

# Combining and Individual Fund Financial Statements and Schedules

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**SUPPLEMENTARY INDIVIDUAL FUND FINANCIAL  
STATEMENTS AND SCHEDULES**

**GOVERNMENTAL FUNDS**

These supplementary statements and schedules are included to provide management additional information for financial analysis.

## GOVERNMENTAL FUNDS

**General Fund** - The General Fund is used to account for sources and uses of financial resources applicable to the general government operation of the City. All general operating revenues and expenditures that are not restricted and, therefore, accounted for in another fund, are recorded in the General Fund.

**Debt Service Fund** - The Debt Service Fund is used to account for the payment of interest and principal on all general long-term debt other than debt issued for and serviced by Enterprise Funds.

**Nonmajor Funds** - Nonmajor Funds did not meet the established criteria for major fund status. They are used to account for the proceeds of specific revenue sources (other than capital projects) that are restricted to expenditures for special purposes. All Nonmajor Funds have been presented; however only certain sub-funds have legally adopted budgets. Nonmajor funds are:

- **Court Technology Fund** - Council-approved court fees committed for court technology expenditures.
- **Confiscated Funds** - Funds obtained through forfeiture provisions under federal laws and seized money from delivery of controlled substance in accordance with Public Health Laws, Title 71, Article 4476-15, Section 503. These restricted monies are to be used for training and other law enforcement activities.
- **Police Education Fund** - Funds received from the State of Texas restricted to law enforcement training expenditures.
- **Child Safety Seat Fund** - Funds received by donation committed to the purchase of child safety seats.
- **Court Security Fund** - Council-approved fee collected from defendants convicted of a misdemeanor offense by the municipal court committed to security devices and/or services for the municipal court.
- **Reliever Route Funds** - Sales tax funds committed to the repair and maintenance of the City's truck reliever route.

**City of Andrews, Texas  
General Fund  
Comparative Balance Sheet  
September 30, 2016 and 2015**

	2016	2015
<b>ASSETS</b>		
Cash and cash investments	\$ 470,252	\$ 756,405
Cash equivalent - Tex Pool/Tex Star investment	4,519,907	13,169,576
Investments - certificates of deposit	6,786,760	7,794,806
Receivables (net of allowance for uncollectibles)		
Ad valorem taxes	138,633	92,637
Sales taxes	296,204	541,273
Miscellaneous	143,623	71,964
Interest	12,177	8,713
Total Assets	\$ 12,367,555	\$ 22,435,372
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ 240,844	\$ 5,802,872
Due to other funds	-	207,799
Other payables	171,758	145,066
Customer deposits	3,625	2,625
Unearned income - Ad valorem tax	133,633	87,637
Total Other Liabilities	549,860	6,245,999
<b>Fund Balances</b>		
Committed to Capital Improvement	\$ 6,395,896	11,118,253
Committed to Ambulance Services	93,004	160,457
Committed to Reliever Route Maintenance	-	536,149
Assigned to Pension Obligation	2,916,472	2,155,912
Assigned to Adult Education	76,942	46,548
Assigned to Litter Control	-	1,344
Assigned to Police Investigation	2,489	2,390
Unassigned	2,332,892	2,168,319
Total Fund Balance	11,817,694	16,189,373
 Total Liabilities and Fund Balance	 \$ 12,367,555	 \$ 22,435,372

**City of Andrews, Texas**  
**General Fund**  
**Comparative Statements of Revenues, Expenditures and Changes in Fund Balance**  
**For the years ended September 30, 2016 and 2015**

	2016	2015
<b>REVENUES</b>		
Taxes	\$ 5,159,189	\$ 7,541,277
Francise fees	739,276	781,609
License, permits, fees	72,009	65,504
Charges for services	76,404	84,713
Fines and court costs	298,030	207,734
Miscellaneous	555,613	639,161
Investment income	87,455	75,677
Intergovernmental revenue	1,222,710	1,243,900
Grant income	63,010	87,407
Total Revenues	8,273,696	10,726,982
<b>EXPENDITURES</b>		
Current:		
Legislative	435,545	527,638
Administration	314,345	301,351
Finance	583,929	562,111
Municipal court	169,636	173,363
Business technology center	156,851	155,603
Police	1,993,301	1,852,804
Ambulance	1,101,014	1,112,316
Animal control	122,517	121,086
Fire	215,215	218,424
Inspection	219,005	183,742
Street	853,365	1,349,240
Building & Grounds	268,599	268,566
Swimming pool	152,755	153,749
Debt Service:		
Bond issuance costs	-	165,645
Capital outlay	5,684,444	9,954,366
Total Expenditures	12,270,523	17,100,004
Excess (deficiency) of revenues over expenditures	(3,996,827)	(6,373,021)
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in:		
Andrews County	-	400,000
Non-Major Gov't Fund - Reliever Route	4,411,469	-
Pledge from Utility Fund	-	1,000
Transfers out:		
Non-Major Gov't Fund - Reliever Route	(500,000)	-
Sanitation Fund - Green Exchange	(1,344)	-
Utility Fund	-	(1,000,000)
Debt Service Fund	-	(671,887)
General Obligation Bond	-	8,251,619
Sale of general capital assets	53,507	-
Total other financing sources (uses)	3,963,633	6,980,731
Net change in fund balance	(33,195)	607,710
Fund Balance - beginning	11,850,889	11,243,179
Prior Period Adjustment	-	-
Fund Balance (deficit) - ending	\$ 11,817,694	\$ 11,850,889

**City of Andrews, Texas**  
**General Fund**  
**Schedule of Revenues - Budget and Actual**  
**For the year ended September 30, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>TAXES</b>				
Ad valorem				
Current	\$ 1,365,836	\$ 1,365,836	\$ 1,320,361	\$ (45,475)
Penalty and interest	10,000	10,000	25,703	15,703
Total Ad valorem	<u>1,375,836</u>	<u>1,375,836</u>	<u>1,346,064</u>	<u>(29,772)</u>
Sales				
1% City sales	3,610,000	3,610,000	2,983,402	(626,598)
.25% Property reduction sales	902,500	902,500	745,851	(156,649)
Alcoholic beverage	2,500	2,500	1,845	(655)
Total Sales	<u>4,515,000</u>	<u>4,515,000</u>	<u>3,731,098</u>	<u>(783,902)</u>
Other taxes				
Hotel/Motel occupancy (net)	-	-	53,708	53,708
Payment in lieu of taxes	18,000	18,000	28,319	10,319
Total Other	<u>18,000</u>	<u>18,000</u>	<u>82,027</u>	<u>64,027</u>
<b>FRANCHISE FEES</b>				
Electrical	330,000	330,000	371,807	41,807
Telephone	120,000	120,000	123,637	3,637
Gas	70,000	70,000	107,372	37,372
Cable	155,000	155,000	136,459	(18,541)
Total Franchise fees	<u>675,000</u>	<u>675,000</u>	<u>739,276</u>	<u>64,276</u>
<b>LICENSE, PERMITS, FEES</b>				
Animal registration	4,000	4,000	4,693	693
Sanitarian	4,000	4,000	6,283	2,283
Zoning	1,500	1,500	2,860	1,360
Other	635	635	2,498	1,863
Building and inspection	23,500	23,500	24,351	851
Building use fees & adult ed. Fees	-	-	30,245	30,245
Peddler's	400	400	1,080	680
Total License and Permits	<u>34,035</u>	<u>34,035</u>	<u>72,009</u>	<u>37,974</u>
<b>CHARGES FOR SERVICES</b>				
Swimming pool fees	85,000	85,000	76,404	(8,596)
Total Charges for Services	<u>85,000</u>	<u>85,000</u>	<u>76,404</u>	<u>(8,596)</u>
<b>FINES AND COURT COSTS</b>				
State costs and fees	55,440	55,440	79,854	24,414
Fines	100,000	100,000	218,176	118,176
Total Fines and Forfeitures	<u>155,440</u>	<u>155,440</u>	<u>298,030</u>	<u>142,590</u>
<b>MISCELLANEOUS</b>				
Administrative services	530,642	530,642	524,492	(6,150)
Other	-	-	31,121	31,121
Total Miscellaneous	<u>530,642</u>	<u>530,642</u>	<u>555,613</u>	<u>24,971</u>
<b>INVESTMENT INCOME</b>				
Interest	66,893	66,893	87,455	20,562
Total Investment Income	<u>66,893</u>	<u>66,893</u>	<u>87,455</u>	<u>20,562</u>
<b>INTER/INTRA-GOVERNMENTAL</b>				
Andrews Economic Development Corp.	34,600	34,600	34,600	-
AISD - School Resource Officer	45,000	45,000	45,000	-
Andrews Hospital District ambulance	1,140,742	1,140,742	1,143,110	2,368
Total Inter/Intra-Governmental	<u>1,220,342</u>	<u>1,220,342</u>	<u>1,222,710</u>	<u>2,368</u>
<b>GRANT INCOME</b>				
A. E. D. C. - job training	50,000	50,000	50,000	-
Texas "J" Rac funds	-	-	13,010	13,010
Total Grant Income	<u>50,000</u>	<u>50,000</u>	<u>63,010</u>	<u>13,010</u>
<b>Total Revenues</b>	<u>\$ 8,726,188</u>	<u>\$ 8,726,188</u>	<u>\$ 8,273,696</u>	<u>\$ (452,492)</u>

**City of Andrews, Texas**  
**General Fund**  
**Schedule of Expenditures - Budget and Actual**  
**For the year ended September 30, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Legislative (Mayor &amp; City Council)</b>				
Personal services	\$ 1,000	\$ 1,000	\$ 1,909	\$ (909)
Supplies	11,650	11,650	9,386	2,264
Contractual	401,912	401,912	424,251	(22,339)
Sundry	500	500	-	500
	<u>415,062</u>	<u>415,062</u>	<u>435,545</u>	<u>(20,483)</u>
<b>Administration</b>				
Personal services	300,217	300,217	292,233	7,984
Supplies	1,400	1,400	936	464
Contractual services	13,600	13,600	20,080	(6,480)
Maintenance - structure/equipment	900	900	1,096	(196)
	<u>316,117</u>	<u>316,117</u>	<u>314,345</u>	<u>1,772</u>
<b>Finance</b>				
Personal services	446,047	446,047	435,051	10,996
Supplies	13,950	13,950	10,096	3,854
Contractual services	98,931	98,931	108,755	(9,824)
Maintenance - structure/equipment	36,501	36,501	30,027	6,474
	<u>595,429</u>	<u>595,429</u>	<u>583,929</u>	<u>11,500</u>
<b>Municipal Court</b>				
Personal services	155,587	155,587	151,846	3,741
Supplies	5,050	5,050	3,966	1,084
Contractual services	13,500	13,500	13,824	(324)
	<u>174,137</u>	<u>174,137</u>	<u>169,636</u>	<u>4,501</u>
<b>Business/Technology Center</b>				
Supplies	12,050	12,050	13,890	(1,840)
Contractual services	124,085	124,085	134,910	(10,825)
Maintenance - structure/equipment	14,000	14,000	8,051	5,949
	<u>150,135</u>	<u>150,135</u>	<u>156,851</u>	<u>(6,716)</u>
<b>Police</b>				
Personal services	1,593,165	1,593,165	1,643,075	(49,910)
Supplies	94,925	94,925	82,973	11,952
Contractual services	188,176	188,176	196,182	(8,006)
Maintenance - structure/equipment	69,850	69,850	71,071	(1,221)
	<u>1,946,116</u>	<u>1,946,116</u>	<u>1,993,301</u>	<u>(47,185)</u>
<b>Ambulance</b>				
Personal services	885,289	885,289	843,222	42,067
Supplies	66,860	66,860	88,260	(21,400)
Contractual services	96,491	96,491	91,541	4,950
Maintenance - structure/equipment	36,258	36,258	22,149	14,109
Reserve for replacement expense	55,842	55,842	55,842	-
	<u>1,140,740</u>	<u>1,140,740</u>	<u>1,101,014</u>	<u>39,726</u>

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**City of Andrews, Texas**  
**General Fund**  
**Schedule of Expenditures - Budget and Actual**  
**For the year ended September 30, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Animal Control</b>				
Personal services	83,784	83,784	95,401	(11,617)
Supplies	8,605	8,605	6,953	1,652
Contractual services	13,600	13,600	17,552	(3,952)
Maintenance - structure/equipment	6,575	6,575	2,611	3,964
	<u>112,564</u>	<u>112,564</u>	<u>122,517</u>	<u>(9,953)</u>
<b>Fire</b>				
Personal services	76,285	76,285	69,304	6,981
Supplies	69,200	69,200	45,434	23,766
Contractual services	44,582	44,582	44,173	409
Maintenance - structure/equipment	58,200	58,200	56,305	1,895
	<u>248,267</u>	<u>248,267</u>	<u>215,215</u>	<u>33,052</u>
<b>Inspection</b>				
Personal services	164,763	164,763	160,816	3,947
Supplies	15,350	15,350	15,398	(48)
Contractual services	34,870	34,870	30,653	4,217
Maintenance - structure/equipment	11,450	11,450	12,138	(688)
	<u>226,433</u>	<u>226,433</u>	<u>219,005</u>	<u>7,428</u>
<b>Street</b>				
Personal services	251,301	251,301	249,607	1,694
Supplies	14,300	14,300	27,599	(13,299)
Contractual services	226,050	226,050	229,834	(3,784)
Maintenance - structure/equipment	348,000	348,000	346,326	1,674
	<u>839,651</u>	<u>839,651</u>	<u>853,365</u>	<u>(13,714)</u>
<b>Building &amp; Grounds</b>				
Personal services	107,381	107,381	128,031	(20,650)
Supplies	11,400	11,400	11,604	(204)
Contractual services	117,945	117,945	102,160	15,785
Maintenance - structure/equipment	16,400	16,400	26,805	(10,405)
	<u>253,126</u>	<u>253,126</u>	<u>268,599</u>	<u>(15,473)</u>
<b>Swimming Pool</b>				
Personal services	78,955	78,955	58,524	20,431
Supplies	25,625	25,625	44,470	(18,845)
Contractual services	21,750	21,750	21,951	(201)
Maintenance - structure/equipment	8,850	8,850	27,809	(18,959)
	<u>135,180</u>	<u>135,180</u>	<u>152,755</u>	<u>(17,575)</u>
<b>Capital Expenditures</b>	<u>1,566,202</u>	<u>6,425,553</u>	<u>5,684,444</u>	<u>741,109</u>
<b>Total Expenditures</b>	<u>8,119,159</u>	<u>12,978,510</u>	<u>12,270,523</u>	<u>707,987</u>

**City of Andrews, Texas**  
**Debt Service Fund**  
**Comparative Balance Sheet**  
**September 30, 2016 and 2015**

	2016	2015
<b>ASSETS</b>		
Cash and cash investments	\$ -	\$ -
Investment - treasury securities/certificate of dep.	-	-
Due from Other Funds	136,296	207,799
Total Assets	\$ 136,296	\$ 207,799
 <b>LIABILITIES AND FUND BALANCES</b>		
Liabilities		
Accounts payable	\$ -	\$ -
Total Other Liabilities	\$ -	\$ -
 Fund Balances		
Committed to Debt Service	\$ 136,296	\$ 207,799
Total Fund Balance	\$ 136,296	\$ 207,799
Total Liabilities and Fund Balance	\$ 136,296	\$ 207,799

**City of Andrews, Texas**  
**Debt Service Fund**  
**Schedule of Revenues, Expenditures and Changes in**  
**Fund Balance - Budget and Actual**  
**For the year ended September 30, 2016**

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
<b>REVENUES:</b>			
	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>			
Debt service:			
Principal	355,000	355,000	-
Interest	496,463	496,231	232
Total Expenditures	<u>851,463</u>	<u>851,231</u>	<u>232</u>
Excess (deficiency) of revenues over expenditures	(851,463)	(851,231)	232
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Reliever Route Maintenance Fund	466,540	472,830	6,290
Loop 1910 Repair Fund	384,923	306,898	(78,025)
Transfers out	-	-	-
Total other financing sources and uses	<u>851,463</u>	<u>779,728</u>	<u>(71,735)</u>
Net change in fund balance	-	(71,503)	(71,503)
Fund balances - beginning of year	<u>207,799</u>	<u>207,799</u>	<u>415,598</u>
Fund balances - end of year	<u>\$ 207,799</u>	<u>\$ 136,296</u>	<u>\$ 344,095</u>

City of Andrews, Texas  
 Combining Balance Sheet  
 Non-Major Governmental Funds  
 September 30, 2016

	Special Revenue Funds							Total Other Governmental Funds
	Court Technology	Confiscated Funds	Law Enforcement Education	Child Safety Seat	Court Security	Reliever Route		
Cash and cash equivalents	\$ 16,384	\$ 7,692	\$ 9,706	\$ 589	\$ 14,136	\$ 224,951	\$ 273,458	
Total Assets	<u>16,384</u>	<u>7,692</u>	<u>9,706</u>	<u>589</u>	<u>14,136</u>	<u>224,951</u>	<u>273,458</u>	

**ASSETS**

Cash and cash equivalents

Total Assets

**LIABILITIES AND FUND BALANCES**

Liabilities

Accounts payable  
 Due to other funds

Total Liabilities

Fund Balances

Restricted  
 Committed

Total Fund Balance

Total Liabilities and Fund Balances

24	-	-	-	-	-	-	24
-	-	-	-	-	136,296	-	136,296
<u>24</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>136,296</u>	<u>-</u>	<u>136,320</u>
-	7,692	9,706	-	-	-	-	17,398
<u>16,360</u>	<u>-</u>	<u>-</u>	<u>589</u>	<u>14,136</u>	<u>88,655</u>	<u>-</u>	<u>119,740</u>
<u>16,360</u>	<u>7,692</u>	<u>9,706</u>	<u>589</u>	<u>14,136</u>	<u>88,655</u>	<u>-</u>	<u>137,138</u>
<u>\$ 16,384</u>	<u>\$ 7,692</u>	<u>\$ 9,706</u>	<u>\$ 589</u>	<u>\$ 14,136</u>	<u>\$ 224,951</u>	<u>\$ 273,458</u>	<u>\$ 273,458</u>

**City of Andrews, Texas**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Non-Major Governmental Funds**  
**For the year ended September 30, 2016**

	Special Revenue Funds							Total Other Governmental Funds
	Court Technology	Confiscated Funds	Law Enforcement Education	Child Safety Seat	Court Security	Reliever Route		
<b>REVENUES:</b>								
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 745,851	\$ 745,851	
Investment Income	32	2	19	-	3	2,009	2,065	
Intergovernmental Revenue	-	-	-	-	-	-	-	
Fines and Forfeitures	9,103	5,557	-	-	6,744	-	21,403	
Grant Income	-	-	1,768	-	-	-	1,768	
Contributions	-	-	-	32	-	-	32	
Total revenues	<u>9,135</u>	<u>5,558</u>	<u>1,786</u>	<u>32</u>	<u>6,747</u>	<u>747,859</u>	<u>771,118</u>	
<b>EXPENDITURES:</b>								
Current:								
General government	6,061	-	-	-	5,173	-	11,234	
Public safety	-	-	929	-	-	-	929	
Street	-	-	-	-	-	306,492	306,492	
Debt Service	-	-	-	-	-	-	-	
Capital outlay	-	-	-	-	-	-	-	
Total expenditures	<u>6,061</u>	<u>-</u>	<u>929</u>	<u>-</u>	<u>5,173</u>	<u>306,492</u>	<u>318,655</u>	
Excess (deficiency) of revenues over expenditures	3,074	5,558	858	32	1,574	441,368	452,464	
Transfer in/(out) - General Fund	-	-	-	-	-	(4,691,197)	(4,691,197)	
Fund balances - beginning of year	13,286	2,134	8,848	557	12,561	4,338,485	4,375,871	
Prior Period Adjustment	-	-	-	-	-	-	-	
Fund balances - end of year	<u>\$ 16,360</u>	<u>\$ 7,692</u>	<u>\$ 9,706</u>	<u>\$ 589</u>	<u>\$ 14,136</u>	<u>\$ 88,655</u>	<u>\$ 137,138</u>	

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**SUPPLEMENTARY INDIVIDUAL FUND FINANCIAL  
STATEMENTS AND SCHEDULES**

**PROPRIETARY FUNDS**

These supplementary statements and schedules are included to provide management additional information for financial analysis.

**City of Andrews, Texas  
Water and Sewer Fund  
Comparative Statements of Net Position  
September 30, 2016 and 2015**

	2016	2015
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 2,775,140	\$ 2,802,331
Investment - treasury securities/certificate of dep.	365,397	1,145,244
Interest receivable	54	1,237
Accounts receivable	294,303	403,360
(net of allowance for doubtful accounts of \$13,536 in 2016 and \$16,702 in 2015)		
Inventories	140,845	135,246
Prepaid costs	766	588
Total Current Assets	3,576,507	4,488,006
Capital Assets		
Land	1,555,631	1,555,631
Buildings	3,852,233	3,825,083
Equipment	1,134,727	1,050,495
Infrastructure	24,674,324	22,985,973
Accumulated depreciation	(12,636,854)	(12,244,670)
Total Capital Assets Net of Accum Depr	18,580,062	17,172,512
Total Assets	22,156,568	21,660,518
<b>DEFERRED OUTFLOWS</b>		
Pension Related:		
Difference between expected and actual experience	-	23,304
Difference between projected and actual earnings	181,811	26,988
Difference due to changes in actuarial assumptions	6,150	-
Deferred pension contributions	68,834	66,596
Total Deferred Outflows	256,796	116,888
<b>LIABILITIES</b>		
Current Liabilities		
Accounts payable	95,358	238,603
Accrued liabilities	5,235	-
Customer deposits	249,530	255,485
Accrued compensated absences	1,000	1,000
Total Current Liabilities	351,123	495,087
Other Liabilities		
Accrued compensated absences	90,702	82,531
Accrued pension obligation	638,959	469,597
Total Other Liabilities	729,661	552,128
Total Liabilities	1,080,784	1,047,216
<b>DEFERRED INFLOWS</b>		
Pension Related:		
Difference between expected and actual experience	4,057	-
Total Deferred Inflows	4,057	-
<b>NET POSITION</b>		
Invested in capital, net of related debt	18,580,062	17,172,512
Unrestricted	2,748,461	3,557,678
Total Net Position	\$ 21,328,523	\$ 20,730,191



**City of Andrews, Texas**  
**Water and Sewer Fund**  
**Comparative Statements of Revenues, Expenses and Changes in Net Position**  
**For the years ended September 30, 2016 and 2015**

	2016	2015
Operating Revenues		
Charges for services		
Water	\$ 2,540,140	\$ 2,626,758
Sewer	991,459	992,076
Other	152,196	148,058
Total Operating Revenues	3,683,795	3,766,892
Operating Expenses		
Personal services	888,927	818,072
Supplies	549,050	126,933
Contractual services	1,045,200	990,801
Maintenance - equipment	275,061	209,530
Maintenance - structures	75,113	133,896
Sundry	30,516	19,223
Depreciation	774,846	706,918
Total Operating Expenses	3,638,712	3,005,372
Operating Income (Loss)	45,083	761,520
Nonoperating Revenues (Expenses)		
Investment income	12,310	13,558
Gain/(Loss) on disposal of capital assets	(73,214)	2,000
Rent	22,395	20,475
Surface Damages / Water Disposal	199,690	304,441
Total Nonoperating Revenue	161,181	340,474
Income before capital contributions and transfers	206,264	1,101,994
Capital contributions	392,068	519,792
Transfers in	-	1,055,000
Change in Net Position	598,332	2,676,786
Net Position, beginning	20,730,190	18,440,987
Prior Period Adjustment	-	(387,583)
Net Position, ending	\$ 21,328,522	\$ 20,730,190

**City of Andrews, Texas**  
**Water and Sewer Fund**  
**Comparative Statements of Cash Flows**  
**For the years ended September 30, 2016 and 2015**

	2016	2015
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash receipts from customer	\$ 3,756,380	\$ 3,754,501
Other operating cash receipts	1,183	933
Cash payments to suppliers for goods and services	(1,831,199)	(1,156,888)
Cash payments to employees for services	(842,009)	(826,580)
Cash payments to other funds for services	(262,246)	(264,748)
Net cash provided (used) by operating activities	822,110	1,507,218
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>		
Grant income for operating activities	-	-
Net cash provided by non-capital and related financing activities	-	-
<b>CASH FLOWS FROM CAPITAL &amp; RELATED FINANCING ACTIVITIES</b>		
Acquisition of capital assets	(2,077,899)	(6,431,470)
Cash transfer from General Fund and/or AEDC for Capital Projects	-	1,055,000
Grant income for capital activities	214,358	519,792
Proceeds from sale of capital assets	-	2,000
Income from Surface Damage and Salt Water Disposal on City Property	199,690	304,441
Rental income from Utility Fund Assets	22,395	20,475
Net cash provided (used) by capital and related financing activities	(1,641,456)	(4,529,762)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest on cash and investments	12,310	13,558
Purchase of treasury securities/certificate of deposit	779,847	1,138,105
Net cash provided (used) by investing activities	792,157	1,151,663
Net increase (decrease) in cash and cash equivalents	(27,190)	(1,870,881)
Cash and cash equivalents, beginning	2,802,331	4,673,212
Cash and cash equivalents, ending	\$ 2,775,140	\$ 2,802,331
<b>Reconciliation of income from operations to net cash provided by (used for) operating activities</b>		
Operating Income (Loss)	\$ 45,083	\$ 761,520
Adjustments to reconcile income (loss) from operations to net cash provided (used) by operating activities:		
Depreciation	774,846	706,918
Provision for doubtful accounts	(3,166)	(1,099)
Pension Expense - Prior Period Adjustment	-	(298,846)
Change in assets and liabilities:		
Decrease (increase) in accounts receivable	112,223	(4,782)
Decrease (increase) in interest receivable	1,183	933
Decrease (increase) in due from other funds	-	-
Decrease (increase) in inventory	(5,600)	48,277
Decrease (increase) in prepaid costs	(178)	2,242
Decrease (increase) in deferred outflows of resources for pensions	(139,908)	(116,888)
Increase (decrease) in accounts payable	(143,245)	(10,995)
Increase (decrease) in other payables	5,235	-
Increase (decrease) in due to other funds	-	-
Increase (decrease) in compensated absences	8,171	(12,060)
Increase (decrease) in pension obligation	169,362	419,285
Increase (decrease) in customer deposits	(5,955)	12,713
Increase (decrease) in deferred outflows of resources for pensions	4,057	-
Net cash provided (used) by operating activities	\$ 822,110	\$ 1,507,218

**City of Andrews, Texas**  
**Water and Sewer Fund**  
**Schedule of Operating and Nonoperating Revenues - Budget and Actual**  
**For the year ended September 30, 2016**

	Budgeted Amounts		Actual Budget Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>OPERATING REVENUE - WATER</b>				
Water sales	\$ 2,400,350	\$ 2,400,350	\$ 2,342,742	\$ (57,608)
Water tapping fees	20,000	20,000	18,421	(1,579)
Water pro rata	2,500	2,500	-	(2,500)
Total Operating Revenues - Water	<u>2,422,850</u>	<u>2,422,850</u>	<u>2,361,163</u>	<u>(61,687)</u>
<b>OPERATING REVENUE - SEWER</b>				
Sewer rentals	945,000	945,000	946,624	1,624
Sewer tapping fees	12,000	12,000	13,500	1,500
Septic tank waste disposal	10,000	10,000	22,960	12,960
Reclaimed water	2,000	2,000	2,000	-
Total Operating Revenues - Sewer	<u>969,000</u>	<u>969,000</u>	<u>991,459</u>	<u>22,459</u>
<b>OPERATING REVENUE - OTHER</b>				
Miscellaneous	2,500	2,500	23,403	20,903
Water capital impr surcharge	190,000	190,000	178,977	(11,023)
Service fees	75,000	75,000	137,378	62,378
Total Operating Revenues - Other	<u>267,500</u>	<u>267,500</u>	<u>339,758</u>	<u>72,258</u>
 Total Operating Revenues	 <u>3,659,350</u>	 <u>3,659,350</u>	 <u>3,692,380</u>	 <u>33,030</u>
<b>NON-OPERATING REVENUE</b>				
Investment income	12,851	12,851	12,310	(541)
Gain on sale of assets	-	-	-	-
Grant income	-	-	214,358	214,358
Rent	22,395	22,395	22,395	-
Surface Damage and Water Disposal	210,000	210,000	199,690	(10,310)
Capital Contribution	-	-	169,126	169,126
Transfer from General Fund	-	-	-	-
Transfer from A.E.D.C.	-	-	-	-
Voluntary non-exchange-devel.	-	-	-	-
Total Non-Operating Revenues	<u>245,246</u>	<u>245,246</u>	<u>617,878</u>	<u>372,632</u>
 Total Revenues	 <u>\$ 3,904,596</u>	 <u>\$ 3,904,596</u>	 <u>\$ 4,310,258</u>	 <u>\$ 405,662</u>

**City of Andrews, Texas**  
**Water and Sewer Fund**  
**Schedule of Operating Expenses - Budget and Actual**  
**For the year ended September 30, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Administrative</b>				
Contractual services	\$ 265,321	\$ 262,321	\$ 262,246	\$ 75
Sundry	7,800	7,800	103,730	(95,930)
	<u>273,121</u>	<u>270,121</u>	<u>365,976</u>	<u>(95,855)</u>
<b>Warehouse Building</b>				
Supplies	4,500	4,500	7,766	(3,266)
Contractual services	12,360	12,360	10,691	1,669
Maintenance - structure	12,000	12,000	11,809	191
Maintenance - equipment	1,000	1,000	7,421	(6,421)
	<u>29,860</u>	<u>29,860</u>	<u>37,687</u>	<u>(7,827)</u>
<b>Water Production</b>				
Personal services	192,603	192,603	211,867	(19,264)
Supplies	565,890	565,890	457,924	107,966
Contractual services	621,300	621,300	582,152	39,148
Maintenance - structure	7,200	7,200	13,258	(6,058)
Maintenance - equipment	95,200	95,200	134,592	(39,392)
	<u>1,482,193</u>	<u>1,482,193</u>	<u>1,399,793</u>	<u>82,400</u>
<b>Water Distribution</b>				
Personal services	392,032	392,032	413,700	(21,668)
Supplies	64,700	64,700	58,602	6,098
Contractual services	81,625	81,625	39,514	42,111
Maintenance - structure	21,500	21,500	27,127	(5,627)
Maintenance - equipment	81,500	81,500	87,489	(5,989)
	<u>641,357</u>	<u>641,357</u>	<u>626,432</u>	<u>14,925</u>
<b>Wastewater (Sewer) Collection</b>				
Personal services	115,506	115,506	121,739	(6,233)
Supplies	13,170	13,170	8,072	5,098
Contractual services	17,140	17,140	57,211	(40,071)
Maintenance - structure	20,000	20,000	21,108	(1,108)
Maintenance - equipment	7,000	7,000	3,681	3,319
	<u>172,816</u>	<u>172,816</u>	<u>211,811</u>	<u>(38,995)</u>
<b>Wastewater (Sewer) Treatment</b>				
Personal services	137,088	137,088	141,621	(4,533)
Supplies	18,975	18,975	16,685	2,290
Contractual services	100,710	100,710	93,386	7,324
Maintenance - structure	1,600	1,600	1,811	(211)
Maintenance - equipment	53,000	53,000	41,878	11,122
	<u>311,373</u>	<u>311,373</u>	<u>295,380</u>	<u>15,993</u>
<b>Depreciation</b>	1,037,435		774,846	(774,846)
<b>Total Operating Expenses</b>	<u>\$ 3,948,155</u>	<u>\$ 2,907,720</u>	<u>\$ 3,711,926</u>	<u>\$ (804,206)</u>

**City of Andrews, Texas**  
**Sanitation Fund**  
**Comparative Statements of Net Position**  
**September 30, 2016 and 2015**

	2016	2015
<b>ASSETS</b>		
Current Assets:		
Cash and cash equivalents	\$ 1,225,101	\$ 628,748
Investment - treasury securities/cert. of deposit	1,360,400	1,840,629
Interest receivable	2,039	3,161
Accounts receivable	166,567	146,629
Total Current Assets	2,754,107	2,619,167
Capital Assets:		
Land	28,317	28,317
Buildings	22,111	22,111
Equipment	2,491,731	2,790,225
Accumulated depreciation	(1,071,352)	(1,290,830)
Total Capital Assets Net of Accum Depr	1,470,807	1,549,823
Total Assets	4,224,914	4,168,990
<b>DEFERRED OUTFLOWS</b>		
Pension Related:		
Difference between expected and actual experience	-	20,678
Difference between projected and actual earnings	150,266	23,947
Difference due to changes in actuarial assumptions	5,018	-
Deferred pension contributions	60,919	59,093
Total Deferred Outflows	216,202	103,718
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts payable	45,999	41,952
Accrued liabilities	3,417	-
Sales tax payable	11,324	10,330
Customer deposits	4,400	4,100
Accrued compensated absences	1,000	1,000
Total Current Liabilities	66,140	57,383
Other Liabilities:		
Accrued compensated absences	70,959	59,805
Accrued pension obligation	520,315	382,134
Landfill closure costs	696,274	685,007
Total Other Liabilities	1,287,547	1,126,946
Total Liabilities	1,353,687	1,184,329
<b>DEFERRED INFLOWS</b>		
Pension Related:		
Difference between expected and actual experience	1,646	-
Total Deferred Inflows	1,646	-
<b>NET POSITION</b>		
Invested in capital, net of related debt	1,470,807	1,549,823
Restricted	696,274	685,007
Unrestricted	918,702	853,549
Total Net Position	\$ 3,085,783	\$ 3,088,379

**City of Andrews, Texas**  
**Sanitation Fund**  
**Comparative Statements of Revenues, Expenses and Changes in Net Position**  
**For the years ended September 30, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
Operating Revenues		
Sanitation	1,754,166	1,606,884
Total Operating Revenues	<u>1,754,166</u>	<u>1,606,884</u>
Operating Expenses		
Personal services	759,185	764,716
Supplies	83,933	100,732
Contractual services	566,042	589,155
Maintenance - equipment	136,055	112,567
Maintenance - structures	15,004	4,869
Landfill closure	11,267	31,856
Depreciation	230,529	216,448
Total Operating Expenses	<u>1,802,015</u>	<u>1,820,343</u>
Income from Operations	<u>(47,850)</u>	<u>(213,459)</u>
Nonoperating Revenues (Expenses)		
Investment income	14,400	14,392
Gain on sales/retirement of capital assets	29,510	-
Total Nonoperating Revenue	<u>43,910</u>	<u>14,392</u>
Income before capital contributions and transfers	(3,940)	(199,068)
Capital contributions	-	-
Transfers in	<u>1,344</u>	<u>-</u>
Change in Net Position	(2,596)	(199,068)
Net Position, beginning	3,088,379	3,521,687
Prior Period Adjustment	<u>-</u>	<u>(234,240)</u>
Net Position, ending	<u>\$ 3,085,783</u>	<u>\$ 3,088,379</u>

**City of Andrews, Texas**  
**Sanitation Fund**  
**Comparative Statements of Cash Flows**  
**For the years ended September 30, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash receipts from customer	\$ 1,734,228	\$ 1,608,401
Other operating cash receipts	1,122	(588)
Cash payments to suppliers for goods and services	(518,517)	(549,610)
Cash payments to employees for services	(717,272)	(759,080)
Cash payments to other funds for services	(277,176)	(278,398)
Net cash provided (used) by operating activities	<u>222,384</u>	<u>20,725</u>
 <b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>		
Grant income for operating activities	-	-
Green exchange contributions from General Fund	1,344	-
Net cash provided by non-capital financing activities	<u>1,344</u>	<u>-</u>
 <b>CASH FLOWS FROM CAPITAL &amp; RELATED FINANCING ACTIVITIES</b>		
Acquisition of capital assets	(151,513)	(230,660)
Proceeds from sale of capital assets	29,510	-
Net cash provided (used) by capital and related financing activities	<u>(122,003)</u>	<u>(230,660)</u>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest on cash and investments	14,400	14,392
Purchase of treasury securities/certificate of deposit	480,229	16,906
Net cash provided (used) by investing activities	<u>494,629</u>	<u>31,298</u>
 Net increase (decrease) in cash and cash equivalents	596,354	(178,637)
Cash and cash equivalents, beginning	628,748	807,385
Cash and cash equivalents, ending	<u>\$ 1,225,101</u>	<u>\$ 628,748</u>
 <b>Reconciliation of income from operations to net cash provided by (used for) operating activities</b>		
Operating Income (Loss)	\$ (47,850)	\$ (213,459)
Adjustments to reconcile income (loss) from operations to net cash provided (used) by operating activities:		
Depreciation	230,529	216,448
Landfill closure costs	11,267	31,856
Pension Expense - Prior Period Adjustment	-	(234,240)
Change in assets, deferred outflows/inflows, and liabilities:		
Decrease (increase) in accounts receivable	(19,938) x	1,517
Decrease (increase) in interest receivable	1,122 x	(588)
Decrease (increase) in due from other funds	-	-
Decrease (increase) in deferred outflows of resources for pensions	(112,484)	(103,718)
Increase (decrease) in accounts payable	4,046 x	(16,614)
Increase (decrease) in accrued liabilities	3,417	-
Increase (decrease) in sales taxes payable	994 x	330
Increase (decrease) in due to other funds	-	-
Increase (decrease) in compensated absences	11,154	2,485
Increase (decrease) in pension obligation	138,181	341,109
Increase (decrease) in customer deposits	300 x	(4,400)
Increase (decrease) in deferred outflows of resources for pensions	1,646	-
Net cash provided (used) by operating activities	<u>\$ 222,384</u>	<u>\$ 20,725</u>

**City of Andrews, Texas**  
**Sanitation Fund**  
**Schedule of Revenues - Budget and Actual**  
**For the year ended September 30, 2016**

	Budgeted Amounts		Actual Budget Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>OPERATING REVENUE</b>				
Sanitation collection	\$ 1,019,200	\$ 1,019,200	\$ 1,017,589	\$ (1,611)
Municipal landfill	648,235	648,235	659,566	11,331
Public hauling-type I	6,200	6,200	5,160	(1,040)
Public hauling-type IV	70,000	70,000	58,006	(11,994)
Recycling sales	2,800	2,800	8,963	6,163
Miscellaneous	1,000	1,000	4,882	3,882
Total Operating Revenues	<u>1,747,435</u>	<u>1,747,435</u>	<u>1,754,166</u>	<u>6,731</u>
<b>NON-OPERATING REVENUE</b>				
Investment income	10,949	10,949	14,400	3,451
Grant income	-	-	-	-
Gain on sale/disposition of assets	-	-	29,510	29,510
Total Non-operating Revenue	<u>10,949</u>	<u>10,949</u>	<u>43,910</u>	<u>32,961</u>
 Total Revenues	 <u>\$ 1,758,384</u>	 <u>\$ 1,758,384</u>	 <u>\$ 1,798,075</u>	 <u>\$ 39,691</u>



**City of Andrews, Texas**  
**Sanitation Fund**  
**Schedule of Operating & Non-Operating Expenses - Budget and Actual**  
**For the year ended September 30, 2016**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>OPERATING EXPENSE</b>				
Administrative				
Contractual services	\$ 280,251	\$ 280,251	\$ 277,176	\$ 3,075
	<u>280,251</u>	<u>280,251</u>	<u>277,176</u>	<u>3,075</u>
Sanitation Collection				
Personal services	380,392	380,392	381,804	(1,412)
Supplies	90,100	90,100	60,089	30,011
Contractual services	2,600	2,600	1,505	1,095
Maintenance - equipment	63,200	63,200	84,411	(21,211)
	<u>536,292</u>	<u>536,292</u>	<u>527,809</u>	<u>8,483</u>
Sanitation Bulk				
Personal services	148,478	148,478	161,401	(12,923)
Supplies	13,250	13,250	9,506	3,744
Contractual services	59,370	59,370	37,793	21,577
Maintenance - structure	1,000	1,000	806	194
Maintenance - equipment	9,700	9,700	24,875	(15,175)
	<u>231,798</u>	<u>231,798</u>	<u>234,382</u>	<u>(2,584)</u>
Landfill				
Personal services	197,429	197,429	215,980	(18,551)
Supplies	26,500	26,500	14,338	12,162
Contractual services	128,575	128,575	248,332	(119,757)
Maintenance - structure	1,600	1,600	14,198	(12,598)
Maintenance - equipment	11,985	11,985	26,770	(14,785)
	<u>366,089</u>	<u>366,089</u>	<u>519,617</u>	<u>(153,528)</u>
Landfill closure	30,000	30,000	11,267	18,733
Depreciation	206,959	206,959	230,529	(23,570)
	<u>236,959</u>	<u>236,959</u>	<u>241,796</u>	<u>(4,837)</u>
<b>Total Operating Expenses</b>	<u><u>\$ 1,651,389</u></u>	<u><u>\$ 1,651,389</u></u>	<u><u>\$ 1,800,780</u></u>	<u><u>\$ (149,391)</u></u>
<b>NON-OPERATING EXPENSE</b>				
Loss on Disposal of Assets	\$ -	\$ -	\$ -	-
<b>Total Non-Operating Expenses</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
<b>Total Expenses</b>	<u><u>\$ 1,651,389</u></u>	<u><u>\$ 1,651,389</u></u>	<u><u>\$ 1,800,780</u></u>	<u><u>\$ (149,391)</u></u>

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## **COMBINING FINANCIAL STATEMENT AGENCY FUNDS**

Agency funds are used to report resources held by the City in a purely custodial capacity (assets = liabilities).

**ESCROW FUND** - To account for funds deposited with the city by developers for curb and gutter, paving, and water and sewer extensions. At the time the improvements are made, it is paid for by the developer and the deposit refunded.

**EMPLOYEE CHRISTMAS FUND** - To account for funds withheld by the City from participating employees each pay period to enable the employees to save for Christmas. Funds are disbursed to employees enrolled in the plan on or about December 1 each year.

**City of Andrews, Texas**  
**Agency Funds**  
**Combining Statement of Net Position**  
**September 30, 2016**

	Escrow Fund	Employee Christmas Fund	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 15,572	\$ 95,890	\$ 111,462
Total Assets	15,572	95,890	\$ 111,462
<b>LIABILITIES</b>			
Deposits held for others	15,572	95,890	111,462
Total Liabilities	\$ 15,572	\$ 95,890	\$ 111,462
<b>NET POSITION</b>	-	-	-

**City of Andrews, Texas**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**For the year ended September 30, 2016**

	Balance Oct. 1 2015	Additions	Deductions	Balance Sept. 30 2016
<b>ESCROW FUND</b>				
Assets				
Cash and cash equivalents	\$ 15,572	\$ -	\$ -	\$ 15,572
	<u>15,572</u>	<u>-</u>	<u>-</u>	<u>15,572</u>
Liabilities				
Deposits held for others	15,572	\$ -	-	15,572
	<u>\$ 15,572</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 15,572</u>
 <b>EMPLOYEE CHRISTMAS FUND</b>				
Assets				
Cash and cash equivalents	\$ 89,780	\$ 115,040	\$ 108,930	\$ 95,890
	<u>89,780</u>	<u>115,040</u>	<u>108,930</u>	<u>95,890</u>
Liabilities				
Deposits held for others	89,780	115,040	108,930	95,890
	<u>\$ 89,780</u>	<u>\$ 115,040</u>	<u>\$ 108,930</u>	<u>\$ 95,890</u>
 <b>TOTAL - ALL AGENCY FUNDS</b>				
Assets				
Cash and cash equivalents	\$ 105,352	\$ 115,040	\$ 108,930	\$ 111,462
	<u>105,352</u>	<u>115,040</u>	<u>108,930</u>	<u>111,462</u>
Liabilities				
Deposits held for others	105,352	115,040	108,930	111,462
	<u>\$ 105,352</u>	<u>\$ 115,040</u>	<u>\$ 108,930</u>	<u>\$ 111,462</u>

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**SUPPLEMENTARY INDIVIDUAL FUND FINANCIAL  
STATEMENTS AND SCHEDULES**

**ANDREWS ECONOMIC DEVELOPMENT CORPORATION**

Component Unit  
(Discretely Presented)

Andrews Economic Development Corporation is a 501(C)(3) non-profit industrial development corporation whose five member Board of Directors is appointed by the City Council. The Corporation's purpose is to promote and develop industrial and manufacturing enterprises in order to eliminate unemployment and underemployment and promote the public welfare for and in behalf of the City as authorized by Section 4A of of Article 5190.6, TX Rev. Statue Ann. Funding is derived from a 1/2% sales tax approved by voters in May, 2005.

**City of Andrews, Texas**  
**Andrews Economic Development Corporation**  
**Comparative Statements of Net Position**  
**September 30, 2016 and 2015**

	2016	2015
<b>ASSETS</b>		
Current Assets		
Cash and cash equivalents	\$ 4,284,635	\$ 4,209,361
Sales tax receivable	74,051	135,318
Miscellaneous receivable	200	1,000
Total Current Assets	4,358,885	4,345,679
Capital Assets		
Land	448,184	482,941
Improvements other than Buildings	527,592	902,514
Furniture & Fixtures	11,371	11,941
Accumulated depreciation	(74,081)	(60,564)
Total Capital Assets Net of Accum. Depr.	913,065	1,336,831
Total Assets	5,271,951	5,682,510
<b>DEFERRED OUTFLOWS</b>		
Pension Related:		
Difference between expected and actual experience	-	1,731
Difference between projected and actual earnings	12,617	2,004
Difference due to changes in actuarial assumptions	422	
Deferred pension contributions	5,099	4,946
Total Deferred Outflows	18,138	8,681
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts payable	114,534	109,226
Other payables	2,769	3,100
Compensated absences payable	4,685	4,590
Pension obligation payable	43,635	32,025
Total Current Liabilities	165,623	148,942
<b>DEFERRED INFLOWS</b>		
Pension Related:		
Difference between expected and actual experience	145	-
Total Deferred Inflows	145	-
<b>NET POSITION</b>		
Net investment in capital assets	913,065	1,336,831
Restricted	-	-
Unrestricted	4,211,256	4,205,418
Total Net Position	\$ 5,124,321	\$ 5,542,248



**City of Andrews, Texas**  
**Andrews Economic Development Corporation**  
**Comparative Statements of Revenues, Expenses and Changes in Net Position**  
**For the years ended September 30, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
Support and revenues		
Economic development sales tax	\$ 1,491,701	\$ 2,061,303
Interest income	11,482	2,051
Miscellaneous	-	4,648
Total support and revenues	<u>1,503,183</u>	<u>2,068,001</u>
 Expenses		
Personal services	199,546	192,036
Supplies	1,257	1,049
Contractual services	84,423	47,345
Maintenance - equipment	667	256
Contributions to City	961,568	487,123
Sundry (includes incentives)	652,054	324,467
Depreciation	21,595	29,097
Total Expenses	<u>1,921,111</u>	<u>1,081,372</u>
 Transfers	-	-
 Increase in Net Position	<u>(417,927)</u>	<u>986,629</u>
 Net Position, beginning	5,542,248	4,634,917
Prior Period Adjustment	<u>-</u>	<u>(79,298)</u>
 Net Position, ending	<u>\$ 5,124,321</u>	<u>\$ 5,542,248</u>

**City of Andrews, Texas**  
**Andrews Economic Development Corporation**  
**Comparative Statements of Cash Flows**  
**For the years ended September 30, 2016 and 2015**

	2016	2015
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash receipts from sales tax	\$ 1,552,968	\$ 2,115,435
Other operating cash receipts	12,282	6,698
Cash payments to suppliers for goods and services	(733,425)	(351,175)
Cash payments to employees for services	(197,299)	(190,325)
Cash payments for other funds	(961,568)	(487,123)
Net cash provided (used) by operating activities	(327,042)	1,093,510
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Acquisition of capital assets	570	(188,659)
Land incentives from Business Parks	34,757	77,816
Net cash provided (used) by capital and related financing activities	35,327	(110,843)
Net increase (decrease) in cash and cash equivalents	(291,714)	982,668
Cash and cash equivalents, beginning	4,209,361	3,226,693
Cash and cash equivalents, ending	\$ 3,917,646	\$ 4,209,361
<b>Reconciliation of income from operations to net cash provided (used) by operating activities</b>		
Increase in Net Position	\$ (417,927)	\$ 986,629
Adjustments to reconcile income (loss) from operations to net cash provided (used) by operating activities:		
Depreciation	21,595	29,097
Prior Period Adjustment - Pension	-	(20,080)
Change in assets and liabilities:		
Decrease (increase) in sales tax receivable	61,267	54,132
Decrease (increase) in misc receivable	800	-
Decrease (increase) in deferred outflows of resources for pensions	(9,458)	(8,681)
Increase (decrease) in accounts payable	5,307	20,417
Increase (decrease) in other payables	(331)	1,525
Increase (decrease) in compensated absences	95	1,447
Increase (decrease) in pension obligation	11,610	29,024
Net cash provided (used) by operating activities	\$ (327,042)	\$ 1,093,510

**CAPITAL ASSETS  
USED IN THE OPERATION  
OF GOVERNMENTAL FUNDS**

**City of Andrews, Texas**  
**Capital Assets used in the Operation of Governmental Funds**  
**Comparative Schedules by Source**  
**September 30, 2016 and 2015**

	2016	2015
<b>Governmental Fund Capital Assets</b>		
Land	\$ 1,234,638	\$ 1,234,638
Buildings	7,687,867	7,558,813
Improvements other than buildings	6,444,989	6,401,257
Machinery and equipment	4,890,774	4,499,853
Infrastructure	31,161,426	25,493,901
Total Governmental Funds Capital Assets	51,419,694	45,188,461
 <b>Investments in Governmental Funds</b>		
<b>Capital Assets by Source</b>		
General fund	31,374,882	25,265,171
Donations	5,382,405	5,260,883
Subdividers	1,267,406	1,267,406
General obligation bonds	13,395,000	13,395,000
	\$ 51,419,694	\$ 45,188,461

**City of Andrews, Texas**  
**Capital Assets used in the Operation of Governmental Funds**  
**Schedule by Function and Activity**  
**September 30, 2016**

Function and Activity	Total	Land	Building	Improvements Other Than Buildings	Infrastructure	Machinery and Equipment
<b>General Government:</b>						
City Hall - City Mgr., Finance, Court Business/Technology Center	\$ 1,068,502	\$ 138,392	\$ 541,216	\$ 127,068	\$ -	\$ 261,826
Total General Government	<u>4,176,819</u>	<u>409,978</u>	<u>3,351,066</u>	<u>-</u>	<u>-</u>	<u>415,775</u>
	<u>5,245,322</u>	<u>548,370</u>	<u>3,892,282</u>	<u>127,068</u>	<u>-</u>	<u>677,601</u>
<b>Public Safety:</b>						
Police protection	2,212,463	146,741	720,611	-	-	1,345,111
Emergency medical services	1,590,799	-	350,690	-	-	1,240,109
Animal pound	164,023	-	114,274	-	-	49,749
Fire protection	3,355,426	25,296	2,490,021	65,104	-	775,005
Total Public Safety	<u>7,322,712</u>	<u>172,037</u>	<u>3,675,596</u>	<u>65,104</u>	<u>-</u>	<u>3,409,974</u>
Streets and storm drainage Inspection	35,360,467	484,349	-	3,072,170	31,161,426	642,521
Recreation and parks	134,892	-	-	-	-	134,892
	3,356,302	29,881	119,989	3,180,646	-	25,786
Total Governmental Funds Capital Assets	<u>\$ 51,419,694</u>	<u>\$ 1,234,638</u>	<u>\$ 7,687,867</u>	<u>\$ 6,444,989</u>	<u>\$ 31,161,426</u>	<u>\$ 4,890,774</u>

**City of Andrews, Texas**  
**Capital Assets used in the Operation of Governmental Funds**  
**Schedule of Changes by Function and Activity**  
**For the year ended September 30, 2016**

Function and Activity	Governmental Funds Capital Assets 2015	Additions	Deductions	Governmental Funds Capital Assets 2016
<b>General Government</b>				
City Hall - City Mgr., Finance, Court	\$ 961,948	\$ 126,218	\$ 19,664	\$ 1,068,502
Business/Technology Center	4,175,944	876	-	4,176,819
<b>Total General Government</b>	<b>5,137,892</b>	<b>127,094</b>	<b>19,664</b>	<b>5,245,322</b>
<b>Public Safety</b>				
Police protection	2,087,521	231,836	106,894	2,212,463
Emergency medical services	1,484,733	130,295	24,229	1,590,799
Animal pound	179,499	5,145	20,621	164,023
Fire protection	3,241,807	134,536	20,917	3,355,426
<b>Total Public Safety</b>	<b>6,993,561</b>	<b>501,812</b>	<b>172,661</b>	<b>7,322,712</b>
Streets and storm drainage	29,646,359	5,729,124	15,017	35,360,467
Inspection	117,187	39,166	21,462	134,892
Recreation and parks	3,293,462	80,830	17,990	3,356,302
<b>Total Governmental Funds Capital Assets</b>	<b>\$ 45,188,461</b>	<b>\$ 6,478,027</b>	<b>\$ 246,794</b>	<b>\$ 51,419,694</b>