

*Combining Statements and Budget Comparisons
as Supplementary Information*

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

CITY OF LEVELLAND, TEXAS
COMBINING BALANCE SHEET
ALL GENERAL FUNDS
SEPTEMBER 30, 2013

EXHIBIT C-1

	General Fund	Airport Fund	Insurance Reserve Fund	Totals September 30, 2013
ASSETS:				
<i>Cash</i>	\$ 3,541,092	\$ 54,445	\$ --	\$ 3,595,537
<i>Temporary Investments</i>	1,485,166	--	119,396	1,604,562
<i>Delinquent Taxes Receivable (Net)</i>	137,910	--	--	137,910
<i>Accounts Receivable</i>	496,616	5,851	--	502,467
<i>Special Assessments & Liens - Paving</i>	17,508	--	--	17,508
<i>Accrued Interest Receivable</i>	22	--	--	22
<i>Due From Other Funds</i>	16,291	--	--	16,291
<i>Deferred Expenditures</i>	9,136	--	--	9,136
Total Assets	\$ 5,703,741	\$ 60,296	\$ 119,396	\$ 5,883,433
LIABILITIES:				
<i>Accounts Payable - Trade</i>	\$ 146,160	\$ 1,784	\$ --	\$ 147,944
<i>Deferred Revenue</i>	148,053	--	--	148,053
<i>Accrued Wages</i>	98,203	--	--	98,203
<i>Payroll Deductions - Payable</i>	40,600	--	--	40,600
<i>Other Payables</i>	1,000	--	--	1,000
<i>Bond Escrow Accounts Payable</i>	5,065	--	--	5,065
<i>State Court Fines Payable</i>	26,031	--	--	26,031
<i>Due To Other Funds</i>	97,412	--	--	97,412
Total Liabilities	562,524	1,784	--	564,308
FUND BALANCES:				
<i>Unassigned</i>	5,141,217	51,974	119,396	5,312,587
<i>Committed for Expansion/Improvements</i>	--	6,538	--	6,538
Total Fund Balances	5,141,217	58,512	119,396	5,319,125
Total Liabilities and Fund Balances	\$ 5,703,741	\$ 60,296	\$ 119,396	\$ 5,883,433

CITY OF LEVELLAND, TEXAS

EXHIBIT C-2

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL GENERAL FUNDS
YEAR ENDED SEPTEMBER 30, 2013**

	General Fund	Airport Fund	Insurance Reserve Fund	Totals September 30, 2013
REVENUES:				
<i>Ad Valorem Taxes</i>	\$ 3,227,681	\$ --	\$ --	\$ 3,227,681
<i>Franchise Fees</i>	918,532	--	--	918,532
<i>Sales Tax</i>	2,438,453	--	--	2,438,453
<i>Licenses and Permits</i>	32,185	--	--	32,185
<i>Fines and Fees</i>	209,800	--	--	209,800
<i>Rents</i>	5,300	47,762	--	53,062
<i>Royalties</i>	53,672	--	--	53,672
<i>Interest</i>	56,458	627	1,122	58,207
<i>Federal</i>	13,063	--	--	13,063
<i>State</i>	--	28,346	--	28,346
<i>Local</i>	456,483	--	--	456,483
<i>Gifts & Bequests</i>	790	--	--	790
<i>Miscellaneous</i>	62,443	1,803	--	64,246
<i>Total Revenues</i>	<u>7,474,860</u>	<u>78,538</u>	<u>1,122</u>	<u>7,554,520</u>
EXPENDITURES:				
Current:				
<i>General government</i>	1,437,592	--	--	1,437,592
<i>Public Safety</i>	4,116,926	--	--	4,116,926
<i>Highways and streets</i>	1,099,733	--	--	1,099,733
<i>Culture and recreation</i>	432,579	--	--	432,579
<i>Economic and physical development</i>	135,475	--	--	135,475
<i>Airport</i>	--	96,543	--	96,543
<i>Total expenditures</i>	<u>7,222,305</u>	<u>96,543</u>	<u>--</u>	<u>7,318,848</u>
Excess (deficiency) of revenues (under) expenditures	252,555	(18,005)	1,122	235,672
Other financing sources (uses):				
<i>Sale of Assets</i>	3,086	--	--	3,086
<i>Operating transfers in</i>	336,700	--	--	336,700
<i>Operating transfers out</i>	(318,079)	--	--	(318,079)
<i>Total other financing sources (uses)</i>	<u>21,707</u>	<u>--</u>	<u>--</u>	<u>21,707</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	274,262	(18,005)	1,122	257,379
Fund balances/equity, October 1	4,866,955	76,517	118,274	5,061,746
Fund balances/equity, September 30	<u>\$ 5,141,217</u>	<u>\$ 58,512</u>	<u>\$ 119,396</u>	<u>\$ 5,319,125</u>

CITY OF LEVELLAND, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013

	Special Revenue Funds	Debt Service Fund Interest & Redemption Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS:				
<i>Cash</i>	\$ 683,448	\$ 73,107	\$ 221,568	\$ 978,123
<i>Temporary Investments</i>	343,071	--	932,202	1,275,273
<i>Delinquent Taxes Receivable (Net)</i>	7,829	17,627	--	25,456
<i>Accounts Receivable</i>	56,056	--	143,444	199,500
<i>Allowance for Uncollectibles</i>	--	--	(23,690)	(23,690)
Total Assets	<u>\$ 1,090,404</u>	<u>\$ 90,734</u>	<u>\$ 1,273,524</u>	<u>\$ 2,454,662</u>
LIABILITIES:				
<i>Accounts Payable - Trade</i>	\$ 22,681	\$ --	\$ 12,053	\$ 34,734
<i>Deferred Revenue</i>	8,347	17,627	--	25,974
<i>Accrued Wages</i>	4,725	--	--	4,725
<i>Payroll Deductions - Payable</i>	1,750	--	--	1,750
<i>Due To Other Funds</i>	--	--	94,338	94,338
Total Liabilities	<u>37,503</u>	<u>17,627</u>	<u>106,391</u>	<u>161,521</u>
FUND BALANCES:				
Restricted Fund Balances:				
<i>Debt Retirement</i>	--	73,107	--	73,107
Committed Fund Balances:				
<i>Special Purposes</i>	1,052,901	--	--	1,052,901
<i>Expansion/Improvements</i>	--	--	1,167,133	1,167,133
Total Fund Balances	<u>1,052,901</u>	<u>73,107</u>	<u>1,167,133</u>	<u>2,293,141</u>
Total Liabilities and Fund Balances	<u>\$ 1,090,404</u>	<u>\$ 90,734</u>	<u>\$ 1,273,524</u>	<u>\$ 2,454,662</u>

CITY OF LEVELLAND, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Special Revenue Funds	Debt Service Fund Interest & Redemption Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
REVENUES:				
<i>Ad Valorem Taxes</i>	\$ 195,978	\$ 378,129	\$ 89,252	\$ 663,359
<i>Wastewater Revenue</i>	--	--	195,670	195,670
<i>Motel Occupancy Tax</i>	156,631	--	--	156,631
<i>Licenses and Permits</i>	25,959	--	--	25,959
<i>Rents</i>	--	--	5,015	5,015
<i>Royalties</i>	12,513	--	--	12,513
<i>Interest</i>	10,248	7,595	16,187	34,030
<i>Cemetery Spaces</i>	94,984	--	--	94,984
<i>Open and Close Graves</i>	72,775	--	--	72,775
<i>Federal</i>	31,792	--	265,335	297,127
<i>Local</i>	--	325,110	--	325,110
<i>Seized Funds</i>	22,602	--	--	22,602
<i>Building Security</i>	4,472	--	--	4,472
<i>Time Payment Fees</i>	1,003	--	--	1,003
<i>Developers Contribution</i>	--	--	7,023	7,023
<i>Miscellaneous</i>	13,510	--	--	13,510
<i>Total Revenues</i>	<u>642,467</u>	<u>710,834</u>	<u>578,482</u>	<u>1,931,783</u>
EXPENDITURES:				
<i>General government</i>	445,369	--	--	445,369
<i>Public Safety</i>	103,464	--	--	103,464
<i>Culture and recreation</i>	62,663	--	--	62,663
<i>Economic and physical development</i>	--	--	300,424	300,424
Debt service:				
<i>Principal</i>	--	445,000	--	445,000
<i>Interest and fiscal charges</i>	--	250,279	--	250,279
<i>Grant Distributions</i>	100	--	--	100
<i>Total expenditures</i>	<u>611,596</u>	<u>695,279</u>	<u>300,424</u>	<u>1,607,299</u>
Excess (deficiency) of revenues (under) expenditures	30,871	15,555	278,058	324,484
Other financing sources (uses):				
<i>Operating transfers in</i>	--	--	18,500	18,500
<i>Operating transfers out</i>	--	--	(819,113)	(819,113)
<i>Total other financing sources (uses)</i>	<u>--</u>	<u>--</u>	<u>(800,613)</u>	<u>(800,613)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	30,871	15,555	(522,555)	(476,129)
Fund balance, October 1	1,022,030	57,552	1,689,688	2,769,270
Fund balance, September 30	<u>\$ 1,052,901</u>	<u>\$ 73,107</u>	<u>\$ 1,167,133</u>	<u>\$ 2,293,141</u>

CITY OF LEVELLAND, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2013

	Cemetery Fund	LEOSE Account	Municipal Court Bldg. Security	Time Payment Court Fee
ASSETS:				
<i>Cash</i>	\$ 288,436	\$ --	\$ 18,194	\$ 1,853
<i>Temporary Investments</i>	170,562	--	--	--
<i>Delinquent Taxes Receivable (Net)</i>	7,829	--	--	--
<i>Accounts Receivable</i>	10,822	--	--	--
Total Assets	\$ 477,649	\$ --	\$ 18,194	\$ 1,853
LIABILITIES:				
<i>Accounts Payable - Trade</i>	\$ 3,689	\$ --	\$ --	\$ --
<i>Deferred Revenue</i>	7,827	--	--	--
<i>Accrued Wages</i>	4,470	--	255	--
<i>Payroll Deductions - Payable</i>	1,682	--	68	--
Total Liabilities	17,668	--	323	--
FUND BALANCES:				
<i>Committed for Special Purposes</i>	459,981	--	17,871	1,853
Total Fund Balances	459,981	--	17,871	1,853
Total Liabilities and Fund Balances	\$ 477,649	\$ --	\$ 18,194	\$ 1,853

<u>Motel Occupancy Tax Fund</u>	<u>Court Computer</u>	<u>Police Special Fund</u>	<u>Voluntary Park Contribution</u>	<u>Incentive Grant Fund Main Street</u>
\$ 320,142	\$ 14,344	\$ 7,696	\$ 21,665	\$ 1,121
137,061	--	--	35,448	--
--	--	--	--	--
45,234	--	--	--	--
<u>\$ 502,437</u>	<u>\$ 14,344</u>	<u>\$ 7,696</u>	<u>\$ 57,113</u>	<u>\$ 1,121</u>
\$ 18,960	\$ 32	\$ --	\$ --	\$ --
--	--	--	--	520
--	--	--	--	--
--	--	--	--	--
<u>18,960</u>	<u>32</u>	<u>--</u>	<u>--</u>	<u>520</u>
483,477	14,312	7,696	57,113	601
<u>483,477</u>	<u>14,312</u>	<u>7,696</u>	<u>57,113</u>	<u>601</u>
<u>\$ 502,437</u>	<u>\$ 14,344</u>	<u>\$ 7,696</u>	<u>\$ 57,113</u>	<u>\$ 1,121</u>

CITY OF LEVELLAND, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2013

	Homeland Security Grant	PD Federal Seized Funds	Criminal Justice Grant	Total Nonmajor Special Revenue Funds (See Exhibit C-3)
ASSETS:				
<i>Cash</i>	\$ --	\$ 9,997	\$ --	\$ 683,448
<i>Temporary Investments</i>	--	--	--	343,071
<i>Delinquent Taxes Receivable (Net)</i>	--	--	--	7,829
<i>Accounts Receivable</i>	--	--	--	56,056
Total Assets	\$ --	\$ 9,997	\$ --	\$ 1,090,404
LIABILITIES:				
<i>Accounts Payable - Trade</i>	\$ --	\$ --	\$ --	\$ 22,681
<i>Deferred Revenue</i>	--	--	--	8,347
<i>Accrued Wages</i>	--	--	--	4,725
<i>Payroll Deductions - Payable</i>	--	--	--	1,750
Total Liabilities	--	--	--	37,503
FUND BALANCES:				
<i>Committed for Special Purposes</i>	--	9,997	--	1,052,901
Total Fund Balances	--	9,997	--	1,052,901
Total Liabilities and Fund Balances	\$ --	\$ 9,997	\$ --	\$ 1,090,404

CITY OF LEVELLAND, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Cemetery Fund	LEOSE Account	Municipal Court Bldg. Security	Time Payment Court Fee
REVENUES:				
<i>Ad Valorem Taxes</i>	\$ 195,978	\$ --	\$ --	\$ --
<i>Motel Occupancy Tax</i>	--	--	--	--
<i>Licenses and Permits</i>	--	--	--	--
<i>Royalties</i>	12,513	--	--	--
<i>Interest</i>	4,712	45	222	17
<i>Cemetery Spaces</i>	94,984	--	--	--
<i>Open and Close Graves</i>	72,775	--	--	--
<i>Federal</i>	--	--	--	--
<i>Seized Funds</i>	--	--	--	--
<i>Building Security</i>	--	--	4,472	--
<i>Time Payment Fees</i>	--	--	--	1,003
<i>Miscellaneous</i>	7,548	--	--	--
<i>Total Revenues</i>	<u>388,510</u>	<u>45</u>	<u>4,694</u>	<u>1,020</u>
EXPENDITURES:				
<i>General government</i>	322,572	--	--	--
<i>Public Safety</i>	--	9,016	16,046	1,510
<i>Culture and recreation</i>	--	--	--	--
<i>Grant Distributions</i>	--	--	--	--
<i>Total expenditures</i>	<u>322,572</u>	<u>9,016</u>	<u>16,046</u>	<u>1,510</u>
Excess (deficiency) of revenues (under) expenditures	65,938	(8,971)	(11,352)	(490)
Other financing sources (uses):				
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	65,938	(8,971)	(11,352)	(490)
Fund balance, October 1	394,043	8,971	29,223	2,343
Fund balance, September 30	<u>\$ 459,981</u>	<u>\$ --</u>	<u>\$ 17,871</u>	<u>\$ 1,853</u>

Motel Occupancy Tax Fund	Court Computer	Police Special Fund	Voluntary Park Contribution	Incentive Grant Fund Main Street
\$ --	\$ --	\$ --	\$ --	\$ --
156,631	--	--	--	--
--	--	--	25,959	--
4,228	170	91	608	12
--	--	--	--	--
--	--	--	--	--
--	--	1,729	--	--
--	--	--	--	--
--	5,962	--	--	--
<u>160,859</u>	<u>6,132</u>	<u>1,820</u>	<u>26,567</u>	<u>12</u>
122,797	--	--	--	--
--	10,001	3,994	--	--
--	--	--	62,663	--
--	--	--	--	100
<u>122,797</u>	<u>10,001</u>	<u>3,994</u>	<u>62,663</u>	<u>100</u>
38,062	(3,869)	(2,174)	(36,096)	(88)
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
38,062	(3,869)	(2,174)	(36,096)	(88)
445,415	18,181	9,870	93,209	689
<u>\$ 483,477</u>	<u>\$ 14,312</u>	<u>\$ 7,696</u>	<u>\$ 57,113</u>	<u>\$ 801</u>

CITY OF LEVELLAND, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Homeland Security Grant	PD Federal Seized Funds	Criminal Justice Grant	Total Nonmajor Special Revenue Funds (See Exhibit C-4)
REVENUES:				
<i>Ad Valorem Taxes</i>	\$ --	\$ --	\$ --	\$ 195,978
<i>Motel Occupancy Tax</i>	--	--	--	156,631
<i>Licenses and Permits</i>	--	--	--	25,959
<i>Royalties</i>	--	--	--	12,513
<i>Interest</i>	--	143	--	10,248
<i>Cemetery Spaces</i>	--	--	--	94,984
<i>Open and Close Graves</i>	--	--	--	72,775
<i>Federal</i>	21,890	--	9,902	31,792
<i>Seized Funds</i>	--	20,873	--	22,602
<i>Building Security</i>	--	--	--	4,472
<i>Time Payment Fees</i>	--	--	--	1,003
<i>Miscellaneous</i>	--	--	--	13,510
<i>Total Revenues</i>	<u>21,890</u>	<u>21,016</u>	<u>9,902</u>	<u>642,467</u>
EXPENDITURES:				
<i>General government</i>	--	--	--	445,369
<i>Public Safety</i>	21,890	31,105	9,902	103,464
<i>Culture and recreation</i>	--	--	--	62,663
<i>Grant Distributions</i>	--	--	--	100
<i>Total expenditures</i>	<u>21,890</u>	<u>31,105</u>	<u>9,902</u>	<u>611,596</u>
Excess (deficiency) of revenues (under) expenditures	--	(10,089)	--	30,871
Other financing sources (uses):				
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	--	(10,089)	--	30,871
Fund balance, October 1	--	20,086	--	1,022,030
Fund balance, September 30	<u>\$ --</u>	<u>\$ 9,997</u>	<u>\$ --</u>	<u>\$ 1,052,901</u>

CITY OF LEVELLAND, TEXAS
CEMETERY FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-7

	Budget	Actual	Variance Positive (Negative)
REVENUES:			
<i>Ad Valorem Taxes</i>	\$ 187,020	\$ 195,978	\$ 8,958
<i>Royalties</i>	7,000	12,513	5,513
<i>Interest</i>	2,000	4,712	2,712
<i>Cemetery Spaces</i>	55,000	94,984	39,984
<i>Open and Close Graves</i>	60,000	72,775	12,775
<i>Miscellaneous</i>	--	7,548	7,548
<i>Total Revenues</i>	<u>311,020</u>	<u>388,510</u>	<u>77,490</u>
EXPENDITURES:			
<i>General government</i>	357,348	322,572	34,776
<i>Total expenditures</i>	<u>357,348</u>	<u>322,572</u>	<u>34,776</u>
Excess (deficiency) of revenues (under) expenditures	(46,328)	65,938	112,266
Other financing sources (uses):			
<i>Total other financing sources (uses)</i>	<u>--</u>	<u>--</u>	<u>--</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(46,328)	65,938	112,266
Fund balance, October 1	337,324	394,043	56,719
Fund balance, September 30	<u>\$ 290,996</u>	<u>\$ 459,981</u>	<u>\$ 168,985</u>

CITY OF LEVELLAND, TEXAS
LEOSE ACCOUNT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-8

	Budget	Actual	Variance Positive (Negative)
REVENUES:			
<i>Interest</i>	\$ --	\$ 45	\$ 45
<i>Total Revenues</i>	--	45	45
EXPENDITURES:			
<i>Public Safety</i>	8,966	9,016	(50)
<i>Total expenditures</i>	8,966	9,016	(50)
Excess (deficiency) of revenues (under) expenditures	(8,966)	(8,971)	(5)
Other financing sources (uses):			
Total other financing sources (uses)	--	--	--
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(8,966)	(8,971)	(5)
Fund balance, October 1	8,966	8,971	5
Fund balance, September 30	\$ --	\$ --	\$ --

CITY OF LEVELLAND, TEXAS
MUNICIPAL COURT BUILDING SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-9

	Budget	Actual	Variance Positive (Negative)
REVENUES:			
<i>Interest</i>	\$ 200	\$ 222	\$ 22
<i>Building Security</i>	4,800	4,472	(328)
<i>Total Revenues</i>	5,000	4,694	(306)
EXPENDITURES:			
<i>Public Safety</i>	16,200	16,046	154
<i>Total expenditures</i>	16,200	16,046	154
Excess (deficiency) of revenues (under) expenditures	(11,200)	(11,352)	(152)
Other financing sources (uses):			
Total other financing sources (uses)	--	--	--
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(11,200)	(11,352)	(152)
Fund balance, October 1	29,008	29,223	215
Fund balance, September 30	\$ 17,808	\$ 17,871	\$ 63

CITY OF LEVELLAND, TEXAS
TIME PAYMENT COURT FEE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-10

	Budget	Actual	Variance Positive (Negative)
REVENUES:			
<i>Interest</i>	\$ 20	\$ 17	\$ (3)
<i>Time Payment Fees</i>	900	1,003	103
<i>Total Revenues</i>	<u>920</u>	<u>1,020</u>	<u>100</u>
EXPENDITURES:			
<i>Public Safety</i>	1,600	1,510	90
<i>Total expenditures</i>	<u>1,600</u>	<u>1,510</u>	<u>90</u>
Excess (deficiency) of revenues (under) expenditures	(680)	(490)	190
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(680)	(490)	190
Fund balance, October 1	2,275	2,343	68
Fund balance, September 30	<u>\$ 1,595</u>	<u>\$ 1,853</u>	<u>\$ 258</u>

CITY OF LEVELLAND, TEXAS
MOTEL OCCUPANCY TAX FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-11

	Budget	Actual	Variance Positive (Negative)
REVENUES:			
<i>Motel Occupancy Tax</i>	\$ 135,000	\$ 156,631	\$ 21,631
<i>Interest</i>	3,000	4,228	1,228
<i>Total Revenues</i>	<u>138,000</u>	<u>160,859</u>	<u>22,859</u>
EXPENDITURES:			
<i>General government</i>	139,745	122,797	16,948
<i>Total expenditures</i>	<u>139,745</u>	<u>122,797</u>	<u>16,948</u>
Excess (deficiency) of revenues (under) expenditures	(1,745)	38,062	39,807
Other financing sources (uses):			
Total other financing sources (uses)	--	--	--
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(1,745)	38,062	39,807
Fund balance, October 1	380,524	445,415	64,891
Fund balance, September 30	<u>\$ 378,779</u>	<u>\$ 483,477</u>	<u>\$ 104,698</u>

CITY OF LEVELLAND, TEXAS
COURT COMPUTER
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-12

	Budget	Actual	Variance Positive (Negative)
REVENUES:			
<i>Interest</i>	\$ 100	\$ 170	\$ 70
<i>Miscellaneous</i>	6,000	5,962	(38)
<i>Total Revenues</i>	<u>6,100</u>	<u>6,132</u>	<u>32</u>
EXPENDITURES:			
<i>Public Safety</i>	22,000	10,001	11,999
<i>Total expenditures</i>	<u>22,000</u>	<u>10,001</u>	<u>11,999</u>
Excess (deficiency) of revenues (under) expenditures	(15,900)	(3,869)	12,031
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(15,900)	(3,869)	12,031
Fund balance, October 1	17,900	18,181	281
Fund balance, September 30	<u>\$ 2,000</u>	<u>\$ 14,312</u>	<u>\$ 12,312</u>

CITY OF LEVELLAND, TEXAS
POLICE SPECIAL FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-13

	Budget	Actual	Variance Positive (Negative)
REVENUES:			
<i>Interest</i>	\$ 100	\$ 91	\$ (9)
<i>Seized Funds</i>	1,000	1,729	729
<i>Total Revenues</i>	<u>1,100</u>	<u>1,820</u>	<u>720</u>
EXPENDITURES:			
<i>Public Safety</i>	8,000	3,994	4,006
Total expenditures	<u>8,000</u>	<u>3,994</u>	<u>4,006</u>
Excess (deficiency) of revenues (under) expenditures	(6,900)	(2,174)	4,726
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(6,900)	(2,174)	4,726
Fund balance, October 1	13,159	9,870	(3,289)
Fund balance, September 30	<u>\$ 6,259</u>	<u>\$ 7,696</u>	<u>\$ 1,437</u>

CITY OF LEVELLAND, TEXAS
VOLUNTARY PARK CONTRIBUTION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-14

	Budget	Actual	Variance Positive (Negative)
REVENUES:			
<i>Licenses and Permits</i>	\$ 21,000	\$ 25,959	\$ 4,959
<i>Interest</i>	500	608	108
<i>Total Revenues</i>	<u>21,500</u>	<u>26,567</u>	<u>5,067</u>
EXPENDITURES:			
<i>Culture and recreation</i>	38,000	62,663	(24,663)
<i>Total expenditures</i>	<u>38,000</u>	<u>62,663</u>	<u>(24,663)</u>
Excess (deficiency) of revenues (under) expenditures	(16,500)	(36,096)	(19,596)
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(16,500)	(36,096)	(19,596)
Fund balance, October 1	61,848	93,209	31,361
Fund balance, September 30	<u>\$ 45,348</u>	<u>\$ 57,113</u>	<u>\$ 11,765</u>

CITY OF LEVELLAND, TEXAS
HOMELAND SECURITY GRANT PROGRAM
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-15

	Budget	Actual	Variance Positive (Negative)
REVENUES:			
<i>Federal</i>	\$ --	\$ 21,890	\$ 21,890
<i>Total Revenues</i>	--	21,890	21,890
EXPENDITURES:			
<i>Public Safety</i>	--	21,890	(21,890)
<i>Total expenditures</i>	--	21,890	(21,890)
Excess (deficiency) of revenues (under) expenditures	--	--	--
Other financing sources (uses):			
Total other financing sources (uses)	--	--	--
Excess of revenues and other financing sources over (under) expenditures and other financing uses	--	--	--
Fund balance, October 1	--	--	--
Fund balance, September 30	\$ --	\$ --	\$ --

CITY OF LEVELLAND, TEXAS
CRIMINAL JUSTICE GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-16

	Budget	Actual	Variance Positive (Negative)
REVENUES:			
<i>Federal</i>	\$ --	\$ 9,902	\$ 9,902
<i>Total Revenues</i>	<u>--</u>	<u>9,902</u>	<u>9,902</u>
EXPENDITURES:			
<i>Public Safety</i>	--	9,902	(9,902)
<i>Total expenditures</i>	<u>--</u>	<u>9,902</u>	<u>(9,902)</u>
Excess (deficiency) of revenues (under) expenditures	--	--	--
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	--	--	--
Fund balance, October 1	--	--	--
Fund balance, September 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

CITY OF LEVELLAND, TEXAS
INTEREST & REDEMPTION FUND
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-17

	Budget	Actual	Variance Positive (Negative)
REVENUES:			
<i>Ad Valorem Taxes</i>	\$ 358,359	\$ 378,129	\$ 19,770
<i>Interest</i>	500	7,595	7,095
<i>Local</i>	324,060	325,110	1,050
<i>Total Revenues</i>	<u>682,919</u>	<u>710,834</u>	<u>27,915</u>
EXPENDITURES:			
Debt service:			
<i>Principal</i>	445,000	445,000	--
<i>Interest and fiscal charges</i>	248,429	250,279	(1,850)
<i>Total expenditures</i>	<u>693,429</u>	<u>695,279</u>	<u>(1,850)</u>
Excess (deficiency) of revenues (under) expenditures	(10,510)	15,555	26,065
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(10,510)	15,555	26,065
Fund balance, October 1	43,107	57,552	14,445
Fund balance, September 30	<u>\$ 32,597</u>	<u>\$ 73,107</u>	<u>\$ 40,510</u>

CITY OF LEVELLAND, TEXAS
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
SEPTEMBER 30, 2013

	Civic Improvement Fund	CDBG Grant Fund
	<u> </u>	<u> </u>
ASSETS:		
<i>Cash</i>	\$ 22,188	\$ --
<i>Temporary Investments</i>	104,044	--
<i>Accounts Receivable</i>	--	94,338
<i>Allowance for Uncollectibles</i>	--	--
Total Assets	<u>\$ 126,232</u>	<u>\$ 94,338</u>
LIABILITIES:		
<i>Accounts Payable - Trade</i>	\$ --	\$ --
<i>Due To Other Funds</i>	--	94,338
Total Liabilities	<u> --</u>	<u> 94,338</u>
FUND BALANCES:		
<i>Committed - Expansion/Improvements</i>	126,232	--
Total Fund Balances	<u>126,232</u>	<u> --</u>
Total Liabilities and Fund Balances	<u>\$ 126,232</u>	<u>\$ 94,338</u>

Wastewater System Improvement	Tax Increment Financing	Tax Increment Financing #2	Total Nonmajor Capital Projects Funds (See Exhibit C-3)
\$ 195,207	\$ 2,749	\$ 1,424	\$ 221,568
828,158	--	--	932,202
49,106	--	--	143,444
(23,690)	--	--	(23,690)
<u>\$ 1,048,781</u>	<u>\$ 2,749</u>	<u>\$ 1,424</u>	<u>\$ 1,273,524</u>
\$ 12,053	\$ --	\$ --	\$ 12,053
--	--	--	94,338
<u>12,053</u>	<u>--</u>	<u>--</u>	<u>106,391</u>
1,036,728	2,749	1,424	1,167,133
<u>1,036,728</u>	<u>2,749</u>	<u>1,424</u>	<u>1,167,133</u>
<u>\$ 1,048,781</u>	<u>\$ 2,749</u>	<u>\$ 1,424</u>	<u>\$ 1,273,524</u>

CITY OF LEVELLAND, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Civic Improvement Fund	CDBG Grant Fund
REVENUES:		
<i>Ad Valorem Taxes</i>	\$ --	\$ --
<i>Wastewater Revenue</i>	--	--
<i>Rents</i>	5,015	--
<i>Interest</i>	1,172	--
<i>Federal</i>	--	265,335
<i>Developers Contribution</i>	--	--
<i>Total Revenues</i>	<u>6,187</u>	<u>265,335</u>
EXPENDITURES:		
<i>Economic and physical development</i>	<u>8</u>	<u>292,435</u>
<i>Total expenditures</i>	<u>8</u>	<u>292,435</u>
 Excess (deficiency) of revenues (under) expenditures	 6,179	 (27,100)
Other financing sources (uses):		
<i>Operating transfers in</i>		
<i>Operating transfers out</i>	--	--
<i>Total other financing sources (uses)</i>	<u>--</u>	<u>--</u>
 Excess of revenues and other financing sources over (under) expenditures and other financing uses	 6,179	 (27,100)
Fund balance, October 1	120,053	27,100
Fund balance, September 30	<u>\$ 126,252</u>	<u>\$ --</u>

Wastewater System Improvement	Tax Increment Financing	Tax Increment Financing #2	Total Nonmajor Capital Projects Funds (See Exhibit C-4)
\$ --	\$ 88,677	\$ 575	\$ 89,252
195,670	--	--	195,670
--	--	--	5,015
14,945	59	11	16,187
--	--	--	265,335
--	7,023	--	7,023
<u>210,615</u>	<u>95,759</u>	<u>586</u>	<u>578,482</u>
--	7,981	--	300,424
--	7,981	--	300,424
210,615	87,778	586	278,058
--	18,500	--	18,500
(713,242)	(105,871)	--	(819,113)
<u>(713,242)</u>	<u>(87,371)</u>	<u>--</u>	<u>(800,613)</u>
(502,627)	407	586	(522,555)
1,539,355	2,342	838	1,689,688
<u>\$ 1,036,728</u>	<u>\$ 2,749</u>	<u>\$ 1,424</u>	<u>\$ 1,167,133</u>

CITY OF LEVELLAND, TEXAS
CIVIC IMPROVEMENT FUND
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-20

	Budget	Actual	Variance Positive (Negative)
REVENUES:			
<i>Rents</i>	\$ 2,500	\$ 5,015	\$ 2,515
<i>Interest</i>	1,000	1,172	172
<i>Total Revenues</i>	<u>3,500</u>	<u>6,187</u>	<u>2,687</u>
EXPENDITURES:			
<i>Economic and physical development</i>	100	8	92
<i>Total expenditures</i>	<u>100</u>	<u>8</u>	<u>92</u>
Excess (deficiency) of revenues (under) expenditures	3,400	6,179	2,779
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	3,400	6,179	2,779
Fund balance, October 1	119,530	120,053	523
Fund balance, September 30	<u>\$ 122,930</u>	<u>\$ 126,232</u>	<u>\$ 3,302</u>

CITY OF LEVELLAND, TEXAS
CDBG GRANTS FUND
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-21

	Budget	Actual	Variance Positive (Negative)
REVENUES:			
<i>Federal</i>	\$ 264,250	\$ 265,335	\$ 1,085
<i>Total Revenues</i>	<u>264,250</u>	<u>265,335</u>	<u>1,085</u>
EXPENDITURES:			
<i>Economic and physical development</i>	292,166	292,435	(269)
<i>Total expenditures</i>	<u>292,166</u>	<u>292,435</u>	<u>(269)</u>
Excess (deficiency) of revenues (under) expenditures	(27,916)	(27,100)	816
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(27,916)	(27,100)	816
Fund balance, October 1	20,916	27,100	6,184
Fund balance, September 30	<u>\$ (7,000)</u>	<u>\$ --</u>	<u>\$ 7,000</u>

CITY OF LEVELLAND, TEXAS
CAPITAL PROJECT BOND FUND
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-22

	Budget	Actual	Variance Positive (Negative)
REVENUES:			
<i>Interest</i>	\$ --	\$ 4,188	\$ 4,188
<i>Total Revenues</i>	<u>--</u>	<u>4,188</u>	<u>4,188</u>
EXPENDITURES:			
<i>Economic and Physical Development</i>		278,336	(278,336)
<i>Total expenditures</i>	<u>--</u>	<u>278,336</u>	<u>(278,336)</u>
Excess (deficiency) of revenues (under) expenditures	--	(274,148)	(274,148)
Other financing sources (uses):			
<i>Bond Proceeds</i>	--	4,445,000	4,445,000
<i>Bond Premium</i>	--	155,588	155,588
<i>Refunding Bond Cost</i>	--	(83,182)	(83,182)
<i>Total other financing sources (uses)</i>	<u>--</u>	<u>4,517,406</u>	<u>4,517,406</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	--	4,243,258	4,243,258
Fund balance, October 1	--	--	--
Fund balance, September 30	<u>\$ --</u>	<u>\$ 4,243,258</u>	<u>\$ 4,243,258</u>

CITY OF LEVELLAND, TEXAS
WASTEWATER SYSTEM IMPROVEMENT FUND
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-23

	Budget	Actual	Variance Positive (Negative)
REVENUES:			
Wastewater Revenue	\$ 189,000	\$ 195,670	\$ 6,670
Interest	10,000	14,945	4,945
<i>Total Revenues</i>	<u>199,000</u>	<u>210,615</u>	<u>11,615</u>
EXPENDITURES:			
Total expenditures	--		--
Excess (deficiency) of revenues (under) expenditures	199,000	210,615	11,615
Other financing sources (uses):			
Operating transfers out	(916,825)	(713,242)	203,583
Total other financing sources (uses)	<u>(916,825)</u>	<u>(713,242)</u>	<u>203,583</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(717,825)	(502,627)	215,198
Fund balance, October 1	1,454,548	1,539,355	84,807
Fund balance, September 30	<u>\$ 736,723</u>	<u>\$ 1,036,728</u>	<u>\$ 300,005</u>

CITY OF LEVELLAND, TEXAS
TAX INCREMENT FINANCING
CAPITAL PROJECTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-24

	Budget	Actual	Variance Positive (Negative)
REVENUES:			
<i>Ad Valorem Taxes</i>	\$ 96,606	\$ 88,677	\$ (7,929)
<i>Interest</i>	100	59	(41)
<i>Developers Contribution</i>	--	7,023	7,023
<i>Total Revenues</i>	<u>96,706</u>	<u>95,759</u>	<u>(947)</u>
EXPENDITURES:			
<i>Economic and physical development</i>	8,700	7,981	719
<i>Total expenditures</i>	<u>8,700</u>	<u>7,981</u>	<u>719</u>
Excess (deficiency) of revenues (under) expenditures	88,006	87,778	(228)
Other financing sources (uses):			
<i>Operating transfers out</i>	(94,000)	(87,371)	6,629
<i>Total other financing sources (uses)</i>	<u>(94,000)</u>	<u>(87,371)</u>	<u>6,629</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(5,994)	407	6,401
Fund balance, October 1	1,945	2,342	397
Fund balance, September 30	<u>\$ (4,049)</u>	<u>\$ 2,749</u>	<u>\$ 6,798</u>

CITY OF LEVELLAND, TEXAS
 TAX INCREMENT FINANCING #2
 CAPITAL PROJECTS FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-25

	Budget	Actual	Variance Positive (Negative)
REVENUES:			
<i>Ad Valorem Taxes</i>	\$ 780	\$ 575	\$ (205)
<i>Interest</i>	10	11	1
<i>Total Revenues</i>	<u>790</u>	<u>586</u>	<u>(204)</u>
EXPENDITURES:			
<i>Economic and physical development</i>	8,100	--	8,100
<i>Total expenditures</i>	<u>8,100</u>	<u>--</u>	<u>8,100</u>
Excess (deficiency) of revenues (under) expenditures	(7,310)	586	7,896
Other financing sources (uses):			
<i>Operating transfers out</i>	(1,000)	--	1,000
<i>Total other financing sources (uses)</i>	<u>(1,000)</u>	<u>--</u>	<u>1,000</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(8,310)	586	8,896
Fund balance, October 1	891	838	(53)
Fund balance, September 30	<u>\$ (7,419)</u>	<u>\$ 1,424</u>	<u>\$ 8,843</u>

CITY OF LEVELLAND, TEXAS
ENTERPRISE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-26

	Budget	Actual	Variance Positive (Negative)
OPERATING REVENUES:			
<i>Rents</i>	\$ --	\$ 115	\$ 115
<i>Street Light Revenue</i>	147,500	155,936	8,436
<i>Refuse Collection Revenue</i>	1,892,000	2,024,544	132,544
<i>Water Revenue</i>	2,500,000	2,716,063	216,063
<i>Sewer Revenue</i>	900,000	938,158	38,158
<i>State Revenues</i>	--	34,117	34,117
<i>Developers Contributions</i>	--	12,781	12,781
<i>Miscellaneous</i>	295,000	607,618	312,618
Total Operating Revenues	<u>5,734,500</u>	<u>6,489,332</u>	<u>754,832</u>
OPERATING EXPENSES:			
<i>Administration</i>	372,424	428,751	(56,327)
<i>Water Production</i>	2,973,676	2,511,615	462,061
<i>Developers Capital Improvement</i>	--	2,046	(2,046)
<i>Wastewater Collection</i>	629,683	667,254	(37,571)
<i>Sanitation</i>	2,157,133	1,830,307	326,826
<i>Swimming Pool</i>	86,397	54,320	32,077
Total Operating Expenses	<u>6,219,313</u>	<u>5,494,293</u>	<u>725,020</u>
Operating Income (Loss)	<u>(484,813)</u>	<u>995,039</u>	<u>1,479,852</u>
NON-OPERATING REVENUES (EXPENSES):			
<i>Interest Income</i>	40,000	36,252	(3,748)
Total Non-operating Revenues (Expenses)	<u>40,000</u>	<u>36,252</u>	<u>(3,748)</u>
Net Income (Loss) before Operating Transfers	<u>(444,813)</u>	<u>1,031,291</u>	<u>1,476,104</u>
TRANSFERS:			
<i>Operating transfers in</i>	--	1,031,991	1,031,991
<i>Operating transfers out</i>	(250,000)	(250,000)	--
Total Transfers	<u>(250,000)</u>	<u>781,991</u>	<u>1,031,991</u>
Net income	<u>(694,813)</u>	<u>1,813,282</u>	<u>2,508,095</u>
Net Position, October 1	<u>718,913</u>	<u>15,646,590</u>	<u>14,927,677</u>
Net Position, September 30	<u>\$ 24,100</u>	<u>\$ 17,459,872</u>	<u>\$ 17,435,772</u>

CITY OF LEVELLAND, TEXAS
 COMBINING STATEMENT OF NET POSITION
 INTERNAL SERVICE FUNDS
 SEPTEMBER 30, 2013

	Capital Equipment Reserve Fund	Insurance Claims Fund	Total Internal Service Funds (See Exhibit A-7)
ASSETS:			
Current Assets:			
<i>Cash</i>	\$ 1,076,582	\$ --	\$ 1,076,582
<i>Temporary Investments</i>	550,383	425,551	975,934
<i>Due From Other Funds</i>	123,406	--	123,406
Total Current Assets	<u>1,750,371</u>	<u>425,551</u>	<u>2,175,922</u>
Noncurrent Assets:			
<i>Due From Other Funds</i>	124,516	--	124,516
Total Noncurrent Assets	<u>124,516</u>	<u>--</u>	<u>124,516</u>
Total Assets	<u>\$ 1,874,887</u>	<u>\$ 425,551</u>	<u>\$ 2,300,438</u>
LIABILITIES:			
NET POSITION:			
<i>Unrestricted</i>	\$ 1,874,887	\$ 425,551	\$ 2,300,438
Total Net Position	<u>\$ 1,874,887</u>	<u>\$ 425,551</u>	<u>\$ 2,300,438</u>

CITY OF LEVELLAND, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Capital Equipment Reserve Fund	Insurance Claims Fund	Total Internal Service Funds (See Exhibit A-8)
OPERATING REVENUES:			
Total Operating Revenues	\$ --	\$ --	\$ --
OPERATING EXPENSES:			
Total Operating Expenses	--	--	--
Operating Income (Loss)	--	--	--
NON-OPERATING REVENUES (EXPENSES):			
Interest Income	36,938	4,000	40,938
Total Non-operating Revenues (Expenses)	36,938	4,000	40,938
Net Income (Loss) before Operating Transfers	36,938	4,000	40,938
TRANSFERS:			
Net income	36,938	4,000	40,938
Net Position, October 1	1,837,949	421,551	2,259,500
Net Position, September 30	\$ 1,874,887	\$ 425,551	\$ 2,300,438

CITY OF LEVELLAND, TEXAS
 COMBINING STATEMENT OF CASH FLOWS
 ALL INTERNAL SERVICE FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Capital Equipment Reserve Fund	Insurance Claims Fund	Total Internal Service Funds (See Exhibit A-9)
Cash Flows from Operating Activities:			
Cash Received from Customers	\$ --	\$ --	\$ --
Cash Received from Grants	--	--	--
Cash Receipts (Payments) for Quasi-external Operating Transactions with Other Funds	--	--	--
Cash Payments to Employees	--	--	--
Cash Payments to Suppliers for Goods and Services	--	--	--
Cash Payments for Grants to Other Organizations	--	--	--
Other Operating Cash Receipts (Payments)	--	--	--
Net Cash Provided (Used) by Operating Activities	<u>--</u>	<u>--</u>	<u>--</u>
Cash Flows from Non-capital Financing Activities:			
Principal Received on Loans Made to Other Funds	198,762	--	198,762
Loans Made to Other Funds	--	--	--
Transfers From (To) Primary Government	--	--	--
Transfers From (To) Other Funds	--	--	--
Net Cash Provided (Used) by Non-capital Financing Activities	<u>198,762</u>	<u>--</u>	<u>198,762</u>
Cash Flows from Capital and Related Financing Activities:			
Proceeds from Issuance of Long-term Debt	--	--	--
Principal and Interest Paid	--	--	--
Acquisition or Construction of Capital Assets	--	--	--
Proceeds from Sale of Capital Assets	--	--	--
Contributed Capital	--	--	--
Net Cash Provided (Used) for Capital and Related Financing Activities	<u>--</u>	<u>--</u>	<u>--</u>
Cash Flows from Investing Activities:			
Purchase of Investment Securities	--	--	--
Proceeds from Sale and Maturities of Securities	--	--	--
Interest and Dividends on Investments	36,938	4,000	40,938
Net Cash Provided (Used) for Investing Activities	<u>36,938</u>	<u>4,000</u>	<u>40,938</u>
Net Increase (Decrease) in Cash and Cash Equivalents	235,700	4,000	239,700
Cash and Cash Equivalents at Beginning of Year	1,391,265	421,551	1,812,816
Cash and Cash Equivalents at End of Year	<u>\$ 1,626,965</u>	<u>\$ 425,551</u>	<u>\$ 2,052,516</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating Income (Loss)	\$ --	\$ --	\$ --
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities			
Depreciation	--	--	--
Provision for Uncollectible Accounts	--	--	--
Change in Assets and Liabilities:			
Decrease (Increase) in Receivables	--	--	--
Increase (Decrease) in Accounts Payable	--	--	--
Increase (Decrease) in Accrued Wages Payable	--	--	--
Increase (Decrease) in Interfund Payables	--	--	--
Total Adjustments	<u>--</u>	<u>--</u>	<u>--</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>