

1551-45582



Chain of Custody Record

47559

Location: BR A Temple / Belton WWTP		Permit #: W30011318001	
Region: 09	Organization #: 6109	PCA Code: W3	Program: W3
E-Mail ID: Matthew.Vincent	Sampler: (please print clearly) Matthew Vincent		
Lab ID Number	Sample ID	Date	Time
AA45551	-01	1-12-12	1130
AA45552	-02	1-12-12	1130
	-03		
	-04		
	-05		
	-06		
	-07		
	-08		
	-09		
	-10		
Relinquished by: Matthew Vincent	Date: 1-12-12	Time: 1500	Received by: Grayhound
Relinquished by: Matthew Vincent	Date: 1/12/12	Time: 0930	Received by: H3-Q
Relinquished by: Matthew Vincent	Date: 1/12/12	Time: 0930	Received by: H3-Q
Relinquished by: Matthew Vincent	Date: 1/12/12	Time: 0930	Received by: H3-Q
Shipper name:	Shipper Number:		

Analyses Requested: **COD, TSS, NH3**

Remarks: **Tested**

Received on ice: **(Y) N**

Preservatives: **(Y) N**

COC Seal: **(Y) N**

Seals Intact: **(Y) N**



5144 East Sam Houston Parkway North
Houston, Texas 77016
Phone: (281) 457-5229
Fax: (281) 457-8107
Contact:
Anandam Pillai - Work Leader
Rajan Geevarghese - Work Leader

Page 1 of 1

TCEQ Laboratory Report of Analysis

2/13/2012 2:23:02PM

TCEQ Sample #: AA45591	Chain of Custody #: 47559-01	Region: 9
Program: Water Quality Monitoring	Sample Matrix: LIQUID	Organization #: 6109
Sample Collected: 01/12/2012 11:30	Collected By: matthew.vaughn@tceq.texas.gov	Work #:
Sample Received: 01/13/2012		Permit #: WQ0011318001

Sample Depth:	CL2R:	Field pH:	Conductivity:
----------------------	--------------	------------------	----------------------

Collection Site: BRA TEMPLE/BELTON WWTP-GRAB

CONSTITUENT	RESULT	QUAL	UNIT	ANALYSIS DATE	METHOD
CBOD, 5-Day	<3		mg/L	01/13/2012 10:15	SM21 5210B
Total Suspended Solids	2		mg/L	01/18/2012 11:30	SM18 2540D
Volatile Suspended Solids	2		mg/L	01/18/2012 11:30	EPA 160.4 (1983)

Analysis Comments:

Method: VSS

Note Text: Concentration of this analyte in the method blank was greater than the control limit. The sample result was less than 10 times the concentration in the method blank, and the data are likely affected.

End of Report for TCEQ Sample Number: AA45591

Laboratory Approval: _____

Feb 13, 2012

This message is intended exclusively for the individual or entity to which it is addressed. This communication may contain information that is proprietary, privileged or confidential or otherwise legally exempt from disclosure. If you are not the named addressee, you are not authorized to read, print, retain, copy, or disseminate this message or any part of it. If you have received this message in error, please notify the sender immediately and delete all copies of the message.



5144 East Sam Houston Parkway North
Houston, Texas 77015
Phone: (281) 457-6229
Fax: (281) 457-8107
Contact:
Anandam Pillai - Work Leader
Rajan Geervarghese - Work Leader

Page 1 of 1

TCEQ Laboratory Report of Analysis

1/26/2012 4:52:20PM

TCEQ Sample #: AA45592	Chain of Custody #: 47559-02	Region: 9
Program: Water Quality Monitoring	Sample Matrix: LIQUID	Organization #: 8109
Sample Collected: 01/12/2012 11:30	Collected By: matthew.vaughn@tceq.texas.gov	Work #:
Sample Received: 01/13/2012		Permit #: WQ0011318001
Sample Depth:	CL2R:	Field pH:
		Conductivity:
Collection Site: BRA TEMPLE/BELTON WWTP-GRAB		

CONSTITUENT	RESULT	QUAL	UNIT	ANALYSIS DATE	METHOD
Ammonia as N	0.06		mg/L	01/24/2012 13:31	EPA 350.1 R2.0

End of Report for TCEQ Sample Number: AA45592

Laboratory Approval: _____

Jan 26, 2012

This message is intended exclusively for the individual or entity to which it is addressed. This communication may contain information that is proprietary, privileged or confidential or otherwise legally exempt from disclosure. If you are not the named addressee, you are not authorized to read, print, retain, copy, or disseminate this message or any part of it. If you have received this message in error, please notify the sender immediately and delete all copies of the message.

City of Belton Fee & Rate Schedule
Effective 10/1/14

Page 12

(Length of project within city limit)

Bond Required: 8% of Engineer's Estimate of Probable Cost

Right-of-Way Construction Permit No Fee

Sec. 22-132 **Special Events Fee** (Fee Ordinance #2014-39)

\$50.00

Sec. 23-136 **Water Deposits** (Fee Ordinance #2014-39)

Single Family Residential and Commercial

3/4" & 5/8"	\$100.00
1"	\$100.00
1½"	\$100.00
2"	\$450.00
3"	\$550.00
4"	\$650.00
6"	\$850.00
8"	\$1200.00

Multifamily Residential
 \$40 per unit (\$6,000 maximum)

Outside City limits 1½ times the in-City rate

Construction Meters \$100.00/month rental + \$2,500.00 refundable deposit

Placement Fee \$25.00

Meter Relocation Fee \$25.00

Damaged Meter Repair Fee Actual cost +10%

Tampering with water meter \$500.00

Tampering with fire hydrant \$1,250.00

Sec. 23-137 **Water Tapping Fees** (Fee Ordinance #2014-39)

5/8"-3/4" meter	
Laid in place type	\$400.00
Not laid in place type (no street cut)	\$900.00
Not laid in place type connected at service line	\$600.00
5/8"-3/4" meter - street cut	\$1,300.00

Over 5/8"-3/4" up to 1" meter		Appropriate fee above + \$100.00 additional
Over 1" meter		Actual cost material + equipment/labor
Equipment		\$100.00 per hour per piece of equipment
Labor		\$25.00 per employee per hour
Technology Fee		\$10.00
<u>Sewer Tapping Fees</u> (Fee Ordinance #2014-39)		
Laid in place type – 4" sewer tap		\$300.00
Not laid in place type 4" sewer tap - no street cut		\$800.00
Not laid in place type 4" sewer tap - street cut		\$1,200.00
Sewer taps larger than 4"		Actual cost (\$800.00 minimum) + equipment/labor
Equipment		\$100.00 per hour per piece of equipment
Labor		\$25.00 per employee per hour
Technology Fee		\$10.00
Sec. 23-139	<u>Utility Reconnect Fees</u> (Fee Ordinance #2014-39)	
	Normal hours	\$20.00
	After hours	\$40.00
	Irrigation meter reactivation/deactivation	\$20.00
Sec. 23-140	<u>Transfer of Utility Service Fee</u> (Ordinance #2008-32)	
	\$20.00	
Sec. 23-141	<u>New Service Fee</u> (Fee Ordinance #2008-32)	
	\$20.00	
Sec. 23-151	<u>Water Rates</u> (Fee Ordinance #2008-32)	
	0 - 2,000 gallons	\$14.00 minimum
	Over 2,000 gallons	\$3.25 per thousand gallons
	<u>Bulk Water Rates</u> (Fee Ordinance #2011-15)	

\$3.25 per 1,000 gallons purchased in bulk from City facilities.

Sec. 23-152 Water and Sewer Rates Outside the City (Ordinance #2004-25)

1½ times the prevailing rate within the City

Sec. 23-154 Leak Rate (Fee Ordinance #2012-30)

One-half the per 1,000 gallons rate in excess of the prior 12 months average consumption, or comparable historical use for a particular month(s).

Sec. 23-171 Sewer Rates (Fee Ordinance #2008-32)

Class A

0 – 2,000 gallons	\$11.00 minimum
2,001 – 15,000 gallons	\$3.50 per thousand gallons

Classes B, C & D

0 – 2,000 gallons	\$11.00 minimum
Over 2,000 gallons	\$3.50 per thousand gallons

Sec. 23-186 Late Fee (Fee Ordinance #2014-39)

5% of bill / Minimum \$10.00

Sec. 23-187 Returned Check Fee (Fee Ordinance #2004-40)

\$30.00

Sec. 23-308 Drainage Fee (Ordinance #2012-42)

Residential Property
(1-4 dwelling units on one parcel)

# of Units	Monthly Fee
1	\$3.00 per monthly billing cycle per single family dwelling unit
2	\$3.00 per unit, \$6.00 total per monthly billing cycle
3	\$3.00 per unit, \$9.00 total per monthly billing cycle
4	\$3.00 per unit, \$12.00 total per monthly billing cycle

Other Property

Non-residential and developed residential properties with more than four (4) dwelling units will be imposed a flat fee based on the impervious cover of the parcel, as follows:

Sq. Ft. Range of Impervious Cover	Monthly Fee
-----------------------------------	-------------

City of Belton Fee & Rate Schedule
Effective 10/1/14

Page 15

250,000 sq. ft. and over	\$200.00
100,000 – 249,999 sq. ft.	\$100.00
50,000 – 99,999 sq. ft.	\$50.00
10,000 – 49,999 sq. ft.	\$20.00
0 – 9,999 sq. ft.	\$10.00

Sec. 23-337 Irrigation System Permits (Ordinance #2014-39)

Installation permit	\$40.00 + fees below
Per sprinkler head	\$1.00
Backflow prevention assembly	\$10.00
Reinspection Fee	\$35.00
Reschedule Inspection Fee	\$35.00

Sec. 24-22 Taxicab Permit Fees (Ordinance #51348)

Annual license fee	\$20.00 per vehicle per year
--------------------	------------------------------

Sec. 24-27 Taxicab Fares and Charges (Ordinance #21280-1)

Fares	\$.90 first 1/16 mile and portion thereof
	\$.10 per 1/16 mile and portion thereof additional
Airport Cab Service	Same basis except \$.25 each added passenger

Water Source	% of Total Treatment
	0.00%
	0.00%

iii. ☐ Yes, Sewer treatment capacity

Purchased on a ☐ Regular ☐ Seasonal ☐ Emergency basis?

Sewer Source	% of Total Treatment
	0.00%
	0.00%
	0.00%

iv. Provide a signed and dated copy of the most current water or sewer treatment capacity purchase agreement or contract.

I. Ability to Provide Adequate Service.

Describe the ability of the applicant to provide adequate service, including meeting the standards of the commission, taking both of the following items into consideration:

- i. the current and projected density; and
- ii. the land use of the requested area.

J. Effect on the Land. Explain the effect on the land to be included in the certificated area.

N/A

6. Financial Information

- A. For new water and/or sewer systems and for applicants with existing CCNs who are constructing a new stand-alone water and/or sewer system:
- i. the applicant must provide an analysis of all necessary costs for constructing, operating, and maintaining the system, and the source of that capital (such as a financial statement for the developing entity) for which the CCN is requested for at least the first five years. In addition, if service has been offered by an existing retail water service provider as stated in #4.A., but the applicant has determined that the cost of service as finally offered renders the project not economically feasible, the applicant must provide a comparison analysis of all necessary costs for acquiring and continuing to receive service from the existing system for the same period.
 - ii. Attach projected profit and loss statements, cash flow worksheets, and balance sheets (projected five year financial plan worksheet is attached) for each of the first five years of operation. Income from rates

should correlate to the projected growth in connections, shown on the projected profit and loss statement.

- iii. Attach a proposed rate schedule or tariff. Describe the procedure for determining the rates and fees and indicate the date of last change, if applicable. Attach copies of any cost of service studies or rate analysis worksheets.

B. For existing water and/or sewer systems: **Please see attached Financial Information Part B & C**

- i. Attach a profit and loss statement and current balance sheet for existing businesses (end of last fiscal year is acceptable). Describe sources and terms for borrowed capital such as loans, bonds, or notes (profit and loss and balance sheet worksheets are attached, if needed).
- ii. Attach a proposed rate schedule or tariff.

❖ **Note: An existing water and/or sewer system may be required to provide the information in 6.A.i. above during the technical review phase if necessary for staff to completely evaluate the application**

- C. Identify any funds you are required to accumulate and restrict by lenders or capital providers.
- D. In lieu of the information in #6.A. thru #6.C., you may provide information concerning loan approvals within the last three (3) years from lending institutions or agencies including the most recent financial audit of the applicant.

❖ **Note: Failure to provide adequate financial information may result in the delay or possible denial of your application.**

7. Notice Requirements

- A. All proposed notice forms must be completed and submitted with the application. Do not mail or publish the notices until you receive written approval from the commission to do so.
- B. The commission cannot grant a CCN until proper notice of the application has been given. Commission rules do not allow a waiver of notice requirements for CCN applicants.
- C. It is the applicant's responsibility to ensure that proper notice is given to all entities that are required to receive notice.
- D. Recommended notice forms for publication, neighboring cities and systems, landowners with 25 acres or more, and customers are included with this application for use in preparing proposed notices. (Notice forms are available in Spanish upon request.)
- E. After reviewing and, if necessary, modifying the proposed notice, the commission will send the notice to the applicant after the application is accepted for filing along with instructions for publication and/or mailing. Please review the notice carefully before providing the notice.
- F. Notice For Publication:
The applicant shall publish the notice in a newspaper with general circulation in the county(ies) where a CCN is being requested. The notice must be published once each week for two consecutive weeks beginning with the week after the notice is received from the commission. Proof of publication in the form of a publisher's affidavit shall be submitted to the commission within 30 days of the last publication date. The affidavit shall state with specificity each county in which the newspaper is of general circulation.
- G. Notice To Neighboring Utilities:
 - i. List all neighboring retail public utilities and cities providing the same utility service within the following vicinities of the applicant's proposed certificate area.
 - ii. For applications for the issuance of a NEW CCN, the applicant must mail the notice with a copy of the proposed CCN map to all cities and neighboring retail public utilities providing the same utility service within five (5) miles of the requested service area.

iii. For applications for the AMENDMENT of a CCN, the applicant must mail the notice with a copy of the proposed CCN map to all cities and neighboring retail public utilities providing the same utility service within two (2) miles of the requested service area.

H. Notice to Customers:

Investor Owned Utilities (IOUs) that are currently providing service without a CCN must provide individual mailed notice to all current customers. The notice must contain the current rates, the date those rates were instituted and any other information required in the application.

I. The commission may require the applicant to deliver notice to other affected persons or agencies.

Do not publish or send copies of the proposed notices to anyone at the time you submit the application to the commission. Wait until you receive written authorization to do so. Authorization occurs after the commission has reviewed the notices for completeness, and your application has been accepted for filing. Once the application is accepted for filing, you will receive written authorization to provide notice. Please check the notices for accuracy before providing them to the public. It is the applicant's burden to ensure that correct and accurate notice is provided.

Part D – Historical Financial Information

Exhibit A-1

HISTORICAL BALANCE SHEETS	CURRENT YEAR (A)	A-1 YEAR	A-2 YEAR	A-3 YEAR	A-4 YEAR	A-5 YEAR
CURRENT ASSETS						
Cash	21,785,884.00	14,159,233.00	13,362,222.00	13,527,311.00	13,260,942.00	13,664,031.00
Accounts Receivable	2,460,833.00	2,371,088.00	2,127,276.00	1,883,909.00	1,806,371.00	1,840,399.00
Inventories						
Income Tax Receivable						
Other Dues, Prepaid, Restricted, Deferred	699,897.00	1,109,493.00	1,498,144.00	1,933,627.00	2,812,412.00	2,459,701.00
Total	24,946,614.00	17,639,814.00	16,987,642.00	17,344,847.00	17,879,725.00	17,964,131.00
FIXED ASSETS						
Land	2,578,059.00	2,440,244.00	2,495,211.00	2,287,685.00	1,810,501.00	1,735,124.00
Collection/Distribution System Infrastructure	34,078,682.00	33,835,327.00	34,337,731.00	32,044,632.00	33,610,268.00	33,823,310.00
Buildings	3,442,719.00	3,631,702.00	3,153,905.00	3,317,550.00	3,532,694.00	3,213,459.00
Equipment	1,909,908.00	1,989,925.00	220,773.00	2,071,909.00	2,079,091.00	2,012,279.00
Other Improv. other than Buildings, Const. in Progress	3,904,403.00	3,388,845.00	4,414,719.00	5,007,111.00	3,118,407.00	2,813,374.00
Less: Accum. Depreciation or Reserves						
Total	45,913,771.00	45,286,043.00	46,622,339.00	44,728,887.00	44,150,961.00	43,597,528.00
TOTAL ASSETS	70,860,385.00	62,925,857.00	63,609,981.00	62,073,734.00	62,030,686.00	61,561,659.00
CURRENT LIABILITIES						
Accounts Payable	660,688.00	800,852.00	1,213,248.00	898,384.00	488,223.00	930,332.00
Notes Payable, Current Due in less than a year	1,613,881.00	1,486,220.00	1,456,803.00	139,645.00	1,336,999.00	1,247,826.00
Accrued Expenses	113,974.00	106,153.00	109,866.00	113,420.00	124,879.00	129,550.00
Other Customer Deposits, Other	329,986.00	295,699.00	267,564.00	115,405.00	269,116.00	412,501.00
TOTAL	2,718,529.00	2,688,924.00	3,044,481.00	1,266,854.00	2,219,217.00	2,720,209.00
LONGTERM LIABILITIES						
Notes Payable, Long-term	20,031,602.00	14,371,150.00	15,428,687.00	16,489,715.00	17,509,648.00	18,362,431.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	22,750,131.00	17,060,074.00	18,473,168.00	19,196,350.00	19,728,865.00	21,082,640.00
OWNER'S EQUITY						
Paid in Capital						
Retained Equity						
Other						
Current Period Profit or Loss						
TOTAL OWNER'S EQUITY Total Net Position	48,110,254.00	45,865,783.00	45,136,813.00	42,877,384.00	42,301,821.00	40,479,019.00
TOTAL LIABILITIES AND EQUITY	70,840,242.00	62,925,857.00	63,609,981.00	62,073,734.00	62,030,686.00	61,561,659.00
WORKING CAPITAL <small>Current Assets - Current Liabilities</small>	22,207,942.00	14,950,890.00	13,943,161.00	14,638,212.00	15,660,508.00	15,243,922.00
CURRENT RATIO <small>Current Assets/Current Liabilities</small>	9.18	6.56	5.58	6.41	8.06	6.60
DEBT TO EQUITY RATIO EQUITY TO TOTAL ASSETS	0.70	0.51	0.58	0.65	0.68	0.79

(Total Liabilities/Total Net Position)/(Total Net Position/Total Assets)

HISTORICAL INCOME STATEMENT			CURRENT YEAR (A)	A-1 YEAR	A-2 YEAR	A-3 YEAR	A-4 YEAR	A-5 YEAR	
Table XX & XXI	METER NUMBER								
	Existing Number of Taps			5,902.00	5,782.00	5,663.00	5,464.00	5,355.00	5,210.00
	New Taps Per Year			163.00	120.00	119.00	199.00	109.00	145.00
	Total Meters at Year End			6,065.00	5,902.00	5,782.00	5,663.00	5,464.00	5,355.00
Exhibit C-1	METER REVENUE								
	Fees Per Meter	Reconnect, Tap Fees		41.08	39.86	30.40	31.57	25.51	26.52
	Cost Per Meter	Water Service		605.79	615.29	664.24	522.55	594.38	514.77
	Operating Revenue Per Meter			646.88	655.15	694.64	554.12	619.89	541.29
	GROSS WATER REVENUE								
	Fees	Service, Fees (No Sewer)		3,923,349.00	3,866,654.00	4,016,393.00	3,137,970.00	3,387,051.00	2,898,594.00
	Other			37,064.00	37,159.00	32,926.00	31,625.00	28,209.00	21,603.00
Exhibit C-1	Gross Income Water Income Only			3,960,413	3,903,813.00	4,049,319.00	3,169,595.00	3,415,260.00	2,920,197.00
	OPERATING EXPENSES								
	General & Administrative *			-4,163,828.00	-3,732,491.00	-3,547,123.00	-3,809,453.00	-3,767,667.00	-3,523,247.00
	Interest	Positive Interest Revenue, Sales, Transfers In, Contributions		37,797.00	15,844.00	264,220.00	103,734.00	1,916,128.00	513,253.00
	Other Payments, Transfers Out			-1,664,826.00	-1,750,024.00	-1,481,547.00	-746,512.00	-754,186.00	-719,651.00
NET INCOME			124,055.00	362,527.00	1,268,796.00	507,967.00	2,698,347.00	927,906.00	

*Includes sewer expenses in order to show correct Net Income in Exhibit C-1.

HISTORICAL EXPENSE DETAIL	CURRENT YEAR (A)	A-1 YEAR	A-2 YEAR	A-3 YEAR	A-4 YEAR	A-5 YEAR
GENERAL/ADMINISTRATIVE EXPENSES						
Salaries						
Office Expense						
Computer Expense						
Auto Expense						
Insurance Expense		N/A, City of Belton does not separate administrative and operational expenses.				
Telephone Expense						
Utilities Expense						
Depreciation Expense						
Property Taxes						
Professional Fees						
Other						
Total						
% Increase Per Year						
OPERATIONAL EXPENSES						
Salaries	1,023,855.00	983,431.00	983,971.00	931,907.00	886,477.00	835,965.00
Auto Expense						
Utilities Expense	2,264,179.00	2,171,752.00	2,039,678.00	1,988,544.00	2,079,292.00	1,977,760.00
Depreciation Expense	1,828,071.00	1,767,087.00	1,725,944.00	1,680,211.00	1,019,366.00	949,024.00
Repair & Maintenance	149,011.00	166,276.00	133,151.00	123,193.00	120,147.00	89,094.00
Supplies	128,494.00	125,236.00	111,953.00	95,610.00	103,816.00	107,999.00
Other Employee Benefits	303,288.00	301,093.00	289,204.00	272,008.00	239,936.00	229,538.00
Total	5,696,898.00	5,517,875.00	5,283,901.00	5,091,473.00	4,449,034.00	4,189,380.00
% Increase Per Year	3.20	4.43	3.78	14.44	6.20	13.37
ASSUMPTIONS						
Interest Rate/Terms						
Utility Cost/gal.						
Depreciation Schedule						
Other						

Please see Attached Depreciation Schedule/List of Assets

PROJECTED BALANCE SHEETS

	START UP	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
CURRENT ASSETS						
Cash						
Accounts Receivable						
Inventories						
Income Tax Receivable						
Other						
Total						
FIXED ASSETS						
Land						
Collection/Distribution System						
Buildings						
Equipment						
Other						
Less: Accum. Depreciation or Reserves						
Total						
TOTAL ASSETS						
CURRENT LIABILITIES						
Accounts Payable						
Notes Payable, Current						
Accrued Expenses						
Other						
Total						
LONGTERM LIABILITIES						
Notes Payable, Long-term						
Other						
TOTAL LIABILITIES						
OWNER'S EQUITY						
Paid in Capital						
Retained Equity						
Other						
Current Period Profit or Loss						
TOTAL OWNER'S EQUITY						
TOTAL LIABILITIES AND EQUITY						
WORKING CAPITAL						
CURRENT RATIO						
DEBT TO EQUITY RATIO						
EQUITY TO TOTAL ASSETS						

PROJECTED INCOME STATEMENT

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	TOTALS
METER NUMBER						
Existing Number of Taps	6,065	6,194	6,245	6,451	6,664	6,884
New Taps Per Year	129	51	206	213	220	227
Total Meters at Year End	6,194	6,245	6,451	6,664	6,884	7,111
METER REVENUE						
Fees Per Meter						
Cost Per Meter	565.06	560.45	610.40	633.23	628.29	623.61
Operating Revenue Per Meter	565.06	560.45	610.40	633.23	628.29	623.61
GROSS WATER REVENUE						
Fees Water,Bulk Water	3,500,000.00	3,500,000.00	3,937,713.00	4,219,872.00	4,325,127.00	4,434,504.00
Other						
Gross Income	3,500,000.00	3,500,000.00	3,937,713.00	4,219,872.00	4,325,127.00	4,434,504.00
OPERATING EXPENSES						
General & Administrative Total Expenditures	-5,969,201.00	-5,667,809.00	-6,406,021.00	-7,589,453.00	-7,711,518.00	-7,855,373.00
Interest						
Other						
NET INCOME Fund Balance Impact	-296,292.00	2,191.00	90,707.00	146,876.00	191,933.00	230,396.00

Please see Exhibit D for all Projected Quantities.

PROJECTED EXPENSE DETAIL

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	TOTALS
GENERAL/ADMINISTRATIVE EXPENSES						
Salaries						
Office Expense						
Computer Expense						
Auto Expense						
Insurance Expense	N/A, City of Belton does not separate administrative and operational expenses.					
Telephone Expense						
Utilities Expense						
Depreciation Expense						
Property Taxes						
Professional Fees						
Other						
Total						
% Increase Per Year	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OPERATIONAL EXPENSES						
Salaries	1,391,577.00	1,422,477.00	1,479,376.08	1,538,551.12	1,600,093.17	1,664,096.89
Auto Expense						
Utilities Expense	18,872,388.00	1,891,557.00	1,952,567.00	2,015,548.00	2,080,564.00	2,147,680.00
Depreciation Expense						
Repair & Maintenance	165,840.00	215,267.00	221,725.00	228,377.00	235,228.00	242,482.00
Supplies	132,460.00	140,825.00	145,050.00	149,401.00	153,883.00	158,500.00
Other Services, Contingency, Operating, Strategic Plan	745,529.00	723,953.00	745,671.00	768,041.00	791,082.00	814,815.00
Total	4,322,794.00	4,394,079.00	4,544,389.00	4,699,918.00	4,860,851.00	5,027,376.00
% Increase Per Year	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ASSUMPTIONS						
Interest Rate/Terms						
Utility Cost/gal.						
Depreciation Schedule						
Other						

Please see Exhibit D for all Projected Quantities.

PROJECTED SOURCES AND USES OF CASH STATEMENTS

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	TOTALS
SOURCES OF CASH						
Net Income						
Depreciation (If Funded)						
Loan Proceeds						
Other						
Total Sources						
USES OF CASH						
Net Loss						
Principle Portion of Pmts.						
Fixed Asset Purchase						
Reserve						
Other						
Total Uses						
NET CASH FLOW						
DEBT SERVICE COVERAGE						
Cash Available for Debt						
SERVICE (CADS)						
Net Income (Loss)						
Depreciation, or Reserve Interest						
Total						
REQUIRED DEBT SERVICE (RDS)						
Principle Plus Interest						
DEBT SERVICE COVERAGE RATIO						
CADS Divided by RDS						

City of Belton, Texas
Statement of Net Position
September 30, 2013

	Primary Government			Component Unit
	Governmental	Business-type	Total	Belton Economic
	Activities	Activities		Development
				Corporation, Inc.
Assets				
Cash and cash equivalents	\$ 15,712,427	6,073,457	21,785,884	4,479,477
Receivables (net of allowance for uncollectibles)	1,482,185	978,648	2,460,833	263,538
Due from other governments	248,420	154,953	403,373	-
Prepaid items	6,112	2,900	9,012	-
Restricted cash and cash equivalents	-	267,369	267,369	-
Capital assets not being depreciated:				
Land	2,310,562	267,497	2,578,059	485,325
Construction in progress	811,984	1,728,293	2,540,277	4,053
Capital assets, net of accumulated depreciation:				
Buildings	3,431,664	11,055	3,442,719	1,144,644
Improvements other than buildings	1,364,126	-	1,364,126	-
Machinery and equipment	1,396,517	513,391	1,909,908	-
Infrastructure	13,584,130	20,494,552	34,078,682	1,768,488
Total assets	40,348,127	30,492,115	70,840,242	8,145,525
Deferred outflows of resources				
Deferred charges on refundings	-	20,143	20,143	-
Total deferred outflows of resources	-	20,143	20,143	-
Liabilities				
Accounts and retainages payable	412,297	248,391	660,688	806,198
Accrued interest payable	68,947	45,027	113,974	3,082
Other accrued liabilities	141,980	27,091	169,071	2,982
Customer deposits payable	15,850	145,065	160,915	2,200
Noncurrent liabilities:				
Due within one year	997,576	616,305	1,613,881	141,450
Due in more than one year	15,018,520	5,013,082	20,031,602	377,200
Total liabilities	16,655,170	6,094,961	22,750,131	1,333,112
Net position				
Net investment in capital assets	14,681,745	17,681,536	32,363,281	2,883,859
Restricted for:				
Debt service	302,401	-	302,401	-
Economic development	1,077,203	-	1,077,203	-
Court	31,355	-	31,355	-
Public safety	98,792	-	98,792	-
Public access facilities	151,474	-	151,474	-
Cemetery	3,080	-	3,080	-
Capital projects and equipment	599,163	193,212	792,375	-
Unrestricted	6,747,744	6,542,549	13,290,293	3,928,554
Total net position	\$ 23,692,957	24,417,297	48,110,254	6,812,413

See accompanying notes to financial statements.

City of Belton, Texas

Statement of Activities

For the Fiscal Year Ended

September 30, 2013

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 1,379,902	-	2,000	-
Public safety	6,081,978	1,503,586	310,674	30,715
Highways and streets	1,918,580	-	-	941,378
Planning	389,280	223,636	-	-
Culture and recreation	1,562,517	57,923	17,681	141,296
Solid waste	1,023,909	1,198,447	-	-
Economic development	231,829	-	315,578	-
Maintenance	444,230	-	-	-
Interest	466,056	-	-	-
Total governmental activities	<u>13,498,281</u>	<u>2,983,592</u>	<u>645,933</u>	<u>1,113,389</u>
Business-type activities:				
Water and sewer	5,689,098	5,914,912	-	1,075,842
Drainage	253,212	360,008	-	166,749
Total business-type activities	<u>5,942,310</u>	<u>6,274,920</u>	<u>-</u>	<u>1,242,591</u>
Total primary government	<u>\$ 19,440,591</u>	<u>9,258,512</u>	<u>645,933</u>	<u>2,355,980</u>
Component unit:				
Belton Economic Development Corporation, Inc.				
	\$ 1,558,017	120,190	4,646	71,609
Total component unit	<u>\$ 1,558,017</u>	<u>120,190</u>	<u>4,646</u>	<u>71,609</u>
General revenues:				
Property taxes				
Sales taxes				
Franchise taxes				
Hotel/motel taxes				
Alcoholic beverage taxes				
Unrestricted investment earnings				
Miscellaneous				
Gain on sale of capital assets				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position, beginning of year, as restated				
Net position, end of year				

See accompanying notes to financial statements.

Net Revenues (Expenses) and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Belton Economic Development Corporation, Inc.
(1,377,902)		(1,377,902)	
(4,237,003)		(4,237,003)	
(977,202)		(977,202)	
(165,644)		(165,644)	
(1,345,617)		(1,345,617)	
174,538		174,538	
83,749		83,749	
(444,230)		(444,230)	
(466,056)		(466,056)	
<u>(8,755,367)</u>		<u>(8,755,367)</u>	
-	1,301,656	1,301,656	
-	273,545	273,545	
-	<u>1,575,201</u>	<u>1,575,201</u>	
<u>(8,755,367)</u>	<u>1,575,201</u>	<u>(7,180,166)</u>	
			\$ <u>(1,361,572)</u>
			<u>(1,361,572)</u>
\$ 5,257,077	-	5,257,077	-
2,874,792	-	2,874,792	1,437,396
1,075,453	-	1,075,453	-
162,989	-	162,989	-
31,378	-	31,378	-
11,439	6,189	17,628	3,259
130,986	-	130,986	-
6,351	11,363	17,714	2,085,994
(228,360)	228,360	-	-
<u>9,322,105</u>	<u>245,912</u>	<u>9,568,017</u>	<u>3,526,649</u>
566,738	1,821,113	2,387,851	2,165,077
<u>23,126,219</u>	<u>22,596,184</u>	<u>45,722,403</u>	<u>4,647,336</u>
\$ <u>23,692,957</u>	<u>24,417,297</u>	<u>48,110,254</u>	<u>6,812,413</u>

City of Belton, Texas
Balance Sheet
Governmental Funds
September 30, 2013

	General	Debt Service	2013 Certificates of Obligation	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 5,229,480	275,747	5,059,921	5,147,279	15,712,427
Receivables (net of allowance for uncollectibles)	1,400,766	27,727	-	53,691	1,482,184
Due from other governments	200,877	-	-	47,543	248,420
Prepaid items	6,112	-	-	-	6,112
Total assets	\$ 6,837,235	303,474	5,059,921	5,248,513	17,449,143
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities:					
Accounts and retainages payable	\$ 359,419	983	8,236	43,658	412,296
Accrued liabilities	141,980	-	-	-	141,980
Customer deposits payable	15,850	-	-	-	15,850
Total liabilities	517,249	983	8,236	43,658	570,126
Deferred inflows of resources:					
Unavailable revenue	292,144	27,727	-	-	319,871
Total deferred inflows of resources	292,144	27,727	-	-	319,871
Fund balances:					
Nonspendable	6,112	-	-	-	6,112
Restricted	178,114	274,764	5,051,685	3,980,160	9,484,723
Committed	-	-	-	440,614	440,614
Assigned	716,072	-	-	784,081	1,500,153
Unassigned	5,127,544	-	-	-	5,127,544
Total fund balances	6,027,842	274,764	5,051,685	5,204,855	16,559,146
Total liabilities, deferred inflows of resources and fund balances	\$ 6,837,235	303,474	5,059,921	5,248,513	
Amounts reported for governmental activities in the statement of net position are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.					22,898,983
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.					319,871
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds. This amount includes bonds payable (\$15,518,988), compensated absences (\$497,108) and accrued interest payable (\$68,947).					(16,085,043)
Net position of governmental activities					\$ 23,692,957

See accompanying notes to financial statements.

City of Belton, Texas
Statement of Revenues, Expenditures and Changes in
Fund Balances - Governmental Funds
For the Fiscal Year Ended
September 30, 2013

	General	Debt Service	2013 Certificates of Obligation	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes:					
Ad valorem	\$ 3,963,687	802,766	-	495,585	5,262,038
Sales	2,874,792	-	-	-	2,874,792
Franchise	1,075,453	-	-	-	1,075,453
Hotel/motel	-	-	-	162,989	162,989
Alcoholic beverage	31,378	-	-	-	31,378
Licenses and permits	223,636	-	-	-	223,636
Intergovernmental	339,996	-	-	785,200	1,125,196
Charges for services	2,409,771	-	-	-	2,409,771
Fines	349,763	-	-	20,030	369,793
Rental	9,900	-	-	-	9,900
Interest	7,017	718	120	3,584	11,439
Contributions and donations	14,243	-	-	107,954	122,197
Payments in lieu of taxes	6,349	-	-	-	6,349
Miscellaneous	76,734	-	-	31,250	107,984
Total revenues	<u>11,382,719</u>	<u>803,484</u>	<u>120</u>	<u>1,606,592</u>	<u>13,792,915</u>
Expenditures:					
Current:					
General government	1,274,967	-	-	11,979	1,286,946
Public safety	5,703,416	-	-	145,052	5,848,468
Highways and streets	986,341	-	-	-	986,341
Planning	355,265	-	-	-	355,265
Culture and recreation	1,083,562	-	-	-	1,083,562
Solid waste	1,009,519	-	-	-	1,009,519
Economic development	-	-	-	231,829	231,829
Maintenance services	396,470	-	-	-	396,470
Debt service:					
Principal	-	479,067	-	105,000	584,067
Interest and fiscal charges	-	319,566	5,125	53,545	378,236
Bond issuance costs	-	-	60,073	19,927	80,000
Capital outlay	-	-	8,237	1,127,022	1,135,259
Total expenditures	<u>10,809,540</u>	<u>798,633</u>	<u>73,435</u>	<u>1,694,354</u>	<u>13,375,962</u>
Excess (deficiency) of revenues over (under) expenditures	<u>573,179</u>	<u>4,851</u>	<u>(73,315)</u>	<u>(87,762)</u>	<u>416,953</u>
Other financing sources (uses):					
Bonds issued	-	-	5,125,000	1,700,000	6,825,000
Insurance proceeds	12,331	-	-	-	12,331
Sale of capital assets	6,351	-	-	-	6,351
Transfers in	380,820	-	-	384,643	765,463
Transfers out	(384,643)	-	-	(609,180)	(993,823)
Total other financing sources (uses)	<u>14,859</u>	<u>-</u>	<u>5,125,000</u>	<u>1,475,463</u>	<u>6,615,322</u>
Net change in fund balances	588,038	4,851	5,051,685	1,387,701	7,032,275
Fund balances, beginning of year	<u>5,439,804</u>	<u>269,913</u>	<u>-</u>	<u>3,817,154</u>	<u>9,526,871</u>
Fund balances, end of year	<u>\$ 6,027,842</u>	<u>274,764</u>	<u>5,051,685</u>	<u>5,204,855</u>	<u>16,559,146</u>

See accompanying notes to financial statements.

City of Belton, Texas
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances of
Governmental Funds to the Statement of Activities
For the Fiscal Year Ended
September 30, 2013

Amounts reported for governmental activities in the statement of activities (Exhibit A-2) are different because:

Net change in fund balances - total governmental funds (Exhibit A-4)	\$ 7,032,275
--	--------------

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense (\$1,915,047) exceeded capital outlay (\$1,279,274) in the current period.	(635,773)
--	-----------

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, donations, etc.) is to increase net position. This is the amount of net book value of capital assets contributed in the current period.	511,928
---	---------

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(30,146)
--	----------

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported in governmental funds. This amount is the net effect of change in compensated absences (\$62,793) plus the change in accrued interest payable (\$7,820).	(70,613)
---	----------

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net position. The amount is the amount by which bonds issued (\$6,825,000) exceeded principal repayments (\$584,067).	(6,240,933)
---	-------------

Change in net position of governmental activities (Exhibit A-2)	\$ <u>566,738</u>
---	-------------------

See accompanying notes to financial statements.

City of Belton, Texas
General Fund
Statement of Revenues, Expenditures, and Changes in
Fund Balances – Budget and Actual – Budgetary Basis
For the Fiscal Year Ended
September 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes:				
Current ad valorem	\$ 3,816,067	3,816,067	3,850,479	34,412
Delinquent ad valorem	47,500	47,500	62,097	14,597
Penalty and interest	50,350	50,350	51,111	761
Total ad valorem	3,913,917	3,913,917	3,963,687	49,770
Sales	2,625,000	2,625,000	2,874,792	249,792
Franchise	1,042,000	1,042,000	1,075,453	33,453
Alcoholic beverage	22,500	22,500	31,378	8,878
Total taxes	7,603,417	7,603,417	7,945,310	341,893
Licenses and permits:				
Building	70,000	70,000	114,885	44,885
Electrical	20,000	20,000	32,383	12,383
Plumbing	23,000	23,000	34,714	11,714
Mechanical	12,000	12,000	18,744	6,744
Swimming pool	1,000	1,000	1,100	100
Rezoning fees	5,000	5,000	6,418	1,418
Subdivision fees	3,500	3,500	5,341	1,841
Miscellaneous	8,140	8,140	10,051	1,911
Total licenses and permits	142,640	142,640	223,636	80,996
Intergovernmental	274,930	306,660	327,006	20,346
Charges for services:				
Ambulance	1,100,000	1,100,000	1,162,780	62,780
Parks and recreation	52,230	52,230	48,544	(3,686)
Brush collection	161,400	161,400	164,009	2,609
Refuse collection	1,020,096	1,037,232	1,034,438	(2,794)
Total charges for services	2,333,726	2,350,862	2,409,771	58,909
Fines:				
Municipal court	225,825	225,825	234,437	8,612
Court fees	109,700	109,700	111,525	1,825
Total fines	335,525	335,525	345,962	10,437
Rental	9,900	9,900	9,900	-
Interest	6,000	6,000	6,088	88
Contributions and donations	-	-	-	-
Payments in lieu of taxes	5,500	5,500	6,349	849
Miscellaneous	31,000	31,000	41,597	10,597
Total revenues	10,742,638	10,791,504	11,315,619	524,115

(Continued)

City of Belton, Texas
General Fund
Statement of Revenues, Expenditures, and Changes in
Fund Balances – Budget and Actual – Budgetary Basis
For the Fiscal Year Ended
September 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Expenditures:				
General government:				
City council	\$ 65,647	65,647	59,226	6,421
City administration	809,962	484,982	452,328	32,654
Finance	415,684	426,227	416,862	9,365
Legal	188,977	188,977	182,795	6,182
Information Technology	161,661	169,519	158,992	10,527
Total general government	1,641,931	1,335,352	1,270,203	65,149
Public safety:				
Police	3,076,149	3,163,916	3,101,325	62,591
Fire	2,382,144	2,492,310	2,473,531	18,779
Total public safety	5,458,293	5,656,226	5,574,856	81,370
Highways and streets	1,039,348	1,049,901	986,341	63,560
Planning	326,772	367,269	355,265	12,004
Culture and recreation:				
Parks	801,945	785,972	777,537	8,435
Library	253,461	257,671	249,898	7,773
Total culture and recreation	1,055,406	1,043,643	1,027,435	16,208
Solid waste	995,852	1,012,613	1,009,519	3,094
Maintenance services	394,647	404,152	396,470	7,682
Total expenditures	10,912,249	10,869,156	10,620,089	249,067
Excess (deficiency) of revenues over (under) expenditures	(169,611)	(77,652)	695,530	773,182
Other financing sources (uses):				
Insurance proceeds	-	13,331	12,331	(1,000)
Sale of capital assets	-	-	5,821	5,821
Transfers in	380,820	380,820	380,820	-
Transfers out	(312,666)	(505,662)	(505,643)	19
Total other financing sources (uses)	68,154	(111,511)	(106,671)	4,840
Net change in fund balances	(101,457)	(189,163)	588,859	778,022
Fund balances, beginning of year	4,544,600	4,544,600	4,544,600	-
Fund balances, end of year	\$ 4,443,143	4,355,437	5,133,459	778,022

See accompanying notes to financial statements.

City of Belton, Texas
Statement of Net Position –
Proprietary Funds
September 30, 2013

	Business-type Activities - Enterprise Funds		
	Water and Sewer	Drainage	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 5,319,637	753,820	6,073,457
Receivables (net of allowance for uncollectibles)	932,646	46,002	978,648
Due from other governments	154,953	-	154,953
Prepaid items	2,900	-	2,900
Total current assets	<u>6,410,136</u>	<u>799,822</u>	<u>7,209,958</u>
Noncurrent assets:			
Restricted cash and cash equivalents	267,369	-	267,369
Capital assets:			
Land	267,371	126	267,497
Buildings	85,328	-	85,328
Infrastructure	31,935,777	1,304,611	33,240,388
Machinery and equipment	1,000,365	192,293	1,192,658
Construction in progress	1,728,293	-	1,728,293
	<u>35,017,134</u>	<u>1,497,030</u>	<u>36,514,164</u>
Less accumulated depreciation	<u>(13,216,864)</u>	<u>(282,512)</u>	<u>(13,499,376)</u>
Total capital assets, net	<u>21,800,270</u>	<u>1,214,518</u>	<u>23,014,788</u>
Total noncurrent assets	<u>22,067,639</u>	<u>1,214,518</u>	<u>23,282,157</u>
Total assets	<u>28,477,775</u>	<u>2,014,340</u>	<u>30,492,115</u>
Deferred Outflows of Resources			
Deferred charges on refundings	20,143	-	20,143
Total deferred outflows of resources	<u>20,143</u>	<u>-</u>	<u>20,143</u>
Liabilities			
Current liabilities:			
Accounts and retainages payable	242,964	5,427	248,391
Accrued interest payable	42,857	2,170	45,027
Other accrued liabilities	25,058	2,033	27,091
Customer deposits payable	145,065	-	145,065
Compensated absences - current	51,501	654	52,155
Revenue bonds payable - current	550,750	13,400	564,150
Total current liabilities	<u>1,058,195</u>	<u>23,684</u>	<u>1,081,879</u>
Noncurrent liabilities:			
Compensated absences	13,705	1,165	14,870
Revenue bonds payable	4,737,750	260,462	4,998,212
Total noncurrent liabilities	<u>4,751,455</u>	<u>261,627</u>	<u>5,013,082</u>
Total liabilities	<u>5,809,650</u>	<u>285,311</u>	<u>6,094,961</u>
Net Position			
Net investment in capital assets	16,740,880	940,656	17,681,536
Restricted for capital projects	193,212	-	193,212
Unrestricted	5,754,176	788,373	6,542,549
Total net position	<u>\$ 22,688,268</u>	<u>1,729,029</u>	<u>24,417,297</u>

See accompanying notes to financial statements.

City of Belton, Texas
Statement of Revenues, Expenses, and Changes in Net Position –
Proprietary Funds
For the Fiscal Year Ended
September 30, 2013

	Business-type Activities - Enterprise Funds		
	Water and Sewer	Drainage	Total
Operating revenues:			
Charges for sales and services:			
Water service	\$ 3,674,171	-	3,674,171
Sewer service	1,954,499	-	1,954,499
Storm drainage fees	-	359,592	359,592
Reconnect and late fees	111,453	-	111,453
Tap fees	137,725	-	137,725
Other operating revenue	37,064	416	37,480
Total operating revenues	<u>5,914,912</u>	<u>360,008</u>	<u>6,274,920</u>
Operating expenses:			
Salaries and wages	936,002	87,853	1,023,855
Employee benefits	272,490	30,798	303,288
Supplies	111,949	16,545	128,494
Repairs and maintenance	131,326	17,685	149,011
Water, sewage treatment, and other charges	2,257,659	6,520	2,264,179
Depreciation	1,746,328	81,743	1,828,071
Total operating expenses	<u>5,455,754</u>	<u>241,144</u>	<u>5,696,898</u>
Operating income	<u>459,158</u>	<u>118,864</u>	<u>578,022</u>
Nonoperating revenues (expenses):			
Gain on sale of capital assets	11,363	-	11,363
Interest earnings	5,747	442	6,189
Interest expense	(228,309)	(12,068)	(240,377)
Amortization expense	(5,035)	-	(5,035)
Total nonoperating revenues (expenses)	<u>(216,234)</u>	<u>(11,626)</u>	<u>(227,860)</u>
Income before contributions and transfers	242,924	107,238	350,162
Capital contributions	1,075,842	166,749	1,242,591
Transfers in	278,906	330,274	609,180
Transfers out	<u>(380,820)</u>	<u>-</u>	<u>(380,820)</u>
Change in net position	1,216,852	604,261	1,821,113
Total net position, beginning of year, as restated	<u>21,471,416</u>	<u>1,124,768</u>	<u>22,596,184</u>
Total net position, end of year	<u>\$ 22,688,268</u>	<u>1,729,029</u>	<u>24,417,297</u>

See accompanying notes to financial statements.

City of Belton, Texas
Statement of Cash Flows –
Proprietary Funds
For the Fiscal Year Ended
September 30, 2013

	Business-type Activities - Enterprise Funds		
	Water and Sewer	Drainage	Total
Cash flows from operating activities:			
Receipts from customers and users	\$ 6,091,975	361,701	6,453,676
Payments to suppliers	(2,484,522)	(43,479)	(2,528,001)
Payments to employees	(1,229,017)	(117,810)	(1,346,827)
Net cash provided by operating activities	<u>2,378,436</u>	<u>200,412</u>	<u>2,578,848</u>
Cash flows from noncapital financing activities:			
Transfer from other funds	278,906	330,274	609,180
Transfer to other funds	(380,820)	-	(380,820)
Net cash provided by (used in) noncapital financing activities	<u>(101,914)</u>	<u>330,274</u>	<u>228,360</u>
Cash flows from capital and related financing activities:			
Capital contributions	397,047	166,749	563,796
Insurance proceeds	7,678	-	7,678
Purchases and construction of capital assets	(1,656,084)	(245,029)	(1,901,113)
Proceeds from sales of capital assets	3,950	-	3,950
Principal paid on capital debt	(506,020)	(12,563)	(518,583)
Interest paid on capital debt	(228,309)	(12,068)	(240,377)
Net cash used in capital and related financing activities	<u>(1,981,738)</u>	<u>(102,911)</u>	<u>(2,084,649)</u>
Cash flows from investing activities:			
Interest received	5,747	442	6,189
Net cash provided by investing activities	<u>5,747</u>	<u>442</u>	<u>6,189</u>
Net increase in cash and cash equivalents	300,531	428,217	728,748
Cash and cash equivalents, beginning of year	<u>5,286,475</u>	<u>325,603</u>	<u>5,612,078</u>
Cash and cash equivalents, end of year	<u>\$ 5,587,006</u>	<u>753,820</u>	<u>6,340,826</u>
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	\$ 459,158	118,864	578,022
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	1,746,328	81,743	1,828,071
Decrease in receivables	174,153	1,693	175,846
Increase (decrease) in accounts and retainages payable	16,412	(2,729)	13,683
Increase in accrued liabilities	2,009	515	2,524
Increase in customer deposits payable	2,910	-	2,910
Increase (decrease) in compensated absences	(22,534)	326	(22,208)
Total adjustments	<u>1,919,278</u>	<u>81,548</u>	<u>2,000,826</u>
Net cash provided by operating activities	<u>\$ 2,378,436</u>	<u>200,412</u>	<u>2,578,848</u>
Noncash capital and related financing activities:			
Contributions of capital assets	<u>\$ 678,795</u>	<u>-</u>	<u>678,795</u>

See accompanying notes to financial statements.

City of Belton, Texas
Water and Sewer Fund
Schedule of Revenues and Expenses –
Budget and Actual – Budgetary Basis
For the Fiscal Year Ended
September 30, 2013

	Original Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget
Operating revenue:				
Water service	\$ 2,987,000	3,187,000	3,674,171	487,171
Sewer service	1,830,000	1,830,000	1,954,499	124,499
Reconnect and late fees	110,000	110,000	111,453	1,453
Tap fees	50,000	60,000	137,725	77,725
Other	23,400	23,400	37,064	13,664
Total operating revenue	<u>5,000,400</u>	<u>5,210,400</u>	<u>5,914,912</u>	<u>704,512</u>
Operating expenses:				
Salaries and wages	1,005,964	989,015	958,537	30,478
Employee benefits	299,788	312,737	272,490	40,247
Supplies	122,310	118,811	109,850	8,961
Repairs and maintenance	155,321	168,649	130,139	38,510
Water, sewage treatment, and other charges	2,114,077	2,313,526	2,150,640	162,886
Capital outlay	711,000	544,823	542,172	2,651
Total operating expenses	<u>4,408,460</u>	<u>4,447,561</u>	<u>4,163,828</u>	<u>283,733</u>
Operating income	<u>591,940</u>	<u>762,839</u>	<u>1,751,084</u>	<u>988,245</u>
Nonoperating revenue (expenses):				
Interest revenue	5,000	5,000	5,069	69
Insurance proceeds	-	7,678	7,678	-
Sale of city property	-	-	3,950	3,950
Payments to fiduciary for debt service	(734,248)	(734,248)	(734,329)	(81)
Transfers in	-	21,100	21,100	-
Transfers out	(730,820)	(930,497)	(930,497)	-
Total nonoperating revenue (expenses)	<u>(1,460,068)</u>	<u>(1,630,967)</u>	<u>(1,627,029)</u>	<u>3,938</u>
Net income (loss)	<u>\$ (868,128)</u>	<u>(868,128)</u>	<u>124,055</u>	<u>992,183</u>

See accompanying independent auditor's report.

City of Belton, Texas
Water and Sewer Fund
Schedule of Expenses by Department –
Budget and Actual – Budgetary Basis
For the Fiscal Year Ended
September 30, 2013

	Original Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget
Administration:				
Salaries and wages	\$ 604,441	597,564	596,990	574
Employee benefits	164,352	166,640	144,074	22,566
Supplies	31,764	32,462	31,144	1,318
Repairs and maintenance	38,533	41,737	37,658	4,079
Other charges	187,304	180,976	155,730	25,246
Capital outlay	16,000	16,900	16,637	263
Debt service	734,248	734,248	734,329	(81)
Transfers	-	-	-	-
Total administration	<u>1,776,642</u>	<u>1,770,527</u>	<u>1,716,562</u>	<u>53,965</u>
Water:				
Salaries and wages	259,442	256,093	237,939	18,154
Employee benefits	84,531	90,061	80,931	9,130
Supplies	37,461	37,466	33,055	4,411
Repairs and maintenance	78,635	84,759	63,270	21,489
Other charges	86,876	90,231	65,590	24,641
Cost of water	1,259,867	1,459,867	1,447,964	11,903
Capital outlay	675,000	513,923	512,459	1,464
Transfers	325,728	517,905	517,905	-
Total water	<u>2,807,540</u>	<u>3,050,305</u>	<u>2,959,113</u>	<u>91,192</u>
Sanitary sewage gathering system:				
Salaries and wages	109,328	102,326	90,882	11,444
Employee benefits	39,427	44,511	36,393	8,118
Supplies	37,662	38,960	36,634	2,326
Repairs and maintenance	24,323	21,323	9,925	11,398
Other charges	3,924	6,066	2,874	3,192
Capital outlay	-	-	-	-
Transfers	205,092	205,092	205,092	-
Total sanitary sewage gathering system	<u>419,756</u>	<u>418,278</u>	<u>381,800</u>	<u>36,478</u>
Sewage treatment and disposal:				
Salaries and wages	32,753	33,032	32,726	306
Employee benefits	11,478	11,525	11,092	433
Supplies	15,423	9,923	9,017	906
Repairs and maintenance	13,830	20,830	19,286	1,544
Other charges	25,582	25,862	26,708	(846)
Charges for sewage treatment	550,524	550,524	451,774	98,750
Capital outlay	20,000	14,000	13,076	924
Transfers	200,000	207,500	207,500	-
Total sewage treatment and disposal	<u>869,590</u>	<u>873,196</u>	<u>771,179</u>	<u>102,017</u>
	<u>\$ 5,873,528</u>	<u>6,112,306</u>	<u>5,828,654</u>	<u>283,652</u>

See accompanying independent auditor's report.

City of Belton, Texas
Water and Sewer Fund
Schedule of Cash Receipts and Disbursements of Restricted
Cash and Cash Equivalents for Project Construction
For the Fiscal Year Ended
September 30, 2013

	<u>Bond Proceeds</u>	<u>Grant Proceeds</u>	<u>Total</u>
Balance, October 1	\$ 257,257	(233,985)	23,272
Receipts:			
Transfers from other funds	352,134	196,062	548,196
Grant receipts	-	422,892	422,892
Interest income	220	(211)	9
Total receipts	<u>352,354</u>	<u>618,743</u>	<u>971,097</u>
Disbursements:			
Construction progress payments	380,501	257,219	637,720
Transfers to other funds		89,280	
Total disbursements	<u>380,501</u>	<u>346,499</u>	<u>727,000</u>
Balance, September 30	<u>229,110</u>	<u>38,259</u>	<u>267,369</u>

See accompanying independent auditor's report.

City of Belton, Texas
Drainage Fund
Schedule of Revenue and Expenses –
Budget and Actual – Budgetary Basis
For the Fiscal Year Ended
September 30, 2013

	Original Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget
Operating revenue:				
Storm drainage fee	\$ 355,200	355,200	359,592	4,392
Other	-	-	416	416
Total operating revenue	<u>355,200</u>	<u>355,200</u>	<u>360,008</u>	<u>4,808</u>
Operating expenses:				
Salaries and wages	92,842	94,792	87,527	7,265
Employee benefits	36,675	34,725	30,798	3,927
Supplies	24,371	25,371	16,545	8,826
Repairs and maintenance	16,100	33,350	17,685	15,665
Other charges	20,548	17,298	6,051	11,247
Capital outlay	55,000	40,000	32,618	7,382
Total operating expenses	<u>245,536</u>	<u>245,536</u>	<u>191,224</u>	<u>54,312</u>
Operating income	109,664	109,664	168,784	59,120
Nonoperating revenue (expenses):				
Interest revenue	250	250	355	105
Payments to fiduciary for debt service	(24,664)	(24,664)	(25,100)	(436)
Transfers out	-	(9,600)	(9,550)	50
Total nonoperating revenue (expenses)	<u>(24,414)</u>	<u>(34,014)</u>	<u>(34,295)</u>	<u>(281)</u>
Net income (loss)	<u>\$ 85,250</u>	<u>75,650</u>	<u>134,489</u>	<u>58,839</u>

See accompanying independent auditor's report.

City of Belton, Texas
Drainage Fund
Schedule of Cash Receipts and Disbursements of Restricted
Cash and Cash Equivalents for Project Construction
For the Fiscal Year Ended
September 30, 2013

	Bond Issue <u>Proceeds</u>	Capital Projects	<u>Total</u>
Balance, October 1	\$ 41,945	-	41,945
Receipts:			
Transactions from operating cash	9,550	330,274	339,824
Interest income	<u>43</u>	<u>44</u>	<u>87</u>
Total receipts	<u>9,593</u>	<u>330,318</u>	<u>339,911</u>
Disbursements:			
Construction progress payments	<u>51,538</u>	-	<u>51,538</u>
Total disbursements	<u>51,538</u>	-	<u>51,538</u>
Balance, September 30	\$ <u>-</u>	<u>330,318</u>	<u>330,318</u>

See accompanying independent auditor's report.

City of Belton, Texas
Operating Indicators by Function
 Last Ten Fiscal Years

Function	2004	2005	2006	2007
Police:				
Citations issued	6,766	5,288	3,412	4,307
Alarms responded to	600	695	651	898
Disturbance calls	488	429	575	640
Animal control citations issued	10	-	-	-
Abatement of junk vehicle	-	-	-	-
Abatement of weedy lots	-	-	-	-
Dilapidated structures	-	-	-	-
Fire:				
Fires	114	182	200	123
Inspections	268	420	329	460
Investigations	5	12	17	28
Highways and streets:				
Signs erected	100	149	65	90
Planning:				
Permits issued	1,070	1,515	1,585	1,413
Inspections	1,561	1,735	1,905	2,848
Abatement of junk vehicle	200	300	300	384
Abatement of weedy lots	325	500	500	1,651
Dilapidated structures	40	25	25	30
Culture and recreation:				
Library circulation	52,423	43,306	43,132	38,878
Maintenance:				
Work orders completed	1,495	1,025	980	1,390
Water:				
New connections	69	133	214	159
Water main breaks	12	12	15	6
Average daily water consumption (millions of gallons)	2.01	1.66	1.31	1.61
Sewer:				
Average daily sewage treatment (millions of gallons)	1.62	1.64	1.04	1.56

Sources: Various city departments.

Note: Indicators are not available for the general government, refuse collection, and economic development functions.

Table XX

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
3,954	4,085	4,050	3,019	3,248	2,930
924	1,029	1,100	1,222	1,202	1,100
1,187	1,359	1,150	692	692	720
-	37	24	15	19	33
-	-	-	-	367	225
-	-	-	-	940	890
-	-	-	-	7	4
105	147	101	162	66	113
480	499	505	271	355	143
22	16	20	31	53	27
121	925	900	910	304	492
1,462	1,414	1,438	1,532	1,297	806
2,549	2,436	1,668	2,205	2,200	2,372
328	302	356	211	-	-
1,527	1,339	2,129	1,164	-	-
20	15	16	4	-	-
37,194	46,631	49,242	58,415	61,670	65,072
1,370	1,640	1,150	1,854	1,367	1,398
145	109	106	93	166	94
4	16	26	22	31	27
2.45	2.51	2.00	2.66	3.06	2.93
1.13	1.12	1.46	1.18	1.31	1.32

City of Belton, Texas
Capital Asset Statistics by Function
 Last Ten Fiscal Years

Function	2004	2005	2006	2007
Public safety:				
Police:				
Stations	1	1	1	1
Patrol units	12	12	12	12
Fire stations	2	2	2	2
Highways and streets:				
Streets (miles)	96	101	103	115
Culture and recreation:				
Parks acreage	168.7	168.7	175.2	177
Playgrounds	13	13	13	14
Ball fields	13	13	13	14
Sports courts	8	8	8	8
Pavilions	5	5	5	6
Amphitheaters	1	1	1	1
Trails (miles)	2.2	2.2	2.2	3.5
Water:				
Service connections	4,704	4,837	5,051	5,210
Water mains (miles)	104	106	108.5	112
Water pump stations	2	2	2	2
Fire hydrants	617	656	684	702
Plant capacity (millions of gallons)	6.57	6.57	6.57	6.57
Sewer:				
Service connections	3,689	3,797	3,895	4,016
Sanitary sewers (miles)	92	102	103	103
Number of lift stations	18	18	18	17
Treatment plant capacity (millions of gallons)	2.5	2.5	2.5	2.5

Sources: Various city departments.

Note: No capital asset indicators are available for the general government, refuse collection, planning, maintenance, and economic development functions.

Table XXI

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
1	1	1	1	1	1
12	12	12	14	14	14
2	2	2	2	2	2
116	118	119	119	121	122
184	184	189	188.7	188.7	194
16	16	16	16	16	17
14	14	14	14	14	14
11	11	11	11	11	11
6	6	7	7	7	7
1	1	1	1	1	1
4.25	4.25	4.25	4.25	4.25	5
5,355	5,464	5,663	5,785	5,902	6,065
114	115	116	116	117	119
2	2	2	2	2	2
742	752	840	840	843	870
6.57	6.57	6.57	6.57	6.57	6.57
4,115	4,192	4,245	4,245	4,351	4,358
104	106	107	108	130	133
17	17	16	15	16	15
2.5	2.5	2.5	2.5	2.5	2.5

Exhibit D - Projected Financial Data

Water Sewer Fund	FY 2014 Projected	FY 2015 Proposed	FY 2016 Forecasted	FY 2017 Forecasted	FY 2018 Forecasted	FY 2019 Forecasted
Beginning Fund Balance	4,059,725	3,763,433	3,765,624	3,856,332	4,003,208	4,195,141
Taps	6,194	6,245	6,451	6,664	6,884	7,111
Water	3,500,000	3,500,000	3,937,713	4,219,872	4,325,127	4,434,504
Sewer	1,900,000	1,900,000	2,289,015	3,246,458	3,308,324	3,381,265
Bulk Water and Other Misc Income	272,909	270,000	270,000	270,000	270,000	270,000
Total Revenue	5,672,909	5,670,000	6,496,728	7,736,330	7,903,451	8,085,769
Personnel	1,391,577	1,422,477	1,479,376.08	1,538,551.12	1,600,093.17	1,664,096.89
Supplies	132,460	140,825	145,050	149,401	153,883	158,500
Repairs & Maint	165,840	215,267	221,725	228,377	235,228	242,285
Services	276,346	259,867	267,662	275,692	283,963	292,482
Water Purchases	1,336,864	1,421,057	1,467,952	1,516,395	1,566,436	1,618,128
Sewerage Treat	550,524	470,500	484,615	499,153	514,128	529,552
Contingency	9,042	25,000	25,750	26,523	27,318	28,138
Operating Transfers	367,659	379,086	390,459	402,172	414,238	426,665
Strategic Plan	92,482	60,000	61,800	63,654	65,564	67,531
Total Operating Expenditures	4,322,794	4,394,079	4,544,389	4,699,918	4,860,851	5,027,376
Debt Service	762,198	762,030	750,676	659,190	613,102	582,995
Debt Service (Anticipated Issues)			377,299	1,489,678	1,489,678	1,489,678
Capital Transfers	750,718	200,000	200,000	200,000	200,000	200,000
Capital Transfers: Water Line Extensions			200,000	200,000	200,000	200,000
Capital Transfers: Sewer Line Rehab			100,000	100,000	100,000	100,000
Capital Outlay	133,490	311,700	233,657	240,667	247,887	255,323
Total Expenditures	5,969,201	5,667,809	6,406,021	7,589,453	7,711,518	7,855,373
Fund Balance Impact	(296,292)	2,191	90,707	146,876	191,933	230,396
Ending Fund Balance	3,763,433	3,765,624	3,856,332	4,003,208	4,195,141	4,425,537
Less: Minimum Balance (3 months O&M Budget)	1,080,699	1,098,520	1,136,097	1,174,980	1,215,213	1,256,844
Less: Minimum Balance (Debt Service)	762,030	762,030	1,127,975	2,148,868	2,148,868	2,148,868
Projected Fund Balance in Excess of Minimum	1,920,704	1,905,075	1,592,260	679,360	831,060	1,019,825

FISCAL YEAR: 10/2013-09/2014

DATE		TOTAL	TOTAL	SALVAGE	OTHER PERIODS	CURRENT PERIOD	
ACQUIRED DESCRIPTION	ID	LIFE	COST	VALUE	ACCUM DEPR	10/2013-09/2014	NET VALUE_

CLASS: B

07/11/14 Portable Buildi	P146	108	7,201.00	0.00	0.00	200.04	7,000.96
--------------------------	------	-----	----------	------	------	--------	----------

ACQUISITION NOTES:

12/17/2014 sallamon
Donated by BISD. Original cost is cost incurred to move portable
buildings from BISD property to PW Center

07/11/14 Portable Buildi	P147	108	7,201.00	0.00	0.00	200.04	7,000.96
--------------------------	------	-----	----------	------	------	--------	----------

ACQUISITION NOTES:

12/17/2014 sallamon
Donated by BISD. Original cost is incurred expense to move the
portable building from BISD to PW Center

09/11/98 Equipment Shed	P22f	180	2,586.00	0.00	2,586.00	0.00	0.00
-------------------------	------	-----	----------	------	----------	------	------

04/01/95 Metal Building	P22g	180	4,200.00	0.00	4,200.00	0.00	0.00
-------------------------	------	-----	----------	------	----------	------	------

04/01/67 Administration	P23	480	51,450.00	0.00	51,450.00	0.00	0.00
-------------------------	-----	-----	-----------	------	-----------	------	------

09/30/03 1/2 PW office	P23i	480	14,750.82	0.00	3,695.13	369.60	10,686.09
------------------------	------	-----	-----------	------	----------	--------	-----------

04/06/01 Fencing around	P56a	120	6,215.82	0.00	6,215.82	0.00	0.00
-------------------------	------	-----	----------	------	----------	------	------

FISCAL YEAR: 10/2013-09/2014

DATE		TOTAL	TOTAL	SALVAGE	OTHER PERIODS	CURRENT PERIOD	
ACQUIRED DESCRIPTION	ID	LIFE	COST	VALUE	ACCUM DEPR	10/2013-09/2014	NET VALUE_
CLASS: B	CONTINUED						
03/01/01 Fencing around	P56b	120	6,125.87	0.00	6,125.87	0.00	0.00

10/01/13 TBRSS shop roof	TBP2014-13	20	225.00	0.00	0.00	135.00	90.00

10/01/13 Belt Press Bdg	TBP2014-21	190	2,999.63	0.00	0.00	189.48	2,810.15

10/01/13 Admin/Lab Bldg	TBP2014-26	209	1,894.06	0.00	0.00	108.72	1,785.34

CLASS TOTALS: B			104,849.20	0.00	74,272.82	1,202.88	29,373.50

CLASS: CE							

05/10/10 Upgrade network	CE2010-2	60	31,757.25	0.00	21,700.84	6,351.42	3,704.99

02/18/11 Fileserver w/ra	CE2011-2	60	3,849.96	0.00	2,053.34	769.98	1,026.64

02/25/11 SCADA system	CE2011-20	60	44,537.00	0.00	23,753.02	8,907.42	11,876.56

11/30/12 HR and TE Incod	CE2013-2	60	2,976.80	0.00	545.71	595.34	1,835.75

09/20/13 GeoXT GPS Recei	CE2013-6	60	5,614.87	0.00	93.58	1,122.96	4,398.33

FISCAL YEAR: 10/2013-09/2014

DATE		TOTAL	TOTAL	SALVAGE	OTHER PERIODS	CURRENT PERIOD	
ACQUIRED DESCRIPTION	ID	LIFE	COST	VALUE	ACCUM DEPR	10/2013-09/2014	NET VALUE
CLASS TOTALS: CE			88,735.88	0.00	48,146.49	17,747.12	22,842.27

CLASS: FA

10/01/13 Material base a TBP2014-10	130	1,710.72	0.00	0.00	157.92	1,552.80
-------------------------------------	-----	----------	------	------	--------	----------

10/01/13 Fencing TBP2014-4	58	3,040.47	0.00	0.00	629.04	2,411.43
----------------------------	----	----------	------	------	--------	----------

10/01/13 Security Fence TBP2014-8	111	599.63	0.00	0.00	64.80	534.83
-----------------------------------	-----	--------	------	------	-------	--------

10/01/13 Enclose area be TBP2014-9	130	2,666.69	0.00	0.00	246.12	2,420.57
------------------------------------	-----	----------	------	------	--------	----------

CLASS TOTALS: FA		8,017.51	0.00	0.00	1,097.88	6,919.63
------------------	--	----------	------	------	----------	----------

CLASS: I

03/07/14 SH 317 Utility I2014-3	240	319,538.96	0.00	0.00	9,319.87	310,219.09
---------------------------------	-----	------------	------	------	----------	------------

10/01/13 Road Built to C TBP2014-1	8	51.57	0.00	0.00	51.57	0.00
------------------------------------	---	-------	------	------	-------	------

10/01/13 Drainage Improv TBP2014-3	46	347.26	0.00	0.00	90.60	256.66
------------------------------------	----	--------	------	------	-------	--------

CLASS TOTALS: I		319,937.79	0.00	0.00	9,462.04	310,475.75
-----------------	--	------------	------	------	----------	------------

CLASS: L

04/03/13 FM 93 (Old Rock 100106	0	80,227.00	0.00	0.00	0.00	80,227.00
---------------------------------	---	-----------	------	------	------	-----------

City of Belton, TX

FISCAL YEAR: 10/2013-09/2014

DATE	ACQUIRED DESCRIPTION	ID	TOTAL LIFE	TOTAL COST	SALVAGE VALUE	OTHER PERIODS ACCUM DEPR	CURRENT PERIOD 10/2013-09/2014	NET VALUE_
09/30/00	0.14 acres A-08	233118	0	0.00	0.00	0.00	0.00	0.00
04/08/04	0.316 acres, A-	366567a	0	621.74	0.00	0.00	0.00	621.74
ACQUISITION NOTES:								
10/07/2005 MIGRATION								
Conveyed by Lee G & Ethel Mayfield on 10/06/03. Purchase price is legal/title/other fees								
11/10/05	A-0006 M F Conn	366705	0	622.10	0.00	0.00	0.00	622.10
ACQUISITION NOTES:								
12/07/2006 karen								
Warranty Deed conveyed by Roy Lee Thompson, V 5777, P 257								
11/22/06	A-0006 M F Conn	367444	0	13,570.86	0.00	0.00	0.00	13,570.86
ACQUISITION NOTES:								
10/31/2005 karen								
Warranty Deed conveyed by Doss Family Revocable Trust, Volume 5837								
Page 866.								
08/14/09	0.03395 acres o	416066/7a	0	3,215.89	0.00	0.00	0.00	3,215.89
ACQUISITION NOTES:								
08/24/2009 karen								
Purchased from Judith Lynn Elza Scarborough.								
08/11/11	A0818BC J Towns	439108	0	439.00	0.00	0.00	0.00	439.00
ACQUISITION NOTES:								
09/16/2011 karen								

FISCAL YEAR: 10/2013-09/2014

DATE	ACQUIRED DESCRIPTION	ID	TOTAL LIFE	TOTAL COST	SALVAGE VALUE	OTHER PERIODS ACCUM DEPR	CURRENT PERIOD 10/2013-09/2014	NET VALUE_
CLASS: L CONTINUED								
Gift Deed Conveyed by Mem Holdings LLC								

11/23/11	MF Connell, (Li 439949		0	4,627.15	0.00	0.00	0.00	4,627.15
COMMENTS: DEED - 201100041130								
INF3 - Conveyed by Mary Dunlap								

11/23/11	MF Connell (Lif 439950		0	30,590.61	0.00	0.00	0.00	30,590.61
COMMENTS: DEED - 201100041130								
INF3 - Conveyed by Mary Dunlap								

09/30/92	Land	L1000	0	22,000.00	0.00	0.00	0.00	22,000.00

09/30/82	Permanent utili	L1001	0	2,610.00	0.00	0.00	0.00	2,610.00

02/06/04	Miller Heights	L2004-1	0	5,704.45	0.00	0.00	0.00	5,704.45
ACQUISITION NOTES:								
10/07/2005 MIGRATION								
Purchased from Lawton Golden for a total purchase price of \$4500 plus								
closing costs & other costs.								

07/15/04	Miller Heights	L2004-10	0	824.12	0.00	0.00	0.00	824.12
ACQUISITION NOTES:								
10/07/2005 MIGRATION								
Conveyed by Michael & Barbara Edwards. Purchase price consists of leg								
al & other fees.								

FISCAL YEAR: 10/2013-09/2014

DATE	ACQUIRED DESCRIPTION	ID	TOTAL LIFE	TOTAL COST	SALVAGE VALUE	OTHER PERIODS ACCUM DEPR	CURRENT PERIOD 10/2013-09/2014	NET VALUE_
08/20/04	Miller Heights	L2004-12	0	587.22	0.00	0.00	0.00	587.22

ACQUISITION NOTES:

10/07/2005 MIGRATION
Purchased from Airgas Southwest, Inc. on 04/06/2004. Volume 5330 Page
240

02/06/04	.238 acres of J	L2004-2	0	986.99	0.00	0.00	0.00	986.99
----------	-----------------	---------	---	--------	------	------	------	--------

ACQUISITION NOTES:

10/07/2005 MIGRATION
Purchased from Jake & Pauline Patronelli.

04/08/04	Miller Heights	L2004-5	0	773.22	0.00	0.00	0.00	773.22
----------	----------------	---------	---	--------	------	------	------	--------

ACQUISITION NOTES:

10/07/2005 MIGRATION
Contributed by Killeen Bible Church on 11/05/03. Purchase price consi
sts of legal & other fees. Volume 5195 Page 477

04/08/04	Miller Heights	L2004-6	0	578.46	0.00	0.00	0.00	578.46
----------	----------------	---------	---	--------	------	------	------	--------

ACQUISITION NOTES:

10/07/2005 MIGRATION
Contributed by M.E. Taylor on 09/12/03. Purchase price consists of le
gal & other fees. Volume 5195, Page 484

04/08/04	Miller Heights	L2004-7	0	524.93	0.00	0.00	0.00	524.93
----------	----------------	---------	---	--------	------	------	------	--------

ACQUISITION NOTES:

10/07/2005 MIGRATION
Contributed by Lola W. Gallaway on 09/11/03. Purchase price consists
of legal & other fees. Volume 5195 Page 489

City of Belton, TX

FISCAL YEAR: 10/2013-09/2014

DATE	ACQUIRED DESCRIPTION	ID	TOTAL LIFE	TOTAL COST	SALVAGE VALUE	OTHER PERIODS ACCUM DEPR	CURRENT PERIOD 10/2013-09/2014	NET VALUE_
03/19/04	0.098 acres M.F L2004-8		0	8,183.91	0.00	0.00	0.00	8,183.91

ACQUISITION NOTES:

10/07/2005 MIGRATION

Purchased from New England Investments (Fisher Vincent Ford) for \$6,50

0 plus closing & other costs. Volume 5324, Page 359

07/15/04	Miller Heights	L2004-9	0	516.62	0.00	0.00	0.00	516.62
----------	----------------	---------	---	--------	------	------	------	--------

ACQUISITION NOTES:

10/07/2005 MIGRATION

Conveyed by James L. and Paula Golden. Purchase price consists of legal/other fees.

03/11/05	Permanent utili	L2005-10	0	481.77	0.00	0.00	0.00	481.77
----------	-----------------	----------	---	--------	------	------	------	--------

ACQUISITION NOTES:

10/07/2005 MIGRATION

Purchase price is legal fees. Deeded by Barge Ranch, Ltd. V 5520, P 8
52

03/11/05	Permanent utili	L2005-11	0	539.28	0.00	0.00	0.00	539.28
----------	-----------------	----------	---	--------	------	------	------	--------

ACQUISITION NOTES:

10/07/2005 MIGRATION

Purchase price is legal fees. Deeded by Steve Oldham V 5558, P 692

03/04/05	I-35 permanent	L2005-13	0	495.80	0.00	0.00	0.00	495.80
----------	----------------	----------	---	--------	------	------	------	--------

ACQUISITION NOTES:

10/07/2005 MIGRATION

Deeded by Bell Peregrine, Ltd V 5557, P 46

03/04/05	I-35 water serv	L2005-15	0	996.60	0.00	0.00	0.00	996.60
----------	-----------------	----------	---	--------	------	------	------	--------

FISCAL YEAR: 10/2013-09/2014

DATE	ACQUIRED DESCRIPTION	ID	TOTAL LIFE	TOTAL COST	SALVAGE VALUE	OTHER PERIODS ACCUM DEPR	CURRENT PERIOD 10/2013-09/2014	NET VALUE_
CLASS: L		CONTINUED						
ACQUISITION NOTES:								

10/07/2005 MIGRATION
Deeded by Joe M. and Lula Smith V 5459, P 746

05/13/05 Leon River	L2005-18	0	2,169.84	0.00	0.00	0.00	2,169.84
---------------------	----------	---	----------	------	------	------	----------

ACQUISITION NOTES:
10/31/2005 karen
Utility service line easement conveyed by Mr. & Mrs. Donald Booth, V.
5702, P. 629.

10/20/04 Miller Heights	L2005-2	0	390.00	0.00	0.00	0.00	390.00
-------------------------	---------	---	--------	------	------	------	--------

ACQUISITION NOTES:
10/07/2005 MIGRATION
Easement conveyed by State of Texas. Purchase price is legal fees
and other costs.

08/05/05 I-35 water serv	L2005-23	0	796.35	0.00	0.00	0.00	796.35
--------------------------	----------	---	--------	------	------	------	--------

ACQUISITION NOTES:
10/07/2005 MIGRATION
Water service line easement conveyed by Cecil & Peggy Smith V 5527, P
323.

10/20/04 I-35 water line	L2005-3	0	226.61	0.00	0.00	0.00	226.61
--------------------------	---------	---	--------	------	------	------	--------

ACQUISITION NOTES:
10/07/2005 MIGRATION
Easement conveyed by State of Texas.

02/16/05 Leon River Sewe	L2005-30	0	510.82	0.00	0.00	0.00	510.82
--------------------------	----------	---	--------	------	------	------	--------

ACQUISITION NOTES:
10/31/2005 karen

FISCAL YEAR: 10/2013-09/2014

DATE	ACQUIRED DESCRIPTION	ID	TOTAL LIFE	TOTAL COST	SALVAGE VALUE	OTHER PERIODS ACCUM DEPR	CURRENT PERIOD 10/2013-09/2014	NET VALUE_
CLASS: L	CONTINUED							
	Utility service line easement conveyed by Doyle and Charlotte Ann Fuson, V. 5703, P. 768.							

09/14/05	Leon River sewe	L2005-31	0	55,300.97	0.00	0.00	0.00	55,300.97
----------	-----------------	----------	---	-----------	------	------	------	-----------

ACQUISITION NOTES:

10/31/2005 karen
Utility service line easement conveyed by Leon Valley Golf Course.

05/27/05	Digby/Pearl uti	L2005-33	0	788.64	0.00	0.00	0.00	788.64
----------	-----------------	----------	---	--------	------	------	------	--------

ACQUISITION NOTES:

10/31/2005 karen
Easement conveyed by Thomas Lunar.

03/21/05	Digby/Pearl uti	L2005-34	0	997.11	0.00	0.00	0.00	997.11
----------	-----------------	----------	---	--------	------	------	------	--------

ACQUISITION NOTES:

10/31/2005 karen
Utility easement conveyed by Luella Luker.

11/02/04	IH-35 20' perma	L2005-5	0	11,028.32	0.00	0.00	0.00	11,028.32
----------	-----------------	---------	---	-----------	------	------	------	-----------

ACQUISITION NOTES:

10/07/2005 MIGRATION
Purchased from the Karl B. Wagner Trust for \$8500 plus legal fees V 54
92, P 428 and V. 5770, P. 515.

11/01/04	IH-35 water lin	L2005-6	0	705.41	0.00	0.00	0.00	705.41
----------	-----------------	---------	---	--------	------	------	------	--------

ACQUISITION NOTES:

10/07/2005 MIGRATION
Easement conveyed by Joe C. & Linda C. Smith.

FISCAL YEAR: 10/2013-09/2014

DATE	ACQUIRED DESCRIPTION	ID	TOTAL LIFE	TOTAL COST	SALVAGE VALUE	OTHER PERIODS ACCUM DEPR	CURRENT PERIOD 10/2013-09/2014	NET VALUE_
02/18/05	0.309 acres bei	L2005-8	0	492.40	0.00	0.00	0.00	492.40

ACQUISITION NOTES:

10/07/2005 MIGRATION
Purchased from Jack Rhodes. Utility Se
vice Line easement V 5433, P 498

12/16/05	IH-35 water lin	L2006-2	0	480.85	0.00	0.00	0.00	480.85
----------	-----------------	---------	---	--------	------	------	------	--------

ACQUISITION NOTES:

11/02/2005 karen
Utility service line easement conveyed by Dale and Christina Shively
Volume 5852 Page 406.

11/04/05	Loop 121 water	L2006-3	0	273.00	0.00	0.00	0.00	273.00
----------	----------------	---------	---	--------	------	------	------	--------

ACQUISITION NOTES:

12/07/2006 karen
USDA grant
05/16/2006 karen
Easement conveyed by the Belton Veterinary Property, LLC and Warren C.
Dunn.

12/02/05	Leon River Sewe	L2006-5	0	370.37	0.00	0.00	0.00	370.37
----------	-----------------	---------	---	--------	------	------	------	--------

ACQUISITION NOTES:

12/07/2006 karen
12/07/2006 karen
Utility service line easement conveyed by John B. Messer, SR & Laura
Messer, V 5837, P 883

05/16/06	Leon River sewe	L2006-6	0	1,419.93	0.00	0.00	0.00	1,419.93
----------	-----------------	---------	---	----------	------	------	------	----------

ACQUISITION NOTES:

12/07/2006 karen
Utility service line easement conveyed by Summer Fun LTD, V 6049, P
114

FISCAL YEAR: 10/2013-09/2014

DATE	ACQUIRED DESCRIPTION	ID	TOTAL LIFE	TOTAL COST	SALVAGE VALUE	OTHER PERIODS ACCUM DEPR	CURRENT PERIOD 10/2013-09/2014	NET VALUE_
12/31/06	Leon River Sewe	L2007-1	0	672.30	0.00	0.00	0.00	672.30
ACQUISITION NOTES:								
08/22/2007 karen Conveyed by Barge Ranch								

01/22/07	Leon River perm	L2007-2	0	504.30	0.00	0.00	0.00	504.30
ACQUISITION NOTES:								
08/22/2007 karen Conveyed by Hollis Raney.								

01/22/07	Leon River perm	L2007-3	0	646.30	0.00	0.00	0.00	646.30
ACQUISITION NOTES:								
08/22/2007 karen Conveyed by Wells Branch Storage Center.								

09/18/09	0.61 acre tract	L2009-10	0	700.53	0.00	0.00	0.00	700.53

05/22/09	0.008 and 0.215	L2009-3	0	604.53	0.00	0.00	0.00	604.53
ACQUISITION NOTES:								
08/24/2009 karen Purchased from BEDC.								

07/24/09	0.0098 acre tra	L2009-4	0	1,055.25	0.00	0.00	0.00	1,055.25
ACQUISITION NOTES:								
08/24/2009 karen Purchased from Joe J. Richards. Permanent utility easement, document #00025435.								

DATE		TOTAL	TOTAL	SALVAGE	OTHER PERIODS	CURRENT PERIOD	
ACQUIRED DESCRIPTION	ID	LIFE	COST	VALUE	ACCUM DEPR	10/2013-09/2014	NET VALUE_
CLASS: L	CONTINUED						
09/25/09 0.295 acres, Ja	L2009-9	0	741.81	0.00	0.00	0.00	741.81
ACQUISITION NOTES:							
11/13/2009 karen							
Purchased from the Belton Volunteer Fire Department. Permanent							
utility easement, document #00035203.							

08/06/10 James Bennett S	L2010-5	0	776.52	0.00	0.00	0.00	776.52
ACQUISITION NOTES:							
10/19/2010 karen							
Wildcreek, LLC							

10/01/13 Land-FM 93, Tra	TBP2014-33	0	651.78	0.00	0.00	0.00	651.78

10/01/13 Land and Land R	TBP2014-7	0	31,835.09	0.00	0.00	0.00	31,835.09

CLASS TOTALS: L			293,856.75	0.00	0.00	0.00	293,856.75
CLASS: LC							

09/30/81 Permanent utili	LC1000	0	3,756.00	0.00	0.00	0.00	3,756.00

09/30/82 Permanent utili	LC1001	0	2,245.00	0.00	0.00	0.00	2,245.00

CLASS TOTALS: LC			6,001.00	0.00	0.00	0.00	6,001.00
CLASS: ME							

11/27/02 Allegro gas ven	ME2003-3	120	856.80	0.00	856.80	0.00	0.00