Marshal shall be appointed by the Mayor, with consent of the city council.

§5.202 Investigation

(a) The Fire Marshal shall investigate the cause, origin and circumstances of every fire occurring within the city where property has been destroyed or damaged by fire or explosion, and shall determine whether such fire or explosion was a negligent, intentional or reckless act. Any investigation shall commence within twenty-four (24) hours, not including Sunday, of the occurrence of such fire. The Fire Marshal shall maintain a record of all fires, together with all facts, statistics, and circumstances, including the origin of the fires or explosion and the amount of the loss.

(b) If the Fire Marshall determines that further investigation of a fire or of an attempt to set a fire is necessary, the Fire Marshal may:

(1) subpoena witnesses to testify regarding the fire or attempt

(2) administer oaths to witnesses

(3) take and preserve written statements, affidavits, and depositions and;

(4) require the collection of evidence and production of documents, whether written or electronically stored, that are pertinent to the investigation

(c) In a proceeding under this Section, the Fire Marshal may:

(1) conduct an arson or fire origin investigation or examination in private;

(2) exclude a person who is not under examination; and

(3) separate witnesses from each other until each witness is examined.

§5.203 Failure to Cooperate

A person commits an offense if the person is a witness in connection with an investigation under § 5.202 above and refuses to be sworn, refuses to appear and testify, or fails and refuses to produce to the Fire Marshal any book, paper, or other document, whether written or electronically stored, relating to any matter under investigation if instructed by the Marshal to do so. An offense under this section is a misdemeanor punishable by a fine not to exceed \$200.00.

§5.204 Authority to Charge

The Fire Marshal may file in a court of competent jurisdiction a complaint charging arson, attempted arson, conspiracy to defraud, or other related crimes against a person the Marshal reasonably believes to be guilty. The Fire Marshal pursuant to §5.203 above may file a complaint in a court of competent jurisdiction against a witness who refuses to cooperate with the investigation.

§ 5.205 Right to Enter

In the performance of official duties, the Fire Marshal, at any time of the day, may enter and examine a structure where a fire has recently occurred and may with reasonable cause examine adjacent premises.

§5.206 Inspection or Review

(a) In this section, "fire or life safety hazard" means any condition that endangers the safety of a structure or its occupants and promotes or causes fire or combustion, including:

(1) the presence of a flammable substance;

(2) a dangerous or dilapidated wall, ceiling, or other structural element;

(3) improper electrical components, heating, or other building services or facilities;

(4) the presence of a dangerous chimney, flue, pipe, main, or stove, or dangerous wiring;

(5) dangerous storage, including storage or use of hazardous substances; or

(6) inappropriate means of egress, fire protection, or other fire-related safeguard.

(b) In the interest of public safety and fire prevention, the Fire Marshal may inspect for fire or life safety hazards any structure, appurtenance, fixture, or real property located within 500 feet of a structure, appurtenance, or fixture. The Fire Marshal shall inspect a structure for fire or life safety hazards if called upon to do so.

§5.207 Authority to Abate

If the Fire Marshal determines the presence of a fire or life safety hazard, the Fire Marshal may order the owner or occupant of the premises to correct the hazardous situation. If ordered to do so, an owner or occupant shall correct the hazardous situation in accordance with the order.

§5.208 Plan Review

In the interest of public safety and fire prevention, the Fire Marshal shall, if required, and may, if requested, review the plans of a business, single-family residence, multi-family dwelling, retail or commercial property for fire or life safety hazards.

§5.209 Fee Authorized

The city council by ordinance may authorize a fee, to be included in Appendix "A" of the Municipal Code, to be paid by an applicant or the owner of a business, a multi-family dwelling, retail or commercial property for a plan review or inspection conducted under this section in a reasonable amount determined by the city council to cover the cost of the plan review or inspection.

§5.2010 Dangerous Structures

It is unlawful for any owner or occupant of a building or other structure or premises to keep or maintain the same when, for want of repair, or by reason of age or dilapidated condition, or for any cause it is especially liable to fire and which is so situated as to endanger buildings or property of others, or is especially liable to fire and which is so occupied that fire would endanger other persons or their property therein. An offense under this section is a misdemeanor and punishment is by a fine not to exceed \$200.00. Each day of violation is a separate offense."

SECTION 3. AMENDMENT- ARTICLE 5.600

Chapter 5, "*FIRE PROTECTION*"
Article 5.600 "*Fire Department*" is amended by repealing Article 5.600 and replacing it as follows:

"ARTICLE 5.600 FIRE DEPARTMENT

§5.601 Organization

There is hereby established a Fire Department to serve and protect the lives and property of the residents of the City. The city shall maintain a Fire Department consisting both Emergency Medical Service (EMS) personnel and fire fighter personnel as authorized by the City's fiscal year budget. The Department may utilize the service of properly trained and qualified voluntary

firefighters who are members of a related Volunteer Fire Department. The Fire Department shall be known as the "Willow Park Fire and Rescue Department."

§5.602 Fire Chief

(a) The office of Fire Chief is created.

(b) The Department and volunteer firefighters assisting the Department shall be under the control, supervision and direction of the Fire Chief. The Fire Chief shall be appointed by the Mayor with the consent of the City Council. There is no term of office. The Fire Chief may be removed for any reason by written recommendation of the City Administrator and a 2/3 vote of the City Council.

(c) The Fire Chief shall meet the minimum requirements established by the State for such position.

(d) In case of disability or resignation of the Fire Chief, the Mayor shall appoint an Acting Fire Chief.

(e) The Fire Chief is the Chief Administrative Officer of the Department. The Fire Chief will direct all firefighting responses, the drafting and update of the Standard Operating Procedures, Department policies and procedures for firefighting and emergency medical and rescue responses, and shall provide opportunities for training drills and basic or advanced certifications.

(f) The Fire Chief is responsible to the City for the proper and efficient operation of the Department. The Fire Chief shall:

1. Supervise, regulate and manage the Department and maintain control of its activities.

2. Direct operations at fires

3. Designate the order of succession of leadership in his absence.

4. Prescribe the specifications and manner of wear of the uniform and protective clothing.

5. Reorganize any part of the Department when in the judgment of the Chief such reorganization would best serve the Department.

6. Compile and present the Department's annual fiscal budget request, with projected revenue and expenditures, in a manner prescribed by the City Administrator.

§5.603 Certification Required

(a) Depending upon the level of service requested by the City, firefighters may be required to obtain certain certification or dual certifications as specified by the Standard Operating Procedures. If additional certifications become necessary to provide enhanced levels of Fire and EMS service for the City, Department personnel will be given an opportunity to obtain those certifications.

(b) Failure to acquire and maintain certification will be sufficient cause for the Fire Chief to transfer the person from their respective pay scale position to a lower pay scale position that correlates with the persons ability and level of certification.

§ 5.604 Emergency

In case of riot, conflagration or other emergency, the City Administrator, Mayor, or the Fire Chief may appoint additional firemen and officers for temporary service.

§ 5.605 Personnel

The Chief of the Fire Department shall have the right to discipline, suspend or take personnel action against any of the officers or employees under the Fire Chiefs supervision or control for certain acts, including but not limited to: incompetence, neglect of duty, immorality,

drunkenness, failure to obey orders from the proper authority or violation of federal, state, or local criminal laws. Any person disciplined or

against whom any an adverse personnel action has been taken pursuant to this section has a right to appeal said action. The rights of appeal and procedures which must be followed are specified in the City of Willow Park Employee Handbook in effect at that time.

§5.606 Report Required

The Fire Chief shall submit a monthly status report to the City Administrator relating to the activities of the Department. The report should contain sufficient data and facts required to evaluate the performance of the Department, its personnel and the readiness of the equipment and personnel to respond to routine or emergency calls. The Fire Chief shall keep the City Administrator advised of the readiness of the Volunteer Fire Department and any needs it may have with respect to equipment or personnel.

§ 5.607 Service Priority

The Department members shall give priority of response to Willow Park calls for service over other fire departments that they may be a member of or a mutual aid association or agreement that they may participate in.

§5.608 Volunteer Fire Department

(a) There is hereby established a Volunteer Fire Department within the Fire Department, which shall be composed of voluntary firefighters and referred to as the "Willow Park Volunteer Fire Department." The Volunteer Fire Department shall be composed only of volunteers, with no full or part time municipal employees. The Fire Chief, in consultation with the City, shall establish the size, composition and organization of the Volunteer Fire Department and may amend such size, composition and organization from time to time.

(b) Prior to performing any duties as a volunteer firefighter each volunteer firefighter applicant shall complete a minimum of State Fireman's and Fire Marshals' Association of Texas (SFFMA) Module 1 (One) Firefighter I (Introductory) training from the city's Fire Department. In addition, the city's Fire Department shall provide uniforms, gear and equipment to the members of the Volunteer Fire Department.

(c) The Volunteer Fire Department may incorporate as an IRS § 501(c) (3) or other tax exempt organization, at their sole discretion.

(d) No volunteer firefighter designated pursuant to this chapter shall be entitled to any compensation for service. A volunteer firefighter who sustains an injury in the course of performing official duties may receive hospital and medical assistance in the same matter as provided for full time firefighters. The Department shall maintain adequate worker's compensation insurance coverage for protection of the members of the Volunteer Fire Department.

(e) Members of the Volunteer Fire Department shall serve at the sole discretion of the Fire Chief once they have been so designated by the Fire Chief and may be called into service at any time. Volunteer firefighters of the city's Volunteer Fire Department shall serve as firefighters during their discharge of official duties, subject at all times to the direction, control and supervisory authority of the Fire Chief, and shall be subject to the same policies, and standard operating procedures as are applicable to Fire Department personnel.

§5.609 Interference with Fire Personnel

(a) It shall be unlawful for any person to interfere with or impede any firefighting activity or activity relating to responding to a fire or an emergency.

(b) It shall be unlawful for anyone to cause a vehicle to cross any fire hose while the same is being used, even if in the street, during training or in responding to a fire.

(c) The Fire Chief may file a complaint against a person violating this section which is a misdemeanor offense punishable by a fine not to exceed \$200.00."

SECTION 4. SEVERANCE

If for any reason any section, paragraph, subdivision, clause, phrase or provision of this Ordinance shall be held invalid, it shall not affect any valid provisions of this ordinance.

SECTION 5. REPEALER

To the extent any other ordinance or resolution is in-consistent with the provisions herein it is hereby repealed and superseded by the provisions herein.

SECTION 6. RECITALS

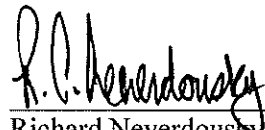
The City Council hereby finds and declares all precatory language herein to be true and correct and approves and adopts the same herein as part of this Resolution.

SECTION 7. PUBLICATION

The City Secretary of the City of Willow Park is hereby directed to publish in the official newspaper of the City of Willow Park the caption hereof and the effective date of this ordinance as required by Section 52.011 of the TEX LOCAL GOVERNMENT CODE.

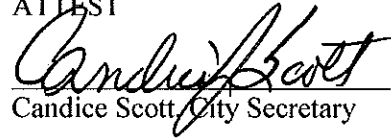
SECTION 8. EFFECTIVE DATE

This Ordinance shall take effect on October 1, 2014, a date subsequent to its publication.



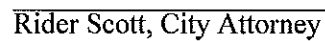
Richard Neverdousky, Mayor

ATTEST



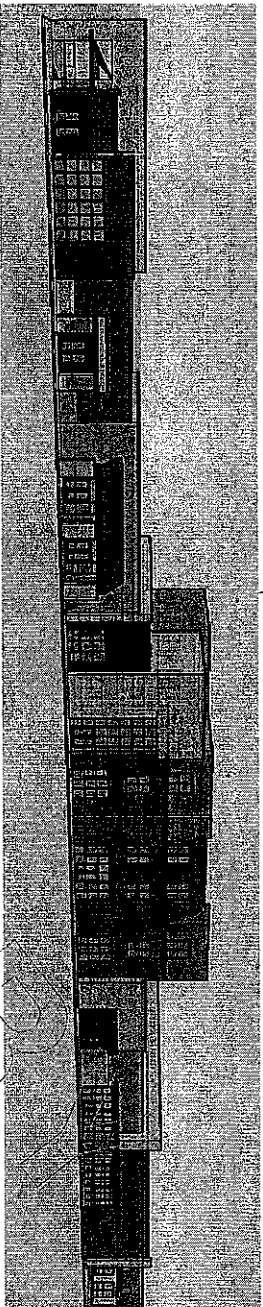
Candice Scott, City Secretary

APPROVED AS TO FORM

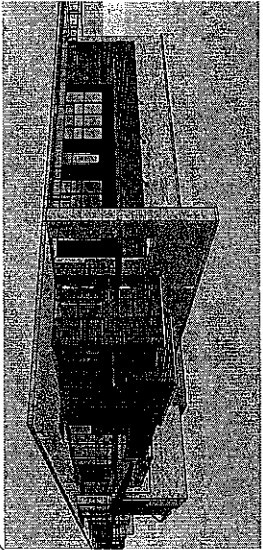

Rider Scott, City Attorney

The Willow Park City Council in action on Ordinance No. 680-14 did on the 8th day of April, 2014, vote as follows:

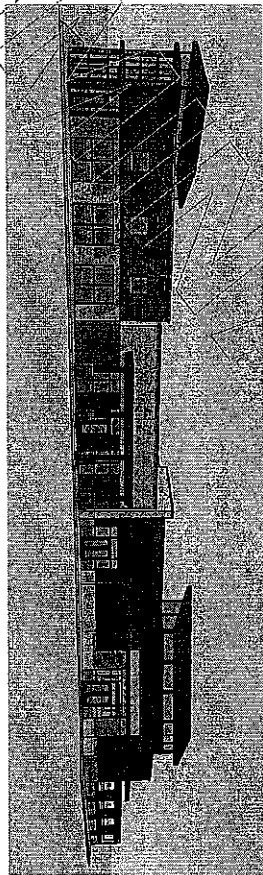
	FOR	AGAINST
Richard Neverdousky, Mayor	_____	_____
Brian Thornburg, Place 1	<u>X</u>	_____
Gene Martin, Place 2	<u>X</u>	_____
Amy Podany, Place 3	_____	_____
Dan Stalling, Place 4	<u>X</u>	_____
Bernard R. Suchocki, Place 5	<u>X</u>	_____



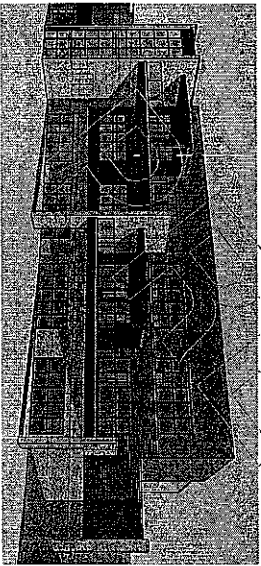
1 Retail/Office - West Overall



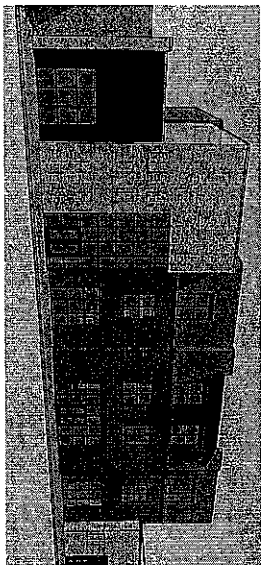
3 Restaurant - West Partial



2 Retail - East Overall



5 Retail/Office - Partial (Rear)



4 Retail/Office - Partial (Front)



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THE SHOPS
AT WILLOW PARK

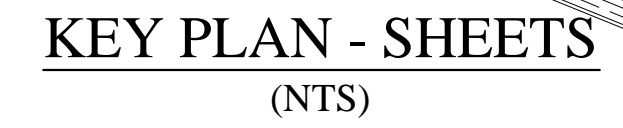
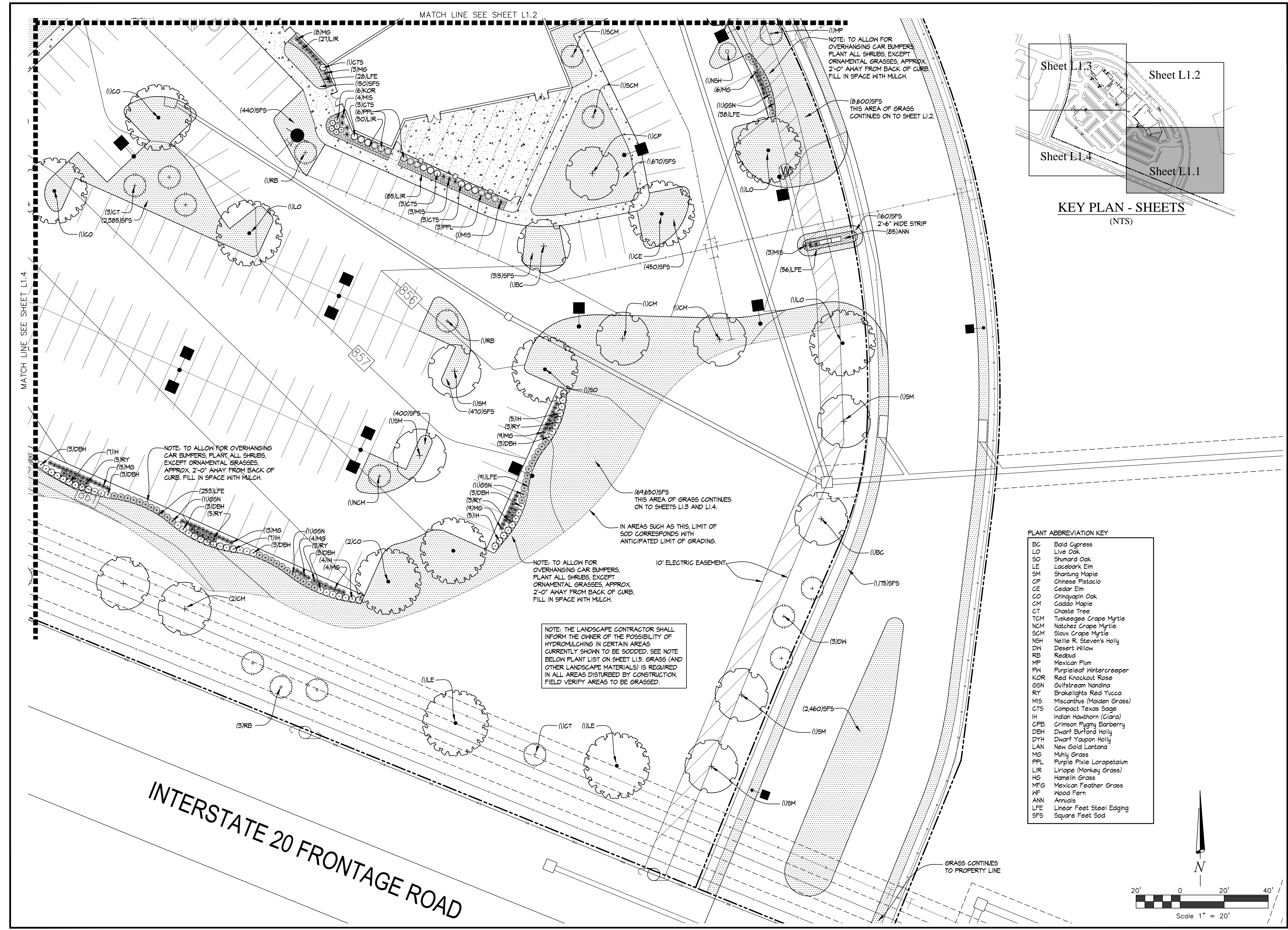
Site Plan
Submittal
Crown Point
Addition
Willow Park, TX

THESE DOCUMENTS ARE
FOR REVIEW ONLY, AND
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CONSTRUCTION PURPOSES.
AEC-01007
Elements of Architecture

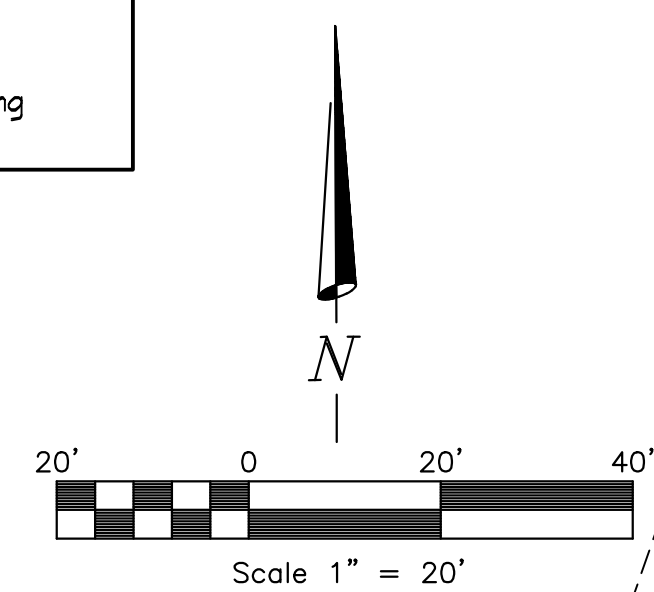
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DATE: DECEMBER 2016
REVISED:

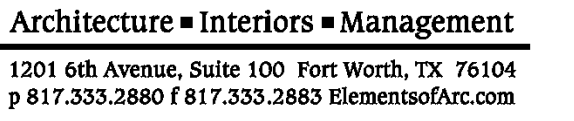
PROJECT NAME:
Exterior Elevation
Perspectives

SP A3.1



PLANT ABBREVIATION KEY	
BC	Bald Cypress
LO	Live Oak
SO	Shumard Oak
LE	Lacebark Elm
SM	Shantung Maple
CP	Chinese Pistacia
CE	Cedar Elm
CO	Chinquapin Oak
CM	Caddo Maple
TCM	Chaste Tree
TCM	Tuskegee Grape Myrtle
NCM	Natchez Grape Myrtle
SCM	Savoy Grape Myrtle
NSH	Nellie R. Stevens' Holly
DW	Desert Willow
RB	Redbud
MB	Mexican Plum
FW	Purpleleaf Wintercreeper
KOR	Red Knockout Rose
GSN	Gulfstream Nandina
RY	Breda Lights Red Yucca
MIS	Miscanthus (Maiden Grass)
CTS	Compact Texas Sage
IH	Indian Hawthorn (Clara)
CPB	Crimson Pymy Barberry
DBH	Dwarf Burford Holly
DYH	Dwarf Yaupon Holly
LAN	New Gold Lantana
MG	Muhly Grass
PPL	Purple Pixie Loropetalum
LIR	Liriope (Monkey Grass)
HG	Hamelin Grass
MFG	Mexican Feather Grass
NF	Nood Fern
ANN	Annularis
LFE	Linear Feet Steel Edging
SFS	Square Feet Sod





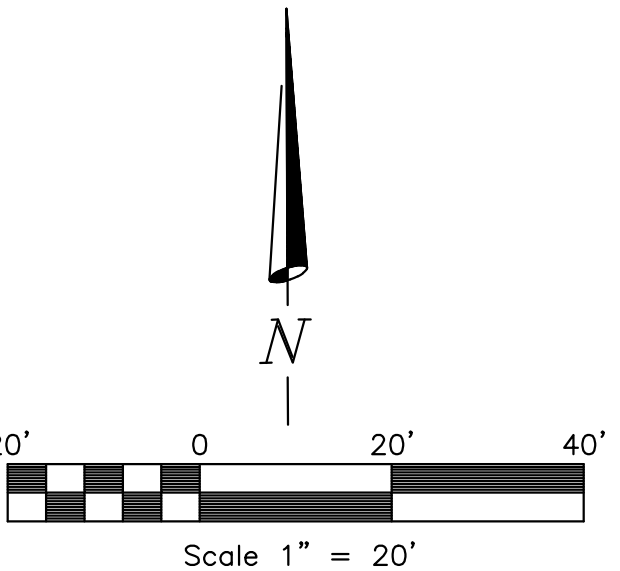
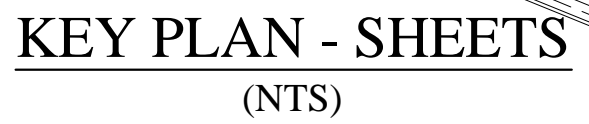
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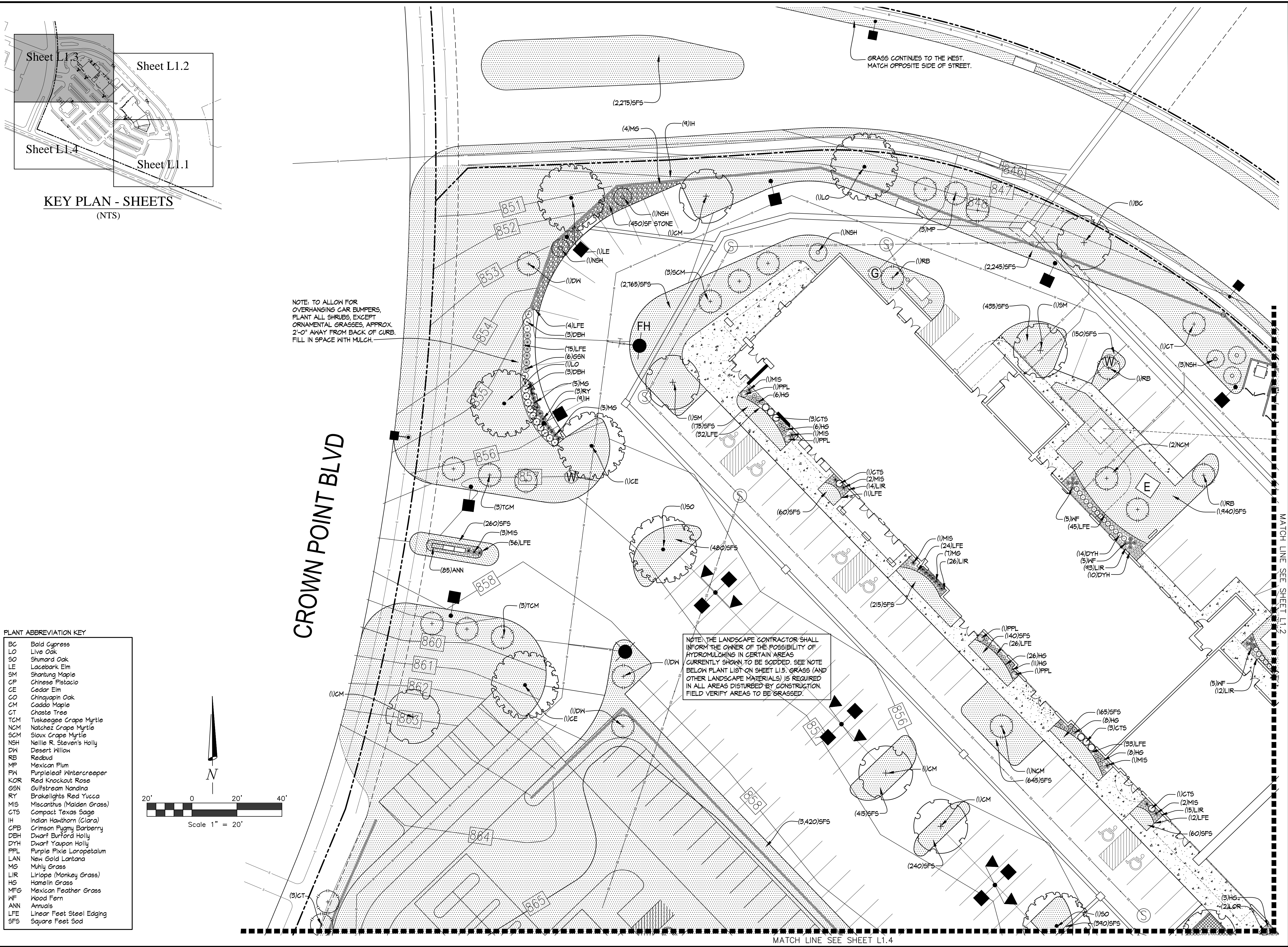


Crown Point
Addition
Willow Park, TX

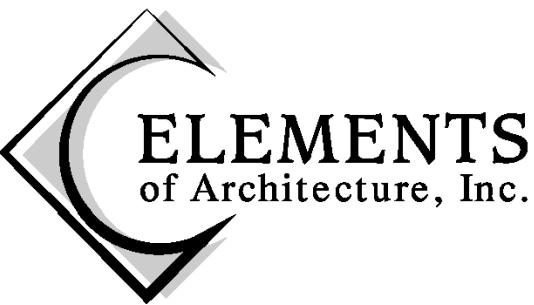
The seal is circular with a rope-like border. The outer ring contains the text "REGISTERED LANDSCAPE ARCHITECT" at the top and "STATE OF TEXAS" at the bottom, separated by two five-pointed stars. The inner circle features a large five-pointed star in the center. Above the star is the name "THOMAS N. KELLOGG" and below it is the license number "1225".

L1.2





KEY PLAN - SHEETS
(NTS)



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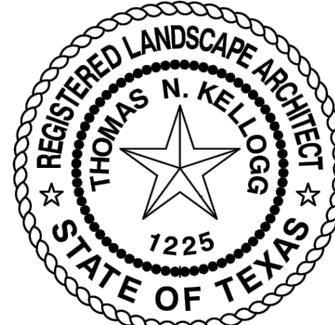


THE
SHOPS
AT WILLOW PARK

Shell Building
Package

Crown Point
Addition
Willow Park, TX

SEAL(S) / CONSULTANT:



6/29/2016

PROJECT NUMBER:

15-1001.00

ISSUE DATE:

JUNE 2016

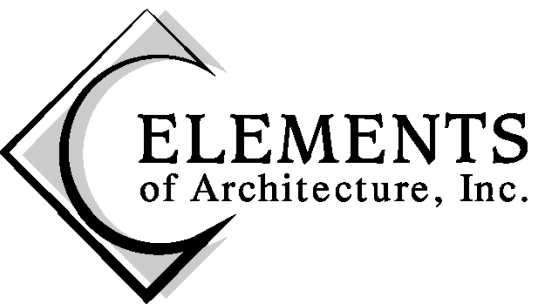
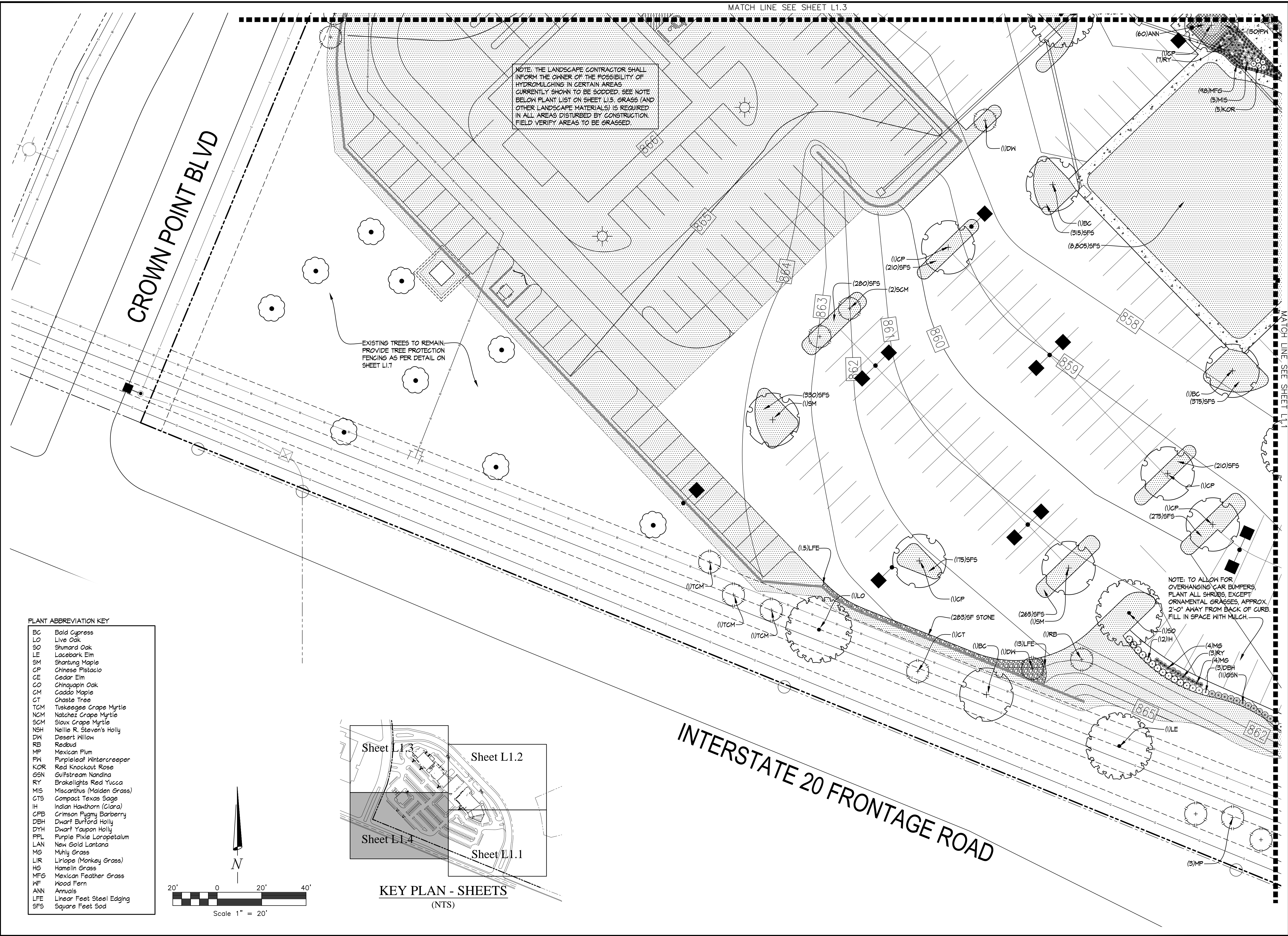
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REVISIONS:

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LANDSCAPE PLAN

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L1.4

PLANT and MATERIALS LIST

Trees

KEY	PLANT NAME	QUANTITY	SIZE	MIN. HT/SPR	NOTES
BC	Bald Cypress <i>Taxodium distichum</i>	7	3" Caliper	12'-14'/5'	NURSERY GROWN; FULL; 1' MIN. BRANCHING HEIGHT
CE	Cedar Elm <i>Ulmus crassifolia</i>	5	3" Caliper	12'-14'/5'	NURSERY GROWN; FULL; 1' MIN. BRANCHING HEIGHT
CM	Caddo Maple <i>Acer saccharum 'Caddo'</i>	8	3" Caliper	10'/5'	NURSERY GROWN; FULL; 6' MIN. BRANCHING HEIGHT
CO	Chinquapin Oak <i>Quercus muhlenbergii</i>	7	3" Caliper	12'-14'/5'	NURSERY GROWN; FULL; 1' MIN. BRANCHING HEIGHT
CP	Chinese Pistache <i>Pistacia chinensis</i>	14	3" Caliper	10'/5'	NURSERY GROWN; FULL; 6' MIN. BRANCHING HEIGHT
CT	Shoal Creek Chaste Tree <i>Vitex agnus-castus 'Shoal Creek'</i>	9	2" Caliper	6'-8'/4'	NURSERY GROWN; FULL
DW	Desert Willow <i>Chilopsis linearis 'Art's Seedless' or 'Bubba'</i>	9	2" Caliper	6'-8'/4'	NURSERY GROWN; FULL
LE	Alleé Lacebark Elm <i>Ulmus parvifolia 'Emer II'</i>	5	3" Caliper	12'-14'/5'	NURSERY GROWN; FULL; 1' MIN. BRANCHING HEIGHT
LO	Live Oak <i>Quercus virginiana</i>	7	3" Caliper	12'-14'/5'	NURSERY GROWN; FULL; 1' MIN. BRANCHING HEIGHT
MP	Mexican Plum <i>Prunus mexicana</i>	9	2" Caliper	6'-8'/4'	NURSERY GROWN; FULL
NSH	Nellie Stevens Holly <i>Ilex x 'Nellie Stevens'</i>	11		6'-8'/4'	NURSERY GROWN; FULL
RB	Oklahoma Redbud <i>Cercis reniformis 'Oklahoma'</i>	9	2" Caliper	6'-8'/4'	NURSERY GROWN; FULL
SCM	Sioux Grape Myrtle <i>Lagerstroemia indica 'Sioux'</i>	7	2" Caliper	6'-8'/4'	NURSERY GROWN; FULL; MULTI-TRUNK MIN. 3 CANES
NCM	Natchez Grape Myrtle <i>Lagerstroemia 'Natchez'</i>	4	2" Caliper	6'-8'/4'	NURSERY GROWN; FULL; MULTI-TRUNK MIN. 3 CANES
SM	Shantung Maple <i>Acer truncatum</i>	10	3" Caliper	10'/5'	NURSERY GROWN; FULL; 6' MIN. BRANCHING HEIGHT
SO	Shumard Oak <i>Quercus shumardii</i>	5	3" Caliper	12'-14'/5'	NURSERY GROWN; FULL; 1' MIN. BRANCHING HEIGHT
TCM	Tuskegee Grape Myrtle <i>Lagerstroemia indica 'Tuskegee'</i>	9	2" Caliper	6'-8'/4'	NURSERY GROWN; FULL; MULTI-TRUNK MIN. 3 CANES

Shrubs and Groundcover

KEY	PLANT NAME	QUANTITY	CONTAINER	MIN. HT/SPR.	NOTES
CPB	Crimson Pygmy Barberry <i>Berberis thunbergii 'Crimson Pygmy'</i>	13	1 GALLON	10"/10"	FULL
CTS	Compact Texas Sage <i>Leucophyllum frutescens 'Compacta'</i>	25	3 GALLON	12"/16"	FULL
DBH	Dwarf Burford Holly <i>Ilex cornuta 'Burfordii nana'</i>	36	5 GALLON	18"/14"	FULL
DYH	Dwarf Yaupon Holly <i>Ilex vomitoria 'Nana'</i>	42	2 GALLON	12"/12"	FULL
GSN	Gulfstream Nandina <i>Nandina domestica 'Gulfstream'</i>	77	5 GALLON	15"/12"	FULL
HG	Hamel Dwarf Fountain Grass <i>Pennisetum alopecuroides 'Hamel'</i>	55	1 GALLON		FULL
IH	Clara Indian Hawthorn <i>Rhaphiolepis indica 'Clara'</i>	56	5 GALLON	14"/18"	FULL
KOR	Double Red Knock Out Rose <i>Rosa x 'Radtke'</i>	16	5 GALLON	18"/14"	FULL
LAN	New Gold Lantana <i>Lantana 'New Gold'</i>	6	1 GALLON		FULL
LIR	Big Blue Liriope <i>Liriope muscari 'Big Blue'</i>	531	4" POT		FULL; SPACE 15" O.C. AND AS SHOWN
MFG	Mexican Feather Grass <i>Nassella tenuissima</i>	278	1 GALLON		FULL
MG	Gulf Muhly Grass <i>Muhlenbergia capillaris</i>	114	1 GALLON		FULL
MIS	Adagio or Morning Light Maiden Grass <i>Miscanthus 'Adagio' or 'Morning Light'</i>	48	1 GALLON		FULL
PFL	Purple Pixie Loropetalum <i>Loropetalum chinense 'Purple Pixie'</i>	28	2 GALLON	10"/14"	FULL
PW	Purple Wintercreeper <i>Euonymus fortunei 'Coloratus'</i>	245	4" POT		FULL; SPACE 12" ON CENTER; MINIMUM 4 RUNNERS. EACH RUNNER MINIMUM 6" LONG
RY	Brakelights Red Yucca <i>Hesperaloe parviflora 'Brakelights'</i>	42	1 GALLON		FULL
WF	Wood Fern <i>Thelypteris normalis</i>	18	1 GALLON		FULL
HG	Pennisetum alopecuroides 'Hamel' Hamel Dwarf Grass	55	1 GALLON		FULL
ANN	Annual color plants	500	4" POT		QUANTITY SHOWN IS BASED ON 12" SPACING. QUANTITY MAY BE ADJUSTED TO REFLECT DIFFERENT SPACINGS

Grass

SFS	SOLID SOD*	<i>Cynodon dactylon</i> Common Bermudagrass	144,380 Sq. Ft.	Common Bermuda, Tifway 419, or Tex Turf 10
-----	------------	--	-----------------	--

Miscellaneous

LFE	842 Linear feet steel edging; 1/8" minimum thickness; black (preferred) or green; securely staked		
SF STONE	858 Square feet decorative stone: Minimum 6 inch layer of "New Mexico Small" 3"-5" stone; available from Whiz-Q Stone, 817-424-0822. Pre-approved equivalent products will be considered.		

* REFER TO NOTES AT RIGHT ABOUT POSSIBILITY OF HYDROMULCHING IN PLACE OF SODDING IN CERTAIN AREAS. DO NOT INSTALL SOD UNTIL OWNER HAS MADE A DECISION ABOUT SOD AREAS AND POSSIBLE HYDROMULCH AREAS.

NOTES

THE QUANTITIES OF PLANTS AND MATERIALS SHOWN IN THE ABOVE LISTS MUST BE COMPARED TO THE LANDSCAPE PLAN. ANY DISCREPANCIES SHALL BE BROUGHT TO THE ATTENTION OF THE OWNER'S REPRESENTATIVE.

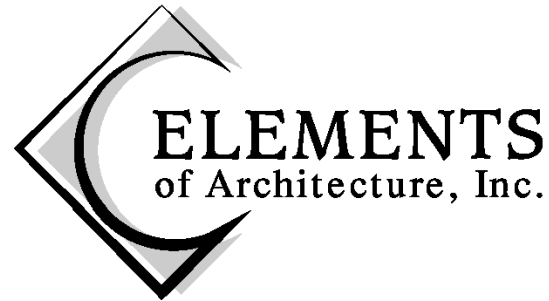
PRIOR TO PLANTING, THE LANDSCAPE CONTRACTOR SHALL WALK THE SITE WITH THE OWNER'S REPRESENTATIVE AND OBTAIN APPROVAL OF ALL AREAS TO BE PLANTED. THIS INCLUDES AREAS SHOWN ON THE PLANS TO BE SODDED. ADJUST THE AREAS OF PLANTS, GRASS, AND IRRIGATION AS NEEDED AND AS APPROVED.

ACTUAL QUANTITY OF SOD NEEDED MAY DIFFER FROM SQUARE FOOTAGES LABELED. CONTRACTOR SHALL BID QUANTITY SHOWN IN PLANT LIST, AND PROVIDE PER SQUARE FOOT UNIT COSTS FOR ADDING AND SUBTRACTING SOD. THE CONTRACTOR IS REQUIRED TO TAKE APPROPRIATE MEASURES TO ENSURE THAT A FULL STAND OF HEALTHY GRASS IS ESTABLISHED IN ALL GRASS AREAS.

THE LANDSCAPE CONTRACTOR SHALL INFORM THE OWNER'S REPRESENTATIVE OF THE POSSIBLE OPTION TO HYDROMULCH IN AREAS SHOWN TO BE PLANTED WITH BERMUDA SOD. IF HYDROMULCH IS USED, IT SHALL BE COMMON BERMUDA OR SAHARA BERMUDA. BERMUDA HYDROMULCH SHALL ONLY BE APPLIED BETWEEN THE DATES OF MAY 1st AND SEPTEMBER 15th. BETWEEN SEPTEMBER 15th and MAY 1st, HYDROMULCH WITH ANNUAL RYE GRASS, AND RETURN AFTER MAY 1st TO REMOVE OR TILL IN RYE GRASS AND HYDROMULCH WITH BERMUDA. PRIOR TO HYDROMULCHING, VERIFY WITH OWNER'S REPRESENTATIVE AREAS, DATES, AND TYPE OF GRASS.

ALL PLANT MATERIALS SHALL CONFORM TO THE STANDARDS AND SPECIFICATIONS SET FORTH IN THE "AMERICAN STANDARD FOR NURSERY STOCK, ANSI Z60.1-2014."

LANDSCAPE CONTRACTOR SHALL VERIFY THE LOCATION OF UNDERGROUND UTILITIES PRIOR TO PLANTING. ANY DAMAGE TO UNDERGROUND UTILITIES WILL BE REPAIRED BY THE LANDSCAPE CONTRACTOR, AT NO COST TO THE OWNER.



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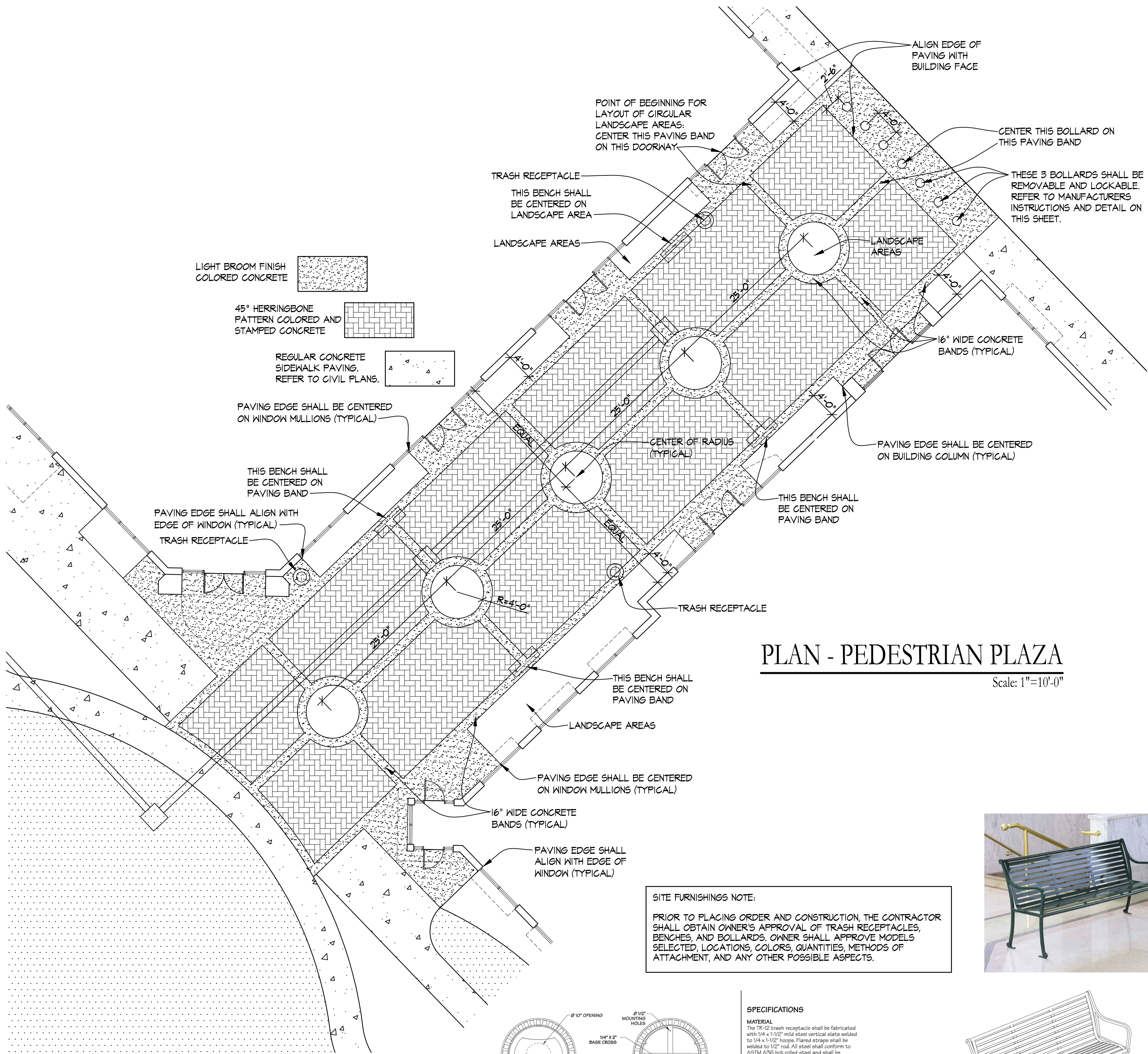
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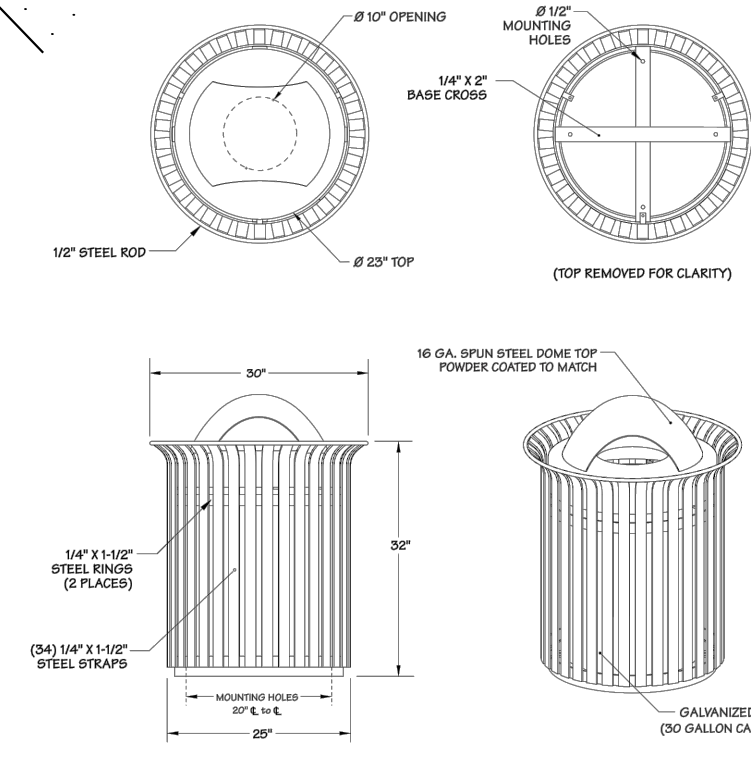


PLAN - PEDESTRIAN PLAZA

Scale: 1"=10'-0"

SITE FURNISHINGS NOTE:

PRIOR TO PLACING ORDER AND CONSTRUCTION, THE CONTRACTOR SHALL OBTAIN OWNER'S APPROVAL OF TRASH RECEPTACLES, BENCHES, AND BOLLARDS. OWNER SHALL APPROVE MODELS, SELECTED LOCATIONS, COLORS, QUANTITIES, METHODS OF ATTACHMENT, AND ANY OTHER POSSIBLE ASPECTS.



TR-12 Trash Receptacle, Spun Dome Top with 30 Gallon Liner

NOTES: THERE ARE 3 TRASH RECEPTACLES TOTAL. SEE PLAN FOR LOCATIONS. COLOR SHALL BE SEMI-GLOSS BLACK POWDER COATED. OPTIONS TO BE INCLUDED ARE THE POLYETHYLENE LINER, SPUN STEEL DOME TOP, AND LEVELING FEET. RECEPTACLES SHALL BE SURFACE MOUNTED WITH ANCHOR BOLTS OR OTHER PRE-APPROVED METHOD. PRE-APPROVED EQUIVALENT PRODUCTS WILL BE CONSIDERED.

SPECIFICATIONS

MATERIAL
The TR-12 trash receptacle shall be fabricated with 14\"/>

WELDS
All welds between flat straps shall be smooth, continuous fillet welds ground smooth where necessary, to remove any burrs or sharp edges. Where flared straps meet 1/2\"/>

PROTECTIVE COATINGS
Following fabrication the receptacles shall be cleaned and treated with a 5 stage iron phosphate process prior to the coating application. The protective coating shall be either polyester or polyester TGIC powder applied by the dry electrostatic method. The resultant coating shall be minimum of 4 mils thick on all surfaces.
Options for Finish: Corrosion resistant undercoat, strongly recommended.
Options:
Type: Open, Spun steel flat, Spun dome, Walled dome, Walled flat, Flat dome
Slide opening door
30 gallon powder coated steel liner
30 or 35 gallon polyethylene liner
Receptacles with 35 gal. steel liners are 36\"/>

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Plaza Series, Model PL-3H Bench with Horizontal Straps

NOTES: THERE ARE 4 BENCHES TOTAL. 5 FOOT LENGTH FOR EACH. SEE PLAN FOR LOCATIONS. COLOR SHALL BE SEMI-GLOSS BLACK POWDER COATED. BENCHES SHALL BE SURFACE MOUNTED WITH ANCHOR BOLTS OR OTHER PRE-APPROVED METHOD. PRE-APPROVED EQUIVALENT PRODUCTS WILL BE CONSIDERED.

SPECIFICATIONS

MATERIAL
The PL-3H bench is constructed of mild steel in three sections consisting of two end frames and one seat section. All parts are drilled and precisely formed for quick assembly. End frames are made with 1\"/>

HARDWARE
Fasteners shall be 5/8\"/>

PROTECTIVE COATINGS
Powder Coating: Following fabrication, all metal shall be cleaned and treated with an iron phosphate process prior to the coating application. This process shall include a non-chromated alkaline cleaner and an iron phosphate treatment followed with an acrylic sealer for maximum adhesion. The protective coatings shall be either polyester or polyester TGIC powder. Following application the parts shall be baked until properly cured. The coating shall be a minimum of 4 mils thick on all surfaces.
Options: Length: 4, 5, 6, 8 ft. standard, other lengths available
PL-3H bench lengths up to 8 ft available without an additional frame. All benches longer than 8 ft. will require a center frame.
Arms

OPTIONS
Length: 4, 5, 6, 8 ft. standard, other lengths available
PL-3H bench lengths up to 8 ft available without an additional frame. All benches longer than 8 ft. will require a center frame.
Arms

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Concrete Coloring and Stamping Notes

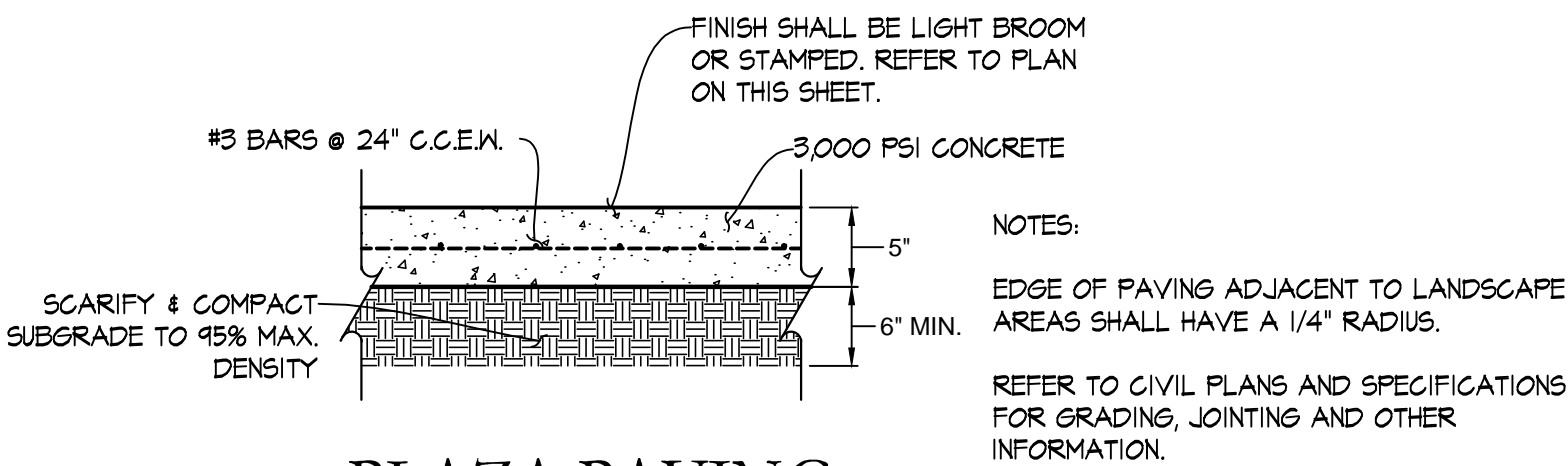
A. Color Materials

1. Color Pigment: See Section 03 35 13

B. Imprinting Tools

1. Stamp Mats: Semirigid polyurethane mats with projecting textured and ridged underside capable of imprinting texture and joint patterns on plastic concrete. Contractor to coordinate with Owner for final pattern selection and provide mock-up for review in field.
 - a. Approved Manufacturers:
 - 1) Scofield L.M. Company
 - 2) Approved Equivalent
2. Stamp Tools: Open-grid, aluminum or rigid plastic stamp tool capable of imprinting texture and joint patterns on plastic concrete. Contractor to coordinate with Owner for final pattern selection and provide mock-up for review in field.
 - a. Approved Manufacturers:
 - 1) Scofield L.M. Company
 - 2) Approved Equivalent

1. Tool Stamping: While initially finished concrete is plastic, cover surface with polyethylene film, stretch taut to remove wrinkles, lap sides and ends 3 inches, and secure edge to forms. Lightly broom surface to remove air bubbles. Accurately align and place stamp tools in sequence and tamp into concrete to produce required imprint pattern and depth of imprint on concrete surface. Remove stamp tools immediately. Hand stamp edges and surfaces unable to be imprinted by stamp tools. Unroll and remove polyethylene film immediately after tool stamping.
 - a. Antiquing agent: apply over liquid release agent according to manufacturer's written instructions.



PLAZA PAVING

Section Not to Scale

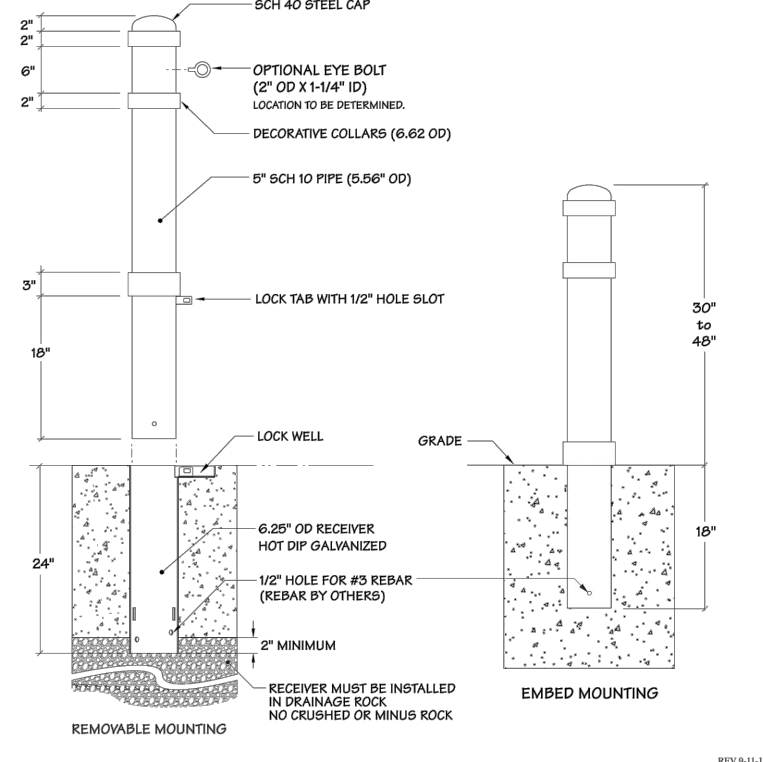
CONCRETE COLORS SHALL BE AS FOLLOWS:

- LIGHT BROOM FINISH COLORED CONCRETE SHALL BE SCOFIELD INTEGRAL COLOR SG - "ROMAN CLAY" COLOR #56134-4
- USED BRICK 45 DEGREE HERRINGBONE PATTERN SHALL BE SCOFIELD INTEGRAL COLOR SG - "WHEAT FIELDS" COLOR #56084-2
- ANTIQUING RELEASE AGENT COLOR SHALL BE A-25 "LA CRESCENTA BROWN."

PRE-APPROVED EQUIVALENT PRODUCTS WILL BE CONSIDERED.

REFER TO SPECIFICATIONS FOR ADDITIONAL INFORMATION.

PRIOR TO CONSTRUCTION, CONTRACTOR SHALL OBTAIN OWNER'S APPROVAL OF ALL COLORS AND STAMPING PATTERN.



Model B-1, 6" Bollards with Collars

NOTES: THERE ARE 7 BOLLARDS TOTAL. 3 SHALL BE REMOVABLE AND LOCKABLE. BOLLARDS SHALL BE 3'-0" HEIGHT. COLOR SHALL BE SEMI-GLOSS BLACK POWDER COATED. PRE-APPROVED EQUIVALENT PRODUCTS WILL BE CONSIDERED.

SPECIFICATIONS

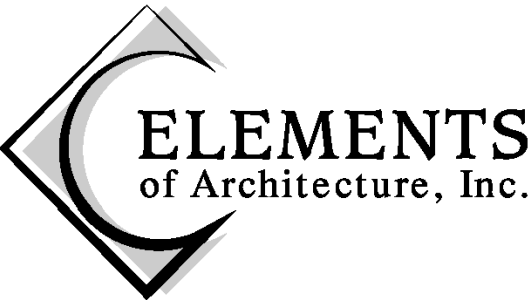
MATERIAL
The B-1, 6\"/>

The in ground receiver, for removable bollard only shall be fabricated with 6.25\"/>

PROTECTIVE COATINGS
Powder Coating: Following fabrication bollards shall be cleaned and treated with an iron phosphate process prior to the coating application. The protective coatings shall be either polyester or polyester TGIC powder. Following application the parts shall be baked until properly cured. The coating shall be a minimum of 4 mils thick on all surfaces.
Options for Finish: Corrosion resistant undercoat, strongly recommended.
Hot Dip Galvanizing on Receivers: Following fabrication, the receivers shall be hot dip galvanized to standard ASTM A123, D to 4 mils thick.
Note: Unless otherwise specified, bollards shall be powder coated a standard FairWeather color.
Options: 5ch 40 or 5ch 60 pipe, eye bolts, riser
On removable bollards receiver covers, lock well cover and padlock.
Mounting: Surface, removable or embed

NOTE:
1. Depth and diameter of installation hole may vary with soil conditions. Consult project engineer for correct dimensions.
REMOVABLE BOLLARDS ONLY: Receiver must be installed in drainage rock. No crushed or miller rock. Due to soil conditions the amount of drainage needed could vary from as little as 6 inches to 2 feet or more. Improper installation will void the warranty.

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NOTES FOR SINGLE AND MULTI-TRUNK TREE PLANTING:

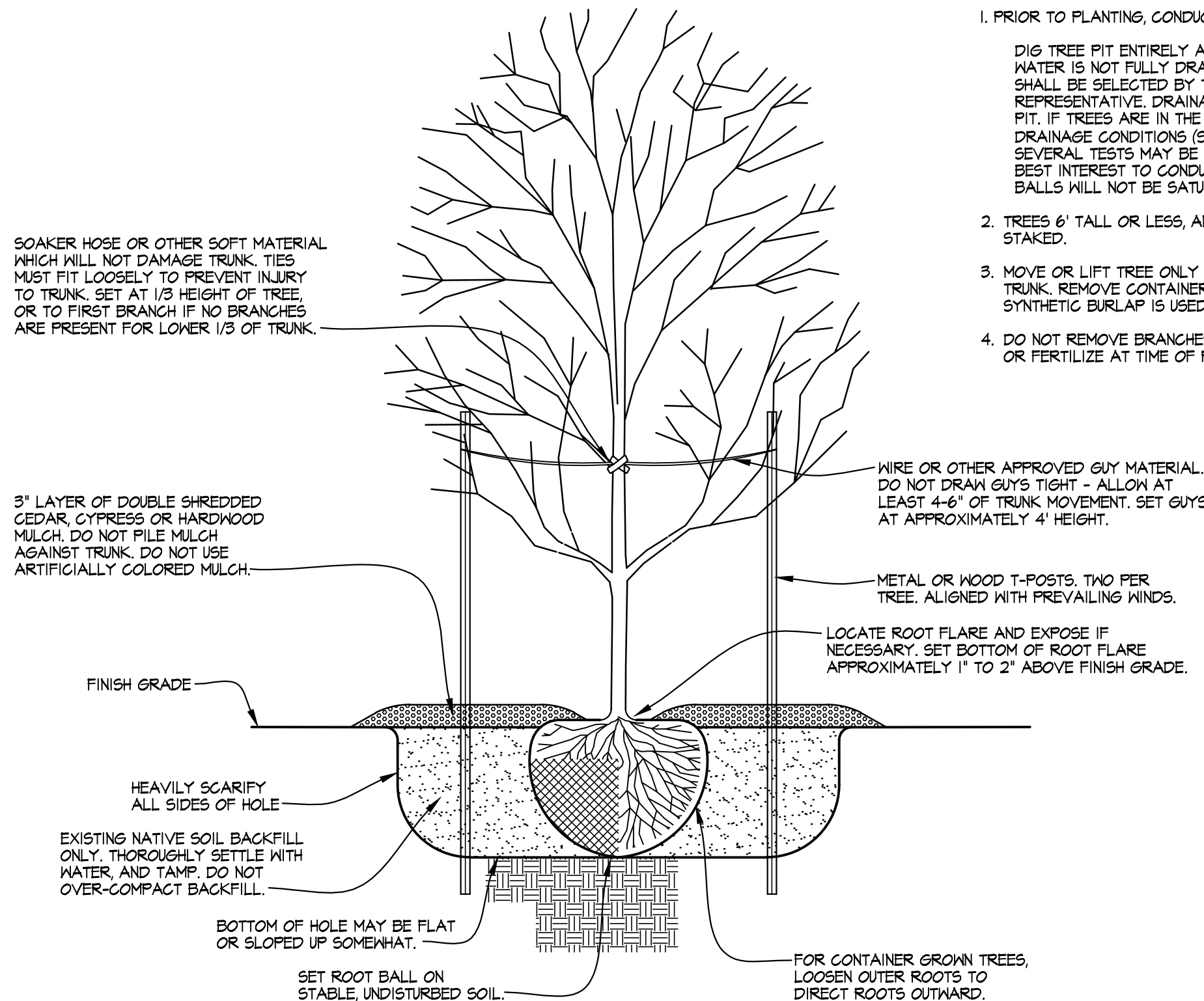
1. PRIOR TO PLANTING, CONDUCT DRAINAGE TEST AS FOLLOWS:

DIG TREE PIT ENTIRELY AND FILL NEARLY FULL WITH WATER. WAIT 24 HOURS. IF WATER IS NOT FULLY DRAINED FROM PIT, AN ALTERNATE PLANTING LOCATION SHALL BE SELECTED BY THE LANDSCAPE ARCHITECT OR OWNER'S REPRESENTATIVE. DRAINAGE TEST NEED NOT BE CONDUCTED ON EVERY TREE PIT. IF TREES ARE IN THE SAME RELATIVE VICINITY AND SIMILAR EXPECTED DRAINAGE CONDITIONS (SIMILAR SLOPES AND/OR SIMILAR SOILS) ONE OR SEVERAL TESTS MAY BE CONDUCTED. IT IS IN THE LANDSCAPE CONTRACTORS BEST INTEREST TO CONDUCT AN ADEQUATE NUMBER OF TESTS TO ENSURE ROOT BALLS WILL NOT BE SATURATED.

2. TREES 6' TALL OR LESS, AND 1 1/4" CALIPER OR LESS DO NOT NEED TO BE STAKED.

3. MOVE OR LIFT TREE ONLY BY THE ROOT BALL OR CONTAINER AND NOT BY THE TRUNK. REMOVE CONTAINER, METAL BASKET OR TOP ONE-THIRD OF BURLAP. IF SYNTHETIC BURLAP IS USED, IT MUST BE REMOVED ENTIRELY.

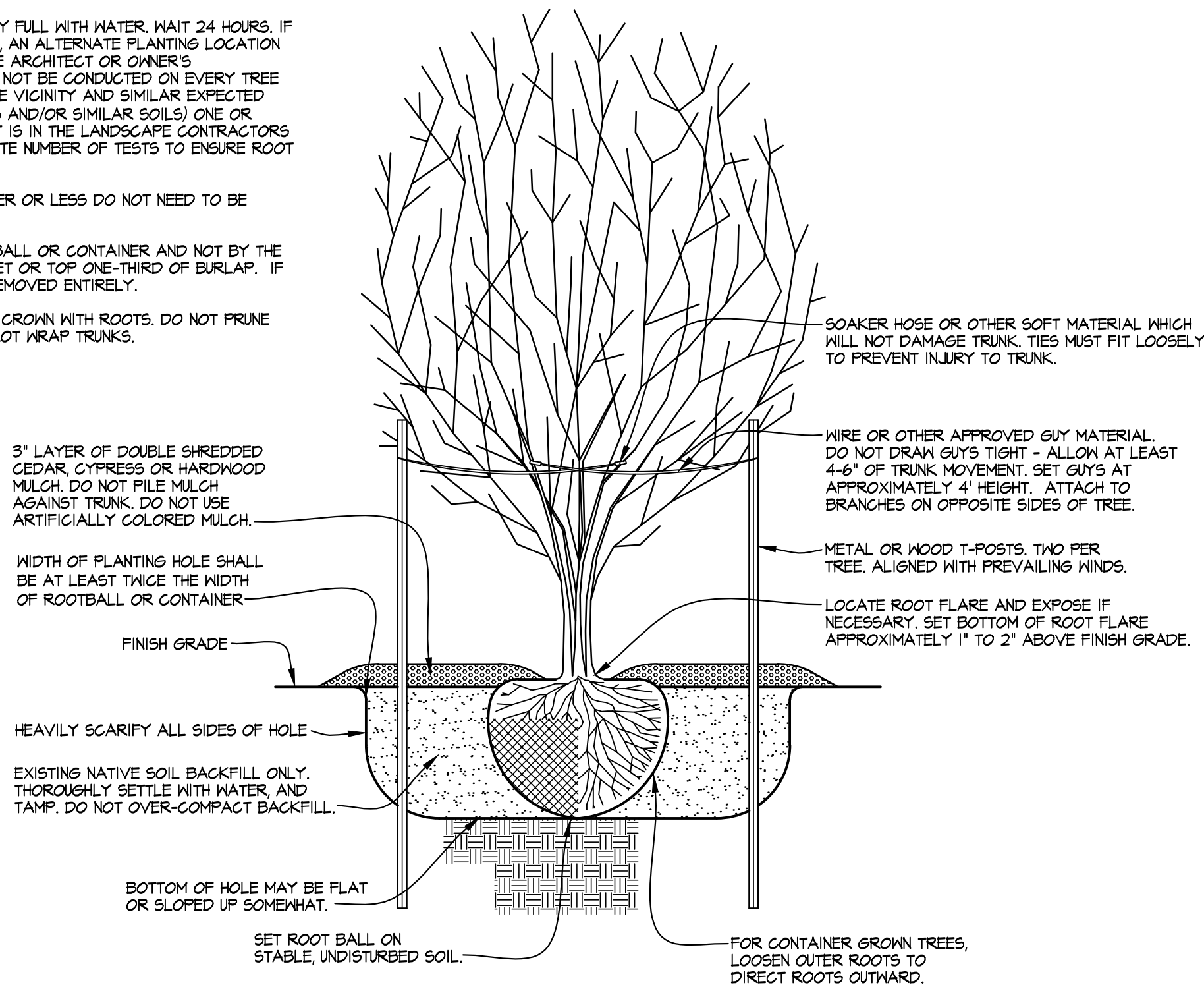
4. DO NOT REMOVE BRANCHES TO BALANCE CROWN WITH ROOTS. DO NOT PRUNE OR FERTILIZE AT TIME OF PLANTING. DO NOT WRAP TRUNKS.



SINGLE TRUNK TREE PLANTING

Section

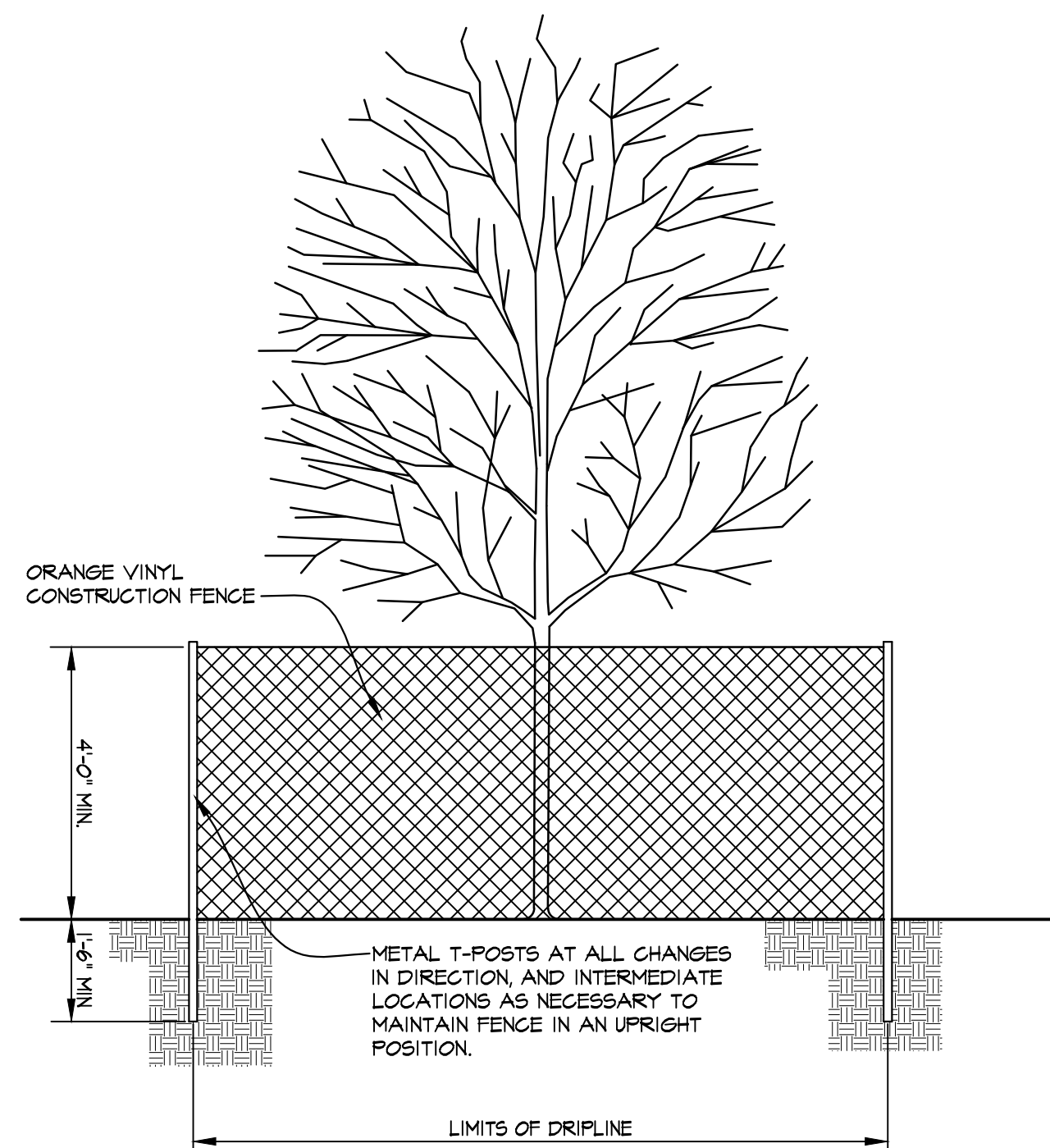
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MULTI-TRUNK TREE PLANTING

Section

Not to Scale



TREE PROTECTION FENCING

NOTES:

Not to Scale

WHEN POSSIBLE, POSTS SHALL BE SET IN A GENERALLY CIRCULAR PATTERN, ALIGNED WITH THE DRIPLINE OF THE TREE(S). SQUARE OR RECTANGULAR SHAPES ARE ALLOWED ONLY IF THE ENTIRE DRIPLINE IS ENCLOSED. TREES MAY BE FENCED IN GROUPS.

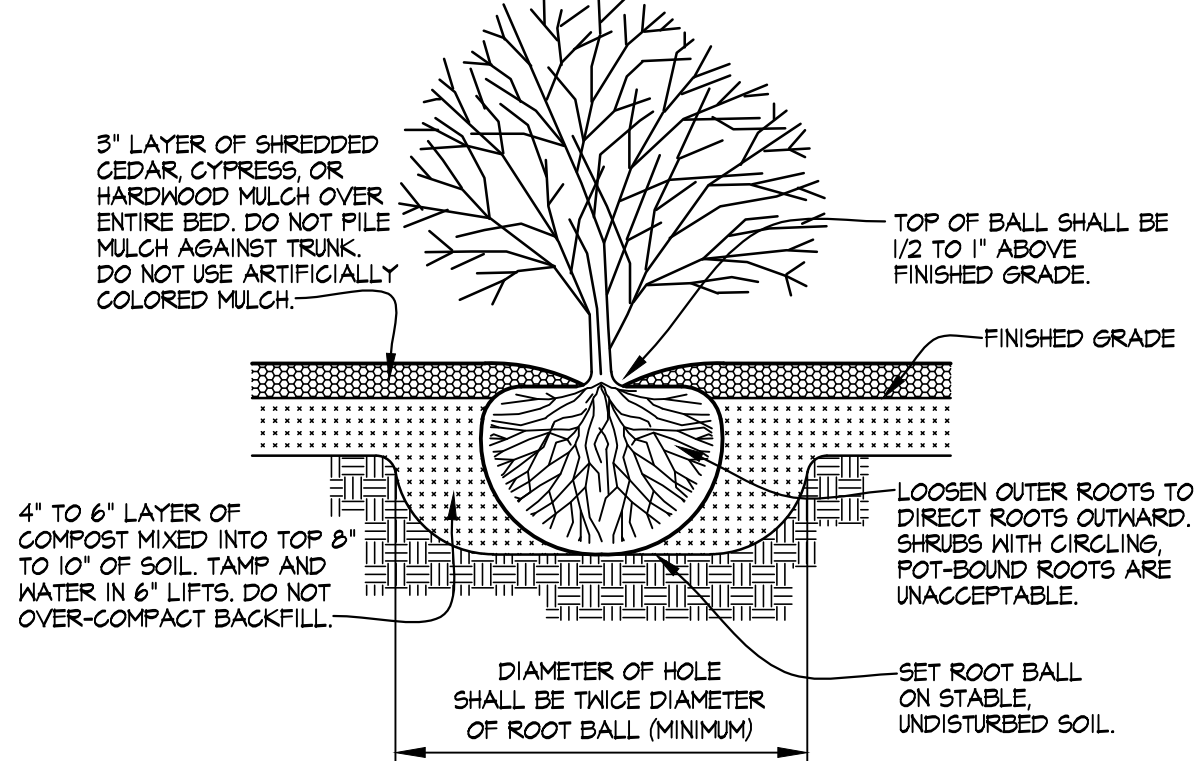
PLACE FENCING AT ALL TREES WITHIN 30 FEET OF A CONSTRUCTION AREA. MAINTAIN FENCE UNTIL PROJECT COMPLETION.

THE FOLLOWING ACTIVITIES ARE PROHIBITED WITHIN THE CRITICAL ROOT ZONE OF EXISTING TREES ON THE PROPERTY:

- STORING MATERIALS
- EQUIPMENT CLEANING/LIQUID DISPOSAL
- VEHICULAR TRAFFIC
- GRADE CHANGES
- IMPERVIOUS PAVING

NOTES:

- REMOVE CONTAINER WHILE KEEPING ROOT BALL INTACT.
- IF ROOT BALL IS B&B, REMOVE TOP ONE-THIRD OF BURLAP WHILE KEEPING ROOT BALL INTACT.
- ONCE PLANT IS PROPERLY PLACED IN HOLE AND BACKFILLED, WATER SUFFICIENTLY TO SETTLE THE SOIL AND THOROUGHLY WET ROOT BALL.
- DO NOT FERTILIZE AT TIME OF PLANTING.



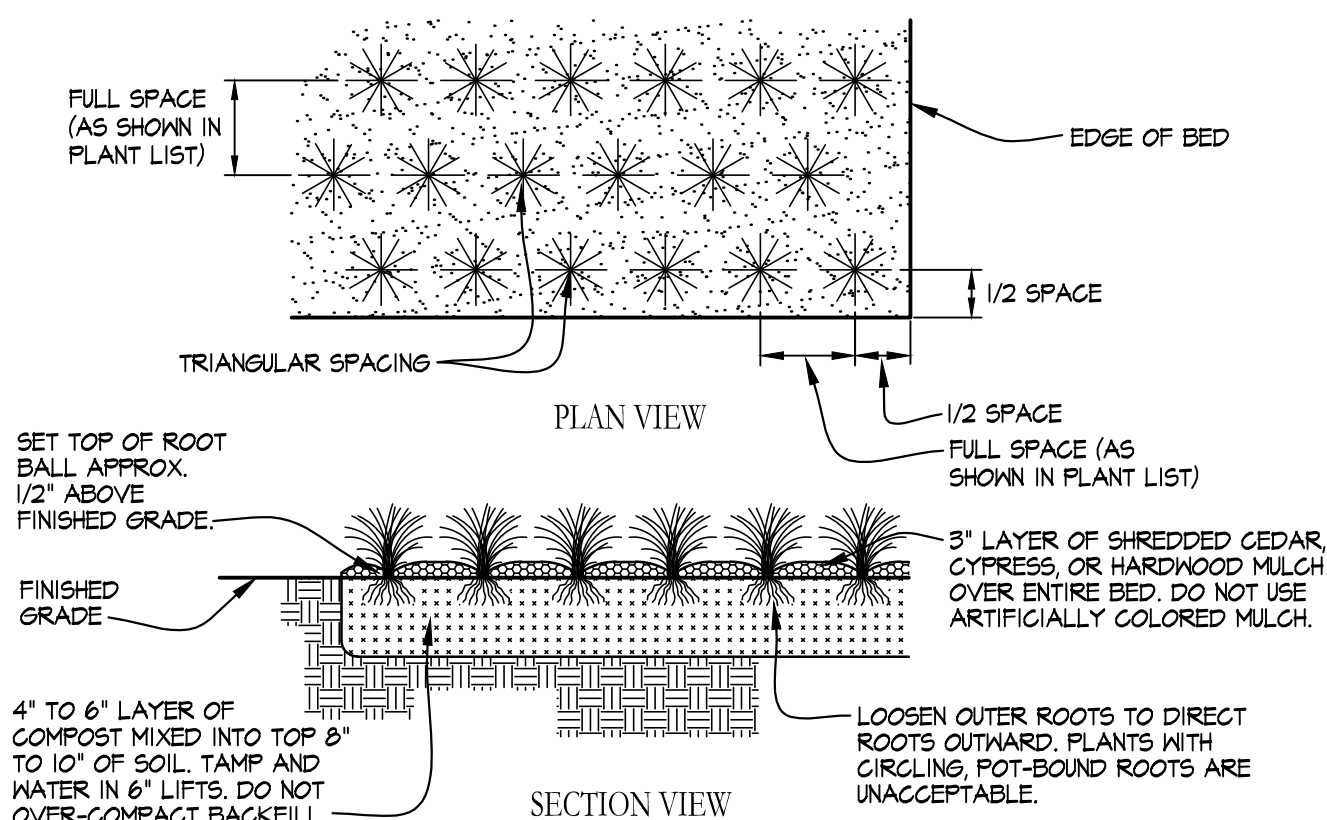
SHRUB PLANTING

Section

Not to Scale

NOTES:

- REMOVE CONTAINER WHILE KEEPING ROOT BALL INTACT.
- IF ROOT BALL IS B&B, REMOVE TOP ONE-THIRD OF BURLAP WHILE KEEPING ROOT BALL INTACT.
- ONCE PLANT IS PROPERLY PLACED IN HOLE AND BACKFILLED, WATER SUFFICIENTLY TO SETTLE THE SOIL AND THOROUGHLY WET ROOT BALL.
- DO NOT FERTILIZE AT TIME OF PLANTING.



GROUNDCOVER/ANNUAL PLANTING

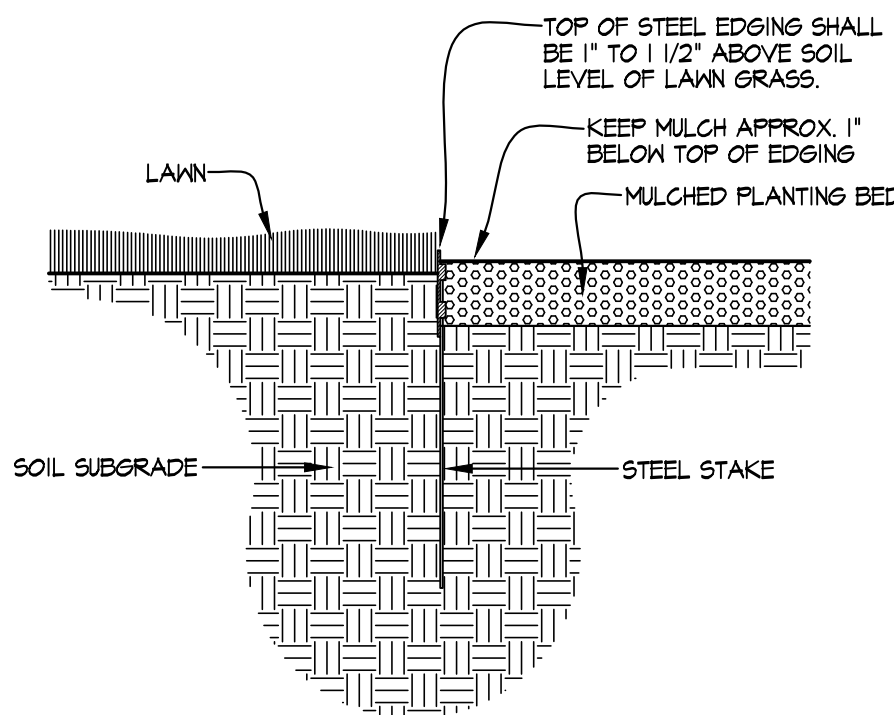
Section

Not to Scale

NOTES:

STEEL EDGING SHALL BE COMMERCIAL GRADE, BLACK COLOR (PREFERRED) OR GREEN.

INSTALL EDGING SO THAT CURVED SECTIONS FORM SMOOTH RADIISES. STRAIGHT SECTIONS SHALL BE STRAIGHT AND TRUE, WITHOUT BOWS OR WAIVERS.

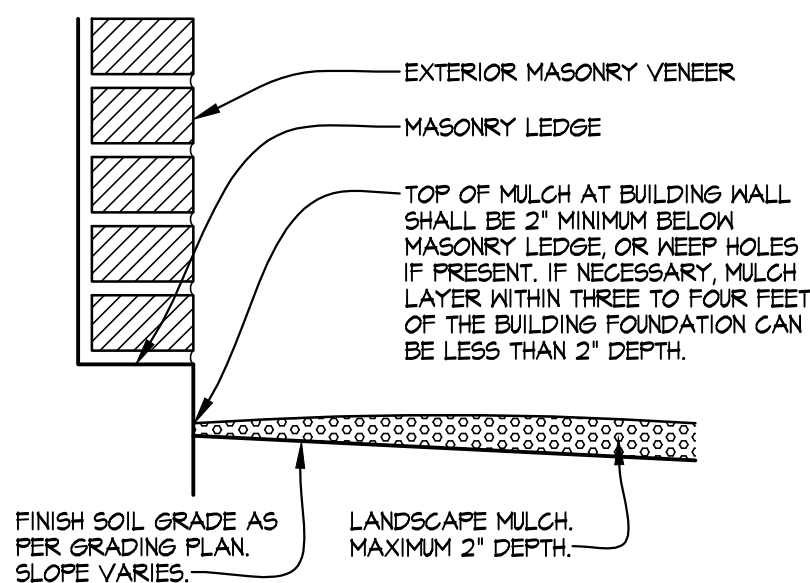


STEEL EDGING BETWEEN
PLANT BED & LAWN

Section

Not to Scale

NOTE: LANDSCAPE CONTRACTOR SHALL COORDINATE CLOSELY WITH GRADING/GENERAL CONTRACTOR TO ENSURE THAT FINISH GRADE IS CORRECT AND WILL ALLOW MULCH TO BE PLACED AS SHOWN IN THIS DETAIL.



LANDSCAPE MULCH AT
MASONRY BUILDING WALL

Section

Not to Scale

CITY OF WILLOW PARK

PROJECT NAME: PACKAGE WASTEWATER TREATMENT PLANT

	AUC Group 1800 Augusta, Suite 108 Houston, TX 77057	H2O Innovation 726 E. Passyunk Avenue Philadelphia, PA 19147	
	Activated Sludge	Bio-Wheel/Clarifier	Bio-Wheel/MBR
Term (Months)	36	36	36
0.495 MGD Package Plant			
Upfront Purchase	\$ 1,534,284.00	\$ 1,949,000.00	\$ 1,945,000.00
3-Year Lease Total Cost	\$ 975,600.00	\$ 896,832.00	\$ 1,082,556.00
Monthly Lease	\$ 27,100.00	\$ 24,912.00	\$ 30,071.00
Extended Lease Rate (> 3 Years)	\$ 16,800.00	\$ 24,912.00	\$ 19,641.00
Footprint	132' x 69'	80' x 50'	60' x 50'
0.395 MGD Package Plant			
Upfront Purchase	\$ 1,242,156.00	\$ 1,949,000.00	\$ 1,380,000.00
3-Year Lease Total Cost	\$ 790,200.00	\$ 896,832.00	\$ 760,608.00
Monthly Lease	\$ 21,950.00	\$ 24,912.00	\$ 21,128.00
Extended Lease Rate (> 3 Years)	\$ 13,800.00	\$ 24,912.00	\$ 14,044.00
Footprint	162' X 57'	80' x 50'	60' x 32'

SITE CIVIL AND FORCE MAIN COSTS

Site Work	\$ 45,000
Plumbing Tie-In & Prep	\$ 25,000
Electrical & Control Connections	\$ 50,000
Startup Testing & Analytical	\$ 5,000
Misc. Site Work & Appurtenances	\$ 75,000
Force Main Replacement	\$ 400,000
Engineering & Contingency	\$ 100,000
Total Cost	\$ 700,000



3465 Curry Lane
Abilene, Texas 79606
325-695-1070
www.JacobMartin.com

1508 Santa Fe Drive
Suite 203
Weatherford, Texas 76086
817-594-9880
Fax: 817-594-9882

July 6, 2016

Mr. Bobby Rountree
City Administrator
City of Willow Park
516 Ranch House Road
Willow Park, Texas 76087

Re: Water System Improvements TWDB DWSRF Project Nos. 62588 and 62682

Dear Mr. Rountree:

We have reviewed the bids for the above referenced project. There were five bids received and accepted. The low bid was provided by Housley Communications, Inc. in the amount of \$1,109,553.00 for the base bid, \$477,129.00 for Additive Alternate Bid A, and \$96,150.00 for Additive Alternate Bid B. The base bid and additive alternate were set up to give the City as many options as possible in awarding the contract. The project is being funded through two separate commitments from the Texas Water Development Board and the total budget for construction is \$1,320,000 including contingency. The total bid with all alternates included is \$1,682,832.00. The bid allows the option to eliminate specific sections of the additive alternates. Eliminating two of the lower priority areas, the West Oak Subdivision and Crown Lane, would reduce the total cost to \$1,262,186.00 and leave approximately four percent contingency in the construction budget. This contingency would be considered low for a project involving replacement and rehabilitation of existing subsurface facilities. Council would have the option to reduce the award further to increase the contingency or utilize local funds complete the project.

We've found no reason to disqualify the low bidder and don't believe that rebidding will result in better pricing at this time. Therefore, we would recommend award of the base bid to Housley Communications, Inc. in the amount of \$1,262,186.00.

Assuming Council concurs, we will begin preparing executable contract documents. Please feel free to contact me if you have any questions or concerns.

Sincerely,

JACOB & MARTIN, LLC

A handwritten signature in blue ink, appearing to read "Derek", with a stylized flourish extending from the end.

Derek Turner, P.E.

Enclosure

CITY OF WILLOW PARK
PROJECT NAME: WATER SYSTEM IMPROVEMENTS

Engineer: Jacob & Martin, LLC.
Weatherford, Texas

Bid Date: June 23, 2016 at 3:00PM

				Housley Communications, Inc. 3550 S. Bryant Blvd. San Angelo, TX 76903		Bowles Construction Co. PO Box 1764 Wichita Falls, TX 76307		Black Rock Construction 1475 Heritage Pkwy, Ste 133 Mansfield, TX 76063		Wildstone Construction, LLC 12850 Highway 287 Ft Worth, TX 76052		Excel 4 Construction, LLC PO Box 4739 Ft Worth, TX 76164	
		Qty	Unit	Unit Price	Total Amount	Unit Price	Total Amount	Unit Price	Total Amount	Unit Price	Total Amount	Unit Price	Total Amount
	For all Labor, Materials, Equipment and Incidentals to Furnish and Install the Following:												
	BASE BID SCHEDULE												
1	6" C-900 PVC Waterline	19,000	LF	\$ 33.00	\$ 627,000.00	\$ 42.00	\$ 798,000.00	\$ 48.00	\$ 912,000.00	\$ 38.00	\$ 722,000.00	\$ 60.00	\$ 1,140,000.00
2	12" Bore & Encasement	330	LF	\$ 159.00	\$ 52,470.00	\$ 210.00	\$ 69,300.00	\$ 175.00	\$ 57,750.00	\$ 425.00	\$ 140,250.00	\$ 320.00	\$ 105,600.00
3	12" Open Cut & Encasement	520	LF	\$ 42.50	\$ 22,100.00	\$ 70.00	\$ 36,400.00	\$ 63.00	\$ 32,760.00	\$ 90.00	\$ 46,800.00	\$ 165.00	\$ 85,800.00
4	2" Bore & Encasement	480	LF	\$ 34.00	\$ 16,320.00	\$ 40.00	\$ 19,200.00	\$ 48.00	\$ 23,040.00	\$ 47.00	\$ 22,560.00	\$ 83.00	\$ 39,840.00
5	10" Gate Valve	1	EA	\$ 1,760.00	\$ 1,760.00	\$ 2,000.00	\$ 2,000.00	\$ 1,840.00	\$ 1,840.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
6	6" Gate Valve	43	EA	\$ 850.00	\$ 36,550.00	\$ 1,000.00	\$ 43,000.00	\$ 920.00	\$ 39,560.00	\$ 1,300.00	\$ 55,900.00	\$ 1,100.00	\$ 47,300.00
7	2" Gate Valve	9	EA	\$ 560.00	\$ 5,040.00	\$ 700.00	\$ 6,300.00	\$ 510.00	\$ 4,590.00	\$ 1,200.00	\$ 10,800.00	\$ 900.00	\$ 8,100.00
8	Fire Hydrant	32	EA	\$ 3,500.00	\$ 112,000.00	\$ 3,400.00	\$ 108,800.00	\$ 3,700.00	\$ 118,400.00	\$ 4,100.00	\$ 131,200.00	\$ 4,300.00	\$ 137,600.00
9	Tie To Existing Fire Hydrant	11	EA	\$ 1,500.00	\$ 16,500.00	\$ 700.00	\$ 7,700.00	\$ 1,210.00	\$ 13,310.00	\$ 1,400.00	\$ 15,400.00	\$ 1,000.00	\$ 11,000.00
10	Existing Waterline Connection	23	EA	\$ 2,350.00	\$ 54,050.00	\$ 1,000.00	\$ 23,000.00	\$ 2,055.00	\$ 47,265.00	\$ 2,250.00	\$ 51,750.00	\$ 1,100.00	\$ 25,300.00
11	Metal Tape	19,000	LF	\$ 0.10	\$ 1,900.00	\$ 1.00	\$ 19,000.00	\$ 0.05	\$ 950.00	\$ 0.50	\$ 9,500.00	\$ 0.50	\$ 9,500.00
12	Service Meter Reconnects	103	EA	\$ 966.00	\$ 99,498.00	\$ 1,000.00	\$ 103,000.00	\$ 750.00	\$ 77,250.00	\$ 725.00	\$ 74,675.00	\$ 1,100.00	\$ 113,300.00
13	PRV	3	EA	\$ 6,800.00	\$ 20,400.00	\$ 8,000.00	\$ 24,000.00	\$ 7,500.00	\$ 22,500.00	\$ 14,500.00	\$ 43,500.00	\$ 7,300.00	\$ 21,900.00
14	12" Gate Valve	3	EA	\$ 2,275.00	\$ 6,825.00	\$ 2,400.00	\$ 7,200.00	\$ 2,200.00	\$ 6,600.00	\$ 3,100.00	\$ 9,300.00	\$ 2,800.00	\$ 8,400.00
15	18" Bore and Encasement	40	LF	\$ 365.00	\$ 14,600.00	\$ 275.00	\$ 11,000.00	\$ 250.00	\$ 10,000.00	\$ 550.00	\$ 22,000.00	\$ 426.00	\$ 17,040.00
16	12" x 3/4" TS & TV	12	EA	\$ 1,660.00	\$ 19,920.00	\$ 500.00	\$ 6,000.00	\$ 1,000.00	\$ 12,000.00	\$ 1,400.00	\$ 16,800.00	\$ 1,100.00	\$ 13,200.00
17	12" x 6" TS & TV	1	EA	\$ 2,620.00	\$ 2,620.00	\$ 2,200.00	\$ 2,200.00	\$ 2,750.00	\$ 2,750.00	\$ 3,900.00	\$ 3,900.00	\$ 4,500.00	\$ 4,500.00
	TOTAL BASE BID (Items 1-17)				\$ 1,109,553.00		\$ 1,286,100.00		\$ 1,382,565.00		\$ 1,378,835.00		\$ 1,790,880.00

		Qty	Unit	Unit Price	Total Amount	Unit Price	Total Amount	Unit Price	Total Amount	Unit Price	Total Amount	Unit Price	Total Amount
	For all Labor, Materials, Equipment and Incidentals to												
	ALTERNATE BID SCHEDULE A												
AA1	10" C-900 PVC Waterline	1,900	LF	\$ 53.00	\$ 100,700.00	\$ 58.00	\$ 110,200.00	\$ 53.00	\$ 100,700.00	\$ 52.00	\$ 98,800.00	\$ 76.00	\$ 144,400.00
AA2	6" C-900 PVC Waterline	4,800	LF	\$ 37.00	\$ 177,600.00	\$ 45.00	\$ 216,000.00	\$ 41.00	\$ 196,800.00	\$ 38.00	\$ 182,400.00	\$ 60.00	\$ 288,000.00
AA3	12" Bore & Encasement	100	LF	\$ 400.00	\$ 40,000.00	\$ 205.00	\$ 20,500.00	\$ 175.00	\$ 17,500.00	\$ 425.00	\$ 42,500.00	\$ 300.00	\$ 30,000.00
AA4	12" Open Cut & Encasement	200	LF	\$ 48.00	\$ 9,600.00	\$ 70.00	\$ 14,000.00	\$ 63.00	\$ 12,600.00	\$ 90.00	\$ 18,000.00	\$ 165.00	\$ 33,000.00
AA5	8" Gate Valve	2	EA	\$ 2,542.00	\$ 5,084.00	\$ 1,500.00	\$ 3,000.00	\$ 1,260.00	\$ 2,520.00	\$ 2,500.00	\$ 5,000.00	\$ 1,700.00	\$ 3,400.00
AA6	6" Gate Valve	12	EA	\$ 970.00	\$ 11,640.00	\$ 1,000.00	\$ 12,000.00	\$ 850.00	\$ 10,200.00	\$ 1,300.00	\$ 15,600.00	\$ 1,000.00	\$ 12,000.00
AA7	2" Gate Valve	4	EA	\$ 630.00	\$ 2,520.00	\$ 700.00	\$ 2,800.00	\$ 545.00	\$ 2,180.00	\$ 1,200.00	\$ 4,800.00	\$ 900.00	\$ 3,600.00
AA8	Fire Hydrant	12	EA	\$ 3,970.00	\$ 47,640.00	\$ 3,400.00	\$ 40,800.00	\$ 3,700.00	\$ 44,400.00	\$ 4,100.00	\$ 49,200.00	\$ 4,300.00	\$ 51,600.00
AA9	Tie To Existing Fire Hydrant	1	EA	\$ 1,675.00	\$ 1,675.00	\$ 700.00	\$ 700.00	\$ 1,200.00	\$ 1,200.00	\$ 2,100.00	\$ 2,100.00	\$ 1,000.00	\$ 1,000.00
AA10	Existing Waterline Connection	13	EA	\$ 2,600.00	\$ 33,800.00	\$ 1,300.00	\$ 16,900.00	\$ 1,700.00	\$ 22,100.00	\$ 2,250.00	\$ 29,250.00	\$ 1,100.00	\$ 14,300.00
AA11	Metal Tape	6,700	LF	\$ 0.10	\$ 670.00	\$ 1.00	\$ 6,700.00	\$ 0.05	\$ 335.00	\$ 0.50	\$ 3,350.00	\$ 0.50	\$ 3,350.00
AA12	Service Meter Reconnects	40	EA	\$ 1,080.00	\$ 43,200.00	\$ 1,000.00	\$ 40,000.00	\$ 750.00	\$ 30,000.00	\$ 750.00	\$ 30,000.00	\$ 1,100.00	\$ 44,000.00
AA13	12" x 6" TS & TV	1	EA	\$ 3,000.00	\$ 3,000.00	\$ 2,200.00	\$ 2,200.00	\$ 2,750.00	\$ 2,750.00	\$ 3,900.00	\$ 3,900.00	\$ 4,500.00	\$ 4,500.00
	TOTAL ALTERNATE A BID (Items AA1-AA13)				\$ 477,129.00		\$ 485,800.00		\$ 443,285.00		\$ 484,900.00		\$ 633,150.00

		Qty	Unit	Unit Price	Total Amount	Unit Price	Total Amount	Unit Price	Total Amount	Unit Price	Total Amount	Unit Price	Total Amount
	For all Labor, Materials, Equipment and Incidentals to												
	ALTERNATE BID SCHEDULE B												
A1	Expose Existing Water Line	23	EA	\$ 900.00	\$ 20,700.00	\$ 1,500.00	\$ 34,500.00	\$ 750.00	\$ 17,250.00	\$ 1,850.00	\$ 42,550.00	\$ 350.00	\$ 8,050.00
A2	Disconnect Existing Water Line	5	EA	\$ 1,200.00	\$ 6,000.00	\$ 1,500.00	\$ 7,500.00	\$ 1,200.00	\$ 6,000.00	\$ 3,000.00	\$ 15,000.00	\$ 2,200.00	\$ 11,000.00
A3	Replace Existing 6-Inch Gate Valve	5	EA	\$ 1,500.00	\$ 7,500.00	\$ 2,000.00	\$ 10,000.00	\$ 1,750.00	\$ 8,750.00	\$ 2,900.00	\$ 14,500.00	\$ 1,500.00	\$ 7,500.00
A4	Remove Existing Gate Valve	3	EA	\$ 1,000.00	\$ 3,000.00	\$ 1,000.00	\$ 3,000.00	\$ 1,100.00	\$ 3,300.00	\$ 1,400.00	\$ 4,200.00	\$ 500.00	\$ 1,500.00
A5	Install 6-Inch Gate Valve	6	EA	\$ 850.00	\$ 5,100.00	\$ 2,000.00	\$ 12,000.00	\$ 1,185.00	\$ 7,110.00	\$ 1,850.00	\$ 11,100.00	\$ 1,000.00	\$ 6,000.00
A6	Water line Connection	6	EA	\$ 2,600.00	\$ 15,600.00	\$ 1,500.00	\$ 9,000.00	\$ 1,125.00	\$ 6,750.00	\$ 2,800.00	\$ 16,800.00	\$ 1,500.00	\$ 9,000.00
A7	10" Bore & Encasement	40	LF	\$ 165.00	\$ 6,600.00	\$ 175.00	\$ 7,000.00	\$ 170.00	\$ 6,800.00	\$ 425.00	\$ 17,000.00	\$ 300.00	\$ 12,000.00
A8	6" Directional bore	230	LF	\$ 45.00	\$ 10,350.00	\$ 60.00	\$ 13,800.00	\$ 90.00	\$ 20,700.00	\$ 175.00	\$ 40,250.00	\$ 135.00	\$ 31,050.00
A9	Replace Existing 12-Inch Gate Valve	1	EA	\$ 3,500.00	\$ 3,500.00	\$ 3,000.00	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00	\$ 3,850.00	\$ 3,850.00	\$ 3,300.00	\$ 3,300.00
A10	Install 2-Inch Gate Valve	1	EA	\$ 800.00	\$ 800.00	\$ 1,500.00	\$ 1,500.00	\$ 715.00	\$ 715.00	\$ 1,200.00	\$ 1,200.00	\$ 900.00	\$ 900.00
A11	3" CL200 PVC Water Line	425	LF	\$ 40.00	\$ 17,000.00	\$ 24.00	\$ 10,200.00	\$ 25.00	\$ 10,625.00	\$ 37.50	\$ 15,937.50	\$ 50.00	\$ 21,250.00
	TOTAL ALTERNATE B BID (Items A1-A11)				\$ 96,150.00		\$ 111,500.00		\$ 91,500.00		\$ 182,387.50		\$ 111,550.00

	TOTAL ALL BIDS	\$ 1,682,832.00		\$ 1,883,400.00		\$ 1,917,350.00		\$ 2,046,122.50		\$ 2,535,580.00
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* = extension error
Number of Days Bid: 90 days

PARKER COUNTY APPRAISAL DISTRICT

1108 Santa Fe Drive

Weatherford, Texas 76086

TELEPHONE: 817-596-0077

FAX: 817-613-8096

parkercad@parkercad.iswdata.com

June 27, 2016

Mr. Bobby Rountree
City of Willow Park
516 Ranch House Rd.
Willow Park, Tx 76087

Re: Resolution seeking approval for the construction of an addition to the Parker County Appraisal District's current building.

Dear Mr. Rountree:

In 2003, the Parker County Appraisal District moved into a new office building at 1108 Santa Fe Drive. The building has 13,500 square feet and was designed to conduct the business of appraisal and collection of property taxes for a minimum of 10 years. The building was financed on a fifteen year note and the loan was paid off three years early. The Parker County Appraisal District is currently debt free.

The building has functioned well since 2003. However, with the exceptional growth in Parker County and the increased demand for services by taxpayers, we are out of room and need to add-on to our building.

The Board of Directors has approved a resolution to seek approval from the governing bodies of the taxing entities it serves to construct and furnish an addition to the current appraisal district office of approximately 3,500 square feet and additional parking spaces at a cost not to exceed \$750,000. The proposed expansion will provide space for six additional offices, two restrooms, and four rooms to conduct appraisal review board protest hearings, and forty-two additional parking spaces. Funding for the project will be achieved by obtaining a tax-exempt loan at Plains Capital Bank in Weatherford, Texas with payments amortized over fifteen or twenty years.

With payments made over fifteen or twenty years, the annual cost allocation to the 32 taxing entities participating in the appraisal district's budget will be minimal. A spreadsheet is included that shows an estimate of the annual cost associated with this new construction for each taxing unit.

We are asking for your support for this project and request that you present this resolution to your board for their approval. Section 6.051 of the Property Tax Code requires the Chief Appraiser to notify each taxing unit about the proposal and request that the governing body of each taxing unit take action to approve or disapprove the proposal within 30 days of receiving the request.

The resolution must be approved by three-fourths of the taxing entities. Failure to act or respond to the resolution is treated as if it were disapproved.

Please add this item to your next available board agenda.

I will be happy to answer any questions you may have regarding this proposal.

Sincerely,

A handwritten signature in black ink, appearing to read "Larry Hammonds", with a stylized, flowing script.

Larry Hammonds
Chief Appraiser
Parker County Appraisal District

STATE OF TEXAS)(

PARKER COUNTY APPRAISAL DISTRICT

COUNTY OF PARKER)(

RESOLUTION 2016-6-21

WHEREAS, the Texas Property Tax Code , by its overall provisions and by the specific provisions of Section 6.02, establishes the authority of the Board of Directors to govern the appraisal district, and

WHEREAS, the Board of Directors of the Parker County Appraisal District has determined that there is an immediate need for additional office space to conduct the business of the appraisal district, now and into the future, and

WHEREAS, Section 6.051 of the Texas Property Tax Code authorizes the Board of Directors of an appraisal district to purchase or lease real property or construct improvements as necessary to establish and operate the appraisal office,

THEREFORE, BE IT RESOLVED, by the Board of Directors of the Parker County Appraisal District to seek approval from the governing bodies of the taxing entities it serves requesting permission to construct and furnish an addition to the current appraisal district office of approximately 3,500 square feet at a cost not to exceed \$750,000. Funding for this project will be achieved by obtaining a tax-exempt loan at Plains Capital Bank in Weatherford, Texas with payments amortized over fifteen or twenty years.

Adopted unanimously on June 21, 2016.

PARKER COUNTY APPRAISAL DISTRICT
 PROJECTED ANNUAL COST ALLOCATION
 BASED ON A \$750,000 LOAN AMORTIIZED FOR 15 YEARS
 ANNUAL PAYMENT OF \$69,000

	2015		ANNUAL
	TAX LEVY	% OF TOTAL LEVY	ALLOCATION
			INCREASE
ALEDO ISD	41,669,204	18.15	12,524
AZLE ISD	11,437,903	4.981	3,437
BROCK ISD	7,837,849	3.414	2,356
GARNER ISD	1,891,082	0.824	569
GRANBURY ISD	1,198,016	0.522	360
LIPAN ISD	146,256	0.064	44
MILLSAP ISD	4,887,621	2.129	1,469
MINERAL WELLS ISD	145,924	0.064	44
PEASTER ISD	3,907,630	1.701	1,174
PERRIN-WHITT ISD	606,732	0.264	182
POOLVILLE ISD	1,494,335	0.65	449
SPRINGTOWN ISD	11,379,821	4.957	3,420
WEATHERFORD ISD	54,637,563	23.8	16,422
CITY OF ALEDO	897,888	0.39	269
CITY OF AZLE	853,004	0.372	257
CITY OF FORT WORTH	374,028	0.163	112
CITY OF MILLSAP	40,976	0.018	12
CITY OF MINERAL WELLS	397,453	0.173	119
CITY OF RENO	529,090	0.23	159
CITY OF SANCTUARY	26,755	0.011	8
CITY OF SPRINGTOWN	968,677	0.421	290
CITY OF WEATHERFORD	9,798,462	4.268	2,945
CITY OF WILLOW PARK	1,814,414	0.79	545
PARKER COUNTY	41,426,907	18.045	12,450
WEATHERFORD COLLEGE	11,938,482	5.2	3,588
PARKER CO. HOSPITAL	11,961,480	5.19	3,581
ESD#1	3,815,018	1.661	1,146
ESD#3	1,447,156	0.63	435
ESD#6	573,394	0.25	173
ESD#7	753,922	0.328	226
ESD#8	281,714	0.123	85
ESD#9	<u>477,263</u>	<u>0.217</u>	<u>150</u>
	229,616,019	100	69,000



City of Willow Park
516 Ranch House Road
Willow Park, Texas 76087
Phone: (817) 441-7108 · Fax: (817) 441-6900

To: Honorable Mayor Neverdousky and members of the Willow Park City Council

From: Candy Scott

Date: July 08, 2016

Monthly Report: Financial Update ending June 30, 2016

Detail Memo

Profit & Loss Overview:

General Fund Revenues: 85.7% of budget projections

General Fund Expenses: 80.6% of budget projections

Wastewater Fund Revenues: 65.4% of budget projections

Wastewater Fund Expenses: 45.3% of budget projections

Water Fund Revenues: 63.5% of budget projections

Water Fund Expenses: 51.8% of budget projections

Update on Projects:

STW is in the process of getting us ready to do the migration from QuickBooks, We should be set to go by October 1, 2016.

Attachment(s) Budget vs Actual General Fund, Water Fund, Wastewater Fund, Fund Balance Report, A/P Check Register, Credit Card Statements

City of Willow Park
Budget vs. Actual by Programs/Projects
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	1,442.04	0.00	1,442.04	100.0%	
00-6051 · Police Contributions	755.01	0.00	755.01	100.0%	
00-6090 · Road Contributions	113.00	0.00	113.00	100.0%	
00-6096 · Park Contributions	44.00	0.00	44.00	100.0%	
Total Contributions Revenues	2,354.05	0.00	2,354.05	100.0%	
Fines & Forfeitures Revenues					
00-6060 · Non-Parking	144,386.38	194,954.00	-50,567.62	74.06%	
00-6061 · Parking	220.00	500.00	-280.00	44.0%	
00-6062 · Warrants/CAPIAS	908.44	1,800.00	-891.56	50.47%	
00-6063 · State Law - Class C	12,355.78	12,000.00	355.78	102.97%	
00-6064 · Court Administration	22.12	0.00	22.12	100.0%	
00-6066 · Time Payment	444.70	0.00	444.70	100.0%	
00-6085 · Seat Belt	527.00	0.00	527.00	100.0%	
Total Fines & Forfeitures Revenues	158,864.42	209,254.00	-50,389.58	75.92%	
Franchise Revenues					
00-6020 · TU Electric	175,284.23	168,032.00	7,252.23	104.32%	
00-6021 · A T & T	55,613.22	55,000.00	613.22	101.12%	
00-6022 · Texas Gas	3,621.30	3,972.00	-350.70	91.17%	
00-6025 · Misc. Franchise	2,535.65	2,715.00	-179.35	93.39%	
00-6027 · Mesh. Net	2,268.00	3,024.00	-756.00	75.0%	
00-6028 · Water Franchise Fee	0.00	92,779.00	-92,779.00	0.0%	
00-6029 · Wastewater Franchise Fees	0.00	22,283.00	-22,283.00	0.0%	
Total Franchise Revenues	239,322.40	347,805.00	-108,482.60	68.81%	
License & Permits Revenues					
00-6070 · Building Permits	66,849.24	150,000.00	-83,150.76	44.57%	
00-6071 · Health Permits	9,086.98	8,000.00	1,086.98	113.59%	
00-6072 · Subcontractors Permits	20,583.36	30,000.00	-9,416.64	68.61%	
00-6073 · Registration Fees	7,713.70	6,000.00	1,713.70	128.56%	
00-6074 · Business Oriented	150.00	0.00	150.00	100.0%	
00-6075 · OSSF Permits	600.00	1,600.00	-1,000.00	37.5%	
00-6076 · Well Application Fee	0.00	1,500.00	-1,500.00	0.0%	
00-6077 · Plan Review	23,622.65	40,000.00	-16,377.35	59.06%	
00-6083 · Meter Release	35.10	500.00	-464.90	7.02%	
00-6084 · Rental Inspections	700.00	2,000.00	-1,300.00	35.0%	
00-6095 · Fire Alarms	0.00	2,400.00	-2,400.00	0.0%	
Total License & Permits Revenues	129,341.03	242,000.00	-112,658.97	53.45%	

City of Willow Park
Budget vs. Actual by Programs/Projects
October 2015 through September 2016

Total General Fund				
	Oct '15 - Sep 16	Budget	\$ Over Budget	% of Budget
Other Revenue Revenues				
00-6098 · Transfers	84,196.25	29,979.00	54,217.25	280.85%
00-5046 · Other Reimbursables.	9,267.26	0.00	9,267.26	100.0%
00-6035 · Parker County Run Funds	18,750.00	15,000.00	3,750.00	125.0%
00-6040 · USPO Contract Unit	4,881.26	5,000.00	-118.74	97.63%
00-6041 · Refunds/Bank Credits	2,328.35	0.00	2,328.35	100.0%
00-6042 · Miscellaneous	81,525.04	0.00	81,525.04	100.0%
00-6043 · Adjustment to Revenue	-1,963.41	0.00	-1,963.41	100.0%
00-6046 · Other Reimbursables	6,104.90	12,000.00	-5,895.10	50.87%
00-6047 · Bond Proceeds	2,762.88	0.00	2,762.88	100.0%
00 6049 · Room Rental - Community	75.00	75.00	0.00	100.0%
00-6053 · Accident Reports	354.00	0.00	354.00	100.0%
00-6097 · Rescue Recovery	0.00	5,000.00	-5,000.00	0.0%
Total Other Revenue Revenues	208,281.53	67,054.00	141,227.53	310.62%
Revenue Revenues				
00-6000 · M & O Tax	1,127,739.18	1,197,319.00	-69,579.82	94.19%
00-6001 · City Sales Tax	599,919.06	824,246.00	-224,326.94	72.78%
00-6002 · Alcohol Sales Tax	14,993.38	18,106.00	-3,112.62	82.81%
00-6005 · Interest - Operating Fund	908.02	452.00	456.02	200.89%
00-6007 · Delinquent Taxes	21,886.35	17,078.00	4,808.35	128.16%
00-6031 · Service Revenue	20.00	0.00	20.00	100.0%
00-6050 · Police Training	1,338.60	0.00	1,338.60	100.0%
Total Revenue Revenues	1,766,804.59	2,057,201.00	-290,396.41	85.88%
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	2,010.43	1,200.00	810.43	167.54%
Total Reviews & Inspections Revenues	2,010.43	2,450.00	-439.57	82.06%
Total Income	2,506,978.45	2,925,764.00	-418,785.55	85.69%
Gross Profit	2,506,978.45	2,925,764.00	-418,785.55	85.69%
Expense				
Acct. Transf.& Restricted Funds				
70-8705 · Interfund Transfer	-250,000.00	0.00	-250,000.00	100.0%
70-8751 · Transfer to Personnel Support	0.00	10,770.00	-10,770.00	0.0%
70-8752 · Transfer to Economic Developmen	0.00	68,687.00	-68,687.00	0.0%
Total Acct. Transf.& Restricted Funds	-250,000.00	79,457.00	-329,457.00	-314.64%

City of Willow Park
Budget vs. Actual by Programs/Projects
October 2015 through September 2016

Total General Fund				
	Oct '15 - Sep 16	Budget	\$ Over Budget	% of Budget
Capital Outlay Expenditures				
60-8601 · Motor Equipment	303,083.55	0.00	303,083.55	100.0%
60-8604 · Heavy Equipment	110,456.25	0.00	110,456.25	100.0%
60-8607 · Capital Improvements	28,417.14	0.00	28,417.14	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	3,432.00	0.00	3,432.00	100.0%
Total Capital Outlay Expenditures	457,192.68	0.00	457,192.68	100.0%
Contractual Services Expenditur				
40-8463 · Economic Development	12,365.18	0.00	12,365.18	100.0%
40-8401 · Consultants & Professionals	94,257.35	83,100.00	11,157.35	113.43%
40-8404 · Property & Liability	31,091.67	34,426.00	-3,334.33	90.32%
40-8405 · Repair & Maintenance	9,843.61	12,100.00	-2,256.39	81.35%
40-8408 · Other Contractual	3,948.00	8,000.00	-4,052.00	49.35%
40-8410 · Lab Testing	230.00	0.00	230.00	100.0%
40-8412 · Other Rental	1,190.49	4,800.00	-3,609.51	24.8%
40-8416 · Legal	4,500.00	56,000.00	-51,500.00	8.04%
40-8417 · Auditor	4,420.00	7,000.00	-2,580.00	63.14%
40-8418 · Central Tax Authority	22,542.75	26,000.00	-3,457.25	86.7%
40-8419 · Elections Administration	3,227.62	7,500.00	-4,272.38	43.04%
40-8420 · Inmate Housing	211.50	0.00	211.50	100.0%
40-8421 · Municipal Judge	9,000.00	12,000.00	-3,000.00	75.0%
40-8422 · Magistrate	2,000.00	2,800.00	-800.00	71.43%
40-8423 · Food Service Inspector	5,555.00	0.00	5,555.00	100.0%
40-8424 · Engineering	9,584.33	2,400.00	7,184.33	399.35%
40-8426 · Software Tech Support	10,656.61	7,500.00	3,156.61	142.09%
40-8427 · Equipment Tech Support	14,458.30	2,200.00	12,258.30	657.2%
40-8435 · Pool Inspector	1,425.00	0.00	1,425.00	100.0%
40-8437 · Connect CTY	3,824.00	10,000.00	-6,176.00	38.24%
40-8438 · IT Contract	21,137.34	36,210.00	-15,072.66	58.37%
40-8451 · Equipment Rental	5,195.68	8,500.00	-3,304.32	61.13%
40-8453 · Repair & Maintenance - Other	980.00	0.00	980.00	100.0%
40-8462 · Animal Control	22,750.00	46,800.00	-24,050.00	48.61%
40-8464 · Equipment Annual	0.00	0.00	0.00	0.0%
Total Contractual Services Expenditur	294,394.43	367,336.00	-72,941.57	80.14%
Operations Expenditures				
20-8203 · Miscellaneous Operating	5,283.96	7,590.00	-2,306.04	69.62%
20-8214 · Finance Charges	757.40	480.00	277.40	157.79%
20-8215 · USPS Contract Unit	257.34	0.00	257.34	100.0%

City of Willow Park
Budget vs. Actual by Programs/Projects
October 2015 through September 2016

		Total General Fund		
	Oct '15 - Sep 16	Budget	\$ Over Budget	% of Budget
20-8268 · Subscriptions & Publications	1,744.59	3,042.00	-1,297.41	57.35%
20-8275 · Special Events	0.00	620.00	-620.00	0.0%
40-8400 · Travel & Training	22,156.13	33,750.00	-11,593.87	65.65%
40-8402 · Advertising & Legal Notices	16,243.60	4,200.00	12,043.60	386.75%
40-8406 · Professional License	1,507.50	0.00	1,507.50	100.0%
40-8407 · Dues & Memberships	4,308.29	7,994.00	-3,685.71	53.89%
40-8409 · Permits & Applications	123.34	0.00	123.34	100.0%
40-8411 · Property Damage	468.00	0.00	468.00	100.0%
40-8441 · Jury Service	161.00	0.00	161.00	100.0%
50-8502 · Reimbursables Other	4,659.58	5,400.00	-740.42	86.29%
Total Operations Expenditures	57,670.73	63,076.00	-5,405.27	91.43%
Personnel Expenditures				
10-8100 · Salaries	1,190,101.75	1,561,553.00	-371,451.25	76.21%
10-8101 · Payroll Expense	17,704.48	38,491.00	-20,786.52	46.0%
10-8102 · Workers Compensation	28,739.56	28,370.00	369.56	101.3%
10-8103 · Health Insurance	127,319.77	226,050.00	-98,730.23	56.32%
10-8104 · Retirement	54,860.15	108,634.00	-53,773.85	50.5%
10-8105 · Unemployment Insurance	5,551.64	7,452.00	-1,900.36	74.5%
10-8107 · Certificate Pay	0.00	25,800.00	-25,800.00	0.0%
10-8108 · Extra Help	0.00	14,560.00	-14,560.00	0.0%
10-8110 · Accrued Comp & Vacation	25,237.57	0.00	25,237.57	100.0%
10-8124 · Floater Shifts	5,508.72	16,000.00	-10,491.28	34.43%
10-8125 · Dental Insurance	9,455.66	13,320.00	-3,864.34	70.99%
10-8126 · Life Insurance	4,433.92	5,184.00	-750.08	85.53%
10-8127 · Physicals	165.00	400.00	-235.00	41.25%
10-8128 · Overtime	123.50	37,028.00	-36,904.50	0.33%
Total Personnel Expenditures	1,469,201.72	2,082,842.00	-613,640.28	70.54%
Supplies & Maintenance				
20-8200 · Postage	1,387.64	4,830.00	-3,442.36	28.73%
20-8201 · Office Supplies	7,296.02	11,570.00	-4,273.98	63.06%
20-8202 · Flowers/ Gifts/ Plaques	1,474.04	3,400.00	-1,925.96	43.35%
20-8204 · Office Equip Repair & Maint.	18.47	0.00	18.47	100.0%
20-8205 · Minor Office Equipment	1,673.71	4,200.00	-2,526.29	39.85%
20-8206 · MV Oils, Lubricants & Fluids	575.00	0.00	575.00	100.0%
20-8207 · MV Repair & Maintenance	39,878.82	30,900.00	8,978.82	129.06%
20-8208 · Uniforms & Supplies	4,629.71	6,900.00	-2,270.29	67.1%
20-8210 · Traffic & Street Signs	10.97	0.00	10.97	100.0%
20-8216 · PPE and Supplies	6,659.70	8,000.00	-1,340.30	83.25%
20-8217 · EMS Supplies	1,359.82	2,900.00	-1,540.18	46.89%
20-8219 · Foam Supplies	658.80	0.00	658.80	100.0%

City of Willow Park
Budget vs. Actual by Programs/Projects
October 2015 through September 2016

Total General Fund				
	Oct '15 - Sep 16	Budget	\$ Over Budget	% of Budget
20-8223 · Equipment	253.28	0.00	253.28	100.0%
20-8224 · Misc. Tools/Supplies	113.36	0.00	113.36	100.0%
20-8227 · Ice Melt Materials	2,419.80	5,000.00	-2,580.20	48.4%
20-8253 · Safety Equipment	1,625.97	4,440.00	-2,814.03	36.62%
20-8260 · Building Maintenance	356.21	1,500.00	-1,143.79	23.75%
20-8261 · City Hall	46,338.40	7,200.00	39,138.40	643.59%
20-8262 · Police/Fire Department	6,608.86	7,000.00	-391.14	94.41%
20-8263 · Public Works Building	0.00	6,000.00	-6,000.00	0.0%
20-8265 · Miscellaneous Operating - Other	49,661.99	12,320.00	37,341.99	403.1%
20-8266 · Minor Equipment	2,975.75	13,200.00	-10,224.25	22.54%
20-8267 · Operating Supplies Non Consumab	0.00	3,200.00	-3,200.00	0.0%
20-8270 · MV Fuel	23,162.10	59,600.00	-36,437.90	38.86%
20-8272 · Street Repair Materials	57,386.04	68,687.00	-11,300.96	83.55%
20-8278 · Emergency Medical Equipment	80.94	0.00	80.94	100.0%
40-8403 · Printing & Binding	1,161.29	3,290.00	-2,128.71	35.3%
Total Supplies & Maintenance	257,766.69	264,137.00	-6,370.31	97.59%
Utilities Expenditures				
30-8300 · Electricity	41,003.26	30,000.00	11,003.26	136.68%
30-8301 · Gas	1,856.41	2,400.00	-543.59	77.35%
30-8302 · Basic Telephone	7,059.41	5,016.00	2,043.41	140.74%
30-8303 · Long Distance Telephone	31.41	0.00	31.41	100.0%
30-8305 · Communication Services	21,139.54	31,500.00	-10,360.46	67.11%
Total Utilities Expenditures	71,090.03	68,916.00	2,174.03	103.16%
Total Expense	2,357,316.28	2,925,764.00	-568,447.72	80.57%
Net Ordinary Income	149,662.17	0.00	149,662.17	100.0%
Net Income	149,662.17	0.00	149,662.17	100.0%

City of Willow Park
Budget vs. Actual by Programs/Projects - Water
October 2015 through September 2016

Water Fund				
	Oct '15 - Sep 16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Other Revenue Revenues				
00-6098 · Transfers	0.00	779,397.00	-779,397.00	0.0%
00-5010 · Surety Bond Forfeiture	20,000.00	0.00	20,000.00	100.0%
00-5030 · Reconnect Fees	35.00	0.00	35.00	100.0%
00-5031 · Returned Check Fees	480.00	0.00	480.00	100.0%
00-5042 · Miscellaneous.	663.52	0.00	663.52	100.0%
00-5043 · Adjustment to Revenue.	-35,424.75	0.00	-35,424.75	100.0%
00-5046 · Other Reimbursables.	3,893.94	0.00	3,893.94	100.0%
00-5047 · Disconnect Fees	50.00	0.00	50.00	100.0%
00-5098 · Other Revenue	0.00	685,000.00	-685,000.00	0.0%
00-6047 · Bond Proceeds	127,000.63	0.00	127,000.63	100.0%
Total Other Revenue Revenues	116,698.34	1,464,397.00	-1,347,698.66	7.97%
Revenue Revenues				
00-5000 · User Charges	1,177,628.58	1,855,579.00	-677,950.42	63.46%
00-5001 · Penalties	16,783.82	0.00	16,783.82	100.0%
00-5002 · New Account Fees	14,505.07	0.00	14,505.07	100.0%
00-5003 · Tap Fees	1,500.00	0.00	1,500.00	100.0%
00-5004 · Impact Fees	-114.35	0.00	-114.35	100.0%
00-5005 · Interest -Operating Fund	0.00	3,022.00	-3,022.00	0.0%
00-5008 · Meter Fees	1,080.00	0.00	1,080.00	100.0%
00-5009 · Development Contribution/Deposi	14,000.00	0.00	14,000.00	100.0%
Total Revenue Revenues	1,225,383.12	1,858,601.00	-633,217.88	65.93%
Total Income	1,342,081.46	3,322,998.00	-1,980,916.54	40.39%
Gross Profit	1,342,081.46	3,322,998.00	-1,980,916.54	40.39%
Expense				
Acct. Transf. & Restricted Funds				
70-8716 · Paying Agent Fees	1,375.00	0.00	1,375.00	100.0%
70-8737 · Transfer to Water Fund	8,463.36	0.00	8,463.36	100.0%
70-8741 · Transfer to General Fund	0.00	122,758.00	-122,758.00	0.0%
70-8753 · Transfer to Debt Service	0.00	444,738.00	-444,738.00	0.0%
Total Acct. Transf. & Restricted Funds	9,838.36	567,496.00	-557,657.64	1.73%
Capital Outlay Expenditures				
60-8600 · Office Equipment	230.00	0.00	230.00	100.0%
60-8601 · Motor Equipment	150,306.55	0.00	150,306.55	100.0%
60-8604 · Heavy Equipment	472,377.00	0.00	472,377.00	100.0%
60-8607 · Capital Improvements	82,795.11	200,000.00	-117,204.89	41.4%

City of Willow Park
Budget vs. Actual by Programs/Projects - Water
October 2015 through September 2016

Water Fund				
	Oct '15 - Sep 16	Budget	\$ Over Budget	% of Budget
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	705,708.66	1,612,000.00	-906,291.34	43.78%
Contractual Services Expenditur				
40-8401 · Consultants & Professionals	89,194.24	125,000.00	-35,805.76	71.36%
40-8404 · Property & Liability	4,253.25	16,650.00	-12,396.75	25.55%
40-8405 · Repair & Maintenance	18,947.24	24,000.00	-5,052.76	78.95%
40-8410 · Lab Testing	9,359.74	0.00	9,359.74	100.0%
40-8412 · Other Rental	20,623.31	15,000.00	5,623.31	137.49%
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	7,499.90	36,000.00	-28,500.10	20.83%
40-8425 · Solid Waste Collection	535.56	6,000.00	-5,464.44	8.93%
40-8427 · Equipment Tech Support	985.24	0.00	985.24	100.0%
40-8437 · Connect CTY	956.00	0.00	956.00	100.0%
40-8438 · IT Contract	20,667.93	22,600.00	-1,932.07	91.45%
40-8451 · Equipment Rental	1,028.33	0.00	1,028.33	100.0%
Total Contractual Services Expenditur	178,470.74	255,250.00	-76,779.26	69.92%
Operations Expenditures				
20-8203 · Miscellaneous Operating	216.58	0.00	216.58	100.0%
20-8214 · Finance Charges	1,007.04	0.00	1,007.04	100.0%
20-8275 · Special Events	635.38	0.00	635.38	100.0%
40-8400 · Travel & Training	16,488.34	8,500.00	7,988.34	193.98%
40-8407 · Dues & Memberships	0.00	1,850.00	-1,850.00	0.0%
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%
40-8443 · Well Site Maintenance	366.32	0.00	366.32	100.0%
40-8444 · Equipment Maintenance	1,024.90	0.00	1,024.90	100.0%
40-8469 · Water Production	50,078.93	44,500.00	5,578.93	112.54%
50-8503 · Water Deposit Refunds	8,740.17	6,000.00	2,740.17	145.67%
Total Operations Expenditures	86,782.71	65,850.00	20,932.71	131.79%
Personnel Expenditures				
10-8100 · Salaries	324,140.16	270,501.00	53,639.16	119.83%
10-8101 · Payroll Expense	5,312.46	7,537.00	-2,224.54	70.49%
10-8102 · Workers Compensation	5,507.97	6,600.00	-1,092.03	83.45%
10-8103 · Health Insurance	43,429.18	52,800.00	-9,370.82	82.25%
10-8104 · Retirement	14,260.87	19,330.00	-5,069.13	73.78%
10-8105 · Unemployment Insurance	2,136.80	1,656.00	480.80	129.03%
10-8107 · Certificate Pay	0.00	1,200.00	-1,200.00	0.0%
10-8108 · Extra Help	26,618.35	0.00	26,618.35	100.0%

City of Willow Park
Budget vs. Actual by Programs/Projects - Water
October 2015 through September 2016

Water Fund				
	Oct '15 - Sep 16	Budget	\$ Over Budget	% of Budget
10-8110 • Accrued Comp & Vacation	12,308.72	10,000.00	2,308.72	123.09%
10-8125 • Dental Insurance	3,279.40	2,880.00	399.40	113.87%
10-8126 • Life Insurance	1,211.23	1,152.00	59.23	105.14%
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	438,205.14	392,922.00	45,283.14	111.53%
Supplies & Maintenance				
20-8200 • Postage	7,966.96	13,080.00	-5,113.04	60.91%
20-8201 • Office Supplies	3,254.76	4,800.00	-1,545.24	67.81%
20-8202 • Flowers/ Gifts/ Plaques	861.65	300.00	561.65	287.22%
20-8205 • Minor Office Equipment	1,353.39	8,400.00	-7,046.61	16.11%
20-8207 • MV Repair & Maintenance	18,319.41	18,000.00	319.41	101.78%
20-8208 • Uniforms & Supplies	5,684.71	6,500.00	-815.29	87.46%
20-8224 • Misc. Tools/Supplies	401.62	0.00	401.62	100.0%
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%
20-8250 • Street Supplies	2,841.44	12,000.00	-9,158.56	23.68%
20-8253 • Safety Equipment	2,772.90	2,500.00	272.90	110.92%
20-8260 • Building Maintenance	1,419.82	24,000.00	-22,580.18	5.92%
20-8265 • Miscellaneous Operating - Other	15,650.06	8,400.00	7,250.06	186.31%
20-8266 • Minor Equipment	0.00	12,000.00	-12,000.00	0.0%
20-8267 • Operating Supplies Non Consumab	2,507.59	9,000.00	-6,492.41	27.86%
20-8270 • MV Fuel	21,776.28	33,000.00	-11,223.72	65.99%
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%
20-8281 • Water Distribution	128,681.13	150,000.00	-21,318.87	85.79%
Total Supplies & Maintenance	214,950.07	304,480.00	-89,529.93	70.6%
Utilities Expenditures				
30-8300 • Electricity	78,104.80	120,000.00	-41,895.20	65.09%
30-8301 • Gas	377.96	0.00	377.96	100.0%
30-8302 • Basic Telephone	2,171.84	400.00	1,771.84	542.96%
30-8303 • Long Distance Telephone	4.44	0.00	4.44	100.0%
30-8304 • Mobile Telephone	0.00	600.00	-600.00	0.0%
30-8305 • Communication Services	5,552.04	4,000.00	1,552.04	138.8%
Total Utilities Expenditures	86,211.08	125,000.00	-38,788.92	68.97%
Total Expense	1,720,166.76	3,322,998.00	-1,602,831.24	51.77%
Net Ordinary Income	-378,085.30	0.00	-378,085.30	100.0%
Net Income	-378,085.30	0.00	-378,085.30	100.0%

City of Willow Park
Budget vs. Actual by Programs/Projects - Wastewater
October 2015 through September 2016

	Waste Water Fund			
	Oct '15 - Sep 16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Revenue Revenues				
00-5000 · User Charges	291,253.59	445,650.00	-154,396.41	65.36%
00-5005 · Interest -Operating Fund	39.77	2,743.00	-2,703.23	1.45%
00-5009 · Development Contribution/Deposi	114,630.00	0.00	114,630.00	100.0%
Total Revenue Revenues	405,923.36	448,393.00	-42,469.64	90.53%
Total Income	405,923.36	448,393.00	-42,469.64	90.53%
Gross Profit	405,923.36	448,393.00	-42,469.64	90.53%
Expense				
Acct. Transf.& Restricted Funds				
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%
Total Acct. Transf.& Restricted Funds	0.00	99,198.00	-99,198.00	0.0%
Capital Outlay Expenditures				
60-8607 · Capital Improvements	18,640.87	0.00	18,640.87	100.0%
60-8640 · Wastewater Lift Stations	15,049.83	0.00	15,049.83	100.0%
Total Capital Outlay Expenditures	33,690.70	0.00	33,690.70	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	1,775.50	12,000.00	-10,224.50	14.8%
40-8410 · Lab Testing	5,345.00	12,000.00	-6,655.00	44.54%
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	21,514.36	24,000.00	-2,485.64	89.64%
40-8438 · IT Contract	4,238.60	4,000.00	238.60	105.97%
Total Contractual Services Expenditur	52,055.44	90,100.00	-38,044.56	57.78%
Operations Expenditures				
20-8203 · Miscellaneous Operating	0.00	2,400.00	-2,400.00	0.0%
40-8400 · Travel & Training	8,937.61	8,500.00	437.61	105.15%
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	1,270.00	0.00	1,270.00	100.0%
40-8415 · Fines & Penalties	12,230.00	14,676.00	-2,446.00	83.33%

City of Willow Park
Budget vs. Actual by Programs/Projects - Wastewater
October 2015 through September 2016

	Waste Water Fund			
	Oct '15 - Sep 16	Budget	\$ Over Budget	% of Budget
40-8467 - Wastewater Collection	0.00	10,000.00	-10,000.00	0.0%
Total Operations Expenditures	22,437.61	36,576.00	-14,138.39	61.35%
Personnel Expenditures				
10-8100 - Salaries	29,277.02	88,890.00	-59,612.98	32.94%
10-8101 - Payroll Expense	443.32	2,193.00	-1,749.68	20.22%
10-8102 - Workers Compensation	1,509.42	1,650.00	-140.58	91.48%
10-8103 - Health Insurance	5,852.52	13,200.00	-7,347.48	44.34%
10-8104 - Retirement	1,586.28	6,258.00	-4,671.72	25.35%
10-8105 - Unemployment Insurance	171.00	414.00	-243.00	41.3%
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	310.68	720.00	-409.32	43.15%
10-8126 - Life Insurance	114.00	288.00	-174.00	39.58%
10-8128 - Overtime	0.00	2,496.00	-2,496.00	0.0%
Total Personnel Expenditures	41,280.24	119,069.00	-77,788.76	34.67%
Supplies & Maintenance				
20-8200 - Postage	0.00	400.00	-400.00	0.0%
20-8201 - Office Supplies	0.00	1,200.00	-1,200.00	0.0%
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	31,581.56	42,000.00	-10,418.44	75.19%
20-8223 - Equipment	6,440.40	12,200.00	-5,759.60	52.79%
20-8260 - Building Maintenance	0.00	1,200.00	-1,200.00	0.0%
20-8265 - Miscellaneous Operating - Other	4,345.35	1,200.00	3,145.35	362.11%
20-8270 - MV Fuel	0.00	2,400.00	-2,400.00	0.0%
Total Supplies & Maintenance	42,552.31	65,550.00	-22,997.69	64.92%
Utilities Expenditures				
30-8300 - Electricity	11,039.72	30,000.00	-18,960.28	36.8%
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	11,039.72	37,900.00	-26,860.28	29.13%
Total Expense	203,056.02	448,393.00	-245,336.98	45.29%

Net Ordinary Income	202,867.34	0.00	202,867.34	100.0%
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City of Willow Park
Budget vs. Actual by Programs/Projects - Wastewater
October 2015 through September 2016

	Waste Water Fund			
	Oct '15 - Sep 16	Budget	\$ Over Budget	% of Budget
Net Income	202,867.34	0.00	202,867.34	100.0%

Fund Balances**6/30/2016****Bank Accounts****First Financial**

Abatement	\$5,000.97
Capital Equipment/Replacement Fund	\$35,003.41
Court Security	\$13,511.15
Court Technology	\$25,077.32
Debt Service	\$565,167.20
Drainage	\$986.24
Emergency Disaster Reserve	\$1,000.24
EPA Super Fund	\$5,000.97
General Fund Capital Improvements	\$0.00
General Fund Cash Reserve	\$226,511.97
General Operating (General, Wastewater, Water)	\$586,078.35
Grant	\$2,344.37
Parks & Roads Donations	\$2,247.40
Personnel Support	\$11,249.63
Police Seizure (Federal)	\$1,588.98
Police Seizure (State)	\$33,344.04
Solid Waste	\$136,035.24
Tourism	\$22,630.09
Wastewater Cash Reserve	\$0.00
Wastewater Capital Improvements	\$1,614.16
Water Cash Reserve	\$124,974.45
Water Capital Improvements	\$281,874.33
	\$2,081,240.51

TexStar Accounts

TexStar Capital Equipment/Replacement	\$42,398.16
TexStar Economic Development	\$52,111.87
TexStar General Fund Capital Improvements	\$1,008.10
TexStar General Fund Investment	\$113,518.69
TexStar Wastewater	\$22,977.25
TexStar Water Capital Improvements	\$1,501,879.65
TexStar Water Investment	\$125,229.88
	\$1,859,123.60

\$3,940,364.11**CD's**

Fund/CD #	Bank	Value
General Fund - 431549	BBVA Compass Bank	\$125,228.23
General Fund - 65686	First National Bank	\$122,069.42
		\$247,297.65

Water Fund - 65712	First National Bank	\$62,652.20
Water Fund - 90271	BBVA Compass Bank	\$49,936.41
Water Deposits - 56788	BBVA Compass Bank	\$105,005.00
		\$217,593.61
Wastewater Fund - 431557	BBVA Compass Bank	\$27,535.18
		\$27,535.18
		\$492,426.44

Check Register: 80-1500 · General Fund FFB
From 06/01/2016 through 06/30/2016

Date	Number	Payee	Payment
6/2/2016	62312	INTERNAL REVENUE SERVICE (TAX LEVY)	175.00
6/2/2016	62313	TEXAS CHILD SUPPORT DISBURSEMENT UNIT	324.12
6/2/2016	62314	BOBBY L ROUNTREE	4,000.00
6/2/2016	62315	ACTIVE911, INC.	293.75
6/2/2016	62317	AFLAC	777.92
6/2/2016	62318	EDWARD JONES	550.00
6/2/2016	62319	LINCOLN LIFE INSURANCE CO	448.59
6/2/2016	62320	MET LIFE - GROUP BENEFITS	269.18
6/2/2016	62321	LINCOLN FINANCIAL GROUP	414.84
6/2/2016	62322	LINCOLN NATIONAL LIFE INSURANCE COMPANY	417.64
6/2/2016	62323	TMLIEBP	27,108.42
6/2/2016	62324	TMRS	20,979.71
6/2/2016	62325	AMERICAN ICE MACHINES	100.00
6/2/2016	62326	BROOKSHIRE'S GROCERY COMPANY	5,528.80
6/2/2016	62327	MARCI GALLE	121.00
6/2/2016	62328	MAVERICK COMPUTER SERVICES	3,618.75
6/2/2016	62329	TEXAS COMMISSION ON ENVIRONMENTAL QUALITY	1,223.00
6/2/2016	62330	TEXAS GAS SERVICE	90.69
6/2/2016	62331	TOSHIBA FINANCIAL SERVICES	612.82
6/2/2016	62332	FIRESTONE TIRES & SERVICES CENTERS	523.04
6/2/2016	62334	GOUGE, ADAM T	274.47
6/6/2016		ACH UNITED STATES TREASURY	10,018.08
6/9/2016		ACH COMPASS BANK (CITY)	545.11
6/9/2016		ACH COMPASS BANK (FIRE)	89.92
6/9/2016		ACH COMPASS BANK (PD)	810.76
6/9/2016		ACH COMPASS BANK (PW)	1,481.41
6/9/2016	62335	680 TXU	533.89
6/9/2016	62336	ANA-LAB CORP	517.00
6/9/2016	62337	AT & T MOBILITY	516.07
6/9/2016	62338	ATLAS UTILITY SUPPLY CO	2,063.40
6/9/2016	62339	CASCO INDUSTRIES	3,844.00
6/9/2016	62340	CLEAR FORK MATERIALS, INC.	4,790.18
6/9/2016	62341	CUMMINS SOUTHERN PLAINS	1,392.49
6/9/2016	62342	DHS AUTOMATION, INC	6,848.00
6/9/2016	62343	DIANA DRYDEN	350.00
6/9/2016	62344	ELLIS EQUIPMENT COMAPNY	1,501.91
6/9/2016	62345	EMEDCO	1,394.42
6/9/2016	62346	EXPRESS SERVICES. INC.	6,806.38
6/9/2016	62347	FIRE SUPPLY, INC	4,205.68
6/9/2016	62348	FUELMAN	963.68
6/9/2016	62349	GREAT AMERICAN FINANCIAL SERVICES	161.30
6/9/2016	62350	HOLT CAT	5,876.78
6/9/2016	62351	INGRAM CONCRETE	442.50

6/9/2016	62352 LEXISNEXIS	44.77
6/9/2016	62353 MAVERICK COMPUTER SERVICES	368.40
6/9/2016	62354 MID-AMERICAN RESEARCH CHEMICAL	250.06
6/9/2016	62355 NAPA AUTO PARTS	173.21
6/9/2016	62356 NORTEX AUTO WORKS	490.48
6/9/2016	62357 O'BRIEN TIRE SERVICE	95.00
6/9/2016	62358 OR-TEC	321.86
6/9/2016	62359 PARKER COUNTY AUTOMOTIVE	25.50
6/9/2016	62360 PRO SOFTNET	999.50
6/9/2016	62361 TAPCO	134.80
6/9/2016	62362 TEXAS WATER PRODUCTS	750.00
6/9/2016	62363 TRI COUNTY ELECTRIC COOPERATIVE, INC.	2,332.21
6/9/2016	62364 UNIFIRST HOLDINGS, INC.	274.38
6/9/2016	62365 USA BLUEBOOK	852.92
6/9/2016	62366 VULCAN CONSTRUCTION MATERIALS, LP	277.96
6/9/2016	62367 WILLOW PARK ACE HARDWARE	879.04
6/9/2016	62369 FUELMAN	3,251.58
6/14/2016	62377 SAM'S WHOLESALE CLUB	228.92
6/16/2016	62372 BOBBY L ROUNTREE	4,000.00
6/16/2016	62373 KAREN ALLISON	37.00
6/16/2016	62374 RYAN MALWITZ	765.00
6/16/2016	62375 INTERNAL REVENUE SERVICE (TAX LEVY)	175.00
6/16/2016	62376 TEXAS CHILD SUPPORT DISBURSEMENT UNIT	324.12
6/16/2016	62378 PETTY CASH	160.00
6/16/2016	62370 BUSBY, ELYSE N	376.56
6/16/2016	62371 KRING, JOSEPH B	55.96
6/22/2016	ACH UNITED STATES TREASURY	9,898.42
6/23/2016	62379 ADVANCED TOTAL KAR KARE	22.95
6/23/2016	62380 AEROBI-TECH	527.50
6/23/2016	62381 ANA-LAB CORP	290.00
6/23/2016	62382 AT & T MOBILITY	460.16
6/23/2016	62383 ATLAS UTILITY SUPPLY CO	12,349.80
6/23/2016	62384 BUREAU VERITAS NORTH AMERICA, INC	10,760.27
6/23/2016	62385 BUYERS BARRICADES	2,045.60
6/23/2016	62386 CLEAR FORK MATERIALS, INC.	582.56
6/23/2016	62387 DHS AUTOMATION, INC	1,648.37
6/23/2016	62388 DPC INDUSTRIES, INC	150.00
6/23/2016	62389 DUANE R BARRITT	1,050.00
6/23/2016	62392 GEXA ENERGY	8,670.87
6/23/2016	62393 GRAINGER	413.49
6/23/2016	62394 GUY NAPOLI	238.14
6/23/2016	62395 JACOB & MARTIN, LTD	8,990.00
6/23/2016	62396 JLB CONTRACTING, LLC	226.05
6/23/2016	62397 KIRBY-SMITH MACHINERY, INC	501.30
6/23/2016	62398 LOWER COLORADO RIVER AUTHORITY	3,252.82
6/23/2016	62399 MATHESON TRI-GAS	50.69
6/23/2016	62400 MAVERICK COMPUTER SERVICES	71.25

6/23/2016	62401 NAPA AUTO PARTS	434.33
6/23/2016	62402 PARKER COUNTY APPRAISAL DISTRICT	7,514.25
6/23/2016	62403 PHILLIPS WELDING SUPPLY, INC	111.12
6/23/2016	62404 REPUBLIC SERVICES #794	20,195.49
6/23/2016	62405 TARRANT COUNTY PUBLIC HEALTH LABORATORY	180.00
6/23/2016	62406 UNIFIRST HOLDINGS, INC.	91.46
6/23/2016	62407 UNITED RENTALS (NORTH AMERICA) INC	832.49
6/23/2016	62408 USA BLUEBOOK	5,767.79
6/23/2016	62409 VULCAN CONSTRUCTION MATERIALS, LP	166.77
6/23/2016	62410 WEATHERFORD COLLEGE	275.00
6/23/2016	62411 WHOLESALE CARRIER SERVICES	3,224.70
6/23/2016	62412 EXPRESS SERVICES. INC.	2,485.35
6/23/2016	62413 FUELMAN	908.46
6/23/2016	62414 FUELMAN	2,630.54
6/23/2016	62415 EXPRESS SERVICES. INC.	3,208.28
6/30/2016	62416 BOBBY L ROUNTREE	4,000.00
6/30/2016	62417 INTERNAL REVENUE SERVICE (TAX LEVY)	175.00
6/30/2016	62418 TEXAS CHILD SUPPORT DISBURSEMENT UNIT	324.12
6/30/2016	62419 A T & T	479.39
6/30/2016	62420 AEROBI-TECH	309.00
6/30/2016	62421 ANA-LAB CORP	145.00
6/30/2016	62422 CLEAR FORK MATERIALS, INC.	444.00
6/30/2016	62423 CUSTOM GATE & FENCE	694.00
6/30/2016	62424 DPC INDUSTRIES, INC	1,410.00
6/30/2016	62425 EXPRESS SERVICES. INC.	3,080.71
6/30/2016	62426 FORT WORTH TREE & PEST SPECIALISTS, INC	170.00
6/30/2016	62427 FUELMAN	580.20
6/30/2016	62428 GRAY CLEANING SERVICES	300.00
6/30/2016	62429 JIMMY C MINTER	500.00
6/30/2016	62430 MAVERICK COMPUTER SERVICES	78.75
6/30/2016	62431 NAPA AUTO PARTS	106.76
6/30/2016	62432 NATIONAL WHOLESALE SUPPLY	613.49
6/30/2016	62433 OR-TEC	324.36
6/30/2016	62434 PHILIP H TREW, P.C.	1,000.00
6/30/2016	62435 REPUBLIC SERVICES #794	535.56
6/30/2016	62436 TRI COUNTY ELECTRIC COOPERATIVE, INC.	2,315.13
6/30/2016	62437 UNIFIRST HOLDINGS, INC.	182.92
6/30/2016	62438 USA BLUEBOOK	366.32
6/30/2016	62439 CITY OF HUDSON OAKS	9,077.30
6/30/2016	62440 CNA SURETY DIRECT BILL	450.00
6/30/2016	62441 COMMUNITY NEWS	1,499.00
6/30/2016	62442 LOWE'S BUSINESS ACCOUNT	122.21
6/30/2016	62443 TOSHIBA BUSINESS SOLUTIONS, USA	31.00
6/30/2016	62444 WEATHERFORD DEMOCRAT	2,455.73
6/30/2016	62445 Ricky Mathis	173.35
		282,818.50

2280002544852001500002640380711

COMPASS BANK
P O BOX 2210
DECATUR AL 35699



COMPASS BANK
PO BOX 2210
DECATUR AL 35699



CORPORATE BUSINESS CARD
CITY OF WILLOW PARK
516 RANCH HOUSE RD
WILLOW PARK TX 76087-7626

**T0000069

Visa
Issued Through
COMPASS BANK

Account XXXX-XXXX-XXXX-4485
Payment Due Date July 11, 2016
New Balance \$2,640.38
Minimum Payment \$150.00

Amount Enclosed \$

06 200 1 1861 2 28000 254485 2

DETACH HERE: To Assure Proper Credit Please Write Your Account Number On Your Check And Return Upper Portion With Remittance.

TRANSACTIONS					
Post Date	Tran Date	Transaction Description	Reference Number	Charges	Credits
05-23	05-19	OFFICEMAX/OFFICEDEPOT6684 WEATHERFORD TX	24445748141100594758210	83.87	
05-24	05-23	WEB*NETWORKSOLUTIONS 888-642-9875 FL	24692186144000672040721	1.89	
05-25	05-20	AIR CANADA 0142159188492/NEW YORK NY	24717056145871450158274	25.00	
		ARMSTRONG/JOSH			
		DFW AC Y YYZ			
05-30	05-25	INTERNATIONAL TRANSACTION FEE	74537866148004015076132	0.78	
05-30	05-25	AIR CANADA 0142159188492/WINNIPEG MB	74537866148004015076132	25.32	
		ARMSTRONG/JOSH MR			
		YYZ AC Y DFW			
		(FOREIGN CURRENCY) \$32.83 CAD 05/28 (RATE) 1.2966			
05-30	05-27	INTERNATIONAL TRANSACTION FEE	74872718148171487457379	34.99	
05-30	05-27	SHERATON TORONTO ON	74872718148171487457379	1,166.31	
		(FOREIGN CURRENCY) \$1,512.15 CAD 05/28 (RATE) 1.2966			
06-01	06-01	TEXAS MUNICIPAL LEAGUE 512-231-7400 TX	24692186153000052809610	525.00	
06-03	06-01	OFFICEMAX/OFFICEDEPOT6684 WEATHERFORD TX	24445748154100602712195	49.90	
06-06	06-03	INTUIT *PAYROLL*EE USAG 800-446-8848 CA	24692186155000546778403	96.00	
06-09	06-09	PAYMENT RECEIVED - THANK YOU	74791628181616100000742		545.11
06-09	06-07	ADOBE *ACROPRO SUBS 800-833-8687 CA	24610438160004045622210	18.23	
06-10	06-08	OFFICEMAX/OFFICEDEPOT6684 WEATHERFORD TX	24445748161100603840974	86.24	
06-17	06-16	TEXAS SECRETARY OF STATE 512-4635601 TX	24717056189731897710658	1.03	
06-20	06-18	AMAZON.COM AMZN.COM/BILL WA	24692186170000496289296	46.99	
06-20	06-16	THE HOME DEPOT 6515 WEATHERFORD TX	24610436170010178626488	480.75	
TOTALS:				\$2,640.38	\$545.11

GET YOUR BBVA COMPASS VISA BUSINESS CARD STATEMENT ONLINE. VISIT BBVACOMPASS.COM TODAY AND SIGN UP. QUESTIONS? CALL 800-316-0207.

ACCOUNT SUMMARY		TRANSACTION SUMMARY	
MINIMUM PAYMENT DUE	\$150.00	PREVIOUS BALANCE	\$545.11
INCLUDES PAST DUE AMOUNT AND/OR OVERLIMIT AMOUNT		PAYMENTS	\$545.11
DUE DATE	July 11, 2016	CREDITS	\$0.00
CREDIT LIMIT	\$7,500.00	PURCHASES & OTHER CHARGES	\$2,604.63
AVAILABLE CREDIT	\$4,859.62	CASH ADVANCES	\$0.00
CASH ADVANCE LIMIT	\$7,500.00	FEES	\$0.00
AVAILABLE CASH	\$4,859.62	FINANCE CHARGE	\$35.75
STATEMENT DATE	June 20, 2016	NEW BALANCE	\$2,640.38
ACCOUNT NUMBER	XXXX-XXXX-XXXX-4485		
NUMBER OF DAYS IN BILLING CYCLE	31		
GRACE PERIOD METHOD	2		
BALANCE COMPUTATION METHOD	4		

FINANCE CHARGE SUMMARY				
	AVERAGE DAILY BALANCE	DAILY PERIODIC RATE*	CORRESPONDING ANNUAL PERCENTAGE RATE*	FINANCE CHARGE
PURCHASES	\$0.00	.0287%	10.49%	\$0.00
CASH ADVANCES	\$0.00	.0602%	21.99%	\$0.00
*THESE PERIODIC RATES MAY VARY				
ANNUAL PERCENTAGE RATE 0.00% (INCLUDING PERIODIC RATE AND ANY OTHER APPLICABLE FINANCE CHARGES)				

2200022554871000646100064610711

COMPASS BANK
P O BOX 2210
DECATUR AL 35699

Visa
Issued Through
COMPASS BANK

Account XXXX-XXXX-XXXX-5487
Payment Due Date July 11, 2016
New Balance \$64.61
Minimum Payment \$64.61

COMPASS BANK
PO BOX 2210
DECATUR AL 35699

CITY OF WILLOW PARK 2
CITY OF WILLOW PARK
516 RANCH HOUSE RD
WILLOW PARK TX 76087-7626

Amount Enclosed \$

**N0000470

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DETACH HERE: To Assure Proper Credit Please Write Your Account Number On Your Check And Return Upper Portion With Remittance.

TRANSACTIONS					
Post Date	Tran Date	Transaction Description	Reference Number	Charges	Credits
05-26	05-26	ANNUAL FEE		30.00	
05-26	05-25	QUILL CORPORATION 800-982-3400 SC	24164076146105238000016	34.61	
TOTALS:				\$64.61	\$0.00

GET YOUR BBVA COMPASS VISA BUSINESS CARD STATEMENT ONLINE. VISIT BBVACOMPASS.COM TODAY AND SIGN UP. QUESTIONS? CALL 800-316-0207.

ACCOUNT SUMMARY		TRANSACTION SUMMARY	
MINIMUM PAYMENT DUE	\$64.61	PREVIOUS BALANCE	\$0.00
INCLUDES PAST DUE AMOUNT AND/OR OVERLIMIT AMOUNT		PAYMENTS	\$0.00
DUE DATE	July 11, 2016	CREDITS	\$0.00
CREDIT LIMIT	\$7,500.00	PURCHASES & OTHER CHARGES	\$34.61
AVAILABLE CREDIT	\$7,435.39	CASH ADVANCES	\$0.00
CASH ADVANCE LIMIT	\$7,500.00	FEES	\$30.00
AVAILABLE CASH	\$7,435.39	FINANCE CHARGE	\$0.00
STATEMENT DATE	June 20, 2016	NEW BALANCE	\$64.61
ACCOUNT NUMBER	XXXX-XXXX-XXXX-5487		
NUMBER OF DAYS IN BILLING CYCLE	31		
GRACE PERIOD METHOD	2		
BALANCE COMPUTATION METHOD	4		

FINANCE CHARGE SUMMARY				
	AVERAGE DAILY BALANCE	DAILY PERIODIC RATE*	CORRESPONDING ANNUAL PERCENTAGE RATE*	FINANCE CHARGE
PURCHASES	\$0.00	.0287%	10.49%	\$0.00
CASH ADVANCES	\$0.00	.0802%	21.99%	\$0.00
0% PURCHASE RATE 6 MONTHS	\$30.14	.0000%	.00%	\$0.00
*THESE PERIODIC RATES MAY VARY				
ANNUAL PERCENTAGE RATE	0.00%	(INCLUDING PERIODIC RATE AND ANY OTHER APPLICABLE FINANCE CHARGES)		

CUSTOMER SERVICE INFORMATION		
Send Payments & Inquiries To: COMPASS BANK PO BOX 2210 DECATUR AL 35699	Customer Service Telephone Numbers 1-800-316-0207 (Continental U.S.) or (256) 552-1597 (Local in Decatur, AL) Automated Account Information Available 24 hours Go to BBVACOMPASS.COM For Online Account Access	Lost Or Stolen Cards 1-800-316-0207
NOTICE: SEE REVERSE SIDE FOR IMPORTANT INFORMATION		

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COMPASS BANK
P O BOX 2210
DECATUR AL 35699



COMPASS BANK
PO BOX 2210
DECATUR AL 35699



CORPORATE EXPENSE ACCT
WILLOW PARK FIRE RESCUE
101 W STAGE COACH TRL
WILLOW PARK TX 76087-8259

**N0000416

Visa
Issued Through
COMPASS BANK

Account XXXX-XXXX-XXXX-4424
Payment Due Date July 11, 2016
New Balance \$905.02
Minimum Payment \$150.00

Amount Enclosed \$ _____

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DETACH HERE: To Assure Proper Credit Please Write Your Account Number On Your Check And Return Upper Portion With Remittance.

TRANSACTIONS					
Post Date	Tran Date	Transaction Description	Reference Number	Charges	Credits
05-25	05-23	AWARD CENTER AND PLASTIC WEATHERFORD TX	24207858145162302448063	30.00	
05-26	05-26	ANNUAL FEE		30.00	
06-02	06-01	MICHAELS STORES 8760 WEATHERFORD TX	24692166154000851295533	358.16	
06-03	06-02	MICHAELS STORES 8760 WEATHERFORD TX	74692166155000273001412		358.16
06-03	06-02	MICHAELS STORES 8760 WEATHERFORD TX	24692166155000273001078	330.86	
06-09	06-09	PAYMENT RECEIVED - THANK YOU	74791626161618100000650		89.92
06-14	06-13	HARBOR FREIGHT TOOLS 698 WEATHERFORD TX	24231686166400020062625	276.81	
06-20	06-16	ATS OUTDOORS WEATHERFORD TX	24251386169980001138992	237.35	
TOTALS:				\$1,263.18	\$448.08

GET YOUR BBVA COMPASS VISA BUSINESS CARD STATEMENT ONLINE. VISIT BBVACOMPASS.COM TODAY AND SIGN UP. QUESTIONS? CALL 800-316-0207.

ACCOUNT SUMMARY		TRANSACTION SUMMARY	
MINIMUM PAYMENT DUE	\$150.00	PREVIOUS BALANCE	\$89.92
INCLUDES PAST DUE AMOUNT AND/OR OVERLIMIT AMOUNT		PAYMENTS	\$89.92
DUE DATE	July 11, 2016	CREDITS	\$358.16
CREDIT LIMIT	\$1,000.00	PURCHASES & OTHER CHARGES	\$1,263.18
AVAILABLE CREDIT	\$84.98	CASH ADVANCES	\$0.00
CASH ADVANCE LIMIT	\$1,000.00	FEES	\$30.00
AVAILABLE CASH	\$94.98	FINANCE CHARGE	\$0.00
STATEMENT DATE	June 20, 2016	NEW BALANCE	\$905.02
ACCOUNT NUMBER	XXXX-XXXX-XXXX-4424		
NUMBER OF DAYS IN BILLING CYCLE	31		
GRACE PERIOD METHOD	2		
BALANCE COMPUTATION METHOD	4		

FINANCE CHARGE SUMMARY				
	AVERAGE DAILY BALANCE	DAILY PERIODIC RATE*	CORRESPONDING ANNUAL PERCENTAGE RATE*	FINANCE CHARGE
PURCHASES	\$0.00	.0287%	10.49%	\$0.00
CASH ADVANCES	\$0.00	.0602%	21.99%	\$0.00
*THESE PERIODIC RATES MAY VARY				
ANNUAL PERCENTAGE RATE	0.00%	(INCLUDING PERIODIC RATE AND ANY OTHER APPLICABLE FINANCE CHARGES)		

CUSTOMER SERVICE INFORMATION		
Send Payments & Inquiries To: COMPASS BANK PO BOX 2210 DECATUR AL 35699	Customer Service Telephone Numbers 1-800-316-0207 (Continental U.S.) or (256) 552-1587 (Local in Decatur, AL) Automated Account Information Available 24 hours Go to BBVACOMPASS.COM For Online Account Access	Lost Or Stolen Cards 1-800-316-0207
NOTICE: SEE REVERSE SIDE FOR IMPORTANT INFORMATION		

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COMPASS BANK
P O BOX 2210
DECATUR AL 35699

Visa
Issued Through
COMPASS BANK

Account XXXX-XXXX-XXXX-4269
Payment Due Date July 11, 2016
New Balance \$488.97
Minimum Payment \$150.00

COMPASS BANK
PO BOX 2210
DECATUR AL 35699

CITY OF WILLOW PARK
POLICE DEPT 1
516 RANCH HOUSE RD
WILLOW PARK TX 76087-7626

**N0000469

Amount Enclosed \$ _____

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DETACH HERE: To Assure Proper Credit Please Write Your Account Number On Your Check And Return Upper Portion With Remittance.

TRANSACTIONS					
Post Date	Tran Date	Transaction Description	Reference Number	Charges	Credits
05-23	05-20	OFFICEMAX/OFFICEDEPOT6884 WEATHERFORD TX	24445746142100689091923	458.97	
05-26	05-26	ANNUAL FEE		30.00	
06-09	06-09	PAYMENT RECEIVED - THANK YOU	747916261616100000858		810.76
TOTALS:				\$488.97	\$810.76

GET YOUR BBVA COMPASS-VISA BUSINESS CARD STATEMENT ONLINE. VISIT BBVACOMPASS.COM TODAY AND SIGN UP. QUESTIONS? CALL 800-316-0207.

ACCOUNT SUMMARY		TRANSACTION SUMMARY	
MINIMUM PAYMENT DUE	\$150.00	PREVIOUS BALANCE	\$810.76
INCLUDES PAST DUE AMOUNT AND/OR OVERLIMIT AMOUNT		PAYMENTS	\$810.76
DUE DATE	July 11, 2016	CREDITS	\$0.00
CREDIT LIMIT	\$3,000.00	PURCHASES & OTHER CHARGES	\$458.97
AVAILABLE CREDIT	\$2,511.03	CASH ADVANCES	\$0.00
CASH ADVANCE LIMIT	\$3,000.00	FEES	\$30.00
AVAILABLE CASH	\$2,511.03	FINANCE CHARGE	\$0.00
STATEMENT DATE	June 20, 2016	NEW BALANCE	\$488.97
ACCOUNT NUMBER	XXXX-XXXX-XXXX-4269		
NUMBER OF DAYS IN BILLING CYCLE	31		
GRACE PERIOD METHOD	2		
BALANCE COMPUTATION METHOD	4		

FINANCE CHARGE SUMMARY				
	AVERAGE DAILY BALANCE	DAILY PERIODIC RATE*	CORRESPONDING ANNUAL PERCENTAGE RATE*	FINANCE CHARGE
PURCHASES	\$0.00	0753%	27.49%	\$0.00
CASH ADVANCES	\$0.00	0753%	27.49%	\$0.00
*THESE PERIODIC RATES MAY VARY				
ANNUAL PERCENTAGE RATE 0.00% (INCLUDING PERIODIC RATE AND ANY OTHER APPLICABLE FINANCE CHARGES)				

CUSTOMER SERVICE INFORMATION		
Send Payments & Inquiries To: COMPASS BANK PO BOX 2210 DECATUR AL 35699	Customer Service Telephone Numbers 1-800-316-0207 (Continental U.S.) or (256) 552-1587 (Local in Decatur, AL) Automated Account Information Available 24 hours Go to BBVACOMPASS.COM For Online Account Access	Lost Or Stolen Cards 1-800-316-0207
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COMPASS BANK
P O BOX 2210
DECATUR AL 35699

COMPASS BANK
P O BOX 2210
DECATUR AL 35699

CITY OF WILLOW PARK
PUBLIC WORKS DEPT 1
516 RANCH HOUSE RD
WILLOW PARK TX 76087-7626

Visa
Issued Through
COMPASS BANK
Account XXXX-XXXX-XXXX-5708
Payment Due Date July 11, 2016
New Balance \$2,874.93
Minimum Payment \$150.00

Amount Enclosed \$

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DETACH HERE: To Assure Proper Credit Please Write Your Account Number On Your Check And Return Upper Portion With Remittance.

TRANSACTIONS					
Post Date	Tran Date	Transaction Description	Reference Number	Charges	Credits
05-23	05-21	NTTA AUTOCHARGE 972-818-6882 TX	24692166142000451595855	40.00	
05-23	05-20	SUNCOAST LEARNING SYST 706-219-0077 GA	24638586141001000025060	235.00	
05-25	05-25	INT'L CODE COUNCIL INC 888-422-7233 IL	24692166146000381254819	246.26	
05-25	05-25	INT'L CODE COUNCIL INC 888-422-7233 IL	24692166146000381255014	317.52	
05-26	05-26	ANNUAL FEE		30.00	
05-30	05-27	BROOKSHIRES 97 ALEDO TX	24224436149101018101539	26.66	
06-02	06-01	WAL-MART #3431 HUDSON OAKS TX	24226386154400005073108	183.83	
06-07	06-06	DILLARD FEED AND SEED WEATHERFORD TX	24013396158000798232036	66.90	
06-08	06-07	DHS EQUIPMENT 8666119369 FL	24492156159715488868009	120.02	
06-09	06-09	PAYMENT RECEIVED - THANK YOU	74791626181616100000247		1,481.41
06-13	06-10	SUNCOAST LEARNING SYST 706-219-0077 GA	24638586162001000026815	235.00	
06-16	06-15	NCS*ITL CDE COUNCIL EX 800-511-3478 MN	24692166167000075159039	189.00	
06-16	06-15	NCS*ITL CDE COUNCIL EX 800-511-3478 MN	24692166167000075159088	199.00	
06-16	06-15	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	24692166167000200059740	447.74	
06-17	06-15	ALEDO GRAFIX INC ALEDO TX	24207856168165400971334	75.00	
06-17	06-15	TEEX 979 458 6903 979-4536903 TX	24625736168630175679659	450.00	
TOTALS:				\$2,874.93	\$1,481.41

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ACCOUNT SUMMARY		TRANSACTION SUMMARY	
MINIMUM PAYMENT DUE	\$150.00	PREVIOUS BALANCE	\$1,481.41
INCLUDES PAST DUE AMOUNT AND/OR OVERLIMIT AMOUNT		PAYMENTS	\$1,481.41
DUE DATE	July 11, 2016	CREDITS	\$0.00
CREDIT LIMIT	\$3,000.00	PURCHASES & OTHER CHARGES	\$2,874.93
AVAILABLE CREDIT	\$1,250.00	CASH ADVANCES	\$0.00
CASH ADVANCE LIMIT	\$3,000.00	FEES	\$30.00
AVAILABLE CASH	\$1,250.00	FINANCE CHARGE	\$0.00
STATEMENT DATE	June 20, 2016	NEW BALANCE	\$2,874.93
ACCOUNT NUMBER	XXXX-XXXX-XXXX-5708		
NUMBER OF DAYS IN BILLING CYCLE	31		
GRACE PERIOD METHOD	2		
BALANCE COMPUTATION METHOD	4		

FINANCE CHARGE SUMMARY				
	AVERAGE DAILY BALANCE	DAILY PERIODIC RATE*	CORRESPONDING ANNUAL PERCENTAGE RATE*	FINANCE CHARGE
PURCHASES	\$0.00	.0287%	10.49%	\$0.00
CASH ADVANCES	\$0.00	.0602%	21.99%	\$0.00
*THESE PERIODIC RATES MAY VARY				
ANNUAL PERCENTAGE RATE 0.00% (INCLUDING PERIODIC RATE AND ANY OTHER APPLICABLE FINANCE CHARGES)				

CUSTOMER SERVICE INFORMATION		
Send Payments & Inquiries To: COMPASS BANK P O BOX 2210 DECATUR AL 35699	Customer Service Telephone Numbers 1-800-316-0207 (Continental U.S.) or (256) 552-1587 (Local in Decatur, AL) Automated Account Information Available 24 hours Go to BBVACOMPASS.COM For Online Account Access	Lost Or Stolen Cards 1-800-316-0207
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