

Combining and Individual Fund Financial Statements and Schedules

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**SUPPLEMENTARY INDIVIDUAL FUND FINANCIAL
STATEMENTS AND SCHEDULES**

GENERAL FUND

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

City of Andrews, Texas
General Fund
Comparative Balance Sheet
September 30, 2014 and 2013

	8	<u>2014</u>	<u>2013</u>
ASSETS			
Cash and cash investments		\$ 582,320	\$ 578,038
Cash equivalent - Tex Pool/Tex Star investment		6,016,256	5,117,182
Investment - treasury securities/certificate of dep.		8,769,179	8,588,371
Receivables (net of allowance for uncollectibles)			
Ad valorem taxes		72,890	69,432
Sales taxes		757,801	632,073
Miscellaneous		34,895	30,264
Interest		11,571	24,049
Total Assets		<u>\$ 16,244,912</u>	<u>\$ 15,039,408</u>
 LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable		\$ 394,785	\$ 205,651
Other payables		198,123	169,074
Customer deposits		2,450	2,625
Deferred income		67,890	64,432
Total Other Liabilities		<u>663,248</u>	<u>441,782</u>
 Fund Balances			
Committed to Capital Improvement		\$ 7,337,050	7,518,133
Committed to Ambulance Services		174,988	111,863
Committed to Reliever Route		529,169	953,922
Assigned to Pension Obligation		2,746,482	1,969,325
Assigned to Adult Education		42,165	30,956
Assigned to Litter Control		3,744	2,592
Assigned to Police Investigation		10	2,470
Unassigned		4,748,056	4,008,365
Total Fund Balance		<u>15,581,664</u>	<u>14,597,626</u>
 Total Liabilities and Fund Balance		<u>\$ 16,244,912</u>	<u>\$ 15,039,408</u>

City of Andrews, Texas
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
For the year ended September 30, 2014 with comparative actual totals for 2013

	2014					2013	
	Budgeted Amounts		Actual	Adjustments	Actual	Variance with	Actual
	Original	Final	GAAP Basis	Budget Basis	Budget Basis	Final Budget Positive (Negative)	GAAP Basis
REVENUES							
Taxes	\$ 5,578,150	\$ 5,578,150	\$ 7,628,555	\$ -	\$ 7,628,555	\$ 2,050,405	\$ 5,610,865
Franchise fees	630,000	630,000	782,495	-	782,495	152,495	711,639
License, permits, fees	27,750	27,750	81,585	-	81,585	53,835	60,105
Charges for services	29,600	29,600	80,915	-	80,915	51,315	36,868
Fines and court costs	151,940	151,940	223,049	-	223,049	71,109	177,288
Miscellaneous	414,992	414,992	591,948	-	591,948	176,956	491,801
Investment income	48,444	48,444	63,199	(2,570)	60,628	12,184	34,142
Intergovernmental revenue	1,927,460	1,927,460	1,946,155	-	1,946,155	18,695	1,465,065
Grant income	25,000	25,000	705,400	-	705,400	680,400	52,341
Total Revenues	8,833,336	8,833,336	12,103,299	(2,570)	12,100,729	3,267,393	8,640,116
EXPENDITURES							
Current:							
Legislative	213,712	313,712	1,011,320	-	1,011,320	(697,608)	358,170
Administration	264,706	264,706	281,069	-	281,069	(16,363)	258,520
Finance	559,665	559,665	568,935	-	568,935	(9,270)	509,490
Municipal court	127,244	127,244	145,639	-	145,639	(18,395)	103,916
Business technology center	131,243	131,243	140,022	-	140,022	(8,779)	143,692
Police	1,751,849	1,751,849	1,667,587	-	1,667,587	84,262	1,528,175
Ambulance	934,744	934,744	1,016,211	-	1,016,211	(81,467)	803,482
Animal control	108,934	108,934	113,898	-	113,898	(4,964)	99,887
Fire	212,082	212,082	207,059	-	207,059	5,023	207,562
Inspection	182,758	182,758	168,392	-	168,392	14,366	158,662
Street	454,287	454,286	646,324	-	646,324	(192,038)	650,378
Building & Grounds	224,915	224,915	233,492	-	233,492	(8,577)	164,133
Swimming pool	74,496	74,496	102,689	-	102,689	(28,193)	80,696
Debt Service:							
Principal	573,390	573,390	340,000	-	340,000	233,390	655,000
Interest	126,610	126,610	126,530	-	126,530	80	140,984
Capital outlay	2,639,127	4,538,145	4,350,096	-	4,350,096	188,049	7,668,784
Total Expenditures	8,579,762	10,578,779	11,119,261	-	11,119,261	(540,482)	13,531,530
Excess (deficiency) of revenues over expenditures	253,574	(1,745,443)	984,038	(2,570)	981,468	2,726,911	(4,891,414)
OTHER FINANCING SOURCES (USES)							
Transfers in:							
Reliever Route Construction Fund	-	-	-	-	-	-	5,117,459
Andrews County	1,000,000	1,000,000	1,000,000	-	1,000,000	-	-
Transfers out:							
Utility Fund	(1,000,000)	(1,000,000)	(1,000,000)	-	(1,000,000)	-	(1,000,000)
Total other financing sources (uses)	-	-	-	-	-	-	4,117,459
Net change in fund balance	253,574	(1,745,443)	984,038	(2,570)	981,468	2,726,911	(773,956)
Fund Balance - beginning	13,643,704	13,643,704	13,643,704	-	13,643,704	-	17,580,492
Prior Period Adjustment	953,922	953,922	953,922	-	953,922	-	(3,162,832)
Fund Balance (deficit) - ending	\$ 14,851,200	\$ 12,852,183	\$ 15,581,664	\$ (2,570)	\$ 15,579,094	\$ 2,726,911	\$ 13,643,704

City of Andrews, Texas
General Fund
Schedule of Revenues - Budget and Actual
For the year ended September 30, 2014 with comparative actual totals for 2013

	2014				Actual Budget Basis	Variance with Final Budget Pos / (Neg)	2013 Actual GAAP Basis
	Budgeted Amounts		Actual	Adjustments			
	Original	Final	GAAP Basis	Budget Basis			
TAXES							
Ad valorem							
Current	\$ 1,048,950	\$ 1,048,950	\$ 1,107,333	\$ -	\$ 1,107,333	\$ 58,383	\$ 985,374
Penalty and interest	10,000	10,000	25,887	-	25,887	15,887	22,782
Total Ad valorem	1,058,950	1,058,950	1,133,220	-	1,133,220	74,270	1,008,155
Sales							
1% City sales	3,000,000	3,000,000	4,261,405	-	4,261,405	1,261,405	3,623,217
.25% Property reduction sales	750,000	750,000	1,065,351	-	1,065,351	315,351	905,804
.25% Reliever Route project	750,000	750,000	1,065,351	-	1,065,351	315,351	-
Alcoholic beverage	1,200	1,200	2,131	-	2,131	931	1,128
Total Sales	4,501,200	4,501,200	6,394,239	-	6,394,239	1,893,039	4,530,149
Other taxes							
Hotel/Motel occupancy (net)	-	-	70,289	-	70,289	70,289	52,764
Payment in lieu of taxes	18,000	18,000	30,807	-	30,807	12,807	19,796
Total Other	18,000	18,000	101,096	-	101,096	83,096	72,560
FRANCHISE FEES							
Electrical	300,000	300,000	373,595	-	373,595	73,595	341,817
Telephone	115,000	115,000	122,096	-	122,096	7,096	121,634
Gas	65,000	65,000	122,790	-	122,790	57,790	87,310
Cable	150,000	150,000	164,014	-	164,014	14,014	160,878
Total Franchise fees	630,000	630,000	782,495	-	782,495	152,495	711,639
LICENSE, PERMITS, FEES							
Animal registration	4,000	4,000	6,625	-	6,625	2,625	5,030
Sanitarian	4,000	4,000	5,913	-	5,913	1,913	5,463
Zoning	750	750	3,625	-	3,625	2,875	3,700
Other	50	50	835	-	835	785	350
Building and inspection	18,800	18,800	52,214	-	52,214	33,414	36,068
Building use fees & adult ed. Fees	-	-	11,194	-	11,194	11,194	7,900
Peddlers	150	150	1,180	-	1,180	1,030	1,595
Total License and Permits	27,750	27,750	81,585	-	81,585	53,835	60,105
CHARGES FOR SERVICES							
Swimming pool fees	29,600	29,600	80,915	-	80,915	51,315	36,868
Total Charges for Services	29,600	29,600	80,915	-	80,915	51,315	36,868
FINES AND COURT COSTS							
State costs and fees	51,940	51,940	67,011	-	67,011	15,071	68,335
Fines	100,000	100,000	156,038	-	156,038	56,038	108,953
Total Fines and Forfeitures	151,940	151,940	223,049	-	223,049	71,109	177,288
MISCELLANEOUS							
Administrative services	414,992	414,992	464,735	-	464,735	49,743	474,639
Other	-	-	127,213	-	127,213	127,213	17,162
Total Miscellaneous	414,992	414,992	591,948	-	591,948	176,956	491,801
INVESTMENT INCOME							
Interest	48,444	48,444	63,199	(2,570)	60,628	12,184	34,142
Total Investment Income	48,444	48,444	63,199	(2,570)	60,628	12,184	34,142
INTER/INTRA-GOVERNMENTAL							
Andrews Economic Development Corp.	32,200	32,200	32,200	-	32,200	-	429,800
Andrews County	850,000	850,000	850,000	-	850,000	-	40
AISD - School Resource Officer	45,000	45,000	45,000	-	45,000	-	45,000
Andrews Hospital District ambulance	1,000,260	1,000,260	1,018,955	-	1,018,955	18,695	990,225
Total Inter/Intra-Governmental	1,927,460	1,927,460	1,946,155	-	1,946,155	18,695	1,465,065
GRANT INCOME							
A. E. D. C. - job training	25,000	25,000	25,000	-	25,000	-	25,000
Dept. of Housing	-	-	667,303	-	667,303	667,303	-
Texas "J" Rac funds	-	-	13,097	-	13,097	13,097	13,066
Dept. of Justice	-	-	-	-	-	-	14,275
Total Grant Income	25,000	25,000	705,400	-	705,400	680,400	52,341
CONTRIBUTIONS							
-	-	-	-	-	-	-	-
Total Revenues	\$ 8,833,336	\$ 8,833,336	\$ 12,103,299	\$ (2,570)	\$ 12,100,729	\$ 3,267,393	\$ 8,640,116

City of Andrews, Texas
General Fund
Schedule of Expenditures - Budget and Actual
For the year ended September 30, 2014 with comparative actual totals for 2013

	2014					2013	
	Budgeted Amounts		Actual	Adjustments	Actual	Variance with	Actual
	Original	Final	GAAP Basis	Budget Basis	Budget Basis	Final Budget Positive (Negative)	GAAP Basis
Legislative (Mayor & City Council)							
Personal services	\$ 600	\$ 600	\$ 672	\$ -	\$ 672	\$ (72)	\$ 577
Supplies	9,500	9,500	12,976	-	12,976	(3,476)	10,889
Contractual	203,112	303,112	997,646	-	997,646	(694,534)	346,235
Sundry	500	500	26	-	26	474	468
	<u>213,712</u>	<u>313,712</u>	<u>1,011,320</u>	<u>-</u>	<u>1,011,320</u>	<u>(697,608)</u>	<u>358,170</u>
Administration							
Personal services	254,806	254,806	276,052	-	276,052	(21,246)	249,577
Supplies	1,500	1,500	1,314	-	1,314	186	1,236
Contractual services	8,200	8,200	3,703	-	3,703	4,497	7,691
Maintenance - structure/equipment	200	200	-	-	-	200	15
	<u>264,706</u>	<u>264,706</u>	<u>281,069</u>	<u>-</u>	<u>281,069</u>	<u>(16,363)</u>	<u>258,520</u>
Finance							
Personal services	431,694	431,694	438,009	-	438,009	(6,315)	431,838
Supplies	13,500	13,500	11,053	-	11,053	2,447	10,933
Contractual services	81,870	81,870	89,573	-	89,573	(7,703)	38,916
Maintenance - structure/equipment	32,600	32,600	30,299	-	30,299	2,301	27,803
	<u>559,665</u>	<u>559,665</u>	<u>568,935</u>	<u>-</u>	<u>568,935</u>	<u>(9,270)</u>	<u>509,490</u>
Municipal Court							
Personal services	110,854	110,854	127,054	-	127,054	(16,200)	90,396
Supplies	2,850	2,850	4,006	-	4,006	(1,156)	2,819
Contractual services	13,320	13,320	14,379	-	14,379	(1,059)	10,681
Maintenance - structure/equipment	220	220	200	-	200	20	21
	<u>127,244</u>	<u>127,244</u>	<u>145,639</u>	<u>-</u>	<u>145,639</u>	<u>(18,395)</u>	<u>103,916</u>
Municipal Building							
Personal services	-	-	-	-	-	-	23,566
Supplies	-	-	-	-	-	-	4,758
Contractual services	-	-	-	-	-	-	28,577
Maintenance - structure/equipment	-	-	-	-	-	-	3,515
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,416</u>
Business/Technology Center							
Personal services	-	-	35	-	35	(35)	23,424
Supplies	12,900	12,900	14,721	-	14,721	(1,821)	11,586
Contractual services	107,175	107,175	111,469	-	111,469	(4,294)	99,485
Maintenance - structure/equipment	11,168	11,168	13,797	-	13,797	(2,629)	9,198
	<u>131,243</u>	<u>131,243</u>	<u>140,022</u>	<u>-</u>	<u>140,022</u>	<u>(8,779)</u>	<u>143,692</u>
Police							
Personal services	1,443,884	1,443,884	1,386,440	-	1,386,440	57,444	1,252,843
Supplies	73,575	73,575	81,371	-	81,371	(7,796)	79,992
Contractual services	172,848	172,848	160,008	-	160,008	12,840	150,563
Maintenance - structure/equipment	61,542	61,542	39,768	-	39,768	21,774	44,777
	<u>1,751,849</u>	<u>1,751,849</u>	<u>1,667,587</u>	<u>-</u>	<u>1,667,587</u>	<u>84,262</u>	<u>1,528,175</u>
Ambulance							
Personal services	696,389	696,389	759,421	-	759,421	(63,032)	638,831
Supplies	62,585	62,585	69,916	-	69,916	(7,331)	62,357
Contractual services	75,645	75,645	72,954	-	72,954	2,691	69,625
Maintenance - structure/equipment	34,610	34,610	48,404	-	48,404	(13,794)	32,669
Reserve for replacement expense	-	65,515	65,515	-	65,515	-	-
	<u>869,229</u>	<u>934,744</u>	<u>1,016,211</u>	<u>-</u>	<u>1,016,211</u>	<u>(81,467)</u>	<u>803,482</u>

City of Andrews, Texas
General Fund
Schedule of Expenditures - Budget and Actual
For the year ended September 30, 2014 with comparative actual totals for 2013

	2014					2013	
	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance with Final Budget Positive (Negative)	Actual GAAP Basis
	Original	Final					
Animal Control							
Personal services	80,214	80,214	88,957	-	88,957	(8,743)	80,225
Supplies	8,175	8,175	7,333	-	7,333	842	6,674
Contractual services	13,570	13,570	9,249	-	9,249	4,321	8,585
Maintenance - structure/equipment	6,975	6,975	8,360	-	8,360	(1,385)	4,403
	<u>108,934</u>	<u>108,934</u>	<u>113,898</u>	<u>-</u>	<u>113,898</u>	<u>(4,964)</u>	<u>99,887</u>
Fire							
Personal services	71,336	71,336	59,523	-	59,523	11,813	74,771
Supplies	63,650	63,650	46,346	-	46,346	17,304	50,686
Contractual services	32,996	32,996	43,243	-	43,243	(10,247)	23,893
Maintenance - structure/equipment	44,100	44,100	57,946	-	57,946	(13,846)	58,213
	<u>212,082</u>	<u>212,082</u>	<u>207,059</u>	<u>-</u>	<u>207,059</u>	<u>5,023</u>	<u>207,562</u>
Inspection							
Personal services	121,933	121,933	124,721	-	124,721	(2,788)	113,655
Supplies	15,575	15,575	11,442	-	11,442	4,133	15,145
Contractual services	38,600	38,600	22,428	-	22,428	16,172	21,001
Maintenance - structure/equipment	6,650	6,650	9,801	-	9,801	(3,151)	8,860
	<u>182,758</u>	<u>182,758</u>	<u>168,392</u>	<u>-</u>	<u>168,392</u>	<u>14,366</u>	<u>158,662</u>
Street							
Personal services	183,961	183,961	162,106	-	162,106	21,856	169,926
Supplies	15,275	15,275	12,297	-	12,297	2,978	20,583
Contractual services	225,750	225,750	178,024	-	178,024	47,726	197,983
Maintenance - structure/equipment	29,300	29,300	293,897	-	293,897	(264,596)	261,886
	<u>454,287</u>	<u>454,287</u>	<u>646,324</u>	<u>-</u>	<u>646,324</u>	<u>(192,037)</u>	<u>650,378</u>
Building & Grounds							
Personal services	93,499	93,499	61,633	-	61,633	31,866	-
Supplies	7,635	7,635	11,800	-	11,800	(4,165)	725
Contractual services	109,680	109,680	131,580	-	131,580	(21,900)	93,305
Maintenance - structure/equipment	14,100	14,100	28,479	-	28,479	(14,379)	9,686
	<u>224,915</u>	<u>224,915</u>	<u>233,492</u>	<u>-</u>	<u>233,492</u>	<u>(8,577)</u>	<u>103,716</u>
Swimming Pool							
Personal services	34,196	34,196	44,405	-	44,405	(10,209)	34,149
Supplies	14,250	14,250	37,315	-	37,315	(23,065)	16,904
Contractual services	15,700	15,700	11,635	-	11,635	4,065	24,061
Maintenance - structure/equipment	10,350	10,350	9,333	-	9,333	1,017	5,582
	<u>74,496</u>	<u>74,496</u>	<u>102,689</u>	<u>-</u>	<u>102,689</u>	<u>(28,193)</u>	<u>80,696</u>
Debt Service:							
Principal	573,390	573,390	340,000	-	340,000	233,390	655,000
Interest	126,610	126,610	126,530	-	126,530	80	140,984
Bond issuance costs	-	-	-	-	-	-	-
	<u>700,000</u>	<u>700,000</u>	<u>466,530</u>	<u>-</u>	<u>466,530</u>	<u>233,470</u>	<u>795,984</u>
Capital Expenditures	<u>2,639,127</u>	<u>4,538,145</u>	<u>4,350,096</u>	<u>-</u>	<u>4,350,096</u>	<u>188,049</u>	<u>7,668,784</u>
Total Expenditures	<u>8,514,247</u>	<u>10,578,779</u>	<u>11,119,261</u>	<u>-</u>	<u>11,119,261</u>	<u>(540,482)</u>	<u>13,531,530</u>

COMBINING FINANCIAL STATEMENTS NON-MAJOR GOVERNMENTAL FUNDS

COURT TECHNOLOGY FUND - to account for court fees to be expended on court technology.

CONFISCATED FUNDS - to account for funds obtained through forfeiture provisions under federal laws; seized money from delivery of controlled substance in accordance with Public Health Laws, Title 71, Article 4476-15, Section 503. These monies are to be used for training and other law enforcement activities.

POLICE EDUCATION FUND - to account for funds received from the State of Texas to be expended on law enforcement training.

CHILD SAFETY SEAT FUND - to account for funds received by donation to be expended for child safety seats.

COURT SECURITY FUND - to account for fees collected from defendants convicted of a misdemeanor offense by the municipal court to be expended on security devices and/or services for the municipal court.

City of Andrews, Texas
Combining Balance Sheet
Non-Major Governmental Funds
September 30, 2014

	Special Revenue Funds						Total Other Governmental Funds
	Court Technology	Confiscated Funds	Law Enforcement Education	Child Safety Seat	Court Security		
Cash and cash equivalents	\$ 13,279	\$ 5,040	\$ 7,048	\$ 497	\$ 8,262	\$ 34,126	
Total Assets	<u>13,279</u>	<u>5,040</u>	<u>7,048</u>	<u>497</u>	<u>8,262</u>	<u>34,126</u>	

ASSETS

LIABILITIES AND FUND BALANCES

Liabilities						
Accounts Payable	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-
Fund Balances						
Restricted	-	5,040	7,048	-	-	12,089
Committed	13,279	-	-	497	8,262	22,037
Total Fund Balance	<u>13,279</u>	<u>5,040</u>	<u>7,048</u>	<u>497</u>	<u>8,262</u>	<u>34,126</u>
Total Liabilities and Fund Balances	<u>\$ 13,279</u>	<u>\$ 5,040</u>	<u>\$ 7,048</u>	<u>\$ 497</u>	<u>\$ 8,262</u>	<u>\$ 34,126</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, 2014

	Special Revenue Funds							Total Other Governmental Funds
	Court Technology	Confiscated Funds	Law Enforcement Education	Child Safety Seat	Court Security	Reliever Route		
REVENUES:								
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	5	3	1	0	2	12	12	
Intergovernmental Revenue	-	-	-	-	-	-	-	
Fines and Forfeitures	7,230	-	-	-	5,310	-	12,540	
Grant Income	-	-	1,680	-	-	-	1,680	
Contributions	-	-	-	86	-	-	86	
Total revenues	<u>7,235</u>	<u>3</u>	<u>1,681</u>	<u>86</u>	<u>5,313</u>	<u>-</u>	<u>14,317</u>	
EXPENDITURES:								
Current:								
General government	5,184	-	-	-	-	-	5,184	
Public safety	-	9,564	-	-	-	-	9,564	
Street	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	
Capital outlay	-	-	-	-	-	-	-	
Total expenditures	<u>5,184</u>	<u>9,564</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,748</u>	
Excess (deficiency) of revenues over expenditures	2,051	(9,561)	1,681	86	5,313	-	(431)	
Transfer in/(out) - General Fund	-	-	-	-	-	-	-	
Fund balances - beginning of year	11,228	14,601	5,367	411	2,949	953,922	988,478	
Prior Period Adjustment	-	-	-	-	-	(953,922)	(953,922)	
Fund balances - end of year	<u>\$ 13,279</u>	<u>\$ 5,040</u>	<u>\$ 7,048</u>	<u>\$ 497</u>	<u>\$ 8,262</u>	<u>\$ -</u>	<u>\$ 34,126</u>	

Note: Reliever Route Fund should have not have been reported as a Non-Major Fund in 2013. See page 62 in the Notes to the Financial Statements for more detail.

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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, 2014 and 2013**

	2014	2013
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 4,673,212	\$ 2,152,201
Investment - treasury securities/certificate of dep.	2,283,349	3,053,938
Interest receivable	2,170	11,665
Accounts receivable	397,480	324,492
(net of allowance for doubtful accounts of \$17,801 in 2014 and \$14,764 in 2013)		
Due from other funds	-	-
Inventories	183,523	162,935
Prepaid costs	2,830	2,914
Total Current Assets	7,542,563	5,708,145
Capital Assets		
Land	1,555,631	1,555,631
Buildings	569,510	561,960
Equipment	987,327	930,888
Infrastructure	20,071,960	17,742,421
Accumulated depreciation	(11,647,733)	(11,028,635)
Total Capital Assets Net of Accum Depr	11,536,696	9,762,266
Total Assets	19,079,259	15,470,410
 DEFERRED OUTFLOWS		
 LIABILITIES		
Current Liabilities		
Accounts payable	249,597	74,842
Due to other funds	-	-
Accrued compensated absences	1,000	1,000
Total Current Liabilities	250,597	75,842
Other Liabilities		
Customer deposits	242,772	221,577
Accrued compensated absences	94,591	82,098
Accrued pension obligation	50,311	50,311
Total Other Liabilities	387,675	353,986
Total Liabilities	638,272	429,827
 DEFERRED INFLOWS		
 NET POSITION		
Invested in capital, net of related debt	11,536,696	9,762,266
Restricted	-	-
Unrestricted	6,904,291	5,278,317
Total Net Position	\$ 18,440,987	\$ 15,040,583

City of Andrews, Texas
Water and Sewer Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the years ended September 30, 2014 and 2013

	2014	2013
Operating Revenues		
Charges for services		
Water	\$ 2,680,012	\$ 2,441,424
Sewer	973,666	890,770
Other	121,128	126,901
Total Operating Revenues	3,774,807	3,459,096
Operating Expenses		
Personal services	808,813	675,091
Supplies	128,024	112,618
Contractual services	993,466	1,009,319
Maintenance - equipment	252,691	188,700
Maintenance - structures	53,903	38,517
Sundry	19,668	20,518
Depreciation	679,911	571,660
Total Operating Expenses	2,936,476	2,616,423
Operating Income (Loss)	838,330	842,673
Nonoperating Revenues (Expenses)		
Investment income	14,777	44,334
Gain on sales/retirement of capital assets	75	10,293
Rent	20,709	21,094
Surface Damages / Water Disposal	172,084	-
Total Nonoperating Revenue	207,644	75,721
Income before capital contributions and transfers	1,045,975	918,394
Capital contributions	123,145	-
Transfers in	1,000,000	-
Change in Net Position	2,169,120	918,394
Net Position, beginning	15,040,583	14,122,189
Prior Period Adjustment	1,231,285	-
Net Position, ending	\$ 18,440,987	\$ 15,040,583

City of Andrews, Texas
Water and Sewer Fund
Comparative Statements of Cash Flows
For the years ended September 30, 2014 and 2013

	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from customer	\$ 3,703,346	\$ 3,425,822
Other operating cash receipts	9,495	(1,882)
Cash payments to suppliers for goods and services	(1,041,465)	(1,136,795)
Cash payments to employees for services	(796,319)	(662,950)
Cash payments to other funds for services	(232,368)	(237,320)
Net cash provided (used) by operating activities	1,642,689	1,386,875
 CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Grant income	-	-
Net cash provided by non-capital and related financing activities	-	-
 CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
Acquisition of capital assets	(1,099,912)	(935,974)
Transfer from General Fund for Capital Projects	1,000,000	-
Proceeds from sale of capital assets	75	10,293
Income from Surface Damage and Salt Water Disposal on City Property	172,084	-
Rental income from City lands	20,709	21,094
Net cash provided (used) by capital and related financing activities	92,956	(904,587)
 CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on cash and investments	14,777	45,280
Purchase of treasury securities/certificate of deposit	770,589	(305,636)
Net cash provided (used) by investing activities	785,366	(260,356)
 Net increase (decrease) in cash and cash equivalents	2,521,011	221,932
Cash and cash equivalents, beginning	2,152,201	1,930,269
Cash and cash equivalents, ending	\$ 4,673,212	\$ 2,152,201
 Reconciliation of income from operations to net cash provided by (used for) operating activities		
Operating Income (Loss)	\$ 838,330	\$ 842,673
Adjustments to reconcile income (loss) from operations to net cash provided (used) by operating activities:		
Depreciation	679,911	571,660
Provision for doubtful accounts	3,036	1,478
Change in assets and liabilities:		
Decrease (increase) in accounts receivable	(76,024)	(34,046)
Decrease (increase) in interest receivable	9,495	(1,882)
Decrease (increase) in due from other funds	-	-
Decrease (increase) in inventory	(20,588)	5,866
Decrease (increase) in prepaid costs	84	1,064
Increase (decrease) in accounts payable	174,756	(31,891)
Increase (decrease) in due to other funds	-	-
Increase (decrease) in compensated absences	12,493	12,104
Increase (decrease) in pension obligation	1	37
Increase (decrease) in customer deposits	21,195	19,812
Net cash provided (used) by operating activities	\$ 1,642,689	\$ 1,386,875

Non cash investing, capital and financing activities during 2014 consisted of an adjustment in fair value of investments of \$0.00 and (\$946.42) in 2013.

City of Andrews, Texas
Water and Sewer Fund

Schedule of Operating and Nonoperating Revenues - Budget and Actual
For the year ended September 30, 2014 with comparative actual totals for 2013

	2014				2013	
	Budgeted Amounts	Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance with Final Budget Positive (Negative)	Actual GAAP Basis
OPERATING REVENUE - WATER						
Water sales	\$ 2,300,350	\$ 2,574,419	\$ -	\$ 2,574,419	\$ 274,069	\$ 2,030,322
Water tapping fees	20,000	(104,204)	-	(104,204)	(124,204)	198,123
Water pro rata	2,500	-	-	-	(2,500)	-
Total Operating Revenues - Water	2,322,850	2,470,216	-	2,470,216	147,366	2,228,446
OPERATING REVENUE - SEWER						
Sewer rentals	875,000	921,532	-	921,532	46,532	829,635
Sewer tapping fees	10,000	23,934	-	23,934	13,934	29,135
Septic tank waste disposal	3,500	26,200	-	26,200	22,700	30,000
Reclaimed water	2,000	2,000	-	2,000	-	2,000
Total Operating Revenues - Sewer	890,500	973,666	-	973,666	83,166	890,770
OPERATING REVENUE - OTHER						
Miscellaneous	2,500	9,391	-	9,391	6,891	11,626
Water capital impr surcharge	190,000	209,797	-	209,797	19,797	212,978
Service fees	60,000	111,736	-	111,736	51,736	115,276
Total Operating Revenues - Other	252,500	330,925	-	330,925	78,425	339,879
Total Operating Revenues	3,465,850	3,774,807	-	3,774,807	308,957	3,459,096
NON-OPERATING REVENUE						
Investment income	18,402	14,777	-	14,777	(3,625)	44,334
Gain on sale of assets	-	75	-	75	75	10,293
Grant income	388,000	-	-	-	(388,000)	-
Rent	26,009	20,709	-	20,709	(5,300)	21,094
Surface Damage and Water Disposal	-	172,084	-	172,084	172,084	-
Capital Contribution	-	123,145	-	123,145	123,145	-
Transfer from General Fund	1,000,000	1,000,000	-	1,000,000	-	-
Voluntary non-exchange-devel.	-	-	-	-	-	-
Total Non-Operating Revenues	1,432,411	1,330,789	-	1,330,789	(101,622)	75,721
Total Revenues	\$ 4,898,261	\$ 5,105,596	\$ -	\$ 5,105,596	\$ 207,335	\$ 3,534,816

City of Andrews, Texas
Water and Sewer Fund
Schedule of Operating Expenses - Budget and Actual
For the year ended September 30, 2014 with comparative actual totals for 2013

	2014					2013	
	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance with Final Budget Positive (Negative)	Actual GAAP Basis
	Original	Final					
Administrative							
Contractual services	\$ 207,496	\$ 207,496	\$ 232,368	\$ -	\$ 232,368	\$ (24,872)	\$ 237,320
Sundry	7,800	7,800	19,668	-	19,668	(11,868)	18,718
	<u>215,296</u>	<u>215,296</u>	<u>252,036</u>	<u>-</u>	<u>252,036</u>	<u>(36,740)</u>	<u>256,037</u>
Warehouse Building							
Supplies	2,328	2,328	4,090	-	4,090	(1,762)	3,299
Contractual services	10,950	10,950	11,098	-	11,098	(148)	8,810
Maintenance - structure	6,000	6,000	13,131	-	13,131	(7,131)	5,338
Maintenance - equipment	1,000	1,000	-	-	-	1,000	6,585
	<u>20,278</u>	<u>20,278</u>	<u>28,319</u>	<u>-</u>	<u>28,319</u>	<u>(8,041)</u>	<u>24,032</u>
Water Production							
Personal services	199,215	199,215	212,355	-	212,355	(13,140)	145,082
Supplies	18,995	18,995	19,349	-	19,349	(354)	19,293
Contractual services	623,450	623,450	602,509	-	602,509	20,941	592,773
Maintenance - structure	3,400	3,400	601	-	601	2,799	1,736
Maintenance - equipment	55,800	55,800	44,894	-	44,894	10,906	42,170
	<u>900,860</u>	<u>900,860</u>	<u>879,707</u>	<u>-</u>	<u>879,707</u>	<u>21,153</u>	<u>801,054</u>
Water Distribution							
Personal services	319,774	319,774	341,267	-	341,267	(21,493)	295,493
Supplies	59,550	59,550	71,030	-	71,030	(11,480)	58,368
Contractual services	40,875	40,875	42,673	-	42,673	(1,798)	37,439
Maintenance - structure	15,500	15,500	27,398	-	27,398	(11,898)	10,607
Maintenance - equipment	63,500	63,500	141,016	-	141,016	(77,516)	76,671
	<u>499,199</u>	<u>499,199</u>	<u>623,384</u>	<u>-</u>	<u>623,384</u>	<u>(124,185)</u>	<u>478,579</u>
Wastewater (Sewer) Collection							
Personal services	98,892	98,892	105,426	-	105,426	(6,534)	93,052
Supplies	14,270	14,270	12,384	-	12,384	1,886	13,175
Contractual services	14,840	14,840	13,948	-	13,948	892	14,111
Maintenance - structure	17,500	17,500	11,512	-	11,512	5,988	19,291
Maintenance - equipment	8,000	8,000	5,655	-	5,655	2,345	8,032
	<u>153,502</u>	<u>153,502</u>	<u>148,924</u>	<u>-</u>	<u>148,924</u>	<u>4,578</u>	<u>147,662</u>
Wastewater (Sewer) Treatment							
Personal services	151,397	151,397	149,765	-	149,765	1,632	141,464
Supplies	18,470	18,470	21,171	-	21,171	(2,701)	17,398
Contractual services	91,115	91,115	90,871	-	90,871	244	118,866
Maintenance - structure	1,500	1,500	1,262	-	1,262	238	1,544
Maintenance - equipment	50,350	50,350	61,127	-	61,127	(10,777)	55,242
	<u>312,832</u>	<u>312,832</u>	<u>324,196</u>	<u>-</u>	<u>324,196</u>	<u>(11,364)</u>	<u>334,514</u>
Depreciation	591,423	591,423	679,911	-	679,911	(88,488)	571,660
Total Operating Expenses	<u>\$ 2,693,390</u>	<u>\$ 2,693,390</u>	<u>\$ 2,936,476</u>	<u>\$ -</u>	<u>\$ 2,936,476</u>	<u>\$ (243,086)</u>	<u>\$ 2,613,538</u>

City of Andrews, Texas
Sanitation Fund
Comparative Statements of Net Position
September 30, 2014 and 2013

	2014	2013
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 807,385	\$ 1,054,793
Investment - treasury securities/cert. of deposit	1,857,535	1,886,022
Interest receivable	2,573	4,864
Accounts receivable	148,146	122,751
Due from other funds	-	-
Total Current Assets	2,815,638	3,068,430
Capital Assets:		
Land	28,317	28,317
Buildings	22,111	22,111
Equipment	2,559,565	2,092,318
Accumulated depreciation	(1,074,382)	(916,898)
Total Capital Assets Net of Accum Depr	1,535,612	1,225,847
Total Assets	4,351,250	4,294,277
DEFERRED OUTFLOWS		
	-	-
LIABILITIES		
Current Liabilities:		
Accounts payable	58,566	75,942
Sales tax payable	10,001	8,480
Due to other funds	-	-
Accrued compensated absences	1,000	1,000
Total Current Liabilities	69,567	85,422
Other Liabilities:		
Customer deposits	8,500	6,600
Accrued compensated absences	57,320	43,986
Accrued pension obligation	41,025	41,024
Landfill closure costs	653,151	641,037
Total Other Liabilities	759,995	732,646
Total Liabilities	829,562	818,068
DEFERRED INFLOWS		
	-	-
NET POSITION		
Invested in capital, net of related debt	1,535,611.54	1,225,847
Restricted	653,150.58	641,037
Unrestricted	1,332,925.11	1,609,325
Total Net Position	\$ 3,521,687	\$ 3,476,209

City of Andrews, Texas
Sanitation Fund
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the years ended September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Operating Revenues		
Sanitation	1,593,223	1,419,654
Total Operating Revenues	<u>1,593,223</u>	<u>1,419,654</u>
Operating Expenses		
Personal services	679,804	598,355
Supplies	140,186	138,699
Contractual services	408,825	352,107
Maintenance - equipment	147,271	131,020
Maintenance - structures	2,294	13,590
Landfill closure	12,114	24,396
Depreciation	173,833	176,906
Total Operating Expenses	<u>1,564,328</u>	<u>1,435,073</u>
Income from Operations	<u>28,896</u>	<u>(15,420)</u>
Nonoperating Revenues (Expenses)		
Investment income	9,679	12,257
Gain on sales/retirement of capital assets	6,903	67,486
Grant income	-	-
Contribution to Andrews County	-	-
Total Nonoperating Revenue	<u>16,582</u>	<u>79,742</u>
Change in Net Position	45,478	64,322
Net Position, beginning	<u>3,476,209</u>	<u>3,411,887</u>
Net Position, ending	<u>\$ 3,521,687</u>	<u>\$ 3,476,209</u>

City of Andrews, Texas
Sanitation Fund
Comparative Statements of Cash Flows
For the years ended September 30, 2014 and 2013

	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from customer	\$ 1,567,829	\$ 1,438,981
Other operating cash receipts	2,291	(188)
Cash payments to suppliers for goods and services	(470,025)	(375,927)
Cash payments to employees for services	(666,469)	(609,661)
Cash payments to other funds for services	(242,507)	(246,583)
Net cash provided (used) by operating activities	191,120	206,623
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Grant income	-	-
Net cash provided by non-capital financing activities	-	-
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
Acquisition of capital assets	(483,598)	(305,775)
Proceeds from sale of capital assets	6,903	67,486
Net cash provided (used) by capital and related financing activities	(476,694)	(238,290)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on cash and investments	9,679	13,407
Purchase of treasury securities/certificate of deposit	28,487	280,706
Net cash provided (used) by investing activities	38,165	294,113
Net increase (decrease) in cash and cash equivalents	(247,409)	262,446
Cash and cash equivalents, beginning	1,054,793	792,347
Cash and cash equivalents, ending	\$ 807,385	\$ 1,054,793
Reconciliation of income from operations to net cash provided by (used for) operating activities		
Operating Income (Loss)	\$ 28,896	\$ (15,420)
Adjustments to reconcile income (loss) from operations to net cash provided (used) by operating activities:		
Depreciation	173,833	176,906
Landfill closure costs	12,114	24,396
Change in assets and liabilities:		
Decrease (increase) in accounts receivable	(25,395)	19,328
Decrease (increase) in interest receivable	2,291	(188)
Decrease (increase) in due from other funds	-	-
Increase (decrease) in accounts payable	(17,376)	12,589
Increase (decrease) in sales taxes payable	1,521	(232)
Increase (decrease) in due to other funds	-	-
Increase (decrease) in compensated absences	13,334	(11,335)
Increase (decrease) in pension obligation	1	30
Increase (decrease) in customer deposits	1,900	550
Net cash provided (used) by operating activities	\$ 191,120	\$ 206,623

Non-cash activities during 2014 consisted of an adjustment in fair value of investments of \$0 and \$(1,150) in 2013.

**City of Andrews, Texas
Sanitation Fund**

Schedule of Revenues - Budget and Actual

For the year ended September 30, 2014 with comparative actual totals for 2013

	2014						2013	
	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance with Final Budget Positive (Negative)	Actual GAAP Basis	
	Original	Final						
OPERATING REVENUE								
Sanitation collection	\$ 812,500	\$ 812,500	\$ 897,663	\$ -	\$ 897,663	\$ 85,163	\$ 784,635	
Municipal landfill	530,000	530,000	580,173	-	580,173	50,173	509,420	
Public hauling-type I	5,000	5,000	8,260	-	8,260	3,260	6,226	
Public hauling-type IV	65,000	65,000	104,130	-	104,130	39,130	109,723	
Recycling sales	1,000	1,000	2,607	-	2,607	1,607	7,185	
Miscellaneous	1,000	1,000	390	-	390	(610)	2,465	
Total Operating Revenues	1,414,500	1,414,500	1,593,223	-	1,593,223	178,723	1,419,654	
NON-OPERATING REVENUE								
Investment income	11,183	11,183	9,679	-	9,679	(1,504)	12,257	
Grant income	-	-	-	-	-	-	-	
Gain on sale/disposition of assets	-	-	6,903	-	6,903	6,903	67,486	
Total Non-operating Revenue	11,183	11,183	16,582	-	16,582	5,399	79,742	
Total Revenues	\$ 1,425,683	\$ 1,425,683	\$ 1,609,806	\$ -	\$ 1,609,806	\$ 184,123	\$ 1,499,396	

City of Andrews, Texas
Sanitation Fund
Schedule of Operating & Non-Operating Expenses - Budget and Actual
For the year ended September 30, 2014 with comparative actual totals for 2013

	2014					2013	
	Budgeted Amounts		Actual	Adjustments	Actual	Variance with	Actual
	Original	Final	GAAP Basis	Budget Basis	Budget Basis	Final Budget Positive (Negative)	GAAP Basis
OPERATING EXPENSE							
Administrative							
Contractual services	\$ 217,635	\$ 217,635	\$ 242,507	\$ -	\$ 242,507	\$ (24,872)	\$ 246,583
	<u>217,635</u>	<u>217,635</u>	<u>242,507</u>	<u>-</u>	<u>242,507</u>	<u>(24,872)</u>	<u>246,583</u>
Sanitation Collection							
Personal services	333,731	333,731	346,530	-	346,530	(12,799)	318,885
Supplies	92,531	92,531	94,887	-	94,887	(2,356)	93,401
Contractual services	1,100	1,100	3,902	-	3,902	(2,802)	2,087
Maintenance - equipment	62,400	62,400	122,967	-	122,967	(60,567)	109,017
	<u>489,762</u>	<u>489,762</u>	<u>568,286</u>	<u>-</u>	<u>568,286</u>	<u>(78,524)</u>	<u>523,390</u>
Sanitation Bulk							
Personal services	111,686	111,686	136,223	-	136,223	(24,537)	101,010
Supplies	13,770	13,770	16,258	-	16,258	(2,488)	13,562
Contractual services	9,370	9,370	7,761	-	7,761	1,609	9,917
Maintenance - structure	1,000	1,000	11	-	11	989	-
Maintenance - equipment	6,700	6,700	8,687	-	8,687	(1,987)	5,687
	<u>142,526</u>	<u>142,526</u>	<u>168,940</u>	<u>-</u>	<u>168,940</u>	<u>(26,414)</u>	<u>130,176</u>
Landfill							
Personal services	179,364	179,364	197,051	-	197,051	(17,687)	178,460
Supplies	27,885	27,885	29,041	-	29,041	(1,156)	31,737
Contractual services	77,925	77,925	154,655	-	154,655	(76,730)	93,520
Maintenance - structure	1,600	1,600	2,283	-	2,283	(683)	13,590
Maintenance - equipment	8,183	8,183	15,617	-	15,617	(7,434)	16,316
	<u>294,957</u>	<u>294,957</u>	<u>398,648</u>	<u>-</u>	<u>398,648</u>	<u>(103,691)</u>	<u>333,623</u>
Landfill closure	30,000	30,000	12,114	-	12,114	17,886	24,396
Depreciation	221,725	221,725	173,833	-	173,833	47,892	176,906
	<u>251,725</u>	<u>251,725</u>	<u>185,947</u>	<u>-</u>	<u>185,947</u>	<u>65,778</u>	<u>201,302</u>
Total Operating Expenses	<u>\$ 1,396,605</u>	<u>\$ 1,396,605</u>	<u>\$ 1,564,328</u>	<u>\$ -</u>	<u>\$ 1,564,328</u>	<u>\$ (167,723)</u>	<u>\$ 1,435,073</u>
NON-OPERATING EXPENSE							
Loss on Disposal of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Total Non-Operating Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenses	<u>\$ 1,396,605</u>	<u>\$ 1,396,605</u>	<u>\$ 1,564,328</u>	<u>\$ -</u>	<u>\$ 1,564,328</u>	<u>\$ (167,723)</u>	<u>\$ 1,435,073</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

City of Andrews, Texas
Agency Funds
Combining Statement of Net Position
September 30, 2014

	<u>Escrow Fund</u>	<u>Employee Christmas Fund</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 15,572	\$ 78,590	\$ 94,162
Total Assets	<u>15,572</u>	<u>78,590</u>	<u>\$ 94,162</u>
 LIABILITIES			
Deposits held for others	<u>15,572</u>	<u>78,590</u>	<u>94,162</u>
Total Liabilities	<u>\$ 15,572</u>	<u>\$ 78,590</u>	<u>\$ 94,162</u>
NET POSITION	<u>-</u>	<u>-</u>	<u>-</u>

City of Andrews, Texas
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the year ended September 30, 2014

	Balance Oct. 1 2013	Additions	Deductions	Balance Sept. 30 2014
ESCROW FUND				
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>
 EMPLOYEE CHRISTMAS FUND				
Assets				
Cash and cash equivalents	\$ 75,295	\$ 92,000	\$ 88,705	\$ 78,590
	<u>75,295</u>	<u>92,000</u>	<u>88,705</u>	<u>78,590</u>
Liabilities				
Deposits held for others	75,295	92,000	88,705	78,590
	<u>\$ 75,295</u>	<u>\$ 92,000</u>	<u>\$ 88,705</u>	<u>\$ 78,590</u>
 TOTAL - ALL AGENCY FUNDS				
Assets				
Cash and cash equivalents	\$ 90,867	\$ 92,000	\$ 88,705	\$ 94,162
	<u>90,867</u>	<u>92,000</u>	<u>88,705</u>	<u>94,162</u>
Liabilities				
Deposits held for others	90,867	92,000	88,705	94,162
	<u>\$ 90,867</u>	<u>\$ 92,000</u>	<u>\$ 88,705</u>	<u>\$ 94,162</u>

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**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, 2014 and 2013

	2014	2013
Governmental Fund Capital Assets		
Land	\$ 1,234,638	\$ 1,228,815
Buildings	7,508,293	6,787,744
Improvements other than buildings	6,199,607	4,027,015
Machinery and equipment	3,456,446	3,249,692
Infrastructure	17,193,143	15,453,104
	35,592,127	30,746,368
 Investments in Governmental Funds		
Capital Assets by Source		
General fund	22,326,602	18,241,955
Donations	4,881,118	4,120,007
Subdividers	1,267,406	1,267,406
General obligation bonds	7,117,000	7,117,000
	\$ 35,592,127	\$ 30,746,368

City of Andrews, Texas
Capital Assets used in the Operation of Governmental Funds
Schedule by Function and Activity
September 30, 2014

Function and Activity	Total	Land	Building	Improvements Other Than Buildings	Infrastructure	Machinery and Equipment
General Government:						
City Hall - City Mgr., Finance, Court Business/Technology Center	\$ 955,287 4,157,037	\$ 138,392 409,978	\$ 384,592 3,351,066	\$ 127,068 -	\$ - -	\$ 305,235 395,993
Total General Government	5,112,325	548,370	3,735,658	127,068	-	701,228
Public Safety:						
Police protection	1,588,390	146,741	720,610	-	-	721,038
Emergency medical services	1,221,544	-	350,690	-	-	870,853
Animal pound	138,919	-	114,274	-	-	24,645
Fire protection	3,171,293	25,296	2,490,021	65,104	-	590,872
Total Public Safety	6,120,145	172,037	3,675,596	65,104	-	2,207,408
Streets and storm drainage Inspection	21,148,697 87,838	484,349 -	-	3,037,019 -	17,193,143 -	434,186 87,838
Recreation and parks	3,123,122	29,881	97,039	2,970,416	-	25,786
Total Governmental Funds Capital Assets	\$ 35,592,127	\$ 1,234,638	\$ 7,508,293	\$ 6,199,607	\$ 17,193,143	\$ 3,456,446

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, 2014

<u>Function and Activity</u>	<u>Governmental Funds Capital Assets 2013</u>	<u>Additions</u>	<u>Deductions</u>	<u>Governmental Funds Capital Assets 2014</u>
General Government				
City Hall - City Mgr., Finance, Court Business/Technology Center	\$ 907,704 4,078,621	\$ 47,583 78,416	\$ - -	\$ 955,287 4,157,037
Total General Government	<u>4,986,324</u>	<u>125,999</u>	<u>-</u>	<u>5,112,325</u>
Public Safety				
Police protection Emergency medical services Animal pound Fire protection	1,614,052 864,096 138,919 2,677,139	173,910 385,861 - 838,604	199,572 28,413 - 344,450	1,588,390 1,221,544 138,919 3,171,293
Total Public Safety	<u>5,294,202</u>	<u>1,398,375</u>	<u>572,435</u>	<u>6,120,145</u>
Streets and storm drainage	19,420,352	1,754,132	25,786	21,148,697
Inspection	63,796	42,963	18,921	87,838
Recreation and parks	981,692	2,178,834	37,404	3,123,122
Total Governmental Funds Capital Assets	<u>\$ 30,746,368</u>	<u>\$ 5,500,303</u>	<u>\$ 654,546</u>	<u>\$ 35,592,127</u>

**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 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, 2014 and 2013

	2014	2013
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 3,226,693	\$ 2,450,062
Sales tax receivable	189,450	158,018
Miscellaneous receivable	1,000	150
Total Current Assets	3,417,144	2,608,230
Capital Assets		
Land	560,757	673,143
Improvements other than Buildings	777,608	2,281,135
Furniture & Fixtures	11,325	11,325
Accumulated depreciation	(35,388)	(39,454)
Total Capital Assets Net of Accum. Depr.	1,314,303	2,926,149
Total Assets	4,731,447	5,534,379
DEFERRED OUTFLOWS	-	-
LIABILITIES		
Current Liabilities:		
Accounts payable	88,810	16,150
Other payables	1,575	2,118
Compensated absences payable	3,143	3,374
Pension obligation payable	3,001	3,001
Total Current Liabilities	96,529	24,644
DEFERRED INFLOWS	-	-
NET POSITION		
Net investment in capital assets	1,314,303	2,926,149
Restricted	-	-
Unrestricted	3,320,614	2,583,586
Total Net Position	\$ 4,634,917	\$ 5,509,735

City of Andrews, Texas
Andrews Economic Development Corporation
Comparative Statements of Revenues, Expenses and Changes in Net Position
For the years ended September 30, 2014 and 2013

	2014	2013
Support and revenues		
Economic development sales tax	\$ 2,130,702	\$ 1,811,609
Interest income	948	3,585
Miscellaneous	5,000	-
Total support and revenues	2,136,650	1,815,194
Expenses		
Personal services	183,525	182,668
Supplies	1,600	1,965
Contractual services	42,873	41,798
Maintenance - equipment	466	32
Sundry (includes incentives)	638,934	970,434
Depreciation	11,963	9,177
Total Expenses	879,359	1,206,075
Transfers Out	(153,968)	-
Increase in Net Position	1,103,322	609,119
Net Position, beginning	5,509,735	4,900,616
Prior Period Adjustment	(1,978,141)	-
Net Position, ending	\$ 4,634,917	\$ 5,509,735

City of Andrews, Texas
Andrews Economic Development Corporation
Comparative Statements of Cash Flows
For the years ended September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from sales tax	\$ 2,099,270	\$ 1,816,992
Other operating cash receipts	5,098	3,435
Cash payments to suppliers for goods and services	(611,987)	(1,008,971)
Cash payments to employees for services	(183,525)	(182,666)
Cash payments for other funds	(153,968)	-
Net cash provided (used) by operating activities	<u>1,154,889</u>	<u>628,791</u>
 CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of capital assets	(378,258)	(2,068,315)
Net cash provided (used) by capital and related financing activities	<u>(378,258)</u>	<u>(2,068,315)</u>
 Net increase (decrease) in cash and cash equivalents	776,631	(1,439,523)
Cash and cash equivalents, beginning	2,450,062	3,889,585
Cash and cash equivalents, ending	<u>\$ 3,226,693</u>	<u>\$ 2,450,062</u>
 Reconciliation of income from operations to net cash provided (used) by operating activities		
Increase in Net Position	\$ 1,103,322	\$ 609,119
Adjustments to reconcile income (loss) from operations to net cash provided (used) by operating activities:		
Depreciation	11,963	9,177
Change in assets and liabilities:		
Decrease (increase) in sales tax receivable	(31,432)	5,384
Decrease (increase) in misc receivable	(850)	(150)
Increase (decrease) in accounts payable	72,660	5,644
Increase (decrease) in other payables	(543)	(1,093)
Increase (decrease) in compensated absences	(231)	707
Increase (decrease) in pension obligation	0	2
Net cash provided (used) by operating activities	<u>\$ 1,154,889</u>	<u>\$ 628,791</u>