

Bookkeeper's Report

NOVEMBER 2014

**VILLAGE OF THE HILLS
FINANCIAL REPORT
NOVEMBER 2014**

GENERAL FUND

CHECKING ACCOUNT BEGINNING BALANCE		10/31/2014	\$ 124,015.84
REVENUES, REIMBURSEMENTS, TRANSFERS IN	\$ 52,895.69		
EXPENDITURES, TRANSFERS OUT	<u>(35,911.72)</u>		
GENERAL FUND ENDING BALANCE		11/30/2014	<u>\$ 140,999.81</u>

CAPITAL IMPROVEMENTS FUND

BEGINNING BALANCE		10/31/2014	\$ 445.82
EXPENDITURES	(22,076.41)		
TXFRS IN FROM STREET REPAIR FUND	22,000.00		
CAPITAL IMPROVEMENTS FUND ENDING BALANCE		11/30/2014	<u>\$ 369.41</u>

STREET REPAIR FUND

BEGINNING BALANCE		10/31/2014	\$ 51,808.86
OCTOBER TAX ALLOCATION	6,858.08		
TFRS OUT TO CAPITAL IMPROVEMENT FUND FOR BAKER AICKLEN	<u>(22,000.00)</u>		
STREET REPAIR FUND ENDING BALANCE		11/30/2014	<u>\$ 36,666.94</u>

SOLID WASTE FUND

BEGINNING BALANCE		10/31/2014	\$ 63,089.38
REVENUE:	-		
EXPENSES:			
BANK SERVICE CHARGE	(81.66)		
I.E.S.I. OCTOBER ACCOUNTS AT \$15.05	(15,561.70)		
MARIA LUISA GARCIA	(720.00)		
REIMBURSE GENERAL FUND FOR PERSONNEL	(900.00)		
HHH WASTE FACILITY	-		
ALL ABOUT DOODIE	<u>-</u>		
SOLID WASTE FUND ENDING BALANCE		11/30/2014	<u>\$ 45,826.02</u>

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12/02/14
Cash Basis

VILLAGE OF THE HILLS
Balance Sheet
As of November 30, 2014

	<u>Nov 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
1010 · PLAINS CAPITAL GF	140,999.81
1050 · CAPITAL IMPROVEMENT FUND	369.41
1100 · TEXPOOL-TIME/WARNER PEG FUND	-7.58
1112 · PARK-COMPASS BROKERAGE ACCOU...	0.65
1150 · STREET MAINTENANCE FUND	<u>36,666.94</u>
Total Checking/Savings	<u>178,029.23</u>
Total Current Assets	178,029.23
Fixed Assets	
ACCUMULATED DEPRECIATION	-235929.00
Building	127,519.00
Fence	88,585.15
INFRASTRUCTURE	134,066.61
Land	15,500.00
Playscape-Park	35,225.00
Playscape - Park	73,783.39
Walking Trail 2013	45,357.75
1508 · EQUIPMENT	<u>183,830.85</u>
Total Fixed Assets	467,938.75
Other Assets	
Net Receivables	<u>3,413.00</u>
Total Other Assets	<u>3,413.00</u>
TOTAL ASSETS	<u>649,380.98</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Account Payable	17,393.56
Deferred Revenue	<u>3,413.00</u>
Total Other Current Liabilities	<u>20,806.56</u>
Total Current Liabilities	<u>20,806.56</u>
Total Liabilities	20,806.56
Equity	
1300 · Opening Bal Equity	51,124.15
1400 · Retained Earnings	579,055.60
Net Income	<u>-1,605.33</u>
Total Equity	<u>628,574.42</u>
TOTAL LIABILITIES & EQUITY	<u>649,380.98</u>

VILLAGE OF THE HILLS
INCOME / EXPENSE BUDGET

Cash Basis

November 2014

	Nov 14	Budget	\$ Over Budget	Oct - Nov 14	YTD Budget	\$ Over Budget	Annual Budg
Ordinary Income/Expense							
Income							
FRANCHISE FEES							
1501 · P.E.C.	8,859.73	8,500.00	359.73	8,859.73	8,500.00	359.73	29,000.00
1502 · AT&T	8,507.97	6,500.00	2,007.97	8,507.97	6,500.00	2,007.97	25,500.00
1503 · TIME/WARNER	9,468.25	11,000.00	-1,531.75	9,468.25	11,000.00	-1,531.75	44,000.00
1507 · CITY OF AUSTIN	0.00	20,000.00	-20,000.00	19,954.55	20,000.00	-45.45	57,000.00
Total FRANCHISE FEES	26,835.95	46,000.00	-19,164.05	46,790.50	46,000.00	790.50	155,500.00
MAINTENANCE TAX							
2010 TAX COLLECTIONS	0.00			0.00			0.00
2011 TAX COLLECTIONS	0.00			0.00			0.00
2013 TAX COLLECTIONS	7.97			7.97			0.00
2014 TAX COLLECTIONS	3,955.19	0.00	3,955.19	3,955.19	92,346.00	-88,390.81	92,346.00
2012 · TAX COLLECTIONS	0.00			0.00			0.00
2500 · PENALTY & INTEREST	1.75			1.81			0.00
Total MAINTENANCE TAX	3,964.91	0.00	3,964.91	3,964.97	92,346.00	-88,381.03	92,346.00
3100 · MIXED BEVERAGE ALLOCATION	0.00	0.00	0.00	2,179.61	1,800.00	379.61	8,700.00
3110 · SALES TAX-AD VALOREM REDUCTION	13,736.75	13,200.00	536.75	21,653.71	20,600.00	1,053.71	97,700.00
3200 · REPLAT FEES	0.00	0.00	0.00	0.00	200.00	-200.00	1,200.00
8000 · SOLIDWASTE REIMB PERSONNEL	900.00	750.00	150.00	1,500.00	1,500.00	0.00	9,000.00
Total Income	45,437.61	59,950.00	-14,512.39	76,088.79	162,446.00	-86,357.21	364,446.00
Gross Profit	45,437.61	59,950.00	-14,512.39	76,088.79	162,446.00	-86,357.21	364,446.00
Expense							
COMMON AREAS							
7999 · COMMON AREA IMPROVEMENTS	0.00	0.00	0.00	0.00	13,000.00	-13,000.00	13,000.00
8803 · COMMON AREA MOWING & MAITENAN...	5,860.40	3,000.00	2,860.40	12,340.20	6,500.00	5,840.20	46,000.00
Total COMMON AREAS	5,860.40	3,000.00	2,860.40	12,340.20	19,500.00	-7,159.80	59,000.00
FENCE EXPENDITURES							
5499 · FENCE MAINTENANCE	0.00	0.00	0.00	3,162.25	500.00	2,662.25	500.00
Total FENCE EXPENDITURES	0.00	0.00	0.00	3,162.25	500.00	2,662.25	500.00
PARK EXPENDITURES							
6900 · PARK OPERATION/MAINTENANCE							
6994 · HILLSFEST	700.35			4,564.32			0.00
6900 · PARK OPERATION/MAINTENANCE - Ot...	1,235.54	1,500.00	-264.46	2,509.51	6,000.00	-3,490.49	26,000.00
Total 6900 · PARK OPERATION/MAINTENANCE	1,935.89	1,500.00	435.89	7,073.83	6,000.00	1,073.83	26,000.00
6998 · PARK IMPROVEMENTS	0.00	500.00	-500.00	0.00	500.00	-500.00	500.00
Total PARK EXPENDITURES	1,935.89	2,000.00	-64.11	7,073.83	6,500.00	573.83	26,500.00
2800 · WILDFIRE MITIGATION	0.00	0.00	0.00	0.00	1,000.00	-1,000.00	1,000.00
5100 · AUDIT FEES	0.00	0.00	0.00	0.00	0.00	0.00	5,250.00
5202 · PERFORMANCE BONDS	0.00	0.00	0.00	0.00	0.00	0.00	150.00
5398 · CONTINGENCY	0.00	1,000.00	-1,000.00	0.00	2,000.00	-2,000.00	12,000.00
5399 · EMERGENCY MGT COORDINATOR	320.36	250.00	70.36	637.67	500.00	137.67	3,000.00
6000 · ELECTION COSTS	0.00	0.00	0.00	0.00	2,000.00	-2,000.00	2,000.00
6100 · INSURANCE PREMIUMS	0.00	0.00	0.00	2,216.30	2,100.00	116.30	2,100.00
6105 · CANINE REFUSE STATIONS	0.00			0.00			0.00
6200 · INTERLOCAL AGREEMENT W/MUD	10,288.00	10,288.00	0.00	20,576.00	20,576.00	0.00	123,456.00
6300 · LAW ENFORCEMENT	7,813.09	7,813.09	0.00	15,795.18	15,626.18	169.00	93,757.00
6399 · EQUIPMENT PURCHASES.	0.00	0.00	0.00	0.00	1,000.00	-1,000.00	1,000.00
6400 · LEGAL NOTICES & PUBLICATIONS	0.00	0.00	0.00	0.00	750.00	-750.00	750.00
6500 · LEGAL, ENGINEERING, CONSULTANTS	1,560.00	400.00	1,160.00	1,965.00	800.00	1,165.00	5,000.00
6600 · MEMBERSHIP FEES	0.00	0.00	0.00	370.40	0.00	370.40	1,000.00
66990 · Reconciliation Discrepancies	0.00			0.00			0.00
6700 · OFFICE SUPPLIES	239.96	300.00	-60.04	643.45	600.00	43.45	3,600.00
6800 · POSTAGE	0.00	10.00	-10.00	29.97	20.00	9.97	120.00
7000 · TAX COLLECTION EXPENSES	0.00	0.00	0.00	0.00	1,500.00	-1,500.00	2,000.00
7200 · COMPUTER & SOFTWARE EXPENSES	300.00	400.00	-100.00	600.00	800.00	-200.00	4,800.00
7302 · COMMUNICATIONS WITH RESIDENTS	0.00	100.00	-100.00	376.00	200.00	176.00	1,200.00
7305 · TELECOMMUNICATIONS	94.21	175.00	-80.79	252.55	350.00	-97.45	2,100.00
8802 · PRIVATE ROAD SIGNAGE	0.00	100.00	-100.00	0.00	200.00	-200.00	1,200.00
8804 · WALKING TRAIL	0.00	0.00	0.00	62.02	0.00	62.02	1,000.00
8805 · PUBLIC R-O-W IRRIGATION	41.73	200.00	-158.27	327.51	400.00	-72.49	2,400.00
8999 · WILDLIFE MANAGEMENT	0.00	50.00	-50.00	0.00	100.00	-100.00	600.00
Total Expense	28,453.64	26,086.09	2,367.55	66,428.33	77,022.18	-10,593.85	355,483.00
Net Ordinary Income	16,983.97	33,863.91	-16,879.94	9,660.46	85,423.82	-75,763.36	8,962.00
Other Income/Expense							
Other Income							
1505 · UNBUDGETED INCOME	0.00			0.00			0.00
3105 · SALES TAX-STREET MAINT & REPAIR	6,858.08			10,810.62			0.00
Total Other Income	6,858.08			10,810.62			0.00

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12/02/14

VILLAGE OF THE HILLS
GENERAL FUND - Check Detail
 November 2014

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	TXFR	11/05/2014	HURST CREEK M...		1010 · PLAINS CA...		-10,288.00
					6200 · INTERLOCA...	-10,288.00	10,288.00
TOTAL						-10,288.00	10,288.00
Check	1015	11/07/2014	BAKER-AICKLEN ...		1050 · CAPITAL IM...		-6,030.00
					WALKING TRAIL C...	-6,030.00	6,030.00
TOTAL						-6,030.00	6,030.00
Check	1016	11/12/2014	RON DODD		1050 · CAPITAL IM...		-76.41
					WALKING TRAIL C...	-76.41	76.41
TOTAL						-76.41	76.41
Check	1017	11/21/2014	BAKER-AICKLEN ...		1050 · CAPITAL IM...		-15,970.00
					WALKING TRAIL C...	-15,970.00	15,970.00
TOTAL						-15,970.00	15,970.00
Check	2720	11/04/2014	ANGELA THIELEM...		1010 · PLAINS CA...		-1,075.34
					6994 · HILLSFEST	-1,075.34	1,075.34
TOTAL						-1,075.34	1,075.34
Check	2721	11/04/2014	JUSTIN DAVISSON		1010 · PLAINS CA...		-225.01
					6994 · HILLSFEST	-225.01	225.01
TOTAL						-225.01	225.01
Check	2722	11/05/2014	RUTILO FLORES		1010 · PLAINS CA...		-560.00
					8803 · COMMON A...	-560.00	560.00
TOTAL						-560.00	560.00
Check	2723	11/05/2014	VERIZON WIRELE...		1010 · PLAINS CA...		-94.21
					7305 · TELECOMM...	-94.21	94.21
TOTAL						-94.21	94.21
Check	2724	11/05/2014	KNIGHT & PARTN...		1010 · PLAINS CA...		-1,560.00
					6500 · LEGAL, EN...	-1,560.00	1,560.00
TOTAL						-1,560.00	1,560.00
Check	2725	11/05/2014	MARIA LUISA GAR...		1010 · PLAINS CA...		-200.00
					6900 · PARK OPE...	-200.00	200.00
TOTAL						-200.00	200.00
Check	2726	11/05/2014	FLORENTINO ANT...		1010 · PLAINS CA...		-700.00
					6900 · PARK OPE...	-700.00	700.00
TOTAL						-700.00	700.00

9:23 AM

12/02/14

Accrual Basis

**VILLAGE OF THE HILLS
SOLID WASTE - Balance Sheet Detail**

As of November 30, 2014

Type	Date	Num	Adj	Name	Memo	Clr	Split	Debit	Credit	Balance
ASSETS										91,545
Current Assets										63,089
Checking/Savings										63,089
1100 - PLAINS CAPITAL SW										63,089
Check	11/05/2014	TSFR		VILLAGE OF THE HILLS - ...	REIMBURSE FOR PERSONNEL	X	7100 · REI...		600.00	62,489
Check	11/05/2014	TXFR		VILLAGE OF THE HILLS - ...	REIMBURSE FOR PERSONNEL ...	X	7100 · REI...		300.00	62,189
Check	11/05/2014	1415		MARIA LUISA GARCIA	CLEAN DOG STATIONS OCT IN...	X	6103 · CA...		720.00	61,469
Check	11/06/2014	ACH		PLAINS CAPITAL	BANK SERVICE CHARGE NOVE...	X	6120 · Ban...		81.66	61,387
Check	11/12/2014	1416		PROGRESSIVE WASTE SO...	INVOICE# 1701213805	X	6100 · TR...		15,561.70	45,826
Total 1100 · PLAINS CAPITAL SW								0.00	17,263.36	45,826
7300 · COMPASS BANK										0
Total 7300 · COMPASS BANK										0
Total Checking/Savings								0.00	17,263.36	45,826
Accounts Receivable										0
Total Accounts Receivable										0
Other Current Assets										0
12100 · Inventory Asset										0
Total 12100 · Inventory Asset										0
Total Other Current Assets										0
Total Current Assets								0.00	17,263.36	45,826
Fixed Assets										0
Fence										0
Total Fence										0
Total Fixed Assets										0
Other Assets										28,455
Net Receivables										28,455
Total Net Receivables										28,455
Total Other Assets										28,455
TOTAL ASSETS								<u>0.00</u>	<u>17,263.36</u>	<u>74,281</u>
LIABILITIES & EQUITY										91,545
Liabilities										0
Current Liabilities										0
Accounts Payable										0
2000 · Accounts Payable										0
Total 2000 · Accounts Payable										0
Total Accounts Payable										0
Credit Cards										0
Total Credit Cards										0
Other Current Liabilities										0
Account Payable										0
Total Account Payable										0
Total Other Current Liabilities										0
Total Current Liabilities										0
Long Term Liabilities										0
Total Long Term Liabilities										0
Total Liabilities										0
Equity										91,545
3000 · Opening Bal Equity										29,452
Total 3000 · Opening Bal Equity										29,452
3900 · Retained Earnings										41,864
Total 3900 · Retained Earnings										41,864
Net Income										20,228
Total Net Income								17,263.36	0.00	2,965
Total Equity								17,263.36	0.00	74,281
TOTAL LIABILITIES & EQUITY								<u>17,263.36</u>	<u>0.00</u>	<u>74,281</u>

VILLAGE OF THE HILLS
SOLID WASTE - Income / Expense Budget

November 2014

	Nov 14	Budget	\$ Over Bud...	Oct - Nov 14	YTD Budget	\$ Over Bud...	Annual Bud
Ordinary Income/Expense							
Income							
4300 · INCOME-TRASH COLLECTIO...	0.00			37,353.60			
Total Income	0.00			37,353.60			
Gross Profit	0.00			37,353.60			
Expense							
6100 · TRASH COLLECTION EXPEN...	15,561.70	15,591.80	-30.10	31,123.40	31,183.60	-60.20	188,004.00
6102 · HAZARDOUS WASTE COLLE...	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00
6103 · CANINE REFUSE STATIONS	720.00	686.58	33.42	1,607.00	1,373.16	233.84	8,238.00
6105 · DEAD ANIMAL PICK UP	0.00	30.00	-30.00	0.00	60.00	-60.00	360.00
6120 · Bank Service Charges	81.66	75.00	6.66	157.79	150.00	7.79	900.00
6240 · Miscellaneous	0.00	100.00	-100.00	0.00	200.00	-200.00	1,200.00
7100 · REIMBURSE GEN FUND PERS...	900.00	750.00	150.00	1,500.00	1,500.00	0.00	9,000.00
Total Expense	17,263.36	17,233.38	29.98	34,388.19	34,466.76	-78.57	212,703.00
Net Ordinary Income	-17,263.36	-17,233.38	-29.98	2,965.41	-34,466.76	37,432.17	-212,703.00
Net Income	-17,263.36	-17,233.38	-29.98	2,965.41	-34,466.76	37,432.17	-212,703.00

VILLAGE OF THE HILLS
Solid Waste Check Detail
November 2014

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Paid Amount</u>	<u>Original Amo...</u>
Check	ACH	11/06/2014	PLAINS CAPI...		1100 · PLAIN...		-81.66
					6120 · Bank Se...	-81.66	81.66
TOTAL						-81.66	81.66
Check	TSFR	11/05/2014	VILLAGE OF...		1100 · PLAIN...		-600.00
					7100 · REIMB...	-600.00	600.00
TOTAL						-600.00	600.00
Check	TX...	11/05/2014	VILLAGE OF...		1100 · PLAIN...		-300.00
					7100 · REIMB...	-300.00	300.00
TOTAL						-300.00	300.00
Check	1415	11/05/2014	MARIA LUIS...		1100 · PLAIN...		-720.00
					6103 · CANIN...	-720.00	720.00
TOTAL						-720.00	720.00
Check	1416	11/12/2014	PROGRESSI...		1100 · PLAIN...		-15,561.70
					6100 · TRASH ...	-15,561.70	15,561.70
TOTAL						-15,561.70	15,561.70