Financial Statements

and

Investment Report

(Unaudited)

as of

December 31, 2014

25% of Fiscal Year

Prepared by Wendy M. Gholson, Director of Finance

1/22/2015

CITY OF PARKS

Executive Summary

Background:
The 2014-2015 revenue and expenditure budget for the City of Granite Shoals is $6,363,429 and $6,323,614 respectively. This budget includes the General Fund, Utility Fund, Restricted Park Fund, Debt Service Fund, Capital Fund, Hotel Tax Fund, Street Sales Tax Fund, City Cleanup Fund, Utility Equipment Reserve Fund and the CDBG Grant #713199 Fund.

These financial statements are being presented for the first quarter of Fiscal Year 2015 ending December 31, 2014. While the data is unaudited, staff believes it appropriately reflects the financial activities of the City.

Department	Beginning Fund Balance @ 10/01/2014	Actual Revenues @ 12/31/2014	Actual Expenditures @ 12/31/2014	CHANGE TO FUND BALANCE	Ending Fund Balance @ 12/31/2014
General Fund	$ 172,097.79	$1,195,307.47	$ (766,643.82)	$ 428,663.65	$ 600,761.44
Water Fund *	3,673,471.61	390,389.76	(369,923.75)	20,466.01	3,693,937.62
Restricted Parks Fund	116,574.98	160,970.30	(132,110.76)	28,859.54	145,434.52
Hotel Occupancy Tax Fund	84,139.32	11,168.67	(2,215.53)	8,953.14	93,092.46
Street Maintenance Fund	2,026.25	8,641.81	-0-	8,641.81	10,668.06
City Cleanup Fund	11,290.02	6,528.00	(10,211.26)	(3,683.26)	7,606.76
Debt Service Fund	464,793.01	615,802.40	(87,321.02)	528,481.38	993,274.39
Utility Equipment Reserve	40,000.00	3,479.00	-0-	3,479.00	43,479.00
Grant #713199–Wtr Storage	12,187.50	19,870.80	(31,870.00)	(11,999.20)	188.30
Total Funds	$4,576,580.48	$2,412,158.21	$(1,400,296.14)	$1,011,862.07	$5,588,442.55

* Available Operating Capital (Unrestricted Cash less Accts. Payable) @ 12/31: $176,602

Change/Variance Legend
Positive
Cautious
Negative

General Fund (Fund 100):

Revenues: Revenues to date (December 2014) in the General Fund are $1,195,307 or approximately 37.5% of the approved Revenue budget plus proposed adjustments of $3,187,390.

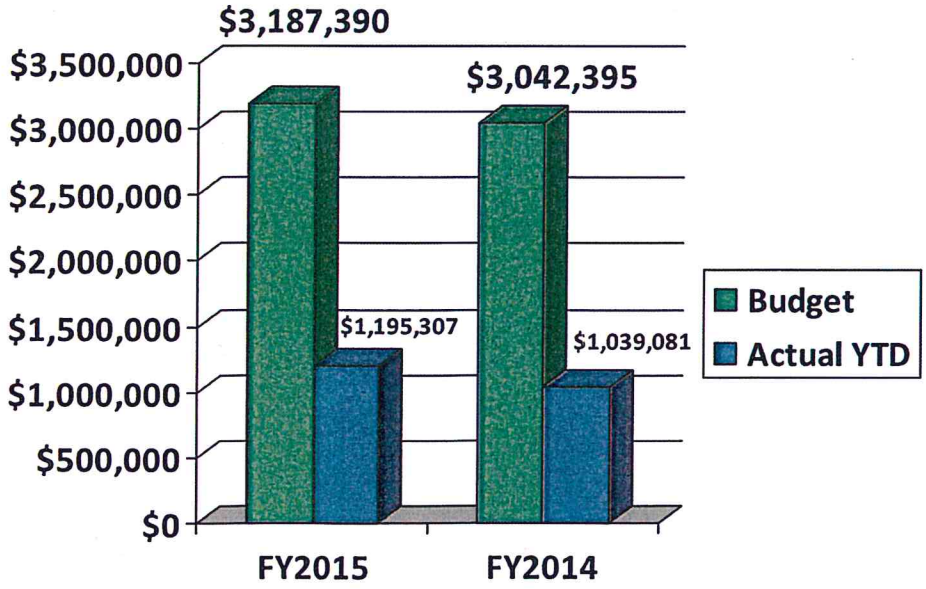
Revenue Summary vs. Budget

Department	Adopted Budget	Proposed Budget Adjustments	Proposed Amended Budget	YTD Actual	% of Budget
Animal Control	3,000	-0-	3,000	785	26.17%
Fire	239,573	825	240,398	76,977	32.02%
Administration	1,553,062	3,324	1,556,386	748,116	48.07%
Police	-0-	-0-	-0-	-0-	
Streets/Parks	4,360	-0-	4,360	1,940	44.50%
Municipal Court	90,000	-0-	90,000	35,103	39.00%
Solid Waste	579,450	-0-	579,450	147,387	25.44%
Internal Charges	713,796	-0-	713,796	184,999	25.90%
TOTAL REVENUES	**$3,183,241**	**4,149**	**$3,187,390**	**1,195,307**	**37.50%**

Revenue - Prior Year Comparative Analysis

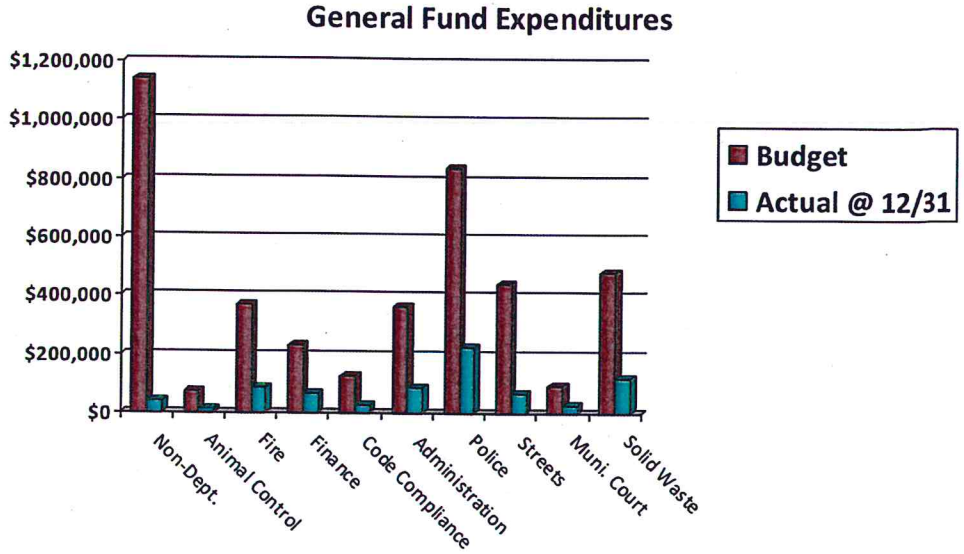
Fiscal Year	Proposed Amended Budget	YTD Actual	% of Budget
2014	3,042,395	1,039,081	34.15%
2015	3,187,390	1,195,307	37.50%
Change	**144,995**	**156,226**	3.35%
% Change	**4.76%**	**15.04%**	

This difference is mostly attributable to increased property tax collections and municipal court revenues.



General Fund Revenues

Expenditures: Expenditures in the General Fund are budgeted at $3,129,526 (including proposed adjustments) with $766,644 expended or 24.5% of budget.



Department	Adopted Budget	Proposed Budget Adjustments	Proposed Amended Budget	YTD Actual	% of Budget
Non-Departmental	130,759	(17,059)	113,700	38,096	33.51%
Animal Control	73,795	(853)	72,942	13,552	18.58%
Fire	366,813	1,477	368,290	84,480	22.94%
Finance	223,235	9,417	232,652	64,244	27.61%
Code Compliance	125,180	2,198	127,378	30,215	23.72%
Administration	366,350	(4,000)	362,350	88,907	24.54%
Police	830,755	4,988	835,743	228,273	27.31%
Streets	440,616	572	441,188	70,240	15.92%
Municipal Court	90,248	2,636	92,884	25,828	27.81%
Solid Waste	482,400	-0-	482,400	122,809	25.46%
TOTAL EXPENDITURES	**$3,130,151**	**$ (624)**	**$3,129,527**	**766,644**	**24.50%**

Expenditure - Prior Year Comparative Analysis

Fiscal Year	Proposed Amended Budget	YTD Actual	% of Budget
2014	2,997,396	749,181	24.99%
2015	3,129,527	766,644	24.50%
Change	**132,131**	**17,463**	(0.49%)
% Change	**4.41%**	**2.33%**	

General Fund expenditures at 12/31/2014 are tracking very well with budget. Non-departmental expenditures exceed 25% of the budget due to timing of several expenditures such as website hosting & property/liability insurance payments and increased copying expenses.

Utility Fund (Fund 200):

Revenue: FY 2014-2015 revenues as of December 31, 2014 ($390,390) are approximately **24.38%** of the annual budget. Compared to the prior year $388,585 there is a very small decrease of less than 1% year over year.

Revenue - Prior Year Comparative Analysis

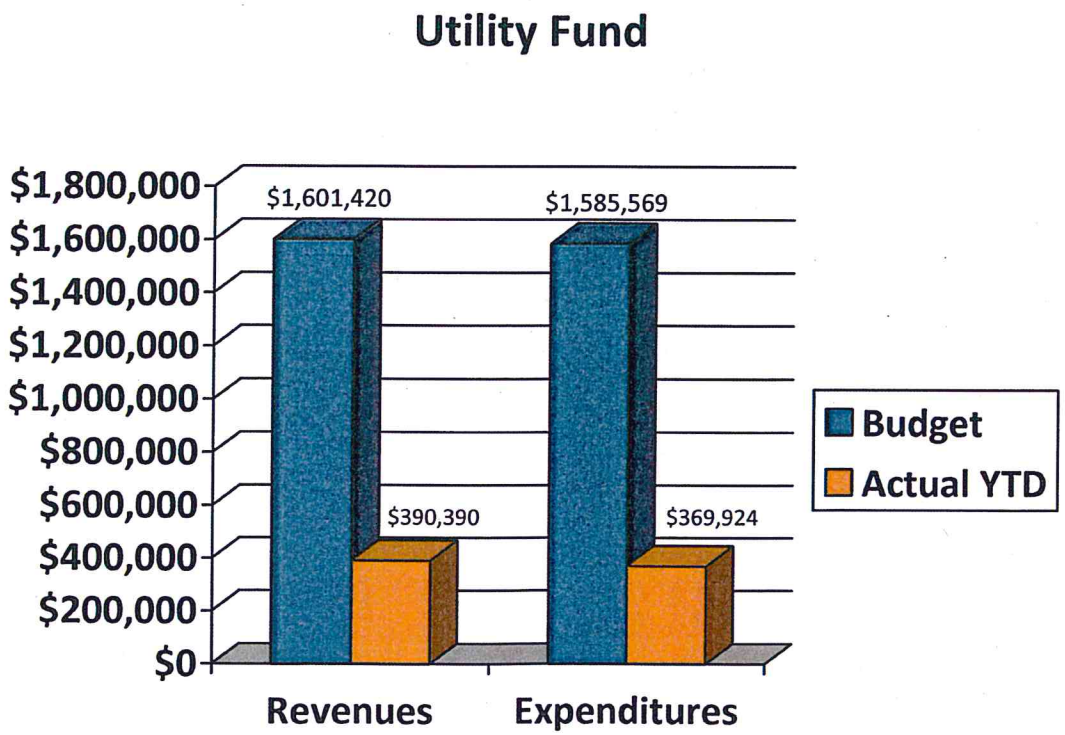
Fiscal Year	Proposed Amended Budget	YTD Actual	% of Budget
2014	1,578,600	388,585	24.62%
2015	1,601,420	390,390	24.38%
Change	**22,820**	**(18,661)**	1.52%
% Change	**1.45%**	**(4.80%**	

Expenditures: Year to date expenditures equal $369,924 are currently on target with budget at 23.33%.

Expenditure - Prior Year Comparative Analysis

Fiscal Year	Proposed Amended Budget	YTD Actual	% of Budget
2014	1,578,594	351,249	22.25%
2015	1,585,569	369,924	23.33%
Change	**6,975**	**18,675**	1.08%
% Change		**5.32%**	

Utility Fund expenditures are up from prior year due to additional repairs & chemicals necessary at the treatment plant during the first quarter of FY2015.



Restricted Park Fund (Fund 350):

The Restricted Park Fund revenue to date $160,970 (57.25% of budget) currently exceeds expenditures to date of $132,111 (47% of budget). A major revenue source in this fund is Deeds without Warranties which represent proceeds from the sale of lakefront fill area. The budget for FY2015 also includes grant proceeds and expenditures for two ongoing grants, the Quarry Park Grant and the Hike & Bike Trail Grant. Both grants are funded through a reimbursement of expenditures basis.

Hotel Occupancy Tax Fund (Fund 360)

The Hotel Occupancy Tax fund revenue to date of $11,169 currently accounts for 37.23% of the budgeted revenues ($30,000). The City collects quarterly payments of hotel occupancy taxes in October, January, April, and July. The City currently has 17 (originally 23) registered short-term vacation homes and 1 multi-room hotel facility on record. Expenditures YTD are at $2,216, or 18.47% of the annual budget $12,000.

Street Maintenance Sales Tax Fund (Fund 370)

In July 2013, an additional 0.25% sales tax was levied in Granite Shoals for the funding of Street Maintenance. As of December 31, 2014, the City has received 28.81%, or $8,642 of the annual budget. These funds, budgeted at $30,000, will be used for the annual street paving initiative which usually occurs during the late summer time frame.

City Cleanup Fund (Fund 380)

Effective August 1, 2013 the City began collecting $1 per month from all solid waste customers. These collections are restricted to expenditures for "City Cleanup". Revenues to date in the City Cleanup Fund equal $6,528, or 16.96% of budget ($38,500). Expenditures to date total $10,211, 44.4% of budget. One city-wide cleanup day has been held in October of FY2015. Additionally, the City co-sponsors an annual Household Hazardous Waste day with Burnet County and other area cities.

Debt Service Fund (Fund 400):

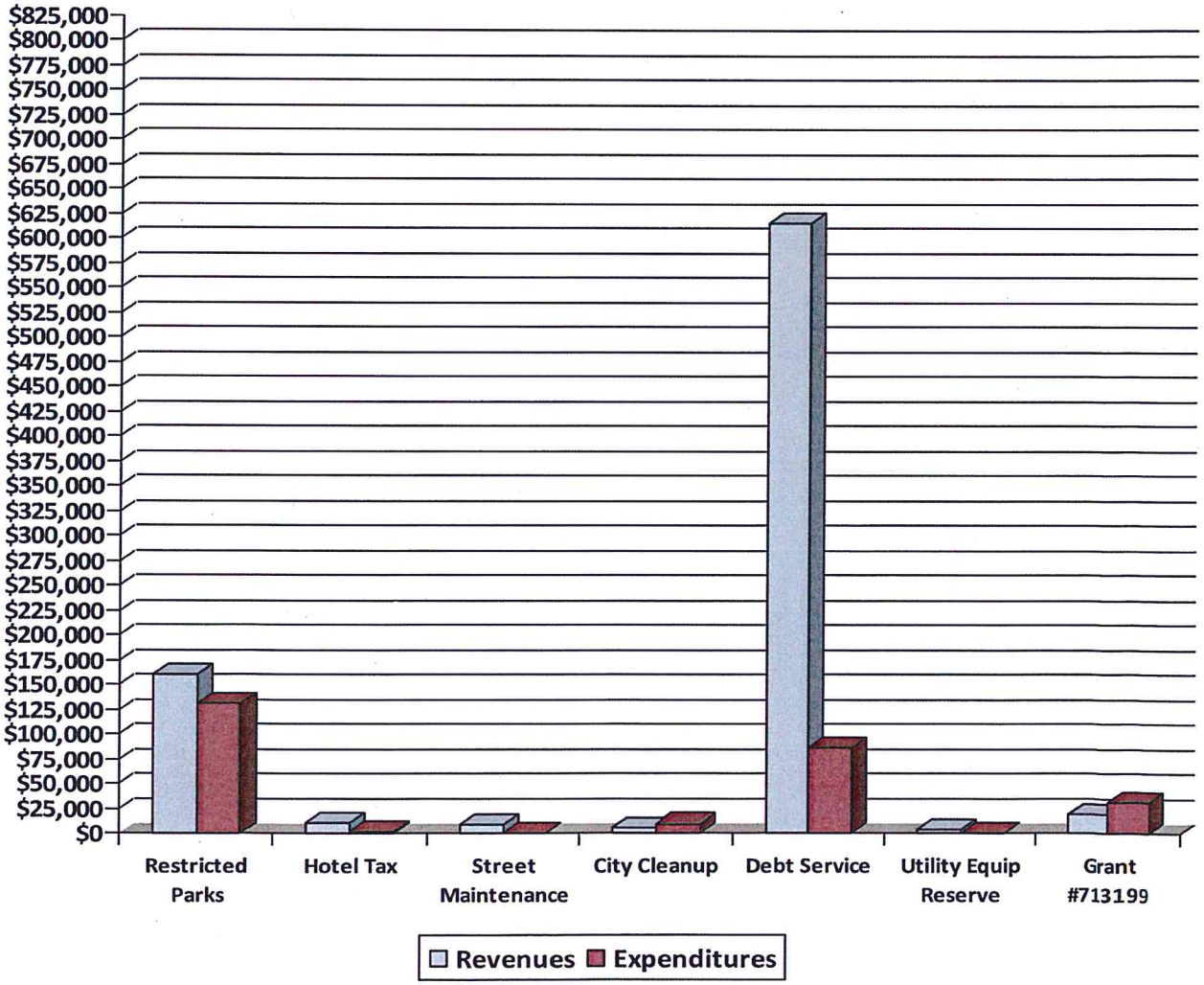
Year to date revenue activity in the Debt Service fund is at 68.7% of budget ($615,802 compared to budget of $896,387. YTD expenditures are currently at $87,321, or 8.88% of budget with the majority of debt payments being due only twice per year in February and August. Once again, a planned reduction of $87,309 on fund balance is budgeted in order to manage I&S property tax rates.

Utility Equipment Reserve Fund (Fund 502):

The Utility Equipment Reserve Fund was established in at the end of FY2014 by the City Council with a one-time "seed" transfer from the Utility Fund of $40,000. The City Council also voted to initiate an equipment replacement fee of $0.50 per month per water customer to reserve resources in this newly created fund for the purpose of repair and replacement of Utility system equipment. As of December 31, 2014, $3,479, or 25% of budget, in customer fees have been collected. Also, an additional transfer from the Utility Fund of $26,200 has been budgeted in FY2015.

CDBG #713199 – Kingswood Water Storage (Fund 505):

This fund was established in FY2014 to better track revenues and expenditures related to a Community Development Block Grant awarded to the City. The grant will provide a replacement water storage tank at our Kingswood area with a larger overall holding capacity. The grant project cost is $316,250 – with $275,000 win awarded grant funds and a city match from the Utility fund of $41,250. Year to date revenue activity in fund 505 only includes grant proceeds of $19,871 or 7.69% of budget. Expenditures currently total $31,870, 11.43% of budget ($278,875).



FINANCE
Monthly Report

Period Ending 12/31/2014

PERCENT OF YEAR COMPLETED: 25.0%

FUND BALANCES (Available Capital)	Beginning @ 10/01	YTD Revenues	YTD Expenses	Ending	% of Total
100 General Fund	$ 172,097.79	$ 1,195,307.47	$ (766,643.82)	$ 600,761.44	29.01%
200 Utility Fund	$ 156,136.33	$ 390,389.76	$ (369,923.75)	$ 176,602.34	8.53%
350 Restricted Parks Fund	$ 116,574.98	$ 160,970.30	$ (132,110.76)	$ 145,434.52	7.02%
360 Hotel Tax Fund	$ 84,139.32	$ 11,168.67	$ (2,215.53)	$ 93,092.46	4.49%
370 Street Maintenance Fund	$ 2,026.25	$ 8,641.81	$ -	$ 10,668.06	0.52%
380 City Cleanup Fund	$ 11,290.02	$ 6,528.00	$ (10,211.26)	$ 7,606.76	0.37%
400 Debt Service Fund	$ 464,793.01	$ 615,802.40	$ (87,321.02)	$ 993,274.39	47.96%
502 Utility Equipment Reserve	$ 40,000.00	$ 3,479.00	$ -	$ 43,479.00	2.10%
505 CDBG #713199	$ 12,187.50	$ 19,870.80	$ (31,870.00)	$ 188.30	0.01%
Total	$ 1,059,245.20	$ 2,412,158.21	$ (1,400,296.14)	$ 2,071,107.27	100.00%

GENERAL FUND	FY 2015 Budget ORIGINAL	FY 2015 Budget PROPOSED	Current Period	FY to Date	% of Budget
Revenues	$ 3,183,241	$ 3,187,389.85	$ 717,847.25	$ 1,195,307.47	37.50%
Expenditures	$ (3,130,151)	$ (3,129,525.67)	$ (225,097.56)	$ (766,643.82)	24.50%
Non-Departmental	$ (130,759)	$ (113,699.95)	$ (10,902.92)	$ (38,095.90)	33.51%
Animal Control	$ (73,795)	$ (72,942.01)	$ (3,755.52)	$ (13,552.67)	18.58%
Fire	$ (366,813)	$ (368,289.80)	$ (25,888.98)	$ (84,479.88)	22.94%
Finance	$ (223,235)	$ (232,651.62)	$ (18,222.26)	$ (64,243.76)	27.61%
Code Compliance	$ (125,180)	$ (127,377.67)	$ (9,984.07)	$ (30,215.22)	23.72%
Administration	$ (366,350)	$ (362,349.62)	$ (25,738.83)	$ (88,906.79)	24.54%
Police	$ (830,755)	$ (835,742.97)	$ (61,163.18)	$ (228,272.82)	27.31%
Streets	$ (440,616)	$ (441,187.56)	$ (21,743.13)	$ (70,240.17)	15.92%
Municipal Court	$ (90,248)	$ (92,884.47)	$ (6,827.49)	$ (25,827.99)	27.81%
Solid Waste	$ (482,400)	$ (482,400.00)	$ (40,871.18)	$ (122,808.62)	25.46%
Surplus (Deficit) Revenues over Expenditures	$ 53,090	$ 57,864.18	$ 492,749.69	$ 428,663.65	

UTILITY FUND	FY 2015 Budget ORIGINAL	FY 2015 Budget PROPOSED	Current Period	FY to Date	% of Budget
Revenues	$ 1,601,420	$ 1,601,420.00	$ 123,752.34	$ 390,389.76	24.38%
Expenditures	$ (1,580,795)	$ (1,585,568.83)	$ (120,440.35)	$ (369,923.75)	23.33%
Non-Departmental	$ (10,000)	$ (5,000.00)	$ 159.90	$ 301.79	-6.04%
Water	$ (1,488,090)	$ (1,497,321.27)	$ (112,849.52)	$ (347,042.45)	23.18%
Customer Service	$ (82,705)	$ (83,247.56)	$ (7,750.73)	$ (23,183.09)	27.85%
Surplus (Deficit) Revenues over Expenditures	$ 20,625	$ 15,851.17	$ 3,311.99	$ 20,466.01	

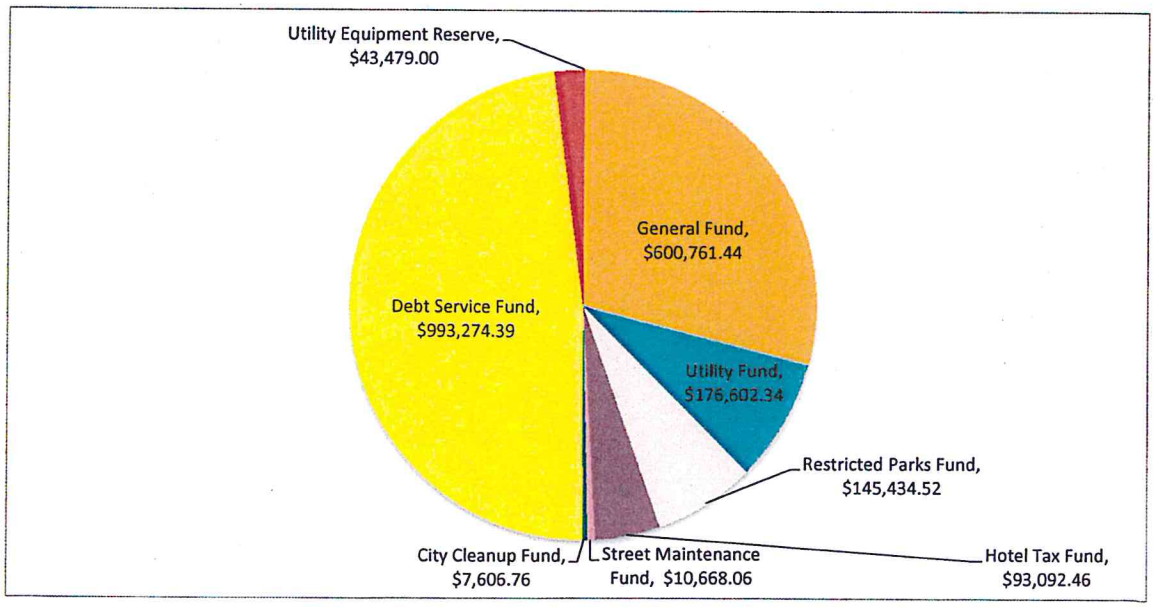
NON-OPERATING FUNDS	FY 2014 Budget Revenues	FY to Date Revenues	FY 2014 Budget Expenditures	FY to Date Expenditures	Surplus (Deficit)
Restricted Parks Fund	$ 281,170.00	$ 160,970.30	$ (280,948.00)	$ (132,110.76)	$ 28,859.54
Hotel Tax Fund	$ 30,000.00	$ 11,168.67	$ (12,000.00)	$ (2,215.53)	$ 8,953.14
Street Maintenance Fund	$ 30,000.00	$ 8,641.81	$ (30,000.00)	$ -	$ 8,641.81
City Cleanup Fund	$ 38,500.00	$ 6,528.00	$ (23,000.00)	$ (10,211.26)	$ (3,683.26)
Debt Service Fund	$ 896,387.00	$ 615,802.40	$ (983,696.00)	$ (87,321.02)	$ 528,481.38
Utility Equipment Reserve	$ 40,000.00	$ 3,479.00	$ -	$ -	$ 3,479.00
CDBG #713199	$ 258,562.50	$ 19,870.80	$ (278,875.00)	$ (31,870.00)	$ (11,999.20)
	$ 1,574,619.50	$ 826,460.98	$ (1,608,519.00)	$ (263,728.57)	$ 562,732.41

FINANCE
Monthly Report

Period: FY 2015, Qtr 1 (10/01/2014-12/31/2014)

Accomplishments/Project	STATUS
TMRS Retirement Monthly Report - September, October, November	Completed
Sales Tax Monthly Report - September, October, November	Completed
Published FY2015 Annual Budget	Completed
Implemented Address Certification Program for Utility Mailings	Completed
Successfully completed annual Worker's Comp Audit	Completed
Attended Government Finance Officer's of Texas Fall Conference (3 1/2 days)	Completed
Attended Municipal Court Basic Training (4 1/2 days)	Completed
Obtained short-term financing for two (2) police SUVs	Completed
Implementation of Employee Payroll Pay-Cards - (DO NOT IMPLEMENT)	Completed
Closed FY2014 financials and began Audit process for FY2014	In Process
Develop a Standard Operating Procedure Manual for Finance Director position	In Process
Continued monitoring of Janitorial Service to improve quality of service	In Process
Improve Utility & Court Collection Activities - Analyzing In-House collections	In Process
Implementation of Employee Payroll Pay-Cards	In Process
Implement Positive Pay Program with First State Bank	In Process
Research & Implement new Purchasing Card Program	In Process
Research & Implement fuel purchasing via local fuel stations	In Process
Update of Base Rates for Master Meter Water Accounts	Pending
Establish Utility Dept Procedures that overlap with Billing	Pending
Establish Entity Controls for Compliance w/TMRS & GASB Compliance (10/01/2014)	Pending
Analyze & Negotiate new contract for Information Technology Services	Pending
Improve Merchant Services Contract	Not Started
Develop and Update Unclaimed Property Process	Not Started
Annual Employee Performance Reviews	Not Started
Review & Update Employee Job Descriptions (due March 2015)	Not Started
Implement Disaster Recovery Services with Incode	Not Started

FUND BALANCES



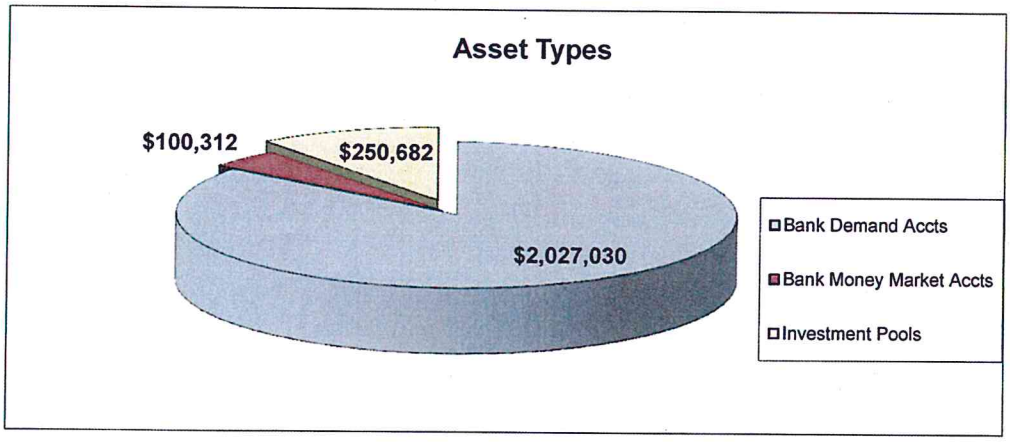
Prepared by: Wendy Gholson, Director of Finance

City of Granite Shoals, Texas
Quarterly Investment Report

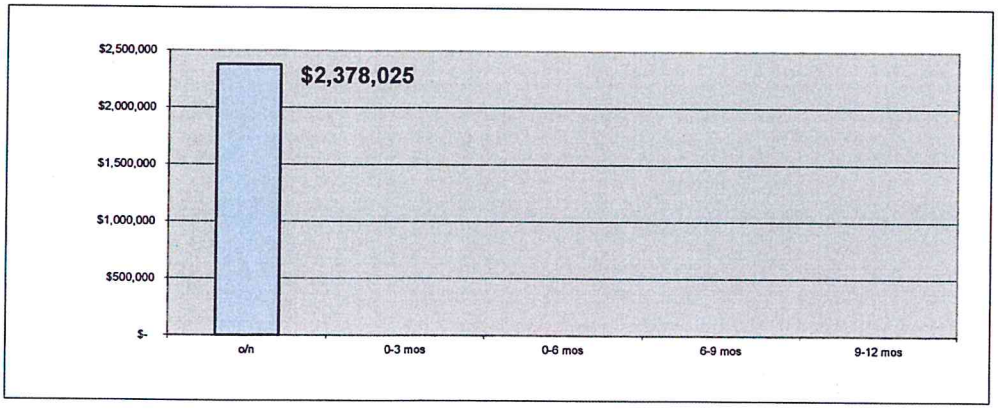
Period Ending 12/31/2014

Beginning Book Value	$	1,670,595
Beginning Market Value	$	1,670,595
Beginning Weighted Average Maturity		1 day(s)
Beginning Weighted Average Yield		0.026%
Ending Book Value	$	2,378,025
Ending Market Value	$	2,378,025
Ending Weighted Average Maturity		1 day(s)
Ending Weighted Average Yield		0.027%
Unrealized Gain/(Loss)		0.000%
Change in Market Value	$	707,430
Benchmark Yield (3-Month Treasury Bill)		0.020% @ 1/1/2015

Allocation by Type of Investment



Allocation by Maturity Date



CITY OF GRANITE SHOALS, TEXAS
Quarterly Investment Inventory Report
Period Ending 12/31/2014

Purchase Date	Custodian	Security	Internal Fund/GL Acct	Coupon or Avg Rate	Maturity Date	Yield	Par	Days to Maturity	Beginning Book	Beginning Market	Ending Book	Ending Market	Period Earnings
Bank Demand Accounts													
07/10/12	First State Bank	Operating (3715)	999-100-1001	0.025%	01/01/15	0.025%	n/a	1	$ 763,293.97	$ 763,293.97	$ 1,411,166.04	$ 1,411,166.04	$ 489.99
07/10/12	First State Bank	Police Educ. (3774)	100-100-1004	0.000%	01/01/15	0.000%	n/a	1	$ 3,424.60	$ 3,424.60	$ 3,424.60	$ 3,424.60	$ -
07/10/12	First State Bank	Police Seizure (3782)	100-100-1005	0.000%	01/01/15	0.000%	n/a	1	$ 2,791.24	$ 2,791.24	$ 1,140.84	$ 1,140.84	$ -
07/10/12	First State Bank	Customer Deposits (3723)	200-100-1005	0.025%	01/01/15	0.025%	n/a	1	$ 82,455.99	$ 82,455.99	$ 84,831.36	$ 84,831.36	$ 52.86
07/10/12	First State Bank	Rest. Parks (3766)	350-100-1010	0.025%	01/01/15	0.025%	n/a	1	$ 27,212.53	$ 27,212.53	$ 27,229.69	$ 27,229.69	$ 17.16
07/10/12	First State Bank	Park Grants-Outdoor Rec (3758)	350-100-1011	0.025%	01/01/15	0.025%	n/a	1	$ -	$ -	$ 64,441.06	$ 64,441.06	$ 7.54
05/19/14	First State Bank	Park Grants #2-Trail (5243)	350-100-1012	0.025%	01/01/15	0.025%	n/a	1	$ -	$ -	$ -	$ -	$ -
07/10/12	First State Bank	Debt Fund (3731)	400-100-1015	0.025%	01/01/15	0.025%	n/a	1	$ 431,993.94	$ 431,993.94	$ 427,676.05	$ 427,676.05	$ 270.67
07/10/12	First State Bank	Utility Grant (3790)	505-100-1016	0.025%	01/01/15	0.025%	n/a	1	$ -	$ -	$ 7,120.80	$ 7,120.80	$ -
		Subtotal Bank Accounts							$ 1,311,172.27	$ 1,311,172.27	$ 2,027,030.44	$ 2,027,030.44	$ 838.22
Bank Money Market Accounts													
05/30/14	Anthem Bank & Trust	Operating (6755)	999-100-1001	0.035%	01/01/15	0.035%	n/a	1	$ 100,224.02	$ 100,224.02	$ 100,312.46	$ 100,312.46	$ 88.44
Investment Pools													
11/27/96	Texpool	General Fund (001)	100-100-1007	0.04%	01/01/15	0.04%	n/a	1	$ 66,228.41	$ 66,228.41	$ 66,233.87	$ 66,233.87	$ 5.46
11/27/96	Texpool	Customer Deposits (002)	200-100-1004	0.04%	01/01/15	0.04%	n/a	1	$ 184,294.86	$ 184,294.86	$ 184,296.38	$ 184,296.38	$ 15.07
11/27/96	Texpool	Utility Fund (003)	200-100-1006	0.04%	01/01/15	0.04%	n/a	1	$ 137.99	$ 137.99	$ 151.54	$ 151.54	$ -
09/30/14	Texpool	Restricted Park Funds (009)	350-100-1006	0.04%	01/01/15	0.04%	n/a	1	$ 0.01	$ 0.01	$ 0.01	$ 0.01	$ -
11/27/96	Texpool	2010 COs (007)	500-100-1009	0.04%	01/01/15	0.04%	n/a	1	$ 8,537.64	$ 8,537.64	$ 0.34	$ 0.34	$ 0.95
		Subtotal Investment Pools							$ 259,198.91	$ 259,198.91	$ 250,682.14	$ 250,682.14	$ 21.48
		TOTALS							**$ 1,670,595.20**	**$ 1,670,595.20**	**$ 2,378,025.04**	**$ 2,378,025.04**	**$ 948.14**

Average Weighted Maturity	1 day(s)
Average Weighted Yield	0.027%

The investment portfolio of the City of Granite Shoals is in compliance, and this quarterly report has been prepared in compliance with the Public Funds Investment Act and the City of Granite Shoals Investment Policy.

Wendy M. Gholson

Wendy M. Gholson
Director of Finance

Miscellaneous Resources

Finance Activity Report

Solid Waste & Service Order Activity Report

Municipal Court Activity Report

Sales Tax Statistics

Utility Services Activity Report

Active Water Accounts & Payment Trends

Customer Delinquency Trends

Revenue Tracking – Deeds without Warranty

FINANCE - ACCOUNTANT
Monthly Report

	Period Ending 12/31/2014			
	Prior Fiscal Year		Current Fiscal Year	
	Month-to-Date	Year-to-Date	Month-to-Date	Year-to-Date
Accounts Payable Processed				
Invoices - Number Current	180	271	143	460
Invoice - Number Received Past Due	40	80	13	65
Checks (#)	113	238	92	272
Checks ($)	274,370.30	578,505	192,846.17	731,670
Bank Drafts (#)	10	41	11	32
Bank Drafts ($)	46,086.49	243,619	48,508.70	151,785
Payroll Processed				
Active Employees	-	31	1	32
Payroll Checks (#)	20	57	12	43
Payroll Checks ($)	18,923.98	60,272	12,381.03	45,984
Direct Deposits (#)	46.00	166	53	182
Direct Deposits ($)	69,720.86	237,936	79,716.87	267,247
Bank Reconciliations (15)				
Number of Open Accounts	-	15	-	15
Number of Accounts Reconciled	15	45	15	45
Percent of Accounts Reconciled by 15th	-	100%	100%	100%
Value of Accounts Reconciled	1,410,968.75	4,187,361	2,027,030.44	5,192,937
Purchase Orders Processed				
Purchase Orders (#)	11	12	7	25
Purchase Orders ($)	121,276.76	124,027	43,809.75	517,381
Hotel Occupancy Tax Activity				
Vacation Home Registrations on File		21	-	18
Quarterly Reports Received (#)	1	21	4	17
Quarterly Tax Receipts ($)	422.73	15,774	36.51	11,169
Vac. Home Registration Fees Rec'd (#)	-	20	Due Jan 2015	Due Jan 2015
Vac. Home Registration Receipts ($)	-	3,000	-	-

Shorewood Shores Trust Fund Activity	n/a	n/a		
Release of Liens Processed	14	14	13	50
Subordination Agreements Processed	1	7	-	2
Services Billed ($) - Statement Fees	525	770	455	1,855
Receipts Received (Statement Fees)	-	-	415	1,445
Receipts Rec'd (Past Due Assessments)	1,219	1,564	395	1,230

Employee Hours				
Accountant	173	611	127	535
Director of Finance	191	641	154	551
Total	364	1,251	280	1,086

Accomplishments:

FSB Statements Completed	Jan 13th
TexPool Statements Completed	Jan 9th
Receiving W9's	rec'd: 2

Projects and Status:

Backup for Utility Billing, Court & Front Desk		On-going
clean-up of SSTF Statements		On-going
SOP Book - Accountant		In Process
Purchasing Card Program		In Process
Purchasing Co-Op Training		In Process
Travel Policy		In Process
Bank Reconciliations	thru Aug 2014	Prior Completion
Electronic Tracking of Purchase Orders		Prior Completion
Remote Deposit of Checks		Prior Completion
Update Vendor List		Prior Completion
Update and create Code Compliance Forms		Prior Completion
Update HOT list		Prior Completion
Organized Office Supplies		Prior Completion
Purchasing Policy		Not Started
Credit Card Use Policy		Not Started

Prepared by: Susan Nevills, Accountant

ADMINISTRATIVE ASSISTANT
Monthly Report

Period Ending 12/31/14

	Prior Fiscal Year		Current Fiscal Year	
	Month-to-Date	Year-to-Date	Month-to-Date	Year-to-Date
Solid Waste - Residential				
Accounts Billed (#)	0	0	2651	5232
Accounts Billed ($)	$ -	$ -	$ 43,248.26	$ 85,079.92
Customer Issues Processed	0	0	53	61
Customer Recycling Issues Processed	0	0	3	3
Customer Bulk Issues Processed	0	0	1	5
Solid Waste - Commercial				
Accounts Billed (#)	0	0	58	112
Accounts Billed ($)	$ -	$ -	$ 6,095.71	$ 12,061.62
Customer Issues Processed	0	0	1	1
Miscellaneous Activity				
Garage Sale Permits Issued	0	0	5	28
Animal Registrations Processed	0	0	2	2
Service Order Activity				
Outstanding from Previous Periods	0		83	83
New Service Orders This Period	0	0	256	479
Completed Service Orders This Period	0	0	232	441
VOID Service Orders	0	0	6	10
Outstanding at Period End	0		100	100

	Completed	Outstanding	Completed	Outstanding	Completed	Outstanding	Completed	Outstanding
Billing Complaint	0	0	0		4	0	8	3
Connect/Reconnect	0	0	0		9	0	23	0
CSI	0	0	0		4	1	9	1
Cutoff/Disconnect	0	0	0		17	0	28	0
Disconnects for Nonpay	0	0	0		34	0	63	0
Idle Consumption/Reread	0	0	0		0	0	0	0
Leak at Meter	0	0	0		0	0	0	4
Leak Relief	0	0	0		2	0	4	1
Line Mark	0	0	0		0	0	2	1
Line Repair	0	0	0		1	2	2	2
Meter Info	0	0	0		1	0	1	0
Meter Swap	0	0	0		1	0	3	1
Miscellaneous	0	0	0		3	7	4	8
Occupant Change	0	0	0		11	0	19	0
Reinstate	0	0	0		25	0	47	0
Remove Hold/Turn On	0	0	0		2	0	3	0
Re-Read (Billing)	0	0	0		49	0	119	5
Routine Meter Repair	0	0	0		2	1	5	20
3-Day Temp ON	0	0	0		0	1	1	1
3-Day Temp OFF	0	0	0		1	0	3	0
Solid Waste	0	0	0		58	2	68	2
Investigate Connection	0	0	0		3	1	3	2
No Occupant w/consumption	0	0	0		0	0	0	0

New Water Tap Install	0	0	0	0	0	1	4
Meter Installation	0	0	0	1	0	2	1
Pull Meter	0	0	0	0	0	0	0
Trouble Call	0	0	0	4	2	23	5
Total	0	0	0	232	17	441	61

Employee Hours

Administrative Assistant	0.00	0.00	162.00	309.00

Accomplishments

Keeping track of Service Orders, completing and filing
Started spreadsheet for Park Ammenities - Pending•Waiting on Assis. City Manager
Application/INFO for the Community Center - Pending•Waiting on Assis. City Manager
Translation for Deer Survey & Newsletter

Prepared by: Cassandra Guevara, Administrative Assistant

MUNICIPAL COURT
Monthly Report

Period Ending 12/31/2014

	Prior Fiscal Year		Current Fiscal Year	
	Month-to-Date	Year-to-Date	Month-to-Date	Year-to-Date
Citation Activity - New Cases Filed				
Traffic	95	150	112	241
State Law	29	54	4	23
City Ordinance	6	20	9	18
Total	**130**	**224**	**125**	**282**
Citation Activity - Cases Closed				
Traffic	23	59	74	222
State Law	4	20	9	30
City Ordinance	1	17	8	22
Total	**28**	**96**	**91**	**274**
Citation Activity - Disposition Summary				
Uncontested at Window	27	83	64	251
Dismissed by Prosecutor	1	22	10	23
Bench Trial / Jury Trial	0	0	0	0
Driver Safety Course	0	6	10	39
Deferred / Compliance	54	95	1	8
Total	**82**	**206**	**85**	**321**
Citation Activity - Pending Completion				
Defensive Driving	9	33	6	20
Deferred Disposition	3	34	10	27
Payment Plan	38	144	16	116
Total	**50**	**211**	**32**	**163**
Warrant Activity				
Issued	0	0	36	111
Executed - Served	0	0	42	86
Revenue Activity				
Retained by City	$5,451.00	$9,222.00	$12,648.32	$27,552.69
Remitted to State	$2,750.00	$4,448.00	$5,044.49	$9,709.60
Court Technology Fund			$294.68	$590.18
Court Security Fund			$221.01	$221.01
Total	**$8,201.00**	**$13,670.00**	**$18,208.50**	**$38,073.48**
Hours Worked Activity				
Clerk		106.25	110.00	427.00
Judge		0.00	5.00	28.50
Prosecutor		0.00	16.00	48.00
Total	**0.00**	**106.25**	**131.00**	**503.50**

Accomplishments

* Received notification that I passed the test for the Court Clerk Level 2 Certification
* 12/10 - processed "drop box" payment for UB

Prepared by: Debbie Landrum, Court Administrator

1583 - Granite Shoals, City of (General Obligation Debt)

The Charts below contain sales tax revenue allocated each month by the State Comptroller.

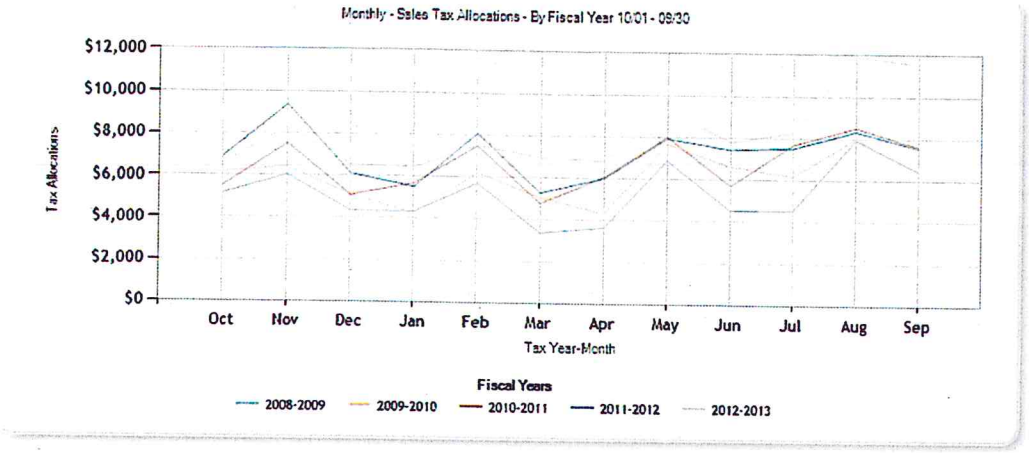
For example, the February allocations reflect December sales, collected in January and allocated in February.

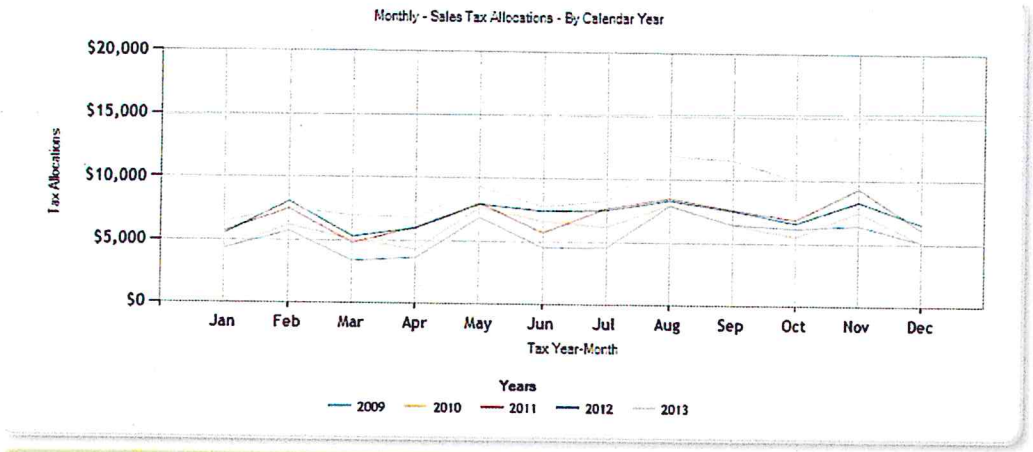
- Back To Report Page
- Back To View Charts
- Download To Excel

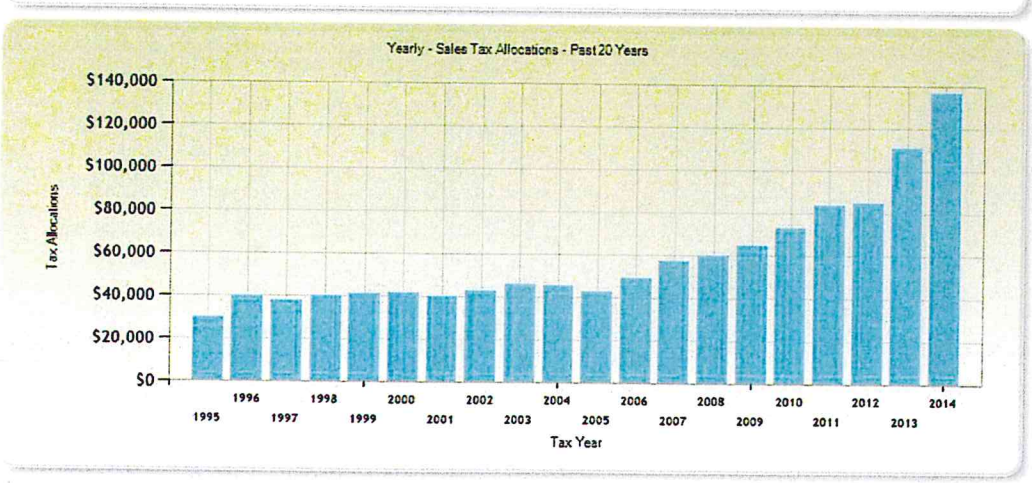
Change Fiscal Year End 09/30/2015 Submit

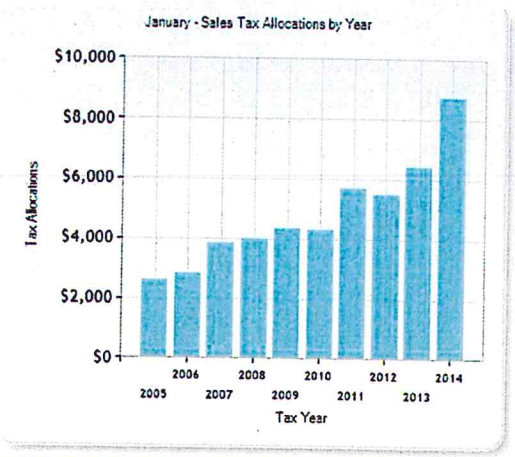
By Fiscal Year 10/01 - 09/30

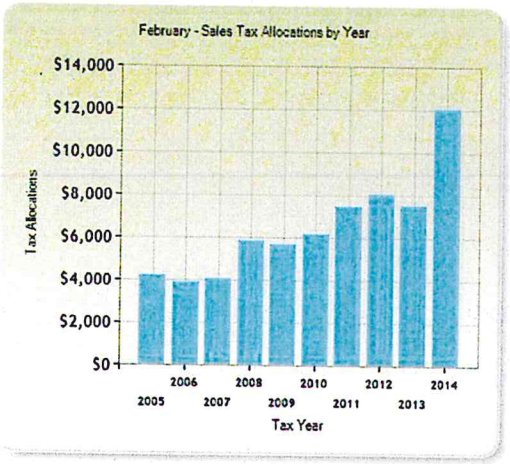
Year	October	November	December	January	February	March	April	May	June	July	August	September	Total
2015	$11,403	$20,615	$11,491	$0	$0	$0	$0	$0	$0	$0	$0	$0	$43,509
2014	$10,018	$15,325	$8,961	$8,742	$12,084	$7,940	$8,315	$11,438	$10,103	$10,763	$13,521	$10,429	$127,640
2013	$6,585	$8,296	$6,546	$6,440	$7,522	$6,985	$6,822	$9,331	$7,784	$8,276	$11,922	$11,554	$98,065
2012	$6,885	$9,373	$6,113	$5,504	$8,077	$5,289	$6,003	$7,935	$7,427	$7,521	$8,330	$7,557	$86,014
2011	$5,512	$7,530	$5,095	$5,689	$7,491	$4,793	$6,069	$8,017	$5,710	$7,689	$8,520	$7,625	$79,739
2010	$6,166	$6,432	$5,108	$4,285	$6,198	$5,069	$4,319	$7,673	$6,623	$6,183	$7,987	$6,425	$72,469
2009	$5,147	$6,045	$4,348	$4,327	$5,712	$3,374	$3,649	$6,886	$4,522	$4,552	$7,925	$6,447	$62,934
2008	$4,943	$5,738	$6,897	$3,977	$5,835	$3,849	$4,431	$5,465	$4,354	$5,097	$6,168	$5,304	$62,058
2007	$3,687	$4,951	$2,867	$3,830	$4,083	$3,151	$3,810	$4,997	$4,276	$4,718	$6,122	$4,783	$51,274
2006	$4,034	$3,814	$3,150	$2,851	$3,925	$2,678	$7,085	$4,711	$4,291	$3,965	$4,473	$3,661	$48,640
2005	$3,946	$5,493	$2,970	$2,595	$4,250	$3,265	$2,687	$4,635	$2,792	$3,416	$5,166	$3,288	$44,504
2004	$3,625	$5,602	$3,253	$2,822	$4,167	$2,584	$3,102	$4,627	$3,014	$3,452	$5,498	$3,748	$45,495
2003	$3,809	$4,334	$2,685	$2,432	$4,589	$3,140	$1,952	$4,935	$3,235	$3,871	$5,093	$4,153	$44,228
2002	$2,856	$3,177	$2,939	$2,761	$4,262	$2,414	$3,710	$3,657	$3,308	$3,991	$4,430	$3,542	$41,047
2001	$3,837	$4,296	$3,711	$2,965	$4,571	$1,682	$3,171	$3,399	$3,647	$3,858	$3,825	$4,229	$43,191
2000	$2,850	$4,583	$3,456	$3,928	$3,798	$2,294	$2,323	$4,563	$2,879	$2,732	$4,360	$3,349	$41,113
1999	$2,540	$4,114	$2,590	$2,084	$4,167	$2,672	$2,578	$4,021	$3,078	$3,341	$4,835	$3,648	$39,666
1998	$3,326	$3,596	$3,222	$2,007	$3,509	$2,218	$5,463	$1,148	$5,159	$2,411	$5,320	$3,469	$40,850
1997	$3,405	$3,149	$4,228	$2,125	$4,355	$2,290	$2,426	$2,987	$2,991	$3,686	$4,031	$3,092	$38,766
1996	$2,496	$3,053	$2,138	$2,195	$2,821	$2,301	$2,951	$2,675	$4,329	$3,267	$4,578	$3,956	$36,759
1995	$2,397	$3,018	$1,788	$2,455	$3,562	$1,808	$2,139	$3,170	$2,261	$2,306	$1,505	$3,010	$29,418
1994	$1,180	$4,932	$1,667	$1,750	$3,199	$1,419	$1,279	$3,442	$1,631	$1,812	$3,182	$2,409	$27,902
1993	$4,139	$3,812	$931	$1,373	$3,216	$1,670	$1,275	$3,101	$2,558	$2,419	$4,359	$1,629	$30,483
1992	$1,993	$1,235	$1,793	$799	$1,875	$1,439	$1,240	$1,688	$1,589	$1,925	$2,352	$1,569	$19,496
1991	$1,125	$1,194	$1,216	$1,175	$1,469	$1,231	$1,167	$1,684	$1,376	$1,371	$1,852	$1,846	$16,707
1990	$1,750	$1,486	$1,409	$1,129	$1,400	$1,276	$981	$1,715	$1,116	$1,299	$1,664	$1,872	$17,096
1989	$1,087	$1,939	$1,086	$1,186	$1,816	$1,206	$898	$1,583	$1,174	$1,221	$1,654	$1,287	$16,138
1988	$1,936	$2,600	$1,395	$1,536	$3,009	$1,196	$1,090	$2,155	$1,321	$1,577	$2,219	$1,792	$21,827
1987	$0	$0	$0	$1,351	$2,863	$1,973	$1,607	$2,391	$1,838	$1,998	$2,419	$2,053	$18,492

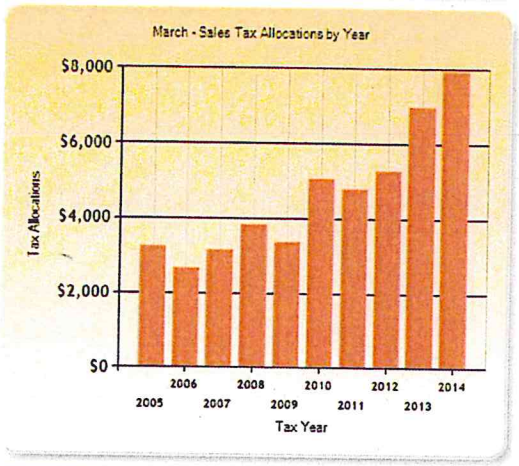

Monthly - Sales Tax Allocations - By Fiscal Year 10/01 - 09/30
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$0
Tax Allocations
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
Jun
Jul
Aug
Sep
Tax Year-Month
Fiscal Years
2008-2009
2009-2010
2010-2011
2011-2012
2012-2013

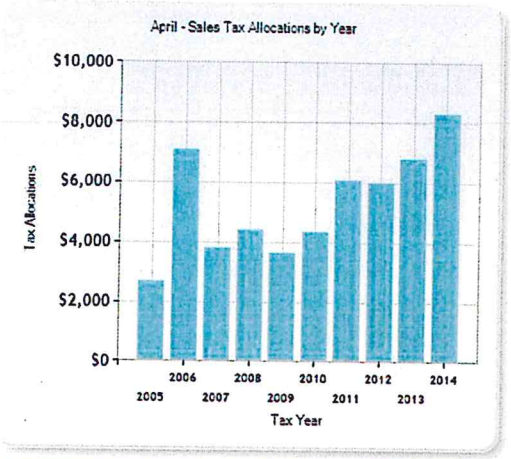

Monthly - Sales Tax Allocations - By Calendar Year
$20,000
$15,000
$10,000
$5,000
$0
Tax Allocations
Jan
Feb
Mar
Apr
May
Jun
Jul
Aug
Sep
Oct
Nov
Dec
Tax Year-Month
Years
2009
2010
2011
2012
2013

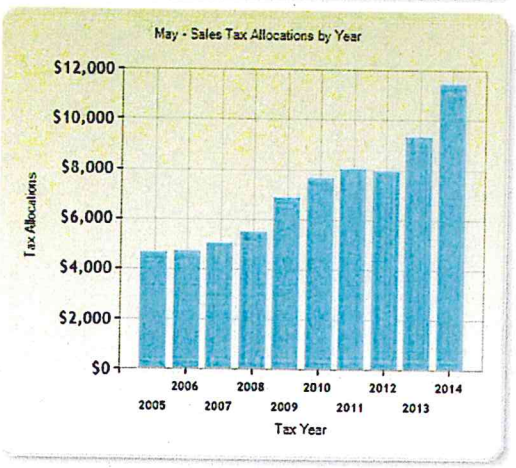

Yearly - Sales Tax Allocations - Past 20 Years
$140,000
$120,000
$100,000
$80,000
$60,000
$40,000
$20,000
$0
Tax Allocations
1995
1996
1997
1998
1999
2000
2001
2002
2003
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013
2014
Tax Year

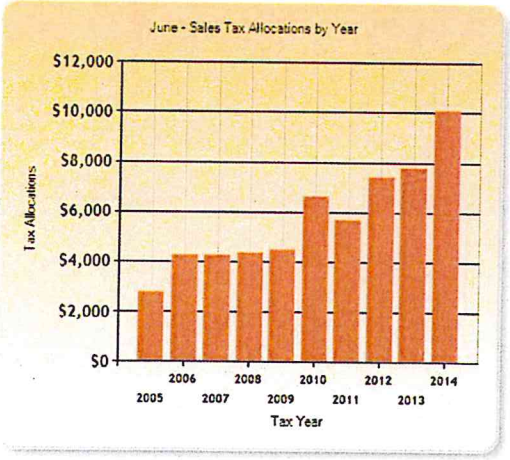

January - Sales Tax Allocations by Year
Tax Allocations
$10,000
$8,000
$6,000
$4,000
$2,000
$0
2005 2006 2007 2008 2009 2010 2011 2012 2013 2014
Tax Year

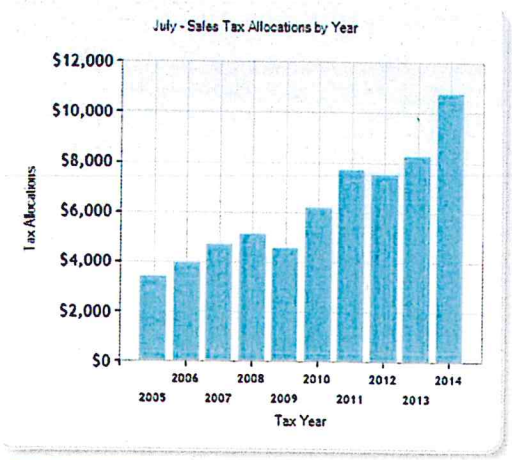

February - Sales Tax Allocations by Year
Tax Allocations
$14,000
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$0
2005 2006 2007 2008 2009 2010 2011 2012 2013 2014
Tax Year

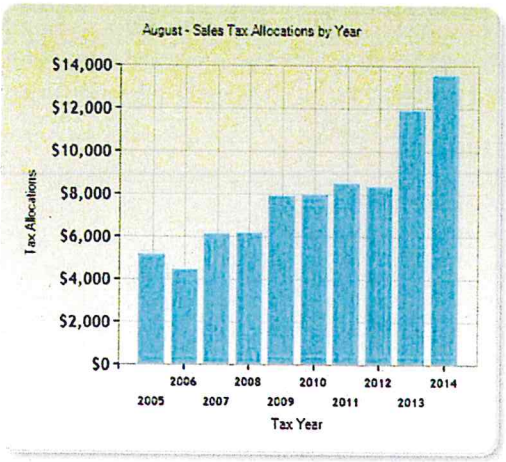

March - Sales Tax Allocations by Year
Tax Allocations
$8,000
$6,000
$4,000
$2,000
$0
2005 2006 2007 2008 2009 2010 2011 2012 2013 2014
Tax Year

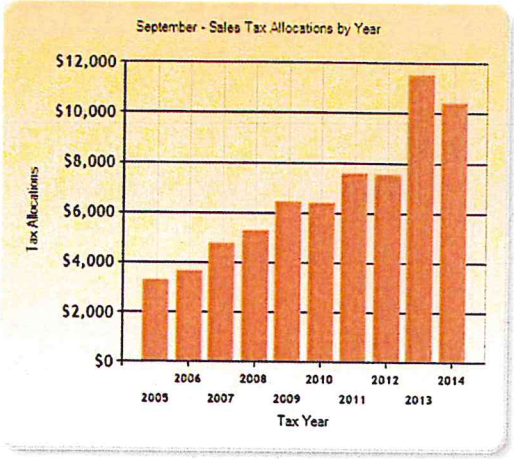

April - Sales Tax Allocations by Year
Tax Allocations
$10,000
$8,000
$6,000
$4,000
$2,000
$0
2005 2006 2007 2008 2009 2010 2011 2012 2013 2014
Tax Year

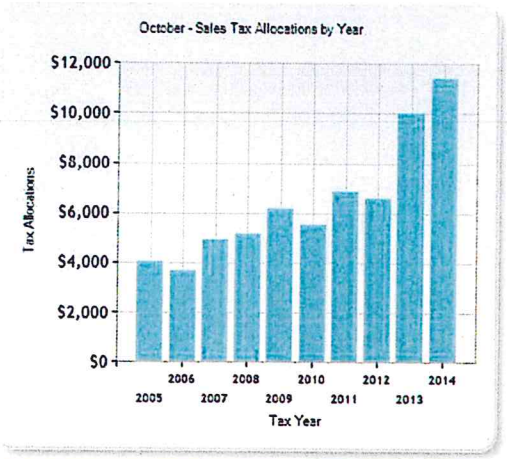

May - Sales Tax Allocations by Year
Tax Allocations
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$0
2005 2006 2007 2008 2009 2010 2011 2012 2013 2014
Tax Year

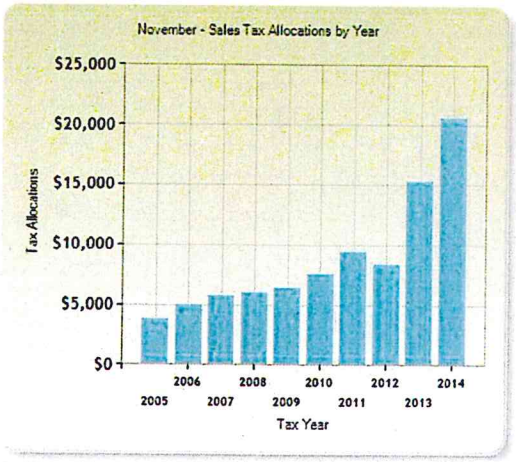

June - Sales Tax Allocations by Year
Tax Allocations
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$0
2005 2006 2007 2008 2009 2010 2011 2012 2013 2014
Tax Year

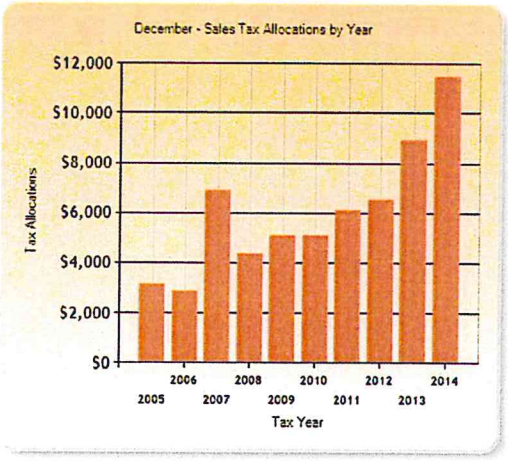

July - Sales Tax Allocations by Year
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$0
Tax Allocations
2005 2006 2007 2008 2009 2010 2011 2012 2013 2014
Tax Year


August - Sales Tax Allocations by Year
$14,000
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$0
Tax Allocations
2005 2006 2007 2008 2009 2010 2011 2012 2013 2014
Tax Year


September - Sales Tax Allocations by Year
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$0
Tax Allocations
2005 2006 2007 2008 2009 2010 2011 2012 2013 2014
Tax Year


October - Sales Tax Allocations by Year
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$0
Tax Allocations
2005 2006 2007 2008 2009 2010 2011 2012 2013 2014
Tax Year


November - Sales Tax Allocations by Year
$25,000
$20,000
$15,000
$10,000
$5,000
$0
Tax Allocations
2005 2006 2007 2008 2009 2010 2011 2012 2013 2014
Tax Year


December - Sales Tax Allocations by Year
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$0
Tax Allocations
2005 2006 2007 2008 2009 2010 2011 2012 2013 2014
Tax Year

UTILITY SERVICES - BILLING
Monthly Report

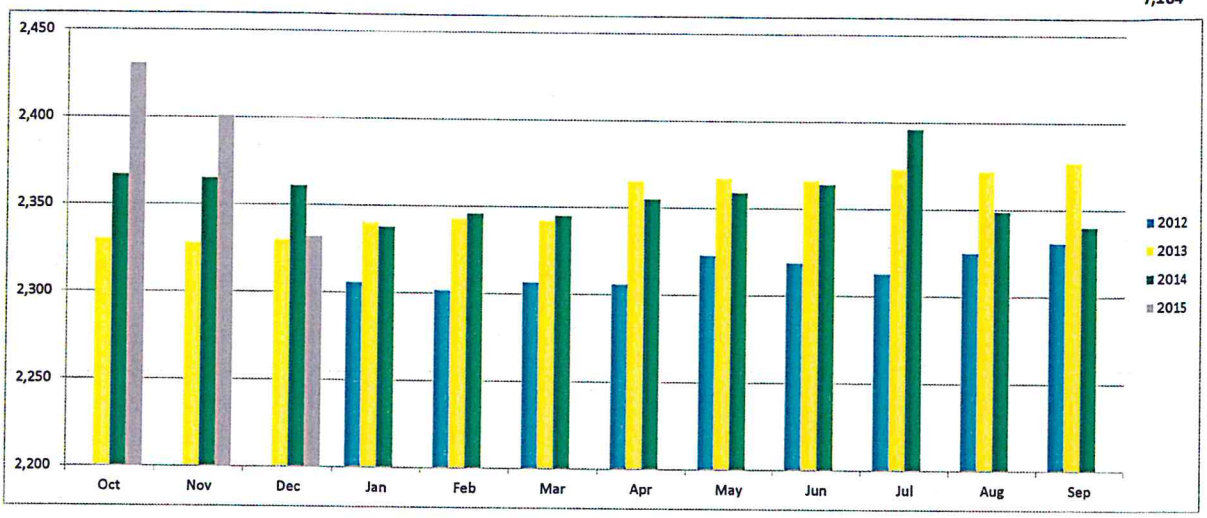
	Prior Fiscal Year		Current Fiscal Year	
	Month-to-Date	Year-to-Date	Month-to-Date	Year-to-Date
Period Ending 12/31/2014				
Water Services - Residential				
Number of Active Accounts	0	0	2,260	11,634
New Accounts Processed	0	0	21	116
Disconnects Processed	0	0	29	115
Bills Processed ($)	$ -	$ -	$ 103,695.67	719,695
Bills Processed (#)	0	0	2,260	11,321
Consumption Billed (Gallons)	0	0	7,032,800	51,137,336
Water Services - Commercial				
Number of Active Accounts	0	0	72	370
New Accounts Processed	0	0	-	3
Disconnects Processed	0	0	-	3
Bills Processed ($)	$0	$0	$8,727	63,874
Bills Processed (#)	0	0	72	369
Consumption Billed (Gallons)	0	0	866,200	5,086,419
Delinquency Activity				
Number of Late Notices	0	0	297	1,543
Number of Cutoffs for Non-pay	0	0	35	164
Payment Activity (#)				
Window Payments	0	0	900	4,246
Drop Box Payments	0	0	346	1,645
Mail Payments	0	0	785	3,090
Telephone Payments	0	0	87	433
Web Payments	0	0	392	2,097
Credit Card Automatic Draft Payments	0	0	64	173
Bank Draft Payments	0	0	54	161
Total	0	0	2,628	11,845
Payment Activity ($)				
Window Payments	$ -	$ -	$ 68,341.15	$ 342,570.76
Drop Box Payments	$ -	$ -	$ 28,422.25	$ 136,832.90
Mail Payments	$ -	$ -	$ 59,743.87	$ 247,972.31
Telephone Payments	$ -	$ -	$ 7,332.81	$ 38,403.48
Web Payments	$ -	$ -	$ 30,768.46	$ 169,153.87
Credit Card Automatic Draft Payments	$ -	$ -	$ 4,410.90	$ 11,630.53
Bank Draft Payments	$ -	$ -	$ 3,906.55	$ 11,093.98
Total	$ -	$ -	$ 202,925.99	$ 957,657.83
VOLUNTARY EMERGENCY SERVICE DONATIONS				
Donations received (#)			888	3760
Donations received ($)			$2,664	11349
Employee Hours				
Billing Coordinator	0.00	0.00	164.25	856.25

Accomplishments

Prepared by: Emily Flores, Billing Coordinator

ACTIVE WATER ACCOUNTS BY MONTH

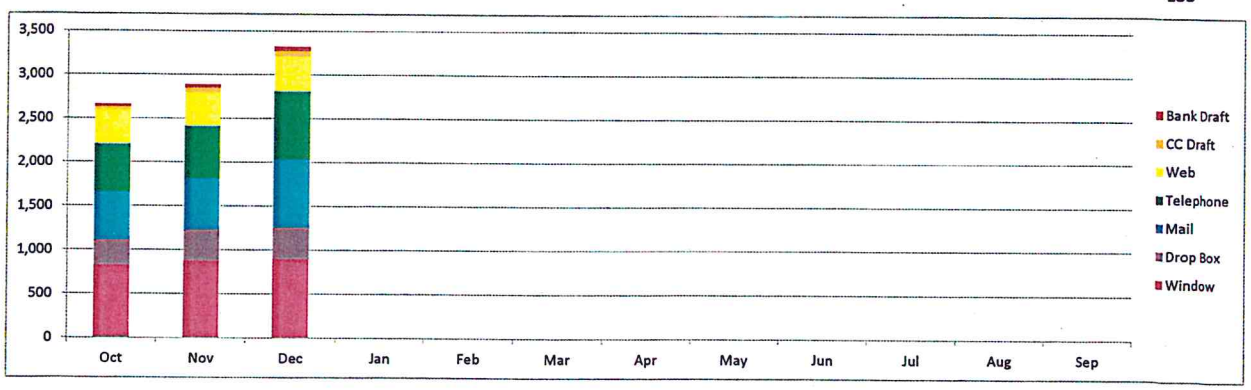
Fiscal Year	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total	%Δ
2012				2,306	2,302	2,307	2,306	2,323	2,319	2,313	2,325	2,331	20,832	
2013	2,330	2,328	2,330	2,340	2,343	2,342	2,365	2,367	2,366	2,373	2,372	2,377	28,233	36%
2014	2,367	2,365	2,361	2,338	2,346	2,345	2,355	2,359	2,364	2,396	2,349	2,340	28,285	0%
2015	2,431	2,401	2,332										7,164	



UTILITY ACCOUNT PAYMENT ACTIVITY BY MONTH

Fiscal Year	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
2014													
Window										0	811	833	1,644
Drop Box										0	353	326	679
Mail										0	525	630	1155
Telephone										0	83	72	155
Web	410	336	465	438	432	410	435	437	418	0	472	462	4715
CC Draft										0	7	21	28
Bank Draft										0	4	24	28

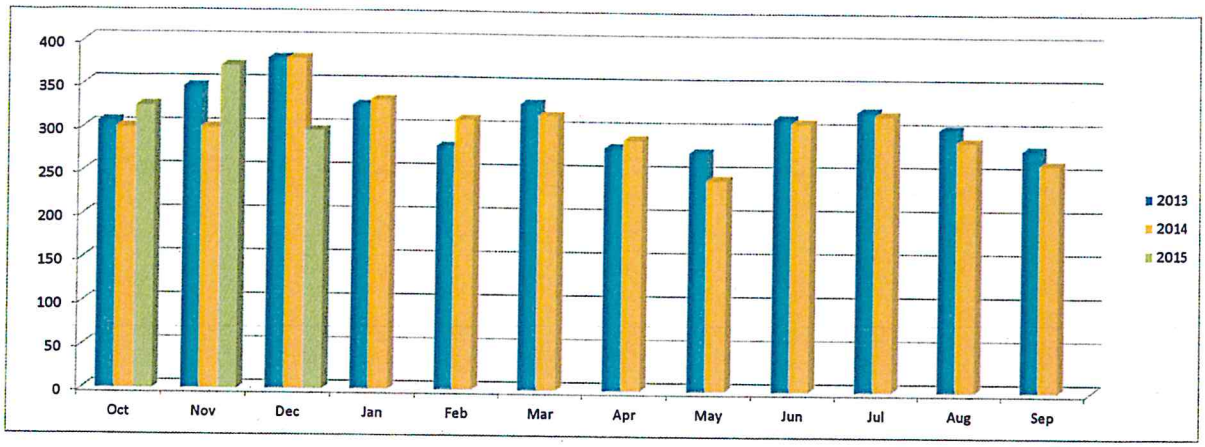
Fiscal Year	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
2015													
Window	826	876	900										2,602
Drop Box	278	342	346										966
Mail	552	598	785										1935
Telephone	97	94	87										278
Web	389	382	392										1163
CC Draft	32	49	64										145
Bank Draft	33	46	54										133



UTILITY ACCOUNT DELINQUENCY ACTIVITY BY MONTH

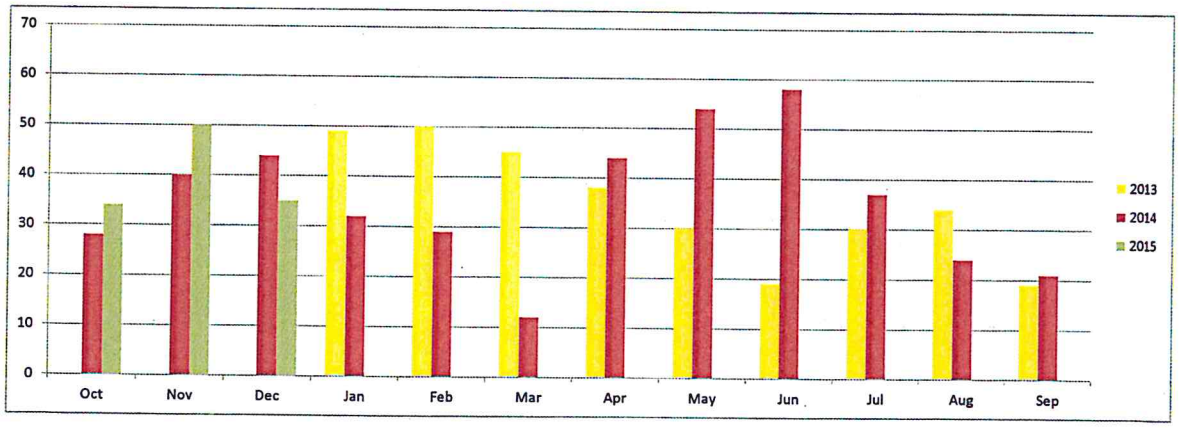
LATE NOTICES

Fiscal Year	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total	%Δ
2013	307	347	380	327	280	330	280	275	314	323	303	279	3,745	
2014	300	300	380	333	311	316	289	243	309	318	288	262	3,649	-3%
2015	325	371	297										993	



CUT-OFF FOR NON-PAY

Fiscal Year	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total	%Δ
2013	0	0	0	49	50	45	38	30	19	30	34	19	314	
2014	28	40	44	32	29	12	44	54	58	37	24	21	423	35%
2015	34	50	35										119	-72%



City of Granite Shoals
Restricted Park Fund
Deeds without Warranty Revenue

City Ordinance No. 477 approved 3/13/2007

City Ordinance No. 477-A approved 6/23/2009

Fiscal Year 2014-2015

Dates	Name	Addresses		Dollar Amount
11/13/2014	Nelson	1910 Lakecrest	$	7,840.00
11/19/2014	Wood	137 Web Isle	$	1,000.00
11/21/2014	Eula Vickers Family Trust	1128 Hill Circle East Dr	$	3,700.00
			$	12,540.00