# City Council City Council Regular Meeting
# Monday, April 8, 2019
# 6:05 PM

This facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the City Secretary's Office at (979) 265-2082 or FAX (979) 265-7345 for further information.

# AGENDA

BE IT KNOWN that the **City Council** of the City of Richwood will meet in **City Council Regular Meeting** on **Monday, April 8, 2019** at **6:05 PM** at 1800 N. Brazosport Blvd., Richwood, TX 77531 at the Richwood City Hall in the Council Chambers with the following agenda:

I. CALL TO ORDER

II. INVOCATION

III. PLEDGES OF ALLEGIANCE
Pledge of Allegiance & Texas Pledge

IV. ROLL CALL OF COUNCIL MEMBERS

V. PROCLAMATIONS

- A. Proclamation recognizing David Head 4
- B. Proclamation - Police Week - May 13-17, 2019 5
- C. Proclamation - Arbor Day - April 26, 2019 6

VI. PRESENTATIONS

- A. Fiscal Year 2017-2018 Comprehensive Annual Financial Report 7

VII. CONSENT AGENDA

- A. Approval of Minutes of Previous Meetings 105
- B. Payment of Bills 111

VIII. DISCUSSION AND ACTION ITEMS

- A. Discuss and consider granting a variance to Richwood Self Storage to clarify variance for building encroachments granted by City Council on September 13, 1999 and approving a lease agreement for the property located on Richwood Drive that the Richwood Self Storage pylon sign is placed on 121
- B. Discuss and consider an ordinance amending the Drought Contingency Plan 131
- C. Discuss and consider awarding RFQ 19-001Q Engineering Sewer Improvements - 2018 CDBG Funds 137
- D. Discussion on possible changes to zoning ordinance 151
- E. Approve items removed from Consent Agenda

IX. PUBLIC COMMENTS
All public comments will be subject to the following rules: all speakers will be permitted to speak no longer than 3 minutes; all speakers will only be permitted to speak once; speakers cannot defer their 3 minutes to another speaker; the first five individuals who sign up for the public comment section will be permitted to speak

X. FUTURE AGENDA ITEMS

XI. REPORTS
Reports that require no action.

A. Financial Reports 182

XII. CITY MANAGER'S REPORT

XIII. COMMITTEE REPORTS

XIV. COUNCIL MEMBER COMMENTS & REPORTS

XV. MAYOR'S REPORT

XVI. ADJOURNMENT

**The City Council may go into Executive Session on any item listed on the Agenda in accordance with Section 551.071 of the Government Code (attorney-client privilege).**

I, Giani B. Cantu, do hereby certify that I did, on 04/05/19 at ________ p.m., post this notice of meeting on the bulletin board at 1800 N. Brazosport Blvd., Richwood, TX, in compliance with the Texas Open Meetings Law.

______________________________

Giani Cantu, City Secretary
City of Richwood

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# Proclamation

I, Mark Guthrie, by virtue of the authority vested in me as Mayor of the City of Richwood, Texas, do hereby proclaim in memoriam of David Allen Head

## April 9, 2019
## "David Allen Head Day"

in the City of Richwood, and urge each and every citizen to honor David Head for his dedicated service to the City of Richwood.

**WHEREAS;** David Head was a long time resident of Richwood;

**WHEREAS;** David was continually involved in the community of Richwood in many ways including opening a convenience store named David's Food Mart;

**WHEREAS;** David served as volunteer member of Richwood City Council and as Mayor of Richwood with professionalism, outstanding leadership and dedication to the residents; and

**WHEREAS;** it is the privilege of the City Council of Richwood to honor and remember David Allen Head; and

**Now Therefore**, We the Mayor and the City Council of the City of Richwood, do hereby proclaim April 9, 2019 as "**David Allen Head Day**" in the City of Richwood, Texas.

In Testimony whereof, witness my hand and the seal of the City of Richwood, this 8th day of April, A.D. 2019.

____________________________________

Mark Guthrie, Mayor
City of Richwood

# Proclamation

I, Mark Guthrie, by virtue of the authority vested in me as Mayor of the City of Richwood, Texas, do hereby proclaim

**May 13-17, 2019**
**"Police Week"**

in the City of Richwood, and urge each and every citizen to honor the Richwood Police Officers for their dedicated service to the City of Richwood.

WHEREAS, In 1962, President Kennedy proclaimed May 15 as National Peace Officers Memorial Day and the calendar week in which May 15 falls, as National Police Week; and;

WHEREAS, the members of the law enforcement agency of the City of Richwood play an important role in safeguarding the rights and freedoms of the citizens of our community; and

WHEREAS, it is important that all citizens know and understand the problems, duties and responsibilities of their police department, and that members of our department recognize their duty to serve the people by safeguarding life and property, protecting them against violence or disorder, and protecting the innocent against deception and the weak against oppression or intimidation; and

WHEREAS, our Richwood Police Department has grown to be a modern and scientific law enforcement agency of 11 sworn officers which unceasingly provide a vital public service;

THEREFORE, we, the Mayor and the City Council of the City of Richwood, do hereby proclaim **May 13-17, 2019 as Police Week** in the City of Richwood and urge our citizens to join in commemorating law enforcement officers, past and present, who by their faithful and loyal devotion to their communities, have established for themselves the rights and security of all citizens.

In Testimony whereof, witness my hand and the seal of
the City of Richwood, this 8th day of April, A.D. 2019.

________________________________________

Mayor/Mayor Pro-Tem

# Proclamation

I, Mark Guthrie, by virtue of the authority vested in me as Mayor of the City of Richwood, Texas, do hereby proclaim

**April 26, 2019**
**"ARBOR DAY"**

in the City of Richwood, and urge each and every citizen celebrate Arbor Day and to support efforts to protect our trees and woodlands in the City of Richwood.

WHEREAS, In 1872, J. Sterling Morton proposed to the Nebraska Board of Agriculture that a special day be set aside for the planting of trees, and

WHEREAS, this holiday, called Arbor Day, was first observed with the planting of more than a million trees in Nebraska, and

WHEREAS, Arbor Day is now observed throughout the nation and the world, and

WHEREAS, trees can reduce the erosion of our precious topsoil by wind and water, cut heating and cooling costs, moderate the temperature, clean the air, produce life-giving oxygen, and provide habitat for wildlife, and

WHEREAS, trees are a renewable resource giving us paper, wood for our homes, fuel for our fires and countless other wood products, and

WHEREAS, trees in our city increase property values, enhance the economic vitality of business areas, and beautify our community, and

WHEREAS, trees, wherever they are planted, are a source of joy and spiritual renewal.

THEREFORE, we, the Mayor and the City Council of the City of Richwood, do hereby proclaim **April 26, 2019 as Arbor Day** in the City of Richwood and I urge all citizens to celebrate Arbor Day and to support efforts to protect our trees and woodlands, and Further, I urge all citizens to plant trees to gladden the heart and promote the well-being of this and future generations.

In Testimony whereof, witness my hand and the seal of the City of Richwood, this 8th day of April, A.D. 2019.

______________________________________

Mayor/Mayor Pro-Tem

# CITY OF RICHWOOD
RICHWOOD, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
SEPTEMBER 30, 2018

**KENNEMER, MASTERS & LUNSFORD, LLC**
**CERTIFIED PUBLIC ACCOUNTANTS**
**8 WEST WAY COURT**
**LAKE JACKSON, TEXAS 77566**

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**CITY OF RICHWOOD**
Richwood, Texas

*Annual Financial Report*
*For the Year Ended September 30, 2018*

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# FINANCIAL SECTION

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# Kennemer, Masters & Lunsford

CERTIFIED PUBLIC ACCOUNTANTS
Limited Liability Company

**Lake Jackson Office:**
8 West Way Court
Lake Jackson, Texas 77566
979-297-4075

**Angleton Office:**
2801 N. Velasco Suite C
Angleton, Texas 77515
979-849-8297

**El Campo Office:**
201 W. Webb
El Campo, Texas 77437
979-543-6836


## Independent Auditor's Report

To The Honorable Mayor and
Members of City Council
City of Richwood
Richwood, Texas

### Reports on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Richwood (the "City") as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.


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## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Emphasis of Matter*

As described in Note 2 to the financial statements, in 2018, the City adopted new accounting guidance, GASB Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (OPEB). Our opinion is not modified with respect to this matter.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 11 through 21, general fund budgetary comparison information on pages 84 through 85, required pension related schedules on pages 86 through 89, and required OPEB schedule on page 90 be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 26, 2019, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Kennemer, Masters & Lunsford, LLC

Lake Jackson, Texas
February 26, 2019

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As management of the City of Richwood (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2018.

## Financial Highlights

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $ 14,161,684 (net position). Of this amount, $ 380,905 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors in accordance with the City's fund designation.
- The City's total net position increased by $ 461,800.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $ 2,135,975. 39.4% of this total amount, $ 841,907 (unassigned fund balance) is available for use within the City's fund designation.
- At the end of the current fiscal year, unassigned fund balance for the general fund was $ 841,907 or 28.9% of the total general fund expenditures.
- The City reported net pension liability of $ 500,395 and a total OPEB liability of $ 66,316, September 30, 2018, with the implementation of GASB Statements Nos. 68, 71, and 75.

## Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The s*tatement of net position* presents information on all of the City's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference being reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The s*tatement of activities* presents information showing how the City's net position changed during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (e.g., uncollected taxes).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The *governmental activities* of the City include general administration, public safety, public works, and parks and recreation. The *business-type activities* of the City include water and sewer and sanitation operations. The government-wide financial statements can be found on pages 24 through 27 of this report.

**Fund Financial Statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

- **Governmental Funds.** *Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

  Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental fund statements of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

  The City maintains four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and Debt Service Fund, all of which are considered to be major funds. Data from the other two governmental funds are combined into a single aggregation presentation. The governmental fund financial statements can be found on pages 28 through 32 of this report.

- **Proprietary Funds.** The City maintains one category of *proprietary funds*-Enterprise Funds. Enterprise funds are used to report the same functions presented as business-type activities in government-wide financial statements. The City uses enterprise funds to account for its water and sewer, and sanitation operations. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary fund financial statements can be found on pages 34 through 39 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 41 through 82 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, the Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund, and information concerning the City's net pension and total OPEB liability. Required supplementary information can be found on pages 84 and 90 of this report.

Combining and individual fund statements and schedules are presented following the required supplementary information. These statements and schedules can be found on pages 92 through 97 of this report.

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $ 14,161,684 as of September 30, 2018.

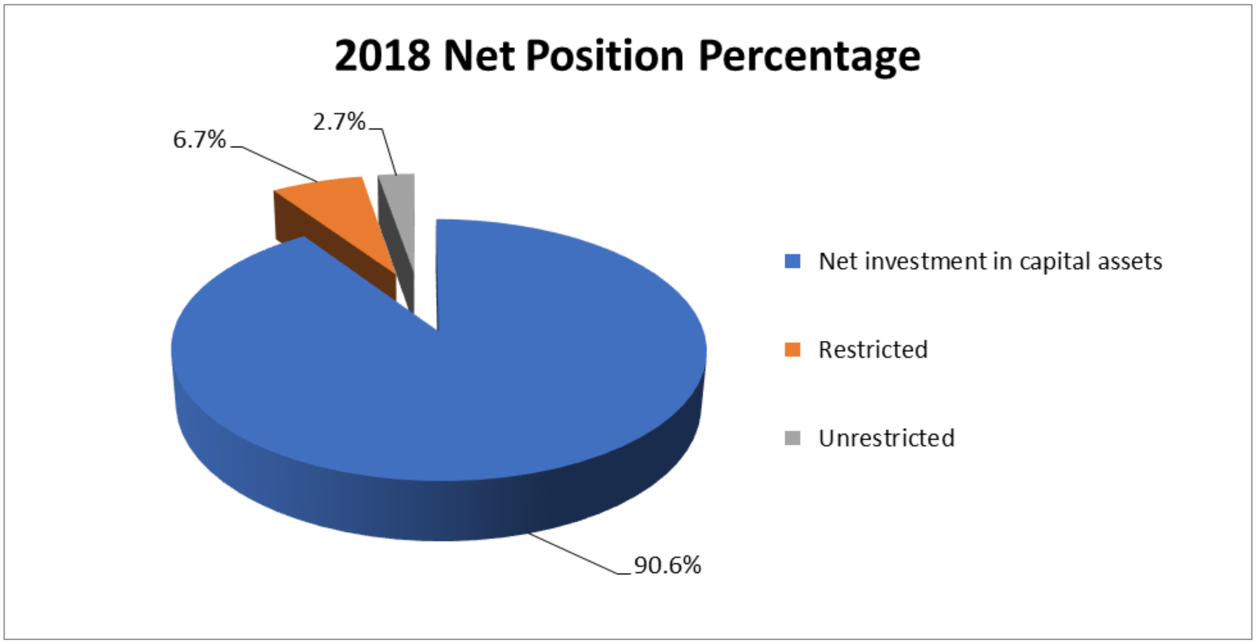
The largest portion of the City's net position, $ 12,826,718 (90.6%) reflects its investments in capital assets (e.g., land, buildings, furniture, equipment and vehicles, infrastructure, and construction in progress), less any debt used to acquire those assets that is still outstanding. The City uses capital assets to provide service to citizens; consequently these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

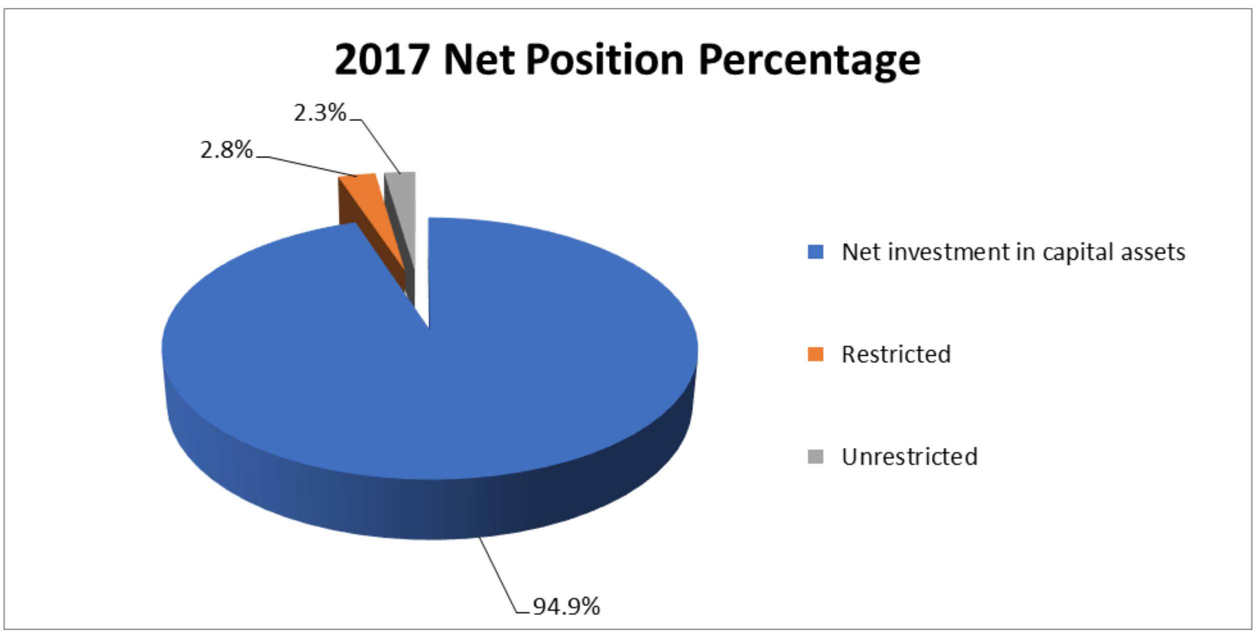
An additional portion of the City's net position of $ 954,061 (6.7%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position of $ 380,905 (2.7%) may be used to meet the government's ongoing obligations to citizens and creditors.

As of September 30, 2018, the City was able to report positive balances in all three categories of net position for the government as a whole and for governmental activities. Business-type activities had a positive balance in net investment in capital assets and a negative balance in unrestricted net position.

## CITY OF RICHWOOD'S STATEMENT OF NET POSITION

| | Governmental Activities | | Business-type Activities | | Totals | |
|---|---|---|---|---|---|---|
| | September 30, | | September 30 | | September 30, | |
| | 2018 | Restated 2017 | 2018 | Restated 2017 | 2018 | Restated 2017 |
| ASSETS | | | | | | |
| Current and other assets | $ 2,469,094 | $ 1,850,100 | $ 70,504 | $( 118,539 ) | $ 2,539,598 | $ 1,731,561 |
| Capital assets | 9,291,841 | 9,124,130 | 6,547,158 | 6,797,753 | 15,838,999 | 15,921,883 |
| Total assets | 11,760,935 | 10,974,230 | 6,617,662 | 6,679,214 | 18,378,597 | 17,653,444 |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | | |
| Deferred outflows of resources | 189,859 | 249,150 | 31,225 | 39,792 | 221,084 | 288,942 |
| Total deferred outflows of resources | 189,859 | 249,150 | 31,225 | 39,792 | 221,084 | 288,942 |
| LIABILITIES | | | | | | |
| Current and other liabilities | 284,177 | 97,415 | 261,425 | 303,571 | 545,602 | 400,986 |
| Long-term liabilities | 2,423,981 | 2,374,458 | 1,272,355 | 1,414,694 | 3,696,336 | 3,789,152 |
| Total liabilities | 2,708,158 | 2,471,873 | 1,533,780 | 1,718,265 | 4,241,938 | 4,190,138 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Deferred inflows of resources | 166,731 | 44,384 | 29,328 | 7,980 | 196.059 | 52,364 |
| Total deferred inflows of resources | 166,731 | 44,384 | 29,238 | 7,980 | 196,059 | 52,364 |
| NET POSITION | | | | | | |
| Net Investment in capital assets | 7,348,524 | 7,400,953 | 5,478,194 | 5,605,303 | 12,826,718 | 13,006,256 |
| Restricted | 954,061 | 379,615 | | | 954,061 | 379,615 |
| Unrestricted | 773,320 | 926,555 | ( 392,415 ) | ( 612,542 ) | 380,905 | 314,013 |
| Total net position | $ 9,075,905 | $ 8,707,123 | $ 5,085,779 | $ 4,992,761 | $ 14,161,684 | $ 13,699,884 |

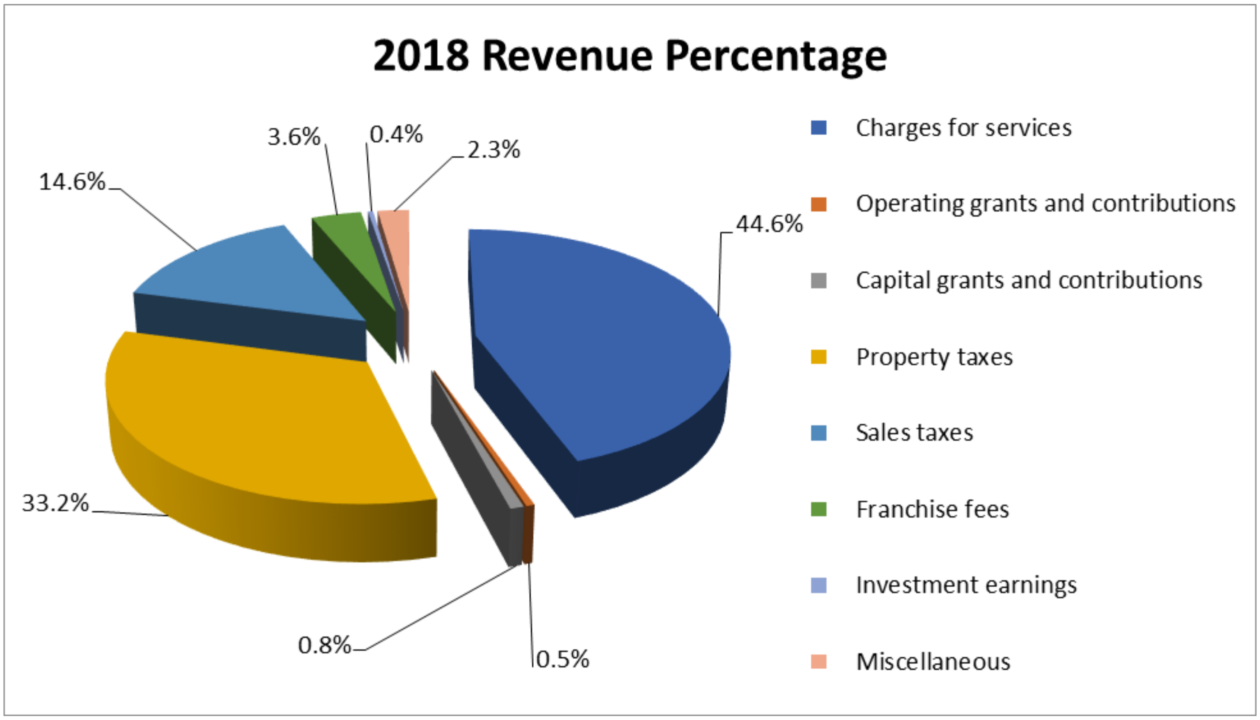


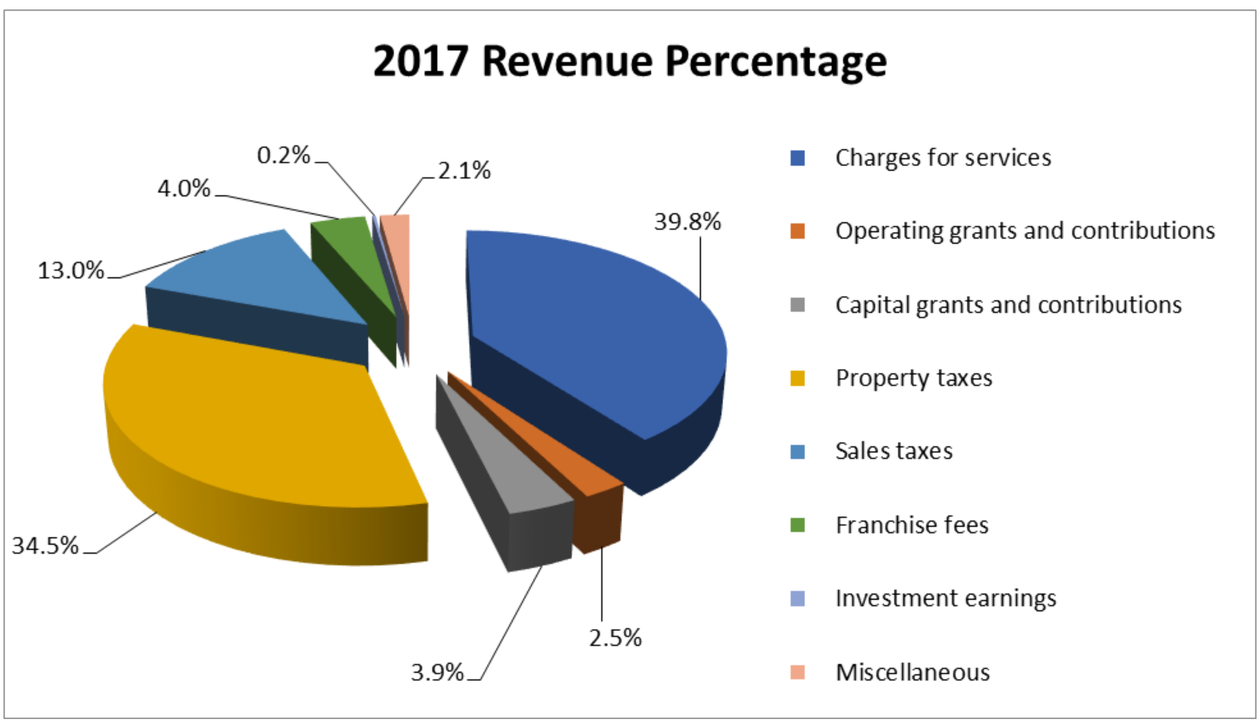



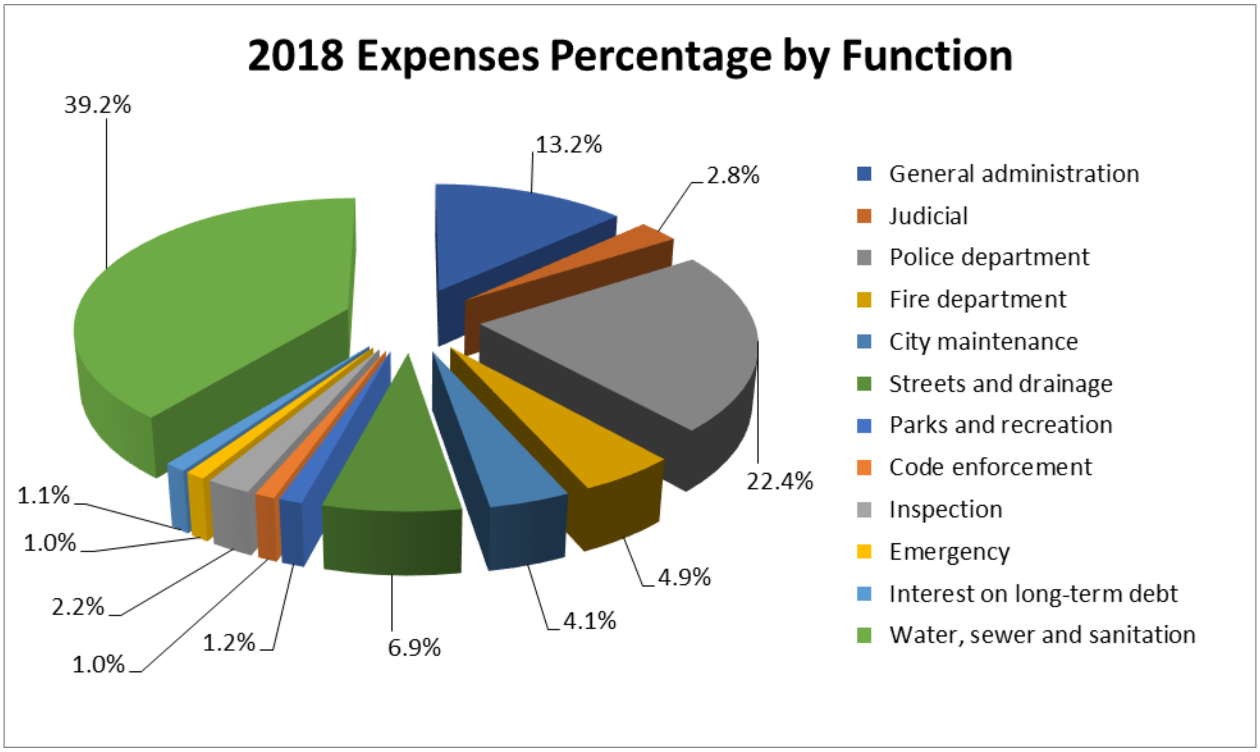

**Analysis of the City's Operations.** The following table provides a summary of the City's operations for the year ended September 30, 2018. Governmental activities increased the City's net position by $ 368,782. Business-type activities increased the City's net position by $ 93,018.

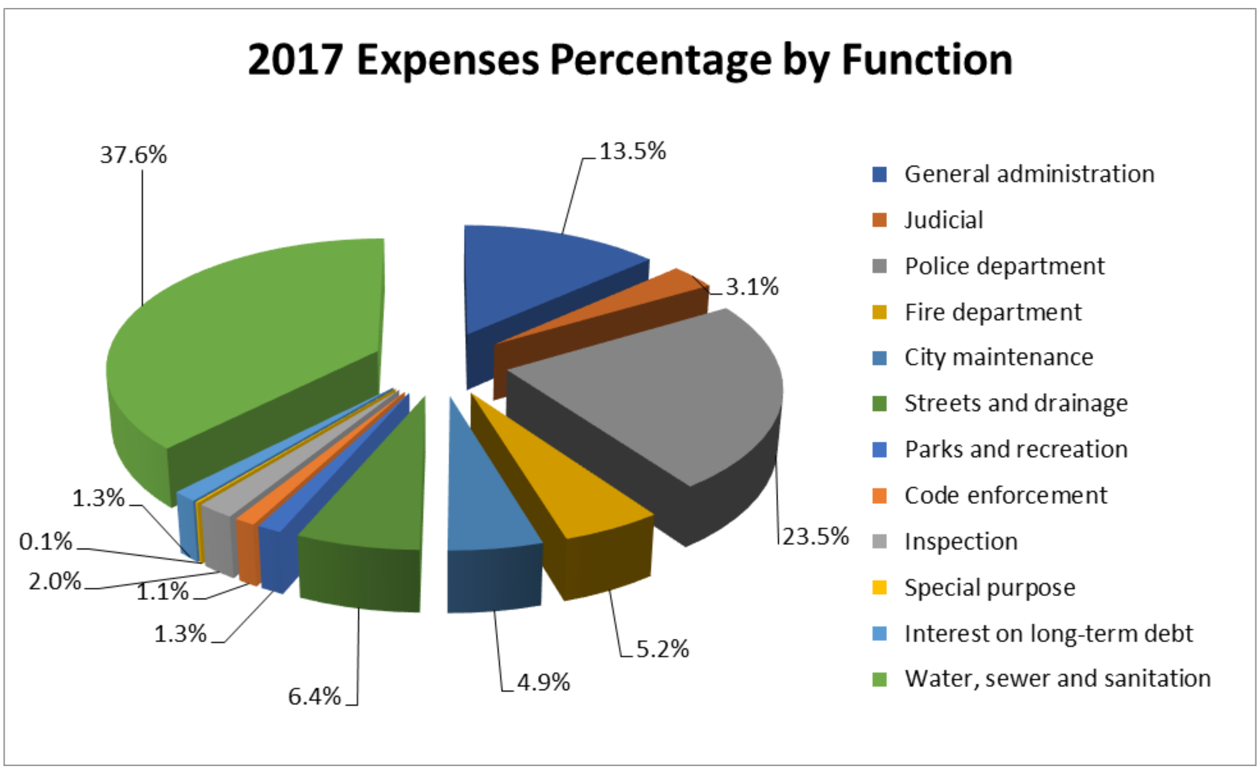
## CITY OF RICHWOOD'S STATEMENT OF ACTIVITY

| | Governmental Activities September 30, 2018 | Governmental Activities September 30, 2017 | Business-type Activities September 30, 2018 | Business-type Activities September 30, 2017 | Totals September 30, 2018 | Totals September 30, 2017 |
|---|---|---|---|---|---|---|
| Revenues: | | | | | | |
| Program Revenues: | | | | | | |
| Charges for services | $ 367,664 | $ 413,727 | $ 1,950,618 | $ 1,418,375 | $ 2,318,282 | $ 1,832,102 |
| Operating grants and contributions | 24,097 | 116,182 | | | 24,097 | 116,182 |
| Capital grants and contributions | 40,000 | 30,493 | | 146,910 | 40,000 | 177,403 |
| General Revenues: | | | | | | |
| Property taxes | 1,728,060 | 1,585,251 | | | 1,728,060 | 1,585,251 |
| Sales tax | 759,945 | 597,300 | | | 759,945 | 597,300 |
| Franchise fees | 189,135 | 185,077 | | | 189,135 | 185,077 |
| Investment earnings | 17,475 | 10,151 | 1,908 | 1,066 | 19,383 | 11,217 |
| Miscellaneous | 117,905 | 88,245 | | 10,000 | 117,905 | 98,245 |
| Total revenues | 3,244,281 | 3,026,426 | 1,952,526 | 1,576,351 | 5,195,807 | 4,602,777 |
| Expenses: | | | | | | |
| General administration | 626,621 | 582,558 | | | 626,621 | 582,558 |
| Judicial | 132,557 | 136,033 | | | 132,557 | 136,033 |
| Police department | 1,055,167 | 1,016,210 | | | 1,055,167 | 1,016,210 |
| Fire department | 233,568 | 225,171 | | | 233,568 | 225,171 |
| City maintenance | 193,180 | 210,565 | | | 193,180 | 210,565 |
| Streets and drainage | 327,222 | 275,813 | | | 327,222 | 275,813 |
| Parks and recreation | 55,842 | 55,129 | | | 55,842 | 55,129 |
| Code enforcement | 48,494 | 47,363 | | | 48,494 | 47,363 |
| Inspection | 105,812 | 85,401 | | | 105,812 | 85,401 |
| Special purpose | | 5,610 | | | -0- | 5,610 |
| Emergency | 47,924 | | | | 47,924 | -0- |
| Interest on long-term debt | 53,047 | 57,200 | | | 53,047 | 57,200 |
| Water, sewer and sanitation | | | 1,855,573 | 1,628,177 | 1,855,573 | 1,628,177 |
| Total expenses | 2,879,434 | 2,697,053 | 1,855,573 | 1,628,177 | 4,735,007 | 4,325,230 |
| Increase (decrease) in net position before transfers | 264,847 | 329,373 | 96,953 | ( 51,826 ) | 461,800 | 277,547 |
| Transfers | 3,935 | | ( 3,935 ) | | -0- | -0- |
| Changes in net position | 368,782 | 329,373 | 93,018 | ( 51,826 ) | 461,800 | 277,547 |
| Net position – beginning | 9,073,816 | 8,744,443 | 4,682,558 | 4,734,384 | 13,756,374 | 13,478,827 |
| Prior year adjustment (see note 2) | ( 366,693 ) | | 310,203 | | ( 56,490 ) | |
| Net position - ending | $ 9,075,905 | $ 9,073,816 | $ 5,085,779 | $ 4,682,558 | $ 14,161,684 | $ 13,756,374 |


2018 Revenue Percentage
3.6%
0.4%
2.3%
14.6%
44.6%
33.2%
0.8%
0.5%
Charges for services
Operating grants and contributions
Capital grants and contributions
Property taxes
Sales taxes
Franchise fees
Investment earnings
Miscellaneous


2017 Revenue Percentage
0.2%
2.1%
4.0%
39.8%
13.0%
34.5%
2.5%
3.9%
Charges for services
Operating grants and contributions
Capital grants and contributions
Property taxes
Sales taxes
Franchise fees
Investment earnings
Miscellaneous


2018 Expenses Percentage by Function
39.2%
13.2%
2.8%
22.4%
4.9%
4.1%
6.9%
1.2%
1.0%
2.2%
1.0%
1.1%
General administration
Judicial
Police department
Fire department
City maintenance
Streets and drainage
Parks and recreation
Code enforcement
Inspection
Emergency
Interest on long-term debt
Water, sewer and sanitation


2017 Expenses Percentage by Function
37.6%
13.5%
3.1%
23.5%
5.2%
4.9%
6.4%
1.3%
1.1%
2.0%
0.1%
1.3%
General administration
Judicial
Police department
Fire department
City maintenance
Streets and drainage
Parks and recreation
Code enforcement
Inspection
Special purpose
Interest on long-term debt
Water, sewer and sanitation

## Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City's governmental funds reported ending fund balances of $ 2,135,975. $ 841,907 (39.4%) of this total amount constitutes unassigned fund balance. The remainder of the fund balance is either non-spendable, restricted or committed to indicate that it is not available for new spending as follows: 1) $ 582,360 for long-term receivables, 2) $ 860 for park, 3) $ 6,219 for court security and technology, 4) $ 748 for police training, 5) $ 108,629 for debt service, 6) $ 27,780 for street beautification, 7) $ 225,141 for transportation, 8) $ 13,565 for insurance, 9) $ 127,631 for capital improvement, 10) $ 2,310 for equipment replacement, and 11) $ 198,825 for crime control and prevention.

The General Fund fund balance increased by $ 340,228; the Debt Service Fund fund balance increased by $ 1,769, and the Nonmajor Governmental Funds fund balance increased by $ 91,386.

**Proprietary funds.** As mentioned earlier, the City's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail.

At September 30, 2018 the proprietary fund had a deficit of $ 392,415 in unrestricted net position. Total net position increased by $ 93,018.

**General Fund Budgetary Highlights.** Actual revenues exceeded budget by $ 209,376 mainly due to increased property taxes and sales taxes revenue. Expenditures budget exceeded the actual expenditures by $ 68,659 primarily due to spending control on general administration.

## Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of September 30, 2018, was $ 15,838,999 (net of accumulated depreciation). This investment in capital assets includes land, buildings, furniture, equipment and vehicles, infrastructure, and construction in progress. During the year ended September 30, 2018, the City received contributed capital in the amount of $ 40,000 which was reported within governmental activities.

### Capital Assets at Year-end
### Net of Accumulated Depreciation

| | Governmental Activities | | Business-type Activities | | Totals | |
|---|---|---|---|---|---|---|
| | September 30, | | September 30, | | September 30, | |
| | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 |
| Land | $ 335,262 | $ 335,262 | $ 122,580 | $ 122,580 | $ 457,842 | $ 457,842 |
| Buildings | 1,538,440 | 1,586,885 | 72,328 | 77,872 | 1,610,768 | 1,664,757 |
| Furniture, equipment and vehicles | 924,096 | 499,134 | 64,944 | 27,380 | 989,040 | 526,514 |
| Infrastructure | 6,494,043 | 6,702,849 | 6,287,306 | 6,569,921 | 12,781,349 | 13,272,770 |
| Total | $ 9,291,841 | $ 9,124,130 | $ 6,547,158 | $ 6,797,753 | $ 15,838,999 | $ 15,921,883 |

Additional information on the City's capital assets can be found in Note 7 on pages 60 through 62 of this report.

## Debt Administration

At the end of the current fiscal year, the City had total long-term liabilities of 3,696,336. Of this amount, $ 2,030,000 is comprised of bonded debt backed by the full faith and credit of the City. These bonds will be retired with revenues from property and sales taxes. Further, the City has $ 304,711 notes payable, $ 763,140 obligations under capital lease, $ 500,395 net pension liability, and $ 66,316 total OPEB liability.

### Outstanding Debt at Year End
### Bonds Payable

| | Governmental Activities | | Business-type Activities | | Totals | |
|---|---|---|---|---|---|---|
| | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 |
| Certificates of obligation bonds | $ 1,225,000 | $ 1,335,000 | $ 805,000 | $ 860,000 | $ 2,030,000 | $ 2,195,000 |
| Notes | 304,711 | 347,433 | | | 304,711 | 347,433 |
| Capital leases | 375,690 | | 387,450 | 443,714 | 763,140 | 443,714 |
| Net pension liability | 430,411 | 609,922 | 69,984 | 102,529 | 500,395 | 712,451 |
| Total OPEB liability | 56,395 | 48,039 | 9,921 | 8,451 | 66,316 | 56,490 |
| Premium on bonds | 31,774 | 34,064 | | | 31,774 | 34,064 |
| Total | $ 2,423,981 | $ 2,374,458 | $ 1,272,355 | $ 1,414,694 | $ 3,696,336 | $ 3,789,152 |

All of the outstanding Bonds of the City payable from its limited taxes are insured and are, therefore, rated "Aaa" by Moody's Investors Service Inc ("Moody's"), and "AAA" by Standard & Poor's ("S&P"). The underlying rating on all of such Bonds and other obligations payable from such source are "A1" by Moody's and "A+" by S&P.

Additional information on the City's long term debt can be found in Note 8 on pages 62 through 66 of this report.

### Economic Factors and Next Year's Budgets and Rates

In the FY 2018-2019 Budget, General Fund revenues are budgeted to decrease by ($ 494,506), or 15%, from the 2017-2018 budget year due to decreases in one-time transfers. The transfer in from the Utility Fund is budgeted to be ($276,166) less due to the decrease of a one-time transfer to eliminate a portion of the debt owed to the General Fund by the Utility Fund. The FY 2019 revenue is also lower due to a decrease of ($251,750) in a one-time transfer from fund balance to pay one-time expenditures.

Certified assessed valuation decreased by (5.47%) over the preceding year. Net property tax, taxes after payments for 380 Agreements will increase by $3,363, or approximately 0.22%.

The Enterprise Fund's 2018-2019 budgeted expenses are expected to decrease by (4.41%) over the preceding year's budget. The main cause for the decrease is the reduction of ($276,166) in the transfer to the General Fund. The largest increase in operating expenses for the Utility Fund was the addition of two new positions and a new utility truck. Water and Sewer rates for the 2018-2019 budget year remained the same.

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### Request for Information

This financial report is designed to provide a general overview of the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the City Secretary, 1800 N. Brazosport Blvd, Richwood, Texas, 77531, or call (979) 265-2082.

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# BASIC FINANCIAL STATEMENTS

**CITY OF RICHWOOD**
Richwood, Texas

STATEMENT OF NET POSITION

September 30, 2018

| | Governmental Activities | Business-Type Activities | Total |
|---|---|---|---|
| ASSETS: | | | |
| Cash and temporary investments | $ 1,454,698 | $ 169,821 | $ 1,624,519 |
| Investments | 210,194 | | 210,194 |
| Receivables (Net): | | | |
| Taxes | 175,502 | | 175,502 |
| Accounts | 35,596 | 286,874 | 322,470 |
| Accrued interest | 368 | 80 | 448 |
| Interfund accounts | 586,656 | ( 586,656) | -0- |
| Due from other governments | 6,080 | | 6,080 |
| Restricted Assets: | | | |
| Temporarily Restricted: | | | |
| Cash and temporary investments | | 146,435 | 146,435 |
| Investments | | 53,903 | 53,903 |
| Accrued interest | | 47 | 47 |
| Capital Assets (Net of Accumulated Depreciation): | | | |
| Land | 335,262 | 122,580 | 457,842 |
| Buildings | 1,538,440 | 72,328 | 1,610,768 |
| Furniture, equipment and vehicles | 924,096 | 64,944 | 989,040 |
| Infrastructure | 6,494,043 | 6,287,306 | 12,781,349 |
| Total assets | 11,760,935 | 6,617,662 | 18,378,597 |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Deferred outflows of resources | 189,859 | 31,225 | 221,084 |
| Total deferred outflows of resources | 189,859 | 31,225 | 221,084 |

(continued)

# CITY OF RICHWOOD
Richwood, Texas

STATEMENT OF NET POSITION - Continued

September 30, 2018

| | Governmental Activities | Business-Type Activities | Total |
|---|---|---|---|
| LIABILITIES: | | | |
| Accounts payable | $ 273,796 | $ 115,893 | $ 389,689 |
| Accrued interest payable | 6,142 | 10,147 | 16,289 |
| Unearned revenue | 4,239 | | 4,239 |
| Liabilities Payable from Restricted Assets: | | | |
| Accrued interest payable | | 6,495 | 6,495 |
| Revenue bonds payable | | 65,000 | 65,000 |
| Customer deposits | | 128,890 | 128,890 |
| Noncurrent Liabilities: | | | |
| Net pension | 430,411 | 69,984 | 500,395 |
| Total OPEB | 56,395 | 9,921 | 66,316 |
| Due within one year | 174,210 | 58,486 | 232,696 |
| Due in more than one year | 1,762,965 | 1,068,964 | 2,831,929 |
| Total liabilities | 2,708,158 | 1,533,780 | 4,241,938 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Deferred inflows of resources | 166,731 | 29,328 | 196,059 |
| Total deferred inflows of resources | 166,731 | 29,328 | 196,059 |
| NET POSITION: | | | |
| Net investment in capital assets | 7,348,524 | 5,478,194 | 12,826,718 |
| Restricted For: | | | |
| Park | 860 | | 860 |
| Debt service | 110,953 | | 110,953 |
| Special revenue | 252,921 | | 252,921 |
| Court security and technology | 6,219 | | 6,219 |
| Police training | 748 | | 748 |
| Enterprise fund (Long-term receivable) | 582,360 | | 582,360 |
| Unrestricted | 773,320 | ( 392,415) | 380,905 |
| Total net position | $ 9,075,905 | $ 5,085,779 | $ 14,161,684 |

The notes to the financial statements are an integral part of this statement.

**CITY OF RICHWOOD**
Richwood, Texas

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2018

| | | Program Revenues | | |
|---|---|---|---|---|
| Functions/Programs | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| Primary Government: | | | | |
| Governmental Activities: | | | | |
| General administration | $ 626,621 | $ 224,355 | $ | $ |
| Judicial | 132,557 | | | |
| Police department | 1,055,167 | 127,957 | 24,097 | 40,000 |
| Fire department | 233,568 | | | |
| City maintenance | 193,180 | | | |
| Streets and drainage | 327,222 | | | |
| Parks and recreation | 55,842 | 15,352 | | |
| Code enforcement | 48,494 | | | |
| Inspection | 105,812 | | | |
| Emergency | 47,924 | | | |
| Interest on long-term debt | 53,047 | | | |
| Total governmental activities | 2,879,434 | 367,664 | 24,097 | 40,000 |
| Business-type Activities: | | | | |
| Water, sewer and sanitation | 1,855,573 | 1,950,618 | | |
| Total business-type activities | 1,855,573 | 1,950,618 | -0- | -0- |
| Total | $ 4,735,007 | $ 2,318,282 | $ 24,097 | $ 40,000 |

General Revenue:
Taxes:
Property taxes, levied for general purposes
Property taxes, levied for debt service
Sales taxes
Franchise fees
Investment earnings
Miscellaneous
Gain on disposition of capital assets
Transfer in (out)

Total general revenues and transfers

Changes in net position

Net position – beginning (restated)

Net position – ending

The notes to the financial statements are an integral part of this statement.

| Net (Expense) Revenue and Changes in Net Position | | |
|---|---|---|
| Governmental Activities | Business-Type Activities | Total |
| $( 402,266) | $ | $( 402,266) |
| ( 132,557) | | ( 132,557) |
| ( 863,113) | | ( 863,113) |
| ( 233,568) | | ( 233,568) |
| ( 193,180) | | ( 193,180) |
| ( 327,222) | | ( 327,222) |
| ( 40,490) | | ( 40,490) |
| ( 48,494) | | ( 48,494) |
| ( 105,812) | | ( 105,812) |
| ( 47,924) | | ( 47,924) |
| ( 53,047) | | ( 53,047) |
| ( 2,447,673) | -0- | ( 2,447,673) |
| | 95,045 | 95,045 |
| -0- | 95,045 | 95,045 |
| ( 2,447,673) | 95,045 | ( 2,352,628) |
| 1,552,184 | | 1,552,184 |
| 175,876 | | 175,876 |
| 759,945 | | 759,945 |
| 189,135 | | 189,135 |
| 17,475 | 1,908 | 19,383 |
| 110,367 | | 110,367 |
| 7,538 | | 7,538 |
| 3,935 | ( 3,935) | -0- |
| 2,816,455 | ( 2,027) | 2,814,428 |
| 368,782 | 93,018 | 461,800 |
| 8,707,123 | 4,992,761 | 13,699,884 |
| $ 9,075,905 | $ 5,085,779 | $ 14,161,684 |

**CITY OF RICHWOOD**
Richwood, Texas

BALANCE SHEET
GOVERNMENTAL FUNDS

September 30, 2018

| | General Fund | Debt Service Fund | Nonmajor Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|
| Assets and Deferred Outflows of Resources | | | | |
| Assets: | | | | |
| Cash and temporary investments | $ 1,219,629 | $ 50,715 | $ 184,354 | $ 1,454,698 |
| Investments | 163,956 | 46,238 | | 210,194 |
| Receivables (net of allowance for uncollectibles): | | | | |
| Taxes | 172,626 | 2,876 | | 175,502 |
| Accounts | 2,941 | | | 2,941 |
| Accrued interest | 291 | 74 | 3 | 368 |
| Due from other government | 6,035 | 45 | | 6,080 |
| Due from other funds | 507,270 | 11,005 | 79,386 | 597,661 |
| Total assets | 2,072,748 | 110,953 | 263,743 | 2,447,444 |
| Deferred Outflows of Resources: | | | | |
| Deferred outflows of resources | | | | -0- |
| Total deferred outflows of resources | -0- | -0- | -0- | -0- |
| Total assets and deferred outflows of resources | $ 2,072,748 | $ 110,953 | $ 263,743 | $ 2,447,444 |

(continued)

# CITY OF RICHWOOD
Richwood, Texas

BALANCE SHEET
GOVERNMENTAL FUNDS - Continued

September 30, 2018

| | General Fund | Debt Service Fund | Nonmajor Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|
| Liabilities, Deferred Inflows of Resources and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable and accrued expenditures | $ 262,974 | $ | $ 10,822 | $ 273,796 |
| Due to other funds | 11,005 | | | 11,005 |
| Unearned revenue | 4,239 | | | 4,239 |
| Total liabilities | 278,218 | -0- | 10,822 | 289,040 |
| Deferred Inflows of Resources: | | | | |
| Deferred inflows of resources – property taxes | 20,105 | 2,324 | | 22,429 |
| Total deferred inflows of resources | 20,105 | 2,324 | -0- | 22,429 |
| Fund Balances: | | | | |
| Non-spendable: | | | | |
| Enterprise fund (Long-term receivable) | 582,360 | | | 582,360 |
| Restricted: | | | | |
| Park | 860 | | | 860 |
| Debt service | | 108,629 | | 108,629 |
| Court security and technology | 6,219 | | | 6,219 |
| Police training | 748 | | | 748 |
| Street beautification | | | 27,780 | 27,780 |
| Transportation | | | 225,141 | 225,141 |
| Committed: | | | | |
| Insurance | 13,565 | | | 13,565 |
| Capital improvement | 127,631 | | | 127,631 |
| Equipment replacement | 2,310 | | | 2,310 |
| Crime control and prevention | 198,825 | | | 198,825 |
| Unassigned | 841,907 | | | 841,907 |
| Total fund balances | 1,774,425 | 108,629 | 252,921 | 2,135,975 |
| Total liabilities, deferred inflows of resources and fund balances | $ 2,072,748 | $ 110,953 | $ 263,743 | $ 2,447,444 |

The notes to the financial statements are an integral part of this statement.

# CITY OF RICHWOOD
Richwood, Texas

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENTAL ACTIVITIES STATEMENT OF NET POSITION

September 30, 2018

| | |
|---|---|
| Total fund balances – governmental funds balance sheet | $ 2,135,975 |
| Amounts reported for *governmental activities* in the statement of net position are different because: | |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Capital assets include $ 15,329,820 in assets less $ 6,037,979 in accumulated depreciation. | 9,291,841 |
| Property taxes receivables unavailable to pay for current period expenditures are deferred in the funds. Deferred property tax revenues for the general fund and the debt service fund amounted to $ 20,105 and $ 2,324, respectively. | 22,429 |
| Municipal court receivables unavailable to pay for current period expenditures are not recognized in the governmental funds. Municipal court receivables of $ 227,913, net of allowance of $ 195,258. | 32,655 |
| Premium on the issuance of bonds provide current financial resources to governmental funds but the proceeds increases long-term liabilities in the governmental activities statement of net position. This amount is amortized over the life of the bonds. Net premium on the issuance of bonds was $ 31,774 (premium on sale of bonds of $ 46,091 less amortization of $ 14,317) | ( 31,774 ) |
| Pension deferred outflows of resources of $ 184,563 less deferred inflows of resources of $ 166,731. | 17,832 |
| Payables for net pension liability are not reported in the funds. | ( 430,411 ) |
| OPEB deferred outflows of resources of $ 5,296 less deferred inflows of resources of $ -0-. | 5,296 |
| Payables for OPEB liability is not reported in the funds. | ( 56,395 ) |
| Payables for bond and notes principal are not reported in the funds. | ( 1,529,711 ) |
| Payables for capital lease. | ( 375,690 ) |
| Payables for bond interest are not reported in the funds. | ( 6,142 ) |
| Net position of governmental activities – statement of net position. | $ 9,075,905 |

The notes to the financial statements are an integral part of this statement.

# CITY OF RICHWOOD
Richwood, Texas

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

For the Year Ended September 30, 2018

| | General Fund | Debt Service Fund | Nonmajor Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|
| Revenues: | | | | |
| Taxes: | | | | |
| Property taxes | $ 1,552,047 | $ 176,050 | $ | $ 1,728,097 |
| Sales taxes | 759,945 | | | 759,945 |
| Franchise fees | 189,135 | | | 189,135 |
| Revenue producing facilities | 15,352 | | | 15,352 |
| Fines and fees | 129,609 | | | 129,609 |
| Licenses and permits | 86,684 | | | 86,684 |
| Investment earnings | 15,922 | 430 | 1,123 | 17,475 |
| Intergovernmental | 24,097 | | | 24,097 |
| Transportation | | | 137,671 | 137,671 |
| Miscellaneous | 95,859 | | 14,508 | 110,367 |
| Total revenues | 2,868,650 | 176,480 | 153,302 | 3,198,432 |
| Expenditures: | | | | |
| Current: | | | | |
| General administration | 564,351 | | 9,897 | 574,248 |
| Judicial | 132,894 | | | 132,894 |
| Police department | 983,076 | | | 983,076 |
| Fire department | 149,560 | | | 149,560 |
| City maintenance | 191,400 | | | 191,400 |
| Streets and drainage | 50,920 | | 53,019 | 103,939 |
| Parks and recreation | 45,923 | | | 45,923 |
| Code enforcement | 48,641 | | | 48,641 |
| Inspection | 106,043 | | | 106,043 |
| Emergency | 47,924 | | | 47,924 |
| Capital outlay | 559,967 | | | 559,967 |
| Debt Service: | | | | |
| Principal retirement | 30,784 | 121,938 | | 152,722 |
| Interest and agent fees | 3,102 | 52,773 | | 55,875 |
| Total expenditures | 2,914,585 | 174,711 | 62,916 | 3,152,212 |
| Excess of revenues over (under) expenditures | ( 45,935 ) | 1,769 | 90,386 | 46,220 |
| Other Financing Sources (Uses): | | | | |
| Proceeds of capital lease | 375,690 | | | 375,690 |
| Sale of capital assets | 7,538 | | | 7,538 |
| Transfer in | 86,871 | | 1,000 | 87,871 |
| Transfer out | ( 83,936 ) | | | ( 83,936 ) |
| Total other financing sources | 386,163 | -0- | 1,000 | 387,163 |
| Net changes in fund balances | 340,228 | 1,769 | 91,386 | 433,383 |
| Fund balances – beginning (restated) | 1,434,197 | 106,860 | 161,535 | 1,702,592 |
| Fund balances - ending | $ 1,774,425 | $ 108,629 | $ 252,921 | $ 2,135,975 |

The notes to the financial statements are an integral part of this statement.

**CITY OF RICHWOOD**
Richwood, Texas

# RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENTAL ACTIVITIES STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2018

| | |
|---|---|
| Net change in fund balances – total governmental funds | $ 433,383 |
| Amounts reported for *governmental activities* in the statement of activities are different because: | |
| Governmental funds report capital outlays as expenditures. However, in the governmental activities statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. The amount by which capital outlay $ 559,967 less depreciation $ 432,256 in the current period. | 127,711 |
| Property tax revenues in the governmental activities statement of activities do not provide current financial resources and are not reported as revenues in the funds. Deferred property tax revenues for the general fund increased by $ 137 and for the debt service fund decreased by $ 174, respectively. | ( 37 ) |
| Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the governmental activities statement of net position. The amount was for general obligation bonded debt in the amount of $ 152,722. | 152,722 |
| Capital lease proceeds provide current financial resources to governmental funds, but capital lease increases long-term liabilities in the governmental activities statement of net position. Capital lease proceeds in the governmental fund were $ 375,690. | ( 375,690 ) |
| Premium on the issuance of bonds provide current financial resources to governmental funds but the proceeds decrease long-term assets in the governmental activities statement of net position. This amount is accreted over the life of the bonds. Premium on the issuance of bonds and amortization of the premium of bonds were $ -0- and $ 2,290, respectively. | 2,290 |
| Governmental funds report pension payments as expenditures. However, in the governmental activities statement of activities, the pension cost is calculated by an actuary and involves multiple factors. The amount of pension expense reported was $ 7,423 more than the amount reported in the funds. | ( 7,423 ) |
| Governmental funds report OPEB payments as expenditures. However, in the governmental activities statement of activities, the OPEB cost is calculated by an actuary and involves multiple factors. The amount of OPEB expense reported was $ 3,060 more than the amount reported in the funds. | ( 3,060 ) |
| Some expenses reported in the governmental activities statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. This is the change in accrued interest on long-term debt. | 538 |
| Municipal court revenues in the governmental activities statement of activities do not provide current financial resources and are not reported as revenues in the funds. Municipal court receivables, net of allowance, decreased by $ 1,652. | ( 1,652 ) |
| Capital contributions and trade in gain in the governmental activities statement of activities do not provide current financial resources and are not reported as revenues in the funds. Capital contributions amounted to $ 40,000. | 40,000 |
| Change in net position of governmental activities | $ 368,782 |

The notes to the financial statements are an integral part of this statement.

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**CITY OF RICHWOOD**
Richwood, Texas

STATEMENT OF NET POSITION - PROPRIETARY FUND

September 30, 2018

| | Enterprise Fund |
|---|---|
| Assets and Deferred Outflows of Resources | |
| Current Assets: | |
| Cash and cash equivalents | $ 169,821 |
| Accounts receivable, net | 285,505 |
| Other receivable | 1,369 |
| Accrued interest receivable | 80 |
| Total current unrestricted assets | 456,775 |
| Current Restricted Assets: | |
| Cash and cash equivalents | 146,435 |
| Investments | 53,903 |
| Accrued interest receivable | 47 |
| Total current restricted assets | 200,385 |
| Total current assets | 657,160 |
| Capital Assets: | |
| Property, plant and equipment | 12,184,158 |
| Less accumulated depreciation | ( 5,637,000) |
| Total capital assets (net of accumulated depreciation) | 6,547,158 |
| Total assets | 7,204,318 |
| Deferred Outflows of Resources: | |
| Deferred outflows of resources | 31,225 |
| Total deferred outflows of resources | 31,225 |
| Total assets and deferred outflows of resources | $ 7,235,543 |

(continued)

# CITY OF RICHWOOD
Richwood, Texas

STATEMENT OF NET POSITION - PROPRIETARY FUND - Continued

September 30, 2018

| | Enterprise Fund |
|---|---|
| Liabilities, Deferred Inflows of Resources, and Net Position | |
| Current Liabilities: | |
| Accounts payable and accrued expenses | $ 115,893 |
| Accrued interest payable | 10,147 |
| Due to other funds (includes current portion notes of $ 9,185) | 13,481 |
| Capital lease payable | 58,486 |
| Total current liabilities payable from non-restricted assets | 198,007 |
| Current Liabilities Payable from Restricted Assets: | |
| Accrued interest payable | 6,495 |
| Customer deposits | 128,890 |
| Revenue bonds payable | 65,000 |
| Total current liabilities payable from restricted assets | 200,385 |
| Total current liabilities | 398,392 |
| Noncurrent Liabilities: | |
| Due to other funds (notes) | 573,175 |
| Capital lease payable | 328,964 |
| Revenue bonds payable | 740,000 |
| Net pension liability | 69,984 |
| Total OPEB liability | 9,921 |
| Total noncurrent liabilities | 1,722,044 |
| Total liabilities | 2,120,436 |
| Deferred Inflows of Resources: | |
| Deferred inflows of resources | 29,328 |
| Total deferred inflows of resources | 29,328 |
| Net Position: | |
| Net investment in capital assets | 5,478,194 |
| Unrestricted | ( 392,415 ) |
| Total net position | 5,085,779 |
| Total liabilities, deferred inflows of resources and net position | $ 7,235,543 |

The notes to the financial statements are an integral part of this statement.

# CITY OF RICHWOOD
Richwood, Texas

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - PROPRIETARY FUND

For the Year Ended September 30, 2018

| | Enterprise Fund |
|---|---|
| Operating Revenues: | |
| Water fees | $ 861,690 |
| Sewer fees | 760,933 |
| Garbage fees | 260,622 |
| Delinquent charges | 29,511 |
| Tap and reconnect fees | 24,139 |
| Miscellaneous | 13,723 |
| Total operating revenues | 1,950,618 |
| Operating Expenses: | |
| Personnel costs | 260,887 |
| Sewer treatment plant operations | 281,666 |
| Water costs – BWA | 261,614 |
| Sanitation | 252,098 |
| Lease | 139,189 |
| Utilities and telephone | 53,888 |
| Repairs and maintenance | 110,529 |
| Supplies | 37,525 |
| Miscellaneous | 90,310 |
| Operating expenses before depreciation | 1,487,706 |
| Depreciation | 314,768 |
| Total operating expenses | 1,802,474 |
| Operating income | 148,144 |
| Non-Operating Revenues (Expenses): | |
| Investment earnings | 1,908 |
| Interest expense and agent fees | ( 53,099 ) |
| Total non-operating revenues (expenses) | ( 51,191 ) |
| Loss before contributions and operating transfers | 96,953 |
| Transfer in | 82,936 |
| Transfer out | ( 86,871 ) |
| Change in net position | 93,018 |
| Net position – beginning of year (restated) | 4,992,761 |
| Net position – end of year | $ 5,085,779 |

The notes to the financial statements are an integral part of this statement.

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**CITY OF RICHWOOD**
Richwood, Texas

STATEMENT OF CASH FLOWS -
PROPRIETARY FUND

For the Year Ended September 30, 2018

| | Enterprise Fund |
|---|---|
| Cash Flows from Operating Activities: | |
| Receipts from customers and users | $ 1,931,295 |
| Payments to other funds | 4,296 |
| Payments to suppliers | ( 1,267,656 ) |
| Payments to employees | ( 262,047 ) |
| Net cash provided by operating activities | 405,888 |
| Cash Flows from Non-Capital Financing Activities: | |
| Operating transfers out | ( 3,935 ) |
| Net cash used for non-capital financing activities | ( 3,935 ) |
| Cash Flows from Capital and Related Financing Activities: | |
| Acquisition of capital assets | ( 64,173 ) |
| Bond principal payments | ( 55,000 ) |
| Capital lease payments | ( 56,264 ) |
| Interest and fiscal charge payments | ( 64,462 ) |
| Net cash used for capital and related financing activities | ( 239,899 ) |
| Cash Flows from Investing Activities: | |
| Proceeds from the sale of investments | 100,183 |
| Purchase of investments | ( 53,903 ) |
| Interest received | 1,908 |
| Net cash provided by investing activities | 48,188 |
| Change in cash and cash equivalents | 210,242 |
| Cash and cash equivalents at the beginning of year | 106,014 |
| Cash and cash equivalents at the end of the year | $ 316,256 |

(continued)

**CITY OF RICHWOOD**
Richwood, Texas

STATEMENT OF CASH FLOWS -
PROPRIETARY FUND - Continued

For the Year Ended September 30, 2018

| | Enterprise Fund |
|---|---|
| Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities: | |
| Operating income | $ 148,144 |
| Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities: | |
| Depreciation | 314,768 |
| Increase in accounts receivable | ( 29,377 ) |
| Increase (decrease) in: | |
| Accounts payable | ( 37,448 ) |
| Deferred revenue | ( 3,389 ) |
| Due to other funds | 4,296 |
| Pension liability | ( 2,630 ) |
| OPEB liability | 1,470 |
| Customer deposits | 10,054 |
| Total adjustments | 257,744 |
| Net cash provided by operating activities | $ 405,888 |

The notes to the financial statements are an integral part of this statement.

INDEX

**CITY OF RICHWOOD**
Richwood, Texas

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2018

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### General Statement

The City of Richwood (the City) operates under a Mayor-Council form of government and provides the following services as authorized by its charter: public safety (police and fire), highways and streets, public services (utility facilities), public recreation, public benefits (health and welfare), and general administrative services.

The City prepares its basic financial statements in conformity with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

The City's Financial Statements are in accordance with GASB Statement No. 34, "Basic Financial Statements and Management Discussion and Analysis for State and Local Governments", GASB Statement No. 37, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments: Omnibus" which provides additional guidance for the implementation of GASB Statement No. 34, and GASB Statement No. 38 "Certain Financial Statement Disclosures" which changes the note disclosure requirements in the financial statements for governmental entities.

GASB Statement No. 34 established a new financial reporting model for state and local governments that included the addition of management's discussion and analysis, government-wide financial statements, required supplementary information and the elimination of the effects of internal service activities and the use of account groups to the already required fund financial statements and notes.

The GASB determined that fund accounting has and will continue to be essential in helping governments to achieve fiscal accountability and should, therefore, be retained. The GASB also determined that government-wide financial statements are needed to allow user's of financial reports to assess a government's operational accountability. The GASB Statement No. 34 reporting model integrates fund-based financial reporting and government-wide financial reporting as complementary components of a single comprehensive financial reporting model.

The following is a summary of the most significant accounting policies.

### Reporting Entity

The City is considered an independent entity for financial reporting purposes and is considered a primary government. As required by generally accepted accounting principles, these basic financial statements have been prepared, based on considerations regarding the potential for inclusion of other entities, organizations, or functions, as part of the City's financial reporting entity. Based on these considerations, the City's basic financial statements do not include any other entities. Additionally, as the City is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Reporting Entity - Continued

Considerations regarding the potential for inclusion of other entities, organizations, or functions in the City's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the City is part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the City's financial reporting entity status is that of a primary government are: that it has a separately elected governing body; it is legally separate; and it is fiscally independent of other state and local governments.

Additionally prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable; and considerations pertaining to other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The members of City council (the "members") are elected by the public and have the authority to make decisions, appoint administrators and managers, and significantly influence operations. It also has the primary accountability for fiscal matters. Therefore, the City is a financial reporting entity as defined by the Governmental Accounting Standards Board (GASB) in its GASB Statement No. 61, "The Financial Reporting Entity: Omnibus - an amendment of GASB Statements No. 14. and No. 34". There are no component units included within the reporting entity.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report financial information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given program and 2) operating or capital grants and contributions that are restricted to meeting operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Government-wide and Fund Financial Statements - Continued

Interfund activities between governmental funds appear as due to/due from on the Governmental Funds Balance Sheet and as other resources and other uses on the Governmental Funds Statement of Revenues, Expenditure and Changes in Fund Balance. All interfund transactions between governmental funds are eliminated on the government-wide statements. Interfund activities between governmental funds and proprietary funds remain as receivables and payables on the government-wide statement of net position.

Separate financial statements are provided for governmental funds and proprietary funds. The City does not have any fiduciary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. The City has only one proprietary fund.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, municipal court revenues and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered measurable and available only when cash is received by the government.

The City has presented the following major governmental funds:

The G*eneral Fund* is the City's primary operating fund. It accounts for all financial resources of the City, except those required to be accounted for in another fund. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.

The *Debt Service Fund* accounts for the accumulation of resources for the annual payment of general long-term debt principal and interest of the governmental funds.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Measurement Focus, Basis of Accounting, and Financial Statement Presentation - Continued

The City reports the following major proprietary fund:

The Enterprise Fund is used to account for the provision of water, sewer and sanitation services to the residents of the City. Activities of the fund include administration, operations and maintenance of the water and sewer system and billing and collection activities. The fund also accounts for the accumulation of resources for, and the payment of, long-term debt principal and interest for water and sewer debt. All costs are financed through charges to utility and sanitation customers with rates reviewed regularly and adjusted if necessary to ensure integrity of the funds.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, and 2) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

The principal operating revenues of the City's Enterprise Fund are charges to customers for sales and services. The City also recognized as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the water and sewer system. Operating expenses for the Enterprise Fund includes the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then unrestricted resources as they are needed.

New Pronouncements

GASB issues statements on a routine basis with the intent to provide authoritative guidance on the preparation of financial statements and to improve governmental accounting and financial reporting of governmental entities. Management reviews these statements to ensure that preparation of its financial statements are in conformity with generally accepted accounting principles and to anticipate changes in those requirements. The following recent GASB Statements reflect the action and consideration of management regarding these requirements:

GASB No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions" was issued June 2015. The statement was implemented and did have a material effect on the City's financial statements. This statement is effective for periods beginning after June 15, 2017.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

New Pronouncements - Continued

GASB No. 83 “Certain Asset Retirement Obligations” was issued in November 2016. The management of the City does not expect the implementation of this standard to have a material effect on the financial statements of the City. The requirements of this Statement are effective for periods beginning after June 15, 2018.

GASB No. 84 “Fiduciary Activities” was issued in January 2017. The management of the City does not expect the implementation of this standard to have a material effect on the financial statements of the City. The requirements of this Statement are effective for periods beginning after December 15, 2018.

GASB No. 85 “Omnibus 2017” was issued in March 2017. The statement was implemented and did not have a material effect on the City’s financial statements. The requirements of this Statement are effective for periods beginning after June 15, 2017.

GASB No. 86 “Certain Debt Extinguishment Issues” was issued in May 2017. The statement was implemented and did not have a material effect on the City’s financial statements. The requirements of this Statement are effective for periods beginning after June 15, 2017.

GASB No. 87 “Leases” was issued in June 2017. The management of the City does not expect the implementation of this standard to have a material effect on the financial statements of the City. The requirements of this Statement are effective for periods beginning after December 15, 2019.

GASB No. 88 “Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements” was issued in April 2018. The management of the City does not expect the implementation of this standard to have a material effect on the financial statements of the City. The requirements of this statement are effective for reporting periods beginning after December 15, 2019.

GASB No. 89 “Accounting for Interest Cost Incurred before the End of a Construction Period” was issued in June 2018. The management of the City does not expect the implementation of this standard to have a material effect on the financial statements of the City. The requirements of this statement are effective for reporting periods beginning after December 15, 2019.

GASB No. 90 “Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61” was issued in August 2018. The management of the City does not expect the implementation of this standard to have a material effect on the financial statements of the City. The requirements of this statement are effective for reporting periods beginning after December 15, 2018.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Budgetary Data

All departments of the City submit requests for appropriation to the City Secretary so that a budget may be prepared. The budget is prepared by fund and includes requested appropriations for the next year. The proposed budget is presented to the Mayor and City Council for review. The City Council holds budget workshops and may add to, subtract from, or change appropriations. A public hearing is held prior to adoption.

Once the budget is adopted, expenditures may not legally exceed total appropriations at the fund level. Line item and department budgets may exceed appropriated amounts at the discretion of the City Council as long as total expenditures for the fund do not exceed appropriated amounts. Revisions to the budget were made during the year. Appropriations not exercised in the current year lapse at the end of the year.

The City adopts annual budgets for all significant governmental fund types (General Fund, Debt Service Fund, and Special Revenue Fund) and proprietary fund type (Enterprise Fund).

The City prepares its annual budget on a generally accepted accounting principles basis (GAAP basis). The budget and all transactions are presented in accordance with the City's GAAP basis in the Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General, Debt Service and Enterprise Fund to provide a meaningful comparison of actual results with the budget.

Encumbrances

The City utilizes encumbrance accounting, in its governmental funds. Encumbrances represent commitments related to contracts not yet performed (executor contracts), and are used to control expenditures for the period and to enhance cash management. The City often issues purchase orders or signs contracts for the purchase of goods and services to be received in the future. At the time these commitments are made, which in its simplest form means that when a purchase order is prepared, the appropriate account is checked for available funds. If an adequate balance exists, the amount of the order is immediately charged to the account to reduce the available balance for control purposes. The encumbrance account does not represent an expenditure for the period, only a commitment to expend resources.

Prior to the end of the current period, every effort should be made to liquidate outstanding encumbrances. When encumbrances are outstanding at the current period end, the City likely will honor the open purchase orders or contracts that support the encumbrances. For reporting purposes, as noted earlier, outstanding encumbrances are not considered expenditures for the current period. If the City allows encumbrances to lapse, even though it plans to honor the encumbrances, the appropriations authority expires and the items represented by the encumbrances are usually re-appropriated in the following year's budget. Open encumbrances at current period-end are included in restricted, committed or assigned fund balance, as appropriate. The City had no outstanding encumbrances as September 30, 2018.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits and short-term investments with an original maturity date of three months or less. For purposes of the cash flow statement, cash and temporary investments are considered cash equivalents. Temporary investments are stated at cost. State statutes authorize the government to invest in obligations of the U. S. Treasury, commercial paper, corporate bonds and repurchase agreements.

Inventory

The City uses the purchase method of accounting for inventory. In the purchase method of accounting for inventory, purchases of gasoline and office supplies are recorded as expenditures when acquired. Inventory on hand at the end of the year is recorded as an asset and a reservation of fund balance if significant. Inventory at September 30, 2018 was not significant and therefore, is not recorded.

Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). All outstanding balances between funds are reported as “due to/from other funds”. The City had no advances between funds. See Note 6 for additional discussion of interfund receivables and payables.

Capital Assets

Capital assets, which includes land, buildings, furniture, equipment and vehicles, infrastructure, and construction in progress are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. All capital assets are valued at historical cost or estimated historical cost if actual historical is not available. Donated assets are reported at acquisition value. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. The amount of interest cost to be capitalized on assets with tax-exempt borrowing is equal to the cost of the borrowing less interest earned on the related tax-exempt borrowing. During the year ended September 30, 2018, no capitalized interest was recorded.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Capital Assets - Continued

Assets capitalized have an original cost of $ 5,000 or more and over three years of useful life. Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

| | |
|---|---|
| Buildings | 31-40 Years |
| Furniture, equipment and vehicles | 5-10 Years |
| Infrastructure: | |
| Water and sewer system | 45 Years |
| General infrastructure assets | 40-45 Years |

Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of January 1 for all real and business property located in the City in conformity with Subtitle E, Texas Property Tax Code. Taxes are due upon receipt of the tax bill and are past due and subject to interest if not paid by February 1 of the year following the October 1 levy date. On January 31 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed.

The appraisal and recording of all property within the City is the responsibility of the Brazoria County Appraisal District (BCAD), an independent governmental unit with a board of directors appointed by the taxing jurisdictions within the county and funded from assessments against those taxing jurisdictions. BCAD is required by law to assess property at 100% of its appraised value. Real property must be reappraised at least every two years. Under certain circumstances taxpayers and taxing units, including the City, may challenge orders of the BCAD Review Board through various appeals and, if necessary, legal action.

The assessed value of the property tax roll on July 13, 2017, upon which the levy for the 2017-18 fiscal year was based, was $ 287,469,528. Taxes are delinquent if not paid by January 31. Delinquent taxes are subject to penalty and Interest charges plus 20% delinquent collection fees for attorney costs.

The tax rates assessed for the year ended September 30, 2018, to finance general fund operations and the payment of principal and interest on general obligation long-term debt were $ 0.575223 and $ 0.059221 per $ 100 valuation, respectively, for a total of $ 0.634444 per $ 100 valuation.

Current tax collections for the year ended September 30, 2018 were 99.02% of the year-end adjusted tax levy. Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy. Allowances for uncollectible taxes within the general and debt service funds are based on historical experience in collecting taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the City is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature. As of September 30, 2018, property taxes receivable, net of estimated uncollectible taxes, totaled $ 25,242 and $ 2,876 for the general and debt service funds, respectively.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Deferred Outflows and Inflows of Resources

Guidance for deferred outflows of resources and deferred inflows of resources is provided by GASB No. 63, “Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position”. Concepts Statement No. 4, Elements of Financial Statements, introduced and defined those elements as a consumption of net position by the government that is applicable to a future reporting period, and an acquisition of net position by the government that is applicable to a future period, respectively. Previous financial reporting standards do not include guidance for reporting those financial statement elements, which are distinct from assets and liabilities. Further, GASB No. 65, “Items Previously Reported as Assets and Liabilities”, had an objective to either (a) properly classify certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or (b) recognize certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues).

Pension Plans and OPEB Plans

For purposes of measuring the net pension liability, total OPEB liability, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, and pension and OPEB expenses, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) additions to/deductions from TMRS’s Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. The City has not recorded any bond premiums and discounts. Bond issuance costs are reported as expenditures or expenses in the current period.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing resources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. The City has not received any premiums and or discounts on debt issuances.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Balances

The City Council of Trustees meets on a regular basis to manage and review cash financial activities and to ensure compliance with established policies. The City's Unassigned General Fund Balance is maintained to provide the City with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. The unassigned General Fund Balance may only be appropriated by resolution of the City Council. Fund Balance of the City may be committed for a specific source by formal action of the City Council. Amendments or modifications of the committed fund balance must also be approved by formal action by the City Council. When it is appropriate for fund balance to be assigned, the City Council delegates authority to the City Manager or City Secretary. In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

The City implemented GASB Statement No. 54, "Fund Balance, Reporting and Governmental Fund Type Definitions". This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on government's fund balance more transparent. The following classifications describe the relative strength of spending constraints:

Nonspendable Fund Balance - Includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid amounts, assets held for sale, and long-term receivables.

Restricted Fund Balance - Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or other governments; or are imposed by law (through constitutional provisions of enabling legislation).

Committed Fund Balance - Amounts that can only be used for specific purposes because of a formal action (resolution or ordinance) by the government's highest level of decision-making authority.

Assigned Fund Balance - Amounts that are constrained by the City's intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body, another body (such as a Finance Committee), or by an official to whom that authority has been given. With the exception of the General Fund, this is the residual fund balance classification for all governmental funds with positive balances.

Unassigned Fund Balance - This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amount had been restricted, committed or assigned.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Balances - Continued

As of September 30, 2018, non-spendable fund balance includes $ 582,360 for long-term receivable in the general fund. Restricted fund balances include $ 860 for park, $ 6,219 for court security and technology, $ 748 for police training in the general fund, $ 108,629 for debt service in the debt service fund, and $ 27,780 for street beautification and $ 225,141 for transportation in the special revenue funds. Committed fund balance includes $ 13,565 for insurance, $ 127,631 for capital improvement, $ 2,310 for equipment replacement, and $ 198,825 for crime control and prevention in the general fund. Unassigned fund balance includes $ 841,907 in the general fund.

Net Position

Net position represents the differences between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

NOTE 2 - CHANGE IN ACCOUNTING PRINCIPLE AND PRIOR PERIOD ADJUSTMENT

During the year ended September 30, 2018, the City implemented GASB Statement No. 75, “Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions”. This Statement replaces the requirements of Statements No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB. The scope of this Statement addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed.

During the year ended September 30, 2018, the City’s management determined that enterprise fund owes the general fund $ 318,654 in back utility payments.

NOTE 2 - CHANGE IN ACCOUNTING PRINCIPLE AND PRIOR PERIOD ADJUSTMENT - Continued

The following represents the retroactive restatement of net position as a result of implementation of GASB Statement No. 75 and other prior period adjustment as noted above:

| | General Fund | Governmental Activities | Business type Activities |
|---|---|---|---|
| Net position, September 30, previously reported | $ 1,752,851 | $ 9,073,816 | $ 4,682,558 |
| Addition of total OPEB liability | | ( 48,039) | ( 8,451) |
| Reclassify between governmental activities and business-type activities | ( 318,654) | ( 318,654) | 318,654 |
| Total adjustment | ( 318,654) | ( 366,693) | 310,203 |
| Net position, September 30, restated | $ 1,434,197 | $ 8,707,123 | $ 4,992,761 |

## NOTE 3 - DEPOSITS, INVESTMENTS AND DERIVATIVES

The City classifies deposits and investments for financial statement purposes as cash and temporary investments, and investments based upon both liquidity (demand deposits) and maturity date (deposits and investments) of the asset at the date of purchase. For this purpose, a temporary investment is one that when purchased had a maturity date of three months or less.

Cash and temporary investments, and investments, as reported on the statement of net position at September 30, 2018, are as follows:

| | Unrestricted | Restricted | Total |
|---|---|---|---|
| Cash and Temporary Investments: | | | |
| Cash (petty cash accounts) | $ 800 | $ | $ 800 |
| Financial Institution Deposits: | | | |
| Demand deposits | 434,298 | 103,264 | 537,562 |
| Certificates of deposit | 243,537 | | 243,537 |
| Local Government Investment Pool: | | | |
| Texpool | 361,873 | 42,337 | 404,210 |
| TexStar | 256,271 | | 256,271 |
| Logic | 327,740 | 834 | 328,574 |
| Total cash and temporary investments | 1,624,519 | 146,435 | 1,770,954 |
| Investments: | | | |
| Financial Institution Deposits: | | | |
| Certificates of deposit | 210,194 | 53,903 | 264,097 |
| Total | $ 1,834,713 | $ 200,338 | $ 2,035,051 |

NOTE 3 - DEPOSITS, INVESTMENTS AND DERIVATIVES - Continued

Deposits

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a financial institution failure, the City's deposits may not be returned to them. The City requires that all deposits with financial institutions be collateralized in an amount equal to 100 percent of uninsured balances.

All deposits with financial institutions must be collateralized in an amount equal to 100 percent of uninsured balances. At year end, except for $ 800 of petty cash, the carrying amount of the City's deposits was $ 1,045,196, while the financial institution balances totaled $ 1,069,135. Of the financial institution balances, $ 378,561 was covered by federal depository insurance, and $ 690,574 was covered by collateral held by the City's agent in the City's name.

Investments

Chapter 2256 of the Texas Government Code (the Public Funds Investment Act) authorizes the City to invest its funds under written investment policy (the "investment policy") that primarily emphasizes safety of principal and liquidity, addresses investment diversification, yield, and maturity and addresses the quality and capability of investment personnel. This investment policy defines what constitutes the legal list of investments allowed under the policies, which excludes certain instruments allowed under chapter 2256 of the Texas Government Code.

The City's deposits and investments are invested pursuant to the investment policy, which is approved by the City Council. The investment policy includes lists of authorized investment instruments and allowable stated maturity of individual investments. In addition it includes and "Investment Strategy Statement" that specifically addresses each investment option and describes the priorities of suitability of investment type, preservation and safety of principal, liquidity, marketability, diversification and yield. Additionally, the soundness of financial institutions (including broker/dealers) in which the City will deposit funds is addressed. The City's investment policy and types of investments are governed by the Public Funds Investment Act (PFIA). The City's management believes it complied with the requirements of the PFIA and the City's investment policy.

The City's Investment Officer submits an investment report each quarter to the City Council. The report details the investment positions of the City and the compliance of the investment portfolio's as they relate to both the adopted investment strategy statements and Texas State law.

NOTE 3 - DEPOSITS, INVESTMENTS AND DERIVATIVES - Continued

Investments - Continued

The City is authorized to invest in the following investment instruments provided that they meet the guidelines of the investment policy:

1. Obligations of, or guaranteed by, governmental entities as permitted by Government Code 2256.009;
2. Certificates of deposit and share certificates as permitted by Government Code 2256.010;
3. Fully collateralized repurchase agreements permitted by Government Code 2256.011;
4. Banker's acceptances as permitted by Government Code 2256.012;
5. Commercial paper as permitted by Government Code 2256.013;
6. No-load money market mutual funds and no-load mutual funds as permitted by Government Code 2256.014;
7. A guaranteed investment contract as an investment vehicle for bond proceeds, provided it meets the criteria and eligibility requirements established by Government Code 2256.015; and
8. Public funds investment pools as permitted by Government Code 2256.016.

The City is invested in a certificate of deposit at Brazos National Bank and First National Bank to provide its liquidity needs. It has a maturity of less than 365 days. This investment is insured, registered, or the City's agent holds the securities in the City's name; therefore, the City is not exposed to custodial credit risk.

The City participates in three Local Government Investment Pools (LGIPs): TexPool, Logic, and TexSTAR. The State Comptroller oversees TexPool and Federated Investors managing the daily operations of the pool under a contract with the State Comptroller. Although there is no regulatory oversight over Logic and TexSTAR, advisory boards consisting of participants or their designees, maintains oversight responsibility for Logic and TexSTAR.

The City invests in TexPool, Logic, and TexSTAR to provide its liquidity needs. TexPool, Logic, and TexSTAR are local government investment pools that were established in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code and the Public Funds Investment Act, Chapter 2256 of the Code. TexPool, Logic, and TexSTAR are 2(a)7 like funds, meaning that they are structured similar to a money market mutual fund. Such funds allow shareholders the ability to deposit or withdraw funds on a daily basis. Interest rates are also adjusted on a daily basis. Such funds seek to maintain a constant net asset value of $ 1.00, although this cannot be fully guaranteed. TexPool, Logic, and TexSTAR are rated AAAm and must maintain a dollar weighted average maturity not to exceed 60 days, which is the limit. At September 30, 2018 TexPool, Logic, and TexSTAR had a weighted average maturity of 28 days, 38 days, and 38 days, respectively. Although TexPool, Logic, and TexSTAR portfolios had a weighted average maturity of 28 days, 38 days, and 38 days, respectively, the City considers holdings in these funds to have a one day weighted average maturity. This is due to the fact that the share position can usually be redeemed each day at the discretion of the shareholder, unless there has been a significant change in value.

NOTE 3 - DEPOSITS, INVESTMENTS AND DERIVATIVES - Continued

Investments - Continued

The following table includes the portfolio balances of all investment types of the City at September 30, 2018.

| | Maturity Date | Interest Rate | Weighted Average Maturity (Days) | Investment Balance |
|---|---|---|---|---|
| Certificate of Deposit | 12-14-18 | 0.50% | 75 | $ 106,098 |
| Certificate of Deposit | 01-03-19 | 0.70% | 95 | 125,191 |
| Certificate of Deposit | 01-17-19 | 0.65% | 109 | 58,475 |
| Certificate of Deposit | 11-05-18 | 0.45% | 36 | 90,883 |
| Certificate of Deposit | 02-03-19 | 0.17% | 126 | 126,987 |
| Total Certificates of Deposit | | | 65 | 507,634 |
| Local Government Investment Pool: | | | | |
| TexPool | N/A | Varies daily | 28 | 404,210 |
| TexSTAR | N/A | Varies daily | 38 | 256,271 |
| Logic | N/A | Varies daily | 38 | 328,574 |
| Total Local Government Investment Pool | | | 36 | 989,055 |
| Total investments | | | 46 | $ 1,496,689 |

Credit Risk - As of September 30, 2018, the LGIPs (which represent approximately 66.1% of the investment portfolio) are rated AAAm by Standard and Poor's or AAA by Finch, while the remainder is invested in fully secured certificates of deposit.

Interest Rate Risk - As a means of minimizing risk of loss due to interest rate fluctuations, the Investment Policy requires that investment maturities will not exceed the lessor of a dollar weighted average maturity of 365 days of the anticipated cash flow requirements of the funds. Quality sort-to-medium term securities should be purchased, which complement each other in a structured manner that minimizes risk and meets the City's cash flow requirements.

NOTE 3 - DEPOSITS, INVESTMENTS AND DERIVATIVES - Continued

Investments - Continued

Fair Value – The City categorizes its fair value measurements within the fair value hierarchy established by GASB No 72. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The City holds no investments which are measured at fair value as of September 30, 2018.

Derivatives

Interest in derivative products has increased in recent years. Derivatives are investment products, which may be a security or contract, which derives its value from another security, currency, commodity, or index, regardless of the source of funds used. The City made no direct investments in derivatives during the year ended September 30, 2018, and holds no direct investments in derivatives at September 30, 2018.

## NOTE 4 - RECEIVABLES AND UNCOLLECTIBLE ACCOUNTS

### Governmental Funds

Receivables as of September 30, 2018, for the government's individual major funds including the applicable allowances for uncollectible accounts, are as follows:

| | General Fund | Debt Service Fund | Total |
|---|---|---|---|
| Taxes: | | | |
| Property | $ 46,372 | $ 5,364 | $ 51,736 |
| Sales | 118,434 | | 118,434 |
| Franchise | 28,950 | | 28,950 |
| Allowance for uncollectibles | ( 21,130) | ( 2,488) | ( 23,618) |
| | 172,626 | 2,876 | 175,502 |
| Accounts | 2,941 | | 2,941 |
| Net total receivable | $ 175,567 | $ 2,876 | $ 178,443 |

### Proprietary Fund

Proprietary fund accounts receivable is comprised of $ 285,505 due from charges for services provided to customers and $ 1,369 for other miscellaneous items. The City specifically identifies accounts to be written off prior to year-end. Accordingly, an allowance for doubtful accounts is not considered necessary.

### Municipal Court Receivables

Municipal court receivables are reported in the governmental activities statement of net position. Since these receivables do not represent current available resources, they are not reported in the governmental funds balance sheet. The allowance for uncollectible receivables related to municipal court assessments is determined based on historical experience and evaluation of collectibility in relation to the aging of customer accounts. Municipal court receivables and the allowance for uncollectible for the year ended September 30, 2018 were $ 227,913 and $ 195,258, respectively.

## NOTE 5 - DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES AND UNEARNED REVENUE

### Governmental Funds

Governmental funds defer the recognition of revenue in connection with receivables that are considered to be unavailable to liquidate liabilities of the current period and report these amounts as deferred inflows of resources. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned and report these amounts as a liability (unearned revenue). Unearned revenue was $ 4,239 as of September 30, 2018. Deferred inflows of resources (delinquent property taxes receivable) were $ 20,105 in general fund and $ 2,324 in debt service fund as of September 30, 2018.

NOTE 5 - DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES AND UNEARNED REVENUE - Continued

Governmental and Business-Type Activities

Governmental and business-type activities defer the recognition of pension expense for contributions made from the measurement date to the current year-end of September 30, 2018 and report these as deferred outflows of resources. Governmental and business-type activities also defer revenue recognition in connection with resources that have been received, but not yet earned and report these amounts as a deferred inflow of resources. Further, for governmental and business-type activities, like governmental funds, defer revenue recognition in connection with resources that have been received, but not yet earned and report these amounts as a liability (unearned revenue).

As of September 30, 2018, the various components of deferred inflows and outflows of resources reported in the governmental and business-type activities were as follows:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Governmental Activities | | |
| Pension deferred inflows and outflows of resources less amortization - TMRS | $ 84,717 | $ 166,731 |
| Pension contributions subsequent to the measurement date - TMRS | 85,562 | |
| Pension deferred inflows and outflows of resources less amortization - TESRS | 5,804 | |
| Pension contributions subsequent to the measurement date - TESRS | 8,480 | |
| OPEB Deferred inflows and outflows of resources less amortization | 4,153 | |
| OPEB contributions subsequent to the measurement date | 1,143 | |
| Totals | $ 189,859 | $ 166,731 |
| Business-Type Activities | | |
| Pension deferred inflows and outflows of resources less current amortization - TMRS | $ 14,902 | $ 29,328 |
| Pension contributions subsequent to the measurement date – TMRS | 15,386 | |
| OPEB Deferred inflows and outflows of resources less amortization | 731 | |
| OPEB contributions subsequent to the measurement date | 206 | |
| Totals | $ 31,225 | $ 29,328 |
| Total TMRS pension deferred inflows and outflows of resources | $ 200,567 | $ 196,059 |
| Total TESRS pension deferred inflows and outflows of resources | $ 14,284 | $ -0- |
| Total OPEB deferred inflows and outflows of resources | $ 6,233 | $ -0- |

Unearned revenues reported in the governmental and business-type activities were $ 4,239 and $ 0 as of September 30, 2018.

## NOTE 6 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

### Interfund Receivables and Payables

Interfund balances at September 30, 2018 consisted of the following individual fund receivables and payables:

| Fund | Receivable | Payable |
|---|---|---|
| General Fund: | | |
| Enterprise fund | $ 507,270 | $ |
| Debt service fund | | 11,005 |
| Total general fund | 507,270 | 11,005 |
| Debt Service Fund: | | |
| General fund | 11,005 | -0- |
| Special Revenue Fund: | | |
| Enterprise fund | 79,386 | -0- |
| Enterprise Fund: | | |
| General fund | | 507,270 |
| Special revenue | | 79,386 |
| Total enterprise fund | -0- | 586,656 |
| Totals | $ 597,661 | $ 597,661 |

During the year ended September 30, 2018, the Enterprise Fund had $586,656 payable to the governmental funds. The council decided to charge interest on the balance of $ 582,360 and planned to pay back the balance from Enterprise Fund to the governmental funds in fifteen years. The balance is considered a long-term receivable in the governmental funds and a long-term payable in the Enterprise Fund. Monthly principal and interest payments are required with a 1.9% interest rate. The following is the repayment schedule as of September 30, 2018:

| Year Ended September 30, | Principal | Interest | Total |
|---|---|---|---|
| 2019 | $ 9,185 | $ 11,065 | $ 20,250 |
| 2020 | 14,360 | 10,890 | 20,250 |
| 2021 | 19,633 | 10,617 | 30,250 |
| 2022 | 25,006 | 10,244 | 35,250 |
| 2023 | 30,481 | 9,769 | 40,250 |
| 2024-2028 | 223,146 | 38,104 | 261,250 |
| 2029-2033 | 560,549 | 15,012 | 275,561 |
| | $ 582,360 | $ 105,701 | $ 688,061 |

Other interfund balances represent short-term borrowing primarily for cash flow purposes. These include revenue or expenditure/expenses adjustment between funds at or near year-end.

## NOTE 6 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS - Continued

### Interfund Transfers

Interfund transfers for the year ended September 30, 2018 consisted of the following individual fund transfers in and transfers out.

| | Transfers In | | | |
|---|---|---|---|---|
| | Governmental Funds | | | |
| Transfers Out | General Fund | Non-major Funds | Enterprise Fund | Total |
| Governmental Fund | | | | |
| General Fund | $ | $ 1,000 | $ 82,936 | $ 83,936 |
| Enterprise Fund | 86,871 | | | 86,871 |
| | $ 86,871 | $ 1,000 | $ 82,936 | $ 170,807 |

These transfers were approved by the City council as transfers of funds to cover planned expenditures/expenses.

## NOTE 7 - CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2018, was as follows:

| | Balance 10/01/17 | Additions | Retirements | Balance 09/30/18 |
|---|---|---|---|---|
| Governmental Activities: | | | | |
| Capital Assets, Not Being Depreciated: | | | | |
| Land | $ 335,262 | $ | $ | $ 335,262 |
| Total capital assets, not being depreciated | 335,262 | -0- | -0- | 335,262 |
| Capital Assets, Being Depreciated: | | | | |
| Buildings | 1,933,025 | | | 1,933,025 |
| Equipment | 2,086,341 | 599,967 | ( 92,376) | 2,593,932 |
| Infrastructure | 10,467,601 | | | 10,467,601 |
| Total capital assets, being depreciated | 14,486,967 | 599,967 | ( 92,376) | 14,994,558 |
| Less Accumulated Depreciation For: | | | | |
| Buildings | 346,140 | 48,445 | | 394,585 |
| Equipment | 1,587,207 | 175,005 | ( 92,376) | 1,669,836 |
| Infrastructure | 3,764,752 | 208,806 | | 3,973,558 |
| Total accumulated depreciation | 5,698,099 | 432,256 | ( 92,376) | 6,037,979 |
| Total capital assets, being depreciated, net | 8,788,868 | 167,711 | -0- | 8,956,579 |
| Governmental activities capital assets, net | $ 9,124,130 | $ 167,711 | $ -0- | $ 9,291,841 |

**CITY OF RICHWOOD**
Richwood, Texas

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended September 30, 2018

NOTE 7 - CAPITAL ASSETS - Continued

| | Balance 10/01/17 | Additions | Retirements | Balance 09/30/18 |
|---|---|---|---|---|
| Business-type Activities: | | | | |
| Capital Assets, Not Being Depreciated: | | | | |
| Land | $ 122,580 | $ | $ | $ 122,580 |
| Total capital assets, not being depreciated | 122,580 | -0- | -0- | 122,580 |
| Capital Assets, Being Depreciated: | | | | |
| Buildings | 193,270 | | | 193,270 |
| Equipment | 243,996 | 55,300 | | 299,296 |
| Infrastructure | 11,560,139 | 8,873 | | 11,569,012 |
| Total capital assets, being depreciated | 11,997,405 | 64,173 | -0- | 12,061,578 |
| Less Accumulated Depreciation For: | | | | |
| Buildings | 115,398 | 5,544 | | 120,942 |
| Equipment | 216,616 | 17,736 | | 234,352 |
| Infrastructure | 4,990,218 | 291,488 | | 5,281,706 |
| Total accumulated depreciation | 5,322,232 | 314,768 | -0- | 5,637,000 |
| Total capital assets, being depreciated, net | 6,675,173 | ( 250,595) | -0- | 6,424,578 |
| Business-type activities capital assets, net | $ 6,797,753 | $( 250,595) | $ -0- | $ 6,547,158 |

Depreciation expense was charged to functions/programs of the City as follows:

| | |
|---|---|
| Governmental Activities: | |
| General administration | $ 53,407 |
| City maintenance | 2,082 |
| Streets and drainage | 223,283 |
| Police department | 74,649 |
| Fire department | 68,916 |
| Parks and recreation | 9,919 |
| Total depreciation expense-governmental activities | $ 432,256 |
| Business-type Activities: | |
| Water and sewer | $ 314,768 |
| Total depreciation expense-business-type activities | $ 314,768 |

NOTE 7 - CAPITAL ASSETS - Continued

Contributed Capital

During the year ended September 30, 2018 the City received contributed capital in the amount of $ 40,000 which was reported within governmental activities.

Governmental Fund Construction Commitments

The City has no governmental fund construction commitment at September 30, 2018.

Proprietary Fund Construction Commitments

The City has no proprietary fund construction commitment at September 30, 2018.

NOTE 8 - LONG-TERM DEBT

General Obligation Bonds/Certificates of Obligation

In July 2011, the City issued City of Richwood, Texas General Obligation Refunding Bonds, Series 2011 in the amount of $ 740,000 to refund the City of Richwood, Texas Tax and Revenue Certificates of Obligation Bonds, Series 1999. Interest rate for these bonds is 3.13%.

In July 2012, the City issued City of Richwood, Texas Combined Tax and Revenue Certificates of Obligation Bonds, Series 2012 in the amount of $ 1,115,000 to fund the purchase and construction of the new city hall.

General obligation bonds and certificates of obligation payable for governmental activities at September 30, 2018, are summarized as follows:

| | | Series Dates | | | Bonds |
|---|---|---|---|---|---|
| | Interest Rates % | Issued | Maturity | Callable | Outstanding 09/30/18 |
| General Obligation Refunding Bonds, Series 2011 | 3.13% | 2011 | 2024 | | $ 380,000 |
| Certificate of Obligation Bond, Series 2012 | 2.00-3.50% | 2012 | 2032 | | 845,000 |
| Total | | | | | $ 1,225,000 |

NOTE 8 - LONG-TERM DEBT - Continued

General Obligation Bonds/Certificates of Obligation - Continued

General obligation bond transactions for the year ended September 30, 2018 were as follows:

| | |
|---|---|
| Bonds outstanding, October 1, 2017 | $ 1,335,000 |
| Maturities | ( 110,000) |
| Bonds outstanding, September 30, 2018 | $ 1,225,000 |

The following is a summary of general obligation and certificate of obligation bond requirements for governmental activities by year as of September 30, 2018:

| Year Ending September 30, | Principal | Interest | Total Requirements |
|---|---|---|---|
| 2019 | $ 105,000 | $ 39,944 | $ 144,944 |
| 2020 | 110,000 | 37,223 | 147,223 |
| 2021 | 115,000 | 33,845 | 148,845 |
| 2022 | 120,000 | 30,310 | 150,310 |
| 2023 | 120,000 | 26,626 | 146,626 |
| 2024-2028 | 375,000 | 84,091 | 459,091 |
| 2029-2032 | 280,000 | 25,025 | 305,025 |
| Total | $ 1,225,000 | $ 277,064 | $ 1,502,064 |

Notes

During the year ended September 30, 2013, the City received a loan of $ 300,000 from the First National Bank of Lake Jackson to finance the completion of the City Hall building. Quarterly principal and interest payments of $ 5,347 are required with a 3.75% interest rate. During the year ended September 30, 2018, the City paid $ 11,938 in principle and $ 9,451 in interest.

The following is the note repayment schedule as of September 30, 2018:

| Year Ending September 30, | Principal | Interest | Total Requirements |
|---|---|---|---|
| 2019 | $ 15,563 | $ 11,173 | $ 26,736 |
| 2020 | 12,984 | 8,405 | 21,389 |
| 2021 | 13,477 | 7,911 | 21,388 |
| 2022 | 13,990 | 7,399 | 21,389 |
| 2023 | 14,522 | 25,617 | 40,139 |
| 2024-2028 | 81,326 | 8,930 | 90,256 |
| 2029-2033 | 92,666 | 8,930 | 101,596 |
| Total | $ 244,528 | $ 78,365 | $ 322,893 |

NOTE 8 - LONG-TERM DEBT - Continued

Notes - Continued

During the year ended September 30, 2016, the City received a loan of $ 20,000 from the First State Bank of Clute to finance the purchase of tools. Annually principal and interest payments of $ 7,332 are required with a 4.50% interest rate. During the year ended September 30, 2018, the City paid $ 6,713 in principle and $ 619 in interest. The following is the note repayment schedule as of September 30, 2018:

| Year Ending September 30, | Principal | Interest | Total Requirements |
|---|---|---|---|
| 2019 | $ 7,045 | $ 317 | $ 7,362 |
| Total | $ 7,045 | $ 317 | $ 7,362 |

During the year ended September 30, 2017, the City received a loan of $ 98,493 from the First National Bank of Lake Jackson to finance the purchase of equipment. Monthly principal and interest payments of $ 2,213 are required with a 3.75% interest rate. During the year ended September 30, 2018, the City paid $ 24,072 in principle and $ 2,483 in interest. The following is the note repayment schedule as of September 30, 2018:

| Year Ending September 30, | Principal | Interest | Total Requirements |
|---|---|---|---|
| 2019 | $ 24,990 | $ 1,565 | $ 26,555 |
| 2020 | 25,942 | 613 | 26,555 |
| 2021 | 2,206 | 7 | 2,213 |
| Total | $ 53,138 | $ 2,185 | $ 55,323 |

Revenue Bonds/Certificates of Obligation

In July 2004, the City issued $ 500,000 of City of Richwood, Texas Combination Tax and Revenue Certificates of Obligation, Series 2004 to finance improvements to the existing wastewater system (the "Project"). Interest rates on these bonds range from 2.75% to 5.70%. These certificates of obligation were purchased by the Texas Water Development Board.

In July 2011, the City issued $ 770,000 of City of Richwood, Texas Combination Tax and Revenue Certificates of Obligation, Series 2011 to finance improvements to the existing wastewater system. Interest rates on these bonds were 3.89%.

NOTE 8 - LONG-TERM DEBT - Continued

Revenue Bonds/Certificates of Obligation - continued

Revenue and certificates of obligation payable from business-type activities at September 30, 2018, are summarized as follows:

| | Interest Rates % | Series Dates Issued | Series Dates Maturity | Series Dates Callable | Bonds Outstanding 09/30/16 |
|---|---|---|---|---|---|
| Certificates of Obligation: | | | | | |
| Combination Tax and Revenue, Series 2004 | 2.75 - 5.70 | 2004 | 2025 | | $ 235,000 |
| Combination Tax and Revenue, Series 2011 | 3.89 | 2011 | 2031 | 2020 | 570,000 |
| Total | | | | | $ 805,000 |

Revenue bonds and certificates of obligation transactions for the year ended September 30, 2018 were as follows:

| | |
|---|---|
| Bonds outstanding, October 1, 2017 | $ 860,000 |
| Maturities | ( 55,000) |
| Bonds outstanding, September 30, 2018 | $ 805,000 |

The following is a summary of revenue and certificates of obligation bond requirements for business type activities by year as of September 30, 2018:

| Year Ending September 30, | Principal | Interest | Total Requirements |
|---|---|---|---|
| 2019 | $ 65,000 | $ 34,361 | $ 99,361 |
| 2020 | 65,000 | 31,409 | 96,409 |
| 2021 | 65,000 | 28,428 | 93,428 |
| 2022 | 70,000 | 25,277 | 95,277 |
| 2023 | 75,000 | 21,965 | 96,965 |
| 2024-2028 | 300,000 | 63,537 | 363,537 |
| 2029-2031 | 165,000 | 13,226 | 178,226 |
| Total | $ 805,000 | $ 218,203 | $ 1,023,203 |

## NOTE 8 - LONG-TERM DEBT - Continued

Transactions for the year ended September 30, 2018 are summarized as follows:

| | Balance 10/01/17 | Issues or Additions | Payments or Expenditures | Balance 09/30/18 | Due Within One Year |
|---|---|---|---|---|---|
| Governmental Type Activities: | | | | | |
| Certificates of obligation | $ 1,335,000 | $ | $ 110,000 | $ 1,225,000 | $ 105,000 |
| Notes payable | 347,433 | | 42,722 | 304,711 | 47,507 |
| Capital lease* | | 375,690 | | 375,690 | 19,413 |
| Premium | 34,064 | | 2,290 | 31,774 | 2,290 |
| Net pension liability** | 609,922 | 371,611 | 551,122 | 430,411 | |
| Total OPEB liability*** | 48,039 | 8,580 | 224 | 56,395 | |
| Total governmental activities | 2,374,458 | 755,881 | 706,358 | 2,423,981 | 174,210 |
| Business Type Activities: | | | | | |
| Certificates of obligation | 860,000 | | 55,000 | 805,000 | 65,000 |
| Capital lease* | 443,714 | | 56,264 | 387,450 | 58,486 |
| Net pension liability** | 102,529 | 62,430 | 94,975 | 69,984 | |
| Total OPEB liability*** | 8,451 | 1,509 | 39 | 9,921 | -0- |
| Total business type activities | 1,414,694 | 63,939 | 206,278 | 1,272,355 | 123,486 |
| Less Portion Payable from Restricted Assets: | | | | | |
| Certificates of obligation | 55,000 | 65,000 | 55,000 | 65,000 | 65,000 |
| Net business-type activities | 1,359,694 | ( 1,061) | 151,278 | 1,207,355 | 58,486 |
| Total government (net) | $ 3,734,152 | $ 754,820 | $ 857,636 | $ 3,631,336 | $ 232,696 |

*See Note 9 for capital lease.
**See Notes 11 and 12 for net pension liability.
***See Note 13 for total OPEB liability.

## NOTE 9 - LEASES

### Capital Lease

In January 2014, the City entered into $ 600,000 Equipment Lease Purchase Agreement with Green Campus Partners, LLC under lease classified as capital lease. The interest rate related to the lease obligation is 3.95% and the maturity date is January 2024. The City will have the option to purchase the Equipment, upon giving written notice to Lessor at least 30 days before the date of purchase and may exercise the option on or after January 31, 2020. During the year ended September 30, 2018, $ 56,264 of lease expenses and $ 17,527 of interest expenses related to this lease were paid.

NOTE 9 - LEASES - Continued

Capital Lease - continued

The following is a schedule showing the future minimum lease payments:

| Year Ending September 30, | Principal | Interest | Total Requirements |
|---|---|---|---|
| 2019 | $ 58,486 | $ 15,304 | $ 73,790 |
| 2020 | 60,796 | 12,994 | 73,790 |
| 2021 | 63,198 | 10,593 | 73,791 |
| 2022 | 65,694 | 8,096 | 73,790 |
| 2023 | 68,289 | 5,501 | 73,790 |
| 2024 | 70,987 | 2,804 | 73,791 |
| Total | $ 387,450 | $ 55,292 | $ 442,742 |

In November 2017, the City entered into $ 375,690 Equipment Lease Purchase Agreement with Community First National Bank under lease classified as capital lease. The interest rate related to the lease obligation is 3.54% and the maturity date is November 2032. The City will have the option to purchase the Equipment, upon giving written notice to Lessor at least 30 days before the date of purchase. During the year ended September 30, 2018, no lease expenses and interest expenses related to this lease were paid.

The following is the note repayment schedule as of September 30, 2018:

| Year Ending September 30, | Principal | Interest | Total Requirements |
|---|---|---|---|
| 2019 | $ 19,413 | $ 13,299 | $ 32,712 |
| 2020 | 20,100 | 12,612 | 32,712 |
| 2021 | 20,812 | 11,901 | 32,713 |
| 2022 | 21,548 | 11,164 | 32,712 |
| 2023 | 22,311 | 10,401 | 32,712 |
| 2024-2028 | 123,976 | 39,584 | 163,560 |
| 2029-2032 | 147,530 | 16,031 | 163,561 |
| Total | $ 375,690 | $ 114,992 | $ 490,682 |

NOTE 9 - LEASES - Continued

Operating Leases

The City leases copiers each year. The lease is considered for accounting purposes to be an operating lease. The lease is on a month-to-month basis. Total governmental activities lease expenditures for the year ended September 30, 2018 were $ 5,800.

On February 26, 2010, the City's Enterprise Fund entered into an interlocal waste water transmission line lease agreement, an operating lease, with the City of Clute. The lease requires quarterly payments on January 15, April 15, July 15, and October 15 of each year from 2010 to 2025. The lease requires total payments of $ 2,413,627 with varying quarterly payment. During the year ended September 30, 2018 the business-type activities reported expenses in the amount of $ 137,522. The following are the minimal lease payments required under this lease:

| Year Ending September 30, | Total Requirements |
|---|---|
| 2019 | $ 139,087 |
| 2020 | 140,987 |
| 2021 | 142,953 |
| 2022 | 144,989 |
| 2023 | 147,095 |
| 2024-2026 | 338,832 |
| Total | $ 1,053,943 |

NOTE 10 - JOINT OPERATIONS

The City is party to an agreement with the City of Clute to share costs associated with the operation of a sewer treatment plant. The percentage for sharing the operating expenses (excluding maintenance and capital outlay) is determined based upon the metered flow of wastewater for each City. For the year ended September 30, 2018, the City of Richwood's portion of these expenses was determined to be 21.04%, which amounted to $ 213,056. Further, the City of Richwood shares in 25.00% of maintenance costs (including capital acquisitions) which amounted to $ 68,610 for the year ended September 30, 2018. The City of Clute maintains both budgetary and accounting responsibility over these operations.

NOTE 11 - TEXAS MUNICIPAL RETIREMENT SYSTEM PENSION PLAN

A. Plan Description

The City participates as one of 883 plans in the nontraditional, join contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at *www.tmrs.com*.

All eligible employees of the City are required to participate in TMRS.

B. Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the City-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payment options. Member may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24 or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Members can retire at age 60 and above with 5 or more years of service or with 20 years of service regardless of age. The plans also provide death benefits and disability benefits. Effective January 1, 2002, members are vested after 5 years. Members may work for more than one TMRS city during their career. If a member is vested in one TMRS city, he or she is immediately vested upon employment with another TMRS city. Similarly, once a member has met the eligibility requirements for retirement in a TMRS city, he or she is eligible in other TMRS cities as well.

*Employees covered by benefit terms*

At the December 31, 2017 valuation and measurement date, the following employees were covered by the benefit terms:

| | |
|---|---|
| Inactive employees or beneficiaries currently receiving benefits | 18 |
| Inactive employees entitled to but not yet receiving benefits | 16 |
| Active employees | 23 |
| | 57 |

NOTE 11 - TEXAS MUNICIPAL RETIREMENT SYSTEM PENSION PLAN - Continued

C. Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the City matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City were required to contribute 5.00% of their annual gross earnings during the fiscal year. The contribution rates for the City were 11.24% and 11.23 % in the calendar years 2017 and 2018, respectively. The City's contributions to TMRS for the year ended September 30, 2018, were $ 140,265, and were equal to the required contributions.

D. Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2017, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

*Actuarial Assumptions*

The Total Pension Liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions.

| | |
|---|---|
| Inflation | 2.50% per year |
| Overall payroll growth | 3.00% per year |
| Investment Rate of Return | 6.75%, net of pension plan investment expense, including inflation |

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment, with male rates multiplied by 109% and female rates multiplied by 103%. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Combined Health Mortality Tables with Blue Collar Adjustment are used with males rates multiplied by 109% and female rates multiplied by 103% with a 3-year set-forward for both males and females. In addition, a 3% minimum mortality rate is applied to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements subject to the 3% floor.

NOTE 11 - TEXAS MUNICIPAL RETIREMENT SYSTEM PENSION PLAN - Continued

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four year period from December 31, 2010 to December 31, 2014. They were adopted in 2015 and first used in the December 31, 2015 actuarial valuation. The post-retirement mortality assumption for healthy annuitants and Annuity Purchase Rate (APRs) are based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. In conjunction with these changes first used in the December 31, 2013 valuation, the System adopted the Entry Age Normal actuarial cost method and a one-time change to the amortization policy. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2018 are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|---|---|---|
| Domestic Equity | 17.5% | 4.55% |
| International Equity | 17.5% | 6.35% |
| Core Fixed Income | 10.0% | 1.00% |
| Non-Core Fixed Income | 20.0% | 3.90% |
| Real Return | 10.0% | 3.80% |
| Real Estate | 10.0% | 4.50% |
| Absolute Return | 10.0% | 3.75% |
| Private Equity | 5.0% | 7.50% |
| Total | 100% | |

*Discount Rate*

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefits payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

NOTE 11 - TEXAS MUNICIPAL RETIREMENT SYSTEM PENSION PLAN - Continued

*Changes in the Net Pension Liability*

| | Increase (Decrease) | | |
|---|---|---|---|
| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Pension Liability (a)-(b) |
| Balance at 12/31/2016 | $ 3,794,533 | $ 3,129,852 | $ 664,681 |
| Changes for the Year: | | | |
| Service cost | 167,945 | | 167,945 |
| Interest | 253,787 | | 253,787 |
| Difference between expected and actual experience | 5,669 | | 5,669 |
| Contributions – employer | | 147,798 | ( 147,798) |
| Contributions – employee | | 65,747 | ( 65,747) |
| Net investment income | | 433,788 | ( 433,788) |
| Benefit payment, including refunds of employee contributions | ( 237,383) | ( 237,383) | |
| Administrative expense | | ( 2,248) | 2,248 |
| Other changes | | ( 114) | 114 |
| Net changes | 190,018 | 407,588 | ( 217,570) |
| Balance at 12/31/2017 | $ 3,984,551 | $ 3,537,440 | $ 447,111 |

*Sensitivity of the net pension liability to changes in the discount rate*

The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what's the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-perentage-point higher (7.75%) than the current rate:

| | 1% Decrease In Discount Rate (5.75%) | Discount Rate (6.75%) | 1% Increase In Discount Rate (7.75%) |
|---|---|---|---|
| City's Net Pension Liability | $ 968,092 | $ 447,111 | $ 18,868 |

*Pension Plan Fiduciary Net Position*

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issues TMRS financial report. That report may be obtained on the Internet at www.tmrs.com.

NOTE 11 - TEXAS MUNICIPAL RETIREMENT SYSTEM PENSION PLAN - Continued

E. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2018, the City recognized pension expense of $ 127,057.

At September 30, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between expected and actual experience | $ 8,837 | $ 17,856 |
| Difference between projected and actual earnings | 85,938 | 178,203 |
| Differences in assumption changes | 4,844 | |
| Contributions subsequent to the measurement date | 100,948 | |
| Total | $ 200,567 | $ 196,059 |

$ 100,948 reported as deferred outflows of resources related to pensions relating from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2019. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ended September 30, | |
|---|---|
| 2019 | $( 7,740) |
| 2020 | ( 1,566) |
| 2021 | ( 42,644) |
| 2022 | ( 44,490) |

NOTE 12 - TEXAS EMERGENCY SERVICES RETIREMENT SYSTEM

A Plan Description

The Texas Emergency Services Retirement System (TESRS) administers a cost-sharing multiple employer pension system (the System) established and administered by the State of Texas to provide pension benefits for emergency services personnel who serve without significant monetary remuneration. Direct financial activity for the System is classified in the financial statements as pension trust funds. The System issues a standalone financial report that is available to the public at www.tesrs.org.

NOTE 12 - TEXAS EMERGENCY SERVICES RETIREMENT SYSTEM - Continued

Of the nine member state board of trustees, at least five trustees must be active members of the pension system, one of whom must represent emergency medical services personnel. One trustee may be a retiree of the pension system, and three trustees must be persons who have experience in the fields of finance, securities investment, or pension administration. On August 31, 2017, there were 235 contributing fire and/or emergency services department members participating in TESRS. Eligible participants include volunteer emergency services personnel who are members in good standing of a member department.

B Benefits Provided

Senate Bill 411, 65th Legislature, Regular Session (1977), created TESRS and established the applicable benefit provisions. The 79th Legislature, Regular Session (2005), re-codified the provisions and gave the TESRS Board of Trustees authority to establish vesting requirements, contribution levels, benefit formulas, and eligibility requirements by board rule. The benefit provisions include retirement benefits as well as death and disability benefits. Members are 50% vested after the tenth year of service, with the vesting percent increasing 10% for each of the next five years of service so that a member becomes 100% vested with 15 years of service.

Upon reaching age 55, each vested member may retire and receive a monthly pension equal to his vested percent multiplied by six times the governing body's average monthly contribution over the member's years of qualified service. For years of service in excess of 15 years, this monthly benefit is increased at the rate of 6.2% compounded annually. There is no provision for automatic postretirement benefit increases.

On and off-duty death benefits and on-duty disability benefits are dependent on whether or not the member was engaged in the performance of duties at the time of death or disability. Death benefits include a lump sum amount or continuing monthly payments to a member's surviving spouse and dependent children.

C Funding Policy

Contributions are made by governing bodies for the participating departments. No contributions are required from the individuals who are members of the System, nor are they allowed. The governing bodies of each participating department are required to make contributions for each month a member performs emergency services for a department (this minimum contribution is $ 36 per member and the department may make a higher monthly contribution for its members). This is referred to as a Part One contribution, which is the legacy portion of the System contribution that directly impacts future retiree annuities.

The state is required to contribute an amount necessary to make the System “actuarially sound” each year, which may not exceed one-third of the total of all contributions made by participating governing bodies in a particular year.

<u>NOTE 12 - TEXAS EMERGENCY SERVICES RETIREMENT SYSTEM</u> - Continued

The board rule defining contributions was amended effective July 27, 2014 to add the potential for actuarially determined Part Two contributions that would be required only if the expected future annual contributions from the state are not enough with the Part One contributions to provide an adequate contribution arrangement as determined by the most recent actuarial valuation. This Part Two portion, which is actuarially determined as a percent of the Part One portion (not to exceed 15%), is to be actuarially adjusted every two years based on the most recent actuarial valuation. Based on the actuarial valuation as of August 31, 2016, the Part Two contributions were established by the board to be 2% of the Part One contributions beginning September 1, 2017.

Additional contributions may be made by governing bodies within two years of joining the System, to grant up to ten years of credit for service per member. Prior service purchased must have occurred before the department began participation in the System.

A small subset of participating departments have a different contribution arrangement which is being phased out over time. In this arrangement, contributions made in addition to the monthly contributions for active members, are made by local governing bodies on a pay-as-you-go basis for members who were pensioners when their respective departments merged into the System. There is no actuarial impact associated with this arrangement as the pay-as-you-go contributions made by these governing bodies are always equal to benefit payments paid by the System.

D Contributions Required and Contributions Made

The contribution requirement per active emergency services personnel member per month is not actuarially determined. Rather, the minimum contribution provisions are set by board rule, and there is no maximum contribution rate. For the fiscal year ending August 31, 2017, total contributions of $ 5,012,131 were paid into TESRS by the political subdivisions served by the member volunteer emergency services personnel. The state appropriated $ 1,583,825 for the fiscal year ending August 31, 2017.

The City is not an employer of the members under the TESRS Plan. However, the City makes contributions directly to the TESRS Plan for members of the participating fire department in the City. During the measurement period of 2017 for fiscal 2018 reporting, the amount of the City's contributions recognized by the plan was $ 10,725.

The purpose of the biennial actuarial valuation is to determine if the contribution arrangement is adequate to pay the benefits that are promised. Actuarial assumptions are disclosed in subsection below.

The most recently completed biennial actuarial valuation as of August 31, 2016 stated that TESRS has an adequate contribution arrangement for the benefit provisions recognized in the valuation based on the expected total contributions, including the expected contributions both from the governing body of each participating department and from the state. The expected contributions from the state are state appropriations equal to (1) the maximum annual contribution (one-third of all contributions to TESRS by governing bodies of participating departments in a year) as needed in accordance with state law governing TESRS and (2) approximately $ 725,000 each year to pay for part of the System's administrative expenses.

NOTE 12 - TEXAS EMERGENCY SERVICES RETIREMENT SYSTEM - Continued

E Net Pension Liability

The System's net pension liability was measured as of August 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of August 31, 2016 and rolled forwarded to August 31, 2017. The City's proportionate share of net pension liability was $ 53,284.

Actuarial Assumptions

The total pension liability in the August 31, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---|---|
| Inflation | 3.0% |
| Salary increases | N/A |
| Investment rate of return | 7.75%, net of pension plan investment expense, including inflation |

Mortality rates were based on the RP-2000 Combined Healthy Lives Mortality Tables for males and for females projected to 2024 by scale AA.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future net real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These components are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage (currently 4.97%) and by adding expected inflation (3.0%). In addition, the final 7.75% assumption was selected by "rounding down" and thereby reflected a reduction of 0.22% for adverse deviation. The target allocation and expected arithmetic real rates of return for each major asset class are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Net Real Rate of Return |
|---|---|---|
| Equities: | | |
| Large cap domestic | 32% | 5.72% |
| Small cap domestic | 10 | 5.96 |
| Development international | 21 | 6.21 |
| Emerging markets | 6 | 7.18 |
| Master limited partnership | 5 | 7.61 |
| Fixed Income: | | |
| Domestic | 21 | 1.61 |
| International | 5 | 1.81 |
| Cash | 0 | 0.00 |
| Total | 100% | |
| Weighted average | | 4.97% |

NOTE 12 - TEXAS EMERGENCY SERVICES RETIREMENT SYSTEM - Continued

*Discount Rate*

The discount rate used to measure the total pension liability was 7.75%. No projection of cash flows was used to determine the discount rate because the August 31, 2016 actuarial valuation showed that expected contributions would pay the normal cost and amortize the unfunded actuarial accrued liability (UAAL) in 30 years using the conservative level dollar amortization method. Because of the 30-year amortization period with the conservative amortization method, the pension plan's fiduciary net position is expected to be available to make all projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Net Pension Liability to Changes in the Discount Rate*

The following presents the net pension liability of the City, calculated using the discount rate of 7.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.75%) or 1 percentage point higher (8.75%) than the current rate:

| | 1% Decrease In Discount Rate (6.75%) | Discount Rate (7.75%) | 1% Increase In Discount Rate (8.75%) |
|---|---|---|---|
| City's Net Pension Liability | $ 99,503 | $ 53,284 | $ 24,126 |

F Pension Expenses, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

At September 30, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences between expected and actual experience | $ 57 | $ |
| Differences between projected and actual earnings | 4,969 | |
| Differences in assumption changes | 778 | |
| Contributions subsequent to the measurement date | 8,480 | |
| Total | $ 14,284 | $ -0- |

NOTE 12 - TEXAS EMERGENCY SERVICES RETIREMENT SYSTEM - Continued

$ 8,480 reported as deferred outflows of resources related to pensions relating from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2019. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

| Year Ended September 30, | | |
|---|---|---|
| 2019 | $ | 2,507 |
| 2020 | | 4,599 |
| 2021 | ( | 220) |
| 2022 | ( | 1,082) |

For the year ended September 30 2018, the City recognized pension expense of $ 11,180.

NOTE 13 - DEFINED OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN

A. Plan Description

The City also participates in the defined benefit group-term life insurance plan operated by TMRS known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The city may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1. The SDBF covers both active and retiree benefits with no segregation of assets, and therefore doesn't meet the definition of a trust under GASB No. 75, paragraph 4b and there are no assets accumulated for OPEB. As such the SDBF is considered to be a single employer unfunded OPEB plan with benefit payments treated as being equal to the employer's yearly contributions for retirees.

B. Benefits Provided

Payments from this fund are similar to group-term life insurance benefits, and are paid to the designated beneficiaries upon the receipt of an approved application for payment. The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings for the 12-month period preceding the month of death). The death benefit for retirees is considered an other employment benefit and is a fixed amount of $7,500.

*Employees covered by benefit terms*

At the December 31, 2017 valuation and measurement date, the following employees were covered by the benefit terms:

| | |
|---|---|
| Inactive employees currently receiving benefits | 9 |
| Inactive employees entitled to but not yet receiving benefits | 6 |
| Active employees | 23 |
| | 38 |

NOTE 13 - DEFINED OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN - Continued

C. Contributions

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation, which was 0.20% and 0.22% in the calendar years 2017 and 2018, of which 0.05% and 0.06% represented the retiree-only portion for each year, as a percentage of annual covered payroll. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to prefund retiree term life insurance during employees' entire careers. The City's contribution to the SDBF for the year ended September 30, 2018 was $ 1,849 representing contributions for both active and retiree coverage which equaled the required contributions. The City's contribution for retiree portion as of September 30, 2018 was $ 369.

D. Total OPEB Liability

The City's total OPEB liability of $ 66,316 was measured as of December 31, 2017, and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and Other Inputs*

The Total OPEB Liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

| | |
|---|---|
| Inflation | 2.50% |
| Salary increases | 3.50% to 10.5% including inflation |
| Discount rate | 3.31% |
| Investment Rate of Return | A statutory interest credit of 5% is allocated annually and is not dependent on investment earnings. |

Salary increases were based on a service-related table. Mortality rates for service retirees were based on the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment, with male rates multiplied by 109% and female rates multiplied by 103%. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled retirees, the gender-distinct RP2000 Combined Health Mortality Tables with Blue Collar Adjustment are used with males rates multiplied by 109% and female rates multiplied by 103% with a 3-year set-forward for both males and females. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements subject to the 3% floor.

The actuarial assumptions used in the December 31, 2017 valuation were based on the results of an actuarial experience study for the period from December 31, 2010 to December 31, 2014.

The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2017.

NOTE 13 - DEFINED OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN - Continued

*Changes in the Total OPEB Liability*

| | Total OPEB Liability (a) |
|---|---|
| Balance at 12/31/2016 | $ 56,490 |
| Changes for the Year: | |
| Service cost | 2,103 |
| Interest | 2,170 |
| Changes of benefit terms | 0 |
| Difference between expected and actual experience | 0 |
| Changes in assumption or other inputs | 5,816 |
| Benefit payments | ( 263) |
| Net changes | 9,826 |
| Balance at 12/31/2017 | $ 66,316 |

*Sensitivity of the total OPEB liability to changes in the discount rate*

The following presents the total OPEB liability of the City, calculated using the discount rate of 3.31%, as well as what's the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.31%) or 1-perentage-point higher (4.31%) than the current rate:

| | 1% Decrease In Discount Rate (2.31%) | Discount Rate (3.31%) | 1% Increase In Discount Rate (4.31%) |
|---|---|---|---|
| City's Total OPEB Liability | $ 81,314 | $ 66,316 | $ 54,870 |

E. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2018, the City recognized OPEB expense of $ 5,205.

At September 30, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Differences in assumption changes | $ 4,884 | $ |
| Contributions subsequent to the measurement date | 1,349 | |
| Total | $ 6,233 | $ 0 |

NOTE 13 - DEFINED OTHER POST-EMPLOYMENT BENEFITS (OPEB) PLAN - Continued

$ 1,349 reported as deferred outflows of resources related to OPEB relating from contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability for the year ending September 30, 2019. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Year Ended September 30, | | |
|---|---|---|
| 2019 | $ | 932 |
| 2020 | | 932 |
| 2021 | | 932 |
| 2022 | | 932 |
| 2023 | | 932 |
| Thereafter | | 224 |

NOTE 14 - RISK POOL PARTICIPATION

The City is a participant in the Texas Municipal League Intergovernmental Risk Pool for coverage of liability, property, worker's compensation, and medical insurance. The City pays annual premiums to the pool for the coverages stated. The agreement with the Texas Municipal League Intergovernmental Risk Pool requires the pool to be self-sustaining. Property and liability insurance provide varying and appropriate coverage, with most claims subject to a $ 5,000 deductible. Workers compensation claims are managed by the Texas Municipal League. In addition, the City has designated a portion of the General Fund fund balance for insurance contingencies, to handle deductibles and other associated costs. For medical insurance claims, the City pays insurance premiums for full coverage and has no liability for claims filed by employees or their covered dependents.

NOTE 15 - LITIGATION

The City currently is not involved in any nor is the City aware of any threatened litigation, claims, or assessments.

NOTE 16 - EXCESS OF EXPENDITURES OVER APPROPRIATIONS

During the year ended September 30, 2017, expenditures exceeded appropriations on the funds as follows:

| | | |
|---|---|---|
| Debt Services Fund | $ | 500 |
| Enterprise Fund | $ | 195,686 |

The budget was not amended; however, the City Council approved these expenditures as required by City budget procedures. The variance in the Debt Services Fund was resulted from fees charged from the bank and the variance in the Enterprise Fund was mainly resulted from under budget on depreciation.

## NOTE 17 - ECONOMIC DEVELOPMENT AGREEMENTS

On December 9, 2014 the City entered into an Economic Development Agreement with 210 Development Group, LLC ("the Developer") in accordance with Chapter 380 of the Texas Local Government Code. Under terms of the agreement, the Developer is expected to construct and operate an apartment complex and the City agrees to provide the Developer an economic incentive for the period of five years commencing with payment of ad valorem taxes on the property by the Developer. For the year ending September 30, 2018, the City made a rebate payment of $ 147,103 under this agreement, all of which was paid during the fiscal year 2018.

On January 26, 216 the City entered into an Economic Development Agreement with Jerry Crawford ("Crawford") in accordance with Chapter 380 of the Texas Local Government Code. Under terms of the agreement, Crawford is expected to operate and continue an existing business at the property known as Crawford's Furniture and Appliance, Inc. and the City agrees to provide Crawford an economic incentive for the period of ten years commencing with payment of ad valorem taxes on the property by Crawford. For the year ending September 30, 2018, the City made a rebate payment of $ 7,238 under this agreement, all of which was paid during the fiscal year 2018.

On April 10, 2017 the City entered into an Economic Development Agreement with Big Kountry Shooting, LLC ("BKS") in accordance with Chapter 380 of the Texas Local Government Code. Under terms of the agreement, BKS is expected to construct and operate an indoor shooting range within the city limits of the City and the City agrees to provide BKS an economic incentive for the period of two years commencing with payment of ad valorem taxes on the property by BKS. For the year ending September 30, 2018, no rebate payments made by the City.

## NOTE 18 - EVALUATION OF SUBSEQUENT EVENTS

The City has evaluated subsequent events through February 26, 2019, the date which the financial statements were available to be issued.

On February 11, 2019, the council of the City amended the loan balance between the governmental funds and the enterprise fund to $ 456,421 and also decided to only require repayment and charge interest in fiscal year 2019 and repel the remaining repayment schedule.

| Year Ended September 30, | Principal | Interest | Total |
|---|---|---|---|
| 2019 | $ 11,578 | $ 8,672 | $ 20,250 |

# REQUIRED SUPPLEMENTARY INFORMATION

# CITY OF RICHWOOD
Richwood, Texas

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND

For the Year Ended September 30, 2018

| | Budgeted Amounts | | | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| Revenues: | | | | |
| Taxes: | | | | |
| Property taxes | $ 1,468,091 | $ 1,468,091 | $ 1,552,047 | $ 83,956 |
| Sales taxes | 657,644 | 657,644 | 759,945 | 102,301 |
| Franchise fees | 177,189 | 177,189 | 189,135 | 11,946 |
| Revenue producing facilities | 12,380 | 12,380 | 15,352 | 2,972 |
| Fines and fees | 155,300 | 155,300 | 129,609 | ( 25,691 ) |
| Licenses and permits | 70,200 | 70,200 | 86,684 | 16,484 |
| Investment income | 3,275 | 3,275 | 15,922 | 12,647 |
| Intergovernmental | 72,095 | 72,095 | 24,097 | ( 47,998 ) |
| Miscellaneous | 43,100 | 43,100 | 95,859 | 52,759 |
| Total revenues | 2,659,274 | 2,659,274 | 2,868,650 | 209,376 |
| Expenditures: | | | | |
| Current: | | | | |
| General administration | 725,555 | 725,555 | 564,351 | 161,204 |
| Judicial | 130,745 | 130,745 | 132,894 | ( 2,149 ) |
| Police department | 894,016 | 894,016 | 983,076 | ( 89,060 ) |
| Fire department | 155,770 | 155,770 | 149,560 | 6,210 |
| City maintenance | 217,375 | 243,929 | 191,400 | 52,529 |
| Streets and drainage | 58,000 | 58,000 | 50,920 | 7,080 |
| Parks and recreation | 40,994 | 40,994 | 45,923 | ( 4,929 ) |
| Code enforcement | 53,009 | 53,009 | 48,641 | 4,368 |
| Inspection | 109,588 | 109,588 | 106,043 | 3,545 |
| Emergency | 86,231 | 86,231 | 47,924 | 38,307 |
| Special purpose | 18,400 | 18,400 | | 18,400 |
| Capital outlay | 467,007 | 467,007 | 559,967 | ( 92,960 ) |
| Debt Service: | | | | |
| Principal | | | 30,784 | ( 30,784 ) |
| Interest and agent fees | | | 3,102 | ( 3,102 ) |
| Total expenditures | 2,956,690 | 2,983,244 | 2,914,585 | 68,659 |
| Excess of revenues over (under) expenditures | ( 297,416 ) | ( 323,970 ) | ( 45,935 ) | 278,035 |

(continued)

**CITY OF RICHWOOD**
Richwood, Texas

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND - Continued

For the Year Ended September 30, 2018

| | Budgeted Amounts | | | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| Other Financing Resources (Uses): | | | | |
| Proceeds of capital lease | $ | $ | $ 375,690 | $ 375,690 |
| Sale of capital assets | | | 7,538 | 7,538 |
| Transfers in | 86,871 | 86,871 | 86,871 | -0- |
| Transfers out | ( 83,936) | ( 83,936) | ( 83,936) | -0- |
| Total other financing resources | 2,935 | 2,935 | 386,163 | 383,228 |
| Net changes in fund balances | ( 294,481) | ( 321,035) | 340,228 | 661,263 |
| Fund balances, beginning (restated) | 1,434,197 | 1,434,197 | 1,434,197 | -0- |
| Fund balances, ending | $ 1,139,716 | $ 1,113,162 | $ 1,774,425 | $ 661,263 |

**CITY OF RICHWOOD**
Richwood, Texas

TMRS SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
FOR THE LAST TEN YEARS[1]
SEPTEMBER 30, 2018 WITH MEASUREMENT DATE OF DECEMBER 31, 2017

| | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|
| **Total Pension Liability** | | | | |
| Service cost | $ 167,945 | $ 137,179 | $ 123,074 | $ 115,123 |
| Interest (on the Total Pension Liability) | 253,787 | 242,051 | 236,704 | 225,550 |
| Difference between expected and actual experience | 5,669 | 8,654 | ( 43,807) | ( 98,725) |
| Changes in assumptions | | | 31,743 | |
| Benefit payments, including refunds of employee contributions | ( 237,383) | ( 221,402) | ( 79,218) | ( 93,958) |
| Net Change in Total Pension Liability | 190,018 | 166,482 | 268,496 | 147,990 |
| Total Pension Liability – Beginning | 3,794,533 | 3,628,051 | 3,359,555 | 3,211,565 |
| Total Pension Liability – Ending (a) | $ 3,984,551 | $ 3,794,533 | $ 3,628,051 | $ 3,359,555 |
| **Plan Fiduciary Net Position** | | | | |
| Contributions – Employer | $ 147,798 | $ 118,168 | $ 121,452 | $ 108,286 |
| Contributions – Employee | 65,747 | 53,711 | 50,690 | 46,276 |
| Net Investment Income | 433,788 | 201,477 | 4,259 | 152,992 |
| Benefit payments, including refunds of employee contributions | ( 237,383) | ( 221,402) | ( 79,218) | ( 93,958) |
| Administrative expense | ( 2,248) | ( 2,275) | ( 2,594) | ( 1,597) |
| Other | ( 114) | ( 123) | ( 128) | ( 131) |
| Net Change in Plan Fiduciary Net Position | 407,588 | 149,556 | 94,461 | 211,868 |
| Plan Fiduciary Net Position – Beginning | 3,129,852 | 2,980,296 | 2,885,835 | 2,673,967 |
| Plan Fiduciary Net Position – Ending (b) | $ 3,537,440 | $ 3,129,852 | $ 2,980,296 | $ 2,885,835 |
| **Net Pension Liability** (a-b) | $ 447,111 | $ 664,681 | $ 647,755 | $ 473,720 |
| Plan Fiduciary Net Position as a Percentage of Total Pension Liability | 88.78% | 82.48% | 82.15% | 85.90% |
| Covered Payroll | $ 1,314,122 | $ 1,074,228 | $ 1,013,793 | $ 925,514 |
| Net Pension Liability as a Percentage of Covered Payroll | 34.02% | 61.88% | 63.89% | 51.18% |

Notes to Schedule:
N/A

[1] This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

**CITY OF RICHWOOD**
Richwood, Texas

TMRS SCHEDULE OF CONTRIBUTIONS
FOR THE LAST TEN YEARS[1]
SEPTEMBER 30, 2018

| | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|
| Actuarially determined contribution | $ 138,416 | $ 139,288 | $ 121,859 | $ 119,353 |
| Contributions in relation to the actuarially determined contribution | 138,416 | 139,288 | 121,859 | 119,353 |
| Contribution deficiency (excess) | $ -0- | $ -0- | $ -0- | $ -0- |
| Covered payroll | $ 1,231,122 | $ 1,244,815 | $ 1,084,021 | $ 971,017 |
| Contributions as a percentage of covered payroll | 11.24% | 11.19% | 11.24% | 12.29% |

Notes to Schedule of Contributions

Valuation date

| | |
|---|---|
| Notes | Actuarially determined contribution rates are calculated as of December 31 and become effective in January, 13 months later. |

Methods and Assumptions Used to Determine Contribution Rates:

| | |
|---|---|
| Actuarial cost method | Entry age normal |
| Amortization method | Level Percentage of Payroll, Closed |
| Remaining Amortization period | 29 years |
| Asset valuation method | 10 Year smoothed market; 15% soft corridor |
| Inflation | 2.5% |
| Salary increases | 3.50% to 10.5% including inflation |
| Investment rate of return | 6.75% |
| Retirement Age | Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2015 valuation pursuant to an experience study of the period 2010 – 2014. |
| Mortality | RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generated basis with scale BB |

Other Information

| | |
|---|---|
| Notes | There were no benefit changes during the year. |

(1) This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

**CITY OF RICHWOOD**
Richwood, Texas

TESRS SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
AND RELATED RATIOS
THE CITY AS NON-EMPLOYER CONTRIBUTION ENTITY
FOR THE LAST TEN YEARS[1]
SEPTEMBER 30, 2018 WITH MEASUREMENT DATE OF AUGUST 31, 2017

| | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|
| City's proportion of the net pension liability (asset) | 0.2220% | 0.164% | 0.177% | 0.192% |
| City' proportionate share of the net pension liability (asset) | $ 53,284 | $ 47,770 | $ 47,246 | $ 34,890 |
| Plan fiduciary position as a percentage of total pension liability | 81.40% | 76.30% | 76.90% | 83.50% |

Notes to Schedule:
N/A

[1] This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

**CITY OF RICHWOOD**
Richwood, Texas

TESRS SCHEDULE OF REQUIRED CONTRIBUTIONS
THE CITY AS NON-EMPLOYER CONTRIBUTION ENTITY
FOR THE LAST TEN YEARS[(1)]
SEPTEMBER 30, 2018

| | 2018 | 2017 | 2016 | 2015 |
|---|---|---|---|---|
| Contractually required contribution | $ 12,868 | $ 13,725 | $ 7,500 | $ 7,800 |
| Contributions in relation to the contractually required contribution | 12,868 | 13,725 | 7,500 | 7,800 |
| Contribution deficiency (excess) | $ -0- | $ -0- | $ -0- | $ -0- |

Notes to Schedule:
N/A

(1) This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

**CITY OF RICHWOOD**
Richwood, Texas

TMRS SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE LAST TEN YEARS[1]
SEPTEMBER 30, 2018 WITH MEASUREMENT DATE OF DECEMBER 31, 2017

| | 2018 |
|---|---|
| Service cost | $ 2,103 |
| Interest (on the Total OPEB Liability) | 2,170 |
| Changes in assumptions or other input | 5,816 |
| Benefit payments | ( 263) |
| Net Change in Total OPEB Liability | 9,826 |
| Total OPEB Liability – Beginning | 56,490 |
| Total OPEB Liability – Ending | $ 66,316 |
| Covered Payroll | $ 1,314,122 |
| Total OPEB Liability as a Percentage of Covered Payroll | 5.05% |

Notes to Schedule:

Changes in assumptions or other inputs reflect the effects of changes in the discount rates each period. The following are the discount rates used in each period:

| | |
|---|---|
| 2018 | 3.31% |
| 2017 | 3.78% |

(1) This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is completed, only available information is shown.

# COMBINING AND INDIVIDUAL
# FUND STATEMENTS AND SCHEDULES

# CITY OF RICHWOOD
Richwood, Texas

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS

September 30, 2018

| | Special Revenue | | Total |
|---|---|---|---|
| | Beautification Fund | Transportation Fund | Nonmajor Governmental Funds |
| Assets and Deferred Outflows Of Resources | | | |
| Assets: | | | |
| Cash and temporary investments | $ 27,150 | $ 157,204 | $ 184,354 |
| Accrued interest | | 3 | 3 |
| Due from other funds | 1,305 | 78,081 | 79,386 |
| Total assets | 28,455 | 235,288 | 263,743 |
| Deferred Outflows of Resources: | | | |
| Deferred outflows of resources | | | |
| Total deferred outflows of resources | -0- | -0- | -0- |
| Total assets and deferred outflows of resources | $ 28,455 | $ 235,288 | $ 263,743 |
| Liabilities, Deferred Inflows of Resources, and Fund Balances | | | |
| Liabilities: | | | |
| Accounts payable | $ 675 | $ 10,147 | $ 10,822 |
| Total liabilities | 675 | 10,147 | 10,822 |
| Deferred Inflows of Resources: | | | |
| Deferred inflows of resources | | | |
| Total deferred inflows of resources | -0- | -0- | -0- |
| Fund Balances: | | | |
| Restricted: | | | |
| Street beautification | 27,780 | | 27,780 |
| Transportation | | 225,141 | 225,141 |
| Total fund balances | 27,780 | 225,141 | 252,921 |
| Total liabilities, deferred inflows of resources, and fund balances | $ 28,455 | $ 235,288 | $ 263,743 |

# CITY OF RICHWOOD
Richwood, Texas

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended September 30, 2018

| | Special Revenue | | Total |
|---|---|---|---|
| | Beautification Fund | Transportation Fund | Nonmajor Governmental Funds |
| Revenues: | | | |
| Transportation | $ | $ 137,671 | $ 137,671 |
| Investment earning | | 1,123 | 1,123 |
| Miscellaneous | 14,508 | | 14,508 |
| Total revenues | 14,508 | 138,794 | 153,302 |
| Expenditures: | | | |
| Current: | | | |
| General administration | 9,897 | | 9,897 |
| Streets and drainage | | 53,019 | 53,019 |
| Total expenditures | 9,897 | 53,019 | 62,916 |
| Excess of revenues over expenditures | 4,611 | 85,775 | 90,386 |
| Transfer in | 1,000 | | 1,000 |
| Net change sin fund balances | 5,611 | 85,775 | 91,386 |
| Fund balances – beginning | 22,169 | 139,366 | 161,535 |
| Fund balances – ending | $ 27,780 | $ 225,141 | $ 252,921 |

**CITY OF RICHWOOD**
Richwood, Texas

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
DEBT SERVICE FUND

For the Year Ended September 30, 2018

| | Budgeted Amounts | | | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| Revenues: | | | | |
| Property taxes | $ 174,211 | $ 174,211 | $ 176,050 | $ 1,839 |
| Interest | | | 430 | 430 |
| Total revenues | 174,211 | 174,211 | 176,480 | 2,269 |
| Expenditures: | | | | |
| Debt Service: | | | | |
| Principal | 121,938 | 121,938 | 121,938 | |
| Interest and agent fees | 52,273 | 52,273 | 52,773 | ( 500) |
| Total expenditures | 174,211 | 174,211 | 174,711 | ( 500) |
| Net changes in fund balances | -0- | -0- | 1,769 | 1,769 |
| Fund balances, beginning | 106,860 | 106,860 | 106,860 | -0- |
| Fund balances, ending | $ 106,860 | $ 106,860 | $ 108,629 | $ 1,769 |

## CITY OF RICHWOOD
Richwood, Texas

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BEAUTIFICATION FUND

For the Year Ended September 30, 2018

| | Budgeted Amounts | | | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| Revenues: | | | | |
| Miscellaneous | $ 14,800 | $ 14,800 | $ 14,508 | $( 292 ) |
| Total revenues | 14,800 | 14,800 | 14,508 | ( 292 ) |
| Expenditures: | | | | |
| General administration | 16,000 | 16,000 | 9,897 | 6,103 |
| Total expenditures | 16,000 | 16,000 | 9,897 | 6,103 |
| Excess of revenues over expenditures | ( 1,200 ) | ( 1,200 ) | 4,611 | 5,811 |
| Transfer in | 1,200 | 1,200 | 1,000 | ( 200 ) |
| Net changes in fund balances | -0- | -0- | 5,611 | 5,611 |
| Fund balances, beginning | 22,169 | 22,169 | 22,169 | -0- |
| Fund balances, ending | $ 22,169 | $ 22,169 | $ 27,780 | $ 5,611 |

**CITY OF RICHWOOD**
Richwood, Texas

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
TRANSPORTATION FUND

For the Year Ended September 30, 2018

| | Budgeted Amounts | | | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| Revenues: | | | | |
| Transportation | $ 105,000 | $ 105,000 | $ 137,671 | $ 32,671 |
| Investment earning | | | 1,123 | 1,123 |
| Total revenues | 105,000 | 105,000 | 138,794 | 33,794 |
| Expenditures: | | | | |
| Street and drainage | 105,000 | 105,000 | 53,019 | 51,981 |
| Total expenditures | 105,000 | 105,000 | 53,019 | 51,981 |
| Net changes in fund balances | -0- | -0- | 85,775 | 85,775 |
| Fund balances, beginning | 139,366 | 139,366 | 139,366 | -0- |
| Fund balances, ending | $ 139,366 | $ 139,366 | $ 225,141 | $ 85,775 |

**CITY OF RICHWOOD**
Richwood, Texas

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN
NET POSITION - BUDGET AND ACTUAL -
PROPRIETARY FUND - ENTERPRISE FUND

For the Year Ended September 30, 2018

| | Budgeted Amounts | | | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Actual | (Negative) |
| Revenues: | | | | |
| Water fees | $ 898,070 | $ 898,070 | $ 861,690 | $( 36,380) |
| Sewer fees | 797,064 | 797,064 | 760,933 | ( 36,131) |
| Garbage fees | 281,396 | 281,396 | 260,622 | ( 20,774) |
| Delinquent charges | 23,000 | 23,000 | 29,511 | 6,511 |
| Tap and reconnect fees | 18,200 | 18,200 | 24,139 | 5,939 |
| Miscellaneous | 6,000 | 6,000 | 13,723 | 7,723 |
| Total revenues | 2,023,730 | 2,023,730 | 1,950,618 | ( 73,112) |
| Operating Expenses: | | | | |
| Personnel costs | 359,522 | 259,917 | 260,887 | ( 970) |
| Sewer treatment plant operations | 455,750 | 455,750 | 420,855 | 34,895 |
| Water costs – BWA | 262,331 | 262,331 | 261,614 | 717 |
| Sanitation | 257,320 | 257,320 | 252,098 | 5,222 |
| Utilities and telephone | 50,100 | 50,100 | 53,888 | ( 3,788) |
| Repairs and maintenance | 122,404 | 122,404 | 110,529 | 11,875 |
| Supplies | 33,000 | 33,000 | 37,525 | ( 4,525) |
| Miscellaneous | 165,966 | 165,966 | 90,310 | 75,656 |
| Operating expenses before depreciation | 1,706,393 | 1,606,788 | 1,487,706 | 119,082 |
| Depreciation | | | 314,768 | ( 314,768) |
| Total operating expenses | 1,706,393 | 1,606,788 | 1,802,474 | ( 195,686) |
| Operating income | 317,337 | 416,942 | 148,144 | ( 268,798) |
| Non-Operating Revenues (Expenses): | | | | |
| Investment income | 500 | 500 | 1,908 | 1,408 |
| Interest expense and agent fees | ( 87,946) | ( 87,946) | ( 53,099) | 34,847 |
| Total non-operating revenues (expenses) | ( 87,446) | ( 87,446) | ( 51,191) | 36,255 |
| Income before contributions and operating transfers | 229,891 | 329,496 | 96,953 | ( 232,543) |
| Transfer In | 82,936 | 82,936 | 82,936 | -0- |
| Transfer out | ( 86,871) | ( 86,871) | ( 86,871) | -0- |
| Change in net position | 225,956 | 325,561 | 93,018 | ( 232,543) |
| Net position, beginning | 4,992,761 | 4,992,761 | 4,992,761 | -0- |
| Net position, ending | $ 5,218,717 | $ 5,318,322 | $ 5,085,779 | $( 232,543) |

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# Minutes of City Council Regular Meeting

BE IT KNOWN THAT, a Regular Meeting of the City Council of City of Richwood was held Monday, March 11, 2019, beginning at 6:00 PM in the Richwood City Hall, 1800 N. Brazosport Blvd. Richwood, Texas.

CALL TO ORDER
The meeting was called to order at 6:33 p.m.

INVOCATION
Invocation was held during prior Planning and Zoning Commission meeting.

PLEDGES OF ALLEGIANCE
*Pledge of Allegiance & Texas Pledge*
Pledges were read during prior Planning and Zoning Commission meeting.

ROLL CALL OF COUNCIL MEMBERS
Mark Guthrie, Mayor
Mike Johnson
Frank Blanks
Sarah Reed
Mark Brown II – Arrived at 6:40 p.m.
Katie Johnson – ABSENT

Others present: Giani Cantu, City Secretary; Clif Custer, Public Works; Lindsay Koskiniemi, Finance Director

PUBLIC COMMENTS
*All public comments will be subject to the following rules: all speakers will be permitted to speak no longer than 3 minutes; all speakers will only be permitted to speak once; speakers cannot defer their 3 minutes to another speaker; the first five individuals who sign up for the public comment section will be permitted to speak*
There were no public comments.

CONSENT AGENDA

*Approval of Minutes of Previous Meetings*

*Payment of Bills*
On motion by Mike Johnson second by Frank Blanks, with all present members voting "aye" all items on the consent agenda were approved.

DISCUSSION AND ACTION ITEMS

*Discussion and possible action to allow consumption of alcohol in the Richwood Municipal Park and closure of Audubon Woods Dr from North Mahan to Wisteria in the event of inclement weather for the 17th Annual BBQ Cook-off hosted by the Richwood Volunteer Fire Department on April 19-20, 2019*

On motion by Sarah Reed second by Mike Johnson, with all present members voting “aye” the request to allow consumption of alcohol in the Richwood Municipal Park and closure of Audubon Woods Dr from North Mahan to Wisteria in the event of inclement weather for the 17th Annual BBQ Cook-off hosted by the Richwood Volunteer Fire Department on April 19-20, 2019 was approved.

*Final review and action on re-plat of Lots 2-7, Block 1; Lots 4-7, Block 2 and all of Block 3 of Richwood Business Park as recorded in Volume 17 Page 209 and 210 of the Brazoria County Plat Records*

On motion by Sarah Reed second by Mike Johnson with all present members voting “aye” final approval of the re-plat of Lots 2-7, Block 1; Lots 4-7, Block 2 and all of Block 3 of Richwood Business Park as recorded in Volume 17 Page 209 and 210 of the Brazoria County Plat Records was granted.

Mayor Guthrie recessed at 6:36 p.m. so that Council members could sign the plats.

Mayor Guthrie recalled at 6:40 p.m.

Mark Brown arrived at 6:40 p.m.

Sarah Reed left at 6:40 p.m.

*Discussion and possible action on ordinance vacating, abandoning and closing a portion of the street known as Richwood Drive*
On motion by Mike Johnson second by Frank Blanks, with all present members voting “aye” the ordinance vacating, abandoning and closing a portion of the street known as Richwood Drive was passed and adopted.

*Discussion and possible action on approval of a ten foot utility easement to Centerpoint within Lots 37 and 38 Block 7 of Glenwood Bayou Subdivision*
Clif Custer reported that the easement is in extension to Magnolia Subdivision. It is an overhead easement going across the retention pond.

Lindsay Koskiniemi stated that it is only an aerial easement and there should be no disturbances to the soil.

On motion by Mark Brown second by Frank Blanks with all present members voting “aye” approval of a ten foot utility easement to Centerpoint within Lots 37 and 38 Block 7 of Glenwood Bayou Subdivision was granted.

*Discussion on possible partial waiver of building fees for development in Oakwood Shores*
Mark Brown asked is there any prior precedent and would this be exclusive to Oakwood Shores.

Lindsay Koskiniemi stated her understanding is that it would be exclusive.

Ms. Cantu reported to her knowledge no waiver of fees except for Harvey recovery victims.

Clif Custer reported the intent of the agenda item was to gather thoughts from Council on increasing development on the roads prior to road improvements.

Mark Brown shared concerns with setting a precedent and stated staff needed to research legal agreements.

Mark Guthrie asked if something like this would be a 380 agreement. Citizens are clear.  The costs need to be paid for by the developer.

Frank Blanks stated we got to watch what we are doing.  Utilities is already having problems.

Clif Custer reported that Mr. Coon simply wanted to generate discussion for the possibility of benefitting future investment to roads.

Mike Johnson stated he doesn’t like it.  Residents out there have already paid.

Mark Brown stated there needs to be a give and take.  What is benefit to the rest of Richwood when the City is already subsidizing.

Steve Boykin, 102 W Mahan, stated that the county gave some tax abatements for Shadow Creek in Pearland to his knowledge and regarding money spent, we got some problems in that subdivision already.

Josh Strawn, 33219 Blue Marlin, Oakwood Shores resident and HOA, stated he doesn’t believe the building costs are going to generate development.  The big issues he sees are internet, utilities, roads and taxes.  Homes are on market and not selling. They saw over a 20% increase on county taxes.

No further discussion was held. No action was taken.

*Discussion on possible moratorium on new development and consider calling a public hearing*
Clif Custer stated the possible moratorium is contingent on the ability of the utility system. What’s already been started cannot be stopped.  At any given time we can develop up to 6-12 houses. The moratorium would be across Richwood not just Oakwood Shores. Pressures are

showing more of an impact South rather than North at the most recent testing. This is an option if we want to be proactive and stop the issue where it’s at right now.

Lindsay Koskiniemi reported, per state law, a moratorium can last up to 120 days and can be extended as needed.

Mark Brown asked what the impact of each new connection on the utility system is and if there is a way to quantify what a 2% growth would be.

Clif Custer stated it would be hard to do. His best estimation would be 1 home no impact. 10 homes yes impact.

Mark Guthrie asked if the billing software can isolate the high usage areas in town.

Ms. Cantu stated she believes it can run a report of high usage and isolate the areas of town that way.

Mark Guthrie stated he would like to see more of a canceling sprinkler meters prior to a moratorium.

Mark Brown asked is a public hearing needed if we are not doing moratorium and just limiting usage.

Clif Custer stated he doesn’t think so. It should be allowed in Drought Contingency Plan.

Mark Guthrie asked staff to review the drought contingency plan.

Mark Brown asked for an estimate on number of new connections in the last year.

Clif Custer stated he believes 50 connections estimated.

Mark Brown can we assume that 50 new connections are to be developed this year.

Clif Custer stated yes.

Mark Brown asked if we are already projecting 50 connections and 10 connections is significant impact to our utility, what can we do to ensure it doesn’t amplify the problem and don’t find ourselves in the situation to issue a water boil notice.

Clif Custer stated he will look in to the legalities.

*Discussion and possible action on ordinance amending Section 21-29 regarding utility payments to change the utility bill due time*
Frank Blanks moved to approve the ordinance amending Section 21-29 regarding utility payments to change the utility bill due time.

Mike Johnson seconded.

Mark Guthrie asked if there are any days where due dates fall on a holiday.

Ms. Cantu stated that procedure is that if any due date (regular or disconnect) falls on a holiday or weekend, it will roll over to the next business day.

With all present members voting "aye" the ordinance amending Section 21-29 regarding utility payments to change the utility bill due time was approved and adopted.

*Discuss future Town Hall meeting regarding the needed utility infrastructure improvements*
Lindsay Koskiniemi reported the Town Hall meeting was set for 4/9/19 at 7p.m. at Our Lady Queen of Peace on Hwy 2004. The engineer would be present to speak on the utility infrastructure improvement necessity.

Mark Brown asked if we already had the commitment for engineers to be in attendance.

Clif Custer stated yes.

Mark Guthrie asked if we are going to have all the information.

Clif Custer reported there are two parts. The City is making a presentation. The engineers are there to support the presentation with data and facts. The City Manager's desire for the Town Hall meeting is to have the opportunity to inform the residents of what is being done and what will be done in the future.

Mark Guthrie stated he felt it was best if the engineers present the detail. People have a misperception of the City already.

Clif Custer stated the Town Hall meeting was scheduled under the preset that this is what has happened and this is what steps that need to be taken.

Mark Brown asked if something would be put out prior and allow residents to ask questions.

Clif Custer reported it is something we can work on.

Lindsay Koskiniemi asked if we could use survey monkey to mass distribute.

Ms. Cantu stated yes we could.

*Discussion and possible action on appointing members to Keep Richwood Beautiful Commission*
On motion by Mark Brown, second by Frank Blanks, with all present members voting "aye" Garry Ellis, Janet Jackson-Ellis, Blix Messick, Jeanette Messick, Audrey Johnson, Kimberly Mayer and Brittany Figaro were appointed to serve as KRB.

*Approve items removed from Consent Agenda*
No items were removed from consent agenda.

REPORTS
Reports that require no action.

Financial Reports

CITY MANAGER'S REPORT
No report was given.

FUTURE AGENDA ITEMS
No future items were presented.

COMMITTEE REPORTS
Ms. Cantu reported on upcoming KRB events: Earth Day Fest and Spring Cleanup on April 6, 2019 and Easter Egg Hunt on April 20, 2019.

COUNCIL MEMBER COMMENTS & REPORTS
Mark Brown praised the Police Department for patrolling and remaining present in the community.

MAYOR'S REPORT
Mark Guthrie stated the VFD is looking for volunteers for the BBQ Cookoff. If anyone is interested, they can email him.

ADJOURNMENT
There being no further business, the meeting adjourned at 7:21 p.m.

These minutes were read and approved on this 8th day of April, 2019.

____________________________________
Mayor

ATTEST:

____________________________________
Giani Cantu, City Secretary

# City of Richwood
# Check Register
# 1 - Checking - Pooled Cash - 03/01/2019 to 03/31/2019

| Payee Name | Reference Number | Invoice Number | Invoice Ledger Date | Payment Date | Amount | Description | Ledger Account |
|---|---|---|---|---|---|---|---|
| AFLAC INSURANCE | 38888 | PR021519-3703 | 02/14/2019 | 03/01/2019 | 14.03 | AFLAC Non-Taxable | 10292136 - Insurance Payable |
| AFLAC INSURANCE | 38888 | PR022819-3703 | 02/27/2019 | 03/01/2019 | 14.03 | AFLAC Non-Taxable | 10292136 - Insurance Payable |
| | | | | | $28.06 | | |
| BITRAN, JAIME | 38889 | 028/19 | 03/01/2019 | 03/01/2019 | 919.62 | ordinance translated into spanish | 10015510 - Elections |
| BRAZORIA COUNTY TREASURE | 38890 | 201821378 | 03/01/2019 | 03/01/2019 | 425.00 | Costs for Brazoria County Storm Water Interlo | 10105660 - Dues & Subscriptions |
| BRAZORIA COUNTY TREASURE | 38890 | 201818902 | 03/01/2019 | 03/01/2019 | 559.55 | Costs for Brazoria County Storm Water Interlo | 10105660 - Dues & Subscriptions |
| | | | | | $984.55 | | |
| COMCAST | 38891 | february19-- | 03/01/2019 | 03/01/2019 | 63.56 | acct# 8777 70 113 0202267 | 10015420 - Telephone |
| COMCAST | 38891 | february19-- | 03/01/2019 | 03/01/2019 | 63.57 | acct# 8777 70 113 0202267 | 10045294 - Expenditures - Court Te |
| COMCAST | 38891 | february19-- | 03/01/2019 | 03/01/2019 | 236.09 | acct# 8777 70 113 0202267 | 10055420 - Telephone |
| | | | | | $363.22 | | |
| DOBSON, JOEL | 38892 | 11680005.02251 | 02/25/2019 | 03/01/2019 | 27.15 | Deposit Refund: 11680005 - DOBSON, JOEL | 30302220 - Customer Meter Deposit |
| ECONOMIC DEVELOPMENT ALL | 38893 | 11784 | 03/01/2019 | 03/01/2019 | 1,200.00 | Annual Membership Dues | 10015572 - Economic Development |
| GREEN, DENISE | 38894 | february19- | 03/01/2019 | 03/01/2019 | 187.46 | reimburse for supplies for christmas in the par | 10085851 - Parks & Recreation |
| GUAJARDO, LAURA | 38895 | march19 | 03/01/2019 | 03/01/2019 | 100.00 | deposit refund | 10292133 - Facility Rental Deposits |
| HUERTA-RIVAS, TAD | 38896 | march19 | 03/01/2019 | 03/01/2019 | 100.00 | deposit refund | 10292133 - Facility Rental Deposits |
| K. Hovanian | 38897 | 173000000.0225 | 02/25/2019 | 03/01/2019 | 75.60 | Deposit Refund: 173000000 - K. Hovanian | 30302220 - Customer Meter Deposit |
| KENNEMER, MASTERS & LUNSF | 38898 | 83840 | 03/01/2019 | 03/01/2019 | 15,522.50 | audit work client id# 97500 | 10015580 - Auditor's Fees |
| KILLUM PEST CONTROL | 38899 | 195912 | 03/01/2019 | 03/01/2019 | 10.00 | pest control | 10085310 - Building & Grounds M& |
| KILLUM PEST CONTROL | 38899 | 195911 | 03/01/2019 | 03/01/2019 | 50.00 | pest control | 10085310 - Building & Grounds M& |
| KILLUM PEST CONTROL | 38899 | 195903 | 03/01/2019 | 03/01/2019 | 99.00 | pest control | 10025310 - Building & Grounds M& |
| | | | | | $159.00 | | |
| KOSKINIEMI, LINDSAY | 38900 | march19 | 03/01/2019 | 03/01/2019 | 79.53 | mileage from 02/01/19 - 02/28/19 | 10015130 - Training & Travel |
| MATULA & MATULA CONSTRUC | 38901 | 2011-1925 | 03/01/2019 | 03/01/2019 | 2,250.00 | Wisteria road repair | 10035380 - Streets M&R |
| MATULA & MATULA CONSTRUC | 38901 | 2011-1924 | 03/01/2019 | 03/01/2019 | 8,250.00 | FEMA road work | 70795965 - Street Projects |
| MATULA & MATULA CONSTRUC | 38901 | 2011-1923 | 03/01/2019 | 03/01/2019 | 16,380.00 | Magnolia repair | 10035965 - Street Projects |
| | | | | | $26,880.00 | | |
| MCCOY'S BUILDING SUPPLY | 38902 | 1311230 | 03/01/2019 | 03/01/2019 | 5.99 | indoor fogger | 10085310 - Building & Grounds M& |
| MCCOY'S BUILDING SUPPLY | 38902 | 1311209 | 03/01/2019 | 03/01/2019 | 5.99 | paint remover | 10025376 - Signs M&R |
| MCCOY'S BUILDING SUPPLY | 38902 | 1310944 | 03/01/2019 | 03/01/2019 | 8.58 | spray bottle, bit, plastic anchor | 10025240 - Expendable Operating S |
| MCCOY'S BUILDING SUPPLY | 38902 | 1310944 | 03/01/2019 | 03/01/2019 | 12.81 | spray bottle, bit, plastic anchor | 10025310 - Building & Grounds M& |
| | | | | | $33.37 | | |
| OFFICE OF ATTORNEY GENERA | 38903 | PR022819-5136 | 02/27/2019 | 03/01/2019 | 343.50 | Child Support | 10292138 - Child Support Payable |
| PENA, BERTHA | 38904 | march19 | 03/01/2019 | 03/01/2019 | 100.00 | deposit refund | 10292133 - Facility Rental Deposits |
| RAYMER, ERIC | 38905 | 10970008.02251 | 02/25/2019 | 03/01/2019 | 27.15 | Deposit Refund: 10970008 - RAYMER, ERIC | 30302220 - Customer Meter Deposit |
| SEPULEDA, JASMINE | 38906 | march19 | 03/01/2019 | 03/01/2019 | 100.00 | deposit refund | 10292133 - Facility Rental Deposits |
| SILVA, CHRISABEL | 38907 | march19 | 03/01/2019 | 03/01/2019 | 100.00 | deposit refund | 10292133 - Facility Rental Deposits |
| WATCHGUARD VIDEO | 38908 | accinv0018663 | 03/01/2019 | 03/01/2019 | 170.00 | charging base | 10055360 - Radio M&R |

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| Payee Name | Reference Number | Invoice Number | Invoice Ledger Date | Payment Date | Amount | Description | Ledger Account |
|---|---|---|---|---|---|---|---|
| YAKLIN BRAZOSPORT | 38909 | 338208c | 03/01/2019 | 03/01/2019 | 132.83 | vehicle maint | 10055340 - Vehicle M&R |
| YAKLIN BRAZOSPORT | 38909 | 338359 | 03/01/2019 | 03/01/2019 | 254.80 | vehicle maint | 10055340 - Vehicle M&R |
| | | | | | $387.63 | | |
| BRAZOS RESERVE LLC | 38910 | MARCH19 | 03/05/2019 | 03/05/2019 | 103,979.75 | rebate for tax year 2018 | 10294801 - 210 Developers 380 Re |
| RICHWOOD BEAUTIFICATION | 38911 | march19 | 03/07/2019 | 03/07/2019 | 2,358.30 | contricutions for jan and feb 2019 | 30302242 - Beautification Donations |
| BRAZORIA COUNTY GROUNDW | 38912 | march19 | 03/08/2019 | 03/08/2019 | 2,100.00 | well fees | 30215660 - Dues & Subscriptions |
| C & S JANITORIAL SERVICES, IN | 38913 | 31156 | 03/08/2019 | 03/08/2019 | 275.00 | janitorial for march | 10015102 - Contract Labor |
| COMBINED INSURANCE CO. OF | 38914 | march19 | 03/08/2019 | 03/08/2019 | 74.48 | insurance | 10292136 - Insurance Payable |
| DE LAGE LANDEN FINANCIAL S | 38916 | 62569576 | 03/08/2019 | 03/08/2019 | 63.98 | copier lease | 10015935 - Equipment - Time Paym |
| DE LAGE LANDEN FINANCIAL S | 38916 | 62566862 | 03/08/2019 | 03/08/2019 | 176.15 | acct#870199 | 10015935 - Equipment - Time Paym |
| DE LAGE LANDEN FINANCIAL S | 38916 | 62569576 | 03/08/2019 | 03/08/2019 | 331.17 | copier lease | 30215935 - Equipment - Time Paym |
| | | | | | $571.30 | | |
| FIRST NATIONAL BANK OF LAKE | 38917 | march19 | 03/08/2019 | 03/08/2019 | 2,212.90 | Monthly Loan Payment - Loan #966374 | 10025935 - Equipment - Time Paym |
| GALLS, LLC | 38918 | 011897731 | 03/08/2019 | 03/08/2019 | 5.99 | pd pins | 10055190 - Uniforms |
| INTERNATIONAL CODE COUNCI | 38919 | 3220356 | 03/08/2019 | 03/08/2019 | 135.00 | member# 1127331 | 10095660 - Dues & Subscriptions |
| MANNING, TONY | 38920 | RFD 20060008.0 | 03/04/2019 | 03/08/2019 | 27.15 | Deposit Refund: 20060008 - MANNING, TON | 30302220 - Customer Meter Deposit |
| SCHILHAB, BRETT | 38922 | march19 | 03/08/2019 | 03/08/2019 | 311.98 | air fare reimbursement for training trip | 10055130 - Training & Travel |
| SPRINT | 38923 | 677639496-019 | 03/08/2019 | 03/08/2019 | 21.70 | call out phone | 10015420 - Telephone |
| SPRINT | 38923 | 677639496-019 | 03/08/2019 | 03/08/2019 | 21.70 | call out phone | 30215420 - Telephone |
| | | | | | $43.40 | | |
| DEPTARTMENT OF STATE HEAL | 38924 | march192019 | 02/08/2019 | 03/08/2019 | 582.40 | water sample test | 30215390 - Water Lines M&R |
| YAKLIN BRAZOSPORT | 38925 | 338406 | 03/08/2019 | 03/08/2019 | 68.45 | VEHCILE MAINT | 10055340 - Vehicle M&R |
| YAKLIN BRAZOSPORT | 38925 | 338418 | 03/08/2019 | 03/08/2019 | 77.45 | vehicle maint | 10055340 - Vehicle M&R |
| YAKLIN BRAZOSPORT | 38925 | 338678 | 03/08/2019 | 03/08/2019 | 230.00 | VEHCILE MAINT | 10055340 - Vehicle M&R |
| YAKLIN BRAZOSPORT | 38925 | 338461 | 03/08/2019 | 03/08/2019 | 1,310.46 | VEHCILE MAINT | 10055340 - Vehicle M&R |
| | | | | | $1,686.36 | | |
| CORDOBA LAW FIRM. P.L.L.C. | 38926 | 47265 | 03/08/2019 | 03/08/2019 | 40.00 | attorney | 10065570 - Attorney's Fees |
| CORDOBA LAW FIRM. P.L.L.C. | 38926 | 47264 | 03/08/2019 | 03/08/2019 | 67.50 | attorney | 10065570 - Attorney's Fees |
| CORDOBA LAW FIRM. P.L.L.C. | 38926 | 47266 | 03/08/2019 | 03/08/2019 | 1,696.00 | attorney | 10065570 - Attorney's Fees |
| CORDOBA LAW FIRM. P.L.L.C. | 38926 | 47267 | 03/08/2019 | 03/08/2019 | 1,730.00 | attorney | 30215570 - Attorney's Fees |
| | | | | | $3,533.50 | | |
| FACTS, THE | 38927 | 16596-0219 | 03/08/2019 | 03/08/2019 | 293.80 | ads | 10015685 - Publishing & Advertising |
| GARNER, SHONOWA | 38928 | march19 | 03/08/2019 | 03/08/2019 | 100.00 | deposit refund | 10292133 - Facility Rental Deposits |
| HERNANDEZ, JENNIFER | 38929 | march19 | 03/08/2019 | 03/08/2019 | 100.00 | deposit refund | 10292133 - Facility Rental Deposits |
| CLUTE POSTMASTER | 38930 | march19 | 03/12/2019 | 03/12/2019 | 67.20 | late notice postage | 30215210 - Office Supplies |
| CITY OF RICHWOOD GENERA | 38931 | march19 | 03/14/2019 | 03/14/2019 | 3.79 | replenish petty cash | 10025215 - Custodial Supplies |
| CITY OF RICHWOOD GENERA | 38931 | march19 | 03/14/2019 | 03/14/2019 | 4.05 | replenish petty cash | 10015210 - Office Supplies |
| CITY OF RICHWOOD GENERA | 38931 | march19 | 03/14/2019 | 03/14/2019 | 6.65 | replenish petty cash | 10055542 - Jail Expense |

# City of Richwood
# Check Register
# 1 - Checking - Pooled Cash - 03/01/2019 to 03/31/2019

| Payee Name | Reference Number | Invoice Number | Invoice Ledger Date | Payment Date | Amount | Description | Ledger Account |
|---|---|---|---|---|---|---|---|
| CITY OF RICHWOOD GENERA | 38931 | march19 | 03/14/2019 | 03/14/2019 | 10.21 | replenish petty cash | 10055240 - Expendable Operating S |
| CITY OF RICHWOOD GENERA | 38931 | march19 | 03/14/2019 | 03/14/2019 | 30.00 | replenish petty cash | 10015130 - Training & Travel |
| CITY OF RICHWOOD GENERA | 38931 | march19 | 03/14/2019 | 03/14/2019 | 40.88 | replenish petty cash | 10015201 - Food |
| CITY OF RICHWOOD GENERA | 38931 | march19 | 03/14/2019 | 03/14/2019 | 60.32 | replenish petty cash | 10015130 - Training & Travel |
| | | | | | $155.90 | | |
| AIRGAS USA, LLC | 38932 | 9960328490 | 03/15/2019 | 03/15/2019 | 55.28 | acetylene and oxygen cylinder rental | 10025240 - Expendable Operating S |
| AT&T | 38933 | march19 | 03/15/2019 | 03/15/2019 | 65.77 | acct# 286940408 | 10025420 - Telephone |
| AT&T | 38933 | march19 | 03/15/2019 | 03/15/2019 | 65.78 | acct# 286940408 | 30215420 - Telephone |
| | | | | | $131.55 | | |
| AT&T | 38934 | march19 | 03/15/2019 | 03/15/2019 | 926.23 | scada telephone | 30215420 - Telephone |
| BRAZORIA COUNTY TREASURE | 38935 | 201819314 | 03/15/2019 | 03/15/2019 | 681.82 | Costs for Brazoria County Storm Water Interlo | 10105660 - Dues & Subscriptions |
| BRAZORIA COUNTY TREASURE | 38935 | 201900303 | 03/15/2019 | 03/15/2019 | 713.59 | Costs for Brazoria County Storm Water Interlo | 10105660 - Dues & Subscriptions |
| | | | | | $1,395.41 | | |
| BRAZORIA COUNTY WATER LAB | 38936 | 20190483 | 03/15/2019 | 03/15/2019 | 30.00 | water sample test | 30215390 - Water Lines M&R |
| BRAZORIA COUNTY WATER LAB | 38936 | 20190475 | 03/15/2019 | 03/15/2019 | 90.00 | water sample test | 30215390 - Water Lines M&R |
| | | | | | $120.00 | | |
| BRAZOSPORT WATER AUTHORI | 38937 | 07-0457 | 03/15/2019 | 03/15/2019 | 20,529.60 | contract | 30215995 - Brazosport Water Autho |
| CENTERPOINT ENERGY | 38938 | march19 | 03/15/2019 | 03/15/2019 | 19.98 | acct# 4785754-5 | 10025430 - Natural Gas |
| CENTERPOINT ENERGY | 38938 | march19-- | 03/15/2019 | 03/15/2019 | 20.65 | natural gas | 10075430 - Natural Gas |
| CENTERPOINT ENERGY | 38938 | march19- | 03/15/2019 | 03/15/2019 | 23.31 | acct# 4813845-7 | 30215430 - Natural Gas |
| CENTERPOINT ENERGY | 38938 | march19--- | 03/15/2019 | 03/15/2019 | 61.30 | natural gas | 10015430 - Natural Gas |
| | | | | | $125.24 | | |
| CHLORINATOR MAINTENANCE, | 38939 | 35830 | 03/15/2019 | 03/15/2019 | 78.25 | tubing | 30215390 - Water Lines M&R |
| COMCAST | 38941 | 77778088 | 03/15/2019 | 03/15/2019 | 42.08 | telephone | 30215420 - Telephone |
| COMCAST | 38941 | 77778088 | 03/15/2019 | 03/15/2019 | 84.10 | telephone | 10015420 - Telephone |
| COMCAST | 38941 | 77778088 | 03/15/2019 | 03/15/2019 | 210.25 | telephone | 10055420 - Telephone |
| | | | | | $336.43 | | |
| COMCAST | 38942 | march19- | 03/15/2019 | 03/15/2019 | 10.77 | cable | 10075420 - Telephone |
| COMCAST | 38942 | march19 | 03/15/2019 | 03/15/2019 | 92.50 | internet | 10075420 - Telephone |
| | | | | | $103.27 | | |
| CRAFCO INC. | 38943 | 9401993348 | 03/15/2019 | 03/15/2019 | 4,800.00 | Month rental/3 pallets poly flex | 25405382 - Sidewalks M&R |
| DXI INDUSTRIES, INC. | 38945 | de05001549-19 | 03/15/2019 | 03/15/2019 | 10.00 | chlorine | 30215270 - Chemicals |
| DXI INDUSTRIES, INC. | 38945 | de05001593-19 | 03/15/2019 | 03/15/2019 | 10.00 | chlorine | 30215270 - Chemicals |
| DXI INDUSTRIES, INC. | 38945 | de05001027.19 | 03/15/2019 | 03/15/2019 | 40.00 | chlorine | 30215270 - Chemicals |
| DXI INDUSTRIES, INC. | 38945 | de05001550-19 | 03/15/2019 | 03/15/2019 | 40.00 | chlorine | 30215270 - Chemicals |
| DXI INDUSTRIES, INC. | 38945 | de05001551-19 | 03/15/2019 | 03/15/2019 | 40.00 | chlorine | 30215270 - Chemicals |
| | | | | | $140.00 | | |
| EVR-GREEN | 38946 | 24069 | 03/15/2019 | 03/15/2019 | 231.38 | landscape at city hall | 10025310 - Building & Grounds M& |
| FLEET SAFETY EQUIPMENT, IN | 38947 | 560161 | 03/15/2019 | 03/15/2019 | 268.00 | radar install | 10055365 - Other Equipment M&R |
| FLEET SAFETY EQUIPMENT, IN | 38947 | 560160 | 03/15/2019 | 03/15/2019 | 670.00 | radar install | 10055365 - Other Equipment M&R |
| | | | | | $938.00 | | |

# City of Richwood
## Check Register
## 1 - Checking - Pooled Cash - 03/01/2019 to 03/31/2019

| Payee Name | Reference Number | Invoice Number | Invoice Ledger Date | Payment Date | Amount | Description | Ledger Account |
|---|---|---|---|---|---|---|---|
| GARNER, SHONOWA | 38948 | march19- | 03/15/2019 | 03/15/2019 | 100.00 | deposit refund for bbq pit | 10292133 - Facility Rental Deposits |
| MCCOY'S BUILDING SUPPLY | 38950 | 1312002 | 03/15/2019 | 03/15/2019 | 14.98 | bulbs | 10025310 - Building & Grounds M& |
| MERCER CONTROLS | 38951 | 17259 | 03/15/2019 | 03/15/2019 | 665.50 | scada box repair | 30215390 - Water Lines M&R |
| Motorola Solutions, Inc. | 38952 | 16037774 | 03/15/2019 | 03/15/2019 | 6,332.26 | Radios | 30215360 - Radio M&R |
| OFFICE DEPOT | 38953 | 2281518129 | 03/15/2019 | 03/15/2019 | 87.25 | office supplies | 30215210 - Office Supplies |
| OFFICE OF ATTORNEY GENERA | 38954 | PR031519-5136 | 03/14/2019 | 03/15/2019 | 343.50 | Child Support | 10292138 - Child Support Payable |
| PENNEY'S ELECTRIC | 38955 | 19382 | 03/15/2019 | 03/15/2019 | 487.50 | fuel pump repair | 10025365 - Other Equipment M&R |
| RICHARDSON, AMANDA | 38956 | RFD 14840019.0 | 03/13/2019 | 03/15/2019 | 79.65 | Deposit Refund: 14840019 - RICHARDSON, | 30302220 - Customer Meter Deposit |
| TXU ENERGY | 38957 | 054877290495 | 03/15/2019 | 03/15/2019 | 83.04 | electricity | 10075410 - Electricity |
| TXU ENERGY | 38957 | 054877290495 | 03/15/2019 | 03/15/2019 | 145.37 | electricity | 10085410 - Electricity |
| TXU ENERGY | 38957 | 054877290495 | 03/15/2019 | 03/15/2019 | 621.36 | electricity | 10015410 - Electricity |
| TXU ENERGY | 38957 | 054877290495 | 03/15/2019 | 03/15/2019 | 2,642.58 | electricity | 10025410 - Electricity |
| TXU ENERGY | 38957 | 054877290495 | 03/15/2019 | 03/15/2019 | 3,355.34 | electricity | 30215410 - Electricity |
| | | | | | $6,847.69 | | |
| WASTE CONNECTIONS OF TX, L | 38958 | 1886189 | 03/15/2019 | 03/15/2019 | 244.23 | dump fees and rental | 10025245 - Dump Charges |
| WASTE CONNECTIONS OF TX, L | 38958 | 1886190 | 03/15/2019 | 03/15/2019 | 22,559.70 | residential trash | 30215994 - Solide Waste Charges |
| | | | | | $22,803.93 | | |
| BUSINESS CARD | 38959 | march19-- | 03/21/2019 | 03/21/2019 | -47.66 | credit | 10015240 - Expendable Operating S |
| BUSINESS CARD | 38959 | march19- | 03/21/2019 | 03/21/2019 | -34.40 | credit | 10025240 - Expendable Operating S |
| BUSINESS CARD | 38959 | march19 | 03/21/2019 | 03/21/2019 | -12.60 | credit | 10025240 - Expendable Operating S |
| BUSINESS CARD | 38959 | 5530959906383 | 03/21/2019 | 03/21/2019 | -4.10 | credit | 10055210 - Office Supplies |
| BUSINESS CARD | 38959 | 0558745905300 | 03/21/2019 | 03/21/2019 | -2.53 | credit | 30215130 - Training & Travel |
| BUSINESS CARD | 38959 | 0558745906000 | 03/21/2019 | 03/21/2019 | -0.27 | fuel | 10055230 - Oil, & Lubricants |
| BUSINESS CARD | 38959 | 5530959906383 | 03/21/2019 | 03/21/2019 | 3.79 | velcro | 10055210 - Office Supplies |
| BUSINESS CARD | 38959 | 5549967906079 | 03/21/2019 | 03/21/2019 | 3.99 | drill bit | 10025220 - Tools |
| BUSINESS CARD | 38959 | 5530959906283 | 03/21/2019 | 03/21/2019 | 4.10 | velcro | 10055210 - Office Supplies |
| BUSINESS CARD | 38959 | 8517924905370 | 03/21/2019 | 03/21/2019 | 4.51 | travel meal | 30215130 - Training & Travel |
| BUSINESS CARD | 38959 | 5549967906079 | 03/21/2019 | 03/21/2019 | 4.99 | drill bit | 10025310 - Building & Grounds M& |
| BUSINESS CARD | 38959 | 5548872904620 | 03/21/2019 | 03/21/2019 | 5.00 | car wash | 10055340 - Vehicle M&R |
| BUSINESS CARD | 38959 | 5543286904510 | 03/21/2019 | 03/21/2019 | 6.00 | ascap license fee | 10085851 - Parks & Recreation |
| BUSINESS CARD | 38959 | 5549967905279 | 03/21/2019 | 03/21/2019 | 6.26 | lumber | 10085310 - Building & Grounds M& |
| BUSINESS CARD | 38959 | 5549967904579 | 03/21/2019 | 03/21/2019 | 6.99 | galvinezed pipe | 10025365 - Other Equipment M&R |
| BUSINESS CARD | 38959 | 5543286904210 | 03/21/2019 | 03/21/2019 | 7.00 | celeaning solution | 10055365 - Other Equipment M&R |
| BUSINESS CARD | 38959 | 5543286905820 | 03/21/2019 | 03/21/2019 | 8.12 | travel meal | 10055130 - Training & Travel |
| BUSINESS CARD | 38959 | 5543286905920 | 03/21/2019 | 03/21/2019 | 8.12 | travel meal | 10055130 - Training & Travel |
| BUSINESS CARD | 38959 | 5543286905720 | 03/21/2019 | 03/21/2019 | 8.66 | travel meal | 10055130 - Training & Travel |
| BUSINESS CARD | 38959 | 5543286904210 | 03/21/2019 | 03/21/2019 | 8.95 | ar 15 gas rings | 10055365 - Other Equipment M&R |
| BUSINESS CARD | 38959 | 0548680905383 | 03/21/2019 | 03/21/2019 | 9.68 | travel fuel | 30215130 - Training & Travel |
| BUSINESS CARD | 38959 | 2553606905910 | 03/21/2019 | 03/21/2019 | 10.69 | travel meal | 10055130 - Training & Travel |
| BUSINESS CARD | 38959 | 2553606905710 | 03/21/2019 | 03/21/2019 | 10.77 | travel meal | 10055130 - Training & Travel |
| BUSINESS CARD | 38959 | 5554186905401 | 03/21/2019 | 03/21/2019 | 11.20 | anchor sleeve | 10025310 - Building & Grounds M& |
| BUSINESS CARD | 38959 | 5543286905920 | 03/21/2019 | 03/21/2019 | 13.30 | fuel | 10055130 - Training & Travel |
| BUSINESS CARD | 38959 | 5549967905779 | 03/21/2019 | 03/21/2019 | 13.34 | wd 40 and schedule 40 pvc pipe | 10025310 - Building & Grounds M& |

# City of Richwood
## Check Register
## 1 - Checking - Pooled Cash - 03/01/2019 to 03/31/2019

| Payee Name | Reference Number | Invoice Number | Invoice Ledger Date | Payment Date | Amount | Description | Ledger Account |
|---|---|---|---|---|---|---|---|
| BUSINESS CARD | 38959 | 8518993905798 | 03/21/2019 | 03/21/2019 | 13.48 | travel meal | 10055130 - Training & Travel |
| BUSINESS CARD | 38959 | 8518993905898 | 03/21/2019 | 03/21/2019 | 13.48 | travel meal | 10055130 - Training & Travel |
| BUSINESS CARD | 38959 | 55432869051100 | 03/21/2019 | 03/21/2019 | 14.06 | membership | 10025660 - Dues & Subscriptions |
| BUSINESS CARD | 38959 | 5548382903709 | 03/21/2019 | 03/21/2019 | 14.94 | batteries | 10055210 - Office Supplies |
| BUSINESS CARD | 38959 | 5549967906079 | 03/21/2019 | 03/21/2019 | 15.86 | pvc, toggle, cement | 10025310 - Building & Grounds M& |
| BUSINESS CARD | 38959 | 5531020906002 | 03/21/2019 | 03/21/2019 | 16.23 | adobe | 30215210 - Office Supplies |
| BUSINESS CARD | 38959 | 7521769905856 | 03/21/2019 | 03/21/2019 | 20.00 | travel meal | 10055130 - Training & Travel |
| BUSINESS CARD | 38959 | 0514048904512 | 03/21/2019 | 03/21/2019 | 22.38 | fuel | 10055230 - Oil, & Lubricants |
| BUSINESS CARD | 38959 | 0514048904512 | 03/21/2019 | 03/21/2019 | 23.01 | fuel | 10055230 - Oil, & Lubricants |
| BUSINESS CARD | 38959 | 0543684905310 | 03/21/2019 | 03/21/2019 | 24.99 | label cartridge | 10055210 - Office Supplies |
| BUSINESS CARD | 38959 | 5530876905654 | 03/21/2019 | 03/21/2019 | 26.76 | fuel | 10055130 - Training & Travel |
| BUSINESS CARD | 38959 | 0514048904512 | 03/21/2019 | 03/21/2019 | 27.12 | fuel | 10055230 - Oil, & Lubricants |
| BUSINESS CARD | 38959 | 0514048904712 | 03/21/2019 | 03/21/2019 | 27.49 | fuel | 10055230 - Oil, & Lubricants |
| BUSINESS CARD | 38959 | 5531020905309 | 03/21/2019 | 03/21/2019 | 29.74 | travel meal | 30215130 - Training & Travel |
| BUSINESS CARD | 38959 | 5526352905120 | 03/21/2019 | 03/21/2019 | 31.04 | travel meal | 30215130 - Training & Travel |
| BUSINESS CARD | 38959 | 2541575904500 | 03/21/2019 | 03/21/2019 | 34.80 | fuel | 10055230 - Oil, & Lubricants |
| BUSINESS CARD | 38959 | 5543286905220 | 03/21/2019 | 03/21/2019 | 34.99 | stamps | 10015240 - Expendable Operating S |
| BUSINESS CARD | 38959 | 5530959905283 | 03/21/2019 | 03/21/2019 | 35.30 | travel fuel | 30215130 - Training & Travel |
| BUSINESS CARD | 38959 | 7534551905190 | 03/21/2019 | 03/21/2019 | 36.94 | travel meal | 30215130 - Training & Travel |
| BUSINESS CARD | 38959 | 5542950904063 | 03/21/2019 | 03/21/2019 | 40.00 | eotech sights parts | 10055220 - Tools |
| BUSINESS CARD | 38959 | 5548382904909 | 03/21/2019 | 03/21/2019 | 42.90 | batteries | 10055220 - Tools |
| BUSINESS CARD | 38959 | 0543684904930 | 03/21/2019 | 03/21/2019 | 44.75 | travel meal | 30215130 - Training & Travel |
| BUSINESS CARD | 38959 | 5530959904483 | 03/21/2019 | 03/21/2019 | 45.53 | wiper blades | 10055340 - Vehicle M&R |
| BUSINESS CARD | 38959 | 0514048905272 | 03/21/2019 | 03/21/2019 | 55.08 | policy review meal | 10015201 - Food |
| BUSINESS CARD | 38959 | 8550499905190 | 03/21/2019 | 03/21/2019 | 56.82 | cocaine id wipes | 10055220 - Tools |
| BUSINESS CARD | 38959 | 5543687904512 | 03/21/2019 | 03/21/2019 | 58.94 | motor run capacitor | 10025310 - Building & Grounds M& |
| BUSINESS CARD | 38959 | 55432869051100 | 03/21/2019 | 03/21/2019 | 63.25 | travel meal | 30215130 - Training & Travel |
| BUSINESS CARD | 38959 | 0543684905220 | 03/21/2019 | 03/21/2019 | 71.24 | travel meal | 30215130 - Training & Travel |
| BUSINESS CARD | 38959 | 8514051903790 | 03/21/2019 | 03/21/2019 | 75.00 | badges | 15605190 - Uniforms |
| BUSINESS CARD | 38959 | 8518244904498 | 03/21/2019 | 03/21/2019 | 75.00 | training | 10065130 - Training & Travel |
| BUSINESS CARD | 38959 | 5531020904402 | 03/21/2019 | 03/21/2019 | 81.58 | adobe | 10015660 - Dues & Subscriptions |
| BUSINESS CARD | 38959 | 7514051903790 | 03/21/2019 | 03/21/2019 | 82.92 | policy review meal | 10105201 - Food |
| BUSINESS CARD | 38959 | 0543684905250 | 03/21/2019 | 03/21/2019 | 100.00 | postage | 10015210 - Office Supplies |
| BUSINESS CARD | 38959 | 0543684904500 | 03/21/2019 | 03/21/2019 | 114.50 | rental of concrete mixer | 10025310 - Building & Grounds M& |
| BUSINESS CARD | 38959 | 5543286906120 | 03/21/2019 | 03/21/2019 | 118.56 | pvc pipe | 10025310 - Building & Grounds M& |
| BUSINESS CARD | 38959 | 5548077906140 | 03/21/2019 | 03/21/2019 | 119.99 | basketball goal | 10085310 - Building & Grounds M& |
| BUSINESS CARD | 38959 | 5548077903740 | 03/21/2019 | 03/21/2019 | 119.99 | basketball nets | 10085310 - Building & Grounds M& |
| BUSINESS CARD | 38959 | 5542950904363 | 03/21/2019 | 03/21/2019 | 121.24 | policy review meal | 10015201 - Food |
| BUSINESS CARD | 38959 | 7545345906290 | 03/21/2019 | 03/21/2019 | 123.90 | mulch | 10085851 - Parks & Recreation |
| BUSINESS CARD | 38959 | 5541734905312 | 03/21/2019 | 03/21/2019 | 200.00 | conference fee | 10055130 - Training & Travel |
| BUSINESS CARD | 38959 | 5530959905983 | 03/21/2019 | 03/21/2019 | 219.04 | impeller drive belts | 30215392 - Sewer Lines M&R |
| BUSINESS CARD | 38959 | 5548077904940 | 03/21/2019 | 03/21/2019 | 219.98 | wiper blades | 10055220 - Tools |
| BUSINESS CARD | 38959 | 7513425904890 | 03/21/2019 | 03/21/2019 | 281.48 | vehicle maint | 30215340 - Vehicle M&R |
| BUSINESS CARD | 38959 | 5543286904610 | 03/21/2019 | 03/21/2019 | 281.97 | postage for chemical return | 30215270 - Chemicals |
| BUSINESS CARD | 38959 | 5543286905320 | 03/21/2019 | 03/21/2019 | 288.15 | hotel | 30215130 - Training & Travel |
| BUSINESS CARD | 38959 | 5543286905320 | 03/21/2019 | 03/21/2019 | 288.15 | training hotel | 30215130 - Training & Travel |
| BUSINESS CARD | 38959 | 5543286905320 | 03/21/2019 | 03/21/2019 | 288.15 | training hotel | 30215130 - Training & Travel |
| BUSINESS CARD | 38959 | 5543286905920 | 03/21/2019 | 03/21/2019 | 403.41 | hotel | 10055130 - Training & Travel |

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# City of Richwood
# Check Register
## 1 - Checking - Pooled Cash - 03/01/2019 to 03/31/2019

| Payee Name | Reference Number | Invoice Number | Invoice Ledger Date | Payment Date | Amount | Description | Ledger Account |
|---|---|---|---|---|---|---|---|
| BUSINESS CARD | 38959 | 5549967904379 | 03/21/2019 | 03/21/2019 | 405.20 | concrete mix | 10025310 - Building & Grounds M& |
| | | | | | $5,003.23 | | |
| CANTU, GIANI | 38960 | march19 | 03/21/2019 | 03/21/2019 | 69.83 | mileage | 10065130 - Training & Travel |
| STRAND & ASSOCIATES | 38962 | 0147187 | 03/21/2019 | 03/21/2019 | 1,237.50 | 2018 s. yaupon sidewalk project | 25405382 - Sidewalks M&R |
| TEXAS MUNICIPAL CLERKS PR | 38963 | march19 | 03/21/2019 | 03/21/2019 | 24.50 | supplement for electionlaw | 10015225 - Books & Periodicals |
| TEXAS MUNICIPAL COURTS ED | 38964 | march19 | 03/21/2019 | 03/21/2019 | 40.00 | registration for k. garcia and g. cantu | 10065130 - Training & Travel |
| TML - IEBP | 38965 | march19 | 03/21/2019 | 03/21/2019 | 76,965.32 | health insurance for feb/mar/april | 10292136 - Insurance Payable |
| CLUTE POSTMASTER | 38966 | 032019 | 03/26/2019 | 03/26/2019 | 379.40 | Utility bill late notices | 10015240 - Expendable Operating S |
| SKELTON, JARRETT | 38967 | PD032019T | 03/27/2019 | 03/27/2019 | 115.16 | Det. J. Skelton travel expense reimbursement | 10055130 - Training & Travel |
| XPRESS BILL PAY | ACH | 38848 | 03/01/2019 | 03/01/2019 | 315.30 | Maintenance and Fees forXpress Billpay | 10015240 - Expendable Operating S |
| INTERNAL REVENUE SERVICE | ach | march19 | 03/05/2019 | 03/06/2019 | 1,972.94 | penalty payment for 4th qtr. 941 | 10015240 - Expendable Operating S |
| INTERNAL REVENUE SERVICE | ach | PR031519-4045 | 03/14/2019 | 03/15/2019 | 37.20 | Social Security Tax | 10292144 - Social Security Payable |
| INTERNAL REVENUE SERVICE | ach | PR031519-4045 | 03/14/2019 | 03/15/2019 | 1,499.58 | Medicare Tax | 10292144 - Social Security Payable |
| INTERNAL REVENUE SERVICE | ach | PR031519-4045 | 03/14/2019 | 03/15/2019 | 4,243.83 | Federal Income Tax | 10292131 - Federal W/H Payble |
| | | | | | $7,753.55 | | |
| AUL AMERICAN UNITED LIFE IN | ACH.3714.030 | february19 | 03/01/2019 | 03/01/2019 | 140.00 | insurance | 10292136 - Insurance Payable |
| GULF COAST PAPER | ACH.3784.030 | 1634494 | 03/01/2019 | 03/01/2019 | 25.62 | Kitchen Paper Towel - Case | 10015215 - Custodial Supplies |
| GULF COAST PAPER | ACH.3784.030 | 1634494 | 03/01/2019 | 03/01/2019 | 80.00 | Cottonelle Toilet Paper - Case | 10015215 - Custodial Supplies |
| GULF COAST PAPER | ACH.3784.030 | 1634494 | 03/01/2019 | 03/01/2019 | 100.82 | Dispenser Paper Towels - Case | 10015215 - Custodial Supplies |
| | | | | | $206.44 | | |
| GULF COAST PAPER | ACH.3784.032 | 1645128 | 03/21/2019 | 03/21/2019 | 45.56 | trash bags | 10015210 - Office Supplies |
| GULF COAST PAPER | ACH.3784.032 | 1644717 | 03/21/2019 | 03/21/2019 | 93.94 | soap | 10015210 - Office Supplies |
| | | | | | $139.50 | | |
| MALONE, DON | ACH.3803.030 | february19---- | 03/01/2019 | 03/01/2019 | 700.00 | inspections for week ending 02-23-2019 | 10105102 - Contract Labor |
| MALONE, DON | ACH.3803.030 | march19- | 03/08/2019 | 03/08/2019 | 125.00 | inspections week ending 03/02/2019 | 10105102 - Contract Labor |
| MALONE, DON | ACH.3803.031 | march19 | 03/15/2019 | 03/15/2019 | 425.00 | inspections ending 03/09/2019 | 10105102 - Contract Labor |
| MALONE, DON | ACH.3803.032 | march19-- | 03/21/2019 | 03/21/2019 | 475.00 | inspection week ending 03-16-19 | 10105102 - Contract Labor |
| QUILL CORPORATION | ACH.3829.030 | 510796 | 03/08/2019 | 03/08/2019 | -8.95 | credit for invoice# 5289511 | 10015210 - Office Supplies |
| QUILL CORPORATION | ACH.3829.030 | 5316980 | 03/08/2019 | 03/08/2019 | 5.44 | business card holder | 10015210 - Office Supplies |
| QUILL CORPORATION | ACH.3829.030 | 5327601 | 03/08/2019 | 03/08/2019 | 8.95 | business card holder | 10015210 - Office Supplies |
| QUILL CORPORATION | ACH.3829.030 | 5304162 | 03/08/2019 | 03/08/2019 | 32.44 | thermal laminator | 10015210 - Office Supplies |
| QUILL CORPORATION | ACH.3829.030 | 5402034 | 03/08/2019 | 03/08/2019 | 40.25 | self inking dater | 10015210 - Office Supplies |
| QUILL CORPORATION | ACH.3829.030 | 5402745 | 03/08/2019 | 03/08/2019 | 62.80 | #10 window envelopes | 10015210 - Office Supplies |
| QUILL CORPORATION | ACH.3829.030 | 5289511 | 03/08/2019 | 03/08/2019 | 267.13 | misc office supplies | 10015210 - Office Supplies |
| | | | | | $408.06 | | |
| RICHWOOD V.F.D. | ACH.3834.030 | march19 | 03/08/2019 | 03/08/2019 | 3,577.55 | contributions for jan and feb 2019 | 30302241 - Fire Department Donati |
| TEXAS MUNICIPAL RETIREMEN | ACH.3855.030 | PR011519-3855 | 01/15/2019 | 03/08/2019 | -116.02 | TMRS | 10292132 - Retirement Payable |
| TEXAS MUNICIPAL RETIREMEN | ACH.3855.030 | PR022819-3855 | 02/27/2019 | 03/08/2019 | 8,528.71 | TMRS | 10292132 - Retirement Payable |

# City of Richwood
## Check Register
## 1 - Checking - Pooled Cash - 03/01/2019 to 03/31/2019

| Payee Name | Reference Number | Invoice Number | Invoice Ledger Date | Payment Date | Amount | Description | Ledger Account |
|---|---|---|---|---|---|---|---|
| TEXAS MUNICIPAL RETIREMEN | ACH.3855.030 | PR021519-3855 | 02/14/2019 | 03/08/2019 | 8,875.78 | TMRS | 10292132 - Retirement Payable |
| | | | | | $17,288.47 | | |
| WHOLESALE ELECTRIC SUPPLY | ACH.3880.031 | 0071-10296446 | 03/15/2019 | 03/15/2019 | 101.25 | electrical | 10085310 - Building & Grounds M& |
| EXTRA MILE PRINTING | ACH.3893.030 | 3980 | 03/08/2019 | 03/08/2019 | 141.00 | Multi Family Dwelling Inspection Forms Page | 10095685 - Publishing & Advertising |
| EXTRA MILE PRINTING | ACH.3893.030 | 3980 | 03/08/2019 | 03/08/2019 | 141.00 | Multi Family Dwelling Inspection Forms pages | 10095685 - Publishing & Advertising |
| | | | | | $282.00 | | |
| METRO FIRE APPARATUS INC. | ACH.3941.030 | 133559-1 | 03/01/2019 | 03/01/2019 | 548.00 | LG MASKS | 70805930 - Equipment |
| METRO FIRE APPARATUS INC. | ACH.3941.030 | 133559-1 | 03/01/2019 | 03/01/2019 | 548.00 | MD MASKS | 70805930 - Equipment |
| METRO FIRE APPARATUS INC. | ACH.3941.030 | 133559-1 | 03/01/2019 | 03/01/2019 | 998.00 | 45 MIN CARBON CYLINDERS | 70805930 - Equipment |
| METRO FIRE APPARATUS INC. | ACH.3941.030 | 133559-1 | 03/01/2019 | 03/01/2019 | 1,497.00 | 45 MIN CARBON CYLINDERS | 70805930 - Equipment |
| METRO FIRE APPARATUS INC. | ACH.3941.030 | 133559-1 | 03/01/2019 | 03/01/2019 | 1,644.00 | SCT-201215-05 AV 3000 MD MASK | 13525930 - Equipment |
| METRO FIRE APPARATUS INC. | ACH.3941.030 | 133559-1 | 03/01/2019 | 03/01/2019 | 1,644.00 | SCT-201215-06 AV3000 LARGE MASKS | 13525930 - Equipment |
| METRO FIRE APPARATUS INC. | ACH.3941.030 | 133559-1 | 03/01/2019 | 03/01/2019 | 2,994.00 | SCT-804722-01 45 MINUTE CARBON CYLIN | 13525930 - Equipment |
| METRO FIRE APPARATUS INC. | ACH.3941.030 | 133559-1 | 03/01/2019 | 03/01/2019 | 4,491.00 | SCT-804722-01 45 MIN CARBON CYLINDER | 13525930 - Equipment |
| METRO FIRE APPARATUS INC. | ACH.3941.030 | 133559-1 | 03/01/2019 | 03/01/2019 | 7,687.50 | SCBAs | 70805930 - Equipment |
| METRO FIRE APPARATUS INC. | ACH.3941.030 | 133559-1 | 03/01/2019 | 03/01/2019 | 23,062.50 | SCT-X3124022200302 WIREFRAME SCBA Q | 13525930 - Equipment |
| | | | | | $45,114.00 | | |
| BCOS OFFICE TECHNOLOGIES | ACH.4485.030 | ar247188 | 03/01/2019 | 03/01/2019 | 56.02 | copier | 10055550 - Information Technology |
| BCOS OFFICE TECHNOLOGIES | ACH.4485.030 | ar247904 | 03/08/2019 | 03/08/2019 | 37.15 | copier | 10015210 - Office Supplies |
| BCOS OFFICE TECHNOLOGIES | ACH.4485.030 | ar247903 | 03/08/2019 | 03/08/2019 | 53.42 | copier | 10015210 - Office Supplies |
| BCOS OFFICE TECHNOLOGIES | ACH.4485.030 | ar247903 | 03/08/2019 | 03/08/2019 | 53.42 | copier | 30215210 - Office Supplies |
| | | | | | $143.99 | | |
| DAHILL | ACH.4802.030 | in1935698 | 03/01/2019 | 03/01/2019 | 97.00 | acct# c0122:357760 | 10065210 - Office Supplies |
| DAHILL | ACH.4802.030 | in1935698 | 03/01/2019 | 03/01/2019 | 103.26 | acct# c0122:357760 | 30215210 - Office Supplies |
| DAHILL | ACH.4802.030 | in1935698 | 03/01/2019 | 03/01/2019 | 190.26 | acct# c0122:357760 | 10015210 - Office Supplies |
| | | | | | $390.52 | | |
| ICMA-RC PLAN #307447 | ACH.5050.031 | PR022819-5050 | 02/27/2019 | 03/15/2019 | 673.33 | Def 457 | 10292132 - Retirement Payable |
| ICMA-RC PLAN #307447 | ACH.5050.031 | PR021519-5050 | 02/14/2019 | 03/15/2019 | 688.16 | Def 457 | 10292132 - Retirement Payable |
| | | | | | $1,361.49 | | |
| ICMA-RC PLAN #706183 | ACH.5054.031 | PR021519-5054 | 02/14/2019 | 03/15/2019 | 50.00 | Roth IRA | 10292132 - Retirement Payable |
| ICMA-RC PLAN #706183 | ACH.5054.031 | PR022819-5054 | 02/27/2019 | 03/15/2019 | 50.00 | Roth IRA | 10292132 - Retirement Payable |
| | | | | | $100.00 | | |
| BRAZOS RIVER FUELING | ACH.5094.031 | 50027569 | 03/15/2019 | 03/15/2019 | 503.02 | fuel | 10025230 - Oil, & Lubricants |
| BRAZOS RIVER FUELING | ACH.5094.031 | 50027569 | 03/15/2019 | 03/15/2019 | 503.04 | fuel | 30215230 - Gas, Oil, & Lubricants |
| BRAZOS RIVER FUELING | ACH.5094.031 | 50027569 | 03/15/2019 | 03/15/2019 | 849.84 | fuel | 10075230 - Oil, & Lubricants |
| BRAZOS RIVER FUELING | ACH.5094.031 | 50027569 | 03/15/2019 | 03/15/2019 | 5,320.53 | fuel | 10055230 - Oil, & Lubricants |
| | | | | | $7,176.43 | | |
| PELORUS METHODS INC. | ACH.5153.032 | 190401 | 03/21/2019 | 03/21/2019 | 2,500.00 | Software Maintenance and Support | 10015550 - Information Technology |
| NETPROTEC LLC | ACH.5179.032 | 1221 | 03/21/2019 | 03/21/2019 | 295.00 | Video Magistrate Subscription | 10055542 - Jail Expense |
| NARTEC, INC. | ACH.5507.031 | 12030 | 03/15/2019 | 03/15/2019 | 83.49 | methamphetamine pocket pack | 10055240 - Expendable Operating S |
| MILLER UNIFORMS & EMBLEMS | EFT | 128777 | 03/28/2019 | 03/28/2019 | 831.55 | ALPHA ELITE AXIIIA BODY ARMOR | 10055190 - Uniforms |

# City of Richwood
# Check Register
# 1 - Checking - Pooled Cash - 03/01/2019 to 03/31/2019

| Payee Name | Reference Number | Invoice Number | Invoice Ledger Date | Payment Date | Amount | Description | Ledger Account |
|---|---|---|---|---|---|---|---|
| TEXAS COMPTROLLER OF PUB | EFT9999 | 1902 | 03/14/2019 | 03/14/2019 | 1,969.62 | Sales Taxes Due FEB 2019 | 30302235 - Sales Tax Payable |
| | | | | | **$409,969.82** | | |

# City of Richwood
# Check Register
## 2 - Checking - Water & Sewer - 03/01/2019 to 03/31/2019

| Payee Name | Reference Number | Invoice Number | Invoice Ledger Date | Payment Date | Amount | Description | Ledger Account |
|---|---|---|---|---|---|---|---|
| | | | | | **$0.00** | | |

# City of Richwood
# Check Register
## 3 - Checking - Beautification - 03/01/2019 to 03/31/2019

| Payee Name | Reference Number | Invoice Number | Invoice Ledger Date | Payment Date | Amount | Description | Ledger Account |
|---|---|---|---|---|---|---|---|
| CITY OF RICHWOOD GENERA | 1441 | march19- | 03/12/2019 | 03/15/2019 | 843.78 | reimbursement to city for krb bench | 20612221 - Due to General |
| BUSINESS CARD | 1442 | 5543286905520 | 03/21/2019 | 03/21/2019 | 12.00 | books | 20615225 - Books and Periodicals |
| BUSINESS CARD | 1442 | 5543286905420 | 03/21/2019 | 03/21/2019 | 13.57 | books | 20615225 - Books and Periodicals |
| BUSINESS CARD | 1442 | 5531020906408 | 03/21/2019 | 03/21/2019 | 79.97 | books | 20615225 - Books and Periodicals |
| | | | | | $105.54 | | |
| GREEN, DENISE | 1443 | march19 | 03/21/2019 | 03/21/2019 | 200.00 | contract labor for February | 20615102 - Contract Labor |
| | | | | | **$1,149.32** | | |

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## MEMORANDUM

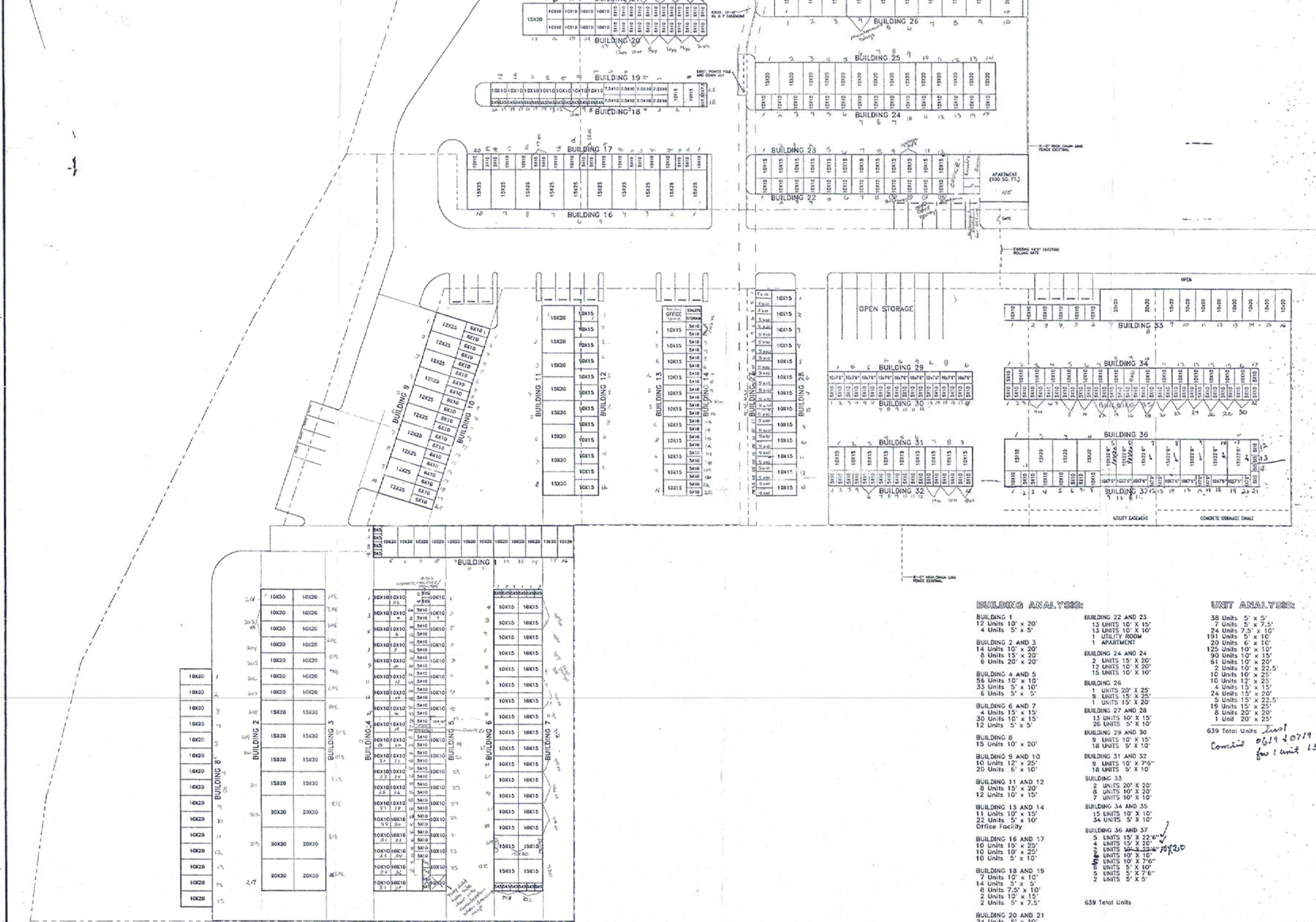
To: The Honorable Mark Guthrie, Mayor and Members of the Richwood City Council

From: Giani Cantu, City Secretary

Date: April 5, 2019

Subject: Richwood Self Storage

Discuss and consider granting a variance to Richwood Self Storage to clarify variance for building encroachments granted by City Council on September 13, 1999 and approving a lease agreement for the property located on Richwood Drive that the Richwood Self Storage pylon sign is placed on




BUILDING ANALYSIS:

BUILDING 1
12 Units 10' x 20'
4 Units 5' x 5'

BUILDING 2 AND 3
14 Units 10' x 20'
8 Units 15' x 20'
6 Units 20' x 20'

BUILDING 4 AND 5
56 Units 10' x 10'
33 Units 5' x 10'
6 Units 5' x 5'

BUILDING 6 AND 7
4 Units 15' x 15'
30 Units 10' x 15'
12 Units 5' x 5'

BUILDING 8
15 Units 10' x 20'

BUILDING 9 AND 10
10 Units 12' x 25'
20 Units 6' x 10'

BUILDING 11 AND 12
8 Units 15' x 20'
12 Units 10' x 15'

BUILDING 13 AND 14
11 Units 10' x 15'
22 Units 5' x 10'
Office Facility

BUILDING 16 AND 17
10 Units 15' x 25'
10 Units 10' x 25'
10 Units 5' x 10'

BUILDING 18 AND 19
7 Units 10' x 10'
14 Units 5' x 5'
8 Units 7.5' x 10'
2 Units 10' x 15'
2 Units 5' x 7.5'

BUILDING 20 AND 21
24 Units 5' x 10'
8 Units 10' x 10'

BUILDING 22 AND 23
13 UNITS 10' X 15'
13 UNITS 10' X 10'
1 UTILITY ROOM
1 APARTMENT

BUILDING 24 AND 24
2 UNITS 15' X 20'
12 UNITS 10' X 20'
15 UNITS 10' X 10'

BUILDING 26
1 UNITS 20' X 25'
9 UNITS 15' X 25'
1 UNITS 15' X 20'

BUILDING 27 AND 28
13 UNITS 10' X 15'
26 UNITS 5' X 10'

BUILDING 29 AND 30
9 UNITS 10' X 15'
18 UNITS 5' X 10'

BUILDING 31 AND 32
9 UNITS 10' X 7'6"
18 UNITS 5' X 10'

BUILDING 33
2 UNITS 20' X 20'
8 UNITS 10' X 20'
7 UNITS 10' X 10'

BUILDING 34 AND 35
15 UNITS 10' X 10'
34 UNITS 5' X 10'

BUILDING 36 AND 37
5 UNITS 15' X 22'6"
4 UNITS 15' X 20'
2 UNITS ~~10' X 22'6"~~ 10X20
6 UNITS 10' X 10'
5 UNITS 10' X 7'6"
6 UNITS 5' X 10'
5 UNITS 5' X 7'6"
2 UNITS 5' X 5'

639 Total Units

UNIT ANALYSIS:

38 Units 5' x 5'
7 Units 5' x 7.5'
24 Units 7.5' x 10'
191 Units 5' x 10'
20 Units 6' x 10'
125 Units 10' x 10'
90 Units 10' x 15'
61 Units 10' x 20'
2 Units 10' x 22.5'
10 Units 10' x 25'
10 Units 12' x 25'
4 Units 15' x 15'
24 Units 15' x 20'
5 Units 15' x 22.5'
19 Units 15' x 25'
8 Units 20' x 20'
1 Unit 20' x 25'

639 Total Units lost

Combined 0619 & 0719 for 1 unit 15X30

| | |
|---|---|
| Cad File | RMWSP5 |
| Drawn by | |
| Checked by | |
| Date | 11/02/93 |
| Revised | |

RICHWOOD MINI-WAREHOUSES

RICHWOOD TEXAS

MUNSON & RUTTER·ARCHITE

3333 EASTSIDE, SUITE 250 HOUSTON, TEXAS 77098

# MINUTES

## CITY OF RICHWOOD, CITY COUNCIL

Regular Meeting, Monday, September 13, 1999
Richwood City Hall
215 Halbert
Richwood, TX 77531
7:00 P.M.

## I. CALL TO ORDER

The meeting was called to order at 7:00 p.m. by Peggy Gartman, Mayor and presiding officer.

A. Opening Prayer

The opening prayer was given by Glenn Patton, Police Chief.

B. Pledge of Allegiance

The Pledge of Allegiance was recited by those in attendance.

## II. ROLL CALL OF COUNCIL MEMBERS

Roll call showed the following members present:

Peggy Gartman, Mayor and presiding officer
Marilynn Cary, Position #1
John Pitts, Position #2 and Mayor Pro Tem
Kenneth McMillan, Position #4
Sandra Boykin, Position #5

Absent:

Sandra Todd, Position #3

A quorum was declared. Others present included, Karen B. Schrom, City Secretary, Don Malone, Public Works Director, Glenn Patton, Police Chief, Joe Morrow, First Southwest, Quinton Anderson, Troy Jones, Courtney Mackay, Cindy Jones, Audrey Hanna, Alfred and Sonseeahrae Prentis.

## III. APPROVAL OF MINUTES OF PREVIOUS MEETING

On motion by Councilman Pitts, seconded by Councilman Cary, with all members present voting aye, the minutes of July 12, 1999, July 26, 1999 and August 2, 1999 were approved as presented.

## IV. ANYONE WISHING TO ADDRESS COUNCIL

No one was present to address Council on matters not on the agenda.

## V. DISCUSSION AND ACTION ITEMS

A. Consideration and action regarding a contract with First Southwest Company to serve as financial advisor to the City of Richwood

Joe Morrow of First Southwest was available to answer questions. When asked what services they would provide the city, Mr. Morrow replied they would prepare the specifications for bidding, structure the transaction and act as sales representative. They would also coordinate the bids and be available for questions even after the bond sale.

On motion by Councilman Pitts, seconded by Councilman Boykin, it was duly adopted to approve the contract with First Southwest Company to server as financial advisor to the City of Richwood pending the approval of the City Attorney. All voted aye.

B. Consideration and action regarding a request by First Southwest Company for permission to bid at a competitive sale for the City's Certificates of Obligation

Mr. Morrow expressed First Southwest Company's desire to bid at the competitive sale for the City's Certificates of Obligation. To do so, they require approval from the City. He assured the City that all bids will be open records and the City will be supplied with a copy.

Councilman Boykin made the motion, seconded by Councilman Pitts and duly adopted to allow First Southwest Company to bid at a competitive sale for the City's Certificates of Obligation. All voted aye.

C. Consideration of a resolution authorizing publication of Notice of Intention of the City of Richwood, Texas to issue Certificates of Obligation

This is the actual beginning of the legal requirements and the City Council will need to meet again on September 30th to actually conduct the sale. Motion was made by Councilman Pitts, seconded by Councilman Boykin, with all members present voting aye, to adopt the resolution authorizing publication of Notice of Intention to issue Certificates of Obligation.

D. Variance request - manufactured building for Sugar "N" Spice Learning Center

Alfred Prentis explained to the City Council that he has the opportunity to buy a building that was custom built for HISD. It is a 99 model manufactured building with approximately 2,200 square feet and would be the easiest way for them to increase their capacity. The classroom building will have 2 bathrooms and a kitchen area. Mr. Malone explained the building is similar to the ones previously allowed to be placed at Our Lady Queen of Peace Catholic School and meets hurricane specifications.

Mr. Prentis assured City Council the building in question will have both the axles and wheels removed once it is in place and will be handicapped accessible.

On motion by Councilman Pitts, seconded by Councilman McMillan, with all members present voting aye, it was duly adopted to approve the variance request to place the manufactured building at the site of Sugar "N" Spice Learning Center.

E. Variance Request - building encroachments - Richwood Self Storage

Quinton Anderson was present to act as the representative of the owners of the Richwood Self Storage. It is in the process of being sold and the current survey showed several encroachments across city building lines. Building 26 encroaches 8 feet over the building lines, Building 9 is 6.5 feet, Buildings 27 - 28 are 1.4 feet, Buildings 16 and 17 are 1/10 feet and Building 33 is 7/10 feet.

On motion by Councilman Cary, seconded by Councilman Pitts, with all members present voting aye, the variance request for encroachments to the city's building lines was approved as requested.

F. Ordinance #286 - creation of a Municipal Court Technology Fund

It was explained to Council that this fund would be created in compliance with S.B. 601 and would allow the City to charge an additional $4 technology fee to the fine of each defendant convicted of a misdemeanor offense. These funds can only be use to purchase technological enhancements for the Richwood Municipal Court, including, but not limited to, computer systems, computer networks, computer hardware, computer software, imaging systems, electronic kiosks, electronic ticket writers and docket management systems.

Mayor Gartman indicated she would like to have the input of the judges on the creation of such a fund.

On motion by Councilman Pitts, seconded by Councilman McMillan, with all members present voting aye, it was duly adopted to table this item pending input from the judges.

G. Variance Request - privacy fence extending past the front of the house - 241 Success, Dorothy and Earl Bluemel

Certified letters were sent to individuals living within 200 feet of the Bluemels as required by city ordinance. Councilman Pitts opened the discussion by moving the variance be granted for discussion only and Councilman Cary seconded the motion for discussion only.

Several of the citizens contacted were present and asked that City Council deny the variance request. Reasons cited for their request included a fear of reduction in property values, disruption of the beauty and aesthetics of Success, and a history of City Council denying similar requests.

Mayor Gartman called for a vote. All voted nay and the variance request was denied.

H. Nominations for Board of Directors - Brazoria County Appraisal District

Councilman Pitts made the motion to nominate Ray M. Cornett for the Brazoria County Appraisal District. The motion died for a lack of a second.

I. Ballot for Election - Board of Directors - Brazoria County Partnership

Motion was made by Councilman Pitts, seconded by Councilman Boykin, with all members present voting aye, and duly adopted to vote for Chet LaFontaine to represent the City on the Board of Directors for the Brazoria County Partnership.

J. School Crossing Guard

A request has been received from Cindy Deska, Principal of the Gladys Polk Elementary School to have a school crossing guard placed at the intersection of Glen Forest Drive and N. Mahan. With the new sidewalk on N. Mahan, the children walking to school tend to bunch up at this intersection.

Glenn Patton, Police Chief suggested the City look into the creation of a crosswalk, amend the current Master Traffic Plan and erect signs "Stop for Pedestrian Traffic in Crosswalk." Ms. Schrom was directed to have the amendment ready for the next meeting and Mr. Malone was directed to order the necessary signs.

K. Director - Brazosport Water Authority

The City received a letter from BWA indicating that the current Director, Mr. Ed Todd, has missed 5 meetings and they suggested a new Director be appointed. Mayor Gartman asked that a letter be sent to Mr. Todd asking his intention and that this matter be placed on the next agenda.

L. Payment of bills

On motion by Councilman Pitts, seconded by Councilman Boykin, with all members present voting aye, the bills were approved for payment as presented.

M. Financial Reports

Par for the period ending August 31, 1999 is 92%. Revenues exceed expenditure and all departments were now within par.

## VI. LIAISON AND COMMITTEE REPORTS

Councilman McMillan updated the Council on the latest request for the use of the ball fields. Roland Gonzales has requested use of the lighted ball field from August 1999 to August 2000, Thursdays, Saturdays and Sunday. This is primarily for a tournament team. Mr. McMillan has proposed a lottery system to assign fields this year and will be getting more information from Mr. Gonzales.

Councilman Pitts reported that the Fire Department's recent Fill the Boot day was very successful and that the new signs were up for the James M. Vera field.

## VII. FUTURE AGENDA ITEMS

Amendment to Master Traffic Plan
Director to Brazosport Water Authority Board

## VII. MAYOR'S REPORT

Mayor Gartman reported that BCCA will be hosted by Surfside, Wednesday, September 15, 1999.

## IX. ADJOURNMENT

With no further business to discuss, Mayor Gartman adjourned the meeting at 8:45 p.m.

APPROVED BY A MAJORITY VOTE OF COUNCIL ON OCTOBER 11, 1999

Peggy Gartman, Mayor

ATTEST:

Karen B. Schrom, City Secretary

**PYLON SIGN LEASE AGREEMENT**

1. This Pylon Sign Lease Agreement (this "**Lease**") is effective _________________, 2019 and entered into between **CITY OF RICHWOOD**, 1800 Brazosport Blvd, Richwood, TX 77531 ("**Lessor**") and **MHC 54 (RICHWOOD TX) LLC**, a Delaware limited liability company, 41 Flatbush Avenue, Third Floor, Brooklyn, New York 11217 ("**Lessee**"). Lessor hereby leases to Lessee that certain portion of Richwood Drive, a public right of way (the "**Premises**"), upon which Lessee or its predecessors in interest have erected or caused to be erected an illuminated pylon sign installed on two (2) steel beams (the "**Sign**") pursuant to City of Richwood Building Permit No. 1043 issued on or about October 8, 1984.

2. The Premises is leased for the purpose of erecting, maintaining, operating, improving, supplementing, posting, painting, illuminating, repairing, repositioning and/or removing the Sign, including, without limitation, fixture connections, electrical supply and connections, panels, signs, copy and any equipment and accessories as Lessee may place thereon (collectively, the "**Structures**"). This Lease includes all necessary rights of ingress and egress. Lessee may license the use of the Structures or any portion thereof, for any lawful purpose.

3. The term of this Lease shall be perpetual; provided, however, Lessee may give written notice of termination to Lessor to be effective not less than thirty days' after delivery of such notice. If ownership of the Sign and Structures changes, Lessee shall promptly notify Lessor of such change. Prior to transferring ownership of the Sign and Structures, Lessee shall furnish the new owner with a copy of this Lease.

4. Upon the execution date of this Lease, rent shall commence at the rate of $107.00 per year, payable by Lessee to Lessor on each anniversary date of this Lease.

5. Lessee is the owner of the Sign and Structures and has the right to remove the Structures at any time or within 120 days following the termination of this Lease. If for any reason, the Structures are removed, materially damaged or destroyed, all rent payments shall cease until the Structures are rebuilt. In the event the Structures are partially or totally damaged or destroyed by a casualty, Lessee shall have the right to replace the Structures with a sign (and any applicable equipment and accessories) having substantially the same proportions, profile and dimensions of the Structures existing on the date of this Lease within one (1) year of such casualty event.

6. Lessor and Lessor's agents, employees or other persons acting on Lessor's behalf, shall not place or maintain any object on or within the Premises or any neighboring property owned or controlled by Lessor which, in Lessee's sole opinion, would materially obstruct the view of the Sign and Structures. Lessor shall remove such obstruction within twenty (20) business days after written notice by Lessee. If Lessor fails to remove the obstruction within such twenty (20) days period, Lessee may cancel this Lease, remove any or all Structures and receive all prepaid rent for any unexpired term of this Lease. Lessee may trim any trees and vegetation currently on the Premises and on any neighboring property owned or controlled by the Lessor as often as Lessee, in its sole discretion, deems appropriate to prevent material obstructions.

7. If the Structures or the Premises, or any part thereof, are condemned by the applicable authorities, taken without the exercise of eminent domain, whether permanently or

temporarily, or any right of way from which the Structures are visible is relocated, Lessee shall have the right to relocate the Structures on Lessor's remaining property within the Richwood Drive right of way, or to terminate this Lease upon 30 days' written notice to Lessor. Lessee shall be entitled to all compensation and other remedies provided by law, including, without limitation, just compensation for the taking of the Structures and Lessee's leasehold interest in this Lease and/or relocation assistance. Lessor shall assert no rights in such interests.

8. Lessor represents that it is the owner of Richwood Drive, being a public right of way, and has the authority to enter into this Lease.

9. Lessee shall indemnify and hold Lessor harmless from all damage to the Property or injuries to third persons caused by Lessee, Lessee's employees, agents, licensees and contractors, unless such damage or injuries are caused by Lessor's gross negligence or willful misconduct.

10. This Lease shall be binding upon the assigns and successors of both Lessor and Lessee. Lessor agrees not to assign this Lease without Lessee's prior written consent.

11. All notices, demands, requests, and other communications required or permitted hereunder shall be in writing, to such address as set forth above, may be given by counsel for a party and shall be deemed to be delivered on the date of actual delivery (or attempted delivery) or refusal thereof by a reputable nationally recognized overnight delivery service such as FedEx or UPS that provides a signed receipt and confirmation of delivery. Any notice to any party under this Lease shall be in writing delivered by certified or registered

12. Neither Lessor nor Lessee shall be bound by any terms, conditions or oral representations that are not set forth in this Lease. This Lease represents the entire agreement of Lessee and Lessor with respect to the Structures and the Premises and supersedes any previous agreements. Lessor hereby grants Lessee all rights necessary to record a memorandum of this Lease without Lessor's signature, including limited power of attorney for such purpose.

[Signature Page Follows]

**WITNESS** the due execution of this Lease on the day and year above written.

| | |
|---|---|
| **LESSEE:** | **LESSOR:** |
| **MHC 54 (RICHWOOD TX) LLC, a Delaware limited liability company** | **CITY OF RICHWOOD** |
| **By: ______________________________** | **By: ____________________________** |
| **Name: ____________________________** | **Print Name: ______________________** |
| **Title: _____________________________** | **Title: ___________________________** |

# MEMORANDUM

To: The Honorable Mark Guthrie, Mayor and Members of the Richwood City Council

From: Clif Custer, Public Works Director

Date: April 4th, 2018

Subject: Present and discuss changes to the Drought Contingency Plan

Staff is recommending changes to the Drought Contingency Plan to clarify the triggering criteria of initiating or terminating drought response stages. With the current language of the Drought Contingency Plan, no trigger regarding pressure is addressed.

Staff's intention with this amended language within the Drought Contingency Plan is to clarify that it may be enacted not only by drought or water shortage, but by TCEQ non-compliance issues as well.

As a result of proposed changes Staff would like to discuss with City Council:

1. Discuss proposed changes to the plan
2. Provide explanation of why language was changed, and how it may benefit utility customers
3. Council feedback on proposed changes
4. Approval of the amended language within the Drought Contingency Plan

**ORDINANCE NO. 18-451**

**AN ORDINANCE OF THE CITY OF RICHWOOD, TEXAS AMENDING ARTICLE VIII DROUGHT CONTINGENCY PLAN; SECTIONS 21-280 - DEFINITIONS, 21-281 – TRIGGERING CRITERIA FOR INITIATION AND TERMINATION OF DROUGHT RESPONSE STAGES, AND 21-283 ENFORCEMENT; FINDING THAT ALL PREREQUISITES OF THE LAW HAVE BEEN COMPLIED WITH AS NECESSARY; REPEALING ALL ORDINANCES TO THE EXTENT OF ANY CONFLICT HEREWITH; PROVIDING FOR A PENALTY; PROVIDING AN EFFECTIVE DATE AND PROVIDING A SAVINGS CLAUSE**

WHEREAS, there may exist circumstances in the future that will signal a need for temporary but significant reduction of water use to insure an adequate supply of water during drought conditions;

WHEREAS, the City of Richwood, adopted a Drought Contingency Plan in January 2011 through Ordinance 362 and now wishes to amend portions of the plan;

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

**Section One:** Section 21-280 – Definitions is hereby amended to add the following definitions:

*SOC (Safe Operating Criteria)* – TCEQ (Texas Commission on Environmental Quality) compliance mandate for public water systems that set minimum limits on water pressure, high service pump capacity, water producing capacity, storage capacity, and disinfectant residual.

*Distribution Capacity* – A public water systems ability to deliver potable water to utility customers while maintaining compliance with TCEQ standards.

**Section Two:** Section 21-281 – Triggering criteria for initiation and termination of drought response stages is hereby amended to read:

The City Manager, or his/her designee, shall monitor water pressure, supply and/or demand conditions on a daily basis and shall determine when conditions warrant initiation or termination of each stage of the plan. Public notification of the initiation or termination of drought response stages shall be by means of newspaper, webpage, social media and city notification system or any combination of a minimum of two notification methods.

The triggering criteria described below are based on distribution system capacity, seventy-five (75) percent of the systems distribution capacity are defined as the safe operating capacity (SOC).

(1) Stage 1 - Mild water shortage conditions

*Requirements for initiation* - customers shall be required to comply with the restrictions on certain nonessential water uses defined in Section 6 of this plan when water pressure registers below 40 psi at any point in the water distribution system during normal operating conditions for three (3) consecutive days, as measured by distribution pressure gauages, total daily water demand equals or exceeds 75% of the SOC for three (3) consecutive days or 85% of the system distribution capacity on a single day.

OR

The General Manager of the Brazosport Water Authority declares that a Mild Drought Condition is in effect for the entire water system.

Requirements for termination of Stage 1 of the plan may be rescinded when all of the conditions listed as triggering events have ceased to exist for a period of three (3) consecutive days.

(2) Stage 2 - Moderate water shortage conditions

*Requirements for initiation* - customers shall be required to comply with the restrictions on certain nonessential water uses for stage 2 of this plan when water pressure registers below 38 psi at any point in the water distribution system during normal operating conditions for three (3) consecutive days, as measured by distribution pressure gauges, total daily water demand equals or exceeds 85% of the SOC for three (3) consecutive days or 90% of the system distribution capacity on a single day.

OR

The General Manager of the Brazosport Water Authority declares that a Moderate Drought Condition is in effect for the entire water system.

Requirements for termination of Stage 2 of the plan may be rescinded when all of the conditions listed as triggering event have ceased to exist for a period of three (3) consecutive days.

(3) Stage 3 - Severe water shortage conditions

*Requirements for initiation* - customers shall be required to comply with the restrictions on certain nonessential water uses for stage 3 of this plan when water pressure registers below 35 psi at any point in the water distribution system during normal operating conditions for three (3) consecutive days, as measured by distribution pressure gauges, total daily water demand equals or exceeds 90% of the SOC for three (3) consecutive days or 95% system distribution capacity on a single day.

OR

The General Manager of the Brazosport Water Authority declares that a Mild Drought Condition is in effect for the entire water system.

Requirements for termination of Stage 3 of the plan may be rescinded when all of the conditions listed as triggering events have ceased to exist for a period of three (3) consecutive days.

(4) Stage 4 - Critical water shortage conditions

*Requirements for initiation* - customers shall be required to comply with the restrictions for stage 4 of this plan when the City Manager, or his/her designee:

Determines that a water supply emergency exists based on:

a. Major water line breaks, or pump or system failures occur, which cause unprecedented loss of capability to provide water service; or
b. Natural or manmade contamination of the water supply source(s).
c. Water pressure registering below 20 psi at any point in the water distribution system during normal operating conditions for one (1) day as measured by distribution pressure gauges.

Requirements for termination of stage 4 of the plan may be rescinded when all of the conditions listed as triggering events have ceased to exist for a period of three (3) consecutive days.

**Section Three:** Section 21-283 – Enforcement is hereby retitled and amended to read:

Section 21-283 – Enforcement and plan implementation

A. No person shall knowingly or intentionally allow the use of water from the city for residential, commercial, industrial, agricultural, governmental, or any other purpose in a manner contrary to any provision of this plan, or in an amount in excess of that permitted by the drought response stage in effect at the time pursuant to action taken by the City Manager, or his/her designee, in accordance with provisions of this plan.

B. Any person who violates this plan is guilty of a misdemeanor and, upon conviction shall be punished by a fine of not less than twenty-five dollars ($25.00) and not more than two hundred dollars ($200.00). Each day that one (1) or more of the provisions of this plan is violated shall constitute a separate offense. If a person is convicted of three (3) or distinct violations of this plan, the City Manager shall, upon due notice to the customer, be authorized to discontinue water service to the premises where such violations occur. Services discontinued under such circumstances shall be restored only upon payment of a reconnection charge, hereby established at one hundred fifty dollars ($150.00), and any other costs incurred by the city in discontinuing service. In addition, suitable assurance must be given to the City Manager that the same action shall not be repeated while the plan is in effect. Compliance with this plan may also be sought through injunctive relief in the district court.

C. Any person, including a person classified as a water customer of the city, in apparent control of the property where a violation occurs or originates shall be presumed to be the violator, and proof that the violation occurred on the person's property shall constitute a rebuttable presumption that the person in apparent control of the property committed the violation, but any such person shall have the right to show that he/she did not commit the violation. Parents shall be presumed responsible for their minor children and proof that a violation, committed by a child, occurred on property within the parent's control shall constitute a rebuttable presumption that the parent committed the violation, but any such parent may be excused if he/she proves that he/she had previously directed the child not to use the water as it was used in violation of this plan and that the parent could not have reasonably known of the violation.

D. Any police officer, or other person designated by the City Manager, may issue a citation to a person he/she reasonably believes to be in violation of this division. The citation shall be prepared in duplicate and shall contain the name and address of the alleged violator, if known, the offense charged, and shall direct him/her to appear in municipal court on the date shown on the citation. The alleged violator shall be served a copy of the citation. Service of the citation shall be complete upon delivery of the citation to the alleged violator, to an agent or employee of a violator, or to a person over fourteen (14) years of age who is a member of the violator's immediate family or is a resident of the violator's residence. The alleged violator shall appear in municipal court to enter a plea of guilty or not guilty for the violation of this plan. If the alleged violator fails to appear in municipal court, a warrant for his/her arrest may be issued. A summons to appear may be issued in lieu of an arrest warrant. These cases shall be expedited and given preferential setting in municipal court before all other cases.

E. The City of Richwood will provide public notice seventy-two (72) hours prior to any implementation of the Drought Contingency Plan. No enforcement action will be taken in the first twenty-four (24) hours of plan implementation. All utility customers are required to exercise restrictions as defined in Section 21-282 - Drought Response Stages of the Drought Contingency Plan upon plan implementation.

**Section Four:** That if any provision of this ordinance or application thereof to any person or circumstance is held invalid by any court, such holding shall not affect the validity of the remaining portions of this ordinance, and the City Council of the City of Richwood, Texas, hereby declares that it would have enacted such remaining portions despite any such invalidity.

**Section Five:** That all ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of the conflict only.

**Section Six:** This ordinance shall take effect and be in force from and immediately after its passage and approval.

PASSED AND ADOPTED this 8th of April, 2019.

Mayor

ATTEST:

Giani Cantu
City Secretary

## MEMORANDUM

To: The Honorable Mark Guthrie, Mayor and Members of the Richwood City Council

From: Giani Cantu, City Secretary

Date: April 5, 2019

Subject: RFQ - CDBG Funds

Discuss and consider awarding RFQ 19-001Q Engineering Sewer Improvements - 2018 CDBG Funds

# RFQ TAB SHEET / EVALUATION SUMMARY

**Opening Date:** **4/2/2019** **Time:** 2:00 PM

Sealed Bids Opened by:
Lindsay Koskiniemi
Witnessed and Recorded by:
Giani Cantu

**RFP 19-001Q** **CDBG Funds 2018**

| | **Proposals Received** | |
|---|---|---|
| | **Date** | **Time** |
| Baker & Lawson | 4/2/2019 | 11:50 AM |
| Civil Corp | 7/2/2019 | 12:50 PM |
| Strand Engineering | 3/15/2019 | 5:00 PM |

**Evaluation Score**

***See attached evaluator scoring sheets**

| Evaluator | Strand | CivilCorp | Baker & Lawson |
|---|---|---|---|
| Clif | N/A | 98 | 89 |
| Lindsay | N/A | 97 | 86 |
| Michael | N/A | 98 | 94 |
| | | | |
| **Average** | **N/A** | **97.7** | **89.7** |

**AWARD** **Staff is recommending award to Civil Corp. Strand's qualfications were not evlauated because they did not follow the required bid specifications.**

## RFQ/RFP Evaluation/Scoring Sheet

RFP/RFQ 19-001Q Date 4/4/19

Vendor B&L

Evaluator's Name Michael Carr

**Experience** -- Rate the respondent for experience in the following areas:

| | Factor | Max.Pts. | Score |
|---|---|---|---|
| 1. | Has previously designed Sewer/federal type of projects | 20 | 20 |
| 2. | Has worked on federally funded construction projects | 15 | 15 |
| 3. | Has worked on projects that were located in this general region. appears to be at least 11<br>Note: Location for A/E (Architect/Engineer) may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract. 2 CFR 200.319(b) almost all | 10 | 10 |
| 4. | Extent of experience in project construction management 39 years | 15 | 15 |
| | **Subtotal, Experience** | 60 | 60 |

**Work Performance**

| | Factor | Max.Pts. | Score |
|---|---|---|---|
| 1. | Past projects completed on schedule | 10 | 10 |
| 2. | Manages projects within budgetary constraints | 5 | 5 |
| 3. | Work product is of high quality | 10 | 5 |
| | **Subtotal, Performance** | 25 | 20 |

**NOTE:** Information necessary to assess the respondent on these criteria should be gathered by contacting past/current clients. (i.e. Reference Checks)

**Capacity to Perform**

| | Factor | Max.Pts. | Score |
|---|---|---|---|
| 1. | Staff Level / Experience of Staff | 5 | 5 |
| 2. | Adequacy of Resources Staff is Smaller and timeline is tight | 5 | 4 |
| 3. | Professional liability insurance is in force | 5 | 5 |
| | **Subtotal, Capacity to Perform** | 15 | 14 |

**TOTAL SCORE**

| | Factor | Max.Pts. | Score |
|---|---|---|---|
| ☐ | Experience | 60 | 60 |
| ☐ | Work Performance | 25 | 20 |
| ☐ | Capacity to Perform | 15 | 14 |
| | **Total Score** | 100 | 94 |

Comments:

I recieved feedback that sometimes engineering standards are not followed to keep customers happy. I personally ran into a problem on a project with this firm where they did not follow the engineering standards on the slope of a road because "that is the way we always do it down here."

Signature ______________________

## RFQ/RFP Evaluation/Scoring Sheet

RFP/RFQ 19-001Q Date 4/4/19

Vendor Civil Corp

Evaluator's Name Michael Coon

**Experience** -- Rate the respondent for experience in the following areas:

| | Factor | Max.Pts. | Score |
|---|---|---|---|
| 1. | Has previously designed Sewer/Federal type of projects | 20 | 20 |
| 2. | Has worked on federally funded construction projects | 15 | 15 |
| 3. | Has worked on projects that were located in this general region. Matagorda County + Brazoria not as much in Brazosport Area<br>Note: Location for A/E (Architect/Engineer) may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract. 2 CFR 200.319(b) | 10 | 8 |
| 4. | Extent of experience in project construction management 30 years | 15 | 15 |
| | **Subtotal, Experience** | 60 | 58 |

**Work Performance**

| | Factor | Max.Pts. | Score |
|---|---|---|---|
| 1. | Past projects completed on schedule | 10 | 10 |
| 2. | Manages projects within budgetary constraints | 5 | 5 |
| 3. | Work product is of high quality<br>references came back good | 10 | 10 |
| | **Subtotal, Performance** | 25 | 25 |

**NOTE:** Information necessary to assess the respondent on these criteria should be gathered by contacting past/current clients. (i.e. Reference Checks)

**Capacity to Perform**

| | Factor | Max.Pts. | Score |
|---|---|---|---|
| 1. | Staff Level / Experience of Staff diverse experience | 5 | 5 |
| 2. | Adequacy of Resources large staff | 5 | 5 |
| 3. | Professional liability insurance is in force yes | 5 | 5 |
| | **Subtotal, Capacity to Perform** | 15 | 15 |

**TOTAL SCORE**

| | Factor | Max.Pts. | Score |
|---|---|---|---|
| ☐ | Experience | 60 | 58 |
| ☐ | Work Performance | 25 | 25 |
| ☐ | Capacity to Perform | 15 | 15 |
| | **Total Score** | 100 | 98 |

Comments:

References came back good, the firm has capacity & experience.

Signature [signature]

**RFQ/RFP Evaluation/Scoring Sheet**

GRANT RECEIPIENT: **CITY OF RICHWOOD** Date ____________________

RFP/RFQ **19-001Q ENGINEERING SERVICES - SEWER IMPROVEMENTS FOR 2018 CDBG FUNDS**

Name of Respondent Baker + Lawson Inc.

Evaluator's Name Clif Custer

**Engineer/Architect/Surveyor Rating Sheet**

**Experience** -- Rate the respondent for experience in the following areas:

| | Factor | Max.Pts. | Score |
|---|---|---|---|
| 1. | Has previously designed ___________ type of projects | 20 | 15 |
| 2. | Has worked on federally funded construction projects | 15 | 12 |
| 3. | Has worked on projects that were located in this general region.<br>Note: Location for A/E (Architect/Engineer) may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract. 2 CFR 200.319(b) | 10 | 10 |
| 4. | Extent of experience in project construction management | 15 | 14 |
| | **Subtotal, Experience** | 60 | 51 |

**Work Performance**

| | Factor | Max.Pts. | Score |
|---|---|---|---|
| 1. | Past projects completed on schedule | 10 | 10 |
| 2. | Manages projects within budgetary constraints | 5 | 5 |
| 3. | Work product is of high quality | 10 | 10 |
| | | | 25 |
| | **Subtotal, Performance** | 25 | |

**NOTE:** Information necessary to assess the respondent on these criteria should be gathered by contacting past/current clients.

**Capacity to Perform**

| | Factor | Max.Pts. | Score |
|---|---|---|---|
| 1. | Staff Level / Experience of Staff | 5 | 4 |
| 2. | Adequacy of Resources | 5 | 4 |
| 3. | Professional liability insurance is in force | 5 | 5 |
| | **Subtotal, Capacity to Perform** | 15 | 13 |

**TOTAL SCORE**

| | Factor | Max.Pts. | Score |
|---|---|---|---|
| ☐ | Experience | 60 | 51 |
| ☐ | Work Performance | 25 | 25 |
| ☐ | Capacity to Perform | 15 | 13 |
| | **Total Score** | 100 | 89 |

Comments:

Signature Clif Custer

## RFQ/RFP Evaluation/Scoring Sheet

GRANT RECEIPIENT: **CITY OF RICHWOOD** Date ____________________

RFP/RFQ **19-001Q ENGINEERING SERVICES - SEWER IMPROVEMENTS FOR 2018 CDBG FUNDS**

Name of Respondent Civil Corp

Evaluator's Name Clif Custer

**Engineer/Architect/Surveyor Rating Sheet**

**Experience** -- Rate the respondent for experience in the following areas:

| | Factor | Max.Pts. | Score |
|---|---|---|---|
| 1. | Has previously designed __________ type of projects | 20 | 18 |
| 2. | Has worked on federally funded construction projects | 15 | 15 |
| 3. | Has worked on projects that were located in this general region.<br>Note: Location for A/E (Architect/Engineer) may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract. 2 CFR 200.319(b) | 10 | 10 |
| 4. | Extent of experience in project construction management | 15 | 15 |
| | **Subtotal, Experience** | 60 | 58 |

**Work Performance**

| | Factor | Max.Pts. | Score |
|---|---|---|---|
| 1. | Past projects completed on schedule | 10 | 10 |
| 2. | Manages projects within budgetary constraints | 5 | 5 |
| 3. | Work product is of high quality | 10 | 10 |
| | | | 25 |
| | **Subtotal, Performance** | 25 | |

**NOTE:** Information necessary to assess the respondent on these criteria should be gathered by contacting past/current clients.

**Capacity to Perform**

| | Factor | Max.Pts. | Score |
|---|---|---|---|
| 1. | Staff Level / Experience of Staff | 5 | 5 |
| 2. | Adequacy of Resources | 5 | 5 |
| 3. | Professional liability insurance is in force | 5 | 5 |
| | **Subtotal, Capacity to Perform** | 15 | 15 |

**TOTAL SCORE**

| | Factor | Max.Pts. | Score |
|---|---|---|---|
| ☐ | Experience | 60 | 58 |
| ☐ | Work Performance | 25 | 25 |
| ☐ | Capacity to Perform | 15 | 15 |
| | **Total** | 100 | |
| | **Score** | | 98 |

Comments:

Signature Clif Custer

**RFQ/RFP Evaluation/Scoring Sheet**

RFP/RFQ _____ Date 4-2-2019

Vendor Baker and Lawson, Inc.

Evaluator's Name Lindsay Koskiniemi

**Experience** -- Rate the respondent for experience in the following areas:

| | Factor | Max.Pts. | Score |
|---|---|---|---|
| 1. | Has previously designed ___________ type of projects | 20 | 17 |
| 2. | Has worked on federally funded construction projects | 15 | 12 |
| 3. | Has worked on projects that were located in this general region.<br>Note: Location for A/E (Architect/Engineer) may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract. 2 CFR 200.319(b) | 10 | 10 |
| 4. | Extent of experience in project construction management | 15 | 10 |
| | **Subtotal, Experience** | 60 | 49 |

**Work Performance**

| | Factor | Max.Pts. | Score |
|---|---|---|---|
| 1. | Past projects completed on schedule | 10 | 10 |
| 2. | Manages projects within budgetary constraints | 5 | 5 |
| 3. | Work product is of high quality | 10 | 9 |
| | **Subtotal, Performance** | 25 | 24 |

**NOTE:** Information necessary to assess the respondent on these criteria should be gathered by contacting past/current clients. (i.e. Reference Checks)

**Capacity to Perform**

| | Factor | Max.Pts. | Score |
|---|---|---|---|
| 1. | Staff Level / Experience of Staff | 5 | 5 |
| 2. | Adequacy of Resources | 5 | 3 |
| 3. | Professional liability insurance is in force | 5 | 5 |
| | **Subtotal, Capacity to Perform** | 15 | 13 |

**TOTAL SCORE**

| | Factor | Max.Pts. | Score |
|---|---|---|---|
| ☐ | Experience | 60 | 49 |
| ☐ | Work Performance | 25 | 24 |
| ☐ | Capacity to Perform | 15 | 13 |
| | **Total Score** | 100 | 86 |

Comments:

Design very strong in streets and drainage, but more focused on non-federally funded designs. Home base is nearby in Angleton; completed jobs for Velasco D.D. Going concern for work capacity. B+L is a smaller firm with 2 engineers and 1 surveyor - Combined P.E. experience is approx 45 yrs. Concerned firm may not have the capacity to provide construction inspection services. A reference confirmed B+L's previous project with another municipality was completed on time within scope and budget with satisfactory performance. A separate reference check disclosed the reference has no ability to speak to B+L's performance, as that reference has not been under contract with B+L during said referenc's tenure with municipal employer. Project close-out and punchlist walks of construction site were noted and scored favorably.

Signature ______________________

**RFQ/RFP Evaluation/Scoring Sheet**

GRANT RECEIPIENT: **CITY OF RICHWOOD** Date April 2, 2019

RFP/RFQ **19-001Q ENGINEERING SERVICES - SEWER IMPROVEMENTS FOR 2018 CDBG FUNDS**

Name of Respondent Civil Corp Engineers and Surveyors

Evaluator's Name Lindsay Koskiniemi

**Engineer/Architect/Surveyor Rating Sheet**

**Experience** -- Rate the respondent for experience in the following areas:

| | Factor | Max.Pts. | Score |
|---|---|---|---|
| 1. | Has previously designed CDBG; several @least 4 other type of projects Others similar in scope. | 20 | 20 |
| 2. | Has worked on federally funded construction projects | 15 | 15 |
| 3. | Has worked on projects that were located in this general region.<br>Note: Location for A/E (Architect/Engineer) may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract. 2 CFR 200.319(b) | 10 | 10 |
| 4. | Extent of experience in project construction management | 15 | 14 |
| | **Subtotal, Experience** | 60 | 59 |

**Work Performance**

| | Factor | Max.Pts. | Score |
|---|---|---|---|
| 1. | Past projects completed on schedule Trammel Fresno | 10 | 9 |
| 2. | Manages projects within budgetary constraints one change order | 5 | 5 |
| 3. | Work product is of high quality - Very flexible on services restricted to grant funding | 10 | 9 |
| | | | 23 |
| | **Subtotal, Performance** | 25 | 23 |

**NOTE:** Information necessary to assess the respondent on these criteria should be gathered by contacting past/current clients.

**Capacity to Perform**

| Factor | Max.Pts. | Score |
|---|---|---|
| 1. Staff Level / Experience of Staff T.K = 30 yrs. B.G = 30+ yrs. | 5 | 5 |
| 2. Adequacy of Resources Staff = 15 Engineers, CDBG, SW3P, TC —very well-versed on similar projects | 5 | 5 |
| 3. Professional liability insurance is in force —noted in p.10 ("Capacity to perform") | 5 | 5 |
| | | 15 |
| **Subtotal, Capacity to Perform** | 15 | 15 |

**TOTAL SCORE**

| Factor | Max.Pts. | Score |
|---|---|---|
| ☑ Experience T.K., B.G. Engineer J.K. | 60 | 59 |
| ☑ Work Performance CDBG | 25 | 23 |
| ☑ Capacity to Perform | 15 | 15 |
| | | 97 |
| **Total Score** | 100 | 97 |

Comments:

p-2 Highlights: 1) Construction Oversight Administration, and 2) Chang Order Review + Approval

3 *Record drawings

CivilCorp's experience with CDBG and other federally-funded projects is an important factor relevant to Richwood's Sewer improvement project. CivilCorp has several full time staff members and appears to have the capacity to perform this project, in addition to construction oversight + inspection services (Design through project close-out) and provide record drawings. Reference calls provided detail of satisfactory performance including projects completed ontime, CivilCorp handled chang orders, projects completed within scope and budget. One reference commented that CivilCorp is very responsive.

Signature [signature]

# MEMORANDUM

To: The Honorable Mark Guthrie, Mayor and Members of the Richwood City Council

From: Michael Coon, City Manager

Date: April 5, 2019

Subject: Discussion on possible changes to zoning ordinance

Over the course of the last year there have been multiple requests from various resident to look at different provisions of our zoning code and staff has also noticed some areas that may benefit from having further clarification. Since the zoning ordinance is so large, staff is breaking down recommended changes to the ordinance into multiple meetings. The following a list of the zoning changes that will be reviewed at this meeting.

1. Maximizing property usage for residential landowners.
2. Creating a larger buffer on back of commercial, business, and multi-family lots.
3. Adding a maximum lot size for the Single-Family Rural Zone.
4. Adding a definition for shade trees.
5. Adjusting the fines for zoning violations.

**Maximizing Property Usage**
Over the course of the last year, the City has received multiple requests from residents for permission to place a building within the current setbacks. On October 27, 2018 City Council held a special workshop to discuss the history of setbacks and to provide staff with feedback on any potential changes to the setbacks. As a result of that meeting, staff was giving instructions to prepare changes to the setbacks that would allow residents to maximize the use of their property. Listed below is a summary of the recommended changes:

A. Remove the distinction between temporary and permanent accessory structures to simplify the ordinance.
B. Change the setback requirements to be less restrictive than the current requirements for temporary accessory structures in the Single-Family, Zero Lot Line, Single-Family Attached, and Two-Family zoning districts.

| Changes to Residential Accessory Structures Setbacks | | |
|---|---|---|
| | **Current Ordinance** | **Recommend Change** |
| Front | 60 Feet | Front of House<br>(as close as 25 Feet) |
| Side | 5 Feet | 5 Feet |
| Back | 5 Feet | 3 Feet |

C. Increase maximum lot coverage by 5 percent in residential zones and add a definition for lot coverage.
D. Only allow accessory structures that are permanently affixed to the ground to be located within an easement. Will help maintain access to easements given other recommended changes.
E. Change back building line for principal structure to a set limit instead of a calculation based off property depth.

**Create Larger Buffer for Residential Zones**
During recent discussions on development, multiple residents have brought up concerns that the current building setback of 18 feet for commercial properties is too small. To provide a larger buffer, staff is recommending that no buildings be allowed within 25 feet of the back of commercial, business, and multi-family lots. While multi-family lots where not mentioned specifically by residents, staff feels it would be appropriate to create a larger buffer there as well.

**Maximum Lot Size**
Over the past year the City has also seen a large number of requests to combine lots in the Oakwood Shores Subdivision, which is zoned Single-Family Rural. If this practice is allowed to be continued unchecked, that subdivision could get to a point that there are so few lots with houses that the property tax generated from that subdivision will never be able to provide the revenue needed to maintain the City's infrastructure in that subdivision. To protect the City's long-term financial interests, staff is recommending limiting the maximum lot size to 2.25 acres for any lots that are created or changed after July 1, 2019.

**Shade Trees**
Although our current ordinance requires shade trees be including in the landscaping plan for new construction, it does not provide a definition of a shade tree.

**Adjusting Fines**
When comparing our current fines to that of other cities, our fines our set at a lower level. Staff is recommending setting the fine not to exceed $2,000. That would be the maximum fine. A judge would still have their discretion to reduce that amount. Listed below is a chart summarizing the fines for some surrounding communities.

| | Zoning Violation Fine |
|---|---|
| Angleton | Not to Exceed $2,000 |
| Brazoria | No Zoning Ordinance |
| Clute | Not to Exceed $2,000 + Expenses |
| Freeport | Not to Exceed $2,000 + Expenses |
| Lake Jackson | Not to Exceed $2,000 |
| West Columbia | No Zoning Ordinance |
| **Richwood (Current)** | **Between $5 to $1,000** |
| ***Richwood (Proposed)*** | ***Not to Exceed $2,000*** |

APPENDIX B - ZONING ORDINANCE[1]

**ORDINANCE NUMBER 324-15**

AN ORDINANCE OF THE CITY OF RICHWOOD, TEXAS, ENACTING A COMPREHENSIVE ZONING PLAN AND ZONING REGULATIONS, AND SPECIFICALLY REPEALING ORDINANCE NUMBERS 324, 324A, 324B, 324C, 324D, 324E, 324F AND ANY PREVIOUS AMENDMENTS THERETO; DEFINING TERMS; FINDING THAT ALL PREREQUISITES OF THE LAW HAVE BEEN COMPLIED WITH NECESSARY TO ENACT A COMPREHENSIVE ZONING PLAN; PROVIDING A PROCEDURE FOR A BUILDING INSPECTION FOR THE ENFORCEMENT THEREOF; PROVIDING A PROCEDURE FOR SECURING A BUILDING PERMIT AND CERTIFICATE OF OCCUPANCY; PROVIDING THE PROCEDURE OF APPEALS; PROVIDING FOR BUILDING PERMIT FEES; PROVIDING FOR THE ADOPTION OF A ZONING MAP AND PLAT; DECLARING AN EMERGENCY; PRESCRIBING THE DUTIES OF THE BUILDING INSPECTOR; PROVIDING A PENALTY FOR THE VIOLATION OF THE TERMS OF THIS ORDINANCE; SAID PENALTY BEING A FINE OF NOT LESS THAN $10.00 NOR MORE THAN $1,000.00; PROVIDING THAT EACH AND EVERYDAY SAID VIOLATION CONTINUES TO EXIST SHALL BE CONSIDERED A SEPARATE OFFENSE; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING A SAVINGS CLAUSE.

WHEREAS, all prerequisites of the law have been complied to enable the City Council of the City of Richwood, Texas, to adopt a Comprehensive Zoning Plan of said city as hereinafter set forth and all persons interested in such proposed amendments have been given a hearing before the before the Planning and Zoning Committee on the ___ day of _______, 2015, and by the City Council of the City of Richwood on the ___ day of _______, 2015 and the evidence has been offered in favor of zoning, the City Council does hereby declare that it will be in the pubic interest to adopt the Comprehensive Zoning Plan.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF RICHWOOD, BRAZORIA COUNTY, TEXAS:

Footnotes:

--- (**1**) ---

**Editor's note—** Printed herein is the city's zoning ordinance, being Ord. No. 324-15 , adopted May 11, 2015. Said ordinance repealed the former zoning ordinance, Ord. No. 324, adopted Sept. 11, 2006, and all amendments thereto. See the Code Comparative Table for complete legislative history. The absence of a history note indicates that the provision remains unchanged from the original ordinance. Obvious misspellings and punctuation errors have been corrected without notation. For stylistic purposes, headings and catchlines have been made uniform and the same system of capitalization, citation to state statutes, and expression of numbers as appears in the Code of Ordinances has been used. Additions made for clarity are indicated by brackets.

**Cross reference—** Buildings and building regulations, ch. 4; flood damage prevention, ch. 7; mobile homes, trailer parks, etc., ch. 11; planning and development, ch. 15; signs, ch. 17; subdivisions, ch. 19.

Sec. 1. - Purpose.

The purpose of this ordinance is that of dividing the city into zones or districts restricting and regulating therein the location, erection, construction, reconstruction, alteration and use of buildings, structures and land of trade, industry, residences and other specified uses; to regulate the intensity of the use of lot areas, and to regulate and determine the area of open spaces surrounding such buildings; to establish building lines and the location of buildings designed for specified industrial, business, residential and other uses within such areas; to fix standards to which buildings or structures shall conform therein; to prohibit uses, buildings or structures incompatible with the character of such districts, respectively; to prevent additions to and alterations or remodeling of existing buildings or structures in such a way as to avoid the restrictions and limitations lawfully imposed hereunder; to limit congestion in the public streets by providing for the off-street parking and loading and unloading of vehicles; providing for the gradual elimination of nonconforming uses of land, building and structures; and prescribing penalties for the violation of the ordinance; to lessen congestion in the streets; to secure safety from fire, panic and other dangers; to provide adequate light and air; to prevent the overcrowding of land; to conserve the taxable value of land and buildings throughout the city; and to promote the public health, safety and general welfare.

Sec. 2. - Title.

This ordinance may be known and may be cited as the "City of Richwood Zoning Ordinance." This ordinance is a part of the comprehensive plan as that term is defined in Ordinance Number 193 of the City of Richwood, Texas, which is the ordinance governing land subdivision regulations of the City of Richwood.

Sec. 3. - Definitions.

For the purpose of this ordinance, certain terms and words are hereby defined. Words used in the present tense shall include the future, words used in the singular number shall include the plural number and the plural shall include the singular; the word "building" shall include the word "structure"; and the word "lot" shall include the word "plot." The word "shall" is mandatory and is not permissive.

*Accessory building or use:* A subordinate building or use which is located on the same lot on which the main building or use is situated and which is reasonably necessary and incidental to the conduct of the primary use of such building or main use.

*Acreage:* Any tract or parcel of land which has not been subdivided and platted in accordance with the laws of the State of Texas regulating subdivisions and the filing thereof and which is not included in the definition of the term "subdivision" as contained in Ordinance Number 193 of the City of Richwood, Texas [now Code ch. 19] which is the ordinance governing land subdivision regulations within the city.

*Alley:* A public thoroughfare, not less than ten feet wide, and not more than 40 feet in width, which affords only a secondary means of access to abutting property.

*Apartment:* A room or suite or rooms in a multiple-family structure, which is arranged, designed, used or intended to be used as a housekeeping unit for a single family.

*Automobile repair:* General repair, engine rebuilding or reconditioning of motor vehicles; collision service, such as body, frame or fender straightening and repair; overall painting of motor vehicles.

*Automobile service stations:* A place where gasoline or other motor fuel is stored either in underground tanks or above ground tanks, kerosene or motor oil and lubricants or grease, or for operation of automobiles, or is retailed directly to the public on premises, and including minor accessories and services for automobiles, but not including automobile repairs and rebuilding. When the dispensing, sale or offering for sale of motor fuels or oil is incidental to the conduct of a public garage, the premises shall be classified as a public garage.

*Auto wrecking or junk yard:* Any place where two or more motor vehicles not in running condition, or parts thereof, are stored in the open and not being restored to operation. This includes any land, building or structure used for wrecking or storing of such motor vehicles or parts thereof; and including any farm vehicles or farm machinery, or parts thereof, stored in the open and not being restored to operating condition; and including commercial salvaging and any salvaging of other goods, articles or merchandise.

*Basement:* A story partly or wholly underground. Where more than one-half of its height is above the average level of the adjoining grounds, a basement shall be counted as a story for purposes of height measurement.

*Billboard:* Any structure or portion thereof upon which are signs or advertisements used as an outdoor display. This definition does not include any bulletin boards used to display official court or public office notices, or signs advertising the sale or lease of the premises on which the sign is located.

*Boarding house:* A building other than a hotel or restaurant, where meals are provided for compensation for four or more persons, but not exceeding 12 persons.

*Building:* Any structure having a roof supported by columns or walls, and designed or intended for the shelter, support, enclosure or protection of persons, animals or chattels.

*Building area:* The buildable area of a lot is the space remaining after the minimum open space requirements of this ordinance have been complied with.

*Building height:* The vertical distances measured from the sidewalk level or its equivalent established grade opposite the middle of the front of the building to the highest point of the roof in the case of a flat roof; to the deck line of a mansard roof; and to mean height level between eaves and ridge of a gable, hip or gambrel roof; provided that where buildings are set back from the street line, the height of the building may be measured from the average elevation of the finished lot grade at the front of the building.

*Building line:* For the purpose of this ordinance the building line is the same as a front yard setback line.

*Bungalow court:* A court surrounded by individual residential units that are physically connected.

*Carport:* A structure attached or made a part of the main structure, and which is open to the weather on at least two sides, intended for the use of sheltering not more than two motor-driven vehicles.

*Cluster house:* Bungalow courts or premises of similar design intended for habitation by more than one family.

*Conditional uses:* The following uses of land or structures, or both, may be permitted within any "use district" subject to the provisions of this ordinance.

[1.] Airport, land field or landing strip.

[2.] Areas for the dumping or disposal of trash or garbage.

[3.] Bus terminal, railroad passenger station or any other transportation facilities.

[4.] Cemeteries, crematories or mausoleums.

[5.] Churches and accessory buildings used for religious teaching.

[6.] Extraction of gravel, sand or other raw materials.

[7.] Golf courses, public or private.

[8.] Home occupations.

[9.] Hospitals or sanitariums.

[10.] Institutions for the care of the insane or feeble-minded.

[11.] Municipal or privately owned recreation buildings or community centers.

[12.] Nursery schools, day nurseries, and child care centers, provided there is a minimum of 80 square feet of outdoor play area for each child to be cared for, and that the play area is fenced and screened with planting from any adjoining lot in any "R" district.

[13.] Parking area, public.

[14.] Police stations, fire stations or places for storage of municipally owned equipment.

[15.] Public administration buildings, auditoriums, gymnasiums or any other publicly-owned structures.

[16.] Public or private parks or playgrounds.

[17.] Public utility facilities, i.e., filtration plant or pumping stations, heat or power plants, transformer stations and other similar facilities.

[18.] Radio and television antenna towers, commercial.

[19.] Railroad right-of-way.

[20.] Schools, public or private.

[21.] Telephone exchanges.

[22.] Trailer courts or mobile home parks.

*Condominiums:* A single structure which contains three or more residences having common walls between them whether adjacent vertically or horizontally or both vertically or horizontally whether each residence be owned by individual owners or several units owned by a group with no individually owned yard space.

*Corner lot:* A lot situated at the intersection of two or more streets.

*Curb grade:* The established elevation of the curb in front of the building measured at the center of such front. Where no curb grade has been established, the city shall establish such curb level or its equivalent for the purpose of this ordinance.

*District:* A section or sections in the incorporated area of the city for which the regulations and provisions governing the use of building and land are uniform for each class of use permitted therein.

*Duplex:* A single structure containing two dwellings for family occupation.

*Exterior walls and facades:* The outermost covering of a building that is visible from any public right of way, street or roadway.

*Family:* An individual, or two or more persons related by blood or marriage, or group of not more than five persons (excluding servants) who need not be related by blood or marriage, living together as a single housekeeping unit in a dwelling unit.

*Front yard:* A yard extending across the full width of the lot and lying between the front line of the lot and the nearest line of the building.

*Frontage:* All property on one side of a street between two intersecting streets or natural barriers or between a barrier and a street.

*Garage apartment:* Any dwelling unit on a residential tract or parcel of property, which is either attached to or separated from a residential structure, and which contains independent cooking and sleeping arrangements and which may be utilized for a separate housekeeping unit.

*Gas stations.* A retail establishment beside a road selling gasoline and oil.

*Guesthouse:* A structure for [human] habitation, containing one or more rooms with bath and toilet facilities, but not including a kitchen or facilities which would provide a complete housekeeping unit.

*Home occupation.* A home occupation is the use of an accessory structure on a lot zoned for residential use, which is for commercial purposes and clearly secondary to the use of the structure as a residential dwelling. A home occupation must comply with the requirements of Section 5(17) of the City of Richwood Code of Ordinances and any and all Texas occupational licensing laws.

*Hospitals or sanitariums:* An institution open to the public, in which sick patients or injured persons are given medical or surgical care; or for the care of contagious diseases or incurable patients.

*Hotel:* A building designed for occupancy as the more or less temporary abiding place of individuals who are lodged with or without meals, in which there are six or more guest rooms, and in which no provisions are made for cooking in any individual room or suites.

*Institution:* A building occupied by a nonprofit corporation or a nonprofit establishment for public or semipublic use.

*Interior lot:* A lot other than a corner lot.

*Kennel:* Any lot or premises on which four or more dogs, at least four months of age, are kept.

*Laboratory:* A place devoted to experimental study such as testing and analysis. Manufacturing of a product or products is not to be permitted within this definition.

*Loading space:* An off-street space or berth on the same lot with a building, or contiguous to a group of buildings, for the temporary parking of a commercial vehicle while loading or unloading merchandise or materials, and which abuts upon a street, alley or other appropriate means of access.

*Lodging house:* A building with not more than five guest rooms where lodging is provided for compensation pursuant to previous arrangement, but not open to the public or transients.

*Lot:* A parcel of land occupied or suitable for occupancy by one main building or use, with accessory buildings, including the open spaces required by this ordinance, and having its principal frontage upon a public street or highway.

*Lot Coverage:* the amount of lot area covered by all structures measured by the footprint of the foundation(s) or slab(s).

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*Lot depth:* The horizontal distance between the front and rear lot lines measured in the mean direction on the side lot lines.

*Lot frontage:* The front of a lot shall be that boundary of a lot along a public street; and for a corner lot the front shall be the shorter lot boundary along a street.

*Lot width:* The horizontal distance between the side lot lines measured at right angles to the lot depth at a point midway between the front and rear lot lines.

*Metal panels:* Includes profiled metal panels, deep ribbed panels and concealed fastener systems.

*Motel, motor court or automobile tourist court:* Any lot, tract or parcel of land used in whole or in part for parking vehicles or trailers and where accommodations are provided by day, week or for a long period of time with or without compensation and whether composed of two or more units for the use of human habitation or living or sleeping.

*Multiple-family residence:* A residence designed for occupancy by three or more families living independently of each other.

*Nonconforming use:* Any building, structure or land lawfully occupied by a use or lawfully situated at the time of the passage of this ordinance or amendments thereto, which does not conform after the passage of this ordinance or amendments thereto with the regulations of this ordinance.

*Nursing home* or *rest home:* A private hospital for the care of children or the aged or infirmed, or a place of rest for those suffering bodily disorders, but not including facilities for the treatment of sickness or injuries, or for surgical care.

*One-family residence:* A residence place designed exclusively for occupancy by one family.

*Open terrace:* A level and rather narrow plain, or platform, which for purposes of this ordinance is located adjacent to one or more faces of the main structure, and which is constructed or not more than four feet in height above the average level of the adjoining ground.

*Parking space:* A space in which to park a motor vehicle, either in an enclosed area in a main building, or in an accessory building, or in an unenclosed area, but said space may not be less than ~~ten~~ 9 feet by 18 feet and said space must have adequate access to a public street or alley and permit satisfactory ingress and egress of the motor vehicle.

*Porch:* A roofed entrance to a building, projecting out from the wall or walls of the main structure and commonly open to the weather in part.

*Private garage:* An accessory building for the storage of not more than three motor-driven vehicles, of which not more than one shall be not more than two-ton capacity.

*Private parking area:* An open area for the parking of privately owned automobiles and not for public use.

*Public garage:* A building other than a private garage, used for the care, repair or equipment of automobiles, or where such vehicles are parked or stored for remuneration, hire or sale within the structure.

*Public parking area:* An open area, other than street, used for the temporary parking of more than four automobiles and available for public use whether free, for compensation or as an accommodation for clients or customers.

*Rear yard:* A yard extending across the full width of the lot and lying between the rear line of the lot and the nearest line of the principal building.

*Residence:* A building, dwelling or a portion thereof, but not an automobile house trailer, designed exclusively for residential occupancy, including one family, two-family and multiple dwellings, but not including hotels, boarding and lodging houses or motels.

*Residence, row:* A row of three to six attached one-family residences.

*Residence, unit:* One or more rooms in a residence or apartment hotel designed primarily for occupancy by one family.

*Side yard:* That part of the yard lying between the main building and a side line, and extending from the required front yard (or from the front lot line, if there is not a required front yard) to the required rear yard.

*Signs, outdoor advertising:* Any card, cloth, paper, metal, painted, glass, wooden, plaster, stone or other sign of any kind or character whatsoever, placed for outdoor advertising purposes on the ground or on any tree, wall, bush, rock, post, fence, building, structure or anything whatsoever. The term "placed" as used in the definition of "outdoor advertising sign" and "outdoor advertising structure" shall include erecting, constructing, posting, painting, printing, tacking, nailing, glueing, sticking, carving or other fastening, affixing or making visible in any manner whatsoever.

*Shade tree:* a shade tree is any tree grown specifically for its shade. This term applies to large trees with spreading canopies. Examples of Texas native shade trees are Swamp Chestnut Oak, Live Oak, Willow Oak, Loblolly Pine, Bald Cypress, Sweetgum, American Elm, White (Upland) Ash, Green (Swamp) Ash, Drummond Red Maple, Pecan, etc.

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*Story:* That portion of a building included between the surface of any floor and the surface of the floor next above it, or if there be no floor above it, then the space between the floor and the ceiling next above it. Any portion of a story exceeding 14 feet in height shall be considered as an additional story for each 14 feet or fraction thereof.

*Structural alterations:* Any change which would prolong the life of the supporting members of a building or structure, such as bearing walls, columns, beams or girders.

*Structure:* Anything constructed or erected, which requires a location on the ground or attached to something having location on the ground.

*Townhouse:* Any development for residential purposes comprised of three or more houses having horizontal adjacent or common walls between them, having no side yard space between said houses, whether each of such be owned by individual owners or whether several units are owned by a group, whether such having a common plan for yard maintenance, or whether such are separately maintained by owners thereof where individually owned, and where there is no access between the individual units, such townhouses having a front and back yard which may be independent to each unit or jointly kept by all units.

*Trailer, automobile, house-trailer, mobile home, house-car or truck:* A vehicle with or without motive power, and if without motive power is designed to be drawn by a motor vehicle, either of which be designed to be used for human habitation when connected to one or more public or private utilities whether used for living quarters or otherwise, or for carrying persons or property, including a trailer coach or house trailer.

*Trailer camp* or *mobile home park:* Any premises occupied or designed to accommodate more than one family living in trailers or mobile homes.

*Two-family residence:* A residence designed exclusively for occupancy by two families living independently of each other.

*Unit:* Any place, plot or parcel of ground located within any "use" district where a structure is erected or maintained or placed, used, intended or designated to be used as living and sleeping quarters by a single family.

*Use:* The purpose for which land or a building thereon is designed, arranged or intended, or for which it is occupied or maintained, let or leased.

*Utility easement:* Portions of lots or other tracts or parcels of land which are reserved for utility installation and access but remain for ownership purposes a part of said lot or tract.

*Yard:* An open space on the same lot with a main building, unoccupied and unobstructed from the ground upward, except as otherwise provided in this ordinance.

( Ord. No. 324-15A , 8-10-15; Ord. No. 18-426 , § 1, 5-14-18; Ord. No. 18-427 , § 1, 6-11-18)

Sec. 4. - [Districts.]

[a.] The city is hereby divided into nine use districts:

| | | |
|---|---|---|
| [1.] | R-1 | Single-family residence. |
| [2.] | R-1A | Single-family residence—Zero lot line or patio homes. |
| [2.5.] | R-1B | Single-family attached residence zone (Townhomes) |
| [3.] | R-2 | Two-family residence. |
| [4.] | R-3 | Multifamily residence. |
| [5.] | R-4 | Single-family rural residential. |
| [6.] | B-1 | Business. |
| [7.] | C-1 | Commercial. |
| [8.] | C-2 | Commercial. |
| [9.] | M-1 | Industrial. |

[b.] Each zoning classification has specific purposes and descriptions, permitted uses, maximum percentage of lot specifications to be used for building, minimum floor area or living space square feet requirements, maximum building height requirements, minimum lot area requirements, minimum lot frontage requirements, minimum depth requirements, minimum building set-back requirements, permitted accessory uses, accessory building limitations and conditional uses.

1. *R-1, single-family residence zone.* The purpose and description for single-family residence is for individual home sites. The permitted uses are single-family dwellings, and any conditional uses allowed by this ordinance. Garage apartments are not allowed in this district.

   [a.] The maximum ~~percentage of the lot used for building will be~~lot coverage must not exceed ~~35~~ 40 percent of the lot.

   [b.] The minimum floor area, or living space in square feet will be 1,000 square feet.

   [c.] The maximum building height will be 2½ stories or 35 feet.

   [d.] The minimum lot size is as follows:

      [1.] Front, 70 feet.

      [2.] Depth, 120 feet.

      [3.] Area, 8,400 square feet.

   [e.] The minimum building setbacks are as follows:

      [1.] Front, 25 feet.

      [2.] Side, 7½ feet.

      [3.] Rear, 20 ~~percent of the lot depth~~feet.

      [4.] Side street, 15 feet.

   [f.] The permitted accessory uses are for private garages, storage sheds. No structure is permitted for any business enterprise.

   [g.] The accessory building requirements in a R-1 zone are as follows:

      [1.] Maximum height, 25 feet.

      [2.] Minimum setbacks from the property line are as follows ~~for permanent structures~~:

         [i.] Front, ~~60 feet.~~to the front of the house.

         [ii.] Side, ~~7½~~5 feet.

         [iii.] Back, ~~7½~~3 feet.

      [3.] Accessory structures may extend into, on, and/or over platted easements, so long as they are not permanently affixed to the ground, other than by their own weight. Otherwise, all structures and associated permanent foundation materials like piers and footers must not be located in any easement.

      ~~Minimum setbacks from the property line are as follows for non-permanent structures:~~

         ~~[i.] Front, 60 feet.~~

         ~~[ii.] Side, five feet.~~

         ~~[iii.] Back, five feet.~~

      [h.] The map color code for R-1 single-family residence zone is white.

      [i.] Conditional uses: Home occupations, homes for the aged, recreation buildings/community centers, nursery schools/day care (12 or less), parks, playgrounds, play fields, stadiums.

2. *R-1A, single-family residence zone—Zero lot lines.* The purpose and description for single-family residence is for individual home sites. The permitted uses are single-family dwellings and

any conditional uses allowed by this ordinance. Garage apartments are not allowed in this district.

[a.] The maximum lot coverage must not exceed ~~percentage of the lot used for building will be 45~~ 50 percent of the lot.

[b.] The minimum floor area, or living space in square feet will be 1,000 square feet.

[c.] The maximum building height will be 2½ stories or 35 feet.

[d.] The minimum lot size is as follows:

[1.] Front, 55 feet.

[2.] Depth, 100 feet.

[3.] Area, 5,500 square feet.

[e.] The minimum building setbacks are as follows:

[1.] Front, 15 feet.

[2.] Side, ~~five~~ 5 feet total for both sides.

[3.] Rear, 15 ~~percent of the lot depth~~feet.

[4.] Side street, 15 feet.

[f.] The permitted accessory uses are for private garages, storage sheds. No structure is permitted for any business enterprise.

[g.] The accessory building requirements in a R-1A zone ~~for permanent and non-permanent structures~~ are as follows:

[1.] Maximum height, 25 feet.

[2.] Minimum setbacks are as follows:

[i.] Front, to the front of the house.

[ii.] Side, ~~five~~ 5 feet.

[iii.] Back, ~~five~~ 3 feet.

[3.] Accessory structures may extend into, on, and/or over platted easements, so long as they are not permanently affixed to the ground, other than by their own weight. Otherwise, all structures and associated permanent foundation materials like piers and footers must not be located in any easement.

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[h.] The map color code for R-1A single-family residence zone is grey.

[i.] Conditional uses: Home occupations, recreation buildings/community centers.

2.5. *R-1B, single-family attached residence zone (townhomes).* The SFA, single-family attached residential, district is intended to promote stable, quality, attached-occupancy residential development on individual lots at higher residential densities. Individual ownership of each lot and dwelling unit is required. This district may be included within certain areas of neighborhoods or, when in accordance with the intent of the comprehensive plan, may provide a "buffer" or transition district between lower density residential areas and multi-family or non-residential areas or major thoroughfares. Garage apartments are not allowed in this district.

[a.] Each SFA lot shall contain a private yard with not less than 400 square feet of area (i.e., a back yard or large side yard). Private yards may include a patio cover, gazebo or other similar non-enclosed structure which does not cover more than 25 percent of the area of private yard, and they may include a swimming pool, swing set, play fort, or other private leisure amenity.

[b.] The minimum floor area, or living space in square feet will be 1,000 square feet.

[c.] The maximum building height will be 2½ stories or 35 feet.

[d.] Density: There shall be no more than 10 dwelling units per acre.

[e.] The minimum lot size is as follows:

[1.] Front, 25 feet.

[2.] Depth, 100 feet.

[3.] Area, 2,500 square feet.

[f.] The minimum building setbacks are as follows:

[1.] Front, ~~25~~ 18 feet staggered in at least four-foot increments so that no more than two units have the same front setback in a row.

[2.] (a) Side, 7½ feet. From a side property line when adjacent to open space lots or amenity center lots.

(b) 15 feet from a side property line when adjacent to detached residential dwelling unit.

(c) 20 feet from a side property line when adjacent to a dedicated street.

(d) 0 feet from side property line to an attached residential unit.

[3.] Rear, 20 ~~percent of the lot depth~~feet.

[4.] Homes with side entry garages where lot frontage is only to one street not a corner lot) shall have a minimum of 25 feet from the door face of the garage to the side property line for maneuvering. The minimum setback from any garage door to street or alley right-of-way line shall ~~also~~ be ~~25~~ 18 feet.

[g.] The permitted accessory uses are for private garages, storage sheds. No structure is permitted for any business enterprise. Carports are not allowed.

[1.] Community owned or multiple ownership areas: Common open space, community centers, access gates, entrance guard facilities, recreational buildings and facilities are permitted uses provided they are incidental to the above described residential uses, are approved on a final plat and meet the following conditions:

[i] In accordance with the subdivision ordinance a homeowners association (HOA) shall be established to maintain open space, recreational areas, and other commonly owned facilities.

The developer is responsible for drafting the HOA documents pertaining to the HOA's responsibilities to maintain these areas.

[h.] The accessory building requirements in a R-1B Zone are as follows:

[1.] Maximum height, 25 feet.

[2.] Minimum setbacks from the property line are as follows ~~for permanent structures~~:

[i] Front, ~~60 feet.~~to front of house.

[ii] Side, ~~7½~~5 feet.

[iii] Back, ~~7½~~3 feet.

~~[3.] Minimum setbacks from the property line are as follows for non-permanent structures:~~

~~[i] Front, 60 feet.~~

~~[ii] Side, five feet.~~

~~[iii] Back, five feet.~~

[3.] Accessory structures may extend into, on, and/or over platted easements, so long as they are not permanently affixed to the ground, other than by their own weight. Otherwise, all structures and associated permanent foundation materials like piers and footers must not be located in any easement.

[i.] All utilities shall be provided separately to each lot within an SFA district so that each unit is individually metered.

[j.] The elimination of a garage space by enclosing the garage with a stationary building wall shall be prohibited.

[k.] Electrical fencing and barbed wire is prohibited as perimeter fencing.

[l.] Open storage is prohibited (except for materials for the resident's personal use or consumption such as firewood, garden materials, etc., which may only be stored in the side or rear yards and which shall be screened from view of public streets and neighboring properties.

[m.] The map color code for R-1B single-family residence zone is pink.

[n.] Conditional uses: Home occupations, recreation buildings/community centers, parks, playgrounds, play fields.

3. *R-2, two-family residence zone.* The purpose and description for the R-2 zone is for duplexes. The permitted uses are the same as for R-1, single-family residence zone except with the additional use of duplex housing structures. Garage apartments are not allowed in this district.

[a.] The maximum ~~percent of the lot used for building will be~~lot coverage must not exceed ~~50~~ 55 percent of the lot.

[b.] The minimum floor area, or living space, in square feet will be 720 square feet for each living unit.

[c.] The maximum building height will be 2½ stories or 35 feet.

[d.] The minimum lot size is as follows:

[1.] Front, 70 feet.

[2.] Depth, 120 feet.

[3.] Area, 8,400 square feet.

[e.] The minimum building setbacks are as follows:

[1.] Front, 25 feet.

[2.] Side, 7½ feet.

[3.] Rear, ~~20 percent of the lot depth~~20 feet.

[4.] Side street, 15 feet.

[f.] The permitted accessory uses in the R-2 two-family residence zone are the same as the R-1 zone, except that no garage apartments are allowed.

[1.] Maximum height, 25 feet.

[2.] Minimum setbacks from the property line are as follows ~~for permanent structures~~:

[i.] Front, ~~60 feet.~~ front of house.

[ii.] Side, ~~7½~~5 feet.

[iii.] Back, ~~7½~~3 feet.

~~[3] Minimum setbacks from the property line are as follows for non-permanent structures:~~

~~[i.] Front, 60 feet.~~

~~[ii.] Side, five feet.~~

~~[iii.] Back, five feet.~~

[3.] Accessory structures may extend into, on, and/or over platted easements, so long as they are not permanently affixed to the ground, other than by their own weight. Otherwise, all structures and associated permanent foundation materials like piers and footers must not be located in any easement.

[g.] The map color code for the R-2 zone is orange.

[h.] Conditional uses: Recreation buildings/community centers.

4. *R-3, multifamily residence zone.* The purpose and description of the R-3 zone is for three-family or more dwelling sites, apartments, bungalow courts, or condominiums. Garage apartments are not allowed in this district.

[a.] The permitted uses are the same as for the R-2, and additionally apartment houses, bungalow courts, condominiums, townhouses, cluster houses, fraternity and sorority houses are allowed.

[b.] The maximum lot coverage must not exceed ~~percent of the lot used for building will be 50~~ 55 percent of the lot.

[c.] The minimum floor area, or living space in square feet, will be 500 square feet for each living unit.

[d.] The maximum building height will be 3 stories or 50 feet.

[e.] The minimum lot size will be as follows:

[1.] Front, 70 feet.

[2.] Depth, 120 feet.

[3.] Area, 8,400 square feet.

[f.] The minimum building setbacks are as follows:

[1.] Front, 25 feet.

[2.] Side, 7½ feet.

[3.] Rear, ~~20 percent of the lot depth~~25 feet.

[4.] Side street, 15 feet.

[g.] The permitted accessory uses are the same as for the R-2 zone.

[h.] The accessory building requirements are as follows:

[1.] Maximum height, 14 feet.

[i.] The minimum building setbacks are as follows:

[1.] Front, 60 feet.

[2.] Side, 7½ feet.

[3.] Back, ~~15~~ 25 feet.

[j.] The map color code for the R-3 zone is green.

[k.] Conditional uses: Recreation buildings/community centers and fraternity/sorority houses.

5. *R-4, single-family rural residential zone.* The purpose and description for single-family rural residence is to provide for the development of primarily very low-density detached, single-family residences on lots not less than one acre. The permitted uses are single family dwellings, and any conditional uses allowed by this ordinance. Garage apartments are not allowed in this district.

   [a.] The maximum lot coverage must not exceed ~~percentage of the lot used for building will be 35~~ 40 percent of the lot.

   [b.] The minimum floor area, or living space in square feet will be 1,500 square feet.

   [c.] The maximum building height will be 2½ stories or 35 feet.

   [d.] The ~~minimum~~ lot size ~~is~~ requirements are as follows:

   [1.] Front, minimum of 150 feet.

   [2.] Depth, minimum of 200 feet.

   [3.] Area, minimum of one acre or 43,560 square feet. Maximum lot size shall be 2.25 acres, or 98,010 square feet, for all lots that are plated after July, 1 2019.

   [e.] The minimum building setbacks are as follows:

   [1.] Front, 50 feet.

   [2.] Side, ten percent of the lot width, not to exceed 25 feet.

   [3.] Rear, 25 feet for the main building and any accessory building(s); ten feet from a main building to an accessory building.

   [4.] Side street, 25 feet.

   [f.] The permitted accessory uses are for private garages, storage sheds, barns. Detached servants quarters without garage shall be permitted. No such accessory building or quarters shall be used or occupied as a place of abode or dwelling by anyone other than a bona fide servant or farm worker actually and regularly employed by the land owner or occupant of the main building or is a guest or family member. The structure shall in any case not be rented, leased or sold and shall not be separately metered. No structure is permitted for any business enterprise.

   [g.] The accessory building requirements in a R-4 zone are as follows:

   [1.] Maximum height, 25 feet.

   [2.] Minimum setbacks are as follows:

   [i.] Front, ~~60 feet.~~front of house.

   [ii.] Side, ~~25~~ 15 feet.

   [iii.] Back, ~~25~~ 15 feet.

   [3.] Accessory structures may extend into, on, and/or over platted easements, so long as they are not permanently affixed to the ground, other than by their own weight. Otherwise, all structures and associated permanent foundation materials like piers and footers must not be located in any easement.

   [h.] The map color code for R-4 single-family residence zone is purple.

   [i.] Conditional uses: Home occupations, homes for the aged, nursery schools/day care, parks/playgrounds/playfield/stadium, schools.

6. *B-1, business zone.* The purpose and description of the business zone is for retail and service establishments used for daily public operation.

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[a.] The permitted uses are office buildings, studio retail shops, service shops, auto supply shops, banks, beauty shops, bakeries, billiard halls, cafeterias, dry cleaning establishments, carpet sales, theaters, restaurants, laundry establishments, motels, hotels, professional offices, studios, and grocery stores.

[b.] The maximum percent of the lot used for building will be 100 percent.

[c.] The minimum floor area, or living space in square feet is none.

[d.] The maximum building height will be 2½ stories or 35 feet.

[e.] The minimum lot size is as follows:

[1.] Front, none.

[2.] Depth, none.

[3.] Area in square feet, 3,000 square feet.

[f.] The minimum setback requirements are as follows:

[1.] Front, none.

[2.] Side, none.

[3.] Rear, ~~18~~ 25 feet.

[4.] Side street, none.

[g.] The permitted accessory uses are storage sheds and garages.

[h.] No dwellings are permitted in the business zone.

[i.] The accessory building requirements are as follows:

[1.] Maximum height, 14 feet.

[j.] Minimum building setbacks are as follows:

[1.] Front, 60 feet.

[2.] Side, 7½ feet.

[3.] Back, ~~15~~ 25 feet.

[k.] The map color code for the B-1 zone is blue.

[l.] Conditional uses: Cemeteries, churches/religion, fraternity/sorority houses, funeral homes, homes for the aged, hospitals/sanitarium/clinics, membership clubs, nursing homes, nursery schools/day care, parking, police stations, public administration, public utility facilities, railroad right-of-way, supervised living facility, telephone exchanges, gas stations.

7. *C-1, commercial.* The purpose and description of the C-1 commercial district is for warehousing and distribution, supply houses and other business supply operations.

[a.] The permitted uses are the same as for the B-1 zone and additionally retail or wholesale use, lumber and brick yards, metals supply distribution, cabinet and sheet metal shops, drive-in eating places, groceries, day care centers, auto repair shops, membership clubs, nursing homes, supervised living facilities, homes for the aged, newspaper, banks and financial institutions, wholesale business, veterinary clinics, commercial laundries, beverage manufacturing, self-storage facilities or mini warehouses are allowed in the C-1 zone.

[b.] The maximum percent of the lot used for building is no limit.

[c.] The minimum floor area in living space in square feet is none.

[d.] The maximum building height is four stories or 60 feet.

[e.] The minimum lot size is as follows:

[1.] Front, none.

[2.] Depth, none.

[3.] Area in square feet, 3,000 square feet.

[f.] The minimum building setbacks requirements are as follows:

[1.] Front, none.

[2.] Side, none.

[3.] Rear, ~~18~~ 25 feet.

[4.] Side street, none.

[g.] The permitted accessory uses are the same as for the B-1 business zone.

[h.] The accessory building requirements are as follows:

[1.] Maximum height, 14 feet.

[i.] Minimum building setbacks are as follows:

[1.] Front, 60 feet.

[2.] Side, 7½ feet.

[3.] Back, ~~15~~ 25 feet.

[j.] The map color code for the C-1 commercial zone is yellow.

[k.] Conditional uses: Airport/land field/landing strip, transportation facilities, parking, police stations, public administration, public utility facilities, radio and television towers, railroad right-of-way, telephone exchanges, gas stations.

8. *C-2, commercial zone.* The purpose and description of the C-2 commercial zone is for high-rise buildings.

[a.] The permitted uses are for hotels, motels, office buildings and hospitals.

[b.] The maximum percent of the lot used for building is no limit.

[c.] The minimum floor area in living space in square feet is none.

[d.] The maximum building height is to be approved by the Richwood City Council.

[e.] The minimum lot size is as follows:

[1.] Front, 100 feet.

[2.] Depth, 100 feet.

[3.] Area in square feet, 10,000 square feet.

[f.] The minimum building setbacks are as follows:

[1.] For the rear and side parts of the property it is specified that the setbacks will be twice the height of the building if the building abuts a residential zone.

[g.] The permitted accessory uses are for doctor's offices, pharmacies, cafeterias, restaurants, gift shops and barber shops.

[1.] Any accessory buildings are to be approved by the Richwood City Council.

[h.] The map color code for the C-2 commercial zone is tan.

[i.] Conditional uses: Airport/land field/landing strip, parking, police stations, public administration, public utility facilities, radio/television towers, railroad right-of-way.

9. *M-1, industrial zone.* The purpose and description of the M-1 industrial zone is for manufacturing operations.

   [a.] The permitted uses are the same as for the C-I commercial zone and additionally wrecking yards, cement plants, bulk concrete sales, meat and food processing, chemical manufacturing and metal fabrication shops.

   [b.] The maximum percent of the lot used for building will be no limit.

   [c.] The minimum floor area, or living space, in square feet is none.

   [d.] The maximum building height is none.

   [e.] The minimum lot size requirements are as follows:

      [1.] Front, none.

      [2.] Depth, none.

      [3.] Area in square feet, 12,000 square feet.

   [f.] The minimum setback requirements are as follows:

      [1.] Front, none.

      [2.] Side, none.

      [3.] Rear, ~~18~~ 50 feet.

      [4.] Side street, none.

   [g.] There are no restrictions as to the permitted accessory uses, except that no dwellings are allowed in the M-1 industrial zone.

   [h.] The accessory building requirements are as follows:

      [1.] Maximum height, none.

   [i.] Minimum setbacks are as follows:

      [1.] Front, none.

      [2.] Side, none.

      [3.] Back, ~~none~~50 feet.

   [j.] The map color code for the M-1 industrial zone is red.

   [k.] Conditional uses: Dumping or disposal of trash or garbage, extraction of gravel/sand, etc., parking, radio/television tower, railroad right-of-way and trailer courts/mobile home parks.

( Ord. No. 324-15A , 8-10-15; Ord. No. 324-17A , 4-10-2017; Ord. No. 18-427 , §§ 2, 3, 6-11-18)

Sec. 5. - General provisions.

1. No building or structure shall be erected, converted, enlarged, reconstructed or structurally altered, nor shall any building or land be used for any purpose other than those uses permitted in the district in which the building or land is located.

2. No building or structure shall be erected, converted, enlarged, reconstructed or structurally altered to exceed the height limit herein established for the district in which the building is located except that penthouses or roof structures for the housing of elevators, stairways, tanks, ventilating fans or similar equipment required to operate and maintain the building, and fire or parapet walls, skylights, towers, steeples, flagpoles, chimneys, smokestacks, radio and television aerials or antennas, wireless masts, water tanks or similar structures may be erected above the height limits herein prescribed. No such structure may be erected to exceed by more than 25 feet the height limits of the district in which

it is located, except that aerials or antennas designed to aid home television reception may be erected to a height not to exceed 60 feet from the ground level, provided said aerial or antenna is attached to the building or erected in the rear yard area.

3. No building or structure other than a building for conditional use shall be erected, converted, enlarged, reconstructed or structurally altered except in conformity with the specifications and regulations of the district in which the building is located.

4. No space which for the purpose of a building or dwelling group has been counted or calculated as part of a side yard, rear yard, front yard, court or other open space required by this ordinance, may, by reason of change in ownership or otherwise, be counted or calculated to satisfy or comply with a yard, court or other open space requirement of or for any other building.

   [a.] An open terrace, but not including a roofed over porch or terrace, may occupy a front yard provided the unoccupied portion of the front yard has a depth of not less than 15 feet. A one-story bay window may project into a front yard not more than three feet. Overhanging eaves, including gutters, may project over the minimum required side yard not more than 18 inches.

   [b.] The minimum yards or other open spaces, including lot areas per family required by this ordinance for each and every building existing at the time of passage of this ordinance and for any building hereafter erected, shall not be encroached upon or considered as yard or open space requirements for any other building.

5. Every building erected or structurally altered to provide dwellings shall be located on a lot as herein defined and in no case shall there be more than one such building on one lot unless otherwise provided in this ordinance.

6. No building shall be constructed or erected upon a lot, or parcel of land, which does not abut upon a public street or permanent easement of access to a public street, which easement shall have a minimum width of 25 feet unless an easement of lesser width was of record prior to the adoption of this ordinance.

7. The construction of metal buildings is allowed within the B-1, Business and the C-1 commercial zones; however, the metal buildings must be constructed not less than 50 percent of an approved facade material(s). Approved facade materials that may be used on buildings or structures in these zones, individually or in combination, include:

   a. Natural stone.

   b. Brick.

   c. Stucco or similar exterior finishing system.

   d. Pre-cast concrete panels which are painted or integrally colored.

   e. Exposed aggregate concrete.

Structures existing prior to the effective date of this ordinance shall not be required to be altered, repaired or modified to meet existing design criteria unless substantial exterior facade or structural renovations are planned by the property owner. "Substantial facade or structural renovations" are defined as changes or renovations to 25 percent or more of any facade of the structure or improvements facing a public right of way, street or roadway.

8. No wall, fence or shrubbery shall be erected, maintained or planted on any lot which unreasonably obstructs or interfaces with traffic visibility on a curve or at any street intersection. No fence shall extend further than the closest part of a residence toward a property street frontage.

9. A dwelling shall not be erected in the M-1 industrial district; however, the sleeping quarters of a watchman or caretaker are permitted.

10. No residential structure shall be erected upon the rear of a lot or upon a lot with another dwelling; except that in a two-story garage with living quarters upon the second floor, such quarters may be occupied by a servant (and his family) of the family occupying the main structure. There may also be constructed a guest house (without kitchen) or rooms for guests within an accessory building,

provided such facilities are used for the occasional housing of guests of the occupants of the main structure and not for permanent occupancy by others as a housekeeping unit.

11. An area indicated on the official "zoning map" as a public park or recreation area, public utility area, cemetery, public school site, or semi-public open space, shall not be used for any other purpose, and when the use of the area is discontinued, it shall automatically be rezoned "R-1 single-family residence," until otherwise rezoned.

12. Any area annexed to the city shall, upon such annexation, be automatically rezoned "R-1 single-family residence," until otherwise zoned.

13. The boundaries and current zoning classification of all areas within the city shall be shown on a map hereafter referred to as the zoning map of this city. The zoning map is a part of this ordinance and shall be on file in the office of the city secretary.

14. No house trailer, or mobile home, shall be located anywhere in the city, except as a conditional use subject to the provisions of this ordinance, and any sales offices for the aforementioned shall only be in C-1 zones.

15. No excavations for sand, gravel or other raw materials which would relieve or lower the surface and elevation of the material ground line or which would hamper surface uses for building purposes shall be permitted in the City of Richwood.

16. Trees and landscaping.

(a) *Purpose.*

1. For the purpose of providing for the orderly, safe and healthful development of land located within the city limits and promoting the health, safety and general welfare of the community, it is necessary to establish requirements for the installation and maintenance of landscaping elements and other site improvements.

2. Paved surfaces, automobiles, buildings and other improvements all produce great increases in air temperatures, a problem especially noticeable in this coastal region, whereas plants have the opposite effect through transpiration and the creation of shade. Likewise, impervious surfaces created by development generate greater water runoff causing problems from erosion and flooding.

3. Preserving and improving the natural environment and maintaining a working ecological balance are significant concerns to the community. The fact that landscape elements can contribute to the processes of air purification, oxygen regeneration, water absorption, and noise, glare and heat abatement as well as the preservation of the community's aesthetic qualities indicates that the use of landscape elements benefits the health, welfare and general well-being of the community, and, therefore, it is proper that the use of the landscape elements be required.

(b) *Landscaping requirements for nonresidential, multiple-family and single-family development.* The following requirements regarding trees and landscaping shall be applicable for nonresidential, multiple-family and single-family development:

1. *Minimum area.* No building permit shall be issued unless a landscape plan is submitted together with an application for a building permit which shows a minimum area, as shown below, of the building site is devoted to landscape developed with landscaping which shall include greenery, shrubbery and trees.

| Land Use | Percentage Landscaped Area Required |
|---|---|
| Multiple-Family | 15 |

| | |
|---|---|
| Office and Professional Uses | 15 |
| Mixed Use | 15 |
| Retail and Commercial | 15 |
| Industrial or Manufacturing | 10 |
| All Other Nonresidential Uses | 10 |

Note: Percentages are based on the total gross lot area.

2. *Number of trees.* The required number of trees on the building site shall be as follows:

| | | |
|---|---|---|
| a. | Less than 3,000 feet: | 0 |
| b. | 3,000—7,000 | 1 |
| c. | 7,001—10,000 | 2 |
| d. | 10,001—20,000 | 3 |
| e. | 20,001—30,000 | 4 |
| f. | 30,001—40,000 | 6 |
| g. | 40,001 or greater, per 20,000 sq. ft., rounded to the next highest whole tree | 3 |

3. *Approved plants.* Trees, shrubbery and ground cover utilized shall be limited to those published on the approved list made a part hereof and reviewed annually by the city's beautification commission and the planning and zoning commission. Trees planted to meet the requirements of this subsection shall be at least 50 percent large trees, as defined below.

4. *Minimum diameter.*

   a. Large trees planted to meet the requirements set forth herein shall be a minimum of 30 gallon size with a minimum diameter of three inches as measured one foot above the ground level.

b. Small trees planted to meet the requirements set forth herein shall be a minimum of 15 gallon size with a minimum diameter of two inches as measured one foot above the ground level.

5. *Screening of parking areas.* Landscaping shall be required for the screening of parking areas from an abutting public right-of-way by a continuous hedge or berm.

   a. Front yard parking areas and side yard parking areas fronting on a street right of way shall be screened from the right-of-way by a continuous hedge or berm.

   b. The side yard of any lot that contains a parking area abutting a property used or zoned for nonresidential use shall provide a screen of hedges, berms or fences so as to provide a screen for a minimum of 35 percent of the length of the parking lot. The required side lot screening may be grouped and dispersed randomly.

   c. The minimum number of shrubs shall be equal to the total caliper inches of street trees required under this division multiplied by five. Shrubs and berms shall be maintained at a height of no more than 36 inches nor less than 18 inches as measured from the surrounding soil line.

   d. A nonresidential development that has a shared parking area with an adjacent nonresidential development shall not be required to screen such shared parking area in relation to the abutting side yard. The alternate side yard abutting a public right-of-way, however, shall be screened in accordance with this subsection above.

   e. Each required tree and required landscaping shall be planted in a landscaped area of at least 36 square feet with a minimum dimension of six feet.

6. *Interior of parking areas.* Interior landscaping shall be required to be integrated into the overall design of the surface parking area in such a manner that it will assist in defining parking slots, pedestrian paths, driveways, and internal collector lanes, in limiting points of ingress and egress, and in separating parking pavement from street alignments.

   a. In addition to street trees required under subsection 4 above, trees with a minimum two-inch (measured 12 [inches] above the root ball) caliper shall be provided within or adjacent to the parking area at tree islands that:

      [i.] Are at least nine feet wide;

      [ii.] Each have a square footage at least equal to the total area of one parking space;

      [iii.] Are located so that no parking space is further away than 100 feet from a tree island.

   b. Tree islands must be protected from vehicle intrusion by curbs or similar structures. Two feet of the tree island may be counted as part of the required depth of the abutting parking space.

   c. The total caliper inches shall equal two inches for each ten parking spaces.

   d. Caliper inches of street and parking lot trees may be provided by planting a combination of trees that exceed the minimum two-inch caliper, as measured 12 inches above the root ball.

7. *Landscaping within single-family developments.* The following are minimum landscaping requirements for single-family lots and developments:

   a. *Tree by lot requirements:* Each single-family lot shall have two large shade trees placed thereon with a minimum two-inch caliper, measured at 12 inches above the root ball, and a minimum six feet in height at the time of planting.

   b. *Additional requirements:* Solid vegetative ground cover or lawn for the entirety of the lot that is not otherwise covered by building(s) and/or driveway area(s).

c. *Street tree requirements:* In addition to the requirements in a. and b. above, trees are required along all streets within single-family developments as follows:

Large shade trees with a minimum two-inch caliper measured at 12 inches above the root ball shall be provided, with the total caliper inches equal to at least one inch for each 40 feet of frontage.

17. Home occupations.

1. *Uses permitted.* Home occupations may only be conducted in the home within the limits of the following:

a. A home occupation must be conducted entirely within the enclosed accessory structure, or one attached or detached garage.

b. Participation in a home occupation is limited to the occupants of the dwelling unit, except that one natural person who is not an occupant may participate if off-street parking is provided for that natural person.

c. The residential character of the lot and dwelling must be maintained. A home occupation that requires a structural alteration of the dwelling to comply with a nonresidential construction code is prohibited. This prohibition does not apply to modifications to comply with accessibility requirements.

d. For home occupations only, one additional vehicle, not owned by the individual(s), or their dependents, holding record title to the real property, can be parked on the premises subject to this section, which shall not be permitted to park on unimproved surfaces. An unimproved surface includes any surface not concrete, asphalt or an area depth of six inches of gravel with a border. All tires of the vehicle must not rest on any portion of an unimproved surface.

2. *Prohibited uses.* The following are prohibited as home occupations: veterinary uses (including boarding); medical services; dental services; chiropractic services; contractors yards; dance studios; garage or yard sales (except that as many as four per year may be held); scrap and salvage services; mortician or hearse services; restaurants; cocktail lounges; rental outlets; equipment sales; adult oriented businesses; manufacture or sale of product regulated by the FDA, ATF, or other federal and state regulators; recycling centers; drop-off recycling collection facilities; an activity requiring a variance under Richwood Uniform Building Code; and any other service or profession affecting the use and enjoyment of other property owners.

3. *Use restrictions.* In addition to the requirements of the appropriate section of this chapter, a home occupation shall comply with the following restrictions:

a. A home occupation may not generate customer-related vehicular traffic that impedes normal residential traffic flow or city streets for parking, pick up, or drop off of people, goods or services.

b. Equipment or materials associated with the home occupation must not be visible from locations off the premises, including merchandise displays.

c. A home occupation may not produce noise, vibration, smoke, dust, odor, heat, glare, fumes, electrical interference, or waste run-off outside the dwelling unit or garage in violation of City of Richwood nuisance ordinances.

d. Parking a commercial vehicle on a street adjacent to residentially zoned property is prohibited. A commercial vehicle shall include any vehicle requiring a commercial driver's license, or vehicle primarily used for commercial purposes.

e. A home occupation shall in no way destroy, restrict or interfere with the primary use of the home as a place of residence.

f. No home occupation shall be permitted which is noxious or offensive to a person of ordinary sensitivity or hazardous by reason of vehicular traffic, generation or emission of noise, vibration, smoke, dust, or other particulate matter, odorous matter, heat, humidity, glare, refuse, radiation or other objectionable emission.

4. *Advertising.* No sign advertising the home occupation shall be allowed on or off the premises. Advertising the street address of a home occupation through signs, billboards, television, radio, web, social media or newspapers is also prohibited. In addition thereto, no exterior alterations that are commercial in appearance are permitted. Interior alterations shall be permitted so long as alterations do not affect the residential use of the home.

5. *Preexisting day care facilities.* Day care facilities operating prior to June 1, 1992, which are permitted for more than 12 persons may continue to exist or operate, provided that such facilities do not modify the terms and conditions of their current license with regard to owner and number of clients.

( Ord. No. 324-15A , 8-10-15; Ord. No. 18-426 , § 2, 5-14-18)

Sec. 6. - Off-street parking and loading.

1. *Off-street parking:* For the purpose of this section, 180 square feet of lot or floor area, which has a means of ingress or egress from an alley or street, shall be deemed parking space for one vehicle. Such parking spaces and access driveways, required in residential districts, when used in compliance with the provisions of this ordinance, shall be paved or otherwise surfaced with an all-weather, dustproof material. That part of the driveway connecting from the curb line to the property line shall be paved with concrete or asphaltic materials.

   [a.] Parking areas serving nonresidential uses of property shall be hard surfaced and graded so as to drain off all surface water to storm sewer or drainage structure inlets. When such parking areas or lots abut upon adjacent residential properties, there shall be provided a wall or solid screen planting of appropriate shrubs to a height of not less than six feet, along the entire boundary, common to both the residential and parking areas. Walls or solid screen planting to a height of not less than six feet shall also be placed along the street line where a parking lot abuts upon a street which provides access to adjacent residential properties. Lights, if any, used to illuminate such parking lots shall be so arranged as to reflect lighting away from the adjoining premises in the residential district. Such parking spaces shall be reserved for the sole use of the occupants of the building or lots, their customers and the visitors thereto. Churches, theaters, stadiums, auditoriums and other places of assembly may make arrangements for joint use of parking spaces as hereinafter specified.

   [b.] In any district, except as noted below, every building built, or structurally altered, enlarged or increased in capacity and every land use shall be provided with minimum off-street parking facilities on premises as follows:

      [1.] One- and two-family dwellings and multiple family dwellings: Two parking spaces for each dwelling unit.

      [2.] Hotels, and rooming houses: One parking space for each guest sleeping room.

      [3.] Hospitals: One parking space for each two hospital beds.

      [4.] Tourist homes: One parking space for each transient sleeping room offered for tourist accommodation in addition to parking spaces required for permanent residents of the building.

      [5.] Tourist courts and motels: One parking space for each lodging unit.

      [6.] Churches, auditoriums, gymnasiums, stadiums, theaters and other places of public or private assembly with fixed seats: One parking space for each three seats or bench seating spaces, based upon maximum seating capacity.

[7.] Dance halls, bowling alleys and private clubs: Parking spaces equal to one-half of a capacity house shall be provided on the premises or within 300 feet of the entrance.

[8.] Funeral homes: 15 parking spaces on the premises, plus five spaces for each area which can be used as a parlor.

[9.] Stores and other retail establishments where such uses are permitted, except in the "C-1" commercial business district: One parking space for each 300 square feet of store space, to be provided on the premises or within 200 feet of the entrance and off of the street, except that restaurants or establishments whose primary use is to serve meals and refreshments to patrons shall provide parking spaces equal to one-half of a capacity house. This section shall not apply to buildings with 2,000 square feet or less, provided that the provisions of this section shall apply to the total square footage of a building if it is expanded to include more than 2,000 square feet.

[10.] Wholesale and distributing establishments including telephone exchanges: One parking space for each two employees.

[11.] Light industrial and heavy industrial establishments: One parking space for each two employees, based on the greater number of employees at work at one time, to be provided on the premises or at other off-street locations within 1,000 feet of the main entrance.

[c.] Parking space required under this section may be reduced at a time when the capacity or use of a building is changed in such a manner that a new use or capacity would require less space than before the change. Such reduction may not be below the standards set forth in this section.

[d.] Loading or unloading areas shall not be considered as parking areas.

[e.] A plan of parking facilities shall accompany each application for a building permit or certificate of compliance. The completion of the improvements for parking according to such plan shall be a requisite for the validity of the permit or certificate.

[f.] The city council may authorize a special permit to allow a parking lot in a residence zone for the purpose of meeting the requirements of this section, subject to the following limitations:

[1.] Public notice must be given and a public hearing held on the request for a special permit in the same manner in which said notice is given and such hearing is held on a request for a variance.

[2.] Notice must be given by registered mail to all owners of property lying within 200 feet of the land for which the special permit is sought.

[3.] A special permit shall not be granted unless the application shows and warrants that in the proposed development of the parking area, that front and side yards will be met and maintained. A certificate of occupancy is required attesting to proper use before parking area may begin.

2. *Off-street loading facilities:* On the same lot with every building or part thereof, erected hereafter to be used for other than dwelling purposes, or as an accessory use for dwelling purposes, there shall be provided on the lot, adequate space for motor vehicles in order to avoid undue interference with the public use of streets or alleys. Such space shall include a ten-foot by 25-foot loading space, with 15 feet height clearance, and one such space shall be provided for each 20,000 square feet or fraction thereof of floor or lot area used for other than residence purposes.

3. *[Hard surfacing:]* The term "hard surfacing" shall mean not less than a certain thickness and material and shall include not only sublease type materials, but also asphaltic and concrete surfacing, and that the specifications therefor as are required to be complied with wherever the term "hard surfacing" is used, shall be as follows:

[a.] General specifications for a flexible base material:

[1.] Flexible base material shall consist of crushed limestone material, shall with sand add mixture, crushed stone or other base material meeting the specifications of the Texas State

Highway Department. The minimum thickness of the base material shall be six inches compacted.

[b.] General specifications for surface course or asphalt pavement over flexible base material:

[1.] Surface course materials shall consist of asphaltic material and aggregate meeting the general requirements of item 330, 332, 346, 350 or 352 as described in the Texas State Highway Department Standard Specifications for Road and Bridge Construction. The material shall be in accordance with Type D grading (fine) material. The thickness of the wearing course or surface asphalt material shall be not less than one-inch compacted and shall be rolled to a smooth and even surface using steel wheeled roller of not less than five tons of gross weight.

[c.] General specifications for concrete pavement:

[1.] Concrete pavement shall have a minimum compressive strength of 2,500 pounds per square inch and shall not have less than five sacks of cement per cubic yard. The course and aggregate shall not exceed 1½ inches in size and shall be graded in accordance with Class A concrete.

[d.] Driveways and parking areas:

[1.] *Private driveways and parking areas:* All concrete must be a minimum of 3½ inches thick. Reinforcing shall be a minimum of number 2 (¼") gauge reinforcement rod with a maximum of 18-inch squares continuous throughout the slab.

[2.] *Commercial and truck traffic:* The minimum thickness of concrete shall be not less than six inches. All concrete pavement shall be reinforced with three-eighths-inch diameter reinforcing steel bars spaced at two-foot intervals both ways in the slab. All expansion joints shall have smooth steel dowels not less than five-eighths inches in diameter and not less than 24 inches in length with a sleeve on one end.

( Ord. No. 324-15A , 8-10-15)

Sec. 7. - Additional provisions.

1. [ *Accessory buildings:* ] Accessory buildings, except as otherwise permitted in this ordinance, shall be subject to the following regulations:

   [a.] Where an accessory building is structurally attached to a main building, it shall be subject to, and must conform to all regulations of this ordinance applicable to the main building.

   [b.] No detached accessory building shall be located closer than ten feet to any main building.

   [c.] An accessory building shall not be erected prior to the establishment or construction of the principal building.

2. *C-1 commercial property screening:* On the side and rear boundary of C-1 commercial use district which abuts on R-1, R-2 or R-3 residential use district, it shall be screened by a wall or solid screen planting of not less than six feet along the entire boundary.

3. *R-3 multifamily screening:* On the side and rear boundary of the R-3 multifamily use district which abuts on R-1 or R-2 residential use district, it shall be screened by a wall or solid screen planting of not less than six feet along the entire boundary.

4. *B-1 business screening:* On the side and rear boundary of the B-1 business use district which abuts on R-1 or R-2 residential use district, it shall be screened by a wall or solid screen planting of not less than six feet along the entire boundary.

5. *Screening in general:* Screening consisting of either masonry, or berms with adequate trees or shrubs, or chainlink fencing with adequate trees or shrubs shall be required when a business, commercial or industrial building backs up to either a major city street or a state highway and there

are garbage receptacles, work vehicles and other common but unsightly operational or back-door materials visible. Such screening must be thick or dense enough to hide the unsightly items up to a height of at least six feet.

6. *Tents in business and commercial zones:* The time period for which a business or other entity may erect or have a tent on their premises in business and commercial zones for the purpose of housing materials, providing cover from the elements, providing for and outside sale area, providing for entertainment, conventions or any other social, business or commercial purpose shall not exceed 30 days total for a calendar year.

Sec. 8. - Nonconforming uses.

The lawful use of land or buildings existing at the time of the adoption of this ordinance may continue although such use does not conform to the regulations specified by this ordinance for the district in which such land or building is located, subject to the following conditions and specifications.

A. Any nonconforming use of land or building which has ceased to discontinuance or abandonment for a period of six months shall thereafter conform to the provisions of this ordinance.

B. Any nonconforming building which has been destroyed or damaged by fire, explosion, act of God, insurrection or by a public enemy to the extent of 60 percent or more of its assessed valuation shall thereafter conform to the provisions of this ordinance. Where more than 40 percent of the assessed value of the building remains after such damage, such structure may be restored to the same nonconforming use as existed before such damage.

C. No nonconforming building shall be enlarged or structurally altered except to make it a conforming building. A nonconforming use of a building existing at the time of the adoption of this ordinance may be extended throughout the building provided no structural alterations, except those required by ordinance or law are made therein, and provided variance is obtained.

D. The use of a nonconforming building may be changed only to a use conforming to the district in which the property is located.

Sec. 9. - Enforcing officer.

The public works director of the city is designated as the officer to be responsible for enforcing the zoning ordinance. Said public works director shall have the power and shall exercise the function prescribed by state law and by the terms of this ordinance now in force or as hereafter amended.

Sec. 10. - Building permits, certificate of occupancy.

A. *Building permit:* No building or structure shall hereafter be erected or structurally altered until a building permit shall be issued by the public works director stating that the building or structure, and use of land, comply with the regulations of this ordinance and all building and health laws and ordinances. All new buildings and modifications to existing buildings shall comply with the codes used by the city which are the Southern Building Code Congress International, the National Electrical Code and CABO for one- and two-family dwellings.

[1.] All applications for building permits shall be accompanied by a plan in duplicate, drawn to scale, showing the actual dimensions of the lot or lots to be built upon, the size of the building or structure to be erected or structurally altered, a copy of its contract or other memorandum showing improvements and cost thereof, its location on the lot or lots and such other information as may be necessary to provide for the enforcement of these regulations. A careful record of such applications, contracts and plans shall be kept in the office of the public works director.

[2.] Additionally, any person, firm, corporation, individual, association or other entity, that hereby applies for a building permit pursuant to the provisions of this ordinance, shall have in all respects complied with all of the provisions of Ordinance Number 193, of the City of Richwood, Texas which is known as the "Land Subdivision Regulations of the City of Richwood, Texas."

[3.] No building shall be constructed, and no permit shall be issued for any building on any premises not served by a sewer outside of R-4 single-family residential zone.

B. *Certificate of occupancy:* No building or structure hereafter erected or structurally altered shall be occupied and used until a certificate of occupancy has been issued by the public works director. The certificate of occupancy shall be issued only after the public works director makes a finding that the building or structure has been erected or structurally altered in conformance with the provisions of this ordinance and other health and building laws in accordance with building permit and the general laws of the State of Texas.

[1.] Certificate of occupancy shall be applied for coincident with the application for a building permit and shall be issued within ten days after the erection or alterations of such building shall have been satisfactorily completed. A record of all certificates shall be kept on file in the office of the public works director and copies shall be furnished on request to any person having a proprietary or tenancy interest in the building affected.

C. *Continuance of existing uses:* Nothing in this article shall prevent the continuance of the present occupancy or lawful use of any existing building, except as may be necessary for the safety of life and property, and except as provided in section 8 and in that event such shall be condemned as provided by the general laws of the State of Texas.

Sec. 11. - Planned unit development (PUD).

1. *Applicability.* A PUD may be used to permit new or innovative concepts in land utilization, master-planned communities or mixed used developments that other zoning districts do not easily accommodate. A PUD also provides site-specific compatibility standards. While greater flexibility is given to allow special conditions or restrictions that would not otherwise allow the development to occur, procedures are established to ensure against misuse of increased flexibility. PUDs are appropriate in areas where the zoning plan reflects either the specific uses in the PUD or where the zoning plan reflects mixed use as a land use category.

2. *Procedure.*

[a.] *Initiation of a PUD:* A PUD application shall consist of a request for original zoning or a zoning change and a development plan.

[b.] *Preapplication conference:* The purpose of the mandatory preapplication review is to afford the applicant an opportunity to avail himself of the advice and assistance of the city staff before submitting the PUD application.

[c.] *Review and recommendation by development review committee:* The DRC, comprised of public works director, city administrator (or city secretary) and police chief, shall review the original zoning or zoning change and the development plan application and forward its recommendation to approve, approve with modifications or conditions, or disapprove the application to the city council.

[d.] *Review and action by city council:* If the PUD zoning application is favorably reviewed by the DRC, it shall be sent forward with a recommendation for approval under the condition that the development plan with all related information shall be presented to the city council. Otherwise, it shall be forwarded with an unfavorable recommendation.

The chapter granting a PUD district shall include a statement as to the purpose and intent of the planed development granted therein. All specific conditions of approval that are imposed by the city council shall be listed in the PUD chapter and development plans shall be referenced as attachments.

3. *Development plan requirements.* The development requirements for each separate PUD district shall be included as a part of the development plan for each PUD district and shall include, but may not be limited to: uses, density, lot area, lot width, dot depth, yard depths and widths, building height, building elevations, parking, access, streets and circulation, screening, landscaping, accessory

buildings, signs, lighting, project phasing or scheduling, management associations, and other requirements as the city council may deem appropriate.

4. *Development plan approval criteria.* The form and content of the development plan shall be in sufficient detail to enable the city council to evaluate the proposal and ascertain that it meets the following:

   [a.] The proposal will constitute an environment of sustained stability and shall be in harmony with the character of the surrounding area.

   [b.] The proposal is in conformity with the policies, goals and objectives of the zoning plan including all its elements and shall be consistent with the intent and purpose of this section.

   [c.] The proposal ensures the provision of adequate public improvements, including but not limited to transportation, drainage, parks, and other public facilities.

   [d.] The proposal ensures minimal development related off-site impacts.

5. *Minimum requirements.* Unless otherwise specified in the approved development plan, the minimum requirements for each development shall be those stated in this ordinance and shall be the requirements of the most restrictive standard zoning district in which the designated uses are permitted. Meritorious modification of these standards may be considered.

6. *Density requirements.* Overall density in any planned unit development shall generally equal that shown in the zoning plan for the particular location. Lower density may be required to ensure compatibility with surrounding existing neighborhood densities. Higher densities may be approved at the discretion of the city council.

7. *Compliance with applicable city ordinances.* The granting of a PUD designation shall not relieve the developer from responsibility for complying with all other application sections of this ordinance and other codes and chapters of the city unless such relief is specified in the approved development plans.

8. *Minor amendment to development plan.* All changes of use from those approved in the original PUD shall require city council approval. Minor additions and modifications to the approved development plans meeting the criteria below may be approved by the public works director:

   [a.] Minor additions to structures, with a floor area no larger than ten percent of the existing floor area of the main floor, but not to exceed 5,000 square fee, provided that the overall density of the project does not increase.

   [b.] Minor new accessory structures if the location does not interfere with existing site layout (e.g. circulation, parking, loading, storm water management facilities, open space, landscaping or buffering).

   [c.] Minor additions to parking lots comprising no more than ten percent of the original number of parking spaces required, not to exceed 25 spaces.

   [d.] Clearing or grading that does not exceed 5,000 square feet in area or ten percent of the site.

9. *Development plan is a subdivision concept plan.* Approval of a development plan shall also constitute approval of a concept plan for subdivision purposes.

Sec. 12. - Board of adjustment.

1. The Richwood City Council shall serve as the members of the board of adjustments that may in appropriate cases and subject to appropriate conditions and safeguards, make special conditions to the terms of this section in harmony with the ordinance's general purpose and intent.

   [a.] The board of adjustment will operate and function in accordance with the provisions of V.T.C.A., Local Government Code § 211.08.

2. Any person, firm, corporation, individual, or association, having a proprietary or tenancy interest in a certain piece of property, and who desires a variance from any of the provisions of this ordinance, shall make said application to the board of adjustment of the City of Richwood.

3. Any individual, firm, corporation or association applying for a temporary use permit, a variance, a specific use permit, or any other type of zoning change under this ordinance shall pay in advance, at the time of making said request, for a temporary use permit, a variance, a specific use permit, or other zoning change pursuant to the zoning ordinance, the following fee as it applies to said person, firm, individual, corporation or association:

   [a.] Where the application includes one or more lots in a subdivision, a plat of which is on file in the office of the county clerk of Brazoria County, Texas, a fee of $200.00 for one or more lots but not more than ten such lots and for each additional lot in excess of ten a fee of $20.00 per lot.

   [b.] Where the application includes any parcel of land not covered by the above fee provisions, a fee of $300.00 for the first acre or fraction thereof and a fee of $60.00 for each additional acre or fraction thereof.

   [c.] For each owner of each lot or parcel of land included in any application and for each owner of each lot or parcel of land owned within 200 feet thereof, a fee or charge of $5.00 for each owner required to be notified pursuant to law.

4. The above-denoted fees in reference to applications for temporary use permits, variances, specific use permits, or any other type of zoning change, will be used to defray the cost of legal publication of said notices.

5. Once the above fees for a temporary use permit, variance, specific use permit or any other type of zoning change have been paid, the individual, firm, corporation or association applying for the temporary use permit, variance, specific use permit or any other zoning change, may present their application to the board of adjustment of the City of Richwood.

6. Any appeals taken from any decision of the board of adjustment of the City of Richwood, shall be taken in accordance with Vernon's Ann. Civ. St. art. 1011g. The board of adjustment of the City of Richwood is not a legislative body; however, [it] is a quasi-judicial body.

7. A conditional use of property shall be considered to be a type of zoning change as mentioned above, and should any individual, firm, corporation, association or other entity apply for a conditional use of property, said individual, firm, corporation, association or entity must follow the procedures denoted in this section and pay the appropriate fees denoted in this section upon applying for a conditional use.

Sec. 13. - Interpretation; purpose and conflict.

In interpreting and applying the provisions of this ordinance, they shall be liberally construed as to the intent of this ordinance, to promote public safety, health, conveyance, comfort, prosperity and general welfare.

It is not intended by this ordinance to interfere with or abrogate or annul any easements, covenants or other agreements between parties, except where this ordinance imposes a greater restriction upon the use of building or premises or upon the height of buildings or requires larger open spaces than are imposed or required by such other ordinances or easements, covenants or agreements, in which event the provisions of this ordinance shall control.

Sec. 14. - Violations and penalties.

Any person, firm, corporation, association or any other entity who shall violate any of the provisions of this ordinance or who shall build, alter, or occupy any building in violation of any statement or plans submitted and approved hereunder shall be guilty of a misdemeanor and upon conviction thereof shall be fined in any sum of not less than $~~10.00~~500.00 and not more than $2~~1~~,000.00.

Each day such violation shall be continued, or shall be allowed to continue to exist shall constitute a separate offense.

The owner or owners of any building or property or part thereof where anything in violation of this ordinance shall be placed or shall exist, and any architect, builder, contractor, agent, attorney, person, firm, corporation, association or other entity employed in connection therewith and who has assisted in the commission of such violation, shall be guilty of a separate offense, and upon conviction thereof, shall be fined in the sum of not less than $~~5.00~~500.00 and not more than $~~500.00~~2,000.00.

In addition to the remedies provided herein, the public works director may, in case any building or structure is erected, constructed, reconstructed, altered, repaired, converted or maintained, or any building, structure or land is used in violation of this ordinance institute any appropriate action or proceedings to prevent such unlawful erection, construction, reconstruction, alteration, repair, conversion, maintenance or use to refrain, correct or abate such violation, to prevent the occupancy such building, structure or land or to prevent any illegal act, conduct or business or use in or about such premises.

Sec. 15. - Repealing clause.

All ordinances in conflict herewith are hereby expressly repealed as though the same had never been passed, approved and adopted.

Sec. 16. - Savings clause.

It is hereby declared to be the intention of the City Council of the City of Richwood, Texas, that the several provisions of this ordinance are severable to the extent that if any court of competent jurisdiction shall judge any provision of this ordinance to be invalid, such judgment shall not affect any other provision of this ordinance not specifically included in said judgment. The city council hereby declares that it would have passed those parts of this ordinance which are valid and omitted any parts which may be unconstitutional at the time of the passage of this ordinance.

PASSED AND ADOPTED THIS 11th day of May , 2015

/s/
Clint Kocurek, Mayor

ATTEST:

/s/
Karen B. Schrom, City Secretary

| | Prior YTD | Current Period | Current YTD |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Current Assets** | | | |
| Receivables | 11,408.66 | (1,260.00) | (1,317.05) |
| **Total Current Assets** | **12,054.52** | **(1,260.00)** | **(1,367.05)** |
| **Total Assets:** | **12,054.52** | **(1,260.00)** | **(1,367.05)** |
| **Total Net Position** | **12,054.52** | **(1,260.00)** | **(1,367.05)** |

# City of Richwood
**Operational Budget Report**
**10 General Fund - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior YTD | Current Period | Current YTD | Annual Budget | Remaining Budget | % Earned/Used |
|---|---|---|---|---|---|---|
| **Change In Net Position** | | | | | | |
| **Revenue** | | | | | | |
| Taxes | 1,919,458.81 | (1,155.62) | 1,781,539.87 | 2,330,503.00 | 548,963.13 | 76.44% |
| Licenses and permits | 50,772.11 | 1,475.75 | 54,894.77 | 79,450.00 | 24,555.23 | 69.09% |
| Intergovernmental revenue | 7,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Charges for services | 6,282.50 | 135.00 | 4,410.00 | 9,500.00 | 5,090.00 | 46.42% |
| Fines and forfeitures | 83,876.15 | 1,274.26 | 52,338.72 | 131,000.00 | 78,661.28 | 39.95% |
| Special Revenues | 3,831.73 | 0.00 | 2,260.59 | 12,230.00 | 9,969.41 | 18.48% |
| Interest | 1,791.15 | 0.00 | 7,784.56 | 3,000.00 | (4,784.56) | 259.49% |
| Miscellaneous revenue | 18,731.15 | 10.00 | 27,233.17 | 40,075.00 | 12,841.83 | 67.96% |
| Contributions and transfers | 0.00 | 0.00 | 104,410.00 | 124,660.00 | 20,250.00 | 83.76% |
| **Total Revenue** | **2,091,743.60** | **1,739.39** | **2,034,871.68** | **2,730,418.00** | **695,546.32** | **74.53%** |
| **Expenditures** | | | | | | |
| Administration | 288,669.35 | 711.28 | 368,564.07 | 714,028.00 | 345,463.93 | 51.62% |
| City Maintenance | 123,595.84 | 0.00 | 110,870.22 | 225,609.00 | 114,738.78 | 49.14% |
| Streets and Drainage | 18,819.51 | 12,500.00 | 70,257.11 | 125,000.00 | 54,742.89 | 56.21% |
| Deferred Revenue Accounts | 3,932.22 | 0.00 | 1,552.79 | 12,230.00 | 10,677.21 | 12.70% |
| Police Department | 561,771.82 | 2,520.00 | 514,719.94 | 944,067.00 | 429,347.06 | 54.52% |
| Judicial | 78,403.77 | (6.00) | 40,939.86 | 89,263.00 | 48,323.14 | 45.86% |
| Fire Department | 101,425.32 | 0.00 | 173,798.69 | 205,781.00 | 31,982.31 | 84.46% |
| Parks and Recreation | 26,675.42 | 0.00 | 9,384.76 | 46,300.00 | 36,915.24 | 20.27% |
| Code Enforcement | 27,078.04 | 0.00 | 24,304.59 | 57,171.00 | 32,866.41 | 42.51% |
| Permitting & Inspections | 57,113.79 | 0.00 | 38,714.72 | 113,366.00 | 74,651.28 | 34.15% |
| City Secretary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Emergency/Disaster | 34,849.29 | 0.00 | 25,000.00 | 0.00 | (25,000.00) | 0.00% |
| Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Transfers | 0.00 | 0.00 | 172,909.00 | 197,603.00 | 24,694.00 | 87.50% |
| **Total Expenditures** | **1,322,334.37** | **15,725.28** | **1,551,015.75** | **2,730,418.00** | **1,179,402.25** | **56.81%** |
| **Total Change In Net Position** | **769,409.23** | **(13,985.89)** | **483,855.93** | **0.00** | **(483,855.93)** | **0.00%** |

# City of Richwood
## Operational Budget Report
### 11 Governmental Capital Improvements - 10/01/2018 to 04/04/2019
### 58.33% of the fiscal year has expired

| | Prior YTD | Current Period | Current YTD |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Current Assets** | | | |
| Receivables | 0.00 | 0.00 | 0.00 |
| **Total Current Assets** | **0.00** | **0.00** | **0.00** |
| **Total Assets:** | **0.00** | **0.00** | **0.00** |
| **Total Net Position** | **0.00** | **0.00** | **0.00** |

# City of Richwood
### Operational Budget Report
### 11 Governmental Capital Improvements - 10/01/2018 to 04/04/2019
### 58.33% of the fiscal year has expired

| | Prior YTD | Current Period | Current YTD | Annual Budget | Remaining Budget | % Earned/Used |
|---|---|---|---|---|---|---|
| **Change In Net Position** | | | | | | |
| **Revenue** | | | | | | |
| Intergovernmental revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Interest | 87.59 | 0.00 | 266.02 | 0.00 | (266.02) | 0.00% |
| Contributions and transfers | 0.00 | 0.00 | 0.00 | 149,324.00 | 149,324.00 | 0.00% |
| **Total Revenue** | **87.59** | **0.00** | **266.02** | **149,324.00** | **149,057.98** | **0.18%** |
| **Expenditures** | | | | | | |
| Capital Improvements | 780.47 | 0.00 | 95,828.81 | 149,324.00 | 53,495.19 | 64.18% |
| **Total Expenditures** | **780.47** | **0.00** | **95,828.81** | **149,324.00** | **53,495.19** | **64.18%** |
| **Total Change In Net Position** | **(692.88)** | **0.00** | **(95,562.79)** | **0.00** | **95,562.79** | **0.00%** |

| | Prior YTD | Current Period | Current YTD |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Current Assets** | | | |
| Receivables | 0.00 | 0.00 | 0.00 |
| **Total Current Assets** | **0.00** | **0.00** | **0.00** |
| **Total Assets:** | **0.00** | **0.00** | **0.00** |
| **Total Net Position** | **0.00** | **0.00** | **0.00** |

## City of Richwood
**Operational Budget Report**
**12 Insurance - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior YTD | Current Period | Current YTD | Annual Budget | Remaining Budget | % Earned/Used |
|---|---|---|---|---|---|---|
| **Change In Net Position** | | | | | | |
| **Revenue** | | | | | | |
| Intergovernmental revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Interest | 16.64 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| **Total Revenue** | **16.64** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00%** |
| **Expenditures** | | | | | | |
| Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| **Total Expenditures** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00%** |
| **Total Change In Net Position** | **16.64** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00%** |

## City of Richwood
**Operational Budget Report**
**13 Replacement - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior YTD | Current Period | Current YTD | Annual Budget | Remaining Budget | % Earned/Used |
|---|---|---|---|---|---|---|
| **Net Position** | | | | | | |
| **Assets:** | | | | | | |
| **Current Assets** | | | | | | |
| Receivables | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| **Total Current Assets** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00%** |
| **Total Assets:** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00%** |
| **Total Net Position** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00%** |

# City of Richwood
**Operational Budget Report**
**13 Replacement - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior YTD | Current Period | Current YTD | Annual Budget | Remaining Budget | % Earned/Used |
|---|---|---|---|---|---|---|
| **Change In Net Position** | | | | | | |
| **Revenue** | | | | | | |
| Intergovernmental revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Interest | 53.59 | 0.00 | 126.22 | 0.00 | (126.22) | 0.00% |
| Miscellaneous revenue | 7,537.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Contributions and transfers | 0.00 | 0.00 | 43,000.00 | 0.00 | (43,000.00) | 0.00% |
| **Total Revenue** | **7,591.09** | **0.00** | **43,126.22** | **0.00** | **(43,126.22)** | **0.00%** |
| **Expenditures** | | | | | | |
| Replacement | 15,413.50 | 0.00 | 33,835.50 | 0.00 | (33,835.50) | 0.00% |
| **Total Expenditures** | **15,413.50** | **0.00** | **33,835.50** | **0.00** | **(33,835.50)** | **0.00%** |
| **Total Change In Net Position** | **(7,822.41)** | **0.00** | **9,290.72** | **0.00** | **(9,290.72)** | **0.00%** |

# City of Richwood
**Operational Budget Report**
**14 HRA_FSA Refunds - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior YTD | Current Period | Current YTD | Annual Budget | Remaining Budget | % Earned/Used |
|---|---|---|---|---|---|---|
| **Change In Net Position** | | | | | | |
| **Revenue** | | | | | | |
| Miscellaneous revenue | 5,369.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| **Total Revenue** | **5,369.04** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00%** |
| **Total Change In Net Position** | **5,369.04** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00%** |

| | Prior YTD | Current Period | Current YTD |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Current Assets** | | | |
| Receivables | 0.00 | 0.00 | 0.00 |
| **Total Current Assets** | **0.00** | **0.00** | **0.00** |
| **Total Assets:** | **0.00** | **0.00** | **0.00** |
| **Total Net Position** | **0.00** | **0.00** | **0.00** |

# City of Richwood
## Operational Budget Report
### 15 Crime Control and Prevention - 10/01/2018 to 04/04/2019
### 58.33% of the fiscal year has expired

| | Prior YTD | Current Period | Current YTD | Annual Budget | Remaining Budget | % Earned/Used |
|---|---|---|---|---|---|---|
| **Change In Net Position** | | | | | | |
| **Revenue** | | | | | | |
| Taxes | 63,421.04 | 0.00 | 46,893.55 | 117,000.00 | 70,106.45 | 40.08% |
| Interest | 99.14 | 0.00 | 244.52 | 0.00 | (244.52) | 0.00% |
| Miscellaneous revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Contributions and transfers | 0.00 | 0.00 | 0.00 | 16,000.00 | 16,000.00 | 0.00% |
| **Total Revenue** | **63,520.18** | **0.00** | **47,138.07** | **133,000.00** | **85,861.93** | **35.44%** |
| **Expenditures** | | | | | | |
| Crime Control and Prevention | 733.91 | 0.00 | 42,767.37 | 133,000.00 | 90,232.63 | 32.16% |
| **Total Expenditures** | **733.91** | **0.00** | **42,767.37** | **133,000.00** | **90,232.63** | **32.16%** |
| **Total Change In Net Position** | **62,786.27** | **0.00** | **4,370.70** | **0.00** | **(4,370.70)** | **0.00%** |

# City of Richwood
## Operational Budget Report
### 16 General Fund Contingency - 10/01/2018 to 04/04/2019
### 58.33% of the fiscal year has expired

| | Prior YTD | Current Period | Current YTD | Annual Budget | Remaining Budget | % Earned/Used |
|---|---|---|---|---|---|---|
| **Change In Net Position** | | | | | | |
| **Revenue** | | | | | | |
| Contributions and transfers | 0.00 | 0.00 | 0.00 | 7,161.00 | 7,161.00 | 0.00% |
| **Total Revenue** | **0.00** | **0.00** | **0.00** | **7,161.00** | **7,161.00** | **0.00%** |
| **Total Change In Net Position** | **0.00** | **0.00** | **0.00** | **7,161.00** | **7,161.00** | **0.00%** |

## City of Richwood
**Operational Budget Report**
**20 Beautification - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior YTD | Current Period | Current YTD |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Current Assets** | | | |
| Receivables | 0.00 | 0.00 | 0.00 |
| **Total Current Assets** | **0.00** | **0.00** | **0.00** |
| **Total Assets:** | **0.00** | **0.00** | **0.00** |
| **Total Net Position** | **0.00** | **0.00** | **0.00** |

# City of Richwood
**Operational Budget Report**
**20 Beautification - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior YTD | Current Period | Current YTD | Annual Budget | Remaining Budget | % Earned/Used |
|---|---|---|---|---|---|---|
| **Change In Net Position** | | | | | | |
| **Revenue** | | | | | | |
| Intergovernmental revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Charges for services | 7,072.31 | 1,230.29 | 7,139.44 | 14,520.00 | 7,380.56 | 49.17% |
| Interest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Miscellaneous revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Contributions and transfers | 0.00 | 0.00 | 0.00 | 1,480.00 | 1,480.00 | 0.00% |
| **Total Revenue** | **7,072.31** | **1,230.29** | **7,139.44** | **16,000.00** | **8,860.56** | **44.62%** |
| **Expenditures** | | | | | | |
| Beautification | 4,967.78 | 488.40 | 3,998.59 | 16,000.00 | 12,001.41 | 24.99% |
| Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| **Total Expenditures** | **4,967.78** | **488.40** | **3,998.59** | **16,000.00** | **12,001.41** | **24.99%** |
| **Total Change In Net Position** | **2,104.53** | **741.89** | **3,140.85** | **0.00** | **(3,140.85)** | **0.00%** |

| | Prior YTD | Current Period | Current YTD |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Current Assets** | | | |
| Receivables | 0.00 | (3,202.91) | 7,965.65 |
| **Total Current Assets** | **0.00** | **(3,202.91)** | **7,965.65** |
| **Total Assets:** | **0.00** | **(3,202.91)** | **7,965.65** |
| **Total Net Position** | **0.00** | **(3,202.91)** | **7,965.65** |

**City of Richwood**
**Operational Budget Report**
**25 Transportation Fund - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior YTD | Current Period | Current YTD | Annual Budget | Remaining Budget | % Earned/Used |
|---|---|---|---|---|---|---|
| **Change In Net Position** | | | | | | |
| **Revenue** | | | | | | |
| Charges for services | 0.00 | 5.00 | 69,196.46 | 136,800.00 | 67,603.54 | 50.58% |
| Interest | 244.51 | 0.00 | 597.44 | 0.00 | (597.44) | 0.00% |
| Miscellaneous revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| **Total Revenue** | **244.51** | **5.00** | **69,793.90** | **136,800.00** | **67,006.10** | **51.02%** |
| **Expenditures** | | | | | | |
| Transportation | 4,748.40 | 0.00 | 101,515.75 | 136,800.00 | 35,284.25 | 74.21% |
| **Total Expenditures** | **4,748.40** | **0.00** | **101,515.75** | **136,800.00** | **35,284.25** | **74.21%** |
| **Total Change In Net Position** | **(4,503.89)** | **5.00** | **(31,721.85)** | **0.00** | **31,721.85** | **0.00%** |

# City of Richwood

**Operational Budget Report**
**30 Water & Sewer Fund - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior YTD | Current Period | Current YTD |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Current Assets** | | | |
| Receivables | 54,441.09 | (43,839.10) | (29,768.85) |
| **Total Current Assets** | **54,627.05** | **(43,839.10)** | **(29,768.85)** |
| **Total Assets:** | **54,627.05** | **(43,839.10)** | **(29,768.85)** |
| **Total Net Position** | **54,627.05** | **(43,839.10)** | **(29,768.85)** |

# City of Richwood

**Operational Budget Report**
**30 Water & Sewer Fund - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior YTD | Current Period | Current YTD | Annual Budget | Remaining Budget | % Earned/Used |
|---|---|---|---|---|---|---|
| **Income or Expense** | | | | | | |
| **Income From Operations** | | | | | | |
| Operating income | 881,235.83 | 1,490.12 | 996,709.68 | 2,081,359.00 | 1,084,649.32 | 47.89% |
| Operating expense | 993,798.69 | 197.43 | 918,590.81 | 1,680,508.00 | 761,917.19 | 54.66% |
| **Total Income From Operations** | **(112,562.86)** | **1,292.69** | **78,118.87** | **400,851.00** | **322,732.13** | **19.49%** |
| **Non-Operating Items** | | | | | | |
| Non-operating income | 158.75 | 0.00 | 90,470.46 | 243,601.00 | 153,130.54 | 37.14% |
| Non-operating expense | 43,807.50 | 0.00 | 156,541.97 | 644,452.00 | 487,910.03 | 24.29% |
| **Total Non-Operating Items** | **(43,648.75)** | **0.00** | **(66,071.51)** | **(400,851.00)** | **(334,779.49)** | **16.48%** |
| **Total Income or Expense** | **(156,211.61)** | **1,292.69** | **12,047.36** | **0.00** | **(12,047.36)** | **0.00%** |

## City of Richwood
**Operational Budget Report**
**31 Utility Fund Contingency - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior YTD | Current Period | Current YTD | Annual Budget | Remaining Budget | % Earned/Used |
|---|---|---|---|---|---|---|
| **Income or Expense** | | | | | | |
| **Non-Operating Items** | | | | | | |
| Non-operating income | 0.00 | 0.00 | 0.00 | 24,084.00 | 24,084.00 | 0.00% |
| **Total Non-Operating Items** | **0.00** | **0.00** | **0.00** | **24,084.00** | **24,084.00** | **0.00%** |
| **Total Income or Expense** | **0.00** | **0.00** | **0.00** | **24,084.00** | **24,084.00** | **0.00%** |

# City of Richwood
**Operational Budget Report**
**32 Utility Capital Improvements - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior YTD | Current Period | Current YTD |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Current Assets** | | | |
| Receivables | 0.00 | 0.00 | 0.00 |
| **Total Current Assets** | **0.00** | **0.00** | **0.00** |
| **Total Assets:** | **0.00** | **0.00** | **0.00** |
| **Total Net Position** | **0.00** | **0.00** | **0.00** |

# City of Richwood
**Operational Budget Report**
**32 Utility Capital Improvements - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior YTD | Current Period | Current YTD | Annual Budget | Remaining Budget | % Earned/Used |
|---|---|---|---|---|---|---|
| **Income or Expense** | | | | | | |
| **Income From Operations** | | | | | | |
| Operating expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| **Total Income From Operations** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00%** |
| **Non-Operating Items** | | | | | | |
| Non-operating income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Non-operating expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| **Total Non-Operating Items** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00%** |
| **Total Income or Expense** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00%** |

## City of Richwood
### Operational Budget Report
### 40 General Obligation I&S - 10/01/2018 to 04/04/2019
### 58.33% of the fiscal year has expired

| | Prior YTD | Current Period | Current YTD |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Current Assets** | | | |
| Receivables | 159,434.96 | 0.00 | 44.83 |
| **Total Current Assets** | **159,434.96** | **0.00** | **44.83** |
| **Total Assets:** | **159,434.96** | **0.00** | **44.83** |
| **Total Net Position** | **159,434.96** | **0.00** | **44.83** |

# City of Richwood
## Operational Budget Report
### 40 General Obligation I&S - 10/01/2018 to 04/04/2019
### 58.33% of the fiscal year has expired

| | Prior YTD | Current Period | Current YTD | Annual Budget | Remaining Budget | % Earned/Used |
|---|---|---|---|---|---|---|
| **Change In Net Position** | | | | | | |
| **Revenue** | | | | | | |
| Taxes | 160,973.81 | 0.00 | 156,481.88 | 166,333.00 | 9,851.12 | 94.08% |
| Intergovernmental revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Interest | 91.21 | 0.00 | 15.25 | 0.00 | (15.25) | 0.00% |
| Miscellaneous revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| **Total Revenue** | **161,065.02** | **0.00** | **156,497.13** | **166,333.00** | **9,835.87** | **94.09%** |
| **Expenditures** | | | | | | |
| General Obligation I&S | 12,233.17 | 0.00 | 27,335.64 | 166,333.00 | 138,997.36 | 16.43% |
| **Total Expenditures** | **12,233.17** | **0.00** | **27,335.64** | **166,333.00** | **138,997.36** | **16.43%** |
| **Total Change In Net Position** | **148,831.85** | **0.00** | **129,161.49** | **0.00** | **(129,161.49)** | **0.00%** |

| | Prior YTD | Current Period | Current YTD |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Current Assets** | | | |
| Receivables | 0.00 | 0.00 | 0.00 |
| **Total Current Assets** | **0.00** | **0.00** | **0.00** |
| **Total Assets:** | **0.00** | **0.00** | **0.00** |
| **Total Net Position** | **0.00** | **0.00** | **0.00** |

# City of Richwood
## Operational Budget Report
### 50 General Capital Projects - 10/01/2018 to 04/04/2019
### 58.33% of the fiscal year has expired

| | Prior YTD | Current Period | Current YTD | Annual Budget | Remaining Budget | % Earned/Used |
|---|---|---|---|---|---|---|
| **Change In Net Position** | | | | | | |
| **Revenue** | | | | | | |
| Intergovernmental revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Interest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Miscellaneous revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Contributions and transfers | 0.00 | 0.00 | 40,000.00 | 40,000.00 | 0.00 | 100.00% |
| **Total Revenue** | **0.00** | **0.00** | **40,000.00** | **40,000.00** | **0.00** | **100.00%** |
| **Expenditures** | | | | | | |
| Capital Projects | 20,000.00 | 0.00 | 0.00 | 40,000.00 | 40,000.00 | 0.00% |
| **Total Expenditures** | **20,000.00** | **0.00** | **0.00** | **40,000.00** | **40,000.00** | **0.00%** |
| **Total Change In Net Position** | **20,000.00** | **0.00** | **40,000.00** | **0.00** | **40,000.00** | **0.00%** |

# City of Richwood
**Operational Budget Report**
**70 Grant Funds - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior YTD | Current Period | Current YTD |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Current Assets** | | | |
| Receivables | 0.00 | 0.00 | 0.00 |
| **Total Current Assets** | **0.00** | **0.00** | **0.00** |
| **Total Assets:** | **0.00** | **0.00** | **0.00** |
| **Total Net Position** | **0.00** | **0.00** | **0.00** |

# City of Richwood
**Operational Budget Report**
**70 Grant Funds - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior YTD | Current Period | Current YTD | Annual Budget | Remaining Budget | % Earned/Used |
|---|---|---|---|---|---|---|
| **Change In Net Position** | | | | | | |
| **Revenue** | | | | | | |
| Intergovernmental revenue | 13,905.80 | 0.00 | 65,750.19 | 0.00 | (65,750.19) | 0.00% |
| **Total Revenue** | **13,905.80** | **0.00** | **65,750.19** | **0.00** | **(65,750.19)** | **0.00%** |
| **Expenditures** | | | | | | |
| **Grant Funds** | | | | | | |
| HGAC - Interoperable Communications | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Disaster Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| HGAC - Equipment Improvement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Traffic Safety - Teen Drive Safety Progra | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| HGAC - Suspect ID Technology | 10,950.00 | 0.00 | 11,278.50 | 0.00 | (11,278.50) | 0.00% |
| Dow Community Grant | 7,944.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| HGAC - Ballistics | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| NRA Grant - Handguns | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| FEMA 4332 Harvey Recovery | 0.00 | 0.00 | 28,775.99 | 0.00 | (28,775.99) | 0.00% |
| **Total Grant Funds** | **18,894.03** | **0.00** | **40,054.49** | **0.00** | **(40,054.49)** | **0.00%** |
| **Total Expenditures** | **18,894.03** | **0.00** | **40,054.49** | **0.00** | **(40,054.49)** | **0.00%** |
| **Total Change In Net Position** | **(4,988.23)** | **0.00** | **25,695.70** | **0.00** | **(25,695.70)** | **0.00%** |

| | Prior YTD | Current Period | Current YTD | Annual Budget | Remaining Budget | % Earned/Used |
|---|---|---|---|---|---|---|
| **Change In Net Position** | | | | | | |
| **Expenditures** | | | | | | |
| Miscellaneous | 253,295.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| **Total Expenditures** | **253,295.34** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00%** |
| **Total Change In Net Position** | **253,295.34** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00%** |

# City of Richwood
**Standard Financial Report**
**10 General Fund - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior Year Actual | Current Period Actual | Current Year Actual |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Current Assets** | | | |
| **Cash and cash equivalents** | | | |
| 291101 Cash | (139,681.09) | (3,844.59) | 608,758.03 |
| 291101.1 Cash-Enterprise | 133,125.48 | 0.00 | 71.39 |
| 291102 Undeposited receipts | (365.79) | 315.00 | 2,406.54 |
| 291104 Xpress Bill Pay | 0.00 | 640.00 | 1,013.32 |
| 291105 Seizure and Forfeiture Fund | 1,021.52 | 0.00 | 1,021.95 |
| 291106 TexPool Investments | 249,834.39 | 0.00 | 102,427.09 |
| 291107 Petty Cash | 800.00 | 0.00 | 800.00 |
| 291108 TexStar Investments | 232,660.52 | 0.00 | 234,877.23 |
| 291109 Logic Investments | 261,917.73 | 0.00 | 264,618.86 |
| 291111 Certificates of Deposit | 188,619.63 | 0.00 | 188,619.63 |
| **Total Cash and cash equivalents** | **927,932.39** | **(2,889.59)** | **1,404,614.04** |
| **Receivables** | | | |
| 291112 Tax Receivable | 46,371.45 | 0.00 | 46,371.45 |
| 291113 Accrued Interest Receivable | 185.05 | 0.00 | 185.05 |
| 291114 Sales Tax Receivable | 98,739.92 | 0.00 | 98,739.92 |
| 291116 Due from Enterprise Fund | 485,020.41 | 0.00 | 485,020.41 |
| 291120 Allowance for Uncollectibles | (21,129.53) | 0.00 | (21,129.53) |
| 291122 Accounts Receivable - Other | 31,449.80 | (1,260.00) | 32,265.08 |
| 291123 Deferred Taxes | (20,104.73) | 0.00 | (20,104.73) |
| 291129 Delinquent Taxes | 0.00 | 0.00 | (267.89) |
| 291130 Accounts Rec/NSF checks | 441.24 | 0.00 | 416.24 |
| 291131 Due from Other Governments | 365.84 | 0.00 | 365.84 |
| 291134 Reserve for Delinquent Taxes | 0.00 | 0.00 | 267.89 |
| 991122 Accounts Receivable - Other | 0.00 | 0.00 | (2,157.33) |
| **Total Receivables** | **621,339.45** | **(1,260.00)** | **619,972.40** |
| **Total Current Assets** | **1,549,271.84** | **(4,149.59)** | **2,024,586.44** |
| **Non-Current Assets** | | | |
| **Capital assets** | | | |
| **Property** | | | |
| 291263 Vehicles | (92,376.50) | 0.00 | (92,376.50) |
| 291269 Accumulated Depreciation | 92,376.50 | 0.00 | 92,376.50 |
| **Total Property** | **0.00** | **0.00** | **0.00** |
| **Total Capital assets** | **0.00** | **0.00** | **0.00** |
| **Total Non-Current Assets** | **0.00** | **0.00** | **0.00** |
| **Total Assets:** | **1,549,271.84** | **(4,149.59)** | **2,024,586.44** |
| **Liabilites and Fund Equity:** | | | |
| **Liabilities:** | | | |
| **Current liabilities** | | | |
| 292125 Cash Over/Under | 378.85 | 0.00 | 363.11 |
| 292127 Municipal Court Bonds | (1,284.19) | 0.00 | (1,284.19) |
| 292130 Accounts Payable | (140,465.68) | (15,368.18) | (170,295.44) |
| 292131 Federal W/H Payble | (3,682.53) | 4,601.43 | 0.00 |
| 292132 Retirement Payable | (16,803.11) | 0.00 | (19,352.33) |
| 292133 Facility Rental Deposits | (2,955.00) | (100.00) | (3,805.00) |
| 292134 Due to Debt Service Fund | (11,005.47) | 0.00 | (11,005.47) |
| 292135 Blue Santa Program Payable | (1,366.50) | 0.00 | (1,366.50) |
| 292136 Insurance Payable | (23,221.23) | 0.00 | 16,921.45 |
| 292137 Credit Union Payable | 425.00 | 0.00 | 425.00 |
| 292138 Child Support Payable | (343.50) | 0.00 | (343.50) |
| 292140 Municipal Court Costs | (125.90) | (568.89) | (17,368.08) |
| 292144 Social Security Payable | (1,401.92) | 1,599.34 | 0.00 |
| 292155 Due to Replacement | (1,700.00) | 0.00 | (1,700.00) |
| 292165 Accounts Payable - Debt Service | 0.00 | 0.00 | 13,980.17 |
| **Total Current liabilities** | **(203,551.18)** | **(9,836.30)** | **(194,830.78)** |
| **Total Liabilities:** | **(203,551.18)** | **(9,836.30)** | **(194,830.78)** |
| **Equity - Paid In / Contributed** | | | |
| 293103 Fund Balance | (1,335,329.69) | 13,985.89 | (1,819,364.69) |
| 293110 Encumberance Account | (576.09) | 0.00 | (576.09) |

| | Prior Year Actual | Current Period Actual | Current Year Actual |
|---|---|---|---|
| 293190 Seizure and Forfeiture Fund | (858.60) | 0.00 | (858.60) |
| 293191 Reserve - Festival | (1,989.38) | 0.00 | (1,989.38) |
| 293192 Reserve - Police Training | (747.97) | 0.00 | (747.97) |
| 293198 Reserve - Municipal Court Security | (1,779.26) | 0.00 | (1,779.26) |
| 293199 Reserve for Municipal Court Technology | (4,439.67) | 0.00 | (4,439.67) |
| **Total Equity - Paid In / Contributed** | **(1,345,720.66)** | **13,985.89** | **(1,829,755.66)** |
| **Total Liabilites and Fund Equity:** | **(1,549,271.84)** | **4,149.59** | **(2,024,586.44)** |
| **Total Net Position** | **0.00** | **0.00** | **0.00** |

## City of Richwood
**Standard Financial Report**
**10 General Fund - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior Year Actual | Current Period Actual | Current Year Actual | Original Budget | Revised Budget |
|---|---|---|---|---|---|
| **Change In Net Position** | | | | | |
| **Revenue** | | | | | |
| **Taxes** | | | | | |
| 294103 Ad Valorem Taxes | 1,615,741.65 | 0.00 | 1,525,875.67 | 1,673,908.00 | 1,673,908.00 |
| 294104 Delinquent Taxes | 74,097.32 | 0.00 | 41,069.86 | 12,000.00 | 12,000.00 |
| 294105 Penalty & Interest | 16,548.74 | 0.00 | 5,894.56 | 12,500.00 | 12,500.00 |
| 294111 Franchise Taxes | 189,134.54 | (1,155.62) | 84,137.77 | 179,000.00 | 179,000.00 |
| 294116 Sales Tax - Streets | 126,882.71 | 0.00 | 45,726.56 | 117,000.00 | 117,000.00 |
| 294117 Sales Tax | 507,531.21 | 0.00 | 182,815.20 | 467,998.00 | 467,998.00 |
| 294801 210 Developers 380 Rebate | (147,103.39) | 0.00 | (103,979.75) | (119,720.00) | (119,720.00) |
| 294802 Crawford Furniture 380 Rebate | (7,237.54) | 0.00 | 0.00 | (7,190.00) | (7,190.00) |
| 294803 Big Kountry Shooting 380 Rebate | 0.00 | 0.00 | 0.00 | (4,993.00) | (4,993.00) |
| **Total Taxes** | **2,375,595.24** | **(1,155.62)** | **1,781,539.87** | **2,330,503.00** | **2,330,503.00** |
| **Licenses and permits** | | | | | |
| 294106 Licenses & Permits | 8,657.75 | 72.00 | 4,806.00 | 9,100.00 | 9,100.00 |
| 294107 Building Permits | 78,026.57 | 1,403.75 | 50,048.77 | 70,000.00 | 70,000.00 |
| 294114 Animal Fines/Licenses | 390.00 | 0.00 | 40.00 | 350.00 | 350.00 |
| **Total Licenses and permits** | **87,074.32** | **1,475.75** | **54,894.77** | **79,450.00** | **79,450.00** |
| **Charges for services** | | | | | |
| 294118 Municipal Building Rentals | 9,804.00 | 135.00 | 4,410.00 | 9,500.00 | 9,500.00 |
| **Total Charges for services** | **9,804.00** | **135.00** | **4,410.00** | **9,500.00** | **9,500.00** |
| **Fines and forfeitures** | | | | | |
| 294109 Municipal Court | 129,218.59 | 1,274.26 | 52,338.72 | 131,000.00 | 131,000.00 |
| **Total Fines and forfeitures** | **129,218.59** | **1,274.26** | **52,338.72** | **131,000.00** | **131,000.00** |
| **Special Revenues** | | | | | |
| 044250 Revenues - Festivals | 2,454.10 | 0.00 | 0.00 | 0.00 | 0.00 |
| 044251 Revenues - Police Officer Training | 1,377.63 | 0.00 | 1,195.36 | 1,350.00 | 1,350.00 |
| 044253 Revenues - Court Security | 2,797.85 | 0.00 | 456.49 | 2,880.00 | 2,880.00 |
| 044254 Revenues - Court Technology | 3,730.37 | 0.00 | 608.74 | 3,000.00 | 3,000.00 |
| 044255 Revenues - Bobby Ford Park | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 |
| 044257 Parks and Recreation | (25.89) | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Special Revenues** | **10,334.06** | **0.00** | **2,260.59** | **12,230.00** | **12,230.00** |
| **Interest** | | | | | |
| 294110 Interest Earnings | 14,240.25 | 0.00 | 7,784.56 | 3,000.00 | 3,000.00 |
| **Total Interest** | **14,240.25** | **0.00** | **7,784.56** | **3,000.00** | **3,000.00** |
| **Miscellaneous revenue** | | | | | |
| 294108 Inspection Fees | 0.00 | 0.00 | 15,715.00 | 0.00 | 0.00 |
| 294112 Miscellaneous Income | 66,251.23 | 10.00 | 10,368.17 | 35,000.00 | 35,000.00 |
| 294121 Parks & Recreation | 5,547.50 | 0.00 | 1,150.00 | 5,075.00 | 5,075.00 |
| **Total Miscellaneous revenue** | **71,798.73** | **10.00** | **27,233.17** | **40,075.00** | **40,075.00** |
| **Contributions and transfers** | | | | | |
| 974963 Transfer from Utility Fund | 82,172.00 | 0.00 | 104,410.00 | 124,660.00 | 124,660.00 |
| **Total Contributions and transfers** | **82,172.00** | **0.00** | **104,410.00** | **124,660.00** | **124,660.00** |
| **Total Revenue** | **2,780,237.19** | **1,739.39** | **2,034,871.68** | **2,730,418.00** | **2,730,418.00** |
| **Expenditures** | | | | | |
| **Administration** | | | | | |
| 015101 Administrative Expense | 170.00 | 0.00 | 20.00 | 0.00 | 0.00 |
| 015102 Contract Labor | 22,594.65 | 0.00 | 3,544.37 | 3,300.00 | 3,300.00 |
| 015103 Salaries & Wages | 203,923.03 | 0.00 | 146,473.38 | 308,080.00 | 308,080.00 |
| 015104 Overtime | (34,342.07) | 0.00 | 482.28 | 3,500.00 | 3,500.00 |
| 015105 Retirement | 29,750.84 | 0.00 | 21,792.35 | 48,107.00 | 48,107.00 |
| 015107 Medicare | 1,926.03 | 0.00 | 2,167.56 | 4,611.00 | 4,611.00 |
| 015110 Workmen's Compensation Ins | 851.90 | 0.00 | 305.00 | 1,210.00 | 1,210.00 |
| 015115 Hospitalization | 35,330.98 | 0.00 | 18,083.32 | 47,340.00 | 47,340.00 |
| 015120 Unemployment Insurance | 34.10 | 0.00 | 1,066.71 | 855.00 | 855.00 |
| 015125 Cellphone Allowance | 1,080.00 | 0.00 | 765.00 | 1,530.00 | 1,530.00 |
| 015126 Vehicle Allowance | 5,400.00 | 0.00 | 2,700.00 | 5,400.00 | 5,400.00 |
| 015130 Training & Travel | 15,020.38 | 0.00 | 3,720.86 | 19,360.00 | 19,360.00 |
| 015175 Longevity Pay | 1,150.00 | 0.00 | 0.00 | 1,250.00 | 1,250.00 |
| 015180 Certification Pay | 262.50 | 0.00 | 450.00 | 900.00 | 900.00 |
| 015201 Food | 1,431.53 | 0.00 | 1,661.92 | 2,220.00 | 2,220.00 |
| 015210 Office Supplies | 12,737.20 | 0.00 | 6,889.90 | 21,000.00 | 21,000.00 |

| | Prior Year Actual | Current Period Actual | Current Year Actual | Original Budget | Revised Budget |
|---|---|---|---|---|---|
| 015215 Custodial Supplies | 237.54 | 0.00 | 504.67 | 1,200.00 | 1,200.00 |
| 015220 Tools | 0.00 | 0.00 | 58.96 | 0.00 | 0.00 |
| 015225 Books & Periodicals | 309.27 | 0.00 | 271.28 | 885.00 | 885.00 |
| 015240 Expendable Operating Supplies | 24,020.89 | 317.10 | 10,771.68 | 19,620.00 | 19,620.00 |
| 015310 Building & Grounds M&R | 14,527.40 | 0.00 | 117.50 | 15,000.00 | 15,000.00 |
| 015320 Office Furniture/Fixture M&R | 243.99 | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| 015410 Electricity | 9,150.05 | 0.00 | 3,365.54 | 9,500.00 | 9,500.00 |
| 015420 Telephone | 2,414.19 | 0.00 | 986.72 | 2,040.00 | 2,040.00 |
| 015430 Natural Gas | 461.59 | 0.00 | 318.55 | 700.00 | 700.00 |
| 015510 Elections | 0.00 | 0.00 | 12,355.93 | 10,000.00 | 10,000.00 |
| 015550 Information Technology Services | 4,136.09 | 0.00 | 15,183.63 | 20,726.00 | 20,726.00 |
| 015556 Contractural Services - Taxes | 12,922.09 | (248.75) | 12,651.42 | 11,474.00 | 11,474.00 |
| 015570 Attorney's Fees | 25,939.02 | 0.00 | 6,602.05 | 20,500.00 | 20,500.00 |
| 015572 Economic Development | 2,549.31 | 0.00 | 1,200.00 | 10,000.00 | 10,000.00 |
| 015580 Auditor's Fees | 37,770.00 | 0.00 | 42,500.00 | 42,500.00 | 42,500.00 |
| 015595 Professional Services | 12,320.00 | 0.00 | 63.00 | 0.00 | 0.00 |
| 015640 Insurance - Bldg/Liab/Bond | 17,918.35 | 0.00 | 4,944.83 | 20,000.00 | 20,000.00 |
| 015660 Dues & Subscriptions | 13,749.30 | 642.93 | 13,254.80 | 11,761.00 | 11,761.00 |
| 015685 Publishing & Advertising | 13,089.10 | 0.00 | 8,280.84 | 9,995.00 | 9,995.00 |
| 015695 Special Services - Miscellaneous | 23,897.87 | 0.00 | 24,000.00 | 31,664.00 | 31,664.00 |
| 015910 Office Equipment | 0.00 | 0.00 | 449.99 | 2,000.00 | 2,000.00 |
| 015935 Equipment - Time Payments | 2,559.65 | 0.00 | 560.03 | 4,800.00 | 4,800.00 |
| **Total Administration** | **515,536.77** | **711.28** | **368,564.07** | **714,028.00** | **714,028.00** |
| **City Maintenance** | | | | | |
| 025102 Contract Labor | 55.00 | 0.00 | 0.00 | 2,500.00 | 2,500.00 |
| 025103 Salaries & Wages | 60,583.70 | 0.00 | 33,243.70 | 64,624.00 | 64,624.00 |
| 025104 Overtime | 4,061.94 | 0.00 | 2,847.72 | 7,000.00 | 7,000.00 |
| 025105 Retirement | 8,646.51 | 0.00 | 4,208.41 | 8,151.00 | 8,151.00 |
| 025107 Medicare | 633.90 | 0.00 | 521.32 | 1,039.00 | 1,039.00 |
| 025110 Workmen's Compensation Ins | 4,110.29 | 0.00 | 2,887.00 | 3,261.00 | 3,261.00 |
| 025115 Hospitalization | 17,569.42 | 0.00 | 7,489.40 | 18,936.00 | 18,936.00 |
| 025120 Unemployment Insurance | 30.26 | 0.00 | 306.05 | 342.00 | 342.00 |
| 025130 Training & Travel | 142.24 | 0.00 | 0.00 | 1,500.00 | 1,500.00 |
| 025175 Longevity Pay | 175.00 | 0.00 | 0.00 | 250.00 | 250.00 |
| 025190 Uniforms | 994.70 | 0.00 | 661.03 | 1,600.00 | 1,600.00 |
| 025210 Office Supplies | 406.62 | 0.00 | 0.00 | 200.00 | 200.00 |
| 025215 Custodial Supplies | 611.90 | 0.00 | 13.77 | 700.00 | 700.00 |
| 025220 Tools | 2,465.14 | 0.00 | 949.81 | 2,500.00 | 2,500.00 |
| 025230 Oil, & Lubricants | 7,657.09 | 0.00 | 1,275.47 | 8,000.00 | 8,000.00 |
| 025240 Expendable Operating Supplies | 2,155.88 | 0.00 | 901.16 | 3,000.00 | 3,000.00 |
| 025245 Dump Charges | 6,293.49 | 0.00 | 2,301.97 | 6,000.00 | 6,000.00 |
| 025270 Chemicals | 3,331.86 | 0.00 | 12.87 | 2,000.00 | 2,000.00 |
| 025310 Building & Grounds M&R | 7,117.83 | 0.00 | 3,183.60 | 5,000.00 | 5,000.00 |
| 025340 Vehicle M&R | 12,198.99 | 0.00 | 1,399.77 | 6,000.00 | 6,000.00 |
| 025360 Radio M&R | 102.00 | 0.00 | 102.00 | 3,000.00 | 3,000.00 |
| 025365 Other Equipment M&R | 8,684.67 | 0.00 | 3,181.72 | 5,000.00 | 5,000.00 |
| 025376 Signs M&R | 2,568.14 | 0.00 | 89.25 | 2,500.00 | 2,500.00 |
| 025410 Electricity | 34,061.65 | 0.00 | 13,390.03 | 36,000.00 | 36,000.00 |
| 025420 Telephone | 1,677.66 | 0.00 | 573.95 | 1,000.00 | 1,000.00 |
| 025430 Natural Gas | 256.48 | 0.00 | 123.77 | 400.00 | 400.00 |
| 025595 Professional Services | 0.00 | 0.00 | 63.00 | 0.00 | 0.00 |
| 025630 Insurance - Motor Vehicles | 2,219.75 | 0.00 | 1,722.00 | 2,250.00 | 2,250.00 |
| 025640 Insurance - Bldg/Liab/Bond | 2,427.80 | 0.00 | 583.45 | 2,100.00 | 2,100.00 |
| 025660 Dues & Subscriptions | 160.08 | 0.00 | 70.30 | 500.00 | 500.00 |
| 025685 Publishing & Advertising | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 |
| 025695 Special Services - Miscellaneous | 0.00 | 0.00 | 0.00 | 3,200.00 | 3,200.00 |
| 025935 Equipment - Time Payments | 0.00 | 0.00 | 28,767.70 | 26,556.00 | 26,556.00 |
| 025997 Promissory note-principal | 30,784.46 | 0.00 | 0.00 | 0.00 | 0.00 |
| 025998 Promissory note-interest | 3,102.28 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total City Maintenance** | **225,286.73** | **0.00** | **110,870.22** | **225,609.00** | **225,609.00** |
| **Streets and Drainage** | | | | | |
| 035380 Streets M&R | 50,741.25 | 0.00 | 41,133.36 | 48,000.00 | 48,000.00 |
| 035385 Drainage M&R | 178.12 | 0.00 | 243.75 | 5,000.00 | 5,000.00 |
| 035560 Engineering | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 |
| 035965 Street Projects | 0.00 | 12,500.00 | 28,880.00 | 60,000.00 | 60,000.00 |
| 035975 Drainage | 0.00 | 0.00 | 0.00 | 7,000.00 | 7,000.00 |

| | Prior Year Actual | Current Period Actual | Current Year Actual | Original Budget | Revised Budget |
|---|---|---|---|---|---|
| **Total Streets and Drainage** | **50,919.37** | **12,500.00** | **70,257.11** | **125,000.00** | **125,000.00** |
| **Deferred Revenue Accounts** | | | | | |
| 045290 Festivals | 2,866.27 | 0.00 | 0.00 | 0.00 | 0.00 |
| 045291 Expenditures - Police Training | 0.00 | 0.00 | 0.00 | 1,350.00 | 1,350.00 |
| 045293 Expendtirues - Court Security | 3,131.09 | 0.00 | 0.00 | 2,880.00 | 2,880.00 |
| 045294 Expenditures - Court Tech | 2,443.94 | 0.00 | 1,552.79 | 3,000.00 | 3,000.00 |
| 045295 Expenditures - Bobby Ford Park | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 |
| 045297 Parks and Recreation | 684.13 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Deferred Revenue Accounts** | **9,125.43** | **0.00** | **1,552.79** | **12,230.00** | **12,230.00** |
| **Police Department** | | | | | |
| 055103 Salaries & Wages | 516,334.41 | 0.00 | 282,963.51 | 516,174.00 | 516,174.00 |
| 055104 Overtime | 82,691.61 | 0.00 | 26,542.11 | 52,000.00 | 52,000.00 |
| 055105 Retirement | 73,619.75 | 0.00 | 36,586.72 | 64,720.00 | 64,720.00 |
| 055107 Medicare | 2,063.99 | 0.00 | 4,508.45 | 8,246.00 | 8,246.00 |
| 055110 Workmen's Compensation Ins | 19,689.09 | 0.00 | 8,507.00 | 18,881.00 | 18,881.00 |
| 055115 Hospitalization | 90,987.63 | 0.00 | 36,721.02 | 85,212.00 | 85,212.00 |
| 055120 Unemployment Insurance | 4,162.03 | 0.00 | 1,890.14 | 1,539.00 | 1,539.00 |
| 055125 Cellphone Allowance | 517.50 | 0.00 | 270.00 | 540.00 | 540.00 |
| 055130 Training & Travel | 6,978.02 | 2,480.00 | 4,864.43 | 15,740.00 | 15,740.00 |
| 055175 Education Incentive | 2,900.00 | 0.00 | 3,000.00 | 1,850.00 | 1,850.00 |
| 055180 Certification Pay | 8,000.00 | 0.00 | 937.50 | 7,800.00 | 7,800.00 |
| 055190 Uniforms | 5,922.30 | 0.00 | 1,801.22 | 5,587.00 | 5,587.00 |
| 055201 Food | 636.99 | 0.00 | 0.00 | 1,850.00 | 1,850.00 |
| 055210 Office Supplies | 2,108.06 | 0.00 | 955.31 | 2,280.00 | 2,280.00 |
| 055215 Custodial Supplies | 10.20 | 0.00 | 22.28 | 50.00 | 50.00 |
| 055220 Tools | 379.96 | 0.00 | 359.70 | 1,816.00 | 1,816.00 |
| 055230 Oil, & Lubricants | 38,005.06 | 0.00 | 10,767.18 | 33,846.00 | 33,846.00 |
| 055240 Expendable Operating Supplies | 1,532.87 | 0.00 | 1,169.46 | 1,540.00 | 1,540.00 |
| 055287 Community Outreach | 950.66 | 0.00 | 775.14 | 600.00 | 600.00 |
| 055310 Building & Grounds M&R | 98.22 | 0.00 | 117.50 | 0.00 | 0.00 |
| 055320 Office Furniture/Fixture M&R | 29.97 | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| 055340 Vehicle M&R | 13,402.70 | 0.00 | 8,759.49 | 9,500.00 | 9,500.00 |
| 055350 Radar M&R | 379.74 | 0.00 | 0.00 | 400.00 | 400.00 |
| 055360 Radio M&R | 2,040.00 | 0.00 | 2,210.00 | 2,540.00 | 2,540.00 |
| 055365 Other Equipment M&R | 1,137.11 | 0.00 | 1,582.62 | 580.00 | 580.00 |
| 055420 Telephone | 9,932.21 | 0.00 | 4,938.74 | 12,624.00 | 12,624.00 |
| 055540 Dispatch Services | 43,000.00 | 0.00 | 43,000.00 | 43,000.00 | 43,000.00 |
| 055542 Jail Expense | 1,051.33 | 0.00 | 3,848.30 | 8,040.00 | 8,040.00 |
| 055550 Information Technology Services | 5,991.95 | 0.00 | 1,765.88 | 2,310.00 | 2,310.00 |
| 055558 Animal Control | 1,016.12 | 40.00 | 629.97 | 12,000.00 | 12,000.00 |
| 055570 Attorney's Fees | 4,535.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 |
| 055630 Insurance - Motor Vehicles | 6,521.50 | 0.00 | 9,647.00 | 6,522.00 | 6,522.00 |
| 055640 Insurance - Bldg/Liab/Bond | 6,082.30 | 0.00 | 6,351.00 | 6,500.00 | 6,500.00 |
| 055660 Dues & Subscriptions | 5,868.24 | 0.00 | 5,548.10 | 7,092.00 | 7,092.00 |
| 055685 Publishing & Advertising | 196.29 | 0.00 | 601.20 | 2,200.00 | 2,200.00 |
| 055695 Special Services - Miscellaneous | 2,431.54 | 0.00 | 0.00 | 0.00 | 0.00 |
| 055930 Equipment | 0.00 | 0.00 | 31.93 | 0.00 | 0.00 |
| 055935 Equipment - Time Payments | 3,240.73 | 0.00 | 3,047.04 | 4,488.00 | 4,488.00 |
| **Total Police Department** | **964,445.08** | **2,520.00** | **514,719.94** | **944,067.00** | **944,067.00** |
| **Judicial** | | | | | |
| 065103 Salaries & Wages | 79,681.24 | 0.00 | 22,074.19 | 44,566.00 | 44,566.00 |
| 065104 Overtime | 209.15 | 0.00 | 280.98 | 1,000.00 | 1,000.00 |
| 065105 Retirement | 9,709.29 | 0.00 | 2,444.00 | 4,366.00 | 4,366.00 |
| 065107 Medicare | 691.50 | 0.00 | 326.26 | 660.00 | 660.00 |
| 065110 Workmen's Compensation Ins | 93.93 | 0.00 | 152.00 | 165.00 | 165.00 |
| 065115 Hospitalization | 20,408.80 | 0.00 | 3,744.70 | 9,468.00 | 9,468.00 |
| 065120 Unemployment Insurance | 124.23 | 0.00 | 226.79 | 513.00 | 513.00 |
| 065130 Training & Travel | 3,168.45 | 0.00 | 1,917.29 | 3,000.00 | 3,000.00 |
| 065175 Longevity Pay | 250.00 | 0.00 | 0.00 | 125.00 | 125.00 |
| 065180 Certification Pay | 175.00 | 0.00 | 300.00 | 900.00 | 900.00 |
| 065201 Food | 56.03 | 0.00 | 0.00 | 0.00 | 0.00 |
| 065210 Office Supplies | 2,087.58 | 0.00 | 691.14 | 4,200.00 | 4,200.00 |
| 065225 Books & Periodicals | 205.95 | 0.00 | 0.00 | 300.00 | 300.00 |
| 065240 Expendable Operating Supplies | 408.51 | 0.00 | 0.00 | 500.00 | 500.00 |
| 065550 Information Technology Services | 297.00 | 0.00 | 54.33 | 500.00 | 500.00 |

| | Prior Year Actual | Current Period Actual | Current Year Actual | Original Budget | Revised Budget |
|---|---|---|---|---|---|
| 065565 Jury Expense | 0.00 | (6.00) | (6.00) | 500.00 | 500.00 |
| 065570 Attorney's Fees | 12,038.45 | 0.00 | 4,813.50 | 15,000.00 | 15,000.00 |
| 065660 Dues & Subscriptions | 3,289.26 | 0.00 | 2,353.00 | 3,500.00 | 3,500.00 |
| 065910 Office Equipment | 0.00 | 0.00 | 1,567.68 | 0.00 | 0.00 |
| **Total Judicial** | **132,894.37** | **(6.00)** | **40,939.86** | **89,263.00** | **89,263.00** |
| **Fire Department** | | | | | |
| 075106 Pension | 12,867.90 | 0.00 | 0.00 | 16,490.00 | 16,490.00 |
| 075110 Workmen's Compensation Ins | 3,882.29 | 0.00 | 304.00 | 3,400.00 | 3,400.00 |
| 075130 Training & Travel | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 |
| 075190 Uniforms | 12,344.10 | 0.00 | 9,110.35 | 9,000.00 | 9,000.00 |
| 075201 Food | 0.00 | 0.00 | 816.19 | 0.00 | 850.00 |
| 075210 Office Supplies | 2,148.16 | 0.00 | 10.77 | 1,500.00 | 650.00 |
| 075220 Tools | 9,499.10 | 0.00 | 0.00 | 12,000.00 | 2,000.00 |
| 075230 Oil, & Lubricants | 2,450.43 | 0.00 | 690.58 | 3,000.00 | 3,000.00 |
| 075285 Fire Prevention Supplies | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| 075310 Building & Grounds M&R | 10,016.71 | 0.00 | 0.00 | 3,000.00 | 3,000.00 |
| 075340 Vehicle M&R | 5,998.15 | 0.00 | 17,965.40 | 6,000.00 | 16,000.00 |
| 075360 Radio M&R | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 |
| 075410 Electricity | 1,375.33 | 0.00 | 552.77 | 1,800.00 | 1,800.00 |
| 075420 Telephone | 2,361.62 | 0.00 | 998.27 | 2,400.00 | 2,400.00 |
| 075430 Natural Gas | 422.53 | 0.00 | 103.17 | 360.00 | 360.00 |
| 075566 Contractural Services - Ambulance | 75,000.00 | 0.00 | 93,000.00 | 93,000.00 | 93,000.00 |
| 075630 Insurance - Motor Vehicles | 5,336.00 | 0.00 | 8,042.00 | 5,336.00 | 5,336.00 |
| 075640 Insurance - Bldg/Liab/Bond | 3,169.37 | 0.00 | 1,075.02 | 3,300.00 | 2,900.00 |
| 075660 Dues & Subscriptions | 2,688.00 | 0.00 | 948.00 | 3,400.00 | 3,400.00 |
| 075930 Equipment | 5,819.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 075935 Equipment - Time Payments | 0.00 | 0.00 | 40,182.17 | 39,795.00 | 40,195.00 |
| **Total Fire Department** | **155,378.69** | **0.00** | **173,798.69** | **205,781.00** | **205,781.00** |
| **Parks and Recreation** | | | | | |
| 085215 Custodial Supplies | 927.75 | 0.00 | 768.74 | 1,500.00 | 1,500.00 |
| 085240 Expendable Operating Supplies | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 |
| 085270 Chemicals | 992.50 | 0.00 | 0.00 | 2,000.00 | 2,000.00 |
| 085310 Building & Grounds M&R | 25,833.55 | 0.00 | 2,302.42 | 20,000.00 | 20,000.00 |
| 085365 Other Equipment M&R | 2,224.97 | 0.00 | 1,003.54 | 7,500.00 | 7,500.00 |
| 085410 Electricity | 2,139.15 | 0.00 | 769.11 | 2,400.00 | 2,400.00 |
| 085630 Insurance - Motor Vehicles | 0.00 | 0.00 | 117.00 | 0.00 | 0.00 |
| 085640 Insurance - Bldg/Liab/Bond | 2,103.26 | 0.00 | 1,228.31 | 3,800.00 | 3,800.00 |
| 085685 Publishing & Advertising | 0.00 | 0.00 | 210.00 | 1,600.00 | 1,600.00 |
| 085850 Beautification | 348.00 | 0.00 | 38.65 | 0.00 | 0.00 |
| 085851 Parks & Recreation | 2,228.28 | 0.00 | 2,946.99 | 7,000.00 | 7,000.00 |
| **Total Parks and Recreation** | **36,797.46** | **0.00** | **9,384.76** | **46,300.00** | **46,300.00** |
| **Code Enforcement** | | | | | |
| 095103 Salaries & Wages | 31,054.58 | 0.00 | 16,019.20 | 32,260.00 | 32,260.00 |
| 095104 Overtime | 110.09 | 0.00 | 110.08 | 300.00 | 300.00 |
| 095105 Retirement | 4,242.09 | 0.00 | 1,880.38 | 3,706.00 | 3,706.00 |
| 095107 Medicare | 292.94 | 0.00 | 232.67 | 473.00 | 473.00 |
| 095110 Workmen's Compensation Ins | 360.54 | 0.00 | 152.00 | 118.00 | 118.00 |
| 095115 Hospitalization | 10,231.92 | 0.00 | 3,744.70 | 9,468.00 | 9,468.00 |
| 095120 Unemployment Insurance | 9.00 | 0.00 | 143.22 | 171.00 | 171.00 |
| 095130 Training & Travel | 31.61 | 0.00 | 303.85 | 1,000.00 | 1,000.00 |
| 095175 Longevity Pay | 125.00 | 0.00 | 0.00 | 125.00 | 125.00 |
| 095210 Office Supplies | 284.52 | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| 095220 Tools | 824.31 | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| 095240 Expendable Operating Supplies | 130.00 | 0.00 | 78.00 | 500.00 | 500.00 |
| 095340 Vehicle M&R | 15.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 095550 Information Technology Services | 143.00 | 0.00 | 54.33 | 250.00 | 250.00 |
| 095570 Attorney's Fees | 786.56 | 0.00 | 1,169.16 | 5,000.00 | 5,000.00 |
| 095595 Professional Services | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| 095660 Dues & Subscriptions | 0.00 | 0.00 | 135.00 | 300.00 | 300.00 |
| 095685 Publishing & Advertising | 0.00 | 0.00 | 282.00 | 500.00 | 500.00 |
| **Total Code Enforcement** | **48,641.16** | **0.00** | **24,304.59** | **57,171.00** | **57,171.00** |
| **Permitting & Inspections** | | | | | |
| 105102 Contract Labor | 10,840.00 | 0.00 | 9,625.00 | 7,500.00 | 7,500.00 |
| 105103 Salaries & Wages | 53,205.88 | 0.00 | 12,163.84 | 55,204.00 | 55,204.00 |
| 105105 Retirement | 6,654.41 | 0.00 | 1,451.25 | 6,344.00 | 6,344.00 |

# City of Richwood
**Standard Financial Report**
**10 General Fund - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior Year Actual | Current Period Actual | Current Year Actual | Original Budget | Revised Budget |
|---|---|---|---|---|---|
| 105107 Medicare | 470.93 | 0.00 | 177.69 | 809.00 | 809.00 |
| 105110 Workmen's Compensation Ins | 0.00 | 0.00 | 0.00 | 455.00 | 455.00 |
| 105115 Hospitalization | 10,286.12 | 0.00 | 3,744.70 | 9,468.00 | 9,468.00 |
| 105120 Unemployment Insurance | 8.99 | 0.00 | 44.71 | 171.00 | 171.00 |
| 105125 Cellphone Allowance | 540.00 | 0.00 | 270.00 | 540.00 | 540.00 |
| 105130 Training & Travel | 432.63 | 0.00 | 186.70 | 1,800.00 | 1,800.00 |
| 105175 Longevity Pay | 450.00 | 0.00 | 0.00 | 475.00 | 475.00 |
| 105190 Uniforms | 171.92 | 0.00 | (171.92) | 200.00 | 200.00 |
| 105201 Food | 0.00 | 0.00 | 82.92 | 0.00 | 0.00 |
| 105210 Office Supplies | 51.10 | 0.00 | 0.00 | 100.00 | 100.00 |
| 105220 Tools | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 |
| 105230 Gas, Oil, & Lubricants | 2,397.18 | 0.00 | 125.31 | 3,500.00 | 3,500.00 |
| 105240 Expendable Operating Supplies | 311.73 | 0.00 | 0.00 | 0.00 | 0.00 |
| 105340 Vehicle M&R | 768.25 | 0.00 | 890.96 | 1,500.00 | 1,500.00 |
| 105360 Radio M&R | 102.00 | 0.00 | 0.00 | 500.00 | 500.00 |
| 105570 Attorney's Fees | 2,186.56 | 0.00 | 0.00 | 3,000.00 | 3,000.00 |
| 105595 Professional Services | 5,525.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 |
| 105630 Insurance - Motor Vehicles | 1,606.16 | 0.00 | 1,629.19 | 500.00 | 500.00 |
| 105660 Dues & Subscriptions | 10,034.43 | 0.00 | 8,494.37 | 10,800.00 | 10,800.00 |
| **Total Permitting & Inspections** | **106,043.29** | **0.00** | **38,714.72** | **113,366.00** | **113,366.00** |
| **Emergency/Disaster** | | | | | |
| 995102 Contract Labor | 12,737.80 | 0.00 | 0.00 | 0.00 | 0.00 |
| 995220 Tools | 1,339.22 | 0.00 | 0.00 | 0.00 | 0.00 |
| 995240 Expendable Operating Supplies | 72.93 | 0.00 | 0.00 | 0.00 | 0.00 |
| 995310 Building & Grounds M&R | 87.84 | 0.00 | 0.00 | 0.00 | 0.00 |
| 995365 Other Equipment M&R | 5,768.24 | 0.00 | 0.00 | 0.00 | 0.00 |
| 995595 Professional Services | 27,918.25 | 0.00 | 25,000.00 | 0.00 | 0.00 |
| **Total Emergency/Disaster** | **47,924.28** | **0.00** | **25,000.00** | **0.00** | **0.00** |
| **Transfers** | | | | | |
| 985950 Contingency Fund | 74,144.00 | 0.00 | 0.00 | 7,161.00 | 7,161.00 |
| 985960 Transfer to Capital Projects | 82,095.00 | 0.00 | 40,000.00 | 40,000.00 | 40,000.00 |
| 985961 Transfer to Water/Sewer | 82,936.00 | 0.00 | 89,909.00 | 89,909.00 | 89,909.00 |
| 985962 Transfer to Replacement | 95,610.00 | 0.00 | 43,000.00 | 59,533.00 | 59,533.00 |
| 985963 Transfer to Beautification | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| **Total Transfers** | **335,785.00** | **0.00** | **172,909.00** | **197,603.00** | **197,603.00** |
| **Total Expenditures** | **2,628,777.63** | **15,725.28** | **1,551,015.75** | **2,730,418.00** | **2,730,418.00** |
| **Total Change In Net Position** | **151,459.56** | **(13,985.89)** | **483,855.93** | **0.00** | **0.00** |

# City of Richwood
## Standard Financial Report
### 11 Governmental Capital Improvements - 10/01/2018 to 04/04/2019
### 58.33% of the fiscal year has expired

| | Prior Year Actual | Current Period Actual | Current Year Actual |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Current Assets** | | | |
| **Cash and cash equivalents** | | | |
| 551101 Cash | 73,659.23 | 0.00 | (17,102.69) |
| 551106 TexPool Investments | 32,504.28 | 0.00 | 32,746.27 |
| 551109 Logic Investments | 2,330.06 | 0.00 | 2,354.09 |
| 551111 Certificates of Deposit | 40,010.49 | 0.00 | 40,010.49 |
| **Total Cash and cash equivalents** | **148,504.06** | **0.00** | **58,008.16** |
| **Receivables** | | | |
| 551113 Accrued Interest Receivable | 57.91 | 0.00 | 57.91 |
| **Total Receivables** | **57.91** | **0.00** | **57.91** |
| **Total Current Assets** | **148,561.97** | **0.00** | **58,066.07** |
| **Total Assets:** | **148,561.97** | **0.00** | **58,066.07** |
| **Liabilites and Fund Equity:** | | | |
| **Liabilities:** | | | |
| **Current liabilities** | | | |
| 552130 Accounts Payable | (42,251.35) | 0.00 | (47,318.24) |
| **Total Current liabilities** | **(42,251.35)** | **0.00** | **(47,318.24)** |
| **Total Liabilities:** | **(42,251.35)** | **0.00** | **(47,318.24)** |
| **Equity - Paid In / Contributed** | | | |
| 553103 Fund Balance | (106,310.62) | 0.00 | (10,747.83) |
| **Total Equity - Paid In / Contributed** | **(106,310.62)** | **0.00** | **(10,747.83)** |
| **Total Liabilites and Fund Equity:** | **(148,561.97)** | **0.00** | **(58,066.07)** |
| **Total Net Position** | **0.00** | **0.00** | **0.00** |

# City of Richwood
**Standard Financial Report**
**11 Governmental Capital Improvements - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior Year Actual | Current Period Actual | Current Year Actual | Original Budget | Revised Budget |
|---|---|---|---|---|---|
| **Change In Net Position** | | | | | |
| **Revenue** | | | | | |
| **Interest** | | | | | |
| 554110 Interest Earnings | 772.75 | 0.00 | 266.02 | 0.00 | 0.00 |
| **Total Interest** | **772.75** | **0.00** | **266.02** | **0.00** | **0.00** |
| **Contributions and transfers** | | | | | |
| 974960 Transfer In | 82,095.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 974966 Transfer from Utility Fund | 0.00 | 0.00 | 0.00 | 149,324.00 | 149,324.00 |
| **Total Contributions and transfers** | **82,095.00** | **0.00** | **0.00** | **149,324.00** | **149,324.00** |
| **Total Revenue** | **82,867.75** | **0.00** | **266.02** | **149,324.00** | **149,324.00** |
| **Expenditures** | | | | | |
| **Capital Improvements** | | | | | |
| 555560 Engineering | 21,320.27 | 0.00 | 55,328.81 | 75,000.00 | 75,000.00 |
| 555915 Capital Expenditures | 25,715.63 | 0.00 | 40,500.00 | 74,324.00 | 74,324.00 |
| **Total Capital Improvements** | **47,035.90** | **0.00** | **95,828.81** | **149,324.00** | **149,324.00** |
| **Total Expenditures** | **47,035.90** | **0.00** | **95,828.81** | **149,324.00** | **149,324.00** |
| **Total Change In Net Position** | **35,831.85** | **0.00** | **(95,562.79)** | **0.00** | **0.00** |

# City of Richwood
**Standard Financial Report**
**12 Insurance - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior Year Actual | Current Period Actual | Current Year Actual |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Current Assets** | | | |
| **Cash and cash equivalents** | | | |
| 531111 Certificates of Deposit | 13,561.97 | 0.00 | 13,561.97 |
| **Total Cash and cash equivalents** | **13,561.97** | **0.00** | **13,561.97** |
| **Receivables** | | | |
| 531113 Accrued Interest Receivable | 2.79 | 0.00 | 2.79 |
| **Total Receivables** | **2.79** | **0.00** | **2.79** |
| **Total Current Assets** | **13,564.76** | **0.00** | **13,564.76** |
| **Total Assets:** | **13,564.76** | **0.00** | **13,564.76** |
| **Liabilites and Fund Equity:** | | | |
| **Equity - Paid In / Contributed** | | | |
| 533103 Fund Balance | (13,564.76) | 0.00 | (13,564.76) |
| **Total Equity - Paid In / Contributed** | **(13,564.76)** | **0.00** | **(13,564.76)** |
| **Total Liabilites and Fund Equity:** | **(13,564.76)** | **0.00** | **(13,564.76)** |
| **Total Net Position** | **0.00** | **0.00** | **0.00** |

# City of Richwood
**Standard Financial Report**
**12 Insurance - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior Year Actual | Current Period Actual | Current Year Actual | Original Budget | Revised Budget |
|---|---|---|---|---|---|
| **Change In Net Position** | | | | | |
| **Revenue** | | | | | |
| **Interest** | | | | | |
| 534110 Interest Earnings | 68.55 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Interest** | **68.55** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Total Revenue** | **68.55** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Total Change In Net Position** | **68.55** | **0.00** | **0.00** | **0.00** | **0.00** |

# City of Richwood
## Standard Financial Report
### 13 Replacement - 10/01/2018 to 04/04/2019
### 58.33% of the fiscal year has expired

| | Prior Year Actual | Current Period Actual | Current Year Actual | Original Budget | Revised Budget |
|---|---|---|---|---|---|
| **Net Position** | | | | | |
| **Assets:** | | | | | |
| **Current Assets** | | | | | |
| **Cash and cash equivalents** | | | | | |
| 521101 Cash | 20,278.81 | 0.00 | (25,856.69) | | |
| 521108 TexStar Investments | 7,049.56 | 0.00 | 7,116.72 | | |
| 521109 Logic Investments | 5,727.11 | 0.00 | 5,786.17 | | |
| 521111 Certificates of Deposit | 603.79 | 0.00 | 603.79 | | |
| **Total Cash and cash equivalents** | **33,659.27** | **0.00** | **(12,350.01)** | | |
| **Receivables** | | | | | |
| 521113 Accrued Interest Receivable | 0.77 | 0.00 | 0.77 | | |
| 521116 Due from Enterprise Fund | 22,249.67 | 0.00 | 22,249.67 | | |
| 521325 Due from General Fund | 1,700.00 | 0.00 | 1,700.00 | | |
| 524000 Sale of Property | 7,537.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Receivables** | **7,537.50** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Total Current Assets** | **7,537.50** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Total Assets:** | **7,537.50** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Liabilites and Fund Equity:** | | | | | |
| **Liabilities:** | | | | | |
| **Current liabilities** | | | | | |
| 522130 Accounts Payable | (55,300.00) | 0.00 | 0.00 | | |
| 524221 Note Proceeds | (375,690.00) | 0.00 | (375,690.00) | | |
| **Total Current liabilities** | **(430,990.00)** | **0.00** | **(375,690.00)** | | |
| **Total Liabilities:** | **(430,990.00)** | **0.00** | **(375,690.00)** | | |
| **Equity - Paid In / Contributed** | | | | | |
| 523103 Fund Balance | 373,380.29 | 0.00 | 364,089.57 | | |
| **Total Equity - Paid In / Contributed** | **373,380.29** | **0.00** | **364,089.57** | | |
| **Total Liabilites and Fund Equity:** | **(57,609.71)** | **0.00** | **(11,600.43)** | | |
| **Total Net Position** | **7,537.50** | **0.00** | **0.00** | **0.00** | **0.00** |

## City of Richwood
**Standard Financial Report**
**13 Replacement - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior Year Actual | Current Period Actual | Current Year Actual | Original Budget | Revised Budget |
|---|---|---|---|---|---|
| **Change In Net Position** | | | | | |
| **Revenue** | | | | | |
| **Interest** | | | | | |
| 524110 Interest Earnings | 222.33 | 0.00 | 126.22 | 0.00 | 0.00 |
| **Total Interest** | **222.33** | **0.00** | **126.22** | **0.00** | **0.00** |
| **Contributions and transfers** | | | | | |
| 974962 Transfer from General Fund | 95,610.00 | 0.00 | 43,000.00 | 59,533.00 | 0.00 |
| 974967 Transfer from Utility Fund | 4,699.00 | 0.00 | 0.00 | 40,000.00 | 0.00 |
| **Total Contributions and transfers** | **100,309.00** | **0.00** | **43,000.00** | **99,533.00** | **0.00** |
| **Total Revenue** | **100,531.33** | **0.00** | **43,126.22** | **99,533.00** | **0.00** |
| **Expenditures** | | | | | |
| **Replacement** | | | | | |
| 525240 Expendable Operating Supplies | 1,075.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 525920 Motor Vehicles | 33,801.69 | 0.00 | 0.00 | 40,000.00 | 0.00 |
| 525930 Equipment | 483,681.00 | 0.00 | 33,835.50 | 27,500.00 | 0.00 |
| **Total Replacement** | **518,557.69** | **0.00** | **33,835.50** | **67,500.00** | **0.00** |
| **Total Expenditures** | **518,557.69** | **0.00** | **33,835.50** | **67,500.00** | **0.00** |
| **Total Change In Net Position** | **(418,026.36)** | **0.00** | **9,290.72** | **32,033.00** | **0.00** |

# City of Richwood
**Standard Financial Report**
**14 HRA_FSA Refunds - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior Year Actual | Current Period Actual | Current Year Actual |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Current Assets** | | | |
| **Cash and cash equivalents** | | | |
| 291101 Cash | 5,369.04 | 0.00 | 4,765.38 |
| **Total Cash and cash equivalents** | **5,369.04** | **0.00** | **4,765.38** |
| **Total Current Assets** | **5,369.04** | **0.00** | **4,765.38** |
| **Total Assets:** | **5,369.04** | **0.00** | **4,765.38** |
| **Liabilites and Fund Equity:** | | | |
| **Equity - Paid In / Contributed** | | | |
| 293103 Fund Balance | (5,369.04) | 0.00 | (4,765.38) |
| **Total Equity - Paid In / Contributed** | **(5,369.04)** | **0.00** | **(4,765.38)** |
| **Total Liabilites and Fund Equity:** | **(5,369.04)** | **0.00** | **(4,765.38)** |
| **Total Net Position** | **0.00** | **0.00** | **0.00** |

## City of Richwood
### Standard Financial Report
### 14 HRA_FSA Refunds - 10/01/2018 to 04/04/2019
### 58.33% of the fiscal year has expired

| | Prior Year Actual | Current Period Actual | Current Year Actual | Original Budget | Revised Budget |
|---|---|---|---|---|---|
| **Change In Net Position** | | | | | |
| **Revenue** | | | | | |
| **Miscellaneous revenue** | | | | | |
| 294112 Miscellaneous Income | 5,369.04 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Miscellaneous revenue** | **5,369.04** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Total Revenue** | **5,369.04** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Total Change In Net Position** | **5,369.04** | **0.00** | **0.00** | **0.00** | **0.00** |

# City of Richwood
## Standard Financial Report
### 15 Crime Control and Prevention - 10/01/2018 to 04/04/2019
### 58.33% of the fiscal year has expired

| | Prior Year Actual | Current Period Actual | Current Year Actual |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Current Assets** | | | |
| **Cash and cash equivalents** | | | |
| 601101 Cash | 42,642.34 | 0.00 | 42,588.52 |
| 601106 TexPool Investments | 55,161.03 | 0.00 | 55,264.74 |
| 601108 TexStar Investments | 14,778.58 | 0.00 | 14,919.39 |
| 601111 Certificates of Deposit | 66,641.25 | 0.00 | 66,641.25 |
| **Total Cash and cash equivalents** | **179,223.20** | **0.00** | **179,413.90** |
| **Receivables** | | | |
| 601113 Accrued Interest Receivable | 44.37 | 0.00 | 44.37 |
| 601114 Sales Tax Receivable | 19,694.49 | 0.00 | 19,694.49 |
| **Total Receivables** | **19,738.86** | **0.00** | **19,738.86** |
| **Total Current Assets** | **198,962.06** | **0.00** | **199,152.76** |
| **Total Assets:** | **198,962.06** | **0.00** | **199,152.76** |
| **Liabilites and Fund Equity:** | | | |
| **Liabilities:** | | | |
| **Current liabilities** | | | |
| 602129 Accts Payble - Other | (79.85) | 0.00 | (79.85) |
| 602130 Accounts Payable | (9,100.00) | 0.00 | (4,920.00) |
| 602131 Federal W/H Payble | (0.48) | 0.00 | (0.48) |
| 602144 Social Security Payable | (56.47) | 0.00 | (56.47) |
| **Total Current liabilities** | **(9,236.80)** | **0.00** | **(5,056.80)** |
| **Total Liabilities:** | **(9,236.80)** | **0.00** | **(5,056.80)** |
| **Equity - Paid In / Contributed** | | | |
| 603103 Fund Balance | (189,725.26) | 0.00 | (194,095.96) |
| **Total Equity - Paid In / Contributed** | **(189,725.26)** | **0.00** | **(194,095.96)** |
| **Total Liabilites and Fund Equity:** | **(198,962.06)** | **0.00** | **(199,152.76)** |
| **Total Net Position** | **0.00** | **0.00** | **0.00** |

| | Prior Year Actual | Current Period Actual | Current Year Actual | Original Budget | Revised Budget |
|---|---|---|---|---|---|
| **Change In Net Position** | | | | | |
| **Revenue** | | | | | |
| **Taxes** | | | | | |
| 604117 Sales Tax | 125,530.95 | 0.00 | 46,893.55 | 117,000.00 | 117,000.00 |
| **Total Taxes** | **125,530.95** | **0.00** | **46,893.55** | **117,000.00** | **117,000.00** |
| **Interest** | | | | | |
| 604110 Interest Earnings | 618.31 | 0.00 | 244.52 | 0.00 | 0.00 |
| **Total Interest** | **618.31** | **0.00** | **244.52** | **0.00** | **0.00** |
| **Contributions and transfers** | | | | | |
| 974959 Transfer from Fund Balance | 0.00 | 0.00 | 0.00 | 0.00 | 16,000.00 |
| **Total Contributions and transfers** | **0.00** | **0.00** | **0.00** | **0.00** | **16,000.00** |
| **Total Revenue** | **126,149.26** | **0.00** | **47,138.07** | **117,000.00** | **133,000.00** |
| **Expenditures** | | | | | |
| **Crime Control and Prevention** | | | | | |
| 605103 Salaries & Wages | 7,029.01 | 0.00 | 6,003.00 | 73,889.00 | 73,889.00 |
| 605104 Overtime | 35,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 605105 Retirement | 25.92 | 0.00 | 677.39 | 6,639.00 | 6,639.00 |
| 605107 Medicare | 9.39 | 0.00 | 87.06 | 1,072.00 | 1,072.00 |
| 605110 Workmen's Compensation Ins | 0.00 | 0.00 | 0.00 | 2,938.00 | 2,938.00 |
| 605115 Insurance | 0.00 | 0.00 | 0.00 | 9,468.00 | 9,468.00 |
| 605120 Unemployment Insurance | 91.51 | 0.00 | 108.05 | 342.00 | 342.00 |
| 605130 Training & Travel | 0.00 | 0.00 | 4,095.64 | 4,051.00 | 4,051.00 |
| 605175 Certification Pay | 0.00 | 0.00 | 0.00 | 900.00 | 900.00 |
| 605190 Uniforms | 80.50 | 0.00 | 2,828.00 | 1,000.00 | 1,000.00 |
| 605340 Vehicle M&R | 0.00 | 0.00 | 18,186.09 | 0.00 | 0.00 |
| 605365 Other Equipment M&R | 0.00 | 0.00 | 0.00 | 0.00 | 16,000.00 |
| 605930 Equipment | 9,100.00 | 0.00 | 10,782.14 | 16,701.00 | 16,701.00 |
| **Total Crime Control and Prevention** | **51,336.33** | **0.00** | **42,767.37** | **117,000.00** | **133,000.00** |
| **Total Expenditures** | **51,336.33** | **0.00** | **42,767.37** | **117,000.00** | **133,000.00** |
| **Total Change In Net Position** | **74,812.93** | **0.00** | **4,370.70** | **0.00** | **0.00** |

# City of Richwood
## Standard Financial Report
### 16 General Fund Contingency - 10/01/2018 to 04/04/2019
### 58.33% of the fiscal year has expired

| | Prior Year Actual | Current Period Actual | Current Year Actual |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Current Assets** | | | |
| **Cash and cash equivalents** | | | |
| 291101 Cash | 74,144.00 | 0.00 | 74,144.00 |
| **Total Cash and cash equivalents** | **74,144.00** | **0.00** | **74,144.00** |
| **Total Current Assets** | **74,144.00** | **0.00** | **74,144.00** |
| **Total Assets:** | **74,144.00** | **0.00** | **74,144.00** |
| **Liabilites and Fund Equity:** | | | |
| **Equity - Paid In / Contributed** | | | |
| 293103 Fund Balance | (74,144.00) | 0.00 | (74,144.00) |
| **Total Equity - Paid In / Contributed** | **(74,144.00)** | **0.00** | **(74,144.00)** |
| **Total Liabilites and Fund Equity:** | **(74,144.00)** | **0.00** | **(74,144.00)** |
| **Total Net Position** | **0.00** | **0.00** | **0.00** |

## City of Richwood

**Standard Financial Report**
**16 General Fund Contingency - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior Year Actual | Current Period Actual | Current Year Actual | Original Budget | Revised Budget |
|---|---|---|---|---|---|
| **Change In Net Position** | | | | | |
| **Revenue** | | | | | |
| **Contributions and transfers** | | | | | |
| 974950 Transfer from General Fund | 74,144.00 | 0.00 | 0.00 | 7,161.00 | 7,161.00 |
| **Total Contributions and transfers** | **74,144.00** | **0.00** | **0.00** | **7,161.00** | **7,161.00** |
| **Total Revenue** | **74,144.00** | **0.00** | **0.00** | **7,161.00** | **7,161.00** |
| **Total Change In Net Position** | **74,144.00** | **0.00** | **0.00** | **7,161.00** | **7,161.00** |

# City of Richwood
**Standard Financial Report**
**20 Beautification - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior Year Actual | Current Period Actual | Current Year Actual |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Current Assets** | | | |
| **Cash and cash equivalents** | | | |
| 611101 Cash - Beautification | 27,149.80 | 1,230.29 | 29,260.27 |
| **Total Cash and cash equivalents** | **27,149.80** | **1,230.29** | **29,260.27** |
| **Receivables** | | | |
| 611116 Due from Eneterpise Fund | 1,304.97 | 0.00 | 1,304.97 |
| **Total Receivables** | **1,304.97** | **0.00** | **1,304.97** |
| **Total Current Assets** | **28,454.77** | **1,230.29** | **30,565.24** |
| **Total Assets:** | **28,454.77** | **1,230.29** | **30,565.24** |
| **Liabilites and Fund Equity:** | | | |
| **Liabilities:** | | | |
| **Current liabilities** | | | |
| 612130 Accounts Payable | (1,518.78) | (488.40) | (488.40) |
| **Total Current liabilities** | **(1,518.78)** | **(488.40)** | **(488.40)** |
| **Total Liabilities:** | **(1,518.78)** | **(488.40)** | **(488.40)** |
| **Equity - Paid In / Contributed** | | | |
| 613103 Fund Balance | (26,935.99) | (741.89) | (30,076.84) |
| **Total Equity - Paid In / Contributed** | **(26,935.99)** | **(741.89)** | **(30,076.84)** |
| **Total Liabilites and Fund Equity:** | **(28,454.77)** | **(1,230.29)** | **(30,565.24)** |
| **Total Net Position** | **0.00** | **0.00** | **0.00** |

## City of Richwood
**Standard Financial Report**
**20 Beautification - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior Year Actual | Current Period Actual | Current Year Actual | Original Budget | Revised Budget |
|---|---|---|---|---|---|
| **Change In Net Position** | | | | | |
| **Revenue** | | | | | |
| **Charges for services** | | | | | |
| 614124 Beautification Revenues | 14,508.07 | 1,230.29 | 7,139.44 | 14,520.00 | 14,520.00 |
| **Total Charges for services** | **14,508.07** | **1,230.29** | **7,139.44** | **14,520.00** | **14,520.00** |
| **Contributions and transfers** | | | | | |
| 974959 Transfer from Fund Balance | 0.00 | 0.00 | 0.00 | 480.00 | 480.00 |
| 974963 Transfer from General Fund | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| **Total Contributions and transfers** | **1,000.00** | **0.00** | **0.00** | **1,480.00** | **1,480.00** |
| **Total Revenue** | **15,508.07** | **1,230.29** | **7,139.44** | **16,000.00** | **16,000.00** |
| **Expenditures** | | | | | |
| **Beautification** | | | | | |
| 615102 Contract Labor | 8,175.00 | 0.00 | 2,925.00 | 8,500.00 | 8,500.00 |
| 615130 Training & Travel | 0.00 | 0.00 | 0.00 | 1,600.00 | 1,600.00 |
| 615210 Office Supplies | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 |
| 615220 Tools | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 |
| 615225 Books and Periodicals | 0.00 | 0.00 | 105.54 | 0.00 | 0.00 |
| 615240 Expendable Operating Supplies | 13.78 | 488.40 | 488.40 | 1,500.00 | 1,500.00 |
| 615310 Building & Grounds M&R | 1,831.31 | 0.00 | 139.65 | 2,000.00 | 2,000.00 |
| 615660 Dues & Subscriptions | 647.00 | 0.00 | 150.00 | 800.00 | 800.00 |
| 615685 Publishing & Advertising | 74.00 | 0.00 | 190.00 | 1,000.00 | 1,000.00 |
| **Total Beautification** | **10,741.09** | **488.40** | **3,998.59** | **16,000.00** | **16,000.00** |
| **Total Expenditures** | **10,741.09** | **488.40** | **3,998.59** | **16,000.00** | **16,000.00** |
| **Total Change In Net Position** | **4,766.98** | **741.89** | **3,140.85** | **0.00** | **0.00** |

# City of Richwood
**Standard Financial Report**
**25 Transportation Fund - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior Year Actual | Current Period Actual | Current Year Actual |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Current Assets** | | | |
| **Cash and cash equivalents** | | | |
| 401101 Cash | (42,870.30) | 1,079.20 | 69,354.21 |
| 401102 Undeposited receipts | 0.00 | 733.71 | 724.41 |
| 401103 Cash - Enterprise | 137,670.62 | 0.00 | (4,703.17) |
| 401104 Xpress Bill Pay | 0.00 | 1,395.00 | 1,485.43 |
| 401108 TexStar Investments | 1,782.49 | 0.00 | 1,799.46 |
| 401109 Logic Investments | 56,286.94 | 0.00 | 56,867.41 |
| 401111 Certificates of Deposit | 4,334.82 | 0.00 | 4,334.82 |
| **Total Cash and cash equivalents** | **157,204.57** | **3,207.91** | **129,862.57** |
| **Receivables** | | | |
| 401113 Accrued Interest Receivable | 2.89 | 0.00 | 2.89 |
| 401116 Due from Enterprise Fund | 78,081.35 | 0.00 | 78,081.35 |
| 401122 Accounts Receivable - Other | 0.00 | (3,202.91) | 7,965.65 |
| **Total Receivables** | **78,084.24** | **(3,202.91)** | **86,049.89** |
| **Total Current Assets** | **235,288.81** | **5.00** | **215,912.46** |
| **Total Assets:** | **235,288.81** | **5.00** | **215,912.46** |
| **Liabilites and Fund Equity:** | | | |
| **Liabilities:** | | | |
| **Current liabilities** | | | |
| 402130 Accounts Payable | (10,148.25) | 0.00 | (22,493.75) |
| **Total Current liabilities** | **(10,148.25)** | **0.00** | **(22,493.75)** |
| **Total Liabilities:** | **(10,148.25)** | **0.00** | **(22,493.75)** |
| **Equity - Paid In / Contributed** | | | |
| 403103 Fund Balance | (225,140.56) | (5.00) | (193,418.71) |
| **Total Equity - Paid In / Contributed** | **(225,140.56)** | **(5.00)** | **(193,418.71)** |
| **Total Liabilites and Fund Equity:** | **(235,288.81)** | **(5.00)** | **(215,912.46)** |
| **Total Net Position** | **0.00** | **0.00** | **0.00** |

# City of Richwood
## Standard Financial Report
### 25 Transportation Fund - 10/01/2018 to 04/04/2019
### 58.33% of the fiscal year has expired

| | Prior Year Actual | Current Period Actual | Current Year Actual | Original Budget | Revised Budget |
|---|---|---|---|---|---|
| **Change In Net Position** | | | | | |
| **Revenue** | | | | | |
| **Charges for services** | | | | | |
| 404125 Transportation Fee | 137,670.62 | 5.00 | 69,196.46 | 136,800.00 | 136,800.00 |
| **Total Charges for services** | **137,670.62** | **5.00** | **69,196.46** | **136,800.00** | **136,800.00** |
| **Interest** | | | | | |
| 404110 Interest Earnings | 1,122.78 | 0.00 | 597.44 | 0.00 | 0.00 |
| **Total Interest** | **1,122.78** | **0.00** | **597.44** | **0.00** | **0.00** |
| **Total Revenue** | **138,793.40** | **5.00** | **69,793.90** | **136,800.00** | **136,800.00** |
| **Expenditures** | | | | | |
| **Transportation** | | | | | |
| 405380 Streets M&R | 38,275.25 | 0.00 | 25,000.00 | 45,600.00 | 45,600.00 |
| 405382 Sidewalks M&R | 9,994.90 | 0.00 | 24,515.75 | 45,600.00 | 45,600.00 |
| 405385 Drainage M&R | 4,748.40 | 0.00 | 52,000.00 | 45,600.00 | 45,600.00 |
| **Total Transportation** | **53,018.55** | **0.00** | **101,515.75** | **136,800.00** | **136,800.00** |
| **Total Expenditures** | **53,018.55** | **0.00** | **101,515.75** | **136,800.00** | **136,800.00** |
| **Total Change In Net Position** | **85,774.85** | **5.00** | **(31,721.85)** | **0.00** | **0.00** |

# City of Richwood

**Standard Financial Report**
**30 Water & Sewer Fund - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior Year Actual | Current Period Actual | Current Year Actual |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Current Assets** | | | |
| **Cash and cash equivalents** | | | |
| 211101 Cash - General | 97,253.69 | 0.00 | 66,983.58 |
| 231101 Cash | 6,010.00 | 0.00 | 0.00 |
| 231106 TexPool Investments | 66,710.47 | 0.00 | 67,229.00 |
| 231111 Certificates of Deposit | 28,323.19 | 0.00 | 28,323.19 |
| 251109 Logic Investments | 834.78 | 0.00 | 843.38 |
| 301101 Cash - Enterprise | (19,467.22) | 20,439.74 | (277,459.75) |
| 301102 Undeposited receipts | 365.79 | 10,209.27 | 8,127.03 |
| 301103 Cash - Water & Sewer Checking | 0.00 | 0.00 | 189,620.24 |
| 301104 Xpress Bill Pay | 1,030.09 | 13,928.23 | 82,273.16 |
| 301109 Logic Investments | (0.39) | 0.00 | (0.39) |
| 301111 Certificates of Deposit | 72,135.17 | 0.00 | 72,135.17 |
| **Total Cash and cash equivalents** | **253,195.57** | **44,577.24** | **238,074.61** |
| **Receivables** | | | |
| 231113 Accrued Interest Receivable | 46.71 | 0.00 | 46.71 |
| 252150 Due to Water/Sewer | 0.00 | 0.00 | 42.78 |
| 301113 Accrued Interest Receivable | 80.38 | 0.00 | 80.38 |
| 301130 Accounts Rec/NSF checks | 1,368.62 | 0.00 | 1,368.62 |
| 301230 Utility Receivables | 179,181.64 | (43,839.10) | 149,370.01 |
| 301232 Unbilled utility | 106,323.81 | 0.00 | 106,323.81 |
| **Total Receivables** | **287,001.16** | **(43,839.10)** | **257,232.31** |
| **Total Current Assets** | **540,196.73** | **738.14** | **495,306.92** |
| **Non-Current Assets** | | | |
| **Capital assets** | | | |
| **Property** | | | |
| 301261 Land | 122,580.00 | 0.00 | 122,580.00 |
| 301262 Buildings | 193,270.01 | 0.00 | 193,270.01 |
| 301263 Vehicles | 109,156.49 | 0.00 | 140,385.63 |
| 301265 Equipment | 190,140.25 | 0.00 | 190,140.25 |
| 301266 Water System | 5,935,613.03 | 0.00 | 5,935,613.03 |
| 301267 Sewer System | 5,633,398.80 | 0.00 | 5,633,398.80 |
| **Total Property** | **12,184,158.58** | **0.00** | **12,215,387.72** |
| **Accumulated depreciation** | | | |
| 301272 AccDpn Buildings | (120,941.82) | 0.00 | (120,941.82) |
| 301273 AccDpn Vehicles | (99,359.13) | 0.00 | (99,359.13) |
| 301275 AccDpn Equipment | (134,993.86) | 0.00 | (134,993.86) |
| 301276 AccDpn Water System | (2,108,119.49) | 0.00 | (2,108,119.49) |
| 301277 AccDpn Sewer System | (3,173,585.94) | 0.00 | (3,173,585.94) |
| **Total Accumulated depreciation** | **(5,637,000.24)** | **0.00** | **(5,637,000.24)** |
| **Total Capital assets** | **6,547,158.34** | **0.00** | **6,578,387.48** |
| **Other non-current assets** | | | |
| 301159 Deferred Outflow - TMRS | 14,901.42 | 0.00 | 14,901.42 |
| 301160 Deferred Outflow - Contribution | 15,386.22 | 0.00 | 15,386.22 |
| 301165 OPEB Deferred Outflow | 731.00 | 0.00 | 731.00 |
| 301166 OPEB Deferred Outflow - Sub | 206.00 | 0.00 | 206.00 |
| **Total Other non-current assets** | **31,224.64** | **0.00** | **31,224.64** |
| **Total Non-Current Assets** | **6,578,382.98** | **0.00** | **6,609,612.12** |
| **Total Assets:** | **7,118,579.71** | **738.14** | **7,104,919.04** |
| **Liabilites and Fund Equity:** | | | |
| **Liabilities:** | | | |
| **Current liabilities** | | | |
| 252248 Accrued int payable - Capital Loan | (10,146.96) | 0.00 | (10,146.96) |
| 252249 Accured Revenue Bond Int. Payable | (6,495.03) | 0.00 | (6,495.03) |
| 252290 OPEB Liability | (9,921.00) | 0.00 | (9,921.00) |
| 302125 Cash Over/Under | (7.00) | 0.00 | 96.27 |
| 302129 Accts Payble - Other | (166.04) | 0.00 | (166.04) |
| 302130 Accounts Payable | (108,434.30) | (221.83) | (55,122.67) |
| 302152 Due to beautification | (1,304.97) | 0.00 | (1,304.97) |
| 302155 Due to Replacement | (22,249.67) | 0.00 | (22,249.67) |

## City of Richwood
### Standard Financial Report
### 30 Water & Sewer Fund - 10/01/2018 to 04/04/2019
### 58.33% of the fiscal year has expired

| | Prior Year Actual | Current Period Actual | Current Year Actual |
|---|---|---|---|
| 302162 Due to Transportation Fund | (78,081.35) | 0.00 | (78,081.35) |
| 302220 Customer Meter Deposits | (128,890.30) | (450.00) | (133,210.30) |
| 302221 Due to General | (485,020.41) | 0.00 | (485,020.41) |
| 302235 Sales Tax Payable | 0.00 | (1.41) | (1,890.89) |
| 302240 Sanitation Payable | 0.00 | 0.00 | (21,955.00) |
| 302241 Fire Department Donations | (1,787.79) | (1.50) | (4,096.48) |
| 302242 Beautification Donations | (1,047.24) | 1,229.29 | (1,262.08) |
| 302243 Transportation Fees | (6,841.68) | 0.00 | (6,886.63) |
| 302244 Inspection fee payable | 0.00 | 0.00 | 3,027.50 |
| **Total Current liabilities** | **(860,393.74)** | **554.55** | **(834,685.71)** |
| **Deferred inflows** | | | |
| 301259 Deferred inflow-TMRS | (29,327.52) | 0.00 | (29,327.52) |
| **Total Deferred inflows** | **(29,327.52)** | **0.00** | **(29,327.52)** |
| **Long-term liabilities** | | | |
| 252255 Loan Payable | (387,450.63) | 0.00 | (387,450.63) |
| 252256 Certificates Payable | (235,000.00) | 0.00 | (235,000.00) |
| 252257 2011 Certificates of Obligation Bond | (570,000.00) | 0.00 | (570,000.00) |
| 252280 Net Pension Liability | (69,984.11) | 0.00 | (69,984.11) |
| **Total Long-term liabilities** | **(1,262,434.74)** | **0.00** | **(1,262,434.74)** |
| **Total Liabilities:** | **(2,152,156.00)** | **554.55** | **(2,126,447.97)** |
| **Equity - Paid In / Contributed** | | | |
| 253205 Retained Earnings - Bonds | (566,267.85) | 0.00 | (566,267.85) |
| 253206 Reserve - Construction | (751,281.79) | 0.00 | (751,281.79) |
| 303201 Retained Earnings | (3,648,874.07) | (1,292.69) | (3,660,921.43) |
| **Total Equity - Paid In / Contributed** | **(4,966,423.71)** | **(1,292.69)** | **(4,978,471.07)** |
| **Total Liabilites and Fund Equity:** | **(7,118,579.71)** | **(738.14)** | **(7,104,919.04)** |
| **Total Net Position** | **0.00** | **0.00** | **0.00** |

## City of Richwood

### Standard Financial Report

### 30 Water & Sewer Fund - 10/01/2018 to 04/04/2019

### 58.33% of the fiscal year has expired

| | Prior Year Actual | Current Period Actual | Current Year Actual | Original Budget | Revised Budget |
|---|---|---|---|---|---|
| **Income or Expense** | | | | | |
| **Income From Operations** | | | | | |
| **Operating income** | | | | | |
| 304112 Miscellaneous Income | 13,136.26 | 1,155.62 | 2,283.56 | 3,500.00 | 3,500.00 |
| 304123 Other Revenues | 586.77 | 0.00 | 0.00 | 0.00 | 0.00 |
| 304410 Water Fees | 866,198.53 | 24.40 | 459,190.72 | 935,631.00 | 935,631.00 |
| 304411 Water Discounts | (4,508.50) | 0.00 | (8,902.50) | (24,641.00) | (24,641.00) |
| 304420 Sewer Fees | 765,275.19 | 11.96 | 408,605.96 | 835,949.00 | 835,949.00 |
| 304421 Sewer Discounts | (4,342.50) | 0.00 | (8,662.50) | (21,862.00) | (21,862.00) |
| 304422 Reclaimed Water Sales | 0.00 | 0.00 | 0.00 | 12,500.00 | 12,500.00 |
| 304430 Delinquent Charges | 29,510.70 | 0.00 | 14,798.36 | 23,000.00 | 23,000.00 |
| 304440 Water Taps | 12,375.00 | 281.00 | 8,923.00 | 14,050.00 | 14,050.00 |
| 304450 Sewer Taps | 1,150.00 | 0.00 | 1,150.00 | 575.00 | 575.00 |
| 304460 Reconnect Fees | 10,613.96 | 0.00 | 3,400.00 | 4,000.00 | 4,000.00 |
| 304470 Garbage Receipts | 260,621.98 | 17.14 | 115,923.08 | 298,657.00 | 298,657.00 |
| **Total Operating income** | **1,950,617.39** | **1,490.12** | **996,709.68** | **2,081,359.00** | **2,081,359.00** |
| **Operating expense** | | | | | |
| 215102 Contract Labor | 496.70 | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| 215103 Salaries & Wages | 169,786.91 | 0.00 | 124,377.79 | 246,052.00 | 246,052.00 |
| 215104 Overtime | 15,247.23 | 0.00 | 7,826.24 | 16,500.00 | 16,500.00 |
| 215105 Retirement | 22,216.11 | 0.00 | 15,614.44 | 29,940.00 | 29,940.00 |
| 215107 Medicare | 2,076.63 | 0.00 | 1,932.31 | 3,814.00 | 3,814.00 |
| 215110 Workmen's Compensation Ins | 4,722.06 | 0.00 | 2,887.00 | 11,975.00 | 11,975.00 |
| 215115 Hospitalization | 39,814.64 | 0.00 | 23,977.56 | 56,808.00 | 56,808.00 |
| 215120 Unemployment Insurance | 45.18 | 0.00 | 1,111.71 | 1,026.00 | 1,026.00 |
| 215125 Cellphone Allowance | 540.00 | 0.00 | 495.00 | 540.00 | 540.00 |
| 215130 Training & Travel | 4,363.02 | 0.00 | 3,842.75 | 5,000.00 | 5,000.00 |
| 215175 Longevity Pay | 525.00 | 0.00 | 0.00 | 805.00 | 805.00 |
| 215180 Certification Pay | 1,400.00 | 0.00 | 1,225.00 | 3,000.00 | 3,000.00 |
| 215190 Uniforms | 150.00 | 0.00 | 391.30 | 0.00 | 0.00 |
| 215201 Food | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 |
| 215210 Office Supplies | 7,532.52 | 0.00 | 2,099.56 | 6,000.00 | 6,000.00 |
| 215215 Custodial Supplies | 10.20 | 0.00 | 49.20 | 100.00 | 100.00 |
| 215220 Tools | 2,524.72 | 0.00 | 5,388.84 | 2,000.00 | 2,000.00 |
| 215230 Gas, Oil, & Lubricants | 12,521.82 | 0.00 | 2,745.09 | 15,000.00 | 15,000.00 |
| 215240 Expendable Operating Supplies | 5,951.87 | 0.00 | 4,957.18 | 3,500.00 | 3,500.00 |
| 215270 Chemicals | 9,546.88 | 0.00 | 11,442.84 | 7,500.00 | 7,500.00 |
| 215310 Building & Grounds M&R | 2,812.50 | 0.00 | 341.85 | 3,000.00 | 3,000.00 |
| 215320 Office Furniture/Fixture M&R | 0.00 | 0.00 | 412.43 | 0.00 | 0.00 |
| 215340 Vehicle M&R | 4,618.44 | 0.00 | 1,191.51 | 3,000.00 | 3,000.00 |
| 215360 Radio M&R | 612.00 | 0.00 | 7,046.26 | 1,612.00 | 1,612.00 |
| 215365 Other Equipment M&R | 2,724.98 | 0.00 | 1,957.04 | 4,000.00 | 4,000.00 |
| 215390 Water Lines M&R | 55,867.07 | 197.43 | 34,050.20 | 45,000.00 | 45,000.00 |
| 215392 Sewer Lines M&R | 44,990.04 | 0.00 | 41,170.73 | 72,200.00 | 72,200.00 |
| 215410 Electricity | 43,855.19 | 0.00 | 19,431.09 | 47,000.00 | 47,000.00 |
| 215420 Telephone | 9,719.74 | 0.00 | 5,056.44 | 10,600.00 | 10,600.00 |
| 215430 Natural Gas | 312.64 | 0.00 | 91.10 | 360.00 | 360.00 |
| 215505 Lease expense | 137,252.00 | 0.00 | 213,340.55 | 139,550.00 | 139,550.00 |
| 215550 Information Technology Services | 6,750.00 | 0.00 | 54.33 | 0.00 | 0.00 |
| 215560 Engineering | 74.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 |
| 215570 Attorney's Fees | 2,143.50 | 0.00 | 1,730.00 | 2,500.00 | 2,500.00 |
| 215595 Professional Services | 17,188.25 | 0.00 | 24,808.96 | 19,400.00 | 19,400.00 |
| 215630 Insurance - Motor Vehicles | 3,116.25 | 0.00 | 7,513.31 | 3,200.00 | 3,200.00 |
| 215640 Insurance - Bldg/Liab/Bond | 24,990.17 | 0.00 | 4,243.99 | 25,000.00 | 25,000.00 |
| 215660 Dues & Subscriptions | 18,540.29 | 0.00 | 7,101.25 | 20,328.00 | 20,328.00 |
| 215685 Publishing & Advertising | 0.00 | 0.00 | 0.00 | 2,500.00 | 2,500.00 |
| 215910 Office Equipment | 0.00 | 0.00 | (13.72) | 0.00 | 0.00 |
| 215935 Equipment - Time Payments | 1,937.17 | 0.00 | 2,002.52 | 4,092.00 | 4,092.00 |
| 215990 Sewage Treatment Plant | 281,665.99 | 0.00 | 113,571.17 | 314,575.00 | 314,575.00 |
| 215994 Solide Waste Charges | 252,097.56 | 0.00 | 111,692.79 | 273,180.00 | 273,180.00 |
| 215995 Brazosport Water Authority | 261,613.75 | 0.00 | 110,713.20 | 268,351.00 | 268,351.00 |
| 305999 Depreciation | 314,767.40 | 0.00 | 0.00 | 0.00 | 0.00 |
| 545240 Expendable Operating Supplies | (47.60) | 0.00 | 0.00 | 0.00 | 0.00 |
| 545915 Capital Expenditures | 0.00 | 0.00 | 720.00 | 0.00 | 0.00 |
| **Total Operating expense** | **1,787,072.82** | **197.43** | **918,590.81** | **1,680,508.00** | **1,680,508.00** |
| **Total Income From Operations** | **163,544.57** | **1,292.69** | **78,118.87** | **400,851.00** | **400,851.00** |

| | Prior Year Actual | Current Period Actual | Current Year Actual | Original Budget | Revised Budget |
|---|---|---|---|---|---|
| **Non-Operating Items** | | | | | |
| **Non-operating income** | | | | | |
| 234110 Interest Earnings | 636.79 | 0.00 | 518.53 | 0.00 | 0.00 |
| 254969 Transfer from Utility Fund | 166,256.00 | 0.00 | 0.00 | 153,192.00 | 153,192.00 |
| 304110 Interest Earnings | 1,270.81 | 0.00 | 42.93 | 500.00 | 500.00 |
| 974961 Transfer from General Fund | 82,936.00 | 0.00 | 89,909.00 | 89,909.00 | 89,909.00 |
| **Total Non-operating income** | **251,099.60** | **0.00** | **90,470.46** | **243,601.00** | **243,601.00** |
| **Non-operating expense** | | | | | |
| 255960 CO Series 2013 | 16,053.22 | 0.00 | 11,086.51 | 73,791.00 | 73,791.00 |
| 255970 Certificates of Obligation Series 2011 | 0.00 | 0.00 | 0.00 | 37,213.00 | 37,213.00 |
| 255990 2004 CO Bond Fees | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 255991 RB I&S Series 2004 | 13,461.16 | 0.00 | 36,487.50 | 42,188.00 | 42,188.00 |
| 255993 2011 CD Interest Expense | 23,084.22 | 0.00 | 0.00 | 0.00 | 0.00 |
| 985963 Transfer to General Fund | 82,172.00 | 0.00 | 104,410.00 | 124,660.00 | 124,660.00 |
| 985964 Transfer to contingency Fund | 47,069.00 | 0.00 | 0.00 | 24,084.00 | 24,084.00 |
| 985966 Transfer to Capital Improvements | 87,686.00 | 0.00 | 0.00 | 149,324.00 | 149,324.00 |
| 985967 Transfer to Equipment Replacement | 4,699.00 | 0.00 | 4,557.96 | 40,000.00 | 40,000.00 |
| 985969 Transfer to Debt Service | 166,256.00 | 0.00 | 0.00 | 153,192.00 | 153,192.00 |
| **Total Non-operating expense** | **440,980.60** | **0.00** | **156,541.97** | **644,452.00** | **644,452.00** |
| **Total Non-Operating Items** | **(189,881.00)** | **0.00** | **(66,071.51)** | **(400,851.00)** | **(400,851.00)** |
| **Total Income or Expense** | **(26,336.43)** | **1,292.69** | **12,047.36** | **0.00** | **0.00** |

# City of Richwood
**Standard Financial Report**
**31 Utility Fund Contingency - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior Year Actual | Current Period Actual | Current Year Actual |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Current Assets** | | | |
| **Cash and cash equivalents** | | | |
| 301101 Cash | 47,069.00 | 0.00 | 47,069.00 |
| **Total Cash and cash equivalents** | **47,069.00** | **0.00** | **47,069.00** |
| **Total Current Assets** | **47,069.00** | **0.00** | **47,069.00** |
| **Total Assets:** | **47,069.00** | **0.00** | **47,069.00** |
| **Liabilites and Fund Equity:** | | | |
| **Equity - Paid In / Contributed** | | | |
| 303201 Retained Earnings | (47,069.00) | 0.00 | (47,069.00) |
| **Total Equity - Paid In / Contributed** | **(47,069.00)** | **0.00** | **(47,069.00)** |
| **Total Liabilites and Fund Equity:** | **(47,069.00)** | **0.00** | **(47,069.00)** |
| **Total Net Position** | **0.00** | **0.00** | **0.00** |

## City of Richwood
### Standard Financial Report
### 31 Utility Fund Contingency - 10/01/2018 to 04/04/2019
### 58.33% of the fiscal year has expired

| | Prior Year Actual | Current Period Actual | Current Year Actual | Original Budget | Revised Budget |
|---|---|---|---|---|---|
| **Income or Expense** | | | | | |
| **Non-Operating Items** | | | | | |
| **Non-operating income** | | | | | |
| 974964 Transfer from Utility Fund | 47,069.00 | 0.00 | 0.00 | 24,084.00 | 24,084.00 |
| **Total Non-operating income** | **47,069.00** | **0.00** | **0.00** | **24,084.00** | **24,084.00** |
| **Total Non-Operating Items** | **47,069.00** | **0.00** | **0.00** | **24,084.00** | **24,084.00** |
| **Total Income or Expense** | **47,069.00** | **0.00** | **0.00** | **24,084.00** | **24,084.00** |

## City of Richwood
**Standard Financial Report**
**32 Utility Capital Improvements - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior Year Actual | Current Period Actual | Current Year Actual |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Current Assets** | | | |
| **Cash and cash equivalents** | | | |
| 321101 Cash - Enterprise | 69,894.69 | 0.00 | 69,894.69 |
| **Total Cash and cash equivalents** | **69,894.69** | **0.00** | **69,894.69** |
| **Total Current Assets** | **69,894.69** | **0.00** | **69,894.69** |
| **Total Assets:** | **69,894.69** | **0.00** | **69,894.69** |
| **Liabilites and Fund Equity:** | | | |
| **Equity - Paid In / Contributed** | | | |
| 323201 Retained Earnings | (69,894.69) | 0.00 | (69,894.69) |
| **Total Equity - Paid In / Contributed** | **(69,894.69)** | **0.00** | **(69,894.69)** |
| **Total Liabilites and Fund Equity:** | **(69,894.69)** | **0.00** | **(69,894.69)** |
| **Total Net Position** | **0.00** | **0.00** | **0.00** |

# City of Richwood
## Standard Financial Report
### 32 Utility Capital Improvements - 10/01/2018 to 04/04/2019
### 58.33% of the fiscal year has expired

| | Prior Year Actual | Current Period Actual | Current Year Actual | Original Budget | Revised Budget |
|---|---|---|---|---|---|
| **Income or Expense** | | | | | |
| **Income From Operations** | | | | | |
| **Operating expense** | | | | | |
| 325240 Expendable Operating Supplies | 780.47 | 0.00 | 0.00 | 0.00 | 0.00 |
| 325560 Engineering | 17,010.84 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Operating expense** | **17,791.31** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Total Income From Operations** | **17,791.31** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Non-Operating Items** | | | | | |
| **Non-operating income** | | | | | |
| 974966 Transfer In | 87,686.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Non-operating income** | **87,686.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Total Non-Operating Items** | **87,686.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **Total Income or Expense** | **69,894.69** | **0.00** | **0.00** | **0.00** | **0.00** |

# City of Richwood
**Standard Financial Report**
**40 General Obligation I&S - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior Year Actual | Current Period Actual | Current Year Actual |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Current Assets** | | | |
| **Cash and cash equivalents** | | | |
| 501101 Cash | 2,070.72 | 0.00 | 141,866.45 |
| 501109 Logic Investments | 1,478.01 | 0.00 | 1,493.26 |
| 501111 Certificates of Deposit | 93,403.73 | 0.00 | 93,403.73 |
| **Total Cash and cash equivalents** | **96,952.46** | **0.00** | **236,763.44** |
| **Receivables** | | | |
| 501112 Tax Receivable | 5,363.78 | 0.00 | 5,318.95 |
| 501113 Accrued Interest Receivable | 74.41 | 0.00 | 74.41 |
| 501120 Allowance for Uncollectibles | (2,487.75) | 0.00 | (2,487.75) |
| 501122 Accounts Receivable - Other | 0.00 | 0.00 | 44.83 |
| 501123 Deferred Taxes | (2,324.15) | 0.00 | (2,324.15) |
| 501131 Due from Other Governments | 44.83 | 0.00 | 44.83 |
| 501133 Reserve for Ad Valorem Taxes | 0.00 | 0.00 | 44.83 |
| 501325 Due from General Fund | 11,005.47 | 0.00 | 11,005.47 |
| **Total Receivables** | **11,676.59** | **0.00** | **11,721.42** |
| **Total Current Assets** | **108,629.05** | **0.00** | **248,484.86** |
| **Total Assets:** | **108,629.05** | **0.00** | **248,484.86** |
| **Liabilites and Fund Equity:** | | | |
| **Liabilities:** | | | |
| **Current liabilities** | | | |
| 502130 Accounts Payable | 0.00 | 0.00 | (10,694.32) |
| **Total Current liabilities** | **0.00** | **0.00** | **(10,694.32)** |
| **Total Liabilities:** | **0.00** | **0.00** | **(10,694.32)** |
| **Equity - Paid In / Contributed** | | | |
| 503103 Fund Balance | (108,629.05) | 0.00 | (237,790.54) |
| **Total Equity - Paid In / Contributed** | **(108,629.05)** | **0.00** | **(237,790.54)** |
| **Total Liabilites and Fund Equity:** | **(108,629.05)** | **0.00** | **(248,484.86)** |
| **Total Net Position** | **0.00** | **0.00** | **0.00** |

# City of Richwood
**Standard Financial Report**
**40 General Obligation I&S - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior Year Actual | Current Period Actual | Current Year Actual | Original Budget | Revised Budget |
|---|---|---|---|---|---|
| **Change In Net Position** | | | | | |
| **Revenue** | | | | | |
| **Taxes** | | | | | |
| 504103 Ad Valorem Taxes | 174,238.54 | 0.00 | 156,481.88 | 166,333.00 | 166,333.00 |
| 504105 Penalty & Interest | 1,811.24 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Taxes** | **176,049.78** | **0.00** | **156,481.88** | **166,333.00** | **166,333.00** |
| **Interest** | | | | | |
| 504110 Interest Earnings | 429.51 | 0.00 | 15.25 | 0.00 | 0.00 |
| **Total Interest** | **429.51** | **0.00** | **15.25** | **0.00** | **0.00** |
| **Total Revenue** | **176,479.29** | **0.00** | **156,497.13** | **166,333.00** | **166,333.00** |
| **Expenditures** | | | | | |
| **General Obligation I&S** | | | | | |
| 505912 2012 Bond fees | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 505960 Bank Note | 9,450.88 | 0.00 | 21,388.64 | 21,389.00 | 21,389.00 |
| 505965 Street Projects | 11,937.76 | 0.00 | 0.00 | 0.00 | 0.00 |
| 505970 1999 Certificates of Obligation | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 505980 Certificates of Obligation - 2012 | 29,050.00 | 0.00 | 0.00 | 78,050.00 | 78,050.00 |
| 505985 2011 Principal | 60,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 505992 CO Series 2011 Refunding | 13,772.01 | 0.00 | 5,947.00 | 66,894.00 | 66,894.00 |
| **Total General Obligation I&S** | **174,710.65** | **0.00** | **27,335.64** | **166,333.00** | **166,333.00** |
| **Total Expenditures** | **174,710.65** | **0.00** | **27,335.64** | **166,333.00** | **166,333.00** |
| **Total Change In Net Position** | **1,768.64** | **0.00** | **129,161.49** | **0.00** | **0.00** |

# City of Richwood
**Standard Financial Report**
**50 General Capital Projects - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior Year Actual | Current Period Actual | Current Year Actual |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Current Assets** | | | |
| **Cash and cash equivalents** | | | |
| 541101 Cash | 0.00 | 0.00 | (3,120.24) |
| **Total Cash and cash equivalents** | **0.00** | **0.00** | **(3,120.24)** |
| **Total Current Assets** | **0.00** | **0.00** | **(3,120.24)** |
| **Total Assets:** | **0.00** | **0.00** | **(3,120.24)** |
| **Liabilites and Fund Equity:** | | | |
| **Liabilities:** | | | |
| **Current liabilities** | | | |
| 542130 Accounts Payable | (39,200.00) | 0.00 | 3,920.24 |
| **Total Current liabilities** | **(39,200.00)** | **0.00** | **3,920.24** |
| **Total Liabilities:** | **(39,200.00)** | **0.00** | **3,920.24** |
| **Equity - Paid In / Contributed** | | | |
| 543103 Fund Balance | 39,200.00 | 0.00 | (800.00) |
| **Total Equity - Paid In / Contributed** | **39,200.00** | **0.00** | **(800.00)** |
| **Total Liabilites and Fund Equity:** | **0.00** | **0.00** | **3,120.24** |
| **Total Net Position** | **0.00** | **0.00** | **0.00** |

## City of Richwood
**Standard Financial Report**
**50 General Capital Projects - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior Year Actual | Current Period Actual | Current Year Actual | Original Budget | Revised Budget |
|---|---|---|---|---|---|
| **Change In Net Position** | | | | | |
| **Revenue** | | | | | |
| **Contributions and transfers** | | | | | |
| 974960 Transfer from General Fund | 0.00 | 0.00 | 40,000.00 | 40,000.00 | 40,000.00 |
| **Total Contributions and transfers** | **0.00** | **0.00** | **40,000.00** | **40,000.00** | **40,000.00** |
| **Total Revenue** | **0.00** | **0.00** | **40,000.00** | **40,000.00** | **40,000.00** |
| **Expenditures** | | | | | |
| **Capital Projects** | | | | | |
| 545915 Capital Expenditures | 39,200.00 | 0.00 | 0.00 | 40,000.00 | 40,000.00 |
| **Total Capital Projects** | **39,200.00** | **0.00** | **0.00** | **40,000.00** | **40,000.00** |
| **Total Expenditures** | **39,200.00** | **0.00** | **0.00** | **40,000.00** | **40,000.00** |
| **Total Change In Net Position** | **39,200.00** | **0.00** | **40,000.00** | **0.00** | **0.00** |

# City of Richwood
**Standard Financial Report**
**70 Grant Funds - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior Year Actual | Current Period Actual | Current Year Actual |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Current Assets** | | | |
| **Cash and cash equivalents** | | | |
| 701101 Cash | 1,191.21 | 0.00 | 26,886.91 |
| **Total Cash and cash equivalents** | **1,191.21** | **0.00** | **26,886.91** |
| **Receivables** | | | |
| 701131 Due from Other Governments | 5,669.30 | 0.00 | 5,669.30 |
| 774500 BAGP | (5,669.30) | 0.00 | (5,669.30) |
| **Total Receivables** | **0.00** | **0.00** | **0.00** |
| **Total Current Assets** | **1,191.21** | **0.00** | **26,886.91** |
| **Total Assets:** | **1,191.21** | **0.00** | **26,886.91** |
| **Liabilites and Fund Equity:** | | | |
| **Equity - Paid In / Contributed** | | | |
| 703103 Fund Balance | (1,191.21) | 0.00 | (26,886.91) |
| **Total Equity - Paid In / Contributed** | **(1,191.21)** | **0.00** | **(26,886.91)** |
| **Total Liabilites and Fund Equity:** | **(1,191.21)** | **0.00** | **(26,886.91)** |
| **Total Net Position** | **0.00** | **0.00** | **0.00** |

| | Prior Year Actual | Current Period Actual | Current Year Actual | Original Budget | Revised Budget |
|---|---|---|---|---|---|
| **Change In Net Position** | | | | | |
| **Revenue** | | | | | |
| **Intergovernmental revenue** | | | | | |
| 754504 HGAC - Suspect ID Technology | 9,688.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| 764505 DOW Grant | 8,331.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 774506 HGAC Ballistics Vest Grant | 0.00 | 0.00 | 5,669.30 | 0.00 | 0.00 |
| 784507 NRA Foundation Grant award | 5,574.80 | 0.00 | 0.00 | 0.00 | 0.00 |
| 794508 FEMA 4332 Hurricane Harvey | 8,739.41 | 0.00 | 60,080.89 | 0.00 | 0.00 |
| **Total Intergovernmental revenue** | **32,333.71** | **0.00** | **65,750.19** | **0.00** | **0.00** |
| **Total Revenue** | **32,333.71** | **0.00** | **65,750.19** | **0.00** | **0.00** |
| **Expenditures** | | | | | |
| **Grant Funds** | | | | | |
| **HGAC - Suspect ID Technology** | | | | | |
| 755940 Special Equipment | 10,950.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 805930 Equipment | 0.00 | 0.00 | 11,278.50 | 0.00 | 0.00 |
| **Total HGAC - Suspect ID Technology** | **10,950.00** | **0.00** | **11,278.50** | **0.00** | **0.00** |
| **HGAC - Ballistics** | | | | | |
| 775190 Uniforms | 5,669.30 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total HGAC - Ballistics** | **5,669.30** | **0.00** | **0.00** | **0.00** | **0.00** |
| **NRA Grant - Handguns** | | | | | |
| 785298 Weapons & Ammunition | 5,018.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total NRA Grant - Handguns** | **5,018.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **FEMA 4332 Harvey Recovery** | | | | | |
| 765220 Small Tools | 7,944.03 | 0.00 | 0.00 | 0.00 | 0.00 |
| 795103 Salaries & Wagers | 636.31 | 0.00 | 0.00 | 0.00 | 0.00 |
| 795310 Buildings & Grounds M&R | 1,214.46 | 0.00 | 2,699.99 | 0.00 | 0.00 |
| 795965 Street Projects | 0.00 | 0.00 | 26,076.00 | 0.00 | 0.00 |
| **Total FEMA 4332 Harvey Recovery** | **9,794.80** | **0.00** | **28,775.99** | **0.00** | **0.00** |
| **Total Grant Funds** | **31,432.10** | **0.00** | **40,054.49** | **0.00** | **0.00** |
| **Total Expenditures** | **31,432.10** | **0.00** | **40,054.49** | **0.00** | **0.00** |
| **Total Change In Net Position** | **901.61** | **0.00** | **25,695.70** | **0.00** | **0.00** |

# City of Richwood
**Standard Financial Report**
**80 General Fixed Assets - 10/01/2018 to 04/04/2019**
**58.33% of the fiscal year has expired**

| | Prior Year Actual | Current Period Actual | Current Year Actual |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Non-Current Assets** | | | |
| **Capital assets** | | | |
| **Work in Process** | | | |
| 001501 Construction in Progress | 0.00 | 12,500.00 | 54,956.00 |
| **Total Work in Process** | **0.00** | **12,500.00** | **54,956.00** |
| **Property** | | | |
| 001511 Land | 335,262.00 | 0.00 | 335,262.00 |
| 001521 Buildings | 1,933,024.62 | 0.00 | 1,933,024.62 |
| 001531 Vehicles | 1,047,301.65 | 0.00 | 1,047,301.65 |
| 001541 Office Equipment | 113,089.12 | 0.00 | 113,089.12 |
| 001551 Equipment | 1,209,646.71 | 0.00 | 1,209,646.71 |
| 001561 Park Equipment | 223,895.20 | 0.00 | 223,895.20 |
| 001571 Streets | 6,450,499.36 | 0.00 | 6,450,499.36 |
| 001572 Drainage | 4,017,102.09 | 0.00 | 4,017,102.09 |
| **Total Property** | **15,329,820.75** | **0.00** | **15,329,820.75** |
| **Accumulated depreciation** | | | |
| 001621 AccDpn Buildings | (394,585.50) | 0.00 | (394,585.50) |
| 001631 AccDpn Vehicles | (896,251.37) | 0.00 | (896,251.37) |
| 001641 AccDpn Office Equipment | (40,860.02) | 0.00 | (40,860.02) |
| 001651 AccDpn Equipment | (511,307.40) | 0.00 | (511,307.40) |
| 001661 AccDpn Park Equipment | (221,415.46) | 0.00 | (221,415.46) |
| 001671 AccDpn Streets | (2,519,030.13) | 0.00 | (2,519,030.13) |
| 001672 AccDpn Drainage | (1,454,531.76) | 0.00 | (1,454,531.76) |
| **Total Accumulated depreciation** | **(6,037,981.64)** | **0.00** | **(6,037,981.64)** |
| **Total Capital assets** | **9,291,839.11** | **12,500.00** | **9,346,795.11** |
| **Total Non-Current Assets** | **9,291,839.11** | **12,500.00** | **9,346,795.11** |
| **Total Assets:** | **9,291,839.11** | **12,500.00** | **9,346,795.11** |
| **Liabilites and Fund Equity:** | | | |
| **Equity - Paid In / Contributed** | | | |
| 003000 Investment in general fixed assets | (15,329,820.75) | (12,500.00) | (15,384,776.75) |
| 003002 Total Depreciation Charged | 6,037,981.64 | 0.00 | 6,037,981.64 |
| **Total Equity - Paid In / Contributed** | **(9,291,839.11)** | **(12,500.00)** | **(9,346,795.11)** |
| **Total Liabilites and Fund Equity:** | **(9,291,839.11)** | **(12,500.00)** | **(9,346,795.11)** |
| **Total Net Position** | **0.00** | **0.00** | **0.00** |

# City of Richwood
## Standard Financial Report
### 90 Governmental Long-term Debt - 10/01/2018 to 04/04/2019
### 58.33% of the fiscal year has expired

| | Prior Year Actual | Current Period Actual | Current Year Actual |
|---|---|---|---|
| **Net Position** | | | |
| **Assets:** | | | |
| **Non-Current Assets** | | | |
| **Other non-current assets** | | | |
| 001510 Amount to be provided | 1,116,614.90 | 0.00 | 1,116,614.90 |
| 001515 Amount to be provided-Loans | 244,527.55 | 0.00 | 244,527.55 |
| 001530 Amount available for bonds | 108,385.10 | 0.00 | 108,385.10 |
| 001535 Amount to be provided-promissary note | 53,137.58 | 0.00 | 53,137.58 |
| 001536 Amount to be provided-promissary note | 7,045.23 | 0.00 | 7,045.23 |
| 001537 Note Proceeds | 375,690.00 | 0.00 | 375,690.00 |
| 001540 Pension liability - TMRS | 377,127.29 | 0.00 | 377,127.29 |
| 001545 Pension liability - TESRS | 53,284.00 | 0.00 | 53,284.00 |
| 001550 OPEB Liability | 56,395.00 | 0.00 | 56,395.00 |
| **Total Other non-current assets** | **2,392,206.65** | **0.00** | **2,392,206.65** |
| **Total Non-Current Assets** | **2,392,206.65** | **0.00** | **2,392,206.65** |
| **Total Assets:** | **2,392,206.65** | **0.00** | **2,392,206.65** |
| **Liabilites and Fund Equity:** | | | |
| **Liabilities:** | | | |
| **Current liabilities** | | | |
| 002500 Bonds payable - current | (105,000.00) | 0.00 | (105,000.00) |
| 002505 Loans payable - current | (27,126.25) | 0.00 | (27,126.25) |
| 002537 Note Proceeds | (375,690.00) | 0.00 | (375,690.00) |
| 002550 OPEB Liability | (56,395.00) | 0.00 | (56,395.00) |
| **Total Current liabilities** | **(564,211.25)** | **0.00** | **(564,211.25)** |
| **Long-term liabilities** | | | |
| 002510 Bonds payable - long-term | (1,120,000.00) | 0.00 | (1,120,000.00) |
| 002515 Loans payable - long-term | (217,401.30) | 0.00 | (217,401.30) |
| 002535 Promissary note - 98,492.78 | (53,137.58) | 0.00 | (53,137.58) |
| 002536 Promissary note - 20,000 | (7,045.23) | 0.00 | (7,045.23) |
| 002540 Pension liability - TMRS | (377,127.29) | 0.00 | (377,127.29) |
| 002545 Pension liability - TESRS | (53,284.00) | 0.00 | (53,284.00) |
| **Total Long-term liabilities** | **(1,827,995.40)** | **0.00** | **(1,827,995.40)** |
| **Total Liabilities:** | **(2,392,206.65)** | **0.00** | **(2,392,206.65)** |
| **Total Liabilites and Fund Equity:** | **(2,392,206.65)** | **0.00** | **(2,392,206.65)** |
| **Total Net Position** | **0.00** | **0.00** | **0.00** |