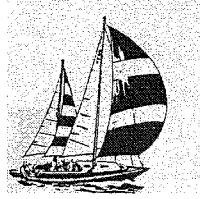


City of Shoreacres



NOTICE OF MEETING

Notice is hereby given that a Regular Meeting of the
City Council
of the City of Shoreacres, Texas, will be held on
Monday, August 25, 2014 at 7:00 p.m.
in the City Council Chambers on the first floor at City Hall, 601 Shore Acres Blvd.,
Shoreacres, Texas, at which time the following subjects will be discussed, to wit:

1.0 CALL TO ORDER / ROLL CALL: Members Present and Absent

2.0 PLEDGES OF ALLEGIANCE

Texas Pledge: Honor the Texas flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible.

3.0 SPECIAL PRESENTATIONS

3.1 Odfjell – Robert Eldridge.

4.0 APPROVAL OF MINUTES

4.1 Regular Council Meeting: August 11, 2014.

4.2 Council Workshop Meeting: August 12, 2014.

5.0 COUNCIL REPORTS & REQUESTS

5.1 Mayor Moses – Meetings attended.

6.0 PUBLIC HEARINGS & PUBLIC COMMENTS

6.1 Citizen's Comments

This is the opportunity for the public to address council or comment on items which appear on the agenda. Time is limited to five minutes per speaker. Comments are to be directed to the city council and dialogue with the audience is not permitted. Councilmembers are prohibited by law from participating in discussion or deliberation of items not specifically identified on this agenda.

7.0 ADMINISTRATIVE REPORTS

7.1 City Administrator David Stall – General activity report.

7.1.1 West Forest Street & Water Line Project

7.1.2 Shore Acres Blvd Water Line Project

7.1.3 Heavy Pick-Up update

7.2 Monthly Financial report. ^{Stall}

8.0 BUSINESS

- 8.1 Consideration and approval of invoices. ^{Stall}
- 8.2 Consideration and approval of Ordinance No. 2014-164 designating The Bay Area Observer as the official city newspaper. ^{Stall}
- 8.3 Consideration and action to accept a proposal from Patillo, Brown, & Hill to perform a financial audit for General Fund (fiscal year ending 2014) and Utility Fund (fiscal year ending 2014) including compliance with the Single Audit Act requirement for state and federal funds received; and, adoption of Ordinance No. 2014-165 authorizing the Mayor to sign agreement. ^{Stall}
- 8.4 Consideration and action to approve of an interlocal agreement with the Port of Houston Authority to provide mutual aid fire and emergency protection; and, adoption of Ordinance No. 2014-166 authorizing the Mayor to execute such agreement. ^{Stall}

9.0 ADJOURNMENT

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the governing body of the City of Shoreacres, Texas is a true and correct copy of said Notice and that I posted a copy of said Notice on the bulletin board at City Hall on August 21, 2014 at or before 10:00 p.m., at a place convenient and readily accessible to the general public at all times; to remain so posted continuously for at least 72 hours preceding the scheduled time of said Meeting.

DATED THIS 21ST DAY OF AUGUST 2014.

BY: 
David K. Stall, CFM, City Administrator / City Secretary



SHOREACRES, TEXAS

The City Council of the City of Shoreacres reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices) and 551.086 (Economic Development).

The City Council Chamber is wheelchair accessible and accessible parking spaces are available.

Requests for accommodations or interpretive services must be made at least two (2) working days prior to the meeting. Please contact City Office at 281.471.2244 or fax 281.471.8955 for additional information.

I, the undersigned, do hereby certify that this Notice of Meeting was removed from the City Hall bulletin board at _____ AM/PM on _____, 2014.

BY: _____

City of Shoreacres



MEETING MINUTES

The City Council of the City of Shoreacres, Texas, met in Regular Session on
Monday, August 11, 2014 at 7:00 p.m.
in the City Council Chambers of City Hall, 601 Shore Acres Blvd., Shoreacres, Texas
with the following present constituting a quorum:

Mayor	Rick Moses
Mayor pro tem	Richard Adams
Alderman	Bo Bunker
Alderwoman	Nancy J. Schnell
Alderman	Mike Wheeler
Alderman	Neil Moyer

City Administrator / City Secretary David K. Stall, CFM

1.0 CALL TO ORDER / ROLL CALL:

The meeting was called to order by Mayor Moses at 7:00 p.m.

2.0 PLEDGE OF ALLEGIANCE

3.0 SPECIAL PRESENTATION

- 3.1 Clear Lake Emergency Medical Corps – Mayor Moses announced that he would recess the meeting for fifteen minutes so that Chief Roy Hunter and his staff could answer questions regarding their ambulance services.

RECESSED at 7:02 p.m.

RECONVENED at 7:17 p.m.

4.0 APPROVAL OF MINUTES

- 4.1 Regular Council Meeting July 28, 2014 – Richard Adams moved to approve the July 28, 2014, Regular Council Meeting minutes; seconded by Mike Wheeler. Motion carried unanimously.
- 4.2 Council Workshop Meeting, August 6, 2014 – Neil Moyer moved to approve the August 6, 2014, Council Workshop Meeting minutes; seconded by Nancy Schnell. Motion carried unanimously.

5.0 COUNCIL REPORTS & REQUESTS

- 5.1 Mayor Moses meetings attended – Mayor Moses reported on attending a two-day Public Funds Investment Act class in Dallas last week.

6.0 PUBLIC HEARINGS & PUBLIC COMMENTS

6.1 Citizen Comments:

Ms. Darlene Gamble – 616 Baywood: Ms. Gamble expresses her appreciation for the quick response to her request for ditch mowing and mosquito sprayed. She also requested: the City should take some kind of action/enforcement against property owner of vacant houses that are being used as storage building; Just a quick glance at the proposed budget, we still need to do more drastic cuts.

Mr. David Jennings – 1017 W. Forest: Mr. Jennings commented that the Park Department did an excellent job mowing along the bayou and he would like to see that “No Parking” on the grass enforced just like on Miramar. Regarding the proposed budget, there’s still more work that will need to be done to reduced expenditures further.

Mr. Gerry Victor – 3346 Miramar: Mr. Victor requested for an engineer’s assessment to be done on the water tower and the report to be available to the public for review before any financing consideration.

7.0 ADMINISTRATIVE REPORTS

7.1 City Administrator Report:

7.1.1 Shore Acres Blvd. Water Main Project Update: The project is proceeding along quickly due to the good weather.

7.1.2 West Forest Street Replacement, Drainage, & Water Main Projects: Our Public Works crew continued laying the 8” water line so the street replacement project can proceed.

7.1.3 First Monday Heavy Trash Pick-up: Republic Services heavy pick-up is expected to be back on schedule next week.

7.2 Monthly Police Department Report: Chief Harrison reported for the month of July there were a total of 118 calls for service; 65 citations were issued; and, five vacation watch requests filed. Our staff is actively working together to ensure that the department continues to operate in a professional and efficient manner. Recently, Sargent Thompson and I reviewed every piece of evidence that was collected by the department since 1980; any evidence that remaining in our possession is now tagged and secured properly. I would like to congratulate Officer Saucedo for his keen observations that lead us to approximately \$65,000 worth of stolen gift cards.

7.3 Monthly Public Works Department Report: Mr. Stall reported that Ray Dodd has passed both tests for his water and wastewater license tests and that John Ruiz will re-test for his “D” water distribution license soon. The West Forest water line project is at 95% completion and our ditch mowing progress has greatly improved.

8.0 BUSINESS

8.1 Consideration and approval of invoices.

Neil Moyer moved to pay our bills; Seconded by Richard Adams. Motion carried unanimously.

9.0 ADJOURNMENT.

The meeting was adjourned at 7:45 p.m.

PASSED AND APPROVED ON THIS 25th DAY OF AUGUST, 2014.

(CITY SEAL)

Rick Moses, Mayor

ATTEST:

David K. Stall, CFM
City Administrator / City Secretary

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City of Shoreacres



MEETING MINUTES

The City Council of the City of Shoreacres, Texas met in Workshop Session on
Tuesday, August 12, 2014 at 6:00 p.m.
in the Tom Coleman Room of City Hall, 601 Shore Acres Blvd.,
Shoreacres, Texas, with the following present constituting a quorum:

Mayor	Rick Moses
Mayor pro tem	Richard Adams
Alderman	Bo Bunker
Alderwoman	Nancy Schnell
Alderman	Mike Wheeler
Alderman	Neil Moyer
City Administrator / City Secretary	David Stall

1.0 CALL TO ORDER / ROLL CALL:

The meeting was called to order by Mayor Rick Moses at 6:00 p.m.

2.0 WORKSHOP

2.1 Discussion of the General Fund and Utility Fund operating budgets for fiscal year 2014/2015.

Council discussed the proposed budget and changes.

RECESSED at 7:33 p.m.

RECONVENED at 7:39 p.m.

Council discussed the proposed budget and changes.

3.0 ADJOURNMENT

Meeting was adjourned at 8:10 p.m.

PASSED AND APPROVED THIS 25TH DAY OF AUGUST 2014.

Rick Moses, Mayor

(CITY SEAL)

ATTEST:

David K. Stall, CFM, City Administrator / City Secretary

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CITY OF SHOREACRES FY-2013/2014 MONTHLY BUDGET REPORT

8/21/2014

GENERAL FUND SUMMARY

GENERAL FUND	FY-2013/2014 Budget	FY-2013/2014 Thru 06/30/14	(Over)/Under Budget
REVENUE TOTAL	\$ 1,556,917.01	\$ 1,062,420.19	\$ 494,496.82
EXPENDITURE TOTAL	\$ 1,556,917.01	\$ 931,471.31	\$ 625,445.70
NET	\$ -	\$ 130,948.88	

GENERAL FUND REVENUES	FY-2013/2014 Budget	FY-2013/2014 Thru 06/30/14	(Over)/Under Budget
Property Tax	\$ 769,498.00	\$ 793,233.08	\$ (23,735.08)
Non-Property Tax	\$ 157,775.00	\$ 135,439.61	\$ 22,335.39
Licenses/Permits	\$ 20,000.00	\$ 26,764.00	\$ (6,764.00)
Capital & Property	\$ 25,960.00	\$ 18,187.01	\$ 7,772.99
Municipal Court	\$ 265,300.00	\$ 81,264.03	\$ 184,035.97
Grants	\$ -	\$ 1,229.28	\$ (1,229.28)
Miscellaneous	\$ 2,100.00	\$ 6,303.18	\$ (4,203.18)
Transfers	\$316,284.01	\$0.00	\$ 316,284.01
REVENUE TOTAL	\$ 1,556,917.01	\$ 1,062,420.19	\$ 494,496.82
		68%	

EXPENDITURES BY DEPARTMENT	FY-2013/2014 Budget	FY-2013/2014 Thru 06/30/14	(Over)/Under Budget
Administration	\$ 514,806.21	\$ 396,624.43	\$ 118,181.78
Municipal Court	\$ 177,113.67	\$ 77,256.41	\$ 99,857.26
Police Department	\$ 535,539.85	\$ 332,073.88	\$ 203,465.97
Parks Department	\$ 119,450.19	\$ 32,720.36	\$ 86,729.83
Public Works Department	\$ 210,007.08	\$ 92,796.23	\$ 117,210.85
EXPENDITURE TOTAL	\$ 1,556,917.01	\$ 931,471.31	\$ 625,445.70
		60%	

EXPENDITURES BY CATEGORY	FY-2013/2014 Budget	FY-2013/2014 Thru 06/30/14	(Over)/Under Budget
Personnel	\$ 807,619.83	\$ 523,370.79	\$ 284,249.04
Maintenance & Supplies	\$ 192,511.50	\$ 46,277.71	\$ 146,233.79
Services	\$ 551,685.68	\$ 361,822.81	\$ 189,862.87
Capital Outlays	\$ 5,100.00	\$ -	\$ 5,100.00
EXPENDITURE SUBTOTAL	\$ 1,556,917.01	\$ 931,471.31	\$ 625,445.70
		60%	

CITY OF SHOREACRES FY-2013/2014 MONTHLY BUDGET REPORT

8/21/2014

UTILITY FUND SUMMARY

UTILITY FUND	FY-2013/2014 Budget	FY-2013/2014 Thru 06/30/14	(Over)/Under Budget
REVENUE TOTAL	\$ 915,302.37	\$ 453,545.81	\$ 461,756.56
EXPENDITURE TOTAL	\$ 915,302.37	\$ 453,545.81	\$ 461,756.56
NET	\$0.00	\$0.00	

UTILITY FUND REVENUES	FY-2013/2014 Budget	FY-2013/2014 Thru 06/30/14	(Over)/Under Budget
Water Sales & Fees	\$ 289,500.00	\$ 190,537.23	\$ 98,962.77
Sewer Sales & Fees	\$ 120,750.00	\$ 105,511.36	\$ 15,238.64
Refuse Collection	\$ 108,750.00	\$ 77,338.38	\$ 31,411.62
Miscellaneous	\$ 1,400.00	\$ 1,184.59	\$ 215.41
Transfers	\$ 394,902.37	\$ 78,974.25	\$ 315,928.12
REVENUE TOTAL	\$ 915,302.37	\$ 453,545.81	
		50%	

EXPENDITURES BY DEPARTMENT	FY-2013/2014 Budget	FY-2013/2014 Thru 06/30/14	(Over)/Under Budget
Water Department	\$ 693,017.17	\$ 318,970.20	\$ 374,046.97
Sewer Department	\$ 102,560.19	\$ 64,753.28	\$ 37,806.91
Refuse Department	\$ 119,725.00	\$ 69,822.33	\$ 49,902.67
EXPENDITURE TOTAL	\$ 915,302.37	\$ 453,545.81	
		50%	

EXPENDITURES BY CATEGORY	FY-2013/2014 Budget	FY-2013/2014 Thru 06/30/14	(Over)/Under Budget
Personnel	\$ 179,218.53	\$ 107,893.74	\$ 71,324.79
Maintenance & Supplies	\$ 70,050.00	\$ 29,444.98	\$ 40,605.02
Services	\$ 327,505.00	\$ 197,472.09	\$ 130,032.91
Capital Outlays	\$ 196,000.00	\$ 118,735.00	\$ 25,487.38
Transfers	\$ 142,528.84	\$ -	\$ 142,528.84
EXPENDITURE SUBTOTAL	\$ 915,302.37	\$ 453,545.81	
		50%	

COMBINED GENERAL & UTILITY FUNDS	FY-2013/2014 Budget	FY-2013/2014 Thru 06/30/14	(Over)/Under Budget
REVENUE TOTAL	\$ 2,472,219.37	\$ 1,515,966.00	\$ 956,253.37
EXPENDITURE TOTAL	\$ 2,472,219.37	\$ 1,385,017.12	\$ 1,087,202.25
	\$0.00	\$130,948.88	

RESERVE FUND IMPACT	FY-2013/2014 Budget	FY-2013/2014 Thru 06/30/14	(Over)/Under Budget
COMBINED GENERAL & UTILITY FUNDS	\$ 568,657.54	\$ 78,974.25	\$ 489,683.29

CITY OF SHOREACRES FY-2013/2014 MONTHLY BUDGET REPORT

8/21/2014

GENERAL FUND REVENUE

	FY-2013/2014 Budget	FY-2013/2014 Thru 06/30/14	FY-2013/2014 Balance
Property Tax			
4010-1 Property Tax	\$ 769,498.00	\$ 793,233.08	\$ (23,735.08)
Total	\$ 769,498.00	\$ 793,233.08	\$ (23,735.08)
Non-Property Tax			
4021-1 Franchise: Electric	\$ 39,000.00	\$ 25,168.53	\$ 13,831.47
4022-1 Franchise: Gas	\$ 7,000.00	\$ 7,799.53	\$ (799.53)
4023-1 Franchise: Telephone	\$ 4,500.00	\$ 6,998.00	\$ (2,498.00)
4024-1 Franchise: CATV	\$ 31,000.00	\$ 19,665.99	\$ 11,334.01
4030-1 Sales Tax	\$ 58,500.00	\$ 58,566.09	\$ (66.09)
4035-1 Sales Tax - Street Maintenance	\$ 14,625.00	\$ 14,641.53	\$ (16.53)
4040-1 Mixed Beverage Tax	\$ 3,150.00	\$ 2,599.94	\$ 550.06
Total	\$ 157,775.00	\$ 135,439.61	\$ 22,335.39
Licenses/Permits			
4110-1 Permit: Building	\$ 20,000.00	\$ 26,764.00	\$ (6,764.00)
Total	\$ 20,000.00	\$ 26,764.00	\$ (6,764.00)
Capital & Property			
4051-1 Interest: Checking	\$ 2,000.00	\$ 662.33	\$ 1,337.67
4052-1 Interest: TexPool	\$ 900.00	\$ 229.66	\$ 670.34
4053-1 Interest: CD	\$ 1,160.00	\$ 870.02	\$ 289.98
4060-1 Leases & Rentals	\$ 21,900.00	\$ 16,425.00	\$ 5,475.00
Total	\$ 25,960.00	\$ 18,187.01	\$ 7,772.99
Municipal Court			
4210-1 Fines/Fees	\$ 240,000.00	\$ 81,264.03	\$ 158,735.97
4231-1 Security Fees	\$ 2,300.00		\$ 2,300.00
4232-1 Court Technology	\$ 3,000.00		\$ 3,000.00
4351-1 Warrant Fees	\$ 20,000.00		\$ 20,000.00
Total	\$ 265,300.00	\$ 81,264.03	\$ 184,035.97
Grants			
4091-1 Grant: Police Training	\$ -	\$ 1,229.28	\$ (1,229.28)
Total	\$ -	\$ 1,229.28	\$ (1,229.28)
Miscellaneous			
4070-1 Child Safety Fees	\$ 1,600.00	\$ 1,302.15	\$ 297.85
4080-1 Voluntary Park Contributions	\$ 500.00	\$ -	\$ 500.00
4090-1 Other Income	\$ -	\$ 5,001.03	\$ (5,001.03)
Total	\$ 2,100.00	\$ 6,303.18	\$ (4,203.18)
Transfers			
4991-1 Contribution from GF Reserve	\$ 173,755.17	\$ -	\$ 173,755.17
4992-1 Contribution from Utility Fund	\$ 142,528.84	\$ -	\$ 142,528.84
Total	\$316,284.01	\$0.00	\$316,284.01

GENERAL FUND

TOTAL REVENUES	\$ 1,556,917.01	\$ 1,062,420.19	\$ 494,496.82
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68%

CITY OF SHOREACRES FY-2013/2014 MONTHLY BUDGET REPORT

8/21/2014

GENERAL FUND EXPENDITURES
ADMINISTRATION - Expenditures

Personnel	FY-2013/2014 Budget	FY-2013/2014 Thru 06/30/14	FY-2013/2014 Balance
6110-10 Wages	\$ 125,091.20	\$ 93,818.42	\$ 31,272.78
6120-10 Overtime	\$ 713.70	\$ -	\$ 713.70
6140-10 Longevity	\$ 5,784.00	\$ 4,328.00	\$ 1,456.00
6145-10 Certification Pay	\$ 3,240.00	\$ 2,430.00	\$ 810.00
6150-10 Social Security	\$ 9,935.58	\$ 7,451.70	\$ 2,483.88
6160-10 TMRS Retirement	\$ 5,928.51	\$ 4,446.36	\$ 1,482.15
6170-10 Health & Life Insurance	\$ 11,534.40	\$ 3,949.60	\$ 7,584.80
6180-10 Workers' Compensation	\$ 19,643.14	\$ 21,944.16	\$ (2,301.02)
6185-10 Insurance: Unemployment	\$ 2,000.00	\$ 1,491.56	\$ 508.44
6190-10 Pre-Employment	\$ 1,500.00	\$ 497.50	\$ 1,002.50
Total	\$ 185,370.53	\$ 140,357.30	\$ 45,013.23

Maintenance & Supplies

6210-10 Maintenance: Building	\$ 2,000.00	\$ 823.37	\$ 1,176.63
6215-10 Maintenance: Office Equipment	\$ 13,000.00	\$ 7,504.74	\$ 5,495.26
6230-10 Supplies: Office	\$ 7,500.00	\$ 4,640.23	\$ 2,859.77
6232-10 Supplies: Postage	\$ 2,000.00	\$ 1,727.17	\$ 272.83
6234-10 Printed Supplies	\$ 4,000.00	\$ 1,150.29	\$ 2,849.71
6270-10 Mileage Reimbursement	\$ 1,000.00	\$ 450.00	\$ 550.00
Total	\$ 29,500.00	\$ 16,295.80	\$ 13,204.20

Services

6310-10 Telephone & Internet	\$ 1,700.00	\$ 1,262.41	\$ 437.59
6315-10 Telephone: Cellular	\$ 420.00	\$ 350.00	\$ 70.00
6320-10 Utilities: Electric	\$ 4,200.00	\$ 2,522.56	\$ 1,677.44
6322-10 Utilities: Gas	\$ 300.00	\$ 212.05	\$ 87.95
6330-10 Dues & Subscriptions	\$ 3,300.00	\$ 1,928.92	\$ 1,371.08
6335-10 Checking Account Fees	\$ 2,000.00	\$ 276.62	\$ 1,723.38
6340-10 Legal Notices/Newspapers	\$ 1,500.00	\$ 471.55	\$ 1,028.45
6342-10 Election Expense	\$ 11,000.00	\$ 11,113.09	\$ (113.09)
6343-10 Merchant Service Fees	\$ 1,800.00	\$ 443.99	\$ 1,356.01
6344-10 Municipal Code	\$ 2,500.00	\$ 1,908.23	\$ 591.77
6350-10 Emergency Management	\$ 5,000.00	\$ -	\$ 5,000.00
6356-10 Special Projects/Events	\$ 2,500.00	\$ 1,646.77	\$ 853.23
6362-10 Tax Appraisal District Fees	\$ 7,000.00	\$ 4,549.00	\$ 2,451.00
6363-10 Property Tax Collection	\$ 4,500.00	\$ 4,171.65	\$ 328.35
6364-10 Auditing/Accounting	\$ 32,000.00	\$ 28,535.00	\$ 3,465.00
6365-10 Legal Fees	\$ 10,000.00	\$ 21,692.59	\$ (11,692.59)
6367-10 Building Inspector	\$ 20,000.00	\$ 13,340.00	\$ 6,660.00
6368-10 Janitorial Service	\$ 4,200.00	\$ 2,490.00	\$ 1,710.00
6369-10 Outside Services	\$ 10,000.00	\$ -	\$ 10,000.00
6370-10 Mayor/Council Expenses	\$ 3,000.00	\$ 576.97	\$ 2,423.03
6372-10 Training/Travel	\$ 2,000.00	\$ 1,697.13	\$ 302.87
6380-10 Insurance: Property	\$ 11,500.00	\$ 8,496.24	\$ 3,003.76
6384-10 Insurance: Liability	\$ 15,000.00	\$ 15,422.26	\$ (422.26)
6386-10 Insurance: Bonds	\$ 500.00	\$ -	\$ 500.00
6390-10 Fire Protection	\$ 118,015.68	\$ 90,870.30	\$ 27,145.38
6391-10 Emergency Medical Service	\$ 26,000.00	\$ 25,994.00	\$ 6.00
Total	\$ 299,935.68	\$ 239,971.33	\$ 59,964.35

CITY OF SHOREACRES FY-2013/2014 MONTHLY BUDGET REPORT

8/21/2014

Capital Outlays

6820-10 Facilities	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -

ADMINISTRATION TOTAL	\$ 514,806.21	\$ 396,624.43	\$ 118,181.78
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77%

MUNICIPAL COURT - Expenditures

Personnel	FY-2013/2014 Budget	FY-2013/2014 Thru 06/30/14	FY-2013/2014 Balance
6110-20 Wages	\$42,848.00	\$ 31,471.65	\$ 11,376.35
6120-20 Overtime	\$1,606.80	\$ 656.65	\$ 950.15
6145-20 Certification Pay	\$1,620.00	\$ 306.85	\$ 1,313.15
6150-20 Social Security	\$3,612.85	\$ 2,573.10	\$ 1,039.75
6160-20 TMRS Retirement	\$2,148.82	\$ 1,529.03	\$ 619.79
6170-20 Health Insurance	\$5,767.20	\$ 3,755.04	\$ 2,012.16
Total	\$ 57,603.67	\$ 40,292.32	\$ 17,311.35

Services

6292-20 Court Security	\$ 11,600.00	\$ -	\$ 11,600.00
6294-20 Court Technology	\$ 3,000.00	\$ -	\$ 3,000.00
6296-20 Municipal Court Jury Fees	\$ 450.00	\$ 66.00	\$ 384.00
6310-20 Telephone	\$ 1,210.00	\$ 899.00	\$ 311.00
6360-20 Judge Retainer	\$ 9,000.00	\$ 3,950.00	\$ 5,050.00
6361-20 Prosecutor Retainer	\$ 8,000.00	\$ 2,850.00	\$ 5,150.00
6369-20 Warrant Reporting	\$ 5,700.00	\$ 906.00	\$ 4,794.00
6372-20 Training/Travel	\$ 1,500.00	\$ 1,058.28	\$ 441.72
6390-20 State Traffic Violation Fees	\$ 76,800.00	\$ 25,730.81	\$ 51,069.19
6396-20 Maintenance Agmt	\$ 2,250.00	\$ 1,504.00	\$ 746.00
Total	\$ 119,510.00	\$ 36,964.09	\$ 82,545.91

MUNICIPAL COURT TOTAL	\$ 177,113.67	\$ 77,256.41	\$ 99,857.26
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44%

POLICE DEPARTMENT - Expenditures

Personnel	FY-2013/2014 Budget	FY-2013/2014 Thru 06/30/14	FY-2013/2014 Balance
6110-30 Wages, Officers	\$ 306,936.00	\$ 212,326.59	\$ 94,609.41
6125-30 Overtime	\$ 19,332.24	\$ 4,642.56	\$ 14,689.68
6145-30 Certification Pay	\$ 9,720.00	\$ 2,247.75	\$ 7,472.25
6150-30 Social Security	\$ 25,936.27	\$ 18,002.69	\$ 7,933.58
6160-30 TMRS Retirement	\$ 15,052.14	\$ 9,285.33	\$ 5,766.81
6170-30 Health Insurance	\$ 34,603.20	\$ 17,204.41	\$ 17,398.79
Total	\$ 411,579.85	\$ 263,709.33	\$ 147,870.52

Maintenance & Supplies

6210-30 Maintenance: Building	\$ 2,000.00	\$ 573.70	\$ 1,426.30
6220-30 Maintenance: Vehicles	\$ 7,500.00	\$ 3,974.27	\$ 3,525.73
6230-30 Supplies: Office	\$ 9,900.00	\$ 802.38	\$ 9,097.62
6240-30 Supplies: Small Equipment	\$ 12,000.00	\$ 2,240.28	\$ 9,759.72
6250-30 Supplies: Vehicle Fuel	\$ 15,000.00	\$ 10,766.64	\$ 4,233.36
6265-30 Uniforms	\$ 5,000.00	\$ 1,003.34	\$ 3,996.66
Total	\$ 51,400.00	\$ 19,360.61	\$ 32,039.39

CITY OF SHOREACRES FY-2013/2014 MONTHLY BUDGET REPORT

8/21/2014

Services

6310-30 Telephone & Internet	\$ 1,300.00	\$ 899.56	\$ 400.44
6315-30 Telephone: Cellular	\$ 2,220.00	\$ 1,290.00	\$ 930.00
6317-30 Wireless Broadband Service	\$ 3,000.00	\$ 1,723.18	\$ 1,276.82
6319-30 Radio Airtime / HC Radio Shop Fees	\$ 2,500.00	\$ 2,499.00	\$ 1.00
6320-30 Utilities: Electric	\$ 3,700.00	\$ 2,531.12	\$ 1,168.88
6354-30 Child Safety Programs	\$ 1,600.00	\$ -	\$ 1,600.00
6368-30 Janitorial Service	\$ 2,400.00	\$ 1,550.00	\$ 850.00
6372-30 Training	\$ 3,000.00	\$ 2,491.45	\$ 508.55
6374-30 Firearm Qualifications	\$ 1,500.00	\$ 458.54	\$ 1,041.46
6375-30 Prisoner Services	\$ 15,000.00	\$ 13,891.11	\$ 1,108.89
6392-30 Dispatch Contract	\$ 36,340.00	\$ 21,669.98	\$ 14,670.02
6399-30 Contingency	\$ -	\$ -	\$ -
Total	\$ 72,560.00	\$ 49,003.94	\$ 23,556.06

Capital Outlays

6880-30 Vehicles	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -

POLICE DEPARTMENT TOTAL	\$ 535,539.85	\$ 332,073.88	\$ 203,465.97
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62%

PARKS DEPARTMENT - Expenditures

Personnel	FY-2013/2014 Budget	FY-2012/2013 Thru 06/30/14	FY-2013/2014 Balance
6110-40 Wages	\$ 37,502.40	\$ -	\$ 37,502.40
6120-40 Overtime	\$ 4,219.02	\$ -	\$ 4,219.02
6145-40 Certification Pay	\$ 1,620.00	\$ -	\$ 1,620.00
6150-40 Social Security	\$ 3,343.16	\$ -	\$ 3,343.16
6160-40 TMRS Retirement	\$ 1,988.41	\$ 2,244.38	\$ (255.97)
6170-40 Health Insurance	\$ 5,767.20	\$ 2,193.40	\$ 3,573.80
Total	\$ 54,440.19	\$ 4,437.78	\$ 50,002.41

Maintenance & Supplies

6225-40 Maintenance: Other	\$ 12,000.00	\$ 1,259.28	\$ 10,740.72
6226-40 Maintenance: Directed Contributions	\$ 500.00	\$ -	\$ 500.00
6245-40 Supplies: General	\$ 12,750.00	\$ 2,673.00	\$ 10,077.00
6250-40 Supplies: Vehicle Fuel	\$ 5,000.00	\$ 2,110.36	\$ 2,889.64
Total	\$ 30,250.00	\$ 6,042.64	\$ 24,207.36

Services

6315-40 Telephone: Cellular	\$ 360.00	\$ 270.00	\$ 90.00
6320-40 Electricity	\$ 4,000.00	\$ 1,776.34	\$ 2,223.66
6368-40 Maintenance Agreement	\$ 2,400.00	\$ 2,400.00	\$ -
6369-40 Contract Services	\$ 28,000.00	\$ 17,793.60	\$ 10,206.40
Total	\$ 34,760.00	\$ 22,239.94	\$ 12,520.06

Capital Outlays

6870-40 Equipment	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -

PARKS DEPARTMENT TOTAL	\$ 119,450.19	\$ 32,720.36	\$ 86,729.83
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27%

CITY OF SHOREACRES FY-2013/2014 MONTHLY BUDGET REPORT

8/21/2014

PUBLIC WORKS DEPT - Expenditures

Personnel	FY-2013/2014 Budget	FY-2013/2014 Thru 06/30/14	FY-2013/2014 Balance
6110-50 Wages	\$ 66,435.20	\$ 60,309.89	\$ 6,125.31
6120-50 Overtime	\$ 7,473.96	\$ 3,934.73	\$ 3,539.23
6145-50 Certification Pay	\$ 3,600.00	\$ 436.17	\$ 3,163.83
6150-50 Social Security	\$ 6,008.40	\$ 4,971.95	\$ 1,036.45
6160-50 TMRS Retirement	\$ 3,573.62	\$ 597.78	\$ 2,975.84
6170-50 Health Insurance	\$ 11,534.40	\$ 4,323.54	\$ 7,210.86
Total	\$ 98,625.58	\$ 74,574.06	\$ 24,051.52

Maintenance & Supplies

6210-50 Maintenance: Building	\$ 2,000.00	\$ -	\$ 2,000.00
6220-50 Maintenance: Vehicles	\$ 1,500.00	\$ 1,247.46	\$ 252.54
6230-50 Supplies: Office	\$ 5,500.00	\$ 944.73	\$ 4,555.27
6240-50 Supplies: Small Tools	\$ 1,000.00	\$ -	\$ 1,000.00
6245-50 Supplies: General	\$ 4,000.00	\$ 2,204.47	\$ 1,795.53
6250-50 Supplies: Vehicle Fuel	\$ 1,000.00	\$ -	\$ 1,000.00
6255-50 Mosquito/Weed Control	\$ 2,000.00	\$ -	\$ 2,000.00
6260-50 Signs	\$ 2,000.00	\$ 182.00	\$ 1,818.00
6280-50 Road Repair/Maintenance	\$ 2,500.00	\$ -	\$ 2,500.00
6281-50 Street Maintenance (Sales Tax)	\$ 49,861.50	\$ -	\$ 49,861.50
6285-50 Storm Drainage/Maintenance	\$ 10,000.00	\$ -	\$ 10,000.00
Total	\$ 81,361.50	\$ 4,578.66	\$ 76,782.84

Services

6310-50 Telephone & Internet	\$ 1,210.00	\$ 899.53	\$ 310.47
6315-50 Telephone: Cellular	\$ 360.00	\$ 330.00	\$ 30.00
6320-50 Utilities: Electric	\$ 4,200.00	\$ 1,938.35	\$ 2,261.65
6321-50 Electricity - Street Lights	\$ 12,200.00	\$ 7,861.51	\$ 4,338.49
6352-50 Animal Control Services	\$ 1,200.00	\$ 95.00	\$ 1,105.00
6366-50 Engineering Fees	\$ 3,000.00	\$ 2,300.00	\$ 700.00
6372-50 Training	\$ 750.00	\$ -	\$ 750.00
6369-50 Outside Services	\$ 2,000.00	\$ 219.12	\$ 1,780.88
Total	\$ 24,920.00	\$ 13,643.51	\$ 11,276.49

Capital Outlays

6820-50 Facilities	\$ 5,100.00	\$ -	\$ 5,100.00
6870-50 Equipment	\$ -	\$ -	\$ -
6880-50 Vehicles	\$ -	\$ -	\$ -
Total	\$ 5,100.00	\$ -	\$ 5,100.00

PUBLIC WORKS DEPARTMENT TOTAL	\$ 210,007.08	\$ 92,796.23	\$ 117,210.85
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44%

GENERAL FUND

TOTAL EXPENDITURES	\$ 1,556,917.01	\$ 931,471.31	\$ 625,445.70
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60%

CITY OF SHOREACRES FY-2013/2014 MONTHLY BUDGET REPORT

8/21/2014

UTILITY FUND REVENUE

Revenue	FY-2013/2014 Budget	FY-2013/2014 Thru 06/30/14	FY-2013/2014 Balance
4051-2 Interest: Checking	\$ 400.00	\$ 192.48	\$ 207.52
4090-2 Miscellaneous	\$ 1,000.00	\$ 992.11	\$ 7.89
4710-2 Sales of Water	\$ 273,000.00	\$ 174,818.48	\$ 98,181.52
4715-2 Water Tap Fees	\$ 1,500.00	\$ 575.00	\$ 925.00
4721-2 Late Fees	\$ 15,000.00	\$ 15,143.75	\$ (143.75)
4810-2 Sewer Service Sales	\$ 120,750.00	\$ 105,511.36	\$ 15,238.64
4910-2 Refuse Collection	\$ 100,000.00	\$ 71,939.32	\$ 28,060.68
4920-2 UF Sales Tax	\$ 8,750.00	\$ 5,399.06	\$ 3,350.94
4999-2 Contribution from GF Reserve	\$ 394,902.37	\$ 78,974.25	\$ 315,928.12
Total	\$ 915,302.37	\$ 453,545.81	\$ 461,756.56

50%

UTILITY FUND EXPENDITURES

WATER DEPARTMENT - Expenditures

Personnel	FY-2013/2014 Budget	FY-2013/2014 Thru 06/30/14	FY-2013/2014 Balance
6110-70 Wages	\$ 97,905.60	\$ 61,184.53	\$ 36,721.07
6120-70 Wages, Overtime	\$ 676.13	\$ 358.40	\$ 317.73
6145-70 Certification Pay	\$ 1,980.00	\$ 886.20	\$ 1,093.80
6150-70 Social Security	\$ 7,726.63	\$ 4,807.04	\$ 2,919.59
6160-70 TMRS Retirement	\$ 4,595.58	\$ 2,835.06	\$ 1,760.52
6170-70 Health Insurance	\$ 11,534.40	\$ 5,840.05	\$ 5,694.35
Total	\$ 124,418.34	\$ 75,911.28	\$ 48,507.06

Maintenance & Supplies

6210-70 Maintenance: Facilities	\$ 1,500.00	\$ -	\$ 1,500.00
6220-70 Maintenance: Vehicles	\$ 1,500.00	\$ 218.20	\$ 1,281.80
6230-70 Supplies: Office	\$ 1,000.00	\$ -	\$ 1,000.00
6232-70 Supplies: Postage	\$ 4,000.00	\$ 2,853.05	\$ 1,146.95
6234-70 Supplies: Billing	\$ 1,500.00	\$ 1,348.00	\$ 152.00
6236-70 Supplies: Software	\$ 3,750.00	\$ 2,065.00	\$ 1,685.00
6238-70 Supplies: Meters	\$ 1,000.00	\$ -	\$ 1,000.00
6245-70 Supplies: General	\$ 45,000.00	\$ 17,215.21	\$ 27,784.79
6250-70 Supplies: Vehicle Fuel	\$ 2,000.00	\$ 620.09	\$ 1,379.91
6265-70 Uniforms and PPE	\$ 1,000.00	\$ -	\$ 1,000.00
Total	\$ 62,250.00	\$ 24,319.55	\$ 37,930.45

Services

6310-70 Telephone	\$ 1,300.00	\$ 802.59	\$ 497.41
6315-70 Telephone: Cellular	\$ 420.00	\$ 415.00	\$ 5.00
6320-70 Utilities: Electric	\$ 24,750.00	\$ 12,519.11	\$ 12,230.89
6322-70 Utilities: Gas	\$ -	\$ -	\$ -
6324-70 Surface Water Purchase	\$ 125,000.00	\$ 79,356.94	\$ 45,643.06
6340-70 Printing & Advertising	\$ 700.00	\$ -	\$ 700.00
6348-70 Regulatory/Permitting	\$ 3,000.00	\$ 2,127.50	\$ 872.50
6355-70 Bank Service Charges	\$ 1,500.00	\$ 580.09	\$ 919.91
6358-70 Water Conservation Program	\$ 1,400.00	\$ -	\$ 1,400.00
6366-70 Engineering Fees	\$ 2,000.00	\$ -	\$ 2,000.00
6369-70 Laboratory Analysis	\$ 3,500.00	\$ 1,602.14	\$ 1,897.86
6372-70 Training/Travel	\$ 1,750.00	\$ 2,601.00	\$ (851.00)
6399-70 Water Contingency	\$ 2,500.00	\$ -	\$ 2,500.00
Total	\$ 167,820.00	\$ 100,004.37	\$ 67,815.63

CITY OF SHOREACRES FY-2013/2014 MONTHLY BUDGET REPORT

8/21/2014

Capital Outlays

6870-70 Equipment	\$ -	\$ -	\$ -
6880-70 Vehicles	\$ -	\$ -	\$ -
6902-70 Facilities - Water Distribution	\$ 196,000.00	\$ 118,735.00	\$ 77,265.00
Total	\$ 196,000.00	\$ 118,735.00	\$ 77,265.00

Transfers

2401 To General Fund	\$ 142,528.84	\$ -	\$ 142,528.84
Total	\$ 142,528.84	\$ -	\$ 142,528.84

WATER DEPARTMENT TOTAL	\$ 693,017.17	\$ 318,970.20	\$ 374,046.97
		46%	

SEWER DEPARTMENT - Expenditures

Personnel	FY-2013/2014 Budget	FY-2013/2014 Thru 06/30/14	FY-2013/2014 Balance
6110-80 Wages	\$ 37,502.40	\$ 24,572.00	\$ 12,930.40
6120-80 Wages, Overtime	\$ 4,219.02	\$ 846.00	\$ 3,373.02
6145-80 Certification Pay	\$ 1,980.00	\$ -	\$ 1,980.00
6150-80 Social Security	\$ 3,343.16	\$ 1,944.48	\$ 1,398.68
6160-80 TMRS Retirement	\$ 1,988.41	\$ 1,156.35	\$ 832.06
6170-80 Health Insurance	\$ 5,767.20	\$ 3,463.63	\$ 2,303.57
Total	\$ 54,800.19	\$ 31,982.46	\$ 22,817.73

Maintenance & Supplies

6215-80 Maintenance: Equipment	\$ 2,500.00	\$ 1,299.40	\$ 1,200.60
6245-80 Supplies: General	\$ 2,000.00	\$ 2,490.33	\$ (490.33)
6250-80 Supplies: Vehicle Fuel	\$ 2,800.00	\$ 1,335.70	\$ 1,464.30
6270-80 Mileage Reimbursement	\$ 500.00	\$ -	\$ 500.00
Total	\$ 7,800.00	\$ 5,125.43	\$ 2,674.57

Services

6315-80 Telephone: Cellular	\$ 360.00	\$ 60.00	\$ 300.00
6320-80 Utilities: Electric	\$ 12,500.00	\$ 5,372.02	\$ 7,127.98
6366-80 Engineering Fees	\$ 1,000.00	\$ -	\$ 1,000.00
6369-80 Outside Services	\$ 2,000.00	\$ 8,808.58	\$ (6,808.58)
6372-80 Training/Travel	\$ 600.00	\$ -	\$ 600.00
6398-80 Contract: Treatment	\$ 17,500.00	\$ 13,404.79	\$ 4,095.21
6399-80 Contingency	\$ 6,000.00	\$ -	\$ 6,000.00
Total	\$ 39,960.00	\$ 27,645.39	\$ 12,314.61

Capital Outlays

6902-80 Facilities	\$ -	\$ -	\$ -
	\$0.00	\$0.00	\$0.00

SEWER DEPARTMENT TOTAL	\$ 102,560.19	\$ 64,753.28	\$ 37,806.91
		63%	

CITY OF SHOREACRES FY-2013/2014 MONTHLY BUDGET REPORT

8/21/2014

REFUSE COLLECTION - Expenditures

Refuse Collection	FY-2013/2014 Budget	FY-2013/2014 Thru 06/30/14	FY-2013/2014 Balance
6245-90 Supplies: General	\$ -	\$ -	\$ -
6285-90 Heavy Pick-Up	\$ 25,000.00	\$ 15,968.71	\$ 9,031.29
6394-90 Collection Contract	\$ 87,225.00	\$ 48,454.56	\$ 38,770.44
6920-90 UF Sales Tax	\$ 7,500.00	\$ 5,399.06	\$ 2,100.94
	\$ 119,725.00	\$ 69,822.33	\$ 49,902.67

REFUSE DEPARTMENT TOTAL	\$ 119,725.00	\$ 69,822.33	\$ 49,902.67
		58%	

UTILITY FUND

EXPENDITURE TOTAL	\$ 915,302.37	\$ 453,545.81	\$ 461,756.56
		50%	

General Fund			Utility Fund			Service Deposits		
Credits	Debits	Balance	Credits	Debits	Balance	Credits	Debits	Balance
		\$ 104,964.83			\$ 46,802.98			\$ 53,454.82
OCT \$ 192,129.47	\$ (224,158.48)	\$ 72,935.82	\$ 66,783.61	\$ (23,677.25)	\$ 89,909.34	\$ 900.00	\$ (57.30)	\$ 54,297.52
Gain/(Loss)	\$ (32,029.01)		Gain/(Loss)	\$ 43,106.36		Gain/(Loss)	\$ 842.70	
NOV \$ 97,641.01	\$ (103,677.47)	\$ 66,899.36	\$ 38,236.39	\$ (76,193.48)	\$ 51,952.25	\$ 300.00	\$ (63.43)	\$ 54,534.09
Gain/(Loss)	\$ (6,036.46)		Gain/(Loss)	\$ (37,957.09)		Gain/(Loss)	\$ 236.57	
DEC \$ 109,100.73	\$ (88,014.21)	\$ 87,985.88	\$ 46,251.91	\$ (39,264.97)	\$ 58,939.19	\$ 600.00	\$ -	\$ 55,134.09
Gain/(Loss)	\$ 21,086.52		Gain/(Loss)	\$ 6,986.94		Gain/(Loss)	\$ 600.00	
JAN \$ 383,663.55	\$ (143,423.68)	\$ 328,225.75	\$ 42,767.13	\$ (47,927.34)	\$ 53,778.98	\$ 200.00	\$ -	\$ 55,334.09
Gain/(Loss)	\$ 240,239.87		Gain/(Loss)	\$ (5,160.21)		Gain/(Loss)	\$ 200.00	
FEB \$ 313,254.36	\$ (190,473.68)	\$ 451,006.43	\$ 41,980.26	\$ (33,572.52)	\$ 62,186.72	\$ 600.00	\$ (471.74)	\$ 55,462.35
Gain/(Loss)	\$ 122,780.68		Gain/(Loss)	\$ 8,407.74		Gain/(Loss)	\$ 128.26	
MAR \$ 56,292.90	\$ (246,395.88)	\$ 260,903.45	\$ 172,404.39	\$ (159,884.40)	\$ 74,706.71	\$ 800.00	\$ (3,221.46)	\$ 53,040.89
Gain/(Loss)	\$ (190,102.98)		Gain/(Loss)	\$ 12,519.99		Gain/(Loss)	\$ (2,421.46)	
APR \$ 34,495.55	\$ (113,368.57)	\$ 182,030.43	\$ 42,519.53	\$ (31,876.03)	\$ 85,350.21	\$ 500.00	\$ (27.93)	\$ 53,512.96
Gain/(Loss)	\$ (78,873.02)		Gain/(Loss)	\$ 10,643.50		Gain/(Loss)	\$ 472.07	
MAY \$ 47,252.93	\$ (104,642.32)	\$ 124,641.04	\$ 25,003.67	\$ (31,957.60)	\$ 78,396.28	\$ 1,100.00	\$ (39.15)	\$ 54,573.81
Gain/(Loss)	\$ (57,389.39)		Gain/(Loss)	\$ (6,953.93)		Gain/(Loss)	\$ 1,060.85	
JUN \$ 30,722.73	\$ (91,304.15)	\$ 64,059.62	\$ 52,284.29	\$ (38,230.90)	\$ 92,449.67	\$ 1,100.00	\$ -	\$ 55,673.81
Gain/(Loss)	\$ (60,581.42)		Gain/(Loss)	\$ 14,053.39		Gain/(Loss)	\$ 1,100.00	
JUL		\$ 64,059.62			\$ 92,449.67			\$ 55,673.81
Gain/(Loss)	\$ -		Gain/(Loss)	\$ -		Gain/(Loss)	\$ -	
AUG		\$ 64,059.62			\$ 92,449.67			\$ 55,673.81
Gain/(Loss)	\$ -		Gain/(Loss)	\$ -		Gain/(Loss)	\$ -	
SEP		\$ 64,059.62			\$ 92,449.67			\$ 55,673.81
Gain/(Loss)	\$ -		Gain/(Loss)	\$ -		Gain/(Loss)	\$ -	
\$ 1,264,553.23		\$ (1,305,458.44)	\$ 528,231.18		\$ (482,584.49)	\$ 6,100.00		\$ (3,881.01)
Gain/(Loss)		\$ (40,905.21)	Gain/(Loss)		\$ 45,646.69	Gain/(Loss)		\$ 2,218.99

TxCDBG Fund

		Credits	Debits	Balance
				\$ 1,639.97
OCT	\$	0.03	\$ (32.26)	\$ 1,607.74
		Gain/(Loss)	\$ (32.23)	
NOV	\$	0.02	\$ (20.00)	\$ 1,587.76
		Gain/(Loss)	\$ (19.98)	
DEC	\$	12,468.81	\$ (12,488.74)	\$ 1,567.83
		Gain/(Loss)	\$ (19.93)	
JAN	\$	25,748.81	\$ (32.26)	\$ 27,284.38
		Gain/(Loss)	\$ 25,716.55	
FEB	\$	83,806.12	\$ (83,826.11)	\$ 27,264.39
		Gain/(Loss)	\$ (19.99)	
MAR	\$	151,916.92	\$ (32.26)	\$ 179,149.05
		Gain/(Loss)	\$ 151,884.66	
APR	\$	100,966.69	\$ (151,938.92)	\$ 128,176.82
		Gain/(Loss)	\$ (50,972.23)	
MAY	\$	1.28	\$ (126,746.61)	\$ 1,431.49
		Gain/(Loss)	\$ (126,745.33)	
JUN	\$	0.02	\$ (44.60)	\$ 1,386.91
		Gain/(Loss)	\$ (44.58)	
JUL				\$ 1,386.91
		Gain/(Loss)	\$ -	
AUG				\$ 1,386.91
		Gain/(Loss)	\$ -	
SEP				\$ 1,386.91
		Gain/(Loss)	\$ -	
		\$ 374,908.70	\$ (375,161.76)	
		Gain/(Loss)	\$ (253.06)	

TexPool					
Deposits		Interest	Withdrawals	Balance	
				\$	954,702.90
OCT	\$ -	\$ 38.44	\$ (100,000.00)	\$	854,741.34
				Gain/(Loss)	\$ (99,961.56)
NOV	\$ -	\$ 31.31	\$ -	\$	854,772.65
				Gain/(Loss)	\$ 31.31
DEC	\$ -	\$ 26.96	\$ -	\$	854,799.61
				Gain/(Loss)	\$ 26.96
JAN	\$ -	\$ 19.86	\$ -	\$	854,819.47
				Gain/(Loss)	\$ 19.86
FEB	\$ 100,000.00	\$ 20.39	\$ -	\$	954,839.86
				Gain/(Loss)	\$ 100,020.39
MAR	\$ -	\$ 24.26	\$ -	\$	954,864.12
				Gain/(Loss)	\$ 24.26
APR	\$ -	\$ 26.30	\$ -	\$	954,890.42
				Gain/(Loss)	\$ 26.30
MAY	\$ -	\$ 19.82	\$ -	\$	954,910.24
				Gain/(Loss)	\$ 19.82
JUN	\$ -	\$ 22.32	\$ -	\$	954,932.56
				Gain/(Loss)	\$ 22.32
JUL			\$ -	\$	954,932.56
				Gain/(Loss)	\$ -
AUG			\$ -	\$	954,932.56
				Gain/(Loss)	\$ -
SEP			\$ -	\$	954,932.56
				Gain/(Loss)	\$ -
\$ 100,000.00		\$ 229.66	\$ (100,000.00)		
Gain/(Loss)			\$ 229.66		

Certificates of Deposit

Certificate	Issue Date	Term	Value	Interest Rate	Interest Paid	Maturity Date	Maturity Value
42716758	7/19/2013	12 months	\$ 60,161.20	0.0500%	\$ 30.08	7/19/2014	\$ 60,191.28
42716757	7/19/2013	12 months	\$ 60,161.20	0.0500%	\$ 30.08	7/19/2014	\$ 60,191.28
42713649	2/19/2014	26 months	\$ 64,709.55	0.8500%	\$ 3,025.17	4/19/2016	\$ 67,734.72
42713648	2/19/2014	26 months	\$ 64,709.55	0.8500%	\$ 3,025.17	4/19/2016	\$ 67,734.72
			\$ 249,741.50		\$ 6,110.50		\$ 255,852.00

Laddered Investment Plan

Certificate	Maturity Date	Next Term	Maturity Date	Next Term	Maturity Date	Next Term	Maturity Date
42716758	7/19/2014	36 months	7/19/2017	48 months	7/19/2021	48 months	7/19/2025
42716757	7/19/2014	48 months	7/19/2018	48 months	7/19/2022	48 months	7/19/2026
42713649	4/19/2016	39 months	7/19/2019	48 months	7/19/2023	48 months	7/19/2027
42713648	4/19/2016	51 months	7/19/2020	48 months	7/19/2024	48 months	7/19/2028

FY 2013/2014 PROPERTY TAX COLLECTION

2013 Taxable Value: \$ 79,384,559.00

Budgeted Tax Revenue: \$ 769,498.00

Delinquent Taxes: \$ 37,447.46

Tax Roll			2013 Taxes		Delinquent Taxes			Disbursed Totals	
Correction (+/-)	Adjusted Value		Current Levy	Collections	Correction	Current Levy	Collections	Month	YTD
OCT \$ 2,992,466.00	\$ 82,377,025.00	\$ 695,576.19	\$ 6,895.33	\$ -	\$ 37,447.46	\$ 904.99	\$ 7,990.28	\$ 7,990.28	
NOV \$ 10,510,993.00	\$ 92,888,018.00	\$ 784,329.04	\$ 39,450.50	\$ (337.76)	\$ 37,109.70	\$ 1,252.62	\$ 40,990.54	\$ 48,980.82	
DEC \$ 449,988.00	\$ 93,338,006.00	\$ 788,128.66	\$ 307,972.16	\$ -	\$ 37,109.70	\$ 2,125.74	\$ 310,669.99	\$ 359,650.81	
JAN \$ 56,461.00	\$ 93,394,467.00	\$ 788,605.41	\$ 322,047.58	\$ 7,195.55	\$ 44,305.25	\$ 4,737.32	\$ 328,087.34	\$ 687,738.15	
FEB \$ (209,767.00)	\$ 93,184,700.00	\$ 786,834.18	\$ 52,954.45	\$ -	\$ 44,305.25	\$ 2,541.62	\$ 57,183.83	\$ 744,921.98	
MAR \$ (29,145.00)	\$ 93,155,555.00	\$ 786,588.07	\$ 11,035.35	\$ (665.80)	\$ 43,639.45	\$ 9,716.26	\$ 22,360.89	\$ 767,282.87	
APR \$ -	\$ 93,155,555.00	\$ 786,588.07	\$ 10,540.62	\$ -	\$ 43,639.45	\$ 1,559.69	\$ 13,688.96	\$ 780,971.83	
MAY \$ (33,974.00)	\$ 93,121,581.00	\$ 786,301.20	\$ 5,045.04	\$ (498.75)	\$ 43,140.70	\$ 343.81	\$ 6,071.14	\$ 787,042.97	
JUN \$ 2,753.00	\$ 93,124,334.00	\$ 786,324.44	\$ 6,951.04	\$ -	\$ 43,140.70	\$ 210.43	\$ 8,205.18	\$ 795,248.15	
JUL									
AUG									
SEP									

\$ 13,739,775.00	Correction	Collection \$ 762,892.07	99%	\$ 5,693.24	Collection \$ 23,392.48	65%	\$ 795,248.15	Disbursed	99%
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General Sales Tax (4030)

FY-2012	FY-2013	+ / -
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OCT	\$ 5,314.10	\$ 9,483.17	\$ 4,169.07	78%
NOV	\$ 5,740.59	\$ 5,648.48	\$ (92.11)	-2%
DEC	\$ 5,091.71	\$ 3,752.74	\$ (1,338.97)	-26%
JAN	\$ 4,254.22	\$ 8,539.60	\$ 4,285.38	101%
FEB	\$ 5,352.90	\$ 6,122.42	\$ 769.52	14%
MAR	\$ 4,775.10	\$ 5,339.79	\$ 564.69	12%
APR	\$ 5,071.94	\$ 5,641.02	\$ 569.08	11%
MAY	\$ 4,605.09	\$ 5,058.81	\$ 453.72	10%
JUN	\$ 5,292.29	\$ 5,554.02	\$ 261.73	5%
JUL	\$ 5,398.82			
AUG	\$ 5,212.73			
SEP	\$ 8,980.06			

TOTAL	\$ 65,089.55	\$ 55,140.05	\$ (9,949.50)	-15%
BUDGET	\$ 50,000.00	\$ 52,000.00		
+ / -	\$ 15,089.55	\$ 3,140.05		
	130%	106%		

Road Maintenance Sales Tax (4035)

FY-2012	FY-2013	+ / -
---------	---------	-------

OCT	\$ 1,328.52	\$ 2,370.79	\$ 1,042.27	78%
NOV	\$ 1,435.15	\$ 1,412.12	\$ (23.03)	-2%
DEC	\$ 1,272.93	\$ 938.19	\$ (334.74)	-26%
JAN	\$ 1,063.55	\$ 2,134.90	\$ 1,071.35	101%
FEB	\$ 1,338.22	\$ 1,530.60	\$ 192.38	14%
MAR	\$ 1,193.78	\$ 1,334.95	\$ 141.17	12%
APR	\$ 1,267.98	\$ 1,410.26	\$ 142.28	11%
MAY	\$ 1,151.27	\$ 1,264.70	\$ 113.43	10%
JUN	\$ 1,323.07	\$ 1,388.51	\$ 65.44	5%
JUL	\$ 1,349.70			
AUG	\$ 1,303.18			
SEP	\$ 2,245.02			

TOTAL	\$ 16,272.37	\$ 13,785.02	\$ (2,487.35)	-15%
BUDGET	\$ 12,500.00	\$ 13,000.00		
+ / -	\$ 3,772.37	\$ 785.02		
	130%	106%		

**ORDINANCE No. 2014-164
CITY OF SHOREACRES, TEXAS**

AN ORDINANCE DESIGNATING THE OFFICIAL NEWSPAPER OF THE
CITY OF SHOREACRES, TEXAS AND REPEALING ALL OTHER
ORDINANCES IN CONFLICT.

* * * *

WHEREAS, Section 52.004, Local Government Code requires that the City Council designate an Official Newspaper for the publication of Legal notices:

NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SHOREACRES, TEXAS:

1. That, The Bay Area Observer, a newspaper in general circulation in the City of Shoreacres, and a newspaper qualified, able, and willing to publish legal notices and advertisements, is hereby and hereon selected and designated as the "Official Newspaper of the City of Shoreacres."

2. That, the right to terminate this designation is hereby and hereon reserved by the Council of the City of Shoreacres, Texas, and said City Council has the right to terminate one newspaper and designate another at any time.

This supersedes any prior Resolution or Ordinance in conflict herewith, same subject.

PASSED AND APPROVED this the 25th day of August 2014.

(CITY SEAL)

Rick Moses, Mayor

ATTEST:

David K. Stall, CFM
City Secretary

M/2	Yea	Nay	N/V	Absent
<input type="checkbox"/> R. Moses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> R. Adams	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> B. Bunker	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> N. Schnell	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> M. Wheeler	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> N. Moyer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Passed / Failed _____

David Stall, City Secretary - Date

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The Bay Area Observer

P.O. BOX 82 • LA PORTE, TEXAS 77572

August 8, 2014

Rebecca Collins
The Bay Area Observer
P.O. Box 82
La Porte, TX. 77572

City of Shoreacres
601 Shoreacres Blvd.
Shoreacres, Texas 77571

This letter is to serve as a request for the Bay Area Observer newspaper to be considered to serve as the official newspaper for the City of Shoreacres public notice and other required publications.

As of February 20, 2014, the United States Postal Service Pricing and Classifications Department has authorized Periodicals (second class) mailing privileges to the Bay Area Observer, and we now meet all requirements under Texas Local Government Code - Section 52.004. Official Newspaper.

Our current rate for legal/public notice advertising is \$9.50 per column inch.

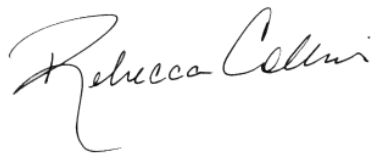
Our qualifications are as follows:

1. The Bay Area Observer devotes no less than 25 percent of its total column lineage to general interest items.
2. The Bay Area Observer is published once each week.
3. The Bay Area Observer is entered as second-class postal matter in Harris County. Periodicals permit #11650.
4. The Bay Area Observer has been published regularly and continuously for at least 12 months.

The Bay Area Observer mails 1200 copies of the newspaper to paid subscribers, and distributes 6000 free copies to the communities of La Porte, Morgan's Point, Shoreacres, Seabrook and at various points throughout the Galveston Bay Area. An on-site notary public is also available.

Thank you for your consideration.

Sincerely,



The Bay Area Observer

P.O. BOX 82 • LA PORTE, TEXAS 77571 • 281-907-3140

City of Shoreacres
601 Shoreacres Blvd.
Shoreacres, Texas 77571

LEGAL/PUBLIC NOTICE PROCEDURES FOR THE BAY AREA OBSERVER

Publication Date: Every Thursday

Deadline: Mondays at 5:00 p.m

Email public notices to: editor@bayareaobserver.com

Price Per Column Inch: \$9.50

The Bay Area Observer will provide the following:

1. An ad proof before publication.
2. Cost estimate prior to publication
3. Notarized affidavit and tearsheets delivered to City Hall the Friday after publication.

For questions please email editor@bayareaobserver.com

or call Rebecca Collins at 281-907-3140

**ORDINANCE No. 2014-165
CITY OF SHOREACRES, TEXAS**

AN ORDINANCE APPROVING AND AUTHORIZING AN AGREEMENT BETWEEN THE CITY OF SHOREACRES AND PATILLO, BROWN & HILL, FOR AUDIT SERVICES OF ALL FUNDS FOR THE FISCAL YEAR ENDING 2014; MAKING VARIOUS FINDINGS AND PROVISIONS RELATING TO THE SUBJECT; FINDING COMPLIANCE WITH THE OPEN MEETINGS LAW; AND PROVIDING AN EFFECTIVE DATE HEREOF.

* * * * *

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SHOREACRES:

That if any section, clause, sentence, or phrase of this Ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this Ordinance; and,

Section 1. The City Council hereby approves and authorizes the contract, agreement, or other undertaking described in the title of this ordinance, a copy of which is on file in the office of the City Secretary. The Mayor is hereby authorized to execute all related documents on behalf of the City of Shoreacres to confirm acceptance by the City of Shoreacres. The City Secretary is hereby authorized to attest to all such signatures and to affix the seal of the City to all such documents.

Section 2. The City Council officially finds, determines, recites, and declares that a sufficient written notice of the date, hour, place and subject of this meeting of the City Council was posted at a place convenient to the public at the City Hall of the City for the time required by law preceding this meeting, as required by the Open Meetings Law, Chapter 551, Texas Government Code; and that this meeting has been open to the public as required by law at all times during which this ordinance and the subject matter thereof has been discussed, considered and formally acted upon. The City Council further ratifies, approves and confirms such written notice and the contents and posting thereof.

Section 3. This Ordinance shall be effective from and after its passage and approval, and it is so ordered.

PASSED AND APPROVED this the 22nd day of August 2014.

(CITY SEAL)

Rick Moses, Mayor

ATTEST:

David K. Stall, CFM
City Secretary

M/2		Yea	Nay	N/V	Absent
<input type="checkbox"/>	R. Moses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	R. Adams	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	B. Bunker	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	N. Schnell	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	M. Wheeler	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	N. Moyer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Passed / Failed _____

David Stall, City Secretary - Date



P A T T I L L O , B R O W N & H I L L , L . L . P .
CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

July 16, 2014

City of Shoreacres, Texas
Attention: David Stall
601 Shoreacres Blvd.
Shoreacres, Texas 77571

To the City Council and Director of Finance:

We are pleased to confirm our understanding of the services we are to provide City of Shoreacres, Texas for the year ended September 30, 2014. We will audit the financial statements of the governmental activities, the business-type activities, and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements, of City of Shoreacres, Texas as of and for the year ended September 30, 2014. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement City of Shoreacres, Texas' basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to City of Shoreacres, Texas' RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Information.
- 3) Schedule of Funding Progress - TMRS.

WACO, TX
401 West Highway 6
Waco, Texas 76710
254.772.4901
www.pbhepa.com

HOUSTON, TX
281.671.6259
RIO GRANDE VALLEY, TX
956.544.7778

TEMPLE, TX
254.791.3460
ALBUQUERQUE, NM
505.266.5904


**Governmental Audit
Quality Center**

We have also been engaged to report on supplementary information other than RSI that accompanies City of Shoreacres, Texas' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Schedule of expenditures of federal awards.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The OMB Circular A-133 report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133; and will include tests of accounting records, a determination of major program(s) in accordance with OMB Circular A-133 a, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the City Council and Director of Finance of City of Shoreacres, Texas. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-

matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Management Responsibilities

Management is responsible for the financial statements, schedule of expenditures of federal awards, and all accompanying information as well as all representations contained therein. Management is also responsible for identifying all federal awards received and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal (including notes and noncash assistance received) in accordance with the requirements of OMB Circular A-133. As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of federal awards, and related notes. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for (a) establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (b) following laws and regulations; (c) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (d) ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review on December 15, 2014.

You are responsible for preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with OMB Circular A-133. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with OMB Circular A-133; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with OMB Circular A-133; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are

responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and OMB Circular A-133.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of City of Shoreacres, Texas' compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

OMB Circular A-133 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Circular A-133 Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each

of City of Shoreacres, Texas' major programs. The purpose of these procedures will be to express an opinion on City of Shoreacres, Texas' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations and schedules we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to the City; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Pattillo, Brown & Hill, L.L.P. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Pattillo, Brown & Hill, L.L.P. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately February 17, 2015 and to issue our reports no later than April 15, 2015. John K. Manning is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$28,000. Our standard hourly rates vary according to the

degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2013 peer review report accompanies this letter.

Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

We appreciate the opportunity to be of service to City of Shoreacres, Texas and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,
Pattillo, Brown & Hill, L.L.P.



John K. Manning, CPA

JKM/ad

RESPONSE:

This letter correctly sets forth the understanding of City of Shoreacres, Texas.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

American Institute of
Certified Board Accountants

Mississippi Society of
Certified Public Accountants

An Independent Member of
CPA Associates International, Inc.,
A Worldwide Association of Accounting Firms



3820 I-55 North, Suite 100
Jackson, MS 39211

Post Office Box 16090
Jackson, MS 39236-6090

Phone: 601-987-4300
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SYSTEM REVIEW REPORT

August 29, 2013

**To the Partners of
Pattillo, Brown & Hill, L. L. P.
and the National Peer Review Committee**

We have reviewed the system of quality control for the accounting and auditing practice of **Pattillo, Brown & Hill, L. L. P.** (the firm) in effect for the year ended May 31, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*, audits of employee benefit plans, audits performed under FDICIA and examinations of service organizations [Service Organizations Control (SOC) 1 engagements].

In our opinion, the system of quality control for the accounting and auditing practice of **Pattillo, Brown & Hill, L. L. P.** in effect for the year ended May 31, 2013, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. **Pattillo, Brown & Hill, L. L. P.** has received a peer review rating of *pass*.


EUBANK, BETTS, HIRN, WOOD, PLLC

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**ORDINANCE No. 2014-166
CITY OF SHOREACRES, TEXAS**

AN ORDINANCE APPROVING AND AUTHORIZING AN MEMORANDUM OF UNDERSTANDING AGREEMENT BETWEEN THE CITY OF SHOREACRES AND THE PORT OF HOUSTON AUTHORITY, TO PROVIDE MUTUAL AID FIRE AND EMERGENCY PROTECTION; MAKING VARIOUS FINDINGS AND PROVISIONS RELATING TO THE SUBJECT; FINDING COMPLIANCE WITH THE OPEN MEETINGS LAW; AND PROVIDING AN EFFECTIVE DATE HEREOF.

* * * * *

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SHOREACRES:

That if any section, clause, sentence, or phrase of this Ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this Ordinance; and,

Section 1. The City Council hereby approves and authorizes the contract, agreement, or other undertaking described in the title of this ordinance, a copy of which is on file in the office of the City Secretary. The Mayor is hereby authorized to execute all related documents on behalf of the City of Shoreacres to confirm acceptance by the City of Shoreacres. The City Secretary is hereby authorized to attest to all such signatures and to affix the seal of the City to all such documents.

Section 2. The City Council officially finds, determines, recites, and declares that a sufficient written notice of the date, hour, place and subject of this meeting of the City Council was posted at a place convenient to the public at the City Hall of the City for the time required by law preceding this meeting, as required by the Open Meetings Law, Chapter 551, Texas Government Code; and that this meeting has been open to the public as required by law at all times during which this ordinance and the subject matter thereof has been discussed, considered and formally acted upon. The City Council further ratifies, approves and confirms such written notice and the contents and posting thereof.

Section 3. This Ordinance shall be effective from and after its passage and approval, and it is so ordered.

The City Council officially finds, determines, recites, and declares that a sufficient written notice of the date, hour, place and subject of this meeting of the City Council was posted at a place convenient to the public at the City Hall of the City for the time required by law preceding this meeting, as required by the Open Meetings Law, Chapter 551, Texas Government Code; and that this meeting has been open to the public as required by law at all times during which this ordinance and the subject matter thereof has been discussed, considered and formally acted upon. The City Council further ratifies, approves and confirms such written notice and the contents and posting thereof.

PASSED AND APPROVED this the 25th day of August 2014.

(CITY SEAL)

Rick Moses, Mayor

ATTEST:

David K. Stall, CFM
City Secretary

M/2		Yea	Nay	N/V	Absent
<input type="checkbox"/>	R. Moses	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	R. Adams	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	B. Bunker	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	N. Schnell	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	M. Wheeler	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	N. Moyer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Passed / Failed _____

David Stall, City Secretary - Date

MEMORANDUM OF UNDERSTANDING

FIRE AND EMERGENCY PROTECTION

This **MEMORANDUM OF UNDERSTANDING** (herein referred to as the "Agreement") is made and entered into as of the _____ day of _____, 201_, by and between **CITY OF SHOREACRES** (the "City") and **PORT OF HOUSTON AUTHORITY** ("PHA").

The undersigned each desire to enter into a mutual aid fire and emergency protection agreement wherein the equipment, facilities, and trained personnel of each party's fire and emergency protection department are available to each other in this mutual aid agreement on a when-requested, as-available basis.

Now therefore, in consideration of the mutual covenants, agreements and benefits to each of the parties, it is hereby **AGREED** as follows:

1. Scope of Services

- A. During the term of this Agreement, the parties agree to provide upon request such fire response personnel and to make available such equipment or facilities as may be needed for the protection of citizens, suppression of fires, and giving aid and assistance to injured persons, or the duties and responsibilities associated with saving lives and property within the jurisdictional areas of the requesting department; provided that the personnel, equipment or facilities requested are not otherwise required within the jurisdiction as determined by the Fire Chief or his/her designated representative of the providing party in his/her sole discretion. It is expressly understood and agreed by all parties hereto that no providing party shall be required to use or continue to use any equipment, facilities and/or personnel where such use in the opinion of the Fire Chief would prevent or disrupt adequate protection of its own jurisdictional area. Requests for mutual aid made pursuant to this Agreement shall be made by and to the respective Fire Chiefs or Emergency Aid Officers or their designated representatives.
- B. The Parties agree that a request shall only be made when an emergency occurs in their jurisdiction that cannot be handled by the resources of that jurisdiction and is beyond the requesting party's capabilities.

- C. The Parties agree (i) to maintain the work force and equipment needed to sufficiently protect its citizens, control fires or other emergencies common to the saving of lives and property which are most likely to occur within their jurisdiction; (ii) to maintain an emergency action plan for activating their personnel and equipment within their jurisdiction; (iii) to maintain established procedures for the mitigation of emergencies; and (iv) to provide all other departments with current lists of the available work force and or materials and equipment which, under most circumstances, could be furnished to the requesting department.

The Parties agree that no funds are allocated and none are committed or available to perform the services described in subsection A of the Scope of Services above.

2. Direction and Control

The requested services (fire or emergency), shall be under the direction and control of the providing party's own company officer or task force leader. The requested departments will remain intact as a unit, responsible for its own equipment and personnel throughout the incident. The requested department(s) officer or task force leader will report to the Incident Command Post and to the Incident Commander of the requesting department and will make himself/herself and the company or task force for which they are responsible available for service. The Incident Commander will assume direction and control of the unit in whole and will give that unit an assignment.

3. Equipment and Consumable Resources

The condition of the equipment must be the sole responsibility of its owner. If the equipment is damaged or destroyed during an incident, the financial responsibility is the owner's which may be recovered through insurance acquired by the owner or any other resource available to the owner. The requesting party shall not be responsible for damage to equipment, injury to persons or for the actions of the providing party.

Any consumable resources may be reimbursed by or through the Incident Commander's jurisdiction (requesting party) provided that sufficient funds have been appropriated for said purpose. The Incident Commander has a right to recover any and all costs of the incident from any resources available.

In the event the incident receives a Disaster Declaration from State or Federal authority, the jurisdictions involved shall be subject to the Harris County Emergency Management Plan, as amended, (or, in the absence of an applicable provision thereunder, then to applicable controlling law) for recovery of costs associated with equipment damaged or lost, and/or for the consumable resources used.

4. Term of Agreement

The terms of this Agreement shall be for one (1) year with a renewal for one (1) additional year unless a party gives written notice to terminate. Any party shall have the right to terminate upon thirty (30) days written notice to the other Parties. The addition or deletion of departments to or from this Agreement shall not affect the Agreement as to the remaining Parties.

5. Amendments

This Agreement may be amended or replaced solely by mutual agreement of the parties hereto.

6. Compliance with All Applicable Laws

The parties hereto shall each observe and comply with all Federal, State, and local laws, rules, ordinances, and regulations affecting the conduct of services provided and the performance of all obligations undertaken by this Agreement.

7. Legal Considerations

- A. All applicable local, State, and Federal laws shall supersede any provisions to the contrary made in this Agreement. Any provision so effected shall not negate the rest of the Agreement. In case any one or more of the provisions contained in this Agreement shall be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision thereof and this Agreement shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein.
- B. Venue for any proceeding under this Agreement shall be in Harris County, Texas. Any dispute may be referred to non-binding mediation upon the mutual agreement of the Parties.
- C. This Agreement shall become effective upon each party's signing of said instrument.

8. Liability

- A. The parties agree that each shall be responsible for its own actions and those of its members while fighting fires, providing rescue services, providing fire responses,

emergency medical services, traveling to or from the emergency scene, or in any manner providing services pursuant to and within the scope of this Agreement or a supplement thereto. Nothing in this Agreement shall constitute a limitation or wavier of any and all protections of law given to firefighters, emergency aid workers and others who may provide assistance under this Agreement.

- B. It is expressly understood and agreed by the parties that neither shall be held liable for the actions of the other party or any of the other party's members while in any manner furnishing services hereunder.

Notwithstanding anything to the contrary herein, there are no intended third-party beneficiaries of this Agreement.

THIS AGREEMENT, together with all terms and conditions contained herein, is approved and accepted by the following entities and is executed by their duly authorized representatives dated the _____ day of _____, 2014.

CITY OF SHOREACRES

By: _____

Title: _____

**PORT OF HOUSTON AUTHORITY OF
HARRIS COUNTY, TEXAS**

By: _____

Title: _____

MEMORANDUM OF UNDERSTANDING

for

FIRE AND EMERGENCY RESPONSE PROTECTION

PARTIES:

CITY OF SHOREACRES

601 Shore Acres Boulevard

La Porte, Texas 77571

Contact Person: _____

Telephone Number: _____

PORT OF HOUSTON AUTHORITY

111 East Loop North

Houston, Texas 77029

Contact Person: William Buck , Fire Chief

Telephone Number: 713 670 3626

EFFECTIVE DATE: January 1, 2014

TERM: January 1, 2014 through December 31, 2014 (with an automatic renewal for one additional year unless this Agreement is otherwise terminated)

PHA DEPT.: Fire Department

FILE NO.: 2013-0395

MINUTE NO.: 2014-

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