

Open Forum

EXHIBIT 3-B

CITY OF DONNA, TEXAS
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES
 IN FUND NET POSITION- PROPRIETARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Business-type Activities		Total Proprietary Funds
	Water and Sewer Fund	City International Bridge Fund	
Operating Revenues:			
Charges for services	\$ 5,045,190	\$ 1,707,996	\$ 6,753,185
Rent building	-	27,000	27,000
Total Operating Revenues	5,045,190	1,734,996	6,780,185
Operating Expenses:			
Salaries, wages and employee benefits	87,392	422,434	509,826
Supplies and materials	414,879	13,664	428,543
Property occupancy	230,391	21,337	251,728
Equipment maintenance	31,311	9,884	41,195
Other services	1,263,440	525,191	1,788,631
Depreciation and amortization	1,491,854	812,138	2,303,992
Operating contractor fees	1,831,144	-	1,831,144
Total Operating Expenses	5,350,412	1,804,648	7,155,060
Operating Income (Loss)	(305,222)	(69,652)	(374,874)
Non-Operating Revenues (Expenses):			
Interest income	20,543	614	21,157
Interest expense	(384,453)	(1,868,333)	(2,252,786)
Other	6,589	-	26,589
Consultant fees and services	-	(816,000)	(816,000)
Amortization of refunding loss	(71,597)	-	(71,597)
Total Non-Operating Revenues (Expenses)	(408,918)	(2,683,719)	(3,092,637)
Income (Loss) Before Contributions and Transfers	(714,140)	(2,753,371)	(3,467,511)
Capital Contributions	232,157	200,000	432,157
Transfers In	-	1,610,089	1,610,089
Total Contributions and Transfers	232,157	1,810,089	2,042,246
Change in Net Position	(481,983)	(943,282)	(1,425,266)
Net Position Beginning of Year	38,295,510	(5,963,351)	32,332,158
Prior Period Adjustment	4,680	23,865	28,545
Net Position at End of Year	\$ 37,818,206	\$ (6,882,768)	\$ 30,935,438

draft not for publication

The accompanying notes are an integral part of this statement.

CITY OF DONNA, TEXAS
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES
 IN FUND NET POSITION- PROPRIETARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Business-type Activities		Total Proprietary Funds
	Water and Sewer Fund	City International Bridge Fund	
Operating Revenues:			
Charges for services	\$ 5,236,681	\$ 1,643,603	\$ 6,880,284
Rent building	-	27,000	27,000
Total Operating Revenues	<u>5,236,681</u>	<u>1,670,603</u>	<u>6,907,284</u>
Operating Expenses:			
Salaries, wages and employee benefits	267,851	669,290	937,141
Supplies and materials	441,969	19,792	461,760
Property occupancy	112,385	11,878	124,263
Equipment maintenance	116,763	9,850	126,613
Other services	632,959	204,118	837,077
Depreciation and amortization	1,403,044	811,837	2,214,881
Operating contractor fees	1,721,967	-	1,721,967
Total Operating Expenses	<u>4,696,938</u>	<u>1,726,763</u>	<u>6,423,701</u>
Operating Income (Loss)	<u>539,743</u>	<u>(56,160)</u>	<u>483,583</u>
Non-Operating Revenues (Expenses):			
Interest income	12,175	395	12,570
Interest expense	(391,699)	(1,896,440)	(2,288,139)
Other	1,375	-	1,375
Contributions	-	153,115	153,115
Consultant services	-	(228,477)	(228,477)
Amortization of refunding loss	(71,597)	-	(71,597)
Total Non-Operating Revenues (Expenses)	<u>(449,829)</u>	<u>(1,971,407)</u>	<u>(2,421,236)</u>
Income (Loss) Before Contributions and Transfers	89,914	(2,027,567)	(1,937,653)
Capital Contributions	1,352,536	166,296	1,518,832
Transfers In	-	2,094,974	2,094,974
Change in Net Position	1,442,451	233,702	1,676,153
Net Position Beginning of Year	37,269,318	(5,474,864)	31,794,454
Prior Period Adjustment	(416,259)	(722,190)	(1,138,449)
Net Position at End of Year	<u>\$ 38,295,510</u>	<u>\$ (5,963,351)</u>	<u>\$ 32,332,158</u>

The accompanying notes are an integral part of this statement.

CITY OF DONNA, TEXAS
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES
 IN FUND NET POSITION- PROPRIETARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Business-type Activities		Total Proprietary Funds
	Water and Sewer Fund	City International Bridge Fund	
Operating Revenues:			
Charges for services	\$ 5,573,405	\$ 1,343,490	\$ 6,916,895
Rent building	-	27,000	27,000
Total Operating Revenues	<u>5,573,405</u>	<u>1,370,490</u>	<u>6,943,895</u>
Operating Expenses:			
Salaries, wages and employee benefits	252,553	617,032	869,585
Supplies and materials	432,850	7,464	440,313
Property occupancy	69,488	9,443	78,931
Equipment maintenance	63,934	12,078	76,012
Other services	759,260	121,908	881,169
Depreciation and amortization	1,382,039	806,181	2,188,221
Operating contractor fees	1,670,060	-	1,670,060
Total Operating Expenses	<u>4,630,184</u>	<u>1,574,106</u>	<u>6,204,291</u>
Operating Income (Loss)	<u>943,221</u>	<u>(203,616)</u>	<u>739,604</u>
Non-Operating Revenues (Expenses):			
Interest income	6,589	589	7,178
Interest expense	(404,687)	(1,929,346)	(2,334,033)
Contributions	-	178,710	178,710
Amortization of issuance costs	(114,087)	(65,231)	(179,318)
Total Non-Operating Revenues (Expenses)	<u>(512,185)</u>	<u>(1,815,278)</u>	<u>(2,327,463)</u>
Income (Loss) Before Contributions and Transfers	431,035	(2,018,894)	(1,587,859)
Capital Contributions	75,500	-	75,500
Transfers In	-	2,218,474	2,218,474
Transfers Out	(403,500)	-	(403,500)
Change in Net Position	103,035	199,580	302,615
Net Position Beginning of Year	<u>37,166,283</u>	<u>(5,674,444)</u>	<u>31,491,839</u>
Net Position at End of Year	<u>\$ 37,269,318</u>	<u>\$ (5,474,864)</u>	<u>\$ 31,794,454</u>

The accompanying notes are an integral part of this statement.

CITY OF DONNA, TEXAS
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES
 IN FUND NET ASSETS- PROPRIETARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

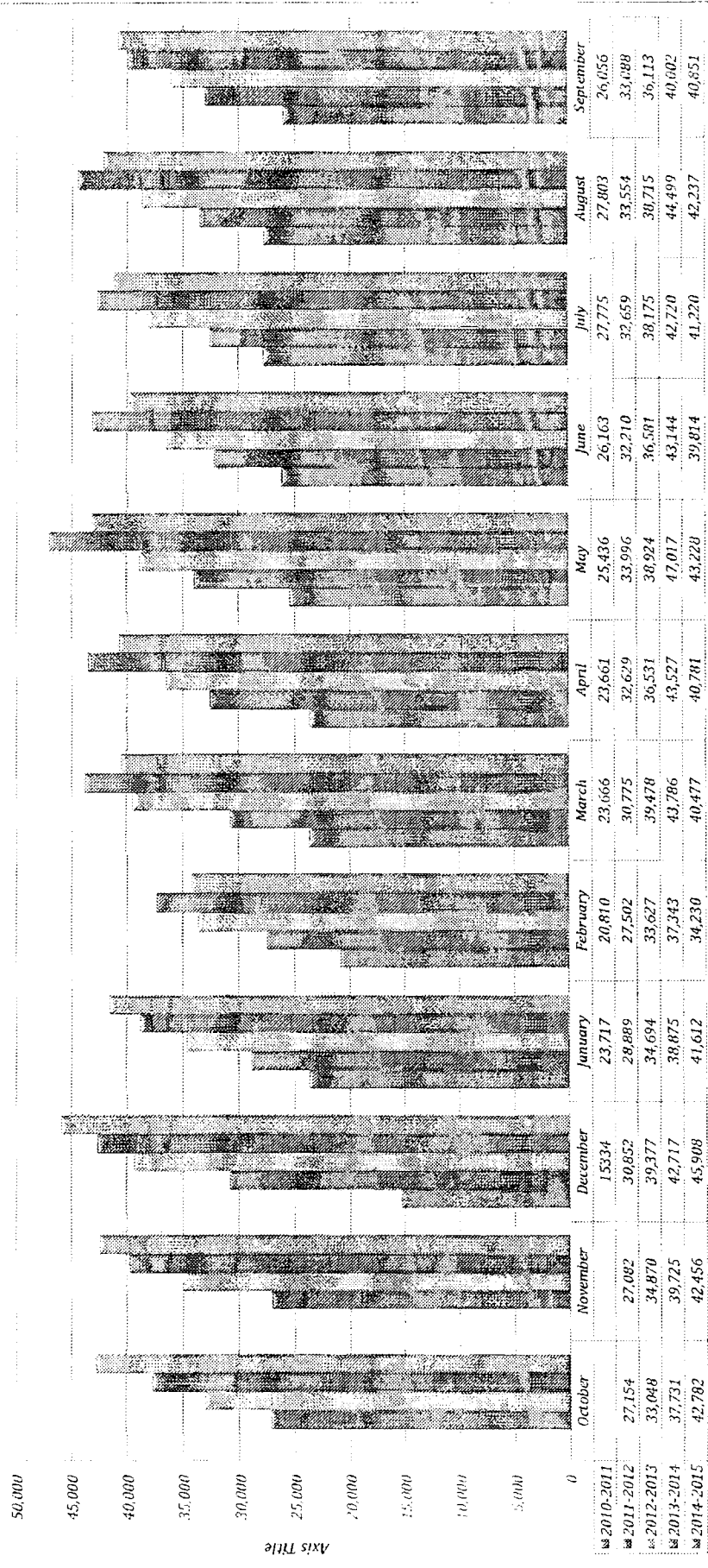
	Business-type Activities			Total Proprietary Funds
	Water and Sewer Fund	City International Bridge Fund	Nonmajor Proprietary Funds	
Operating Revenues:				
Charges for services	\$ 5,451,758	\$ 1,121,628	\$ -	\$ 6,573,386
Rent building	-	27,000	-	27,000
Total Operating Revenues	<u>5,451,758</u>	<u>1,148,628</u>	<u>-</u>	<u>6,600,386</u>
Operating Expenses:				
Salaries, wages and employee benefits	214,910	549,923	-	764,832
Supplies and materials	425,632	6,994	-	432,626
Property occupancy	154,178	14,794	-	168,972
Equipment maintenance	28,794	5,459	-	34,253
Other services	788,258	125,155	-	913,412
Depreciation and amortization	1,308,600	801,821	-	2,110,421
Operating contractor fees	1,592,264	-	-	1,592,264
Total Operating Expenses	<u>4,512,634</u>	<u>1,504,145</u>	<u>-</u>	<u>6,016,779</u>
Operating Income (Loss)	<u>939,124</u>	<u>(355,517)</u>	<u>-</u>	<u>583,606</u>
Non-Operating Revenues (Expenses):				
Interest income	9,384	872	-	10,256
Interest expense	(395,275)	(1,976,931)	-	(2,372,206)
Contributions	-	120,000	-	120,000
Amortization of issuance costs	(97,572)	(70,266)	-	(167,838)
Total Non-Operating Revenues (Expenses)	<u>(483,463)</u>	<u>(1,926,325)</u>	<u>-</u>	<u>(2,409,788)</u>
Income (Loss) Before Contributions and Transfers	<u>455,661</u>	<u>(2,281,842)</u>	<u>-</u>	<u>(1,826,182)</u>
Capital Contributions	1,821,851	-	-	1,821,851
Transfers In	39,421	1,532,160	-	1,571,581
Transfers Out	-	(5,304)	(62,232)	(67,536)
Change in Net Assets	<u>2,316,933</u>	<u>(754,987)</u>	<u>(62,232)</u>	<u>1,499,714</u>
Net Assets Beginning of Year	<u>34,849,350</u>	<u>(4,919,457)</u>	<u>62,232</u>	<u>29,992,125</u>
Net Assets at End of Year	<u>\$ 37,166,283</u>	<u>\$ (5,674,444)</u>	<u>\$ -</u>	<u>\$ 31,491,839</u>

The accompanying notes are an integral part of this statement.

Donna
Monthly Crossing Numbers

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
October	27,154	33,048	37,731	39,725	42,782
November	27,082	34,870	39,725	42,717	45,908
December	15,334	30,852	34,694	38,875	41,612
January	23,717	28,889	33,627	37,343	34,230
February	20,810	27,502	30,775	43,786	40,477
March	23,666	30,775	36,531	43,527	40,781
April	23,661	32,029	38,924	47,017	43,228
May	25,436	33,996	32,210	43,144	39,814
June	26,163	32,210	36,581	43,144	41,220
July	27,775	32,659	38,175	42,720	44,499
August	27,803	33,554	38,175	44,499	42,237
September	26,056	33,088	36,113	40,002	40,851
Total	240,421	370,390	440,133	501,086	495,596

Donna 2011-2015



Donna

Monthly Crossing Numbers

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
October	27,154	33,048	37,731	42,782	42,782
November	27,082	34,870	39,725	42,455	42,455
December	15,334	30,852	39,377	42,717	45,908
January	23,717	28,889	34,694	38,875	41,612
February	20,810	27,502	37,343	34,230	34,230
March	23,666	30,775	39,478	43,786	40,477
April	23,661	32,629	36,531	43,527	40,781
May	25,436	33,996	38,924	47,017	43,228
June	26,163	32,210	36,581	43,144	39,814
July	27,775	32,659	38,175	42,720	41,220
August	27,803	33,554	38,715	44,499	42,237
September	26,056	33,088	36,113	40,002	40,851
Total	240,421	370,390	440,133	501,086	495,596

Donna 2011-2015

