



City of La Vernia
CITY COUNCIL MEETING
102 E. Chihuahua St., La Vernia, Texas 78121
January 11, 2024
6:30 PM

AGENDA

1. **Call to Order**
2. **Invocation & Pledge of Allegiance**
3. **Citizens to Be Heard**
(At this time, citizens who have filled out a registration form prior to the start of the meeting may speak on any topic they wish to bring to the attention of the governing body so long as that topic is not on the agenda for this meeting. Citizens may speak on specific agenda items when that item is called for discussion. During the Citizens to Be Heard section no council action may take place and no council discussion or response is required to the speaker. A time limit of three minutes per speaker is permitted; the council may extend this time at their discretion.)
4. **Consent Agenda**
(All consent agenda items are considered routine by the City Council and will be enacted by one motion. There will be no separate discussion of these items unless a Councilmember requests an item be removed and considered separately.)
 - A. Minutes from the 11-09-23 regular meeting
 - B. Month of December Financials and check register
5. **Presentation**
 - A. La Vernia Police Department- Recognition of an officer
 - B. Presentation from Armstrong, Vaughan & Associates, P.C. regarding the 2023 Audit
6. **Proclamations**
 - A. Proclamation- San Antonio Livestock Ambassador Committee
7. **Public Hearing**
 - A. The La Vernia City Council will hold a public hearing at the request of property owner **SMITH, KATHRYN** regarding the property located at **13672 US HWY 87 W LA VERNIA, TX 78121, CITY OF LA VERNIA, LOT 114 (4 PIERDOLLA ADDN U-1), ACRES .5775, Undivided Interest 50.0000000000%** concerning the request for an SUP to allow for ***Kennel/ Stable/ Animal Boarding/ Housing in the C-1 Zone district***
 - A.1 Open Public Hearing
 - A.2 Requestor Presentation
 - A.3 Staff Presentation

A.4 Receive Public Comments

A.5 Close Public Hearing

A.6 Discuss and consider action on Ordinance No. 011124-01 Approve the SUP request from property owner **SMITH, KATHRYN** regarding the property located at **13672 US HWY 87 W LA VERNIA, TX 78121, CITY OF LA VERNIA, LOT 114 (4 PIERDOLLA ADDN U-1), ACRES .5775, Undivided Interest 50.0000000000%** concerning ***Kennel/ Stable/ Animal Boarding/ Housing in the C-1 Zone district***

8. Resolutions

A. Discuss and consider action on Resolution No. R011124-01 regarding the ballistic shields grant

9. Ordinances

A. Discuss and consider action on ordinance No.011124-02 authorizing the issuance of up to \$1,250,000 combination tax and limited pledge revenue certificates of obligation, series 2024; providing for the payment of the certificates by the levy of an ad valorem tax upon all taxable property within the city and further securing the certificates by a lien on and pledge of the surplus revenues of the city's waterworks and sewer system; providing the terms and conditions of the certificates and resolving other matters incident and relating to the issuance, payment, security, sale, and delivery of the certificates

B. Discuss and consider action on Ordinance No. 011124-03 a fee schedule amendment regarding park fees

10. Discussion/Action

A. Discuss and consider action on entering into a cost-share agreement with the MDD for the purchase of tables and chairs

B. Discuss and consider action on moving the March City Council meeting to 03-07-24

11. Staff Reports

- A.** -City Administrator
- Police Chief
- Public Works Director

12. Items Specific to Future Line Items on the Agenda

13. Adjourn

DECORUM REQUIRED

Any disruptive behavior, including shouting or derogatory statements or comments may be ruled out of order by the Presiding Officer. Continuation of this type of behavior could result in a request by the Presiding Officer that the individual leave the meeting, and if refused, an order of removal.

The City Council for the City of La Vernia reserves the right to adjourn into executive session at any time during this meeting to discuss any of the matters listed above, as authorized by the Texas Open Meetings Act, Texas Governmental Code §551.071 (Consultation with Attorney), §551.072 (Deliberations about Real Property), §551.073 (Deliberations about Gifts and Donations), §551.074 (Personnel Matters), §551.076 (Deliberations about Security Devices), and §551.087 (Economic Development), and any other provisions under Texas law that permit a governmental body to discuss a matter in closed executive session.

The City of La Vernia Council meetings are available to all persons regardless of disability. The facility is wheelchair-accessible and parking spaces are available. Request for accommodations, should you require special assistance, must be made 48 hours before this meeting. Braille is not available. Please contact the City Secretary at (830) 779-4541 or email Lboyd@lavernia-tx.gov.

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the governing body of the above-named La Vernia City Council is a true and correct copy of said Notice and that I posted a true and correct copy of said Notice on the bulletin boards of the City Hall of said La Vernia, Texas, a place convenient and readily accessible to the general public at all times, and said Notice was posted on **January 05, 2024 at 5:00 PM** and remained so posted continuously for at least 72 Hours preceding the scheduled time of said meeting.

Lindsey Wheeler, City Secretary



CITY COUNCIL MEETING

102 E. Chihuahua St., La Vernia, Texas 78121

November 09, 2023

6:30 PM

MINUTES

1. Call to Order

The meeting was called to order at 6:30 pm

2. Invocation & Pledge of Allegiance

Councilmember Oates led the prayer and Mayor Poore led the pledges

3. Citizens to Be Heard

(At this time, citizens who have filled out a registration form before the start of the meeting may speak on any topic they wish to bring to the attention of the governing body so long as that topic is not on the agenda for this meeting. Citizens may speak on specific agenda items when that item is called for discussion. During the Citizens to Be Heard section no council action may take place and no council discussion or response is required to the speaker. A time limit of three minutes per speaker is permitted; the council may extend this time at their discretion.)

None

4. Consent Agenda

(All consent agenda items are considered routine by the City Council and will be enacted by one motion. There will be no separate discussion of these items unless a Councilmember requests an item be removed and considered separately.)

- A. Check register and financials for the month of Oct
- B. Minutes from the Oct 12th regular meeting

Councilmember Oates made a motion to approve the consent agenda as listed, seconded by Councilmember Recker, all in favor

5. Presentations

- A. Presentation from La Vernia ISD FFA

LVISD Agg Issues Team presented

6. Proclamations

- A. The Daughters of the American Revolution have requested a proclamation regarding Native American Heritage

Mayor Poore read the proclamation aloud

7. Ordinances

- A. Discuss and consider action on Ordinance No.110923-01 a budget amendment regarding Municipal Court fees

Yvonne Griffin, City Administrator presented

Councilmember Gilbert made a motion to approve Ordinance No.110923-01 a budget amendment regarding Municipal Court fees, seconded by Councilmember Recker, all in favor

8. Resolutions

- A. Discuss and Consider action on Resolution No 110923-01 a nomination to the Wilson County Appraisal District Board of Directors

Mayor Poore suggested Anna Virdell, and she introduced herself

Councilmember Recker made a motion to approve Resolution No 110923-01 nominating Anna Virdell, seconded by Councilmember Oates, all in favor

- B. Discuss and consider action on Resolution No. 110923-02 authorizing posting and publication of notice of intention to issue combination tax and limited pledge revenue certificates of obligation in a maximum aggregate principal amount not to exceed \$1,250,000 and providing an effective date

Victor from Specialized Public Finance spoke

Councilmember Oates made a motion to approve Resolution No. 110923-02 authorizing posting and publication of notice of intention to issue combination tax and limited pledge revenue certificates of obligation in a maximum aggregate principal amount not to exceed \$1,250,000 and providing an effective date, seconded by Councilmember Gilbert, all in favor

9. Discussion Action

- A. Discuss and consider action on accepting Joeseeph Witherell's resignation from the Planning and Zoning Commission

Councilmember Recker made a motion to approve Joeseeph Witherell's resignation from the Planning and Zoning Commission, seconded by Councilmember Rabel, all in favor

- B. Discuss and consider action on the engagement of Specialized Finance Inc. as a financial advisor to the city, and authorizing the execution of an engagement letter

Victor from Specialized Public Finance Spoke

Councilmember Recker made a motion to approve the engagement of Specialized Finance Inc. as a financial advisor to the city and authorized the execution of an engagement letter, seconded by Councilmember Gilbert, all in favor

10. Staff Reports

- A. -City Administrator
- Police Chief
- Public Works Director

-City Administrator

Yvonne Griffin, City Administrator spoke

Sales tax is up, new code enforcement personnel has started, the Santa parade will be on Dec 15th, the street maintenance project is wrapping up, Public Works Director is out this week

-Police Chief

Donald Keil, Chief of Police Spoke

Crime is down this month, staffing is full, protective glass is being installed at City Hall

-Public Works Director

Josh Delazerda, Public Works Director was not present

11. Items Specific to Future Line Items on the Agenda

- A. - December Meeting

We will likely not have a December meeting

12. Adjourn

Councilmember Oates made a motion to adjourn the meeting at 7:17 pm, seconded by Councilmember Rabel, all in favor

DECORUM REQUIRED

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I, the undersigned authority, do hereby certify that the above Notice of Meeting of the governing body of the above-named La Vernia City Council is a true and correct copy of said Notice and that I posted a true and correct copy of said Notice on the bulletin boards of the City Hall of said La Vernia, Texas, a place convenient and readily accessible to the general public at all times, and said Notice was posted on **NOVEMBER 06 AT 5:00 PM** and remained so posted continuously for at least 72 Hours preceding the scheduled time of said meeting.

Lindsey Wheeler, City Secretary

REVENUE REPORT - ALL FUNDS

December 2023

Account Title Number	BUDGET	NET REVISIONS TOTAL BUDGET	MTD REVENUE YTD REVENUE	PREV YR MTD PREV YR YTD	% COL YTD % COL LYTD	UNCOLLECTED BAL
AD VALORUM TAXES - CURRENT 10-400-010	345,890.00	0.00 345,890.00	67,776.46 199,607.85	69,900.91 191,894.43	57.71 71.69	146,282.15
AD VALORUM TAXES - DELINQUENT 10-400-015	5,000.00	0.00 5,000.00	143.77 192.82	276.47 519.96	3.86 21.37	4,807.18
AD VALORUM TAXES - ATT FEES 10-400-020	750.00	0.00 750.00	0.00 0.00	49.30 89.29	0.00 27.12	750.00
AD VALORUM TAXES - PEN & INT 10-400-025	2,000.00	0.00 2,000.00	16.06 21.15	0.00 22.99	1.06 2.02	1,978.85
AD VALORUM TAXES - TAX CERT 10-400-030	33.00	0.00 33.00	0.00 0.00	32.55 32.55	0.00 100.00	33.00
PARK USE INCOME 10-400-050	6,000.00	0.00 6,000.00	340.00 610.00	640.00 1,365.00	10.17 25.15	5,390.00
FOOD LICENSE INCOME 10-400-060	18,000.00	0.00 18,000.00	7,075.00 7,550.00	6,275.00 6,925.00	41.94 37.31	10,450.00
PERMITS 10-400-065	95,000.00	0.00 95,000.00	4,161.37 17,223.67	4,709.69 33,805.50	18.13 36.04	77,776.33
VARIANCE, ZONING, SUP REQUEST 10-400-066	2,000.00	0.00 2,000.00	164.00 744.14	250.00 750.00	37.21 34.48	1,255.86
CREDIT CARD REWARD REVENUE 10-400-070	15,000.00	0.00 15,000.00	10,387.19 10,387.19	10,099.00 10,099.00	69.25 46.86	4,612.81

REVENUE REPORT - ALL FUNDS
 December 2023

Account Title Number	BUDGET	NET REVISIONS TOTAL BUDGET	MTD REVENUE YTD REVENUE	PREV YR MTD PREV YR YTD	% COL YTD UNCOLLECTED BAL % COL LYTD	
CONTRACTOR REGISTRATION 10-400-071	3,000.00	0.00 3,000.00	0.00 400.00	0.00 200.00	13.33 5.06	2,600.00
INTEREST INCOME 10-400-080	30,000.00	0.00 30,000.00	0.00 122.84	2,914.18 7,729.87	0.41 19.35	29,877.16
MISC INCOME 10-400-095	6,000.00	0.00 6,000.00	284.39 290.39	6.00 242.09	4.84 10.30	5,709.61
STATE SALES TAX 10-400-110	1,125,000.00	0.00 1,125,000.00	0.00 0.00	84,413.22 84,413.22	0.00 7.24	1,125,000.00
PROPERTY RELEIF SALES TAX 10-400-115	279,924.00	0.00 279,924.00	0.00 0.00	21,103.31 21,103.31	0.00 7.24	279,924.00
MIXED BEVERAGE TAX 10-400-120	25,000.00	0.00 25,000.00	1,804.49 5,735.24	1,935.31 5,754.46	22.94 25.07	19,264.76
NSF CHECK FEE 10-400-125	25.00	0.00 25.00	0.00 0.00	0.00 0.00	0.00 0.00	25.00
FRANCHISE TAX 10-400-150	78,000.00	0.00 78,000.00	5,296.38 32,552.55	15.75 23,889.51	41.73 30.01	45,447.45
CERTIFICATE OF OCCUPANCY 10-400-155	3,000.00	0.00 3,000.00	200.00 1,150.00	225.00 450.00	38.33 2.40	1,850.00
LITTLE LEAGUE ANNUAL FEES 10-400-156	28,000.00	0.00 28,000.00	0.00 0.00	0.00 0.00	0.00 0.00	28,000.00
LEOSE TRAINING INCOME	950.00	0.00	0.00	0.00	0.00	950.00

REVENUE REPORT - ALL FUNDS

December 2023

Account Title Number	BUDGET	NET REVISIONS TOTAL BUDGET	MTD REVENUE YTD REVENUE	PREV YR MTD PREV YR YTD	% COL YTD % COL LYTD	UNCOLLECTED BAL
10-400-451		950.00	0.00	0.00	0.00	
PD NATIONAL NIGHT OUT 10-400-455	1,000.00	0.00 1,000.00	0.00 0.00	0.00 0.00	0.00 0.00	1,000.00
MISC INCOME 10-410-285	9,500.00	0.00 9,500.00	0.00 0.00	0.00 0.00	0.00 0.00	9,500.00
LVISD SRO OFFICER 10-410-286	253,670.00	0.00 253,670.00	(750.00) 69,437.32	(400.00) 22,044.18	27.37 24.56	184,232.68
COPS LVISD 10-410-296	40,000.00	0.00 40,000.00	0.00 4,928.00	5,722.50 12,952.50	12.32 69.46	35,072.00
LVISD ADMINISTRATION FEES 10-410-297	9,000.00	0.00 9,000.00	521.61 1,120.36	686.70 1,554.30	12.45 23.93	7,879.64
POLICE REPORTS 10-410-298	550.00	0.00 550.00	4,212.50 4,314.50	96.00 186.00	784.45 31.12	(3,764.50)
MDD OVERHEAD TRANSFER IN 10-410-300	60,000.00	0.00 60,000.00	0.00 0.00	0.00 0.00	0.00 0.00	60,000.00
INDINGENT DEFENSE FUND (IDF) 10-415-315	300.00	0.00 300.00	6.96 24.40	4.00 30.89	8.13 0.12	275.60
LOCAL TRAFFIC FINE 10-415-320	1,500.00	0.00 1,500.00	60.44 274.12	24.00 148.30	18.27 16.68	1,225.88
LOCAL CONSOLIDATED COURT COST 10-415-321	1,000.00	0.00 1,000.00	14.00 42.00	0.00 197.66	4.20 26.80	958.00

REVENUE REPORT - ALL FUNDS

December 2023

Account Title Number	BUDGET	NET REVISIONS TOTAL BUDGET	MTD REVENUE YTD REVENUE	PREV YR MTD PREV YR YTD	% COL YTD % COL LYTD	UNCOLLECTED BAL
MOVING VIOLATION FEE (MVF) 10-415-325	25.00	0.00 25.00	0.13 0.68	0.00 0.70	2.72 36.84	24.32
STATE JURY FEE (JRF) 10-415-330	500.00	0.00 500.00	13.90 48.80	8.00 61.77	9.76 27.37	451.20
STATE JUDICIAL SUPPORT FUND (J) 10-415-335	600.00	0.00 600.00	20.85 73.19	12.00 92.66	12.20 27.86	526.81
STATE CONSOLIDATED COURT COST 10-415-340	30,000.00	0.00 30,000.00	1,933.53 7,179.78	576.00 3,934.00	23.93 15.03	22,820.22
STATE TRAFFIC FINE (STF) 10-415-345	15,000.00	0.00 15,000.00	1,322.93 4,583.03	312.00 2,107.50	30.55 16.42	10,416.97
FINE 10-415-355	45,000.00	0.00 45,000.00	2,062.53 6,366.49	1,090.02 8,734.60	14.15 21.19	38,633.51
TIME PAYMENT FEE 10-415-360	750.00	0.00 750.00	4.90 14.70	0.00 50.00	1.96 20.58	735.30
WARRANT FEE 10-415-365	7,000.00	0.00 7,000.00	223.78 1,101.09	100.00 1,218.05	15.73 19.27	5,898.91
ADMINISTRATIVE FEE 10-415-370	800.00	0.00 800.00	120.00 360.00	30.00 110.00	45.00 13.25	440.00
DISMISSAL FEE 10-415-371	1,800.00	0.00 1,800.00	140.00 260.00	20.00 240.00	14.44 12.77	1,540.00

REVENUE REPORT - ALL FUNDS
 December 2023

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ARREST FEE 10-415-372	3,000.00	0.00 3,000.00	157.11 594.56	45.00 339.66	19.82 15.69	2,405.44
OMNI COLLECTION FEE 10-415-380	3,000.00	0.00 3,000.00	109.23 394.34	120.00 716.84	13.14 32.29	2,605.66
DEFERRED FEE 10-415-385	15,000.00	0.00 15,000.00	1,277.00 4,423.42	150.00 1,823.40	29.49 16.82	10,576.58
CHILD SAFETY FINE 10-415-390	50.00	0.00 50.00	0.00 0.00	0.00 0.00	0.00 0.00	50.00
SCHOOL ZONE VIOLATION FEE 10-415-391	750.00	0.00 750.00	173.58 498.58	0.00 100.00	66.48 19.61	251.42
TRUANCY PREVENTION FEE 10-415-392	2,000.00	0.00 2,000.00	146.68 549.06	49.00 247.74	27.45 13.75	1,450.94
SEATBELT FEE 10-415-393	400.00	0.00 400.00	0.00 (148.00)	0.00 0.00	(37.00) 0.00	548.00
LOCAL TRUANCY PREVENTION 10-415-394	20.00	0.00 20.00	0.00 0.00	0.00 0.00	0.00 0.00	20.00
BANK INTEREST 12-400-080	4,500.00	0.00 4,500.00	0.00 3,674.24	1,195.29 2,942.89	81.65 15.70	825.76
SALES TAX 12-400-110	350,000.00	0.00 350,000.00	0.00 0.00	39,845.20 39,845.20	0.00 6.93	350,000.00
EVENT VENDORS/DONATIONS	7,500.00	0.00	0.00	2,500.00	11.33	6,650.00

REVENUE REPORT - ALL FUNDS
 December 2023

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12-400-120		7,500.00	850.00	3,145.00	6.90	
STREET MAINTENANCE TAX	275,000.00	0.00	0.00	21,103.31	0.00	275,000.00
14-400-010		275,000.00	0.00	21,103.31	7.24	
INTEREST INCOME	6,600.00	0.00	0.00	1,095.15	8.36	6,048.51
14-400-080		6,600.00	551.49	2,850.13	18.05	
INTEREST INCOME	900.00	0.00	0.00	56.57	19.61	723.52
15-400-080		900.00	176.48	148.51	13.84	
HOTEL TAX REVENUE	70,000.00	0.00	5,941.25	5,642.71	16.38	58,536.72
15-400-100		70,000.00	11,463.28	15,357.69	20.44	
INTEREST	0.00	0.00	0.00	7.29	0.00	(0.52)
16-400-080		0.00	0.52	19.82	4.89	
INTEREST	15.00	0.00	0.00	1.70	18.40	12.24
25-400-080		15.00	2.76	4.52	0.01	
COURTHOUSE SECURITY FEES	2,006.00	0.00	147.34	50.10	27.41	1,456.23
25-410-210		2,006.00	549.77	258.84	14.87	
INTEREST	80.00	0.00	0.00	7.97	22.78	61.78
35-400-080		80.00	18.22	21.60	16.34	
STATE COURT COST - TECH FEE	2,660.00	0.00	125.67	44.00	17.61	2,191.47
35-410-270		2,660.00	468.53	235.25	15.61	
INTEREST INCOME	1,000.00	0.00	0.00	131.21	3.29	967.06
40-400-080		1,000.00	32.94	287.52	45.74	

REVENUE REPORT - ALL FUNDS
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MISC INCOME 40-400-095	1,000.00	0.00 1,000.00	0.00 0.00	0.00 0.00	0.00 0.00	1,000.00
NSF CHECK FEE 40-400-125	200.00	0.00 200.00	60.00 90.00	30.00 60.00	45.00 22.22	110.00
SALES TAX INCOME 40-400-505	28,000.00	0.00 28,000.00	2,161.86 6,529.60	2,455.74 6,020.46	23.32 24.51	21,470.40
WATER SALES 40-400-510	785,000.00	0.00 785,000.00	50,418.01 211,910.97	55,423.68 204,780.17	27.00 26.04	573,089.03
SEWER SALES 40-400-520	245,000.00	0.00 245,000.00	18,994.66 61,711.56	20,206.56 59,888.34	25.19 25.49	183,288.44
PENALTIES 40-400-530	7,000.00	0.00 7,000.00	899.38 2,492.35	611.96 1,618.13	35.61 22.51	4,507.65
OPER & MAINTENANCE 40-400-540	30,000.00	0.00 30,000.00	2,440.74 7,608.73	2,772.00 7,556.32	25.36 25.11	22,391.27
GARBAGE SALES 40-400-550	380,000.00	0.00 380,000.00	32,509.34 99,717.76	29,042.04 86,261.96	26.24 23.07	280,282.24
OVERPAYMENT 40-400-555	8,000.00	0.00 8,000.00	451.81 866.72	703.87 (839.21)	10.83 (13.70)	7,133.28
NEW WATER METER FEES 40-400-560	13,000.00	0.00 13,000.00	572.00 1,430.00	(25.00) 3,663.00	11.00 29.39	11,570.00

REVENUE REPORT - ALL FUNDS

December 2023

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NEW WATER CONSTRUCTIONS FEE 40-400-562	8,000.00	0.00 8,000.00	0.00 0.00	(3,463.47) (3,463.47)	0.00 (55.27)	8,000.00
NEW SEWER CONSTRUCTION FEES 40-400-565	3,000.00	0.00 3,000.00	0.00 0.00	0.00 0.00	0.00 0.00	3,000.00
RECONNECTIONS 40-400-570	4,000.00	0.00 4,000.00	330.80 579.80	642.03 1,411.12	14.50 43.86	3,420.20
WATER DEPOSITS 40-400-590	18,000.00	0.00 18,000.00	800.00 2,724.41	1,600.00 5,350.00	15.14 29.52	15,275.59
ADMIN FEE 40-400-591	5,000.00	0.00 5,000.00	150.00 600.00	200.00 1,025.00	12.00 26.80	4,400.00
GREASE TRAP PERMITS 40-400-592	500.00	0.00 500.00	0.00 0.00	0.00 0.00	0.00 0.00	500.00
ADJUSTMENTS 40-400-595	1,000.00	0.00 1,000.00	0.00 (69.10)	52.40 712.62	(6.91) 67.13	1,069.10
INTEREST INCOME 50-400-080	60.00	0.00 60.00	0.00 91.76	41.34 112.25	152.93 15.04	(31.76)
WATER IMPACT FEES 50-400-585	1,300.00	0.00 1,300.00	316.32 632.64	0.00 1,251.33	48.66 23.33	667.36
INTEREST INCOME 51-400-080	10.00	0.00 10.00	0.00 16.48	7.36 19.98	164.80 16.28	(6.48)
SEWER IMPACT FEES	3,000.00	0.00	64.86	0.00	4.32	2,870.28

REVENUE REPORT - ALL FUNDS

December 2023

Account Title Number	BUDGET	NET REVISIONS TOTAL BUDGET	MTD REVENUE YTD REVENUE	PREV YR MTD PREV YR YTD	% COL YTD UNCOLLECTED BAL % COL LYTD	
51-400-580		3,000.00	129.72	371.22	30.57	
*** GRAND TOTAL	4,832,118.00	0.00 4,832,118.00	225,804.81 797,879.89	393,471.92 908,196.43	16.51 18.39	4,034,238.11

EXPENSE REPORT - ALL FUNDS

December 2023

Account Title Number	Appropriation Transfers	Revisions Revised Appro	Per Expense YTD Expense	Prev.Yr Per Prev.Yr YTD	Encumbered % Expended YTD	Uncommitted Unexpended
Expenses:						
WAGES - CODE ENFORCEMENT	0.00	0.00	0.00	608.00	0.00	0.00
10-500-010	0.00	0.00	0.00	1,615.00	0.00	0.00
SOCIAL SECURITY	0.00	0.00	0.00	46.50	0.00	0.00
10-500-110	0.00	0.00	0.00	123.53	0.00	0.00
TMRS	0.00	0.00	0.00	33.80	0.00	0.00
10-500-115	0.00	0.00	0.00	89.78	0.00	0.00
OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	(22.55)
10-500-220	0.00	0.00	22.55	0.00	0.00	(22.55)
UNIFORMS	0.00	0.00	0.00	0.00	0.00	(100.00)
10-500-250	0.00	0.00	100.00	0.00	0.00	(100.00)
TECHNOLOGY/SOFTWARE UPGRADES	8,000.00	0.00	0.00	0.00	0.00	8,000.00
10-500-270	0.00	8,000.00	0.00	0.00	0.00	8,000.00
CONTRACT SERVICES - BV	100,000.00	0.00	0.00	5,292.41	0.00	94,630.06
10-500-300	0.00	100,000.00	5,369.94	47,023.90	5.37	94,630.06
FIRE INSPECTIONS SERVICES	24,000.00	0.00	0.00	0.00	0.00	21,000.00
10-500-301	0.00	24,000.00	3,000.00	0.00	12.50	21,000.00
WORKERS COMP INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
10-500-320	0.00	0.00	0.00	63.03	0.00	0.00
LEGAL & PROFESSIONAL - ENGINEE	30,000.00	0.00	0.00	0.00	0.00	30,000.00

EXPENSE REPORT - ALL FUNDS

Period 12/2023

December 2023

Account Title Number	Appropriation Transfers	Revisions Revised Appro	Per Expense YTD Expense	Prev.Yr Per Prev.Yr YTD	Encumbered % Expended YTD	Uncommitted Unexpended
10-500-410	0.00	30,000.00	0.00	0.00	0.00	30,000.00
MUNI CODES	6,000.00	0.00	0.00	0.00	0.00	5,646.00
10-500-425	0.00	6,000.00	354.00	4,246.00	5.90	5,646.00
EMPLOYEE TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
10-500-450	0.00	0.00	0.00	275.00	0.00	0.00
WAGES - GENERAL	185,961.00	0.00	13,974.60	12,285.18	0.00	144,688.55
10-510-010	0.00	185,961.00	41,272.45	36,603.74	22.19	144,688.55
OVERTIME	0.00	0.00	0.00	0.00	0.00	(34.74)
10-510-015	0.00	0.00	34.74	0.00	0.00	(34.74)
CAR/ PHONE ALLOWANCE	6,600.00	0.00	507.70	507.70	0.00	5,076.90
10-510-020	0.00	6,600.00	1,523.10	1,523.10	23.08	5,076.90
PAYROLL TAXES	14,226.00	0.00	1,093.40	967.26	0.00	10,992.97
10-510-110	0.00	14,226.00	3,233.03	2,889.37	22.73	10,992.97
TMRS	9,715.00	0.00	761.62	691.52	0.00	7,463.76
10-510-115	0.00	9,715.00	2,251.24	2,060.44	23.17	7,463.76
EMPLOYEE INSURANCE	24,100.00	0.00	2,058.34	2,076.16	0.00	17,924.98
10-510-150	0.00	24,100.00	6,175.02	6,318.00	25.62	17,924.98
OFFICE EXPENSE	4,000.00	0.00	0.00	342.26	0.00	3,680.99
10-510-210	0.00	4,000.00	319.01	2,320.58	7.98	3,680.99
OFFICE EQUIPMENT RENTALS	8,000.00	0.00	601.13	572.16	0.00	5,702.93
10-510-212	0.00	8,000.00	2,297.07	2,118.75	28.71	5,702.93

EXPENSE REPORT - ALL FUNDS

December 2023

Account Title Number	Appropriation Transfers	Revisions Revised Appro	Per Expense YTD Expense	Prev.Yr Per Prev.Yr YTD	Encumbered % Expended YTD	Uncommitted Unexpended
BUILDING EXPENSE - CH 10-510-214	15,000.00 0.00	0.00 15,000.00	0.00 3,809.41	526.47 73,594.80	0.00 25.40	11,190.59 11,190.59
OFFICE CLEANING 10-510-215	6,800.00 0.00	0.00 6,800.00	625.00 1,750.00	625.00 1,750.00	0.00 25.74	5,050.00 5,050.00
OFFICE SUPPLIES 10-510-220	3,000.00 0.00	0.00 3,000.00	133.98 514.78	269.52 1,072.70	0.00 17.16	2,485.22 2,485.22
DUES AND SUBSCRIPTIONS 10-510-230	2,300.00 0.00	0.00 2,300.00	14.99 284.97	388.21 425.47	0.00 12.39	2,015.03 2,015.03
TELEPHONE 10-510-240	13,500.00 0.00	0.00 13,500.00	657.60 1,974.20	721.49 1,815.77	0.00 14.62	11,525.80 11,525.80
UNIFORMS 10-510-250	200.00 0.00	0.00 200.00	0.00 0.00	0.00 0.00	0.00 0.00	200.00 200.00
POSTAGE 10-510-260	1,500.00 0.00	0.00 1,500.00	120.19 360.57	118.17 535.77	0.00 24.04	1,139.43 1,139.43
TECHNOWLEDGE/SOFTWARE UPGRADES 10-510-270	50,000.00 0.00	0.00 50,000.00	2,706.80 13,801.16	1,495.81 20,017.42	0.00 27.60	36,198.84 36,198.84
UTILITIES 10-510-290	8,000.00 0.00	0.00 8,000.00	803.71 2,609.66	797.46 2,533.12	0.00 32.62	5,390.34 5,390.34
NATIONAL NIGHT EXPENSES 10-510-300	3,000.00 0.00	0.00 3,000.00	0.00 45.07	0.00 1,236.93	0.00 1.50	2,954.93 2,954.93

EXPENSE REPORT - ALL FUNDS

December 2023

Account Title Number	Appropriation Transfers	Revisions Revised Appro	Per Expense YTD Expense	Prev.Yr Per Prev.Yr YTD	Encumbered % Expended YTD	Uncommitted Unexpended
PROPERTY & LIABILITY INSURANCE 10-510-310	16,000.00 0.00	0.00 16,000.00	0.00 16,699.92	0.00 13,045.50	0.00 104.37	(699.92) (699.92)
WORKERS COMP INSURANCE 10-510-320	450.00 0.00	0.00 450.00	0.00 315.18	0.00 361.13	0.00 70.04	134.82 134.82
BONDING 10-510-330	50.00 0.00	0.00 50.00	0.00 0.00	0.00 0.00	0.00 0.00	50.00 50.00
LEGAL & PROFESSIONAL - LEGAL 10-510-420	15,000.00 0.00	0.00 15,000.00	707.00 1,642.00	1,281.00 3,795.93	0.00 10.95	13,358.00 13,358.00
LEGAL & PROFESSIONAL - COLLECT 10-510-421	5,000.00 0.00	0.00 5,000.00	0.00 1,158.00	49.30 49.30	0.00 23.16	3,842.00 3,842.00
FOOD LICENSE EXPENSE 10-510-435	6,000.00 0.00	0.00 6,000.00	775.00 825.00	611.70 2,011.70	0.00 13.75	5,175.00 5,175.00
EMPLOYEE TRAINING 10-510-450	6,000.00 0.00	0.00 6,000.00	802.20 2,653.46	785.85 1,387.85	0.00 44.22	3,346.54 3,346.54
WCAC QUARTERLY PAYMENT 10-510-452	6,000.00 0.00	0.00 6,000.00	1,329.58 1,748.94	0.00 1,308.42	0.00 29.15	4,251.06 4,251.06
AUDIT EXPENSE 10-510-460	9,400.00 0.00	0.00 9,400.00	0.00 0.00	0.00 0.00	0.00 0.00	9,400.00 9,400.00
ELECTION EXPENSE 10-510-465	2,000.00 0.00	0.00 2,000.00	0.00 350.00	0.00 0.00	0.00 17.50	1,650.00 1,650.00
BANK SERVICE CHARGES	2,500.00	0.00	0.00	0.00	0.00	2,183.34

EXPENSE REPORT - ALL FUNDS

Period 12/2023

December 2023

Account Title Number	Appropriation Transfers	Revisions Revised Appro	Per Expense YTD Expense	Prev.Yr Per Prev.Yr YTD	Encumbered % Expended YTD	Uncommitted Unexpended
10-510-470	0.00	2,500.00	316.66	0.00	12.67	2,183.34
CONTRACT SERVICES - CSI	100.00	0.00	0.00	0.00	0.00	100.00
10-510-476	0.00	100.00	0.00	0.00	0.00	100.00
ADS	900.00	0.00	0.00	264.50	0.00	873.00
10-510-490	0.00	900.00	27.00	417.50	3.00	873.00
GENERAL SUPPLIES	250.00	0.00	0.00	0.00	0.00	250.00
10-510-670	0.00	250.00	0.00	0.00	0.00	250.00
LIBRARY DONATION	1,000.00	0.00	0.00	0.00	0.00	1,000.00
10-510-700	0.00	1,000.00	0.00	0.00	0.00	1,000.00
CHILD ADVOCACY	5,000.00	0.00	0.00	0.00	0.00	5,000.00
10-510-710	0.00	5,000.00	0.00	0.00	0.00	5,000.00
ANIMAL CONTROL CONTRACT	5,000.00	0.00	0.00	0.00	0.00	5,000.00
10-510-720	0.00	5,000.00	0.00	0.00	0.00	5,000.00
MISCELLANEOUS EXPENSE	2,500.00	0.00	0.00	0.00	0.00	2,500.00
10-510-920	0.00	2,500.00	0.00	0.00	0.00	2,500.00
WAGES - COURT	48,500.00	0.00	3,729.60	3,580.80	0.00	37,385.60
10-515-010	0.00	48,500.00	11,114.40	10,027.00	22.92	37,385.60
PAYROLL TAXES	3,705.00	0.00	285.32	273.92	0.00	2,839.44
10-515-110	0.00	3,705.00	865.56	767.05	23.36	2,839.44
TMRS	2,170.00	0.00	170.56	165.74	0.00	1,662.37
10-515-115	0.00	2,170.00	507.63	490.80	23.39	1,662.37

EXPENSE REPORT - ALL FUNDS

December 2023

Account Title Number	Appropriation Transfers	Revisions Revised Appro	Per Expense YTD Expense	Prev.Yr Per Prev.Yr YTD	Encumbered % Expended YTD	Uncommitted Unexpended
EMPLOYEE INSURANCE 10-515-150	1,000.00 0.00	0.00 1,000.00	11.26 33.78	11.26 33.78	0.00 3.38	966.22 966.22
OFFICE EXPENSE 10-515-210	50.00 0.00	0.00 50.00	0.00 41.60	0.00 0.00	0.00 83.20	8.40 8.40
DUES AND SUBSCRIPTIONS 10-515-230	200.00 0.00	0.00 200.00	0.00 0.00	0.00 0.00	0.00 0.00	200.00 200.00
TECHNOLOGY/SOFTWARE UPGRADES 10-515-271	10,000.00 0.00	0.00 10,000.00	260.00 6,780.00	260.00 1,040.00	0.00 67.80	3,220.00 3,220.00
WORKERS COMP INSURANCE 10-515-320	104.00 0.00	0.00 104.00	0.00 70.34	0.00 63.03	0.00 67.63	33.66 33.66
PROSECUTOR SERVICES 10-515-415	7,500.00 0.00	0.00 7,500.00	0.00 200.00	0.00 0.00	0.00 2.67	7,300.00 7,300.00
JURY EXPENSE 10-515-420	200.00 0.00	0.00 200.00	(2.79) (10.49)	(0.90) (4.34)	0.00 (5.25)	210.49 210.49
EMPLOYEE TRAINING 10-515-450	600.00 0.00	0.00 600.00	0.00 350.00	0.00 0.00	0.00 58.33	250.00 250.00
OMNI COLLECTION 10-515-474	1,600.00 0.00	0.00 1,600.00	0.00 180.00	630.00 630.00	0.00 11.25	1,420.00 1,420.00
STATE COURT COSTS 10-515-550	40,000.00 0.00	0.00 40,000.00	0.00 7,918.40	0.00 9,261.83	0.00 19.80	32,081.60 32,081.60

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City of Lavernia

EXPENSE REPORT - ALL FUNDS
 December 2023

Account Title Number	Appropriation Transfers	Revisions Revised Appro	Per Expense YTD Expense	Prev.Yr Per Prev.Yr YTD	Encumbered % Expended YTD	Uncommitted Unexpended
WAGES - POLICE 10-520-010	928,635.00 0.00	0.00 928,635.00	67,852.18 194,516.27	47,079.98 136,679.63	0.00 20.95	734,118.73 734,118.73
CONTRACT LABOR 10-520-011	20,000.00 0.00	0.00 20,000.00	400.00 2,337.50	1,161.00 2,701.00	0.00 11.69	17,662.50 17,662.50
SHIFT DIFFERENTIAL 10-520-012	11,000.00 0.00	0.00 11,000.00	450.00 1,350.00	400.00 1,200.00	0.00 12.27	9,650.00 9,650.00
OVERTIME 10-520-015	15,000.00 0.00	0.00 15,000.00	1,456.86 5,196.01	2,292.90 5,242.14	0.00 34.64	9,803.99 9,803.99
PAYROLL TAXES 10-520-110	71,041.00 0.00	0.00 71,041.00	5,216.60 15,000.98	3,726.26 10,718.51	0.00 21.12	56,040.02 56,040.02
TMRS 10-520-115	48,275.00 0.00	0.00 48,275.00	3,810.82 10,970.16	2,364.38 6,868.03	0.00 22.72	37,304.84 37,304.84
EMPLOYEE INSURANCE 10-520-150	125,065.00 0.00	0.00 125,065.00	10,398.24 31,194.72	8,015.70 23,010.81	0.00 24.94	93,870.28 93,870.28
MEDICAL COST 10-520-160	3,000.00 0.00	0.00 3,000.00	840.00 900.00	0.00 0.00	0.00 30.00	2,100.00 2,100.00
OFFICE EXPENSE 10-520-210	1,500.00 0.00	0.00 1,500.00	44.66 189.89	152.94 621.92	0.00 12.66	1,310.11 1,310.11
OFFICE SUPPLIES 10-520-220	1,500.00 0.00	0.00 1,500.00	29.39 318.71	93.45 247.79	0.00 21.25	1,181.29 1,181.29
TELEPHONE	8,500.00	0.00	1,284.14	701.12	0.00	4,841.21

EXPENSE REPORT - ALL FUNDS

December 2023

Account Title Number	Appropriation Transfers	Revisions Revised Appro	Per Expense YTD Expense	Prev.Yr Per Prev.Yr YTD	Encumbered % Expended YTD	Uncommitted Unexpended
10-520-240	0.00	8,500.00	3,658.79	1,903.70	43.04	4,841.21
UNIFORMS	12,500.00	0.00	7,288.00	1,065.98	0.00	4,188.80
10-520-250	0.00	12,500.00	8,311.20	5,263.75	66.49	4,188.80
TECHNOLOGY/SOFTWARE UPGRADES	40,000.00	0.00	10,235.11	14,977.99	0.00	17,049.51
10-520-270	0.00	40,000.00	22,950.49	26,268.55	57.38	17,049.51
PROPERTY & LIABILITY INSURANCE	15,000.00	0.00	0.00	0.00	0.00	(656.17)
10-520-310	0.00	15,000.00	15,656.17	12,249.90	104.37	(656.17)
WORKERS COMP INSURANCE	17,500.00	0.00	0.00	0.00	0.00	(5,605.37)
10-520-320	0.00	17,500.00	23,105.37	16,869.73	132.03	(5,605.37)
BONDING	100.00	0.00	0.00	0.00	0.00	100.00
10-520-330	0.00	100.00	0.00	0.00	0.00	100.00
PROFESSIONAL FEES	500.00	0.00	0.00	0.00	0.00	500.00
10-520-400	0.00	500.00	0.00	0.00	0.00	500.00
EMPLOYEE TRAINING	6,000.00	0.00	452.55	855.80	0.00	4,802.45
10-520-450	0.00	6,000.00	1,197.55	1,405.80	19.96	4,802.45
LEOSE TRAINING EXPENSE	750.00	0.00	0.00	0.00	0.00	548.00
10-520-451	0.00	750.00	202.00	0.00	26.93	548.00
CONTRACT SERVICES CAMERA	16,000.00	0.00	0.00	0.00	0.00	16,000.00
10-520-476	0.00	16,000.00	0.00	0.00	0.00	16,000.00
LAB TEST	100.00	0.00	0.00	0.00	0.00	100.00
10-520-477	0.00	100.00	0.00	0.00	0.00	100.00

EXPENSE REPORT - ALL FUNDS
 December 2023

Account Title Number	Appropriation Transfers	Revisions Revised Appro	Per Expense YTD Expense	Prev.Yr Per Prev.Yr YTD	Encumbered % Expended YTD	Uncommitted Unexpended
K-9 CONTRACT LABOR 10-520-478	4,000.00 0.00	0.00 4,000.00	306.48 522.97	200.00 600.00	0.00 13.07	3,477.03 3,477.03
COPS LVISD CONTRACT PAY 10-520-479	40,000.00 0.00	0.00 40,000.00	1,995.00 6,947.50	1,837.50 8,472.50	0.00 17.37	33,052.50 33,052.50
EVIDENCE SUPPLIES 10-520-480	2,000.00 0.00	0.00 2,000.00	0.00 726.48	231.21 360.15	0.00 36.32	1,273.52 1,273.52
EXPLORER PROGRAM 10-520-485	1,000.00 0.00	0.00 1,000.00	0.00 0.00	0.00 0.00	0.00 0.00	1,000.00 1,000.00
ADS 10-520-490	0.00 0.00	0.00 0.00	0.00 37.10	0.00 0.00	0.00 0.00	(37.10) (37.10)
ADS - PUBLICATIONS 10-520-499	300.00 0.00	0.00 300.00	0.00 18.00	27.00 27.00	0.00 6.00	282.00 282.00
VEHICLE PURCHASE 10-520-600	0.00 0.00	0.00 0.00	0.00 3,517.00	(33,840.00) 20,420.16	0.00 0.00	(3,517.00) (3,517.00)
VEHICLE FUEL 10-520-610	50,000.00 0.00	0.00 50,000.00	2,751.48 9,022.07	2,835.42 9,273.07	0.00 18.04	40,977.93 40,977.93
VEHICLE REPAIR 10-520-620	40,000.00 0.00	0.00 40,000.00	728.05 6,280.59	(4,028.54) 9,890.14	0.00 15.70	33,719.41 33,719.41
GENERAL SUPPLIES 10-520-670	2,500.00 0.00	0.00 2,500.00	0.00 144.92	193.64 193.64	0.00 5.80	2,355.08 2,355.08

EXPENSE REPORT - ALL FUNDS

Period 12/2023

December 2023

Account Title Number	Appropriation Transfers	Revisions Revised Appro	Per Expense YTD Expense	Prev.Yr Per Prev.Yr YTD	Encumbered % Expended YTD	Uncommitted Unexpended
EQUIPMENT PURCHASES	15,000.00	0.00	1,697.75	1,265.26	0.00	10,194.01
10-520-690	0.00	15,000.00	4,805.99	1,265.26	32.04	10,194.01
WILSON COUNTY SOFTWARE	4,000.00	0.00	0.00	0.00	0.00	4,000.00
10-520-700	0.00	4,000.00	0.00	0.00	0.00	4,000.00
WCSO DISPATCH	3,000.00	0.00	0.00	0.00	0.00	0.00
10-520-910	0.00	3,000.00	3,000.00	0.00	100.00	0.00
MICELLAENOUS	5,000.00	0.00	300.00	300.00	0.00	4,389.01
10-520-920	0.00	5,000.00	610.99	379.90	12.22	4,389.01
WAGES - PUBLIC WORKS	79,405.00	0.00	5,930.40	5,343.20	0.00	61,398.20
10-530-010	0.00	79,405.00	18,006.80	13,640.00	22.68	61,398.20
OVERTIME	6,000.00	0.00	610.50	341.82	0.00	4,876.39
10-530-015	0.00	6,000.00	1,123.61	1,478.02	18.73	4,876.39
PAYROLL TAXES	6,075.00	0.00	494.38	431.75	0.00	4,634.11
10-530-110	0.00	6,075.00	1,440.89	1,149.34	23.72	4,634.11
TMRS	4,145.00	0.00	356.49	316.09	0.00	3,102.39
10-530-115	0.00	4,145.00	1,042.61	840.57	25.15	3,102.39
ON CALL PAY	1,600.00	0.00	0.00	0.00	0.00	1,600.00
10-530-120	0.00	1,600.00	0.00	0.00	0.00	1,600.00
EMPLOYEE INSURANCE	15,165.00	0.00	1,204.10	1,215.34	0.00	11,552.70
10-530-150	0.00	15,165.00	3,612.30	3,330.42	23.82	11,552.70
TELEPHONE	3,000.00	0.00	218.42	256.69	0.00	2,283.88

EXPENSE REPORT - ALL FUNDS

December 2023

Account Title Number	Appropriation Transfers	Revisions Revised Appro	Per Expense YTD Expense	Prev.Yr Per Prev.Yr YTD	Encumbered % Expended YTD	Uncommitted Unexpended
10-530-240	0.00	3,000.00	716.12	1,074.75	23.87	2,283.88
UNIFORMS	3,500.00	0.00	197.47	163.16	0.00	2,064.87
10-530-250	0.00	3,500.00	1,435.13	1,115.18	41.00	2,064.87
PROPERTY & LIABILITY INSURNACE	9,000.00	0.00	0.00	0.00	0.00	(393.70)
10-530-310	0.00	9,000.00	9,393.70	7,145.78	104.37	(393.70)
WORKERS COMP INSURANCE	3,500.00	0.00	0.00	0.00	0.00	2,456.25
10-530-320	0.00	3,500.00	1,043.75	2,529.55	29.82	2,456.25
EMPLOYEE TRAINING	400.00	0.00	0.00	180.18	0.00	400.00
10-530-450	0.00	400.00	0.00	180.18	0.00	400.00
VEHICLE FUEL	35,000.00	0.00	1,328.07	1,115.02	0.00	30,816.12
10-530-610	0.00	35,000.00	4,183.88	3,838.19	11.95	30,816.12
VEHICLE REPAIR	2,000.00	0.00	0.00	54.89	0.00	2,000.00
10-530-620	0.00	2,000.00	0.00	54.89	0.00	2,000.00
REPAIR AND MAINTENANCE	1,500.00	0.00	0.00	13.10	0.00	1,476.00
10-530-655	0.00	1,500.00	24.00	13.10	1.60	1,476.00
TOOLS	2,500.00	0.00	0.00	44.35	0.00	1,571.38
10-530-660	0.00	2,500.00	928.62	44.35	37.14	1,571.38
STREET REPAIR	15,000.00	0.00	56.00	1,120.30	0.00	14,812.69
10-530-665	0.00	15,000.00	187.31	1,820.30	1.25	14,812.69
GENERAL SUPPLIES	750.00	0.00	0.00	0.00	0.00	750.00
10-530-670	0.00	750.00	0.00	0.00	0.00	750.00

EXPENSE REPORT - ALL FUNDS

December 2023

Account Title Number	Appropriation Transfers	Revisions Revised Appro	Per Expense YTD Expense	Prev.Yr Per Prev.Yr YTD	Encumbered % Expended YTD	Uncommitted Unexpended
EQUIPMENT	4,000.00	0.00	0.00	0.00	0.00	4,000.00
10-530-690	0.00	4,000.00	0.00	0.00	0.00	4,000.00
EQUIPMENT - BIG ITEMS	0.00	0.00	0.00	0.00	0.00	(3,516.00)
10-530-791	0.00	0.00	3,516.00	0.00	0.00	(3,516.00)
ENGINEERING FEES	0.00	0.00	0.00	0.00	0.00	(695.00)
10-530-930	0.00	0.00	695.00	0.00	0.00	(695.00)
WAGES - PARK DEPARTMENT	78,235.00	0.00	6,140.80	2,921.60	0.00	60,551.97
10-580-010	0.00	78,235.00	17,683.03	8,681.60	22.60	60,551.97
OVERTIME	4,000.00	0.00	645.95	273.91	0.00	1,897.40
10-580-015	0.00	4,000.00	2,102.60	1,017.78	52.57	1,897.40
PAYROLL TAXES	5,985.00	0.00	521.47	244.46	0.00	4,466.81
10-580-110	0.00	5,985.00	1,518.19	746.60	25.37	4,466.81
TMRS	4,085.00	0.00	369.88	177.67	0.00	3,006.69
10-580-115	0.00	4,085.00	1,078.31	539.28	26.40	3,006.69
EMPLOYEE INSURANCE	19,245.00	0.00	1,587.96	810.22	0.00	14,481.12
10-580-150	0.00	19,245.00	4,763.88	2,430.66	24.75	14,481.12
TELEPHONE	600.00	0.00	86.48	43.18	0.00	340.68
10-580-240	0.00	600.00	259.32	120.78	43.22	340.68
UNIFORMS	750.00	0.00	256.19	50.06	0.00	378.87
10-580-250	0.00	750.00	371.13	247.76	49.48	378.87

EXPENSE REPORT - ALL FUNDS

December 2023

Account Title Number	Appropriation Transfers	Revisions Revised Appro	Per Expense YTD Expense	Prev.Yr Per Prev.Yr YTD	Encumbered % Expended YTD	Uncommitted Unexpended
UTILITIES - PARK	8,000.00	0.00	815.40	445.04	0.00	5,035.68
10-580-290	0.00	8,000.00	2,964.32	1,378.28	37.05	5,035.68
PROPERTY & LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00	(5,218.73)
10-580-310	0.00	0.00	5,218.73	0.00	0.00	(5,218.73)
WORKERS COMP INSURANCE	400.00	0.00	0.00	0.00	0.00	142.59
10-580-320	0.00	400.00	257.41	728.50	64.35	142.59
EMPLOYEE TRAINING	200.00	0.00	0.00	65.00	0.00	200.00
10-580-450	0.00	200.00	0.00	65.00	0.00	200.00
VEHICLE PURCHASE	0.00	0.00	0.00	9,979.03	0.00	0.00
10-580-600	0.00	0.00	0.00	9,979.03	0.00	0.00
VEHICLE FUEL	3,000.00	0.00	350.08	229.73	0.00	1,732.69
10-580-610	0.00	3,000.00	1,267.31	523.36	42.24	1,732.69
VEHICLE REPAIR	2,500.00	0.00	1,186.66	112.79	0.00	(159.52)
10-580-620	0.00	2,500.00	2,659.52	725.52	106.38	(159.52)
REPAIR AND MAINTENANCE	5,000.00	0.00	275.80	75.97	0.00	4,469.72
10-580-655	0.00	5,000.00	530.28	301.97	10.61	4,469.72
TOOLS	300.00	0.00	0.00	0.00	0.00	300.00
10-580-660	0.00	300.00	0.00	0.00	0.00	300.00
CITY PARK SUPPLIES	4,500.00	0.00	492.03	429.34	0.00	3,315.72
10-580-670	0.00	4,500.00	1,184.28	881.80	26.32	3,315.72
PARK EQUIPMENT	10,000.00	0.00	263.16	17.84	0.00	9,502.09

EXPENSE REPORT - ALL FUNDS

December 2023

Account Title Number	Appropriation Transfers	Revisions Revised Appro	Per Expense YTD Expense	Prev.Yr Per Prev.Yr YTD	Encumbered % Expended YTD	Uncommitted Unexpended
10-580-690	0.00	10,000.00	497.91	5,378.52	4.98	9,502.09
PARK- CHRISTMAS	0.00	0.00	0.00	2,176.82	0.00	0.00
10-580-695	0.00	0.00	0.00	2,810.47	0.00	0.00
WAGES - MDD	38,355.00	0.00	2,891.20	2,921.60	0.00	29,682.20
12-500-010	0.00	38,355.00	8,672.80	8,645.09	22.61	29,682.20
PAYROLL TAXES	2,935.00	0.00	221.18	223.50	0.00	2,271.52
12-500-050	0.00	2,935.00	663.48	661.35	22.61	2,271.52
TMRS	2,005.00	0.00	157.58	162.44	0.00	1,532.31
12-500-115	0.00	2,005.00	472.69	480.67	23.58	1,532.31
EMPLOYEE INSURANCE	9,625.00	0.00	58.98	810.22	0.00	9,448.06
12-500-150	0.00	9,625.00	176.94	2,430.66	1.84	9,448.06
OFFICE SUPPLIES	4,000.00	0.00	63.77	108.41	0.00	3,601.53
12-500-220	0.00	4,000.00	398.47	407.00	9.96	3,601.53
MEMBERSHIP/DUES	2,500.00	0.00	0.00	395.00	0.00	2,500.00
12-500-230	0.00	2,500.00	0.00	395.00	0.00	2,500.00
NEWS PUBLICATIONS/SUBSCRIPTION	2,250.00	0.00	120.00	160.00	0.00	1,955.00
12-500-231	0.00	2,250.00	295.00	710.00	13.11	1,955.00
TELEPHONE	800.00	0.00	31.25	43.18	0.00	682.33
12-500-240	0.00	800.00	117.67	129.59	14.71	682.33
WORKERS COMP INSURANCE	200.00	0.00	0.00	0.00	0.00	132.20
12-500-320	0.00	200.00	67.80	190.89	33.90	132.20

EXPENSE REPORT - ALL FUNDS
 December 2023

Account Title Number	Appropriation Transfers	Revisions Revised Appro	Per Expense YTD Expense	Prev.Yr Per Prev.Yr YTD	Encumbered % Expended YTD	Uncommitted Unexpended
FACILITY & OVERHEAD COST TO GF 12-500-400	60,000.00 0.00	0.00 60,000.00	0.00 0.00	0.00 0.00	0.00 0.00	60,000.00 60,000.00
ENGINEERING 12-500-410	5,000.00 0.00	0.00 5,000.00	545.00 545.00	0.00 0.00	0.00 10.90	4,455.00 4,455.00
LEGAL 12-500-420	3,000.00 0.00	0.00 3,000.00	0.00 0.00	0.00 0.00	0.00 0.00	3,000.00 3,000.00
TRAINING/CONFERENCE/TRAVEL 12-500-450	5,000.00 0.00	0.00 5,000.00	0.00 413.36	0.00 1,102.45	0.00 8.27	4,586.64 4,586.64
BUSINESS RECRUITMENT 12-500-455	100.00 0.00	0.00 100.00	0.00 0.00	0.00 53.60	0.00 0.00	100.00 100.00
ECONOMIC DEVELOPMENT 12-500-456	5,000.00 0.00	0.00 5,000.00	0.00 2,479.50	0.00 0.00	0.00 49.59	2,520.50 2,520.50
EVENT PLANNING 12-500-460	118,000.00 0.00	0.00 118,000.00	3,465.54 33,924.55	3,661.75 49,277.49	0.00 28.75	84,075.45 84,075.45
CONSULTING/PLANNING 12-500-475	15,000.00 0.00	0.00 15,000.00	0.00 0.00	0.00 0.00	0.00 0.00	15,000.00 15,000.00
ADVERTISING 12-500-476	7,500.00 0.00	0.00 7,500.00	0.00 (50.00)	695.00 2,181.00	0.00 (0.67)	7,550.00 7,550.00
FACADE GRANTS 12-500-477	15,000.00 0.00	0.00 15,000.00	387.54 5,387.54	5,000.00 5,000.00	0.00 35.92	9,612.46 9,612.46

EXPENSE REPORT - ALL FUNDS

December 2023

Account Title Number	Appropriation Transfers	Revisions Revised Appro	Per Expense YTD Expense	Prev.Yr Per Prev.Yr YTD	Encumbered % Expended YTD	Uncommitted Unexpended
TRAFFIC STUDY 12-500-478	4,200.00 0.00	0.00 4,200.00	0.00 3,860.00	0.00 0.00	0.00 91.90	340.00 340.00
CONTINGENCY 12-500-500	263,030.00 0.00	0.00 263,030.00	0.00 0.00	0.00 0.00	0.00 0.00	263,030.00 263,030.00
STREET REPAIR 14-500-100	266,600.00 0.00	0.00 266,600.00	0.00 483,497.42	0.00 3,500.00	0.00 181.36	(216,897.42) (216,897.42)
PROFESSIONAL - ENGINEERING 14-500-410	15,000.00 0.00	0.00 15,000.00	0.00 5,577.50	0.00 0.00	0.00 37.18	9,422.50 9,422.50
HOTEL ABATEMENT EXPENSE 15-500-200	60,000.00 0.00	0.00 60,000.00	0.00 0.00	0.00 0.00	0.00 0.00	60,000.00 60,000.00
PD/FIRE RADIO GRANT 18-517-100	0.00 0.00	0.00 0.00	53.00 53.00	43,874.07 43,874.07	0.00 0.00	(53.00) (53.00)
FEMA COVID RECOVERY EXPENSES 18-540-100	0.00 0.00	0.00 0.00	0.00 0.00	0.00 29,425.00	0.00 0.00	0.00 0.00
ACOG 2023 GRANT PD 18-570-100	0.00 0.00	0.00 0.00	0.00 40,682.10	0.00 0.00	0.00 0.00	(40,682.10) (40,682.10)
COURT BAILIFF 25-500-100	200.00 0.00	0.00 200.00	0.00 0.00	0.00 0.00	0.00 0.00	200.00 200.00
BUILDING SECURITY 25-500-200	0.00 0.00	0.00 0.00	0.00 3,674.41	0.00 0.00	0.00 0.00	(3,674.41) (3,674.41)
ANNUAL SOFTWARE MAINTENANCE	10,000.00	0.00	0.00	0.00	0.00	10,000.00

EXPENSE REPORT - ALL FUNDS

Period 12/2023

December 2023

Account Title Number	Appropriation Transfers	Revisions Revised Appro	Per Expense YTD Expense	Prev.Yr Per Prev.Yr YTD	Encumbered % Expended YTD	Uncommitted Unexpended
35-900-100	0.00	10,000.00	0.00	0.00	0.00	10,000.00
WAGES	169,860.00	0.00	12,036.04	10,967.20	0.00	133,808.76
40-540-010	0.00	169,860.00	36,051.24	34,806.80	21.22	133,808.76
OVERTIME	12,000.00	0.00	1,561.61	866.70	0.00	9,381.75
40-540-015	0.00	12,000.00	2,618.25	3,260.97	21.82	9,381.75
PAYROLL TAXES	13,000.00	0.00	1,033.26	908.30	0.00	10,062.66
40-540-110	0.00	13,000.00	2,937.34	2,914.27	22.59	10,062.66
TMRS	8,870.00	0.00	741.07	657.97	0.00	6,762.54
40-540-115	0.00	8,870.00	2,107.46	2,116.56	23.76	6,762.54
ON CALL PAY	1,600.00	0.00	210.00	180.00	0.00	1,060.00
40-540-120	0.00	1,600.00	540.00	450.00	33.75	1,060.00
EMPLOYEE INSURANCE	29,597.00	0.00	2,458.44	2,481.24	0.00	22,221.68
40-540-150	0.00	29,597.00	7,375.32	7,848.84	24.92	22,221.68
OFFICE EXPENSE	1,750.00	0.00	0.00	0.00	0.00	1,750.00
40-540-210	0.00	1,750.00	0.00	547.00	0.00	1,750.00
DUES AND SUBSCRIPTIONS	4,000.00	0.00	1,803.75	0.00	0.00	2,196.25
40-540-230	0.00	4,000.00	1,803.75	0.00	45.09	2,196.25
TELEPHONE	4,500.00	0.00	395.17	36.09	0.00	3,314.49
40-540-240	0.00	4,500.00	1,185.51	1,045.03	26.34	3,314.49
POSTAGE	3,500.00	0.00	11.17	0.00	0.00	2,488.83
40-540-260	0.00	3,500.00	1,011.17	1,100.00	28.89	2,488.83

EXPENSE REPORT - ALL FUNDS

December 2023

Account Title Number	Appropriation Transfers	Revisions Revised Appro	Per Expense YTD Expense	Prev.Yr Per Prev.Yr YTD	Encumbered % Expended YTD	Uncommitted Unexpended
TECHNOLOGY/SOFTWARE UPGRADES 40-540-270	2,800.00 0.00	0.00 2,800.00	0.00 0.00	0.00 0.00	0.00 0.00	2,800.00 2,800.00
DEPOSIT REFUND 40-540-281	4,500.00 0.00	0.00 4,500.00	192.12 752.12	696.14 1,208.51	0.00 16.71	3,747.88 3,747.88
APPLIED DEPOSIT REIMBURSEMENT 40-540-284	7,500.00 0.00	0.00 7,500.00	207.88 1,261.99	642.31 2,144.62	0.00 16.83	6,238.01 6,238.01
UTILITIES 40-540-290	74,053.00 0.00	0.00 74,053.00	8,294.34 25,424.66	7,793.18 26,584.17	0.00 34.33	48,628.34 48,628.34
PROPERTY & LIABILITY INSURANCE 40-540-310	9,700.00 0.00	0.00 9,700.00	0.00 10,124.32	0.00 9,697.84	0.00 104.37	(424.32) (424.32)
WORKERS COMP INSURANCE 40-540-320	6,000.00 0.00	0.00 6,000.00	0.00 1,253.15	0.00 5,181.14	0.00 20.89	4,746.85 4,746.85
PROFESSIONAL FEES 40-540-400	4,000.00 0.00	0.00 4,000.00	0.00 0.00	0.00 0.00	0.00 0.00	4,000.00 4,000.00
PERMITS & INSPECTIONS 40-540-411	6,000.00 0.00	0.00 6,000.00	1,575.35 3,533.78	1,575.35 3,533.78	0.00 58.90	2,466.22 2,466.22
EMPLOYEE TRAINING & LICENSING 40-540-450	3,000.00 0.00	0.00 3,000.00	0.00 719.98	300.00 300.00	0.00 24.00	2,280.02 2,280.02
CRWA MEETING REIMBURSEMENT 40-540-455	300.00 0.00	0.00 300.00	0.00 0.00	0.00 30.00	0.00 0.00	300.00 300.00

EXPENSE REPORT - ALL FUNDS

December 2023

Account Title Number	Appropriation Transfers	Revisions Revised Appro	Per Expense YTD Expense	Prev.Yr Per Prev.Yr YTD	Encumbered % Expended YTD	Uncommitted Unexpended
AUDIT EXPENSE 40-540-460	9,400.00 0.00	0.00 9,400.00	0.00 0.00	0.00 0.00	0.00 0.00	9,400.00 9,400.00
PAYCLIX EXPENSE 40-540-471	9,000.00 0.00	0.00 9,000.00	0.00 2,833.72	1,113.37 3,407.53	0.00 31.49	6,166.28 6,166.28
ADS 40-540-490	250.00 0.00	0.00 250.00	0.00 0.00	0.00 0.00	0.00 0.00	250.00 250.00
VEHICLE FUEL 40-540-610	500.00 0.00	0.00 500.00	0.00 20.00	0.00 0.00	0.00 4.00	480.00 480.00
VEHICLE REPAIR 40-540-620	10,000.00 0.00	0.00 10,000.00	2,719.04 11,490.71	(5,648.23) 4,066.48	0.00 114.91	(1,490.71) (1,490.71)
GARBAGE COLLECTION EXPENSE 40-540-710	275,000.00 0.00	0.00 275,000.00	31,323.75 93,606.96	25,907.17 77,896.00	0.00 34.04	181,393.04 181,393.04
SALES TAX EXPENSE 40-540-720	28,000.00 0.00	0.00 28,000.00	2,136.75 6,591.63	1,675.16 5,178.66	0.00 23.54	21,408.37 21,408.37
SUPPLIES AND REPAIRS 40-540-810	235,000.00 0.00	0.00 235,000.00	4,515.03 17,051.71	16,308.49 36,471.94	0.00 7.26	217,948.29 217,948.29
WWTP OPERATION 40-540-820	165,000.00 0.00	0.00 165,000.00	24,931.48 73,418.30	6,550.00 19,964.89	0.00 44.50	91,581.70 91,581.70
WATER ANALYSIS LAB 40-540-830	7,000.00 0.00	0.00 7,000.00	860.00 2,167.00	720.00 1,822.42	0.00 30.96	4,833.00 4,833.00
CHEMICALS	16,000.00	0.00	3,576.28	2,838.66	0.00	10,293.93

EXPENSE REPORT - ALL FUNDS

December 2023

Account Title Number	Appropriation Transfers	Revisions Revised Appro	Per Expense YTD Expense	Prev.Yr Per Prev.Yr YTD	Encumbered % Expended YTD	Uncommitted Unexpended
40-540-840	0.00	16,000.00	5,706.07	5,107.22	35.66	10,293.93
BULK WATER PURCHASE 40-540-880	45,000.00 0.00	0.00 45,000.00	2,621.20 19,095.40	1,802.63 5,394.14	0.00 42.43	25,904.60 25,904.60
LAND LEASE 40-540-902	45,000.00 0.00	0.00 45,000.00	0.00 0.00	0.00 19,893.50	0.00 0.00	45,000.00 45,000.00
EQUIPMENT PURCHASE 40-540-906	1,500.00 0.00	0.00 1,500.00	0.00 389.00	0.00 0.00	0.00 25.93	1,111.00 1,111.00
C OF O 2011 PRINCIPAL 40-540-909	48,000.00 0.00	0.00 48,000.00	0.00 0.00	0.00 0.00	0.00 0.00	48,000.00 48,000.00
SARA LOAN PRINCIPAL 40-540-910	36,985.00 0.00	0.00 36,985.00	0.00 0.00	0.00 0.00	0.00 0.00	36,985.00 36,985.00
C OF O 2011 INTEREST 40-540-912	8,524.00 0.00	0.00 8,524.00	0.00 0.00	0.00 0.00	0.00 0.00	8,524.00 8,524.00
SARA LOAN INTEREST 40-540-913	9,061.00 0.00	0.00 9,061.00	0.00 0.00	0.00 0.00	0.00 0.00	9,061.00 9,061.00
2016 SERIES BOND PAYMENT 40-540-916 -	135,000.00 0.00	0.00 135,000.00	0.00 0.00	0.00 0.00	0.00 0.00	135,000.00 135,000.00
2016 SERIES - INTEREST PAYMENT 40-540-917	86,250.00 0.00	0.00 86,250.00	0.00 0.00	0.00 0.00	0.00 0.00	86,250.00 86,250.00
2016 SERIES BOND - ADMIN FEE 40-540-918	200.00 0.00	0.00 200.00	0.00 0.00	0.00 0.00	0.00 0.00	200.00 200.00

EXPENSE REPORT - ALL FUNDS

December 2023

Account Title Number	Appropriation Transfers	Revisions Revised Appro	Per Expense YTD Expense	Prev.Yr Per Prev.Yr YTD	Encumbered % Expended YTD	Uncommitted Unexpended
MISCELLANEOUS EXPENSE	500.00	0.00	0.00	0.00	0.00	500.00
40-540-920	0.00	500.00	0.00	400.00	0.00	500.00
Grand Total::	5,023,787.00 0.00	0.00 5,023,787.00	284,250.56 1,529,264.48	253,262.69 1,062,719.46	0.00 30.44	3,494,522.52 3,494,522.52

TRIAL BALANCE - ALL FUNDS
December 2023

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
<hr/> A S S E T S <hr/>							
COMBINED GENERAL FUND CHECKING 10-100-100	138,890.68 182,296.29	98,429.92 516,633.53	175,305.01 636,914.23	62,015.59			
TEXPOOL 10-100-175	859,714.90 859,714.90	0.00 0.00	0.00 0.00	859,714.90			
CREDIT CARD RECEIVABLE 10-110-200	(9,647.63) (9,226.70)	13,043.73 38,345.20	0.00 25,722.40	3,396.10			
PREPAID EXPENSES (EOY) 10-110-400	4,569.55 2,649.45	0.00 1,920.10	0.00 0.00	4,569.55			
TAXES RECEIVABLES 10-110-415	(220,803.99) (79,653.16)	0.00 0.00	0.00 141,150.83	(220,803.99)			
ALLOWANCE FOR UNCOLLECTABLE 10-110-416	(1,890.95) (1,890.95)	0.00 0.00	0.00 0.00	(1,890.95)			
ACCOUNTS RECEIVABLES 10-110-425	8,097.60 8,506.65	0.00 0.00	0.00 409.05	8,097.60			
SALES TAX RECEIVABLES 10-110-430	234,686.99 234,686.99	0.00 0.00	0.00 0.00	234,686.99			
FRANCHISE TAX RECEIVABLES 10-110-435	22,761.38 22,761.38	0.00 0.00	0.00 0.00	22,761.38			

**TRIAL BALANCE - ALL FUNDS
December 2023**

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
OTHER RECEIVABLE 10-110-441	35,640.00 35,640.00	0.00 0.00	0.00 0.00	35,640.00			
DUE FROM CAYETANO 10-110-502	5,412.92 5,480.08	0.00 0.00	33.58 100.74	5,379.34			
DUE FROM WS FUND 10-110-504	82,797.80 70,217.66	6,095.42 18,675.56	0.00 0.00	88,893.22			
CASH ACCOUNT - MDD 12-100-100	118,275.38 167,166.50	0.00 56,090.19	8,001.98 112,983.29	110,273.40			
MDD CHECKING ACCOUNT 12-100-110	2,012,239.17 1,953,645.46	0.00 58,593.71	0.00 0.00	2,012,239.17			
SCHERTZ - CD 12-100-130	(728.93) (728.93)	0.00 0.00	0.00 0.00	(728.93)			
TEXPOOL 12-100-175	58,041.88 58,041.88	0.00 0.00	0.00 0.00	58,041.88			
DUE FROM GENERAL FUND 12-110-100	280.00 100.00	0.00 180.00	0.00 0.00	280.00			
PREPAID EXPENSES (EOY) 12-110-400	(715.39) (220.44)	0.00 (494.95)	0.00 0.00	(715.39)			
SALES TAX RECEIVABLE 12-110-415	0.00 55,169.83	0.00 0.00	0.00 55,169.83	0.00			

**TRIAL BALANCE - ALL FUNDS
December 2023**

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
CASH - STREET MAINTENANCE 14-100-100	46,977.03 507,270.29	0.00 28,781.66	0.00 489,074.92	46,977.03			
TEXPOOL 14-100-175	262,105.08 262,105.08	0.00 0.00	0.00 0.00	262,105.08			
HOTEL CASH 15-100-100	148,771.37 136,785.68	5,941.25 24,214.12	0.00 6,287.18	154,712.62			
PREPAID EXPENSE 15-110-400	23,662.73 23,662.73	0.00 0.00	0.00 0.00	23,662.73			
ACCOUNTS RECEIVABLE - HOTEL 15-110-425	3,637.35 9,924.53	0.00 0.00	0.00 6,287.18	3,637.35			
CASH - FORFEITURE 16-100-100	415.23 414.71	0.00 0.52	0.00 0.00	415.23			
GRANT FUND 18-100-100	98,136.48 138,818.58	0.00 0.00	53.00 40,735.10	98,083.48			
COURTHOUSE SECURITY - CASH 25-100-100	996.20 4,332.47	127.71 465.85	0.00 3,674.41	1,123.91			
DUE FROM GENERAL FUND 25-110-210	67.05 0.00	19.63 86.68	0.00 0.00	86.68			
COURT TECHNOLOGY - CASH ACCT 35-100-100	14,857.98 14,553.36	104.55 409.17	0.00 0.00	14,962.53			
DUE FROM GENERAL FUND	56.46	21.12	0.00	77.58			

**TRIAL BALANCE - ALL FUNDS
December 2023**

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
35-110-270	0.00	77.58	0.00				
COMBINED FUNDS CHECKING	55,128.12	6,095.42	11,058.83	50,164.71			
40-100-100	59,576.82	18,675.56	28,087.67				
WATER/SEWER CHECKING ACCT	(232,494.71)	46,285.83	96,929.51	(283,138.39)			
40-100-150	(235,190.69)	334,323.50	382,271.20				
WATER/SEWER SAVINGS	0.26	0.00	0.00	0.26			
40-100-155	0.26	0.00	0.00				
ACCOUNTS RECEIVABLE - WATER	123,468.86	0.00	0.00	123,468.86			
40-110-100	123,468.86	0.00	0.00				
ALLOWANCE FOR UNCOLLECTABLE	(7,651.52)	0.00	0.00	(7,651.52)			
40-110-120	(7,651.52)	0.00	0.00				
NSF CHECK CLEARING ACCOUNT	68.99	375.69	375.69	68.99			
40-110-300	68.99	461.20	461.20				
PREPAID EXPENSES (EOY)	67,448.72	0.00	0.00	67,448.72			
40-110-615	(1,934.06)	69,382.78	0.00				
LAND	31,158.15	0.00	0.00	31,158.15			
40-180-100	31,158.15	0.00	0.00				
BUILDINGS AND IMPROVEMENTS	14,000.00	0.00	0.00	14,000.00			
40-180-110	14,000.00	0.00	0.00				
VEHICLES AND EQUIPMENT	506,977.62	0.00	0.00	506,977.62			
40-180-120	506,977.62	0.00	0.00				

TRIAL BALANCE - ALL FUNDS
 December 2023

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
INFRASTRUCTURE 40-180-130	9,471,571.78 9,471,571.78	0.00 0.00	0.00 0.00	9,471,571.78			
ACCUM DEPRECIATION - BUILDINGS 40-180-180	(394,930.36) (394,930.36)	0.00 0.00	0.00 0.00	(394,930.36)			
ACCUM DEPRECIATION - EQUIPMENT 40-180-185	(225,534.23) (225,534.23)	0.00 0.00	0.00 0.00	(225,534.23)			
ACCUM DEPR - INFRASTRUCTURE 40-180-190	(4,407,262.66) (4,407,262.66)	0.00 0.00	0.00 0.00	(4,407,262.66)			
REFUNDING 40-250-125	(408,000.00) (408,000.00)	0.00 0.00	0.00 0.00	(408,000.00)			
TRANSFER IN 40-900-100	0.02 0.02	0.00 0.00	0.00 0.00	0.02			
UTILITIES CAPITAL PROJECT 41-100-100	60.74 60.74	0.00 0.00	0.00 0.00	60.74			
TEXPOOL 41-100-175	24.37 24.37	0.00 0.00	0.00 0.00	24.37			
WATER IMPACE FEES - CASH 50-100-100	73,112.28 72,862.36	316.32 566.24	0.00 0.00	73,428.60			
SEWER IMPACT FEES - CASH 51-100-100	13,131.43 13,082.52	64.86 113.77	0.00 0.00	13,196.29			

TRIAL BALANCE - ALL FUNDS

December 2023

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
* TOTAL ASSETS	8,627,582.18	176,921.45	291,757.60	8,512,746.03			
	9,274,573.29	1,167,501.97	1,929,329.23				
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LIABILITIES							
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ACCOUNTS PAYABLE	1,131.27	61,283.07	61,283.07	1,131.27			
10-200-010	1,131.27	295,710.96	295,710.96				
ACCRUED EXPENSES	9,261.83	0.00	0.00	9,261.83			
10-200-011	9,261.83	0.00	0.00				
DUE TO MDD FUND	80.00	0.00	0.00	80.00			
10-200-012	(100.00)	0.00	180.00				
CASH DRAWER OVER/UNDER	(1,473.07)	0.00	4.00	(1,469.07)			
10-200-015	(1,473.07)	0.00	4.00				
CHRISTMAS SAVINGS ROGER HORNER	50.00	0.00	50.00	100.00			
10-200-098	0.00	0.00	100.00				
ED- XMAS SAVE	50.00	0.00	0.00	50.00			
10-200-099	50.00	0.00	0.00				
HF - XMAS SAVE	(100.00)	0.00	0.00	(100.00)			
10-200-103	(100.00)	0.00	0.00				
YG - XMAS SAVE	150.00	0.00	300.00	450.00			
10-200-107	3,450.00	3,900.00	900.00				

TRIAL BALANCE - ALL FUNDS

December 2023

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments			
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit	Cr-Rev
TM- XMAS SAVE 10-200-112	50.00 1,150.00	0.00 1,300.00	100.00 300.00	150.00				
DKEIL- XMAS SAVE 10-200-117	60.00 1,380.00	0.00 1,560.00	120.00 360.00	180.00				
LFLORES X-MAS SAVINGS ACCOUNT 10-200-121	100.00 300.00	0.00 600.00	200.00 600.00	300.00				
DBUNTE X-MAS SAVINGS ACCOUNT 10-200-122	40.00 805.00	0.00 910.00	80.00 225.00	120.00				
TBECK- XMAS SAVINGS 10-200-123	75.00 1,150.00	0.00 1,300.00	150.00 375.00	225.00				
JVALDEZ - XMAS SAVINGS 10-200-124	150.00 1,800.00	0.00 2,100.00	300.00 750.00	450.00				
SGOOLSBY- XMAS SAVINGS 10-200-125	25.00 460.00	0.00 520.00	50.00 135.00	75.00				
HRIOS- X-MAS SAVINGS 10-200-126	150.00 2,300.00	0.00 2,600.00	300.00 750.00	450.00				
MVALDEZ - XMAS SAVINGS 10-200-127	50.00 600.00	0.00 750.00	100.00 300.00	150.00				
HULL XMAS SAVINGS 10-200-128	10.00 70.00	0.00 100.00	20.00 60.00	30.00				
CHRISTMAS SAVINGS T GARCIA JR	100.00	0.00	200.00	300.00				

TRIAL BALANCE - ALL FUNDS

December 2023

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
10-200-129	100.00	400.00	600.00				
AFLAC POST TAX PAYABLE	31.00	0.00	0.00	31.00			
10-200-145	31.00	52.20	52.20				
AFLAC PRE TAX PAYABLE	76.82	0.00	390.78	467.60			
10-200-146	50.42	781.56	1,198.74				
ACCRUED WAGES	19,050.53	0.00	0.00	19,050.53			
10-200-190	19,050.53	0.00	0.00				
DUE TO COURT SECURITY	67.05	0.00	19.63	86.68			
10-200-210	0.00	0.00	86.68				
DUE TO TECHNOLOGY	56.46	0.00	21.12	77.58			
10-200-270	0.00	0.00	77.58				
DEFERRED REVENUES	8,172.89	0.00	0.00	8,172.89			
10-200-310	8,172.89	0.00	0.00				
DUE TO WATER	32.43	0.00	0.00	32.43			
10-200-405	32.43	0.00	0.00				
DUE TO WATER IMPACT FEES	594.48	0.00	0.00	594.48			
10-200-407	436.32	0.00	158.16				
DUE TO SEWER IMPACT FEES	64.86	0.00	0.00	64.86			
10-200-408	32.43	0.00	32.43				
COLLECTIONS PAYABLE	14,344.16	0.00	557.48	14,901.64			
10-210-120	13,161.02	0.00	1,740.62				

TRIAL BALANCE - ALL FUNDS

December 2023

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
FICA PAYABLE 10-215-140	(12,807.24) (13,146.46)	15,890.94 45,902.40	15,928.66 46,279.34	(12,769.52)			
MEDICAL PAYABLE 10-215-145	(8,132.76) (6,716.09)	16,617.52 53,640.87	17,803.34 53,410.02	(6,946.94)			
TMRS PAYABLE 10-215-155	29,124.64 28,197.57	11,991.97 36,683.62	13,429.39 39,048.11	30,562.06			
INCOME TAX PAYABLE 10-215-160	517.70 (156.13)	8,153.21 23,045.04	8,390.74 23,956.40	755.23			
FUND BALANCE 10-270-000	1,251,442.48 1,251,442.48	0.00 0.00	0.00 0.00	1,251,442.48			
ACCOUNTS PAYABLE 12-200-011	6,919.33 6,919.33	0.00 0.00	0.00 0.00	6,919.33			
XMAS SAVINGS - FELICIA CARVAJA 12-200-100	150.00 100.00	0.00 400.00	300.00 750.00	450.00			
ACCRUED WAGES 12-200-190	741.50 741.50	0.00 0.00	0.00 0.00	741.50			
FICA LIABILITY 12-215-140	413.16 413.16	442.36 1,326.96	442.36 1,326.96	413.16			
MEDICAL PAYABLE 12-215-146	539.46 539.44	58.97 176.91	58.98 176.94	539.47			

**TRIAL BALANCE - ALL FUNDS
December 2023**

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
TMRS PAYABLE	(5,872.81)	359.95	0.00	(6,232.76)			
12-215-155	(4,999.02)	1,233.74	0.00				
FEDERAL TAX LIABILITY	98.07	177.88	177.88	98.07			
12-215-160	97.97	533.45	533.55				
FUND BALANCE	2,228,703.74	0.00	0.00	2,228,703.74			
12-270-000	2,228,703.74	0.00	0.00				
SALES TAX RECEIVABLE	0.01	0.00	0.00	0.01			
14-110-430	(28,230.16)	0.00	28,230.17				
ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00			
14-200-010	0.00	489,074.92	489,074.92				
FUND BALANCE	797,605.53	0.00	0.00	797,605.53			
14-270-000	797,605.53	0.00	0.00				
FUND BALANCE	170,372.94	0.00	0.00	170,372.94			
15-270-000	170,372.94	0.00	0.00				
FUND BALANCE	414.71	0.00	0.00	414.71			
16-270-000	414.71	0.00	0.00				
ACCOUNTS PAYABLE	0.00	53.00	53.00	0.00			
18-200-010	0.00	40,735.10	40,735.10				
DEFERRED REVENUE	185,155.57	0.00	0.00	185,155.57			
18-200-310	185,155.57	0.00	0.00				
FUND BALANCE	(46,336.99)	0.00	0.00	(46,336.99)			

TRIAL BALANCE - ALL FUNDS
December 2023

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
18-270-000	(46,336.99)	0.00	0.00				
ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00			
25-200-010	0.00	3,674.41	3,674.41				
FUND BALANCE	4,332.47	0.00	0.00	4,332.47			
25-270-000	4,332.47	0.00	0.00				
FUND BALANCE	14,553.36	0.00	0.00	14,553.36			
35-270-000	14,553.36	0.00	0.00				
PAYCLIX PAYMENTS	(4,541.25)	63,670.58	0.00	(68,211.83)			
40-110-201	(6,734.79)	235,112.82	173,635.78				
ACCOUNTS PAYABLE	28,497.89	85,320.00	85,320.00	28,497.89			
40-200-010	28,497.89	347,271.28	347,271.28				
CASH OVER/SHORT ACCOUNT	(257.19)	0.00	0.00	(257.19)			
40-200-015	(257.19)	0.00	0.00				
DUE TO GENERAL FUND	82,797.80	0.00	3,047.71	85,845.51			
40-200-020	70,217.66	0.00	15,627.85				
THELGESON XMAS	60.00	0.00	120.00	180.00			
40-200-104	150.00	300.00	330.00				
ACCRUED WAGES	3,007.37	0.00	0.00	3,007.37			
40-200-110	3,007.37	0.00	0.00				
JD- XMAS SAVINGS	80.00	0.00	160.00	240.00			
40-200-119	280.00	490.00	450.00				

TRIAL BALANCE - ALL FUNDS

December 2023

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
AFLAC PAYABLE 40-200-125	132.48 132.48	0.00 319.56	159.78 479.34	292.26			
FICA PAYABLE 40-200-140	(799.10) (459.88)	1,397.92 4,089.58	1,360.20 3,712.64	(836.82)			
MEDICARE PAYABLE 40-200-145	(99.36) (99.36)	0.00 0.00	0.00 0.00	(99.36)			
MEDICAL PAYABLE 40-200-150	(13,292.89) (11,665.64)	2,501.32 7,399.93	1,635.68 4,907.04	(14,158.53)			
TMRS PAYABLE 40-200-155	(10,784.77) (8,001.22)	1,985.70 6,705.27	1,117.72 3,053.74	(11,652.75)			
INCOME TAX PAYABLE 40-200-160	(615.77) 58.16	921.88 2,667.22	684.35 1,755.76	(853.30)			
OVERPAYMENT 40-200-200	20,161.10 20,161.10	0.00 0.00	0.00 0.00	20,161.10			
WATER DEPOSITS 40-200-210	94,832.44 94,832.44	0.00 0.00	0.00 0.00	94,832.44			
ACCRUED VACATION 40-200-220	3,454.57 3,454.57	0.00 0.00	0.00 0.00	3,454.57			
ACCRUED INTEREST PAYABLE 40-220-300	10,977.00 10,977.00	0.00 0.00	0.00 0.00	10,977.00			

**TRIAL BALANCE - ALL FUNDS
December 2023**

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
BOND OUTSTANDING 40-250-100	2,400,000.00 2,400,000.00	0.00 0.00	0.00 0.00	2,400,000.00			
SARA LOAN 2005 (LT LIABILITY) 40-250-110	237,652.57 237,652.57	0.00 0.00	0.00 0.00	237,652.57			
CURRENT PORTION OF BONDS O/S 40-250-130	217,399.00 217,399.00	0.00 0.00	0.00 0.00	217,399.00			
CUR POTION OF BONDS O/S CONT 40-250-140	(217,399.00) (217,399.00)	0.00 0.00	0.00 0.00	(217,399.00)			
PREMIUM ON BONDS 40-250-150	128,584.00 128,584.00	0.00 0.00	0.00 0.00	128,584.00			
FUND BALANCE 40-270-000	(213,688.96) (213,688.96)	0.00 0.00	0.00 0.00	(213,688.96)			
INVESTED IN CAPITAL ASSETS 40-300-210	1,778,138.11 1,778,138.11	0.00 0.00	0.00 0.00	1,778,138.11			
FUND BALANCE 41-270-000	85.11 85.11	0.00 0.00	0.00 0.00	85.11			
DUE FROM GENERAL FUND 50-200-407	(474.48) (316.32)	0.00 158.16	0.00 0.00	(474.48)			
FUND BALANCE 50-300-010	73,178.68 73,178.68	0.00 0.00	0.00 0.00	73,178.68			
DUE FROM GENERAL FUND	(97.29)	0.00	0.00	(97.29)			

TRIAL BALANCE - ALL FUNDS
 December 2023

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
51-200-408	(64.86)	32.43	0.00				
FUND BALANCE	13,147.38	0.00	0.00	13,147.38			
51-300-010	13,147.38	0.00	0.00				
* TOTAL LIABILITIES	9,300,521.02	270,826.27	214,435.87	9,244,130.62			
	9,274,573.29	1,613,558.39	1,583,115.72				
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R E V E N U E S							
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AD VALORUM TAXES - CURRENT	131,831.39	0.00	67,776.46	199,607.85			
10-400-010	0.00	0.00	199,607.85				
AD VALORUM TAXES - DELINQUENT	49.05	0.00	143.77	192.82			
10-400-015	0.00	0.00	192.82				
AD VALORUM TAXES - PEN & INT	5.09	0.00	16.06	21.15			
10-400-025	0.00	0.00	21.15				
PARK USE INCOME	270.00	0.00	340.00	610.00			
10-400-050	0.00	0.00	610.00				
FOOD LICENSE INCOME	475.00	0.00	7,075.00	7,550.00			
10-400-060	0.00	0.00	7,550.00				
PERMITS	13,062.30	0.00	4,161.37	17,223.67			
10-400-065	0.00	0.00	17,223.67				
VARIANCE, ZONING, SUP REQUEST	580.14	0.00	164.00	744.14			

**TRIAL BALANCE - ALL FUNDS
December 2023**

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
10-400-066	0.00	0.00	744.14				
CREDIT CARD REWARD REVENUE	0.00	0.00	10,387.19	10,387.19			
10-400-070	0.00	0.00	10,387.19				
CONTRACTOR REGISTRATION	400.00	0.00	0.00	400.00			
10-400-071	0.00	0.00	400.00				
INTEREST INCOME	122.84	0.00	0.00	122.84			
10-400-080	0.00	0.00	122.84				
MISC INCOME	6.00	0.00	284.39	290.39			
10-400-095	0.00	0.00	290.39				
MIXED BEVERAGE TAX	3,930.75	0.00	1,804.49	5,735.24			
10-400-120	0.00	0.00	5,735.24				
FRANCHISE TAX	27,256.17	0.00	5,296.38	32,552.55			
10-400-150	0.00	0.00	32,552.55				
CERTIFICATE OF OCCUPANCY	950.00	0.00	200.00	1,150.00			
10-400-155	0.00	0.00	1,150.00				
LVISD SRO OFFICER	70,187.32	0.00	(750.00)	69,437.32			
10-410-286	0.00	0.00	69,437.32				
COPS LVISD	4,928.00	0.00	0.00	4,928.00			
10-410-296	0.00	0.00	4,928.00				
LVISD ADMINISTRATION FEES	598.75	0.00	521.61	1,120.36			
10-410-297	0.00	0.00	1,120.36				

**TRIAL BALANCE - ALL FUNDS
December 2023**

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
POLICE REPORTS	102.00	0.00	4,212.50	4,314.50			
10-410-298	0.00	0.00	4,314.50				
INDINGENT DEFENSE FUND (IDF)	17.44	0.00	6.96	24.40			
10-415-315	0.00	0.00	24.40				
LOCAL TRAFFIC FINE	213.68	0.00	60.44	274.12			
10-415-320	0.00	0.00	274.12				
LOCAL CONSOLIDATED COURT COST	28.00	0.00	14.00	42.00			
10-415-321	0.00	0.00	42.00				
MOVING VIOLATION FEE (MVF)	0.55	0.00	0.13	0.68			
10-415-325	0.00	0.00	0.68				
STATE JURY FEE (JRF)	34.90	0.00	13.90	48.80			
10-415-330	0.00	0.00	48.80				
STATE JUDICIAL SUPPORT FUND (J)	52.34	0.00	20.85	73.19			
10-415-335	0.00	0.00	73.19				
STATE CONSOLIDATED COURT COST	5,246.25	0.00	1,933.53	7,179.78			
10-415-340	0.00	0.00	7,179.78				
STATE TRAFFIC FINE (STF)	3,260.10	0.00	1,322.93	4,583.03			
10-415-345	0.00	0.00	4,583.03				
FINE	4,303.96	0.00	2,062.53	6,366.49			
10-415-355	0.00	0.00	6,366.49				

**TRIAL BALANCE - ALL FUNDS
December 2023**

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
TIME PAYMENT FEE 10-415-360	9.80 0.00	0.00 0.00	4.90 14.70	14.70			
WARRANT FEE 10-415-365	877.31 0.00	0.00 0.00	223.78 1,101.09	1,101.09			
ADMINISTRATIVE FEE 10-415-370	240.00 0.00	0.00 0.00	120.00 360.00	360.00			
DISMISSAL FEE 10-415-371	120.00 0.00	0.00 0.00	140.00 260.00	260.00			
ARREST FEE 10-415-372	437.45 0.00	0.00 0.00	157.11 594.56	594.56			
OMNI COLLECTION FEE 10-415-380	285.11 0.00	0.00 0.00	109.23 394.34	394.34			
DEFERRED FEE 10-415-385	3,146.42 0.00	0.00 0.00	1,277.00 4,423.42	4,423.42			
SCHOOL ZONE VIOLATION FEE 10-415-391	325.00 0.00	0.00 0.00	173.58 498.58	498.58			
TRUANCY PREVENTION FEE 10-415-392	402.38 0.00	0.00 0.00	146.68 549.06	549.06			
SEATBELT FEE 10-415-393	(148.00) 0.00	0.00 148.00	0.00 0.00	(148.00)			
BANK INTEREST	3,674.24	0.00	0.00	3,674.24			

TRIAL BALANCE - ALL FUNDS

December 2023

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
12-400-080	0.00	0.00	3,674.24				
EVENT VENDORS/DONATIONS	850.00	0.00	0.00	850.00			
12-400-120	0.00	0.00	850.00				
INTEREST INCOME	551.49	0.00	0.00	551.49			
14-400-080	0.00	0.00	551.49				
INTEREST INCOME	176.48	0.00	0.00	176.48			
15-400-080	0.00	0.00	176.48				
HOTEL TAX REVENUE	5,522.03	0.00	5,941.25	11,463.28			
15-400-100	0.00	6,287.18	17,750.46				
INTEREST	0.52	0.00	0.00	0.52			
16-400-080	0.00	0.00	0.52				
INTEREST	2.76	0.00	0.00	2.76			
25-400-080	0.00	0.00	2.76				
COURTHOUSE SECURITY FEES	402.43	0.00	147.34	549.77			
25-410-210	0.00	0.00	549.77				
INTEREST	18.22	0.00	0.00	18.22			
35-400-080	0.00	0.00	18.22				
STATE COURT COST - TECH FEE	342.86	0.00	125.67	468.53			
35-410-270	0.00	0.00	468.53				
INTEREST INCOME	32.94	0.00	0.00	32.94			
40-400-080	0.00	0.00	32.94				

**TRIAL BALANCE - ALL FUNDS
December 2023**

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
NSF CHECK FEE 40-400-125	30.00 0.00	0.00 0.00	60.00 90.00	90.00			
SALES TAX INCOME 40-400-505	4,367.74 0.00	0.00 0.00	2,161.86 6,529.60	6,529.60			
WATER SALES 40-400-510	161,492.96 0.00	0.00 0.00	50,418.01 211,910.97	211,910.97			
SEWER SALES 40-400-520	42,716.90 0.00	0.00 0.00	18,994.66 61,711.56	61,711.56			
PENALTIES 40-400-530	1,592.97 0.00	0.00 0.00	899.38 2,492.35	2,492.35			
OPER & MAINTENANCE 40-400-540	5,167.99 0.00	0.00 0.00	2,440.74 7,608.73	7,608.73			
GARBAGE SALES 40-400-550	67,208.42 0.00	0.00 0.00	32,509.34 99,717.76	99,717.76			
OVERPAYMENT 40-400-555	414.91 0.00	186.56 686.19	638.37 1,552.91	866.72			
NEW WATER METER FEES 40-400-560	858.00 0.00	0.00 0.00	572.00 1,430.00	1,430.00			
RECONNECTIONS 40-400-570	249.00 0.00	0.00 0.00	330.80 579.80	579.80			

TRIAL BALANCE - ALL FUNDS
 December 2023

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
WATER DEPOSITS	1,924.41	0.00	800.00	2,724.41			
40-400-590	0.00	0.00	2,724.41				
ADMIN FEE	450.00	0.00	150.00	600.00			
40-400-591	0.00	0.00	600.00				
ADJUSTMENTS	(69.10)	0.00	0.00	(69.10)			
40-400-595	0.00	94.10	25.00				
INTEREST INCOME	91.76	0.00	0.00	91.76			
50-400-080	0.00	0.00	91.76				
WATER IMPACT FEES	316.32	0.00	316.32	632.64			
50-400-585	0.00	0.00	632.64				
INTEREST INCOME	16.48	0.00	0.00	16.48			
51-400-080	0.00	0.00	16.48				
SEWER IMPACT FEES	64.86	0.00	64.86	129.72			
51-400-580	0.00	0.00	129.72				
* TOTAL REVENUES	572,075.08	186.56	225,991.37	797,879.89			
	0.00	7,215.47	805,095.36				
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EXPENSES							
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OFFICE SUPPLIES	22.55	0.00	0.00	22.55			
10-500-220	0.00	22.55	0.00				

TRIAL BALANCE - ALL FUNDS

December 2023

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments			
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit	Cr-Rev
UNIFORMS	100.00	0.00	0.00	100.00				
10-500-250	0.00	100.00	0.00					
CONTRACT SERVICES - BV	5,369.94	0.00	0.00	5,369.94				
10-500-300	0.00	5,369.94	0.00					
FIRE INSPECTIONS SERVICES	3,000.00	0.00	0.00	3,000.00				
10-500-301	0.00	3,000.00	0.00					
MUNI CODES	354.00	0.00	0.00	354.00				
10-500-425	0.00	354.00	0.00					
WAGES - GENERAL	27,297.85	13,974.60	0.00	41,272.45				
10-510-010	0.00	41,272.45	0.00					
OVERTIME	34.74	0.00	0.00	34.74				
10-510-015	0.00	34.74	0.00					
CAR/ PHONE ALLOWANCE	1,015.40	507.70	0.00	1,523.10				
10-510-020	0.00	1,523.10	0.00					
PAYROLL TAXES	2,139.63	1,093.40	0.00	3,233.03				
10-510-110	0.00	3,233.03	0.00					
TMRS	1,489.62	761.62	0.00	2,251.24				
10-510-115	0.00	2,251.24	0.00					
EMPLOYEE INSURANCE	4,116.68	2,058.34	0.00	6,175.02				
10-510-150	0.00	6,175.02	0.00					
OFFICE EXPENSE	319.01	0.00	0.00	319.01				

TRIAL BALANCE - ALL FUNDS
 December 2023

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments			
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit	Cr-Rev
10-510-210	0.00	319.01	0.00					
OFFICE EQUIPMENT RENTALS	1,695.94	601.13	0.00	2,297.07				
10-510-212	0.00	2,297.07	0.00					
BUILDING EXPENSE - CH	3,809.41	0.00	0.00	3,809.41				
10-510-214	0.00	3,809.41	0.00					
OFFICE CLEANING	1,125.00	625.00	0.00	1,750.00				
10-510-215	0.00	1,750.00	0.00					
OFFICE SUPPLIES	380.80	133.98	0.00	514.78				
10-510-220	0.00	514.78	0.00					
DUES AND SUBSCRIPTIONS	269.98	14.99	0.00	284.97				
10-510-230	0.00	284.97	0.00					
TELEPHONE	1,316.60	657.60	0.00	1,974.20				
10-510-240	0.00	1,974.20	0.00					
POSTAGE	240.38	120.19	0.00	360.57				
10-510-260	0.00	360.57	0.00					
TECHNOWLEDGE/SOFTWARE UPGRADES	11,094.36	2,706.80	0.00	13,801.16				
10-510-270	0.00	13,801.16	0.00					
UTILITIES	1,805.95	803.71	0.00	2,609.66				
10-510-290	0.00	2,609.66	0.00					
NATIONAL NIGHT EXPENSES	45.07	0.00	0.00	45.07				
10-510-300	0.00	45.07	0.00					

TRIAL BALANCE - ALL FUNDS

December 2023

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments			
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit	Cr-Rev
PROPERTY & LIABILITY INSURANCE 10-510-310	16,699.92 0.00	0.00 16,699.92	0.00 0.00	16,699.92				
WORKERS COMP INSURANCE 10-510-320	315.18 0.00	0.00 315.18	0.00 0.00	315.18				
LEGAL & PROFESSIONAL - LEGAL 10-510-420	935.00 0.00	707.00 1,642.00	0.00 0.00	1,642.00				
LEGAL & PROFESSIONAL - COLLECT 10-510-421	1,158.00 0.00	0.00 1,158.00	0.00 0.00	1,158.00				
FOOD LICENSE EXPENSE 10-510-435	50.00 0.00	775.00 825.00	0.00 0.00	825.00				
EMPLOYEE TRAINING 10-510-450	1,851.26 0.00	802.20 2,653.46	0.00 0.00	2,653.46				
WCAC QUARTERLY PAYMENT 10-510-452	419.36 0.00	1,329.58 1,748.94	0.00 0.00	1,748.94				
ELECTION EXPENSE 10-510-465	350.00 0.00	0.00 350.00	0.00 0.00	350.00				
BANK SERVICE CHARGES 10-510-470	316.66 0.00	0.00 316.66	0.00 0.00	316.66				
ADS 10-510-490	27.00 0.00	0.00 27.00	0.00 0.00	27.00				

TRIAL BALANCE - ALL FUNDS
 December 2023

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
WAGES - COURT 10-515-010	7,384.80 0.00	3,729.60 11,114.40	0.00 0.00	11,114.40			
PAYROLL TAXES 10-515-110	580.24 0.00	285.32 865.56	0.00 0.00	865.56			
TMRS 10-515-115	337.07 0.00	170.56 507.63	0.00 0.00	507.63			
EMPLOYEE INSURANCE 10-515-150	22.52 0.00	11.26 33.78	0.00 0.00	33.78			
OFFICE EXPENSE 10-515-210	41.60 0.00	0.00 41.60	0.00 0.00	41.60			
TECHNOLOGY/SOFTWARE UPGRADES 10-515-271	6,520.00 0.00	260.00 6,780.00	0.00 0.00	6,780.00			
WORKERS COMP INSURANCE 10-515-320	70.34 0.00	0.00 70.34	0.00 0.00	70.34			
PROSECUTOR SERVICES 10-515-415	200.00 0.00	0.00 200.00	0.00 0.00	200.00			
JURY EXPENSE 10-515-420	(7.70) 0.00	0.00 0.00	2.79 10.49	(10.49)			
EMPLOYEE TRAINING 10-515-450	350.00 0.00	0.00 350.00	0.00 0.00	350.00			
OMNI COLLECTION	180.00	0.00	0.00	180.00			

TRIAL BALANCE - ALL FUNDS

December 2023

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments			
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit	Cr-Rev
10-515-474	0.00	180.00	0.00					
STATE COURT COSTS	7,918.40	0.00	0.00	7,918.40				
10-515-550	0.00	7,918.40	0.00					
WAGES - POLICE	126,664.09	67,852.18	0.00	194,516.27				
10-520-010	0.00	194,516.27	0.00					
CONTRACT LABOR	1,937.50	400.00	0.00	2,337.50				
10-520-011	0.00	2,337.50	0.00					
SHIFT DIFFERENTIAL	900.00	450.00	0.00	1,350.00				
10-520-012	0.00	1,350.00	0.00					
OVERTIME	3,739.15	1,621.14	164.28	5,196.01				
10-520-015	0.00	5,421.90	225.89					
PAYROLL TAXES	9,784.38	5,216.60	0.00	15,000.98				
10-520-110	0.00	15,000.98	0.00					
TMRS	7,159.34	3,810.82	0.00	10,970.16				
10-520-115	0.00	10,970.16	0.00					
EMPLOYEE INSURANCE	20,796.48	10,398.24	0.00	31,194.72				
10-520-150	0.00	31,194.72	0.00					
MEDICAL COST	60.00	840.00	0.00	900.00				
10-520-160	0.00	900.00	0.00					
OFFICE EXPENSE	145.23	44.66	0.00	189.89				
10-520-210	0.00	189.89	0.00					

TRIAL BALANCE - ALL FUNDS

December 2023

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments			
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit	Cr-Rev
OFFICE SUPPLIES 10-520-220	289.32 0.00	29.39 318.71	0.00 0.00	318.71				
TELEPHONE 10-520-240	2,374.65 0.00	1,284.14 3,658.79	0.00 0.00	3,658.79				
UNIFORMS 10-520-250	1,023.20 0.00	7,288.00 8,311.20	0.00 0.00	8,311.20				
TECHNOLOGY/SOFTWARE UPGRADES 10-520-270	12,715.38 0.00	10,235.11 22,950.49	0.00 0.00	22,950.49				
PROPERTY & LIABILITY INSURANCE 10-520-310	15,656.17 0.00	0.00 15,656.17	0.00 0.00	15,656.17				
WORKERS COMP INSURANCE 10-520-320	23,105.37 0.00	0.00 23,105.37	0.00 0.00	23,105.37				
EMPLOYEE TRAINING 10-520-450	745.00 0.00	452.55 1,197.55	0.00 0.00	1,197.55				
LEOSE TRAINING EXPENSE 10-520-451	202.00 0.00	0.00 202.00	0.00 0.00	202.00				
K-9 CONTRACT LABOR 10-520-478	216.49 0.00	306.48 522.97	0.00 0.00	522.97				
COPS LVISD CONTRACT PAY 10-520-479	4,952.50 0.00	1,995.00 6,947.50	0.00 0.00	6,947.50				

TRIAL BALANCE - ALL FUNDS
 December 2023

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments			
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit	Cr-Rev
EVIDENCE SUPPLIES 10-520-480	726.48 0.00	0.00 726.48	0.00 0.00	726.48				
ADS 10-520-490	37.10 0.00	0.00 37.10	0.00 0.00	37.10				
ADS - PUBLICATIONS 10-520-499	18.00 0.00	0.00 18.00	0.00 0.00	18.00				
VEHICLE PURCHASE 10-520-600	3,517.00 0.00	0.00 3,517.00	0.00 0.00	3,517.00				
VEHICLE FUEL 10-520-610	6,270.59 0.00	2,751.48 9,022.07	0.00 0.00	9,022.07				
VEHICLE REPAIR 10-520-620	5,552.54 0.00	728.05 6,280.59	0.00 0.00	6,280.59				
GENERAL SUPPLIES 10-520-670	144.92 0.00	0.00 144.92	0.00 0.00	144.92				
EQUIPMENT PURCHASES 10-520-690	3,108.24 0.00	1,697.75 4,805.99	0.00 0.00	4,805.99				
WCSO DISPATCH 10-520-910	3,000.00 0.00	0.00 3,000.00	0.00 0.00	3,000.00				
MICELLAENOUS 10-520-920	310.99 0.00	300.00 610.99	0.00 0.00	610.99				
WAGES - PUBLIC WORKS	12,076.40	5,930.40	0.00	18,006.80				

TRIAL BALANCE - ALL FUNDS

December 2023

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments			
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit	Cr-Rev
10-530-010	0.00	18,006.80	0.00					
OVERTIME	513.11	610.50	0.00	1,123.61				
10-530-015	0.00	1,123.61	0.00					
PAYROLL TAXES	946.51	494.38	0.00	1,440.89				
10-530-110	0.00	1,440.89	0.00					
TMRS	686.12	356.49	0.00	1,042.61				
10-530-115	0.00	1,042.61	0.00					
EMPLOYEE INSURANCE	2,408.20	1,204.10	0.00	3,612.30				
10-530-150	0.00	3,612.30	0.00					
TELEPHONE	497.70	218.42	0.00	716.12				
10-530-240	0.00	716.12	0.00					
UNIFORMS	1,237.66	197.47	0.00	1,435.13				
10-530-250	0.00	1,435.13	0.00					
PROPERTY & LIABILITY INSURANCE	9,393.70	0.00	0.00	9,393.70				
10-530-310	0.00	9,393.70	0.00					
WORKERS COMP INSURANCE	1,043.75	0.00	0.00	1,043.75				
10-530-320	0.00	1,043.75	0.00					
VEHICLE FUEL	2,855.81	1,328.07	0.00	4,183.88				
10-530-610	0.00	4,183.88	0.00					
REPAIR AND MAINTENANCE	24.00	0.00	0.00	24.00				
10-530-655	0.00	24.00	0.00					

TRIAL BALANCE - ALL FUNDS

December 2023

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments			
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit	Cr-Rev
TOOLS	928.62	0.00	0.00	928.62				
10-530-660	0.00	928.62	0.00					
STREET REPAIR	131.31	56.00	0.00	187.31				
10-530-665	0.00	187.31	0.00					
EQUIPMENT - BIG ITEMS	3,516.00	0.00	0.00	3,516.00				
10-530-791	0.00	3,516.00	0.00					
ENGINEERING FEES	695.00	0.00	0.00	695.00				
10-530-930	0.00	695.00	0.00					
WAGES - PARK DEPARTMENT	11,542.23	6,140.80	0.00	17,683.03				
10-580-010	0.00	17,683.03	0.00					
OVERTIME	1,456.65	645.95	0.00	2,102.60				
10-580-015	0.00	2,102.60	0.00					
PAYROLL TAXES	996.72	521.47	0.00	1,518.19				
10-580-110	0.00	1,518.19	0.00					
TMRS	708.43	369.88	0.00	1,078.31				
10-580-115	0.00	1,078.31	0.00					
EMPLOYEE INSURANCE	3,175.92	1,587.96	0.00	4,763.88				
10-580-150	0.00	4,763.88	0.00					
TELEPHONE	172.84	86.48	0.00	259.32				
10-580-240	0.00	259.32	0.00					

TRIAL BALANCE - ALL FUNDS
 December 2023

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments			
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit	Cr-Rev
UNIFORMS 10-580-250	114.94 0.00	256.19 371.13	0.00 0.00	371.13				
UTILITIES - PARK 10-580-290	2,148.92 0.00	815.40 2,964.32	0.00 0.00	2,964.32				
PROPERTY & LIABILITY INSURANCE 10-580-310	5,218.73 0.00	0.00 5,218.73	0.00 0.00	5,218.73				
WORKERS COMP INSURANCE 10-580-320	257.41 0.00	0.00 257.41	0.00 0.00	257.41				
VEHICLE FUEL 10-580-610	917.23 0.00	350.08 1,267.31	0.00 0.00	1,267.31				
VEHICLE REPAIR 10-580-620	1,472.86 0.00	1,186.66 2,659.52	0.00 0.00	2,659.52				
REPAIR AND MAINTENANCE 10-580-655	254.48 0.00	275.80 530.28	0.00 0.00	530.28				
CITY PARK SUPPLIES 10-580-670	692.25 0.00	492.03 1,184.28	0.00 0.00	1,184.28				
PARK EQUIPMENT 10-580-690	234.75 0.00	263.16 497.91	0.00 0.00	497.91				
WAGES - MDD 12-500-010	5,781.60 0.00	2,891.20 8,672.80	0.00 0.00	8,672.80				
PAYROLL TAXES	442.30	221.18	0.00	663.48				

TRIAL BALANCE - ALL FUNDS

December 2023

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
12-500-050	0.00	663.48	0.00				
TMRS	315.11	157.58	0.00	472.69			
12-500-115	0.00	472.69	0.00				
EMPLOYEE INSURANCE	117.96	58.98	0.00	176.94			
12-500-150	0.00	176.94	0.00				
OFFICE SUPPLIES	334.70	63.77	0.00	398.47			
12-500-220	0.00	398.47	0.00				
NEWS PUBLICATIONS/SUBSCRIPTION	175.00	120.00	0.00	295.00			
12-500-231	0.00	295.00	0.00				
TELEPHONE	86.42	31.25	0.00	117.67			
12-500-240	0.00	117.67	0.00				
WORKERS COMP INSURANCE	67.80	0.00	0.00	67.80			
12-500-320	0.00	67.80	0.00				
ENGINEERING	0.00	545.00	0.00	545.00			
12-500-410	0.00	545.00	0.00				
TRAINING/CONFERENCE/TRAVEL	413.36	0.00	0.00	413.36			
12-500-450	0.00	413.36	0.00				
ECONOMIC DEVELOPMENT	2,479.50	0.00	0.00	2,479.50			
12-500-456	0.00	2,479.50	0.00				
EVENT PLANNING	30,459.01	3,465.54	0.00	33,924.55			
12-500-460	0.00	33,924.55	0.00				

TRIAL BALANCE - ALL FUNDS

December 2023

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
ADVERTISING 12-500-476	(50.00) 0.00	0.00 (50.00)	0.00 0.00	(50.00)			
FACADE GRANTS 12-500-477	5,000.00 0.00	387.54 5,387.54	0.00 0.00	5,387.54			
TRAFFIC STUDY 12-500-478	3,860.00 0.00	0.00 3,860.00	0.00 0.00	3,860.00			
STREET REPAIR 14-500-100	483,497.42 0.00	0.00 483,497.42	0.00 0.00	483,497.42			
PROFESSIONAL - ENGINEERING 14-500-410	5,577.50 0.00	0.00 5,577.50	0.00 0.00	5,577.50			
PD/FIRE RADIO GRANT 18-517-100	0.00 0.00	53.00 53.00	0.00 0.00	53.00			
ACOG 2023 GRANT PD 18-570-100	40,682.10 0.00	0.00 40,682.10	0.00 0.00	40,682.10			
BUILDING SECURITY 25-500-200	3,674.41 0.00	0.00 3,674.41	0.00 0.00	3,674.41			
WAGES 40-540-010	24,015.20 0.00	12,036.04 36,051.24	0.00 0.00	36,051.24			
OVERTIME 40-540-015	1,056.64 0.00	1,561.61 2,618.25	0.00 0.00	2,618.25			

TRIAL BALANCE - ALL FUNDS

December 2023

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments			
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit	Cr-Rev
PAYROLL TAXES	1,904.08	1,033.26	0.00	2,937.34				
40-540-110	0.00	2,937.34	0.00					
TMRS	1,366.39	741.07	0.00	2,107.46				
40-540-115	0.00	2,107.46	0.00					
ON CALL PAY	330.00	210.00	0.00	540.00				
40-540-120	0.00	540.00	0.00					
EMPLOYEE INSURANCE	4,916.88	2,458.44	0.00	7,375.32				
40-540-150	0.00	7,375.32	0.00					
DUES AND SUBSCRIPTIONS	0.00	1,803.75	0.00	1,803.75				
40-540-230	0.00	1,803.75	0.00					
TELEPHONE	790.34	395.17	0.00	1,185.51				
40-540-240	0.00	1,185.51	0.00					
POSTAGE	1,000.00	11.17	0.00	1,011.17				
40-540-260	0.00	1,011.17	0.00					
DEPOSIT REFUND	560.00	192.12	0.00	752.12				
40-540-281	0.00	752.12	0.00					
APPLIED DEPOSIT REIMBURSEMENT	1,054.11	207.88	0.00	1,261.99				
40-540-284	0.00	1,261.99	0.00					
UTILITIES	17,130.32	8,294.34	0.00	25,424.66				
40-540-290	0.00	25,424.66	0.00					
PROPERTY & LIABILITY INSURANCE	10,124.32	0.00	0.00	10,124.32				

**TRIAL BALANCE - ALL FUNDS
December 2023**

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments		
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit
40-540-310	0.00	10,124.32	0.00				
WORKERS COMP INSURANCE	1,253.15	0.00	0.00	1,253.15			
40-540-320	0.00	1,253.15	0.00				
PERMITS & INSPECTIONS	1,958.43	1,575.35	0.00	3,533.78			
40-540-411	0.00	3,533.78	0.00				
EMPLOYEE TRAINING & LICENSING	719.98	0.00	0.00	719.98			
40-540-450	0.00	719.98	0.00				
PAYCLIX EXPENSE	2,833.72	0.00	0.00	2,833.72			
40-540-471	0.00	2,833.72	0.00				
VEHICLE FUEL	20.00	0.00	0.00	20.00			
40-540-610	0.00	20.00	0.00				
VEHICLE REPAIR	8,771.67	2,719.04	0.00	11,490.71			
40-540-620	0.00	11,490.71	0.00				
GARBAGE COLLECTION EXPENSE	62,283.21	31,323.75	0.00	93,606.96			
40-540-710	0.00	93,606.96	0.00				
SALES TAX EXPENSE	4,454.88	2,136.75	0.00	6,591.63			
40-540-720	0.00	6,591.63	0.00				
SUPPLIES AND REPAIRS	12,536.68	4,515.03	0.00	17,051.71			
40-540-810	0.00	17,051.71	0.00				
WWTP OPERATION	48,486.82	24,931.48	0.00	73,418.30			
40-540-820	0.00	73,418.30	0.00				

TRIAL BALANCE - ALL FUNDS

December 2023

Account Title Number	Beg-Bal-Mo	Debits/MTD	Credits/MTD	Ending Balance	Adjustments			
	Beg-Bal-Yr	Debits/YTD	Credits/YTD		Debit	Dr-Rev	Credit	Cr-Rev
WATER ANALYSIS LAB 40-540-830	1,307.00 0.00	860.00 2,167.00	0.00 0.00	2,167.00				
CHEMICALS 40-540-840	2,129.79 0.00	3,576.28 5,706.07	0.00 0.00	5,706.07				
BULK WATER PURCHASE 40-540-880	16,474.20 0.00	2,621.20 19,095.40	0.00 0.00	19,095.40				
EQUIPMENT PURCHASE 40-540-906	389.00 0.00	0.00 389.00	0.00 0.00	389.00				
* TOTAL EXPENSES	1,245,013.92 0.00	284,417.63 1,529,500.86	167.07 236.38	1,529,264.48				
*** GRAND TOTALS	0.00 0.00	732,351.91 4,317,776.69	732,351.91 4,317,776.69	0.00				

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City of Lavernia

Section 4, Item B. 1

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number		
Account Number		Account Description		Amount	Action		
414	105032	SOFTWARE		12/7/2023	509.60	1	12/1/2023
BARCOM TECHNOLOGY SOLUTIONS, INC.*			C 36594	12/7/2023	Yes	12/2023	
No							
Image: M:\BUCS\DATA\Images\2023 CHECKS\12-07-23\12012023_Barcom_001.pdf							
10-510-270		TECHNOWLEDGE/SOFTWARE UPGRADES			509.60	Expense	
*** Check-Number= 36594 Vendor Name= BARCOM TECHNOLOGY SOLUTIONS, INC.*				Check Date= 12/07/2023	Check Amount=	509.60***	
162	20231205-1	SURVEYING		12/7/2023	545.00	1	12/5/2023
BERGER LAND SURVEYING*			C 36595	12/7/2023	No	12/2023	
No							
Image: M:\BUCS\DATA\Images\2023 CHECKS\12-07-23\12052023_BEHSEH LAND SURVMNQ P.O.BOX 469 LA VBRNIA. TEXAS _BI210.pdf							
12-500-410		ENGINEERING			545.00	Expense	
*** Check-Number= 36595 Vendor Name= BERGER LAND SURVEYING*				Check Date= 12/07/2023	Check Amount=	545.00***	
6	6787	BULK WATER PURCHASE		12/7/2023	2,621.20	1	12/4/2023
CANYON REGIONAL WATER AUTHORITY*			C 36596	12/7/2023	No	12/2023	
No							
Image: M:\BUCS\DATA\Images\2023 CHECKS\12-07-23\11302023_CANYON REGIONAL WATER AUTHORITY 850 Lakeside Pass New B.pdf							
40-540-880		BULK WATER PURCHASE			2,621.20	Expense	
*** Check-Number= 36596 Vendor Name= CANYON REGIONAL WATER AUTHORITY*				Check Date= 12/07/2023	Check Amount=	2,621.20***	
367	20231204-1	POLICE CASH		12/7/2023	300.00	1	12/4/2023
CITY OF LA VERNIA*			C 36597	12/7/2023	No	12/2023	
No							
Image: M:\BUCS\DATA\Images\2023 CHECKS\12-07-23\12042023.pdf							

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Card Number	CC-Invoice	Project Number	
Account Number	Account Description			Amount	Action		
10-520-920		MICELLAENOUS		300.00	Expense		
*** Check-Number= 36597 Vendor Name= CITY OF LA VERNIA* Check Date= 12/07/2023 Check Amount= 300.00***							
1033	20231207-1	WATER DEPOSIT REFUND ON ACCOUNT 1307		12/7/2023	20.66	1	12/7/2023
CORNERSTONE BUILDERS*			C 36598	12/7/2023	No	12/2023	
No Image: M:\BUCS\DATA\Images\2023 CHECKS\12-07-23\12152023_Final Billing Statement Thursday, December 7, 2023.pdf							
40-540-281		DEPOSIT REFUND		20.66	Expense		
*** Check-Number= 36598 Vendor Name= CORNERSTONE BUILDERS* Check Date= 12/07/2023 Check Amount= 20.66***							
1197	6628201	UNIFORMS		12/7/2023	179.95	1	12/7/2023
D AND D TEXAS OUTFITTERS*			C 36599	12/7/2023	No	12/2023	
No Image: M:\BUCS\DATA\Images\2023 CHECKS\12-07-23\12072023_002.pdf							
10-580-250		UNIFORMS		179.95	Expense		
*** Check-Number= 36599 Vendor Name= D AND D TEXAS OUTFITTERS* Check Date= 12/07/2023 Check Amount= 179.95***							
39	857002979-23	CHLORINE		12/7/2023	894.89	1	12/5/2023
PVS DX INC.*			C 36600	12/7/2023	No	12/2023	
No Image: M:\BUCS\DATA\Images\2023 CHECKS\12-07-23\11142023_CUSTOMER.pdf							
40-540-840		CHEMICALS		894.89	Expense		
*** Check-Number= 36600 Vendor Name= PVS DX INC.* Check Date= 12/07/2023 Check Amount= 894.89***							
1327	20231204-1	PARK REFUND		12/7/2023	75.00	1	12/4/2023

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number		
Account Number	Account Description		Amount		Action		
ELIZONDO, STEPHEN*			C 36601	12/7/2023	No	12/2023	
No	Image: M:\BUCS\DATA\Images\2023 CHECKS\12-07-23\12012023_9243624 __ Cityof La Vernia^TX MiscGou WEB.pdf						
10-400-050		PARK USE INCOME			75.00	Revenue	
*** Check-Number= 36601 Vendor Name= ELIZONDO, STEPHEN* Check Date= 12/07/2023 Check Amount= 75.00***							
560	207342	UNIFORMS		12/7/2023	6,726.00	1	12/7/2023
FIRSTSPEAR, LLC*			C 36602	12/7/2023	No	12/2023	
No	Image: M:\BUCS\DATA\Images\2023 CHECKS\12-07-23\05172023_Invoice.pdf						
10-520-250		UNIFORMS			6,726.00	Expense	
*** Check-Number= 36602 Vendor Name= FIRSTSPEAR, LLC* Check Date= 12/07/2023 Check Amount= 6,726.00***							
322	NP65578023	VEHICLE FUEL		12/7/2023	2,236.28	1	12/4/2023
FUELMAN*			C 36603	12/7/2023	No	12/2023	
No	Image: M:\BUCS\DATA\Images\2023 CHECKS\12-07-23\11202023_FLEET MANAGEMENT REPORT.pdf						
10-530-610		VEHICLE FUEL			650.80	Expense	
10-580-610		VEHICLE FUEL			169.86	Expense	
10-520-610		VEHICLE FUEL			1,415.62	Expense	
*** Check-Number= 36603 Vendor Name= FUELMAN* Check Date= 12/07/2023 Check Amount= 2,236.28***							
131	67774	SOFTWARE		12/7/2023	260.00	1	12/5/2023
LOCAL GOVERNMENT SOLUTIONS, LP*			C 36604	12/7/2023	No	12/2023	
No	Image: M:\BUCS\DATA\Images\2023 CHECKS\12-07-23\12012023_Total.pdf						

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number		
Account Number	Account Description			Amount	Action		
10-515-271		TECHNOLOGY/SOFTWARE UPGRADES		260.00	Expense		
*** Check-Number= 36604 Vendor Name= LOCAL GOVERNMENT SOLUTIONS, LP* Check Date= 12/07/2023 Check Amount= 260.00***							
135	103	HEALTH INSPECTIONS		12/7/2023	775.00	1	12/5/2023
MCGUFFIN, MONTY*			C 36605	12/7/2023	Yes	12/2023	
No							
Image: M:\BUCS\DATA\Images\2023 CHECKS\12-07-23\12012023_Payment Terms.pdf							
10-510-435		FOOD LICENSE EXPENSE			775.00	Expense	
*** Check-Number= 36605 Vendor Name= MCGUFFIN, MONTY* Check Date= 12/07/2023 Check Amount= 775.00***							
1035	3451	STREET REPAIR		12/7/2023	82.00	1	12/1/2023
OSO CONSTRUCTION & MATERIALS*			C 36606	12/7/2023	No	12/2023	
No							
Image: M:\BUCS\DATA\Images\2023 CHECKS\12-07-23\12012023_OSO Construction &Materials 4013 CR 342 La Vernia, Tx 7.pdf							
10-580-655		REPAIR AND MAINTENANCE			82.00	Expense	
1035	3452	PARK		12/7/2023	41.00	1	12/1/2023
OSO CONSTRUCTION & MATERIALS*			C 36606	12/7/2023	No	12/2023	
No							
Image: M:\BUCS\DATA\Images\2023 CHECKS\12-07-23\12012023_OSO Construction &Materials 4013 CR 342 La Vernia, Tx 7.pdf							
10-580-655		REPAIR AND MAINTENANCE			41.00	Expense	
*** Check-Number= 36606 Vendor Name= OSO CONSTRUCTION & MATERIALS* Check Date= 12/07/2023 Check Amount= 123.00***							
21	11624	SLUDGE HAULING		12/7/2023	10,043.46	1	12/5/2023
SAN ANTONIO RIVER AUTHORITY*			C 36607	12/7/2023	No	12/2023	
No							

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number		
Account Number	Account Description			Amount	Action		
	Image: M:\BUCS\DATA\Images\2023 CHECKS\12-07-23\10312023_INVOICE_001.pdf						
40-540-820		WWTP OPERATION		10,043.46	Expense		
21	11625	AERATOR		12/7/2023	899.12 1	12/5/2023	
SAN ANTONIO RIVER AUTHORITY*			C 36607	12/7/2023	No 12/2023		
No							
	Image: M:\BUCS\DATA\Images\2023 CHECKS\12-07-23\10312023_INVOICE_002.pdf						
40-540-820		WWTP OPERATION		899.12	Expense		
21	11626	WATER PLANT SYSTEM LABOR		12/7/2023	512.27 1	12/5/2023	
SAN ANTONIO RIVER AUTHORITY*			C 36607	12/7/2023	No 12/2023		
No							
	Image: M:\BUCS\DATA\Images\2023 CHECKS\12-07-23\10312023_INVOICE_003.pdf						
40-540-820		WWTP OPERATION		512.27	Expense		
*** Check-Number= 36607 Vendor Name= SAN ANTONIO RIVER AUTHORITY* Check Date= 12/07/2023 Check Amount= 11,454.85***							
554	147342723-0001	CHRISTMAS		12/7/2023	1,347.49 1	12/6/2023	
SUNBELT RENTALS*			C 36608	12/7/2023	No 12/2023		
No							
	Image: M:\BUCS\DATA\Images\2023 CHECKS\12-07-23\12062023_REN TA LS.pdf						
12-500-460		EVENT PLANNING		1,347.49	Expense		
*** Check-Number= 36608 Vendor Name= SUNBELT RENTALS* Check Date= 12/07/2023 Check Amount= 1,347.49***							
218	PHS0220182	PERMITS		12/7/2023	1,575.35 1	12/1/2023	
TCEQ*			C 36609	12/7/2023	No 12/2023		
No							
	Image: M:\BUCS\DATA\Images\2023 CHECKS\12-07-23\02172011_INVOICE_001.pdf						

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Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Card Number	CC-Invoice	Project Number	
Account Number	Account Description			Amount	Action		
40-540-411		PERMITS & INSPECTIONS		1,575.35	Expense		
*** Check-Number= 36609 Vendor Name= TCEQ* Check Date= 12/07/2023 Check Amount= 1,575.35***							
1042	556218	VEHICLE REPAIR		12/7/2023	50.87	1	12/1/2023
THIRD COAST DISTRIBUTING*			C 36610	12/7/2023	No		12/2023
No Image: M:\BUCS\DATA\Images\2023 CHECKS\12-07-23\11292023_50.87.pdf							
40-540-620		VEHICLE REPAIR			50.87	Expense	
*** Check-Number= 36610 Vendor Name= THIRD COAST DISTRIBUTING* Check Date= 12/07/2023 Check Amount= 50.87***							
92	20231204-1	1ST QUARTER 2024		12/7/2023	1,329.58	1	12/4/2023
WILSON COUNTY APPRAISAL DISTRICT*			C 36611	12/7/2023	No		12/2023
No Image: M:\BUCS\DATA\Images\2023 CHECKS\12-07-23\12312023_Amount Due; \$1,329.58.pdf							
10-510-452		WCAC QUARTERLY PAYMENT			1,329.58	Expense	
*** Check-Number= 36611 Vendor Name= WILSON COUNTY APPRAISAL DISTRICT* Check Date= 12/07/2023 Check Amount= 1,329.58***							
1492	2622385	SEWER SPILL AT CIRCLE K		12/14/2023	1,254.97	1	12/12/2023
BADGER DAYLIGHTING*			C 36612	12/14/2023	No		12/2023
No Image: M:\BUCS\DATA\Images\2023 CHECKS\12-14-23\12072023_BILL TO CITY OF LAVERNIA 102 ECHIHUAHUA La Vernia, TX 7.pdf							
40-540-820		WWTP OPERATION			1,254.97	Expense	
1492	2624384	SEWER SPILL AT CIRCLE K		12/14/2023	3,247.56	1	12/12/2023
BADGER DAYLIGHTING*			C 36612	12/14/2023	No		12/2023
No							

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number		
Account Number	Account Description		Amount	Action			
Image: M:\BUCS\DATA\Images\2023 CHECKS\12-14-23\12112023_BILL TO CITY OF LA VERNIA 102 ECHIHUAHUA La Vernia, TX .pdf							
40-540-820		WWTP OPERATION		3,247.56	Expense		
*** Check-Number= 36612 Vendor Name= BADGER DAYLIGHTING* Check Date= 12/14/2023 Check Amount= 4,502.53***							
1461	20231212-1	LVISD		12/14/2023	1,085.00 1	12/12/2023	
CORDOVA, RICHARD*			C 36613	12/14/2023	No 12/2023		
No							
Image: M:\BUCS\DATA\Images\2023 CHECKS\12-14-23\12122023_City of La Vernia.pdf							
10-520-479		COPS LVISD CONTRACT PAY		1,085.00	Expense		
*** Check-Number= 36613 Vendor Name= CORDOVA, RICHARD* Check Date= 12/14/2023 Check Amount= 1,085.00***							
10	81554164	OFFICE EQUIPMENT		12/14/2023	425.00 1	12/12/2023	
DE LAGE LANDEN*			C 36614	12/14/2023	No 12/2023		
No							
Image: M:\BUCS\DATA\Images\2023 CHECKS\12-14-23\12092023_IMPORTANT MESSAGES.pdf							
10-510-212		OFFICE EQUIPMENT RENTALS		425.00	Expense		
*** Check-Number= 36614 Vendor Name= DE LAGE LANDEN* Check Date= 12/14/2023 Check Amount= 425.00***							
1371	20231212-1	CONTRACT LABOR		12/14/2023	200.00 1	12/12/2023	
DEHOYOS, ART*			C 36615	12/14/2023	No 12/2023		
No							
Image: M:\BUCS\DATA\Images\2023 CHECKS\12-14-23\11012023_La Vernia Police Department Timesheet.pdf							
10-520-011		CONTRACT LABOR		200.00	Expense		
*** Check-Number= 36615 Vendor Name= DEHOYOS, ART* Check Date= 12/14/2023 Check Amount= 200.00***							

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date		
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation	
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number			
Account Number	Account Description		Amount	Action				
11	50647	CITY		12/14/2023	147.00	1	12/11/2023	
		DENTON, NAVARRO, ROCHA, BERNAL, & ZECH,*	C 36616	12/14/2023	Yes	12/2023		
		No						
		Image: M:\BUCS\DATA\Images\2023 CHECKS\12-14-23\11082023_ATTORNEY -CLIENT COMMUNICATION PRIVILEGED AND CONFIDENT.pdf						
10-510-420		LEGAL & PROFESSIONAL - LEGAL			147.00	Expense		
11	50648	CITY		12/14/2023	560.00	1	12/11/2023	
		DENTON, NAVARRO, ROCHA, BERNAL, & ZECH,*	C 36616	12/14/2023	Yes	12/2023		
		No						
		Image: M:\BUCS\DATA\Images\2023 CHECKS\12-14-23\11302023_City of La Vernia PO Box 225 La Vernia, TX 78121-0225.pdf						
10-510-420		LEGAL & PROFESSIONAL - LEGAL			560.00	Expense		
*** Check-Number= 36616 Vendor Name= DENTON, NAVARRO, ROCHA, BERNAL, & ZECH,* Check Date= 12/14/2023 Check Amount= 707.00***								
39	857002978-23	CHLORINE		12/14/2023	1,338.33	1	12/7/2023	
		PVS DX INC.*	C 36617	12/14/2023	No	12/2023		
		No						
		Image: M:\BUCS\DATA\Images\2023 CHECKS\12-14-23\11282023_REMIT.pdf						
40-540-840		CHEMICALS			1,338.33	Expense		
39	DE85002399-23	CHLORINE		12/14/2023	90.00	1	12/11/2023	
		PVS DX INC.*	C 36617	12/14/2023	No	12/2023		
		No						
		Image: M:\BUCS\DATA\Images\2023 CHECKS\12-14-23\11302023_Demurrage_Rental Invoice.pdf						
40-540-840		CHEMICALS			90.00	Expense		
39	DE85002558-23	CHLORINE		12/14/2023	70.00	1	12/12/2023	
		PVS DX INC.*	C 36617	12/14/2023	No	12/2023		
		No						

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Card Number	CC-Invoice	Project Number	
Account Number	Account Description			Amount	Action		
	Image: M:\BUCS\DATA\Images\2023 CHECKS\12-14-23\11302023_Demurrage_Rental Invoice_001.pdf						
40-540-840		CHEMICALS		70.00	Expense		
39	DE85002566-23	CHLORINE		12/14/2023	10.00 1	12/12/2023	
PVS DX INC.*			C 36617	12/14/2023	No 12/2023		
No							
	Image: M:\BUCS\DATA\Images\2023 CHECKS\12-14-23\11302023_Demurrage_Rental Invoice_001.pdf						
40-540-840		CHEMICALS		10.00	Expense		
*** Check-Number= 36617 Vendor Name= PVS DX INC.* Check Date= 12/14/2023 Check Amount= 1,508.33***							
1372	20231212-1	CONTRACT LABOR		12/14/2023	200.00 1	12/12/2023	
GARCIA, TONY*			C 36618	12/14/2023	No 12/2023		
No							
	Image: M:\BUCS\DATA\Images\2023 CHECKS\12-14-23\11012023_La Vernia Police Department Timesheet.pdf						
10-520-011		CONTRACT LABOR			200.00	Expense	
*** Check-Number= 36618 Vendor Name= GARCIA, TONY* Check Date= 12/14/2023 Check Amount= 200.00***							
1131	20231212-1	LVISD		12/14/2023	210.00 1	12/12/2023	
HULL, TROY*			C 36619	12/14/2023	Yes 12/2023		
No							
	Image: M:\BUCS\DATA\Images\2023 CHECKS\12-14-23\12122023_City of La Vernia.pdf						
10-520-479		COPS LVISD CONTRACT PAY			210.00	Expense	
*** Check-Number= 36619 Vendor Name= HULL, TROY* Check Date= 12/14/2023 Check Amount= 210.00***							
264	628224879	MEDICAL		12/14/2023	19,177.81 1	12/14/2023	
HUMANA*			C 36620	12/14/2023	No 12/2023		

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number		
Account Number	Account Description		Amount	Action			
No	Image: M:\BUCS\DATA\Images\2023 CHECKS\12-14-23\12142023_Payment Coupon January 1,2024 \$19,177.81.pdf						
10-215-145		MEDICAL PAYABLE		16,617.52	Liability		
12-215-146		MEDICAL PAYABLE		58.97	Liability		
40-200-150		MEDICAL PAYABLE		2,501.32	Liability		
*** Check-Number= 36620 Vendor Name= HUMANA* Check Date= 12/14/2023 Check Amount= 19,177.81***							
1493	20231214-1	14 POLICE SESSIONS		12/14/2023	840.00	1	12/14/2023
MIND COUNSELING SERVICES*			C 36621	12/14/2023	No	12/2023	
No	Image: M:\BUCS\DATA\Images\2023 CHECKS\12-14-23\12122023_Jenn^egole.pdf						
10-520-160		MEDICAL COST		840.00	Expense		
*** Check-Number= 36621 Vendor Name= MIND COUNSELING SERVICES* Check Date= 12/14/2023 Check Amount= 840.00***							
1035	3465	STREET REPAIR		12/14/2023	56.00	1	12/7/2023
OSO CONSTRUCTION & MATERIALS*			C 36622	12/14/2023	No	12/2023	
No	Image: M:\BUCS\DATA\Images\2023 CHECKS\12-14-23\12062023_COPY.pdf						
10-530-665		STREET REPAIR		56.00	Expense		
*** Check-Number= 36622 Vendor Name= OSO CONSTRUCTION & MATERIALS* Check Date= 12/14/2023 Check Amount= 56.00***							
378	15891606120923	OFFICE SUPPLIES		12/14/2023	63.77	1	12/11/2023
SPARKLETTS*			C 36623	12/14/2023	No	12/2023	
No	Image: M:\BUCS\DATA\Images\2023 CHECKS\12-14-23\12112023_PRIMO.pdf						
12-500-220		OFFICE SUPPLIES		63.77	Expense		

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number		
Account Number		Account Description		Amount	Action		
*** Check-Number= 36623 Vendor Name= SPARKLETTTS* Check Date= 12/14/2023 Check Amount= 63.77***							
1490	20231212-1	WATER DEPOSIT REFUND ON ACCOUNT 1481		12/14/2023	37.72 1	12/12/2023	
SUKHWINDER BIRING*			C 36624	12/14/2023	No 12/2023		
No							
Image: M:\BUCS\DATA\Images\2023 CHECKS\12-14-23\11202023_Final Billing Statement Monday, December 11,2023.pdf							
40-540-281		DEPOSIT REFUND			37.72 Expense		
*** Check-Number= 36624 Vendor Name= SUKHWINDER BIRING* Check Date= 12/14/2023 Check Amount= 37.72***							
1242	20231220-1	PARK REFUND		12/21/2023	75.00 1	12/20/2023	
BRELAND, LANCE*			C 36625	12/21/2023	No 12/2023		
No							
Image: M:\BUCS\DATA\Images\2023 CHECKS\12-21-23\12202023_'De.'jpos.pdf							
10-400-050		PARK USE INCOME			75.00 Revenue		
*** Check-Number= 36625 Vendor Name= BRELAND, LANCE* Check Date= 12/21/2023 Check Amount= 75.00***							
322	NP65628083	VEHICLE FUEL		12/21/2023	2,193.35 1	12/19/2023	
FUELMAN*			C 36626	12/21/2023	No 12/2023		
No							
Image: M:\BUCS\DATA\Images\2023 CHECKS\12-21-23\12042023_NUM.pdf							
10-530-610		VEHICLE FUEL			677.27 Expense		
10-580-610		VEHICLE FUEL			180.22 Expense		
10-520-610		VEHICLE FUEL			1,335.86 Expense		
*** Check-Number= 36626 Vendor Name= FUELMAN* Check Date= 12/21/2023 Check Amount= 2,193.35***							

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number		CC-Invoice	Project Number	
Account Number	Account Description			Amount	Action		
629	61813	BEAR		12/21/2023	387.54	1	12/15/2023
MAC MEDSPA*			C 36627	12/21/2023	No	12/2023	
No	Image: M:\BUCS\DATA\Images\2023 CHECKS\12-21-23\12142023_Invoice_001.pdf						
12-500-477		FACADE GRANTS			387.54	Expense	
*** Check-Number= 36627 Vendor Name= MAC MEDSPA* Check Date= 12/21/2023 Check Amount= 387.54***							
1497	20231220-1	PARK REFUND		12/21/2023	50.00	1	12/20/2023
NEWELL, SCOTT*			C 36628	12/21/2023	No	12/2023	
No	Image: M:\BUCS\DATA\Images\2023 CHECKS\12-21-23\12202023__O-VtiO -Oic) Park Rental Agreement N.pdf						
10-400-050		PARK USE INCOME			50.00	Revenue	
*** Check-Number= 36628 Vendor Name= NEWELL, SCOTT* Check Date= 12/21/2023 Check Amount= 50.00***							
1495	HS - 4501201	GRANT # HS 4501201		12/21/2023	53.00	1	12/15/2023
OFFICE OF THE GOVERNOR*			C 36629	12/21/2023	No	12/2023	
No	Image: M:\BUCS\DATA\Images\2023 CHECKS\12-21-23\08022023_OOG Program Review Summary Sheet Findings and Observati.pdf						
18-517-100		PD/FIRE RADIO GRANT			53.00	Expense	
*** Check-Number= 36629 Vendor Name= OFFICE OF THE GOVERNOR* Check Date= 12/21/2023 Check Amount= 53.00***							
46	20231218-1	PARK		12/21/2023	24.00	1	12/18/2023
PRODUCERS COOPERATIVE MARKETING ASSN*			C 36630	12/21/2023	No	12/2023	
No	Image: M:\BUCS\DATA\Images\2023 CHECKS\12-21-23\12182023.pdf						
10-580-690		PARK EQUIPMENT			24.00	Expense	

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Card Number	CC-Invoice	Project Number	
Account Number		Account Description		Amount	Action		
*** Check-Number= 36630 Vendor Name= PRODUCERS COOPERATIVE MARKETING ASSN* Check Date= 12/21/2023 Check Amount= 24.00***							
21	11419	BASIC SERVICE		12/21/2023	7,075.00	1	12/15/2023
SAN ANTONIO RIVER AUTHORITY*			C 36631	12/21/2023	No	12/2023	
No							
Image: M:\BUCS\DATA\Images\2023 CHECKS\12-21-23\12012023_RIVER AUTHORITY.pdf							
40-540-820		WWTP OPERATION			7,075.00	Expense	
*** Check-Number= 36631 Vendor Name= SAN ANTONIO RIVER AUTHORITY* Check Date= 12/21/2023 Check Amount= 7,075.00***							
49	223179	CHEMICALS		12/21/2023	1,173.06	1	12/18/2023
USA BLUEBOOK*			C 36632	12/21/2023	No	12/2023	
No							
Image: M:\BUCS\DATA\Images\2023 CHECKS\12-21-23\12182023_USABlueBook.pdf							
40-540-840		CHEMICALS			1,173.06	Expense	
*** Check-Number= 36632 Vendor Name= USA BLUEBOOK* Check Date= 12/21/2023 Check Amount= 1,173.06***							
293	20231219-1	REFUND FOOD PERMIT PAYMENT		12/21/2023	250.00	1	12/19/2023
WITTE'S BARBECUE HOUSE*			C 36633	12/21/2023	No	12/2023	
No							
Image: M:\BUCS\DATA\Images\2023 CHECKS\12-21-23\12182023_WITTE'S BARBEQUE HOUSE 12199 US HIGHWAY 87 W. LA VERNIA.pdf							
10-400-060		FOOD LICENSE INCOME			250.00	Revenue	
*** Check-Number= 36633 Vendor Name= WITTE'S BARBECUE HOUSE* Check Date= 12/21/2023 Check Amount= 250.00***							
1496	685241	SEWER CAMERA REFUND		12/21/2023	372.00	1	12/19/2023
WYATT, CHARLES*			C 36634	12/21/2023	No	12/2023	

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number		
Account Number		Account Description		Amount	Action		
No							
		Image: M:\BUCS\DATA\Images\2023 CHECKS\12-21-23\12152023_\$372.00.pdf					
40-540-810		SUPPLIES AND REPAIRS		372.00	Expense		
*** Check-Number= 36634 Vendor Name= WYATT, CHARLES* Check Date= 12/21/2023 Check Amount= 372.00***							
180	20231227-1	SRO		12/28/2023	500.00 1	12/27/2023	
ANGIUANO,VICTOR*			C 36635	12/28/2023	Yes 12/2023		
No							
		Image: M:\BUCS\DATA\Images\2023 CHECKS\12-28-23\12112023_La Vernia Police Department Timesheet.pdf					
10-410-286		LVISD SRO OFFICER		500.00	Revenue		
*** Check-Number= 36635 Vendor Name= ANGIUANO,VICTOR* Check Date= 12/28/2023 Check Amount= 500.00***							
1492	2629780	SEWER CLEANUP AT CIRCLE K		12/28/2023	1,899.10 1	12/27/2023	
BADGER DAYLIGHTING*			C 36636	12/28/2023	No 12/2023		
No							
		Image: M:\BUCS\DATA\Images\2023 CHECKS\12-28-23\12212023_BILL TO CITY OF LA VERNIA 102 ECHIHUAHUA LaVernia, TX 7.pdf					
40-540-820		WWTP OPERATION		1,899.10	Expense		
*** Check-Number= 36636 Vendor Name= BADGER DAYLIGHTING* Check Date= 12/28/2023 Check Amount= 1,899.10***							
1461	20231227-1	LVISD		12/28/2023	560.00 1	12/27/2023	
CORDOVA, RICHARD*			C 36637	12/28/2023	No 12/2023		
No							
		Image: M:\BUCS\DATA\Images\2023 CHECKS\12-28-23\12172023__rnia.pdf					
10-520-479		COPS LVISD CONTRACT PAY		560.00	Expense		
*** Check-Number= 36637 Vendor Name= CORDOVA, RICHARD* Check Date= 12/28/2023 Check Amount= 560.00***							

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number		
Account Number		Account Description		Amount	Action		
30	20231227-1	TELEPHONE		12/28/2023	395.17	1	12/27/2023
FRONTIER *			C 36638	12/28/2023	No	12/2023	
No		Image: M:\BUCS\DATA\Images\2023 CHECKS\12-28-23\12272023_TO PAH.pdf					
40-540-240		TELEPHONE			395.17	Expense	
*** Check-Number= 36638 Vendor Name= FRONTIER * Check Date= 12/28/2023 Check Amount= 395.17***							
1444	20231227-1	LVISD		12/28/2023	140.00	1	12/27/2023
GARCIA JR, TORIBIO*			C 36639	12/28/2023	Yes	12/2023	
No		Image: M:\BUCS\DATA\Images\2023 CHECKS\12-28-23\12172023__rnia.pdf					
10-520-479		COPS LVISD CONTRACT PAY			140.00	Expense	
*** Check-Number= 36639 Vendor Name= GARCIA JR, TORIBIO* Check Date= 12/28/2023 Check Amount= 140.00***							
17	20231227-1	OFFICE CLEANING		12/28/2023	625.00	1	12/27/2023
HYATT, JANET*			C 36640	12/28/2023	Yes	12/2023	
No		Image: M:\BUCS\DATA\Images\2023 CHECKS\12-28-23\12272023_Ar_.pdf					
10-510-215		OFFICE CLEANING			625.00	Expense	
*** Check-Number= 36640 Vendor Name= HYATT, JANET* Check Date= 12/28/2023 Check Amount= 625.00***							
1498	20231227-1	WATER DEPOSIT REFUND ON ACCOUNT 1452		12/28/2023	133.74	1	12/27/2023
NULL, STACEY*			C 36641	12/28/2023	No	12/2023	
No		Image: M:\BUCS\DATA\Images\2023 CHECKS\12-28-23\11202023_Final Billing Statement Wednesday, December 27, 2023.pdf					

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Card Number	CC-Invoice	Project Number	
Account Number	Account Description			Amount	Action		
40-540-281		DEPOSIT REFUND		133.74	Expense		
*** Check-Number= 36641 Vendor Name= NULL, STACEY* Check Date= 12/28/2023 Check Amount= 133.74***							
97	20231227-1	SRO		12/28/2023	250.00 1	12/27/2023	
PATTY, CHARLES R*			C 36642	12/28/2023	Yes 12/2023		
No							
Image: M:\BUCS\DATA\Images\2023 CHECKS\12-28-23\12112023_La Vernia Police Department Timesheet.pdf							
10-410-286		LVISD SRO OFFICER			250.00 Revenue		
*** Check-Number= 36642 Vendor Name= PATTY, CHARLES R* Check Date= 12/28/2023 Check Amount= 250.00***							
1499	20231227-1	PARK REFUND		12/28/2023	50.00 1	12/27/2023	
PEDROTTI, MICHAEL*			C 36643	12/28/2023	No 12/2023		
No							
Image: M:\BUCS\DATA\Images\2023 CHECKS\12-28-23\12272023_Park Rental Agreement.pdf							
10-400-050		PARK USE INCOME			50.00 Revenue		
*** Check-Number= 36643 Vendor Name= PEDROTTI, MICHAEL* Check Date= 12/28/2023 Check Amount= 50.00***							
554	147687144-0001	CHRISTMAS		12/28/2023	887.17 1	12/27/2023	
SUNBELT RENTALS*			C 36644	12/28/2023	No 12/2023		
No							
Image: M:\BUCS\DATA\Images\2023 CHECKS\12-28-23\12272023_RENTA LS.pdf							
12-500-460		EVENT PLANNING			887.17 Expense		
*** Check-Number= 36644 Vendor Name= SUNBELT RENTALS* Check Date= 12/28/2023 Check Amount= 887.17***							
294	20231227-1	MEMBERSHIP		12/28/2023	1,803.75 1	12/27/2023	

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	CC-Invoice	Project Number	
Account Number	Account Description		Amount	Action			
TRWA*		C 36645	12/28/2023	No	12/2023		
No	Image: M:\BUCS\DATA\Images\2023 CHECKS\12-28-23\12312023_RWAA.pdf						
40-540-230		DUES AND SUBSCRIPTIONS		1,803.75	Expense		
*** Check-Number= 36645 Vendor Name= TRWA* Check Date= 12/28/2023 Check Amount= 1,803.75***							
2	2311-319764	SUPPLIES		2,001.20	1	11/7/2023	
BIG BEAR FEED & SUPPLY*		C 11302023	12/4/2023	No	11/2023		
Yes	486	CITI BANK*	3131		20231204-1		
Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11072023_PAYMENT RECEIPT 2311-039395.pdf							
10-580-670		CITY PARK SUPPLIES		266.99	Expense		
40-540-810		SUPPLIES AND REPAIRS		1,689.17	Expense		
10-520-670		GENERAL SUPPLIES		45.04	Expense		
5	23052476	265 SEGUIN		637.34	1	11/6/2023	
BUREAU VERITAS NORTH AMERICA INC*		C 11302023	12/4/2023	Yes	11/2023		
Yes	486	CITI BANK*	3131		20231204-1		
Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\10262023_boe.pdf							
10-500-300		CONTRACT SERVICES - BV		637.34	Expense		
5	23052477	105 N MAHOGANY PATH		537.45	1	11/6/2023	
BUREAU VERITAS NORTH AMERICA INC*		C 11302023	12/4/2023	Yes	11/2023		
Yes	486	CITI BANK*	3131		20231204-1		
Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\10262023_boe.pdf							
10-500-300		CONTRACT SERVICES - BV		537.45	Expense		
5	23052478	321 SEGUIN		1,003.05	1	11/6/2023	
BUREAU VERITAS NORTH AMERICA INC*		C 11302023	12/4/2023	Yes	11/2023		

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number		CC-Invoice	Project Number	
Account Number	Account Description			Amount	Action		
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\10262023_boe.pdf						
10-500-300		CONTRACT SERVICES - BV		1,003.05	Expense		
5	23052479	133 ASH PARKWAY		1,301.60	1	11/6/2023	
BUREAU VERITAS NORTH AMERICA INC*			C 11302023	12/4/2023	Yes	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\10262023_boe.pdf						
10-500-300		CONTRACT SERVICES - BV		1,301.60	Expense		
5	23057338	105 ASH PARKWAY		1,441.25	1	11/30/2023	
BUREAU VERITAS NORTH AMERICA INC*			C 11302023	12/4/2023	Yes	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11302023_Jenn^egole.pdf						
10-500-300		CONTRACT SERVICES - BV		1,441.25	Expense		
5	23057339	173 ASH PARKWAY		449.25	1	11/30/2023	
BUREAU VERITAS NORTH AMERICA INC*			C 11302023	12/4/2023	Yes	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11302023_Jenn^egole.pdf						
10-500-300		CONTRACT SERVICES - BV		449.25	Expense		
12	231108	SOFTWARE		103.99	1	11/14/2023	
DIRECT TV*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11142023_kTICKETi.pdf						
10-520-270		TECHNOLOGY/SOFTWARE UPGRADES		103.99	Expense		
14	20231107-1	UTILITIES		8,846.97	1	11/7/2023	

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Card Number	CC-Invoice	Project Number	
Account Number	Account Description			Amount	Action		
FELPS*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11072023_Thank you!.pdf						
10-510-290		UTILITIES		781.97	Expense		
40-540-290		UTILITIES		151.19	Expense		
40-540-290		UTILITIES		126.52	Expense		
40-540-290		UTILITIES		3,985.68	Expense		
40-540-290		UTILITIES		74.65	Expense		
40-540-290		UTILITIES		1,982.78	Expense		
40-540-290		UTILITIES		1,636.00	Expense		
10-580-290		UTILITIES - PARK		108.18	Expense		
15	20231114-1	UTILITIES		1,356.50	1	11/14/2023	
GVEC*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11132023_PAYMENT RECEIPT.pdf						
40-540-290		UTILITIES		203.00	Expense		
40-540-290		UTILITIES		93.00	Expense		
10-580-290		UTILITIES - PARK		127.00	Expense		
10-580-290		UTILITIES - PARK		28.00	Expense		
10-580-290		UTILITIES - PARK		31.00	Expense		
10-580-290		UTILITIES - PARK		28.00	Expense		
10-580-290		UTILITIES - PARK		25.00	Expense		
10-580-290		UTILITIES - PARK		25.50	Expense		
40-540-290		UTILITIES		35.00	Expense		
10-580-290		UTILITIES - PARK		267.00	Expense		
10-580-290		UTILITIES - PARK		235.00	Expense		
10-580-290		UTILITIES - PARK		259.00	Expense		

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number		
Account Number	Account Description		Amount	Action			
15	20231116-1	UTILITIES		332.00	1	11/16/2023	
GVEC*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11162023_PAYMENT RECEIPT.pdf						
40-540-290		UTILITIES		332.00	Expense		
20	12812307V155	GARBAGE COLLECTION		31,292.63	1	11/17/2023	
WASTE CONNECTIONS *			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11172023_ayment Receipt.pdf						
40-540-710		GARBAGE COLLECTION EXPENSE		31,292.63	Expense		
29	20231201-1	POSTAGE CODE		17.12	1	11/30/2023	
UNITED STATES POSTAL SERVICE*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\12012023.pdf						
10-520-210		OFFICE EXPENSE		17.12	Expense		
40	1259378	SUPPLIES		1,452.94	1	11/14/2023	
FERGUSON*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11062023_Your Payment Confirmation.pdf						
40-540-810		SUPPLIES AND REPAIRS		1,452.94	Expense		
41	224165	VEHICLE REPAIR		7.00	1	11/7/2023	
LUBE WORKS #2*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11012023_INVOICE_001.pdf						
40-540-620		VEHICLE REPAIR		7.00	Expense		

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Card Number	CC-Invoice	Project Number	
Account Number		Account Description		Amount	Action		
45	1073-699	SAMPLES		124.00	1	11/14/2023	
POLLUTION CONTROL SERVICES*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11142023.pdf						
40-540-830		WATER ANALYSIS LAB		124.00	Expense		
45	1073-700	SAMPLES		438.00	1	11/14/2023	
POLLUTION CONTROL SERVICES*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11142023.pdf						
40-540-830		WATER ANALYSIS LAB		438.00	Expense		
61	20231127-1	UNIFORMS		228.96	1	11/27/2023	
NARDIS PUBLIC SAFETY*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		5148		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11272023.pdf						
10-520-250		UNIFORMS		228.96	Expense		
75	14138	SUPPLIES		85.50	1	11/7/2023	
LV PUMP AND SUPPLY *			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11072023_SALE.pdf						
40-540-810		SUPPLIES AND REPAIRS		85.50	Expense		
107	161919.00	TRAINING - CONNIE TERRY		350.00	1	11/16/2023	
TMCEC*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		5467		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\12042023_RECEIPT.pdf						

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number		
Account Number	Account Description		Amount	Action			
10-515-450		EMPLOYEE TRAINING		350.00	Expense		
112	20231109-1	TOOLS		162.40	1	11/9/2023	
HOME DEPOTCREDIT SERVICES*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		5467		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11092023.pdf						
10-530-660		TOOLS		162.40	Expense		
112	20231109-2	TOOLS		303.97	1	11/9/2023	
HOME DEPOTCREDIT SERVICES*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		5467		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11092023_001.pdf						
10-530-660		TOOLS		303.97	Expense		
153	55175	ADS		45.00	1	11/6/2023	
WILSON COUNTY NEWS*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11062023_Wilson County News 1012 CSt. Floresville, TX 78114 Tel_ .pdf						
10-510-490		ADS		27.00	Expense		
10-520-499		ADS - PUBLICATIONS		18.00	Expense		
183	9839	PEST CONTROL		98.50	1	11/7/2023	
CENTURY PEST CONTROL, INC.*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11062023_PEST CONMOL, iNC,.pdf						
10-510-210		OFFICE EXPENSE		98.50	Expense		
204	20231109-1	MEMBERSHIP		115.00	1	11/9/2023	
GFOAT*			C 11302023	12/4/2023	No	11/2023	

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number		
Account Number	Account Description		Amount	Action			
Yes	486	CITI BANK*		5467		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11092023_GFOAT.pdf						
10-510-230		DUES AND SUBSCRIPTIONS		115.00	Expense		
214	04143	TOOLS		333.30	1	11/6/2023	
BILL'S TRACTOR & EQUIPMENT*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3115		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11022023_Bill's Tractor and Equipment.pdf						
10-530-660		TOOLS		333.30	Expense		
241	12445	BUILDING		135.00	1	11/7/2023	
MURRAY AIR CONDITIONING, INC.*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11062023_invoice #_ 112445.pdf						
10-510-214		BUILDING EXPENSE - CH		135.00	Expense		
267	1520521	EQUIPMENT		389.00	1	11/14/2023	
RDO EQUIPMENT CO.*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		5467		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11142023_RDO.pdf						
40-540-906		EQUIPMENT PURCHASE		389.00	Expense		
348	4172773707	UNIFORMS		127.49	1	11/6/2023	
CINTAS CORPORATION*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11022023_Selected Invoice Total_ Credits Applied_ Payment on Cre.pdf						
10-580-250		UNIFORMS		16.42	Expense		
10-530-250		UNIFORMS		42.04	Expense		
10-510-212		OFFICE EQUIPMENT RENTALS		64.23	Expense		

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Card Number	CC-Invoice	Project Number	
Account Number	Account Description		Amount	Action			
10-580-690		PARK EQUIPMENT		4.80	Expense		
348	4173479671	UNIFORMS		100.56	1	11/14/2023	
CINTAS CORPORATION*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11092023_Selected Invoice Total_ Credits Applied_ Payment on Cre.pdf							
10-580-250		UNIFORMS		16.42	Expense		
10-530-250		UNIFORMS		42.04	Expense		
10-510-212		OFFICE EQUIPMENT RENTALS		37.30	Expense		
10-580-690		PARK EQUIPMENT		4.80	Expense		
348	4174272909	UNIFORMS		127.49	1	11/17/2023	
CINTAS CORPORATION*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11162023_Selected Invoice Total_ Credits Applied_ Payment on Cre.pdf							
10-580-250		UNIFORMS		16.42	Expense		
10-530-250		UNIFORMS		42.04	Expense		
10-510-212		OFFICE EQUIPMENT RENTALS		64.23	Expense		
10-580-690		PARK EQUIPMENT		4.80	Expense		
348	4175009951	UNIFORMS		100.56	1	11/27/2023	
CINTAS CORPORATION*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11222023_Selected Invoice Total_ Credits Applied_ Payment on Cre.pdf							
10-580-250		UNIFORMS		16.42	Expense		
10-530-250		UNIFORMS		42.04	Expense		
10-510-212		OFFICE EQUIPMENT RENTALS		37.30	Expense		
10-580-690		PARK EQUIPMENT		4.80	Expense		

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date		
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation	
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number			
Account Number	Account Description		Amount	Action				
416	4386463327	VEHICLE REPAIR		22.79	1	11/7/2023		
AUTO ZONE*			C 11302023	12/4/2023	No	11/2023		
Yes	486	CITI BANK*		3131		20231204-1		
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11072023_Order Information.pdf							
10-580-620		VEHICLE REPAIR		22.79	Expense			
416	4386463348	VEHICLE REPAIR		30.55	1	11/7/2023		
AUTO ZONE*			C 11302023	12/4/2023	No	11/2023		
Yes	486	CITI BANK*		3131		20231204-1		
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11072023_Order Information.pdf							
10-580-620		VEHICLE REPAIR		30.55	Expense			
416	4386463349	VEHICLE REPAIR		(22.79)	1	11/7/2023		
AUTO ZONE*			C 11302023	12/4/2023	No	11/2023		
Yes	486	CITI BANK*		3131		20231204-1		
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11072023_Order Information.pdf							
10-580-620		VEHICLE REPAIR		(22.79)	Expense			
416	4386467814	VEHICLE REPAIR		19.79	1	11/27/2023		
AUTO ZONE*			C 11302023	12/4/2023	No	11/2023		
Yes	486	CITI BANK*		3131		20231204-1		
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11272023_ill Pay.pdf							
40-540-620		VEHICLE REPAIR		19.79	Expense			
416	4386470483	VEHICLE REPAIR		6.93	1	11/27/2023		
AUTO ZONE*			C 11302023	12/4/2023	No	11/2023		
Yes	486	CITI BANK*		3131		20231204-1		
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11202023_Infndnation.pdf							
40-540-620		VEHICLE REPAIR		6.93	Expense			

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date		
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation	
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Card Number	CC-Invoice	Project Number		
Account Number		Account Description		Amount	Action			
440	20231204-1	K-9		216.49	1	11/30/2023		
TRACTOR SUPPLY CO.*			C 11302023	12/4/2023	No	11/2023		
Yes	486	CITI BANK*		5148		20231204-1		
		Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\12042023__f_grTimCTOR V^supPLYOS.pdf						
10-520-478		K-9 CONTRACT LABOR		216.49	Expense			
479	5664-108297	VEHICLE REPAIR		160.95	1	11/30/2023		
O'REILLY AUTO PARTS*			C 11302023	12/4/2023	No	11/2023		
Yes	486	CITI BANK*		3131		20231204-1		
		Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11152023_Description.pdf						
10-520-620		VEHICLE REPAIR		160.95	Expense			
479	5664-108311	VEHICLE REPAIR		79.96	1	11/30/2023		
O'REILLY AUTO PARTS*			C 11302023	12/4/2023	No	11/2023		
Yes	486	CITI BANK*		3131		20231204-1		
		Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11172023_DEDICATED TO THE PROFESSIONAL store 5664, 14101 US HIGH.pdf						
40-540-620		VEHICLE REPAIR		79.96	Expense			
479	5664-108558	VEHICLE REPAIR		33.96	1	11/9/2023		
O'REILLY AUTO PARTS*			C 11302023	12/4/2023	No	11/2023		
Yes	486	CITI BANK*		3131		20231204-1		
		Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11072023_List.pdf						
40-540-620		VEHICLE REPAIR		33.96	Expense			
479	5664-109053	VEHICLE REPAIR		120.50	1	11/30/2023		
O'REILLY AUTO PARTS*			C 11302023	12/4/2023	No	11/2023		
Yes	486	CITI BANK*		3131		20231204-1		
		Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11152023_Description.pdf						

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number		
Account Number	Account Description		Amount	Action			
10-520-620		VEHICLE REPAIR		120.50	Expense		
479	5664-109066	VEHICLE REPAIR		50.46	1	11/30/2023	
O'REILLY AUTO PARTS*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11172023_DEDICATED TO THE PROFESSIONAL store 5664, 14101 US HIGH.pdf						
40-540-620		VEHICLE REPAIR		50.46	Expense		
479	5664-109630	VEHICLE REPAIR		(35.00)	1	11/30/2023	
O'REILLY AUTO PARTS*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11152023_Description.pdf						
10-520-620		VEHICLE REPAIR		(35.00)	Expense		
479	5664-109652	VEHICLE REPAIR		97.98	1	11/30/2023	
O'REILLY AUTO PARTS*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11152023_Description.pdf						
10-520-620		VEHICLE REPAIR		97.98	Expense		
479	5664-109787	VEHICLE REPAIR		202.35	1	11/30/2023	
O'REILLY AUTO PARTS*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11172023_DEDICATED TO THE PROFESSIONAL store 5664, 14101 US HIGH.pdf						
40-540-620		VEHICLE REPAIR		202.35	Expense		
479	5664-110053	VEHICLE REPAIR		175.84	1	11/30/2023	
O'REILLY AUTO PARTS*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date		
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation	
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number			
Account Number	Account Description		Amount	Action				
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11152023_Description.pdf							
10-520-620		VEHICLE REPAIR		175.84	Expense			
479	5664-110398	VEHICLE REPAIR		18.97	1	11/30/2023		
O'REILLY AUTO PARTS*			C 11302023	12/4/2023	No	11/2023		
Yes	486	CITI BANK*		3131		20231204-1		
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11172023_DEDICATED TO THE PROFESSIONAL store 5664, 14101 US HIGH.pdf							
40-540-620		VEHICLE REPAIR		18.97	Expense			
479	5664-111167	VEHICLE REPAIR		30.36	1	11/27/2023		
O'REILLY AUTO PARTS*			C 11302023	12/4/2023	No	11/2023		
Yes	486	CITI BANK*		3131		20231204-1		
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11212023_Description 12.5ozCarbCl.pdf							
40-540-620		VEHICLE REPAIR		30.36	Expense			
479	5664-111451	VEHICLE REPAIR		17.98	1	11/27/2023		
O'REILLY AUTO PARTS*			C 11302023	12/4/2023	No	11/2023		
Yes	486	CITI BANK*		3131		20231204-1		
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11212023_Description 12.5ozCarbCl.pdf							
40-540-620		VEHICLE REPAIR		17.98	Expense			
479	5664-112140	VEHICLE REPAIR		17.99	1	11/27/2023		
O'REILLY AUTO PARTS*			C 11302023	12/4/2023	No	11/2023		
Yes	486	CITI BANK*		3131		20231204-1		
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11212023_Description 12.5ozCarbCl.pdf							
40-540-620		VEHICLE REPAIR		17.99	Expense			
479	5664-112383	VEHICLE REPAIR		39.98	1	11/30/2023		
O'REILLY AUTO PARTS*			C 11302023	12/4/2023	No	11/2023		

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number		CC-Invoice	Project Number	
Account Number	Account Description			Amount	Action		
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11282023_Extended.pdf						
10-580-620		VEHICLE REPAIR			39.98	Expense	
486	20231204-1	NOV CREDIT CARD 2023		12/4/2023	78,779.44	1	12/4/2023
CITI BANK*			C 11302023	12/4/2023	No	11/2023	
No							
	Card Number	Invoice Date	Vendor Name		Amount		
	3115	12/4/2023	BILL'S TRACTOR & EQUIPMENT*		333.30		
	3123	12/4/2023	DOLLAR TREE STORES, INC.*		12.18		
	3131	12/4/2023	BUREAU VERITAS NORTH AMERICA INC*		637.34		
	3131	12/4/2023	BUREAU VERITAS NORTH AMERICA INC*		537.45		
	3131	12/4/2023	BUREAU VERITAS NORTH AMERICA INC*		1,003.05		
	3131	12/4/2023	BUREAU VERITAS NORTH AMERICA INC*		1,301.60		
	3131	12/4/2023	WILSON COUNTY NEWS*		45.00		
	3131	12/4/2023	CINTAS CORPORATION*		127.49		
	3131	12/4/2023	AMAZON.COM*		359.91		
	3131	12/4/2023	AT&T MOBILITY*		1,717.58		
	3131	12/4/2023	TXTAG*		21.27		
	3131	12/4/2023	BIG BEAR FEED & SUPPLY*		2,001.20		
	3131	12/4/2023	FELPS*		8,846.97		
	3131	12/4/2023	LUBE WORKS #2*		7.00		
	3131	12/4/2023	LV PUMP AND SUPPLY *		85.50		
	3131	12/4/2023	CENTURY PEST CONTROL, INC.*		98.50		
	3131	12/4/2023	MURRAY AIR CONDITIONING, INC.*		135.00		
	3131	12/4/2023	AUTO ZONE*		22.79		
	3131	12/4/2023	AUTO ZONE*		30.55		
	3131	12/4/2023	AUTO ZONE*		(22.79)		
	3131	12/4/2023	AMAZON.COM*		45.53		

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date		
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation	
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number			
Account Number		Account Description		Amount	Action			
3131		12/4/2023	KINCAID, COLTON*	1,037.00				
3131		12/4/2023	KINCAID, COLTON*	82.50				
3131		12/4/2023	LA VERNIA AUTO CENTER*	1,443.96				
3131		12/4/2023	O'REILLY AUTO PARTS*	33.96				
3131		12/4/2023	DIRECT TV*	103.99				
3131		12/4/2023	GVEC*	1,356.50				
3131		12/4/2023	FERGUSON*	1,452.94				
3131		12/4/2023	POLLUTION CONTROL SERVICES*	124.00				
3131		12/4/2023	POLLUTION CONTROL SERVICES*	438.00				
3131		12/4/2023	CINTAS CORPORATION*	100.56				
3131		12/4/2023	AMAZON.COM*	22.55				
3131		12/4/2023	AMAZON.COM*	127.76				
3131		12/4/2023	AMAZON.COM*	127.50				
3131		12/4/2023	AMAZON.COM*	499.99				
3131		12/4/2023	AMAZON.COM*	172.79				
3131		12/4/2023	AMAZON.COM*	111.74				
3131		12/4/2023	KINCAID, COLTON*	247.50				
3131		12/4/2023	KINCAID, COLTON*	500.50				
3131		12/4/2023	NEXTIVA*	434.92				
3131		12/4/2023	AMAZON.COM*	16.68				
3131		12/4/2023	AMAZON.COM*	14.14				
3131		12/4/2023	AMAZON.COM*	579.95				
3131		12/4/2023	TXTAG*	91.96				
3131		12/4/2023	KINCAID, COLTON*	88.00				
3131		12/4/2023	GVEC*	332.00				
3131		12/4/2023	PURE PARTY ICE, LLC*	9,676.80				
3131		12/4/2023	WASTE CONNECTIONS *	31,292.63				
3131		12/4/2023	CINTAS CORPORATION*	127.49				
3131		12/4/2023	STAMPS.COM*	100.00				

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date		
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation	
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number			
Account Number		Account Description		Amount	Action			
3131		12/4/2023	AMAZON.COM*	13.78				
3131		12/4/2023	AMAZON.COM*	19.99				
3131		12/4/2023	AMAZON.COM*	15.99				
3131		12/4/2023	AMAZON.COM*	18.58				
3131		12/4/2023	BARDCRAFTDESIGNS*	100.00				
3131		12/4/2023	BARDCRAFTDESIGNS*	310.00				
3131		12/4/2023	INFINITE IT*	2,205.36				
3131		12/4/2023	CINTAS CORPORATION*	100.56				
3131		12/4/2023	AUTO ZONE*	19.79				
3131		12/4/2023	AUTO ZONE*	6.93				
3131		12/4/2023	O'REILLY AUTO PARTS*	30.36				
3131		12/4/2023	O'REILLY AUTO PARTS*	17.98				
3131		12/4/2023	O'REILLY AUTO PARTS*	17.99				
3131		12/4/2023	AMAZON.COM*	79.20				
3131		12/4/2023	AT&T MOBILITY*	30.81				
3131		12/4/2023	AUSTIN HOSE*	28.03				
3131		12/4/2023	BUREAU VERITAS NORTH AMERICA INC*	1,441.25				
3131		12/4/2023	BUREAU VERITAS NORTH AMERICA INC*	449.25				
3131		12/4/2023	UNITED STATES POSTAL SERVICE*	17.12				
3131		12/4/2023	O'REILLY AUTO PARTS*	160.95				
3131		12/4/2023	O'REILLY AUTO PARTS*	79.96				
3131		12/4/2023	O'REILLY AUTO PARTS*	120.50				
3131		12/4/2023	O'REILLY AUTO PARTS*	50.46				
3131		12/4/2023	O'REILLY AUTO PARTS*	(35.00)				
3131		12/4/2023	O'REILLY AUTO PARTS*	97.98				
3131		12/4/2023	O'REILLY AUTO PARTS*	202.35				
3131		12/4/2023	O'REILLY AUTO PARTS*	175.84				
3131		12/4/2023	O'REILLY AUTO PARTS*	18.97				
3131		12/4/2023	O'REILLY AUTO PARTS*	39.98				

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Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number		
Account Number		Account Description		Amount	Action		
	3131	12/4/2023	STAMPS.COM*	20.19			
	3131	12/4/2023	AMAZON.COM*	14.99			
	3131	12/4/2023	AMAZON.COM*	111.16			
	3131	12/4/2023	AMAZON.COM*	8.99			
	3131	12/4/2023	AMAZON.COM*	117.70			
	3131	12/4/2023	AMAZON.COM*	329.99			
	3131	12/4/2023	AMAZON.COM*	379.86			
	3131	12/4/2023	KINCAID, COLTON*	467.50			
	3131	12/4/2023	KINCAID, COLTON*	192.50			
	3131	12/4/2023	AMAZON.COM*	18.92			
	5148	12/4/2023	SAM HOUSTON STATE UNIVERSITY*	20.00			
	5148	12/4/2023	NARDIS PUBLIC SAFETY*	228.96			
	5148	12/4/2023	SIRCHIE'S CORPORATE HEADQUARTERS*	45.07			
	5148	12/4/2023	RICHARDSON BROS*	363.95			
	5148	12/4/2023	TRACTOR SUPPLY CO.*	216.49			
	5467	12/4/2023	THE UPS STORE 6504*	50.78			
	5467	12/4/2023	HOME DEPOTCREDIT SERVICES*	162.40			
	5467	12/4/2023	HOME DEPOTCREDIT SERVICES*	303.97			
	5467	12/4/2023	GFOAT*	115.00			
	5467	12/4/2023	AUTOMOTIVE BUSINESS CONCEPTS*	505.66			
	5467	12/4/2023	RDO EQUIPMENT CO.*	389.00			
	5467	12/4/2023	TMCEC*	350.00			
	5467	12/4/2023	DOLLAR GENERAL*	14.56			
	5467	12/4/2023	VISTAPRINT*	85.03			
	5467	12/4/2023	DOLLAR TREE STORES, INC.*	31.12			
	5467	12/4/2023	HYATT REGENCY*	229.36			
	5467	12/4/2023	RENAISSANCE HOTEL*	86.60			
493	20231130-1	CHRISTMAS		14.56	1	11/30/2023	
DOLLAR GENERAL*		C 11302023	12/4/2023	No	11/2023		

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number		CC-Invoice	Project Number	
Account Number	Account Description			Amount	Action		
Yes	486	CITI BANK*		5467		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11302023_001.pdf						
12-500-460		EVENT PLANNING		14.56	Expense		
501	20231117-1	POSTAGE		100.00	1	11/17/2023	
STAMPS.COM*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
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10-510-260		POSTAGE		100.00	Expense		
501	20231201-1	MEMBERSHIP		20.19	1	11/30/2023	
STAMPS.COM*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
10-510-260		POSTAGE		20.19	Expense		
505	0629024	CHRISTMAS		359.91	1	11/6/2023	
AMAZON.COM*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11062023_Jenn^^egole.pdf						
12-500-460		EVENT PLANNING		359.91	Expense		
505	20231201-1	MEMBERSHIP		14.99	1	11/30/2023	
AMAZON.COM*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
10-510-230		DUES AND SUBSCRIPTIONS		14.99	Expense		
505	20231204-1	CHRISTMAS		18.92	1	11/30/2023	
AMAZON.COM*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number		
Account Number	Account Description		Amount	Action			
12-500-460		EVENT PLANNING		18.92	Expense		
505	2565868	CODE		22.55	1	11/14/2023	
AMAZON.COM*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*	3131			20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11142023_a^zon.com'.pdf						
10-500-220		OFFICE SUPPLIES		22.55	Expense		
505	2681040	CHRISTMAS		16.68	1	11/15/2023	
AMAZON.COM*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*	3131			20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11152023_amazon.com_.pdf						
12-500-460		EVENT PLANNING		16.68	Expense		
505	3738622	CHRISTMAS		127.76	1	11/14/2023	
AMAZON.COM*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*	3131			20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11142023_amazoi.com'.pdf						
12-500-460		EVENT PLANNING		127.76	Expense		
505	3993071	TELEPHONE		13.78	1	11/17/2023	
AMAZON.COM*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*	3131			20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11172023_Preparing for Shipment.pdf						
10-520-240		TELEPHONE		13.78	Expense		
505	4386474813	VEHICLE REPAIR		111.16	1	11/30/2023	
AMAZON.COM*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*	3131			20231204-1	

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date		
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation	
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number			
Account Number	Account Description		Amount	Action				
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11292023_Order Information.pdf							
10-520-620		VEHICLE REPAIR		111.16	Expense			
505	4459458	CHRISTMAS		8.99	1	11/30/2023		
AMAZON.COM*			C 11302023	12/4/2023	No	11/2023		
Yes	486	CITI BANK*		3131		20231204-1		
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11302023_amazon.com'.pdf							
12-500-460		EVENT PLANNING		8.99	Expense			
505	4584254	OFFICE SUPPLIES		14.14	1	11/15/2023		
AMAZON.COM*			C 11302023	12/4/2023	No	11/2023		
Yes	486	CITI BANK*		3131		20231204-1		
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11142023_amazon.com_002.pdf							
10-510-220		OFFICE SUPPLIES		14.14	Expense			
505	4700224	CHRISTMAS		117.70	1	11/30/2023		
AMAZON.COM*			C 11302023	12/4/2023	No	11/2023		
Yes	486	CITI BANK*		3131		20231204-1		
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11302023_amazon.com'.pdf							
12-500-460		EVENT PLANNING		117.70	Expense			
505	5956263	CHRISTMAS		127.50	1	11/14/2023		
AMAZON.COM*			C 11302023	12/4/2023	No	11/2023		
Yes	486	CITI BANK*		3131		20231204-1		
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11142023_amazon.com_001.pdf							
12-500-460		EVENT PLANNING		127.50	Expense			
505	6077032	PARK		329.99	1	11/30/2023		
AMAZON.COM*			C 11302023	12/4/2023	No	11/2023		

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number		CC-Invoice	Project Number	
Account Number	Account Description			Amount	Action		
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11302023_amazon.com'.pdf						
10-580-620		VEHICLE REPAIR		329.99	Expense		
505	6117063	OFFICE EXPENSE		19.99	1	11/17/2023	
AMAZON.COM*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11172023_amazon.com.pdf						
10-510-210		OFFICE EXPENSE		19.99	Expense		
505	7024200	EVENT PLANNING		45.53	1	11/7/2023	
AMAZON.COM*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11072023_amazon.com'.pdf						
12-500-460		EVENT PLANNING		45.53	Expense		
505	7219401	CHRISTMAS		79.20	1	11/27/2023	
AMAZON.COM*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11272023_anmzon.com.pdf						
12-500-460		EVENT PLANNING		79.20	Expense		
505	7481037	EQUIPMENT		499.99	1	11/14/2023	
AMAZON.COM*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11142023_amazon.com_002.pdf						
10-520-690		EQUIPMENT PURCHASES		499.99	Expense		
505	8061049	CHRISTMAS		579.95	1	11/15/2023	

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number		
Account Number	Account Description		Amount	Action			
AMAZON.COM*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11152023_amazon.com_.pdf						
12-500-460		EVENT PLANNING		579.95	Expense		
505	8564200	CHRISTMAS		172.79	1	11/14/2023	
AMAZON.COM*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11142023_amazon.com.pdf						
12-500-460		EVENT PLANNING		172.79	Expense		
505	8584268	CHRISTMAS		15.99	1	11/17/2023	
AMAZON.COM*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11172023_Preparing for Shipment.pdf						
12-500-460		EVENT PLANNING		15.99	Expense		
505	8948241	VEHICLE REPAIR		18.58	1	11/17/2023	
AMAZON.COM*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11172023_Preparing for Shipment.pdf						
10-520-620		VEHICLE REPAIR		18.58	Expense		
505	9092207	TELEPHONE		111.74	1	11/14/2023	
AMAZON.COM*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11142023_atrazon.com.pdf						
10-520-240		TELEPHONE		111.74	Expense		

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number		
Account Number	Account Description		Amount	Action			
505	9514640	EQUIPMENT		379.86	1	11/30/2023	
AMAZON.COM*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11302023_amazon.com'.pdf						
10-520-690		EQUIPMENT PURCHASES		379.86	Expense		
520	TS02MNTD	CHRISTMAS CARDS		85.03	1	11/30/2023	
VISTAPRINT*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		5467		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\12042023_Order Details.pdf						
10-510-210		OFFICE EXPENSE		85.03	Expense		
525	20231106-1	HARVEST HOEDOWN		12.18	1	11/6/2023	
DOLLAR TREE STORES, INC.*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3123		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11062023_002.pdf						
12-500-460		EVENT PLANNING		12.18	Expense		
525	20231130-1	CHRISTMAS		31.12	1	11/30/2023	
DOLLAR TREE STORES, INC.*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		5467		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11302023.pdf						
12-500-460		EVENT PLANNING		31.12	Expense		
555	339029	CHRISTMAS		9,676.80	1	11/16/2023	
PURE PARTY ICE, LLC*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11162023_PK mj\ICE 1302 SLAREEO SI SAN ANIONIC HI820I 2I8-223-.pdf						
12-500-460		EVENT PLANNING		9,676.80	Expense		

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date		
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation	
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Card Number	CC-Invoice	Project Number		
Account Number		Account Description		Amount	Action			
641	20231106-1	HARVEST HOEDOWN		50.78	1	11/6/2023		
THE UPS STORE 6504*			C 11302023	12/4/2023	No	11/2023		
Yes	486	CITI BANK*		5467		20231204-1		
		Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11062023_003.pdf						
12-500-460		EVENT PLANNING		50.78	Expense			
669	4522982001	TRAINING		229.36	1	11/30/2023		
HYATT REGENCY*			C 11302023	12/4/2023	No	11/2023		
Yes	486	CITI BANK*		5467		20231204-1		
		Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\12042023_HYATT REGENCY'.pdf						
12-500-450		TRAINING/CONFERENCE/TRAVEL		229.36	Expense			
707	20231201-1	TRAINING		86.60	1	11/30/2023		
RENAISSANCE HOTEL*			C 11302023	12/4/2023	No	11/2023		
Yes	486	CITI BANK*		5467		20231204-1		
		Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\12012023_.Parking Receipt.pdf						
10-510-450		EMPLOYEE TRAINING		86.60	Expense			
839	13169	UNIFORMS		100.00	1	11/17/2023		
BARDCRAFTDESIGNS*			C 11302023	12/4/2023	No	11/2023		
Yes	486	CITI BANK*		3131		20231204-1		
		Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11172023_uickbooks..pdf						
10-500-250		UNIFORMS		100.00	Expense			
839	13170	EVENT		310.00	1	11/17/2023		
BARDCRAFTDESIGNS*			C 11302023	12/4/2023	No	11/2023		
Yes	486	CITI BANK*		3131		20231204-1		
		Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11172023_You paid \$310.00.pdf						

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number		
Account Number	Account Description		Amount	Action			
12-500-460		EVENT PLANNING		310.00	Expense		
1010	11032023	TELEPHONE		1,717.58	1	11/6/2023	
AT&T MOBILITY*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*	3131			20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11062023_\$1,717..pdf						
10-510-240		TELEPHONE		223.47	Expense		
10-520-240		TELEPHONE		1,145.97	Expense		
10-530-240		TELEPHONE		218.42	Expense		
10-580-240		TELEPHONE		86.48	Expense		
12-500-240		TELEPHONE		43.24	Expense		
1010	11262023	TELEPHONE		30.81	1	11/27/2023	
AT&T MOBILITY*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*	3131			20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11272023_-^30-.pdf						
10-530-240		TELEPHONE		30.81	Expense		
1051	203970874	TRAINING		91.96	1	11/15/2023	
TXTAG*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*	3131			20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11142023_Transactions.pdf						
40-540-450		EMPLOYEE TRAINING & LICENSING		91.96	Expense		
1051	68247596	TRAINING		21.27	1	11/6/2023	
TXTAG*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*	3131			20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\10122023_PAY YOUR BILL.pdf						
40-540-450		EMPLOYEE TRAINING & LICENSING		21.27	Expense		

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number		
Account Number	Account Description			Amount	Action		
1073	327540	TRAINING		20.00	1	11/14/2023	
SAM HOUSTON STATE UNIVERSITY*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		5148		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11142023_Notification of Payment.pdf						
10-520-451		LEOSE TRAINING EXPENSE		20.00	Expense		
1086	122	VEHICLE REPAIR		1,037.00	1	11/7/2023	
KINCAID, COLTON*			C 11302023	12/4/2023	Yes	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11072023_La Vernia Police Department.pdf						
10-520-620		VEHICLE REPAIR		1,037.00	Expense		
1086	123	VEHICLE REPAIR		82.50	1	11/7/2023	
KINCAID, COLTON*			C 11302023	12/4/2023	Yes	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11072023_Total Paid.pdf						
10-580-620		VEHICLE REPAIR		82.50	Expense		
1086	125	VEHICLE REPAIR		247.50	1	11/14/2023	
KINCAID, COLTON*			C 11302023	12/4/2023	Yes	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11142023_Total Paid.pdf						
40-540-620		VEHICLE REPAIR		247.50	Expense		
1086	126	VEHICLE REPAIR		500.50	1	11/14/2023	
KINCAID, COLTON*			C 11302023	12/4/2023	Yes	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11142023_La Vernia Police Department.pdf						

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Card Number	CC-Invoice	Project Number	
Account Number	Account Description		Amount	Action			
10-520-620		VEHICLE REPAIR		500.50	Expense		
1086	127	VEHICLE REPAIR		88.00	1	11/15/2023	
KINCAID, COLTON*			C 11302023	12/4/2023	Yes	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11152023_La Vernia Police Department.pdf						
10-520-620		VEHICLE REPAIR		88.00	Expense		
1086	133	VEHICLE REPAIR		467.50	1	11/30/2023	
KINCAID, COLTON*			C 11302023	12/4/2023	Yes	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11302023_Total Paid.pdf						
40-540-620		VEHICLE REPAIR		467.50	Expense		
1086	134	VEHICLE REPAIR		192.50	1	11/30/2023	
KINCAID, COLTON*			C 11302023	12/4/2023	Yes	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11302023_Parks Department.pdf						
10-580-620		VEHICLE REPAIR		192.50	Expense		
1164	169208	VEHICLE REPAIR		1,443.96	1	11/7/2023	
LA VERNIA AUTO CENTER*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\10312023_INVOICE.pdf						
40-540-620		VEHICLE REPAIR		1,443.96	Expense		
1218	1949884	TELEPHONE		434.92	1	11/14/2023	
NEXTIVA*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number		
Account Number	Account Description		Amount	Action			
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\06142023_nextiva_001.pdf						
10-510-240		TELEPHONE		434.92	Expense		
1346	203871	SOFTWARE		2,205.36	1	11/21/2023	
INFINITE IT*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11212023_Transaction CB4MMFURK9Q5.pdf						
10-510-270		TECHNOWLEDGE/SOFTWARE UPGRADES		2,205.36	Expense		
1384	2181720	SUPPLIES		28.03	1	11/27/2023	
AUSTIN HOSE*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		3131		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11222023_^AusiinHOSE.pdf						
40-540-810		SUPPLIES AND REPAIRS		28.03	Expense		
1466	20231201-1	EVIDENCE SUPPLIES		45.07	1	11/30/2023	
SIRCHIE'S CORPORATE HEADQUARTERS*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		5148		20231204-1	
10-520-480		EVIDENCE SUPPLIES		45.07	Expense		
1480	4788	VEHICLE REPAIR		505.66	1	11/9/2023	
AUTOMOTIVE BUSINESS CONCEPTS*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		5467		20231204-1	
	Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\12012023_Invoice 4788.pdf						
40-540-620		VEHICLE REPAIR		505.66	Expense		
1489	14073	VEHICLE REPAIR		363.95	1	11/30/2023	
RICHARDSON BROS*			C 11302023	12/4/2023	No	11/2023	
Yes	486	CITI BANK*		5148		20231204-1	

A20330
 Date 1/5/2024
 Time 5:50 PM

City of Lavernia

Section 4, Item B.

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date	
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number		
Account Number	Account Description		Amount	Action			

Image: M:\BUCS\DATA\Images\2023 CREDIT CARDS\NOV\11292023__«\$DCM.CCH.pdf

10-580-620 VEHICLE REPAIR 363.95 Expense

*** Check-Number= 11302023 Vendor Name= CITI BANK* Check Date= 12/04/2023 Check Amount= 78,779.44***

*** Bank Account Activity By Fund ***

Fund Description	Cash-Account-Number	Total
General Fund	10-100-100	56,930.07

*** Bank Account Activity By Fund ***

Fund Description	Cash-Account-Number	Total
MDD Account Fund	12-100-100	15,328.90

*** Bank Account Activity By Fund ***

Fund Description	Cash-Account-Number	Total
Utilities Fund	40-100-150	85,402.23

A20330
 Date 1/5/2024
 Time 5:50 PM

City of Laveria

Check Register History

Vendor #	Invoice #	Description	Date Due	Total Amount	Check-Acct	Inv Date		
Vendor Name		PO Number	Transaction #	Date Paid	1099 Trans-MMY	Claim-Number	Liquidation	
CC-Transaction	CC-Vendor	CC-Name	CC-Card Number	CC-Invoice	Project Number			
Account Number	Account Description	Amount	Action					

*** Bank Account Activity By Fund ***

Fund Description	Cash-Account-Number	Total
Grant Fund	18-100-100	53.00
*** Grand Totals ***		157,714.20

**City of La Vernia
Audit Highlights
September 30, 2023**

OVERVIEW

Clean Opinion (means we agree annual report is accurate)	YES
Material or Significant Findings	NO
Any Other Written Findings or Recommendations	NO

General Fund Trends	2021	2022	2023	Budget
Total Revenue	1,883,067	2,070,982	2,258,009	2,160,732
Total Expenditures	(1,644,427)	(2,741,588)	(2,329,758)	(2,641,927)
Other Sources (Uses)	(11,780)	64,107	64,082	64,082
Change in Fund Balance	226,860	(606,499)	(7,667)	(417,113)
Beginning Fund Balance	1,612,020	1,838,880	1,232,380	
Ending Fund Balance	1,838,880	1,232,381	1,224,713	

Capital Spending	14,804	926,495	248,662
Months in Fund Balance	13.3	4.0	5.7

Utility Fund Trends	2021	2022	2023	Budget
Operating Revenues	1,241,274	1,392,604	1,510,660	1,322,700
Total Expenses	(1,429,998)	(1,430,514)	(2,090,127)	(1,354,190)
Non-operating Revenue and Transfers	151,409	113,197	186,653	1,000
Change in Fund Balance	(37,315)	75,287	(392,814)	(30,490)
Beginning Net Position	1,999,665	1,962,351	2,037,639	
Ending Net Position	1,962,350	2,037,638	1,644,825	

Other Significant Fund Balances	2021	2022	2023
MDD	1,524,505	1,859,063	2,238,500
Street Maintenance	787,500	634,329	797,606
Hotel Tax	69,199	105,098	143,073



CITY OF LA VERNIA, TEXAS

ANNUAL FINANCIAL REPORT

**FISCAL YEAR ENDED
SEPTEMBER 30, 2023**



CITY OF LA VERNIA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2023

TABLE OF CONTENTS

INTRODUCTORY SCHEDULE

	PAGE
TITLE PAGE	i
TABLE OF CONTENTS	ii
PRINCIPAL OFFICERS	iv

FINANCIAL SECTION

	<u>Page</u>
INDEPENDENT AUDITOR’S REPORT.....	1
MANAGEMENT’S DISCUSSION AND ANALYSIS.....	4
BASIC FINANCIAL STATEMENTS.....	11
STATEMENT OF NET POSITION.....	12
STATEMENT OF ACTIVITIES.....	13
BALANCE SHEET - GOVERNMENTAL FUNDS.....	15
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET BALANCE SHEET TO THE STATEMENT OF NET POSITION.....	17
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS.....	18
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES.....	20
STATEMENT OF NET POSITION - PROPRIETARY FUND.....	21
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION PROPRIETARY UTILITY FUND.....	22
STATEMENT OF CASH FLOWS - PROPRIETARY UTILITY FUND.....	23
NOTES TO BASIC FINANCIAL STATEMENTS.....	25
REQUIRED SUPPLEMENTARY INFORMATION.....	47
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE- BUDGET AND ACTUAL - GENERAL FUND.....	48
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE- BUDGET AND ACTUAL – MUNICIPAL DEVELOPMENT DISTRICT.....	49
NOTES TO BUDGETARY COMPARISON SCHEDULES.....	50
SCHEDULE OF CHANGES – NET PENSION LIABILITY AND RELATED RATIOS.....	51
SCHEDULE OF CONTRIBUTIONS – DEFINED BENEFIT PENSION PLAN.....	53
SCHEDULE OF CHANGES – TOTAL OTHER POST-EMPLOYMENT BENEFIT LIABILITY	54

SUPPLEMENTARY INFORMATION 56

 COMPARATIVE BALANCE SHEETS - GENERAL FUND 57

 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - GENERAL FUND 58

 COMPARATIVE BALANCE SHEETS - STREET MAINTENANCE FUND 59

 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - STREET MAINTENANCE FUND 60

 COMPARATIVE BALANCE SHEETS - MUNICIPAL DEVELOPMENT DISTRICT 61

 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - MUNICIPAL DEVELOPMENT DISTRICT 62

 COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS 63

 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS 64

 COMPARATIVE STATEMENTS OF NET POSITION - PROPRIETARY UTILITY FUND 65

 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET
 POSITION - PROPRIETARY UTILITY FUND 66

CITY OF LA VERNIA
PRINCIPAL OFFICERS

CITY OFFICIALS

MAYOR	MARTIN POORE
MAYOR PRO TEM	DIANELL RECKER
CITY COUNCIL	GARRETT RABEL
	ERIC RAUSCHUBER
	JUSTIN OATES
	GARY GILBERT
CITY ADMINISTRATOR	YVONNE GRIFFIN
ATTORNEY	DENTON, NAVARRO, ROCHA, BERNAL & ZECH, P.C.



Armstrong, Vaughan & Associates, P. C.

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and
Members of the City Council
City of La Vernia

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate fund remaining information of the City of La Vernia, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements 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 of La Vernia, as of September 30, 2023, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of La Vernia and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

City of La Vernia's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of La Vernia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City of La Vernia’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about City of La Vernia’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

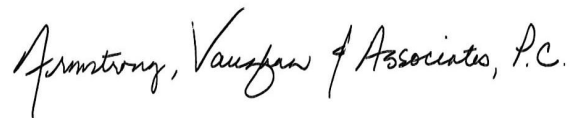
Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis, budgetary comparison information, and schedules of changes and contributions for net pension liability and total other post-employment benefit liability as referred to in the table of contents, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise City of La Vernia's basic financial statements. The supplementary information (as identified in the table of contents) is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates 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 supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



Armstrong, Vaughan & Associates, P.C.
December 22, 2023

MANAGEMENT’S DISCUSSION AND ANALYSIS

This section of the City of La Vernia’s annual financial report presents our discussion and analysis of the City’s financial performance during the fiscal year ended September 30, 2023. Please read it in conjunction with the City’s financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

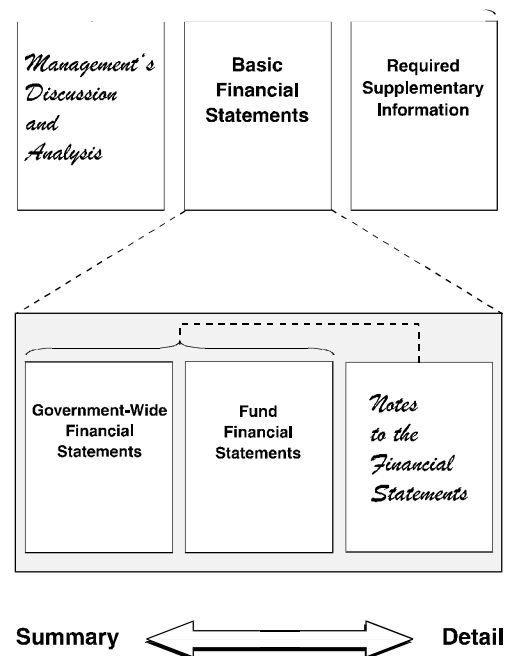
- The City’s total combined net position was \$8.3 million at September 30, 2023, an increase of \$403 thousand from the year prior.
- During the year, the City’s governmental expenses were \$795 thousand less than the \$3.3 million generated in general and program revenues for governmental activities. The total cost of the City’s governmental programs increased 21% from the prior year. A significant portion of the increase was from equipment and resources for the police department.
- The general fund reported an unassigned fund balance this year of \$1.2 million, a decrease of \$8 thousand.
- Utility charges for services increased \$118 thousand as development and new connections continue. Utilities costs were also up \$660 thousand for maintenance, increased sewer treatment costs and higher solid waste volume.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—*management’s discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include two kinds of statements that present different views of the City:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the City’s overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the City’s operations in more detail than the government-wide statements.
- *The governmental funds* statements tell how *general government* services were financed in the *short-term* as well as what remains for future spending.
- *Proprietary fund* statements offer *short- and long-term* financial information about the activities the government operates *like businesses*.

Figure A-1, Required Components of the City’s Annual Financial Report



The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

Figure A-2. Major Features of the City's Government-wide and Fund Financial Statements			
Fund Statements			
<i>Type of Statements</i>	Government-wide	Governmental Funds	Proprietary Funds
<i>Scope</i>	Entire City's government (except fiduciary funds) and the City's component units	The activities of the city that are not proprietary or fiduciary	Activities the City operates similar to private businesses: utilities
<i>Required financial statements</i>	• Statement of net position	• Balance Sheet	• Statement of net position
	• Statement of activities	• Statement of revenues, expenditures & changes in fund balances	• Statement of revenues, expenses & changes in net position • Statement of cash flows
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter.	All revenues and expenses during year, regardless of when cash is received or paid

Figure A-2 summarizes the major features of the City’s financial statements, including the portion of the City government they cover and the types of information they contain. The remainder of this overview section of management’s discussion and analysis explains the structure and contents of each of the statements.

Government-Wide Statements

The government-wide statements report information about the City as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government’s assets and liabilities. All of the current year’s revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the City’s net position and how it has changed. Net position—the difference between the City’s assets and liabilities—is one way to measure the City’s financial health.

- Over time, increases or decreases in the City’s net position are an indicator of whether its financial health is improving or deteriorating, respectively.

- To assess the overall health of the City, one needs to consider additional non-financial factors such as changes in the City’s tax base.
- The government-wide financial statements of the City include the *Governmental activities*. Most of the City’s basic services are included here, such as general government, public safety, streets, sanitation, municipal development, parks, and interest on long-term debt. Property taxes, sales taxes and charges for services finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the City’s most significant *funds*—not the City as a whole. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by bond covenants.
- The City Council establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The City has the following kinds of funds:

- *Governmental funds*—Most of the City’s basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City’s programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.
- *Proprietary funds*—Services for which the City charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

The City's combined net position was \$8.3 million at September 30, 2023. (See Table A-1).

Table A-1
City's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
<i>Assets:</i>						
Current Assets	\$ 4,502,415	\$ 4,114,107	\$ 97,741	\$ 343,019	\$ 4,600,156	\$ 4,457,126
Other Assets	-	-	86,326	78,964	86,326	78,964
Capital Assets (net)	2,410,242	2,165,794	4,645,125	4,952,375	7,055,367	7,118,169
<i>Total Assets</i>	<u>6,912,657</u>	<u>6,279,901</u>	<u>4,829,192</u>	<u>5,374,358</u>	<u>11,741,849</u>	<u>11,654,259</u>
<i>Deferred Outflows</i>	<u>118,978</u>	<u>53,183</u>	<u>-</u>	<u>-</u>	<u>118,978</u>	<u>53,183</u>
<i>Liabilities:</i>						
Current Liabilities	128,543	293,903	467,740	379,882	596,283	673,785
Long-Term Liabilities	217,218	117,347	2,716,629	2,956,838	2,933,847	3,074,185
<i>Total Liabilities</i>	<u>345,761</u>	<u>411,250</u>	<u>3,184,369</u>	<u>3,336,720</u>	<u>3,530,130</u>	<u>3,747,970</u>
<i>Deferred Inflows</i>	<u>41,552</u>	<u>72,883</u>	<u>-</u>	<u>-</u>	<u>41,552</u>	<u>72,883</u>
<i>Net Position:</i>						
Net Investment in Capital Assets	2,410,242	2,165,794	1,703,512	1,778,138	4,113,754	3,943,932
Restricted	3,198,478	2,602,307	86,326	78,940	3,284,804	2,681,247
Unrestricted	1,035,602	1,080,850	(145,015)	180,560	890,587	1,261,410
<i>Total Net Position</i>	<u>\$ 6,644,322</u>	<u>\$ 5,848,951</u>	<u>\$ 1,644,823</u>	<u>\$ 2,037,638</u>	<u>\$ 8,289,145</u>	<u>\$ 7,886,589</u>

Governmental Activities

- Sales tax continues to be the main funding source for governmental activities at \$2.3 million. Tax revenues overall increased 14%.
- Governmental expenses increased 20% to \$2.6 million, mostly in police.
- Governmental net position increased by \$795 thousand.

Business-Type Activities

Revenues of the City's utility business-type activities increased to \$1.7 million. A portion of the increase was from grant revenues, but charges for services increased 8% as new connections are added. Operating costs increased significantly. This changed a prior year increase in net position of \$75 thousand into a loss of \$393 thousand.

Table A-2
Changes in City's Net Position

	Governmental		Business-Type		Total	
	Activities		Activities			
	2023	2022	2023	2022	2023	2022
<i>Program Revenues:</i>						
Charges for Services	\$ 368,147	\$ 433,365	\$ 1,510,660	\$ 1,392,606	\$ 1,878,807	\$ 1,825,971
<i>Grants and Contributions:</i>						
Operating	66,471	59,622	-	-	66,471	59,622
Capital	-	-	185,156	112,485	185,156	112,485
<i>General Revenues:</i>						
Taxes	2,774,331	2,429,358	-	-	2,774,331	2,429,358
Interest Earnings	76,492	15,299	1,496	709	77,988	16,008
Miscellaneous	63,864	89,104	-	-	63,864	89,104
TOTAL REVENUES	3,349,305	3,026,748	1,697,312	1,505,800	5,046,617	4,532,548
<i>Program Expenses:</i>						
Code Enforcement	177,904	184,282	-	-	177,904	184,282
General	477,244	432,055	-	-	477,244	432,055
Municipal Development	191,052	164,984	-	-	191,052	164,984
Municipal Court	68,786	54,109	-	-	68,786	54,109
Police	1,219,012	985,319	-	-	1,219,012	985,319
Public Works	265,808	189,344	-	-	265,808	189,344
Parks	154,128	117,857	-	-	154,128	117,857
Utility	-	-	2,090,127	1,430,514	2,090,127	1,430,514
TOTAL EXPENSES	2,553,934	2,127,950	2,090,127	1,430,514	4,644,061	3,558,464
Increase (Decrease) in Net Position	795,371	898,798	(392,815)	75,286	402,556	974,084
Beginning Net Position	5,848,951	4,950,153	2,037,638	1,962,352	7,886,589	6,912,505
Ending Net Position	<u>\$ 6,644,322</u>	<u>\$ 5,848,951</u>	<u>\$ 1,644,823</u>	<u>\$ 2,037,638</u>	<u>\$ 8,289,145</u>	<u>\$ 7,886,589</u>

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Revenues from governmental fund types totaled \$3.3 million, an increase of 11% from the preceding year. The increase was primarily related to an increase in sales tax collections. Expenditures decreased from \$3.4 to \$2.7 million. Capital spending decreased, which more than offset an increase in police department expenditures

Budgetary Highlights

The City's actual expenditures in the general fund were \$29 thousand less than budgeted amounts. Revenues beat projections by \$97 thousand, primarily from sales tax. General fund balance decreased \$126 thousand less than anticipated.

The Municipal Development District's revenues were \$134 thousand more than budgeted amounts (sales tax), while expenditures were \$309 thousand less than budgeted amounts. This led to a net increase in fund balance of \$379 thousand.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of September 30, 2023, the City had invested \$13.8 million in a broad range of capital assets, including land, equipment, buildings, and vehicles. Significant additions for 2023 include completion of the street improvements, park improvements and several vehicles. (See Table A-3.)

Table A-3
City's Capital Assets

	Governmental		Business-Type		Total	
	Activities		Activities			
	2023	2022	2023	2022	2023	2022
Land	\$ 209,198	\$ 209,198	\$ 31,158	\$ 31,158	\$ 240,356	\$ 240,356
Buildings and Improvements	384,269	384,269	14,000	14,000	398,269	398,269
Equipment	1,191,582	911,308	594,079	463,372	1,785,661	1,374,680
Infrastructure	1,915,649	1,385,520	9,471,572	9,471,572	11,387,221	10,857,092
Construction in Progress	31,426	431,376	-	-	31,426	431,376
Totals at Historical Cost	3,732,124	3,321,671	10,110,809	9,980,102	13,842,933	13,301,773
Total Accumulated Depreciation	(1,321,882)	(1,155,877)	(5,465,684)	(5,027,727)	(6,787,566)	(6,183,604)
Net Capital Assets	\$ 2,410,242	\$ 2,165,794	\$ 4,645,125	\$ 4,952,375	\$ 7,055,367	\$ 7,118,169

More detailed information about the City's capital assets is presented in the notes to the financial statements.

Long Term Debt

At year-end, the City had \$3.0 million in bonds outstanding as shown in Table A-4. No new debt was issued in 2023. More detailed information about the City's debt is presented in the notes to the financial statements.

Table A-4
City's Long-Term Debt

	Governmental		Business-Type		Total	
	Activities		Activities			
	2023	2022	2023	2022	2023	2022
Bonds and Loans Payable	\$ -	\$ -	\$ 2,828,254	\$ 3,045,653	\$ 2,828,254	\$ 3,045,653
Total Bonds & Notes Payable	\$ -	\$ -	\$ 2,828,254	\$ 3,045,653	\$ 2,828,254	\$ 3,045,653

ECONOMIC FACTORS AND NEXT YEAR’S BUDGETS AND RATES

The City’s budget for 2024 is based on a property tax rate decrease from 0.1540 to 0.1308. However, increasing valuations and new properties are expected to offset the decrease in rate. The City intends to issue bonds for drainage improvements in 2024. Otherwise, no significant changes are expected to City services for fiscal year 2024.

CONTACTING THE CITY’S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City’s finances and to demonstrate the City’s accountability for the money it receives. If you have questions about this report or need additional financial information, contact City Hall at (830) 779-4541.



CITY OF LA VERNIA
ANNUAL FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2023

BASIC FINANCIAL STATEMENTS

The basic financial statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government – Wide Financial Statements
- Fund Financial Statements:
 - Governmental Funds
 - Proprietary Fund

In addition, the notes to the financial statements are included to provide information that is essential to a user’s understanding of the basic financial statements.



CITY OF LA VERNIA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	\$ 3,916,709	\$ -	\$ 3,916,709
Receivables (net of allowances):			
Ad Valorem Taxes	8,402	-	8,402
Other	505,298	146,291	651,589
Prepaid Items	23,456	-	23,456
Restricted Cash - Impact Fees	-	86,326	86,326
Internal Balances	48,550	(48,550)	-
Capital Assets (net)	2,410,242	4,645,125	7,055,367
TOTAL ASSETS	6,912,657	4,829,192	11,741,849
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Related Outflows	110,057	-	110,057
Deferred OPEB Related Outflows	8,921	-	8,921
TOTAL DEFERRED OUTFLOWS	118,978	-	118,978
LIABILITIES			
<i>Current Liabilities:</i>			
Accounts Payable	32,919	106,995	139,914
Accrued Wages	37,900	2,378	40,278
Accrued Interest Payable	-	10,163	10,163
Accrued Compensated Absences	57,724	7,321	65,045
Customer Deposits	-	100,213	100,213
Unearned Revenue	-	15,685	15,685
<i>Noncurrent Liabilities:</i>			
Due within One Year	-	224,985	224,985
Due in more than One Year	-	2,716,629	2,716,629
Net Pension Liability	188,717	-	188,717
Total OPEB Liability	28,501	-	28,501
TOTAL LIABILITIES	345,761	3,184,369	3,530,130
DEFERRED INFLOWS OF RESOURCES			
Deferred Pension Related Inflows	23,516	-	23,516
Deferred OPEB Related Inflows	18,036	-	18,036
TOTAL DEFERRED INFLOWS	41,552	-	41,552
NET POSITION:			
Net Investment in Capital Assets	2,410,242	1,703,512	4,113,754
Restricted for:			
Street Repair	797,606	-	797,606
Municipal Development District	2,238,500	-	2,238,500
Municipal Court	18,885	-	18,885
Police	414	-	414
Tourism	143,073	-	143,073
Impact Fees	-	86,326	86,326
Unrestricted	1,035,602	(145,015)	890,587
TOTAL NET POSITION	\$ 6,644,322	\$ 1,644,823	\$ 8,289,145

See accompanying notes to basic financial statements.

CITY OF LA VERNIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Functions and Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
<i>Governmental Activities:</i>				
Code Enforcement	\$ 177,904	\$ 121,606	\$ -	\$ -
General Government	477,244	48,356	-	-
Municipal Development	191,052	-	-	-
Municipal Court	68,786	73,600	-	-
Police	1,219,012	124,585	66,471	-
Public Works	265,808	-	-	-
Parks	154,128	-	-	-
<i>Total Governmental Activities</i>	2,553,934	368,147	66,471	-
 <i>Business-Type Activities:</i>				
Water and Sewer Utility	2,090,127	1,510,660	-	185,156
<i>Total Business-Type Activities</i>	2,090,127	1,510,660	-	185,156
Total Primary Government	\$ 4,644,061	\$ 1,878,807	\$ 66,471	\$ 185,156

General Revenues:

- Taxes
- Ad Valorem Taxes
- Franchise Taxes
- Sales Taxes
- Interest and Investment Earnings
- Miscellaneous

Total General Revenues

Change in Net Position

Net Position at Beginning of Year

Net Position at End of Year

Net (Expense) Revenue and Changes in Position
Primary Government

Governmental Activities	Business-Type Activities	Total
\$ (56,298)		\$ (56,298)
(428,888)		(428,888)
(191,052)		(191,052)
4,814		4,814
(1,027,956)		(1,027,956)
(265,808)		(265,808)
(154,128)		(154,128)
(2,119,316)		(2,119,316)
	\$ (394,311)	(394,311)
	(394,311)	(394,311)
(2,119,316)	(394,311)	(2,513,627)
271,835	-	271,835
83,120	-	83,120
2,419,376	-	2,419,376
76,492	1,496	77,988
63,864	-	63,864
2,914,687	1,496	2,916,183
795,371	(392,815)	402,556
5,848,951	2,037,638	7,886,589
\$ 6,644,322	\$ 1,644,823	\$ 8,289,145

CITY OF LA VERNIA
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	General Fund	Street Maintenance	Municipal Development District
ASSETS			
Cash and Cash Equivalents	\$ 897,158	\$ 740,288	\$ 2,123,177
Receivables (net of allowances for uncollectibles):			
Property Taxes	8,402	-	-
Other Receivables	325,493	57,318	116,200
Due From Other Funds	48,550	-	-
Prepaid Items	23,456	-	-
TOTAL ASSETS	\$ 1,303,059	\$ 797,606	\$ 2,239,377
LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES			
<i>Liabilities</i>			
Accounts Payable	\$ 32,919	\$ -	\$ -
Accrued Wages	37,023	-	877
<i>Total Liabilities</i>	<u>69,942</u>	<u>-</u>	<u>877</u>
<i>Deferred Inflows of Resources</i>			
Unavailable Property Tax Revenues	8,402	-	-
<i>Total Deferred Inflows of Resources</i>	<u>8,402</u>	<u>-</u>	<u>-</u>
<i>Fund Balances:</i>			
Nonspendable Prepaid Items	23,456	-	-
Restricted for:			
Street Repair	-	797,606	-
Municipal Court	-	-	-
Police	-	-	-
Tourism Development	-	-	-
Municipal Development	-	-	2,238,500
Unassigned	1,201,259	-	-
<i>Total Fund Balances</i>	<u>1,224,715</u>	<u>797,606</u>	<u>2,238,500</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	\$ 1,303,059	\$ 797,606	\$ 2,239,377

See accompanying notes to basic financial statements.

Total Nonmajor Funds	Total Governmental Funds
\$ 156,085	\$ 3,916,708
-	8,402
6,287	505,298
-	48,550
-	23,456
\$ 162,372	\$ 4,502,414

\$ -	\$ 32,919
-	37,900
-	70,819

-	8,402
-	8,402

-	23,456
-	797,606
18,885	18,885
414	414
143,073	143,073
-	2,238,500
-	1,201,259
162,372	4,423,193

\$ 162,372	\$ 4,502,414
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CITY OF LA VERNIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

TOTAL FUND BALANCE - TOTAL GOVERNMENTAL FUNDS \$ 4,423,193

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. 2,410,242

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds. 8,403

Accrued vacation leave payable is not due and payable in the current period and, therefore, not reported in the funds. (57,724)

Net pension liabilities (and related deferred outflows of resources) do not provide or consume current financial resources and are not reported in the funds.

Net Pension Liability	(188,717)	
Pension Related Deferred Outflows	110,057	
Pension Related Deferred Inflows	<u>(23,516)</u>	(102,176)

Total OPEB liabilities (and related deferred outflows of resources) do not provide or consume current financial resources and are not reported in the funds.

Total OPEB Liability	(28,501)	
OPEB Related Deferred Outflows	8,921	
OPEB Related Deferred Inflows	<u>(18,036)</u>	(37,616)

TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES \$ 6,644,322

See accompanying notes to basic financial statements.

CITY OF LA VERNIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	General Fund	Street Maintenance	Municipal Development District
REVENUES			
Ad Valorem Taxes	\$ 271,606	\$ -	\$ -
Franchise Fees and Hotel Taxes	83,120	-	-
Sales Taxes	1,479,557	291,298	577,007
Fines and Penalties	70,352	-	-
Licenses and Permits	121,606	-	-
Interest Income	39,958	15,788	19,472
Grants and Donations	944	-	-
Miscellaneous	70,131	-	45,570
Police Services for School District	120,737	-	-
TOTAL REVENUES	<u>2,258,011</u>	<u>307,086</u>	<u>642,049</u>
EXPENDITURES			
<i>Current:</i>			
Code Enforcement	143,279	-	-
General Government	422,593	-	-
Municipal Court	68,745	-	-
Police	1,110,562	-	-
Public Works	181,953	21,464	-
Parks	153,965	-	-
Municipal Development	-	-	190,696
Capital Outlay	248,662	122,346	7,833
TOTAL EXPENDITURES	<u>2,329,759</u>	<u>143,810</u>	<u>198,529</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(71,748)</u>	<u>163,276</u>	<u>443,520</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	64,082	-	-
Transfer Out	-	-	(64,082)
TOTAL OTHER FINANCING SOURCES (USES)	<u>64,082</u>	<u>-</u>	<u>(64,082)</u>
Net Change in Fund Balance	(7,666)	163,276	379,438
Fund Balances at Beginning of Year	<u>1,232,381</u>	<u>634,330</u>	<u>1,859,062</u>
Fund Balances at End of Year	<u>\$ 1,224,715</u>	<u>\$ 797,606</u>	<u>\$ 2,238,500</u>

Total Nonmajor Funds	Total Governmental Funds
\$ -	\$ 271,606
36,902	120,022
-	2,347,862
3,616	73,968
-	121,606
1,276	76,494
65,527	66,471
-	115,701
-	120,737
107,321	3,314,467
-	143,279
21,963	444,556
-	68,745
-	1,110,562
-	203,417
-	153,965
-	190,696
55,564	434,405
77,527	2,749,625
29,794	564,842
-	64,082
-	(64,082)
-	-
29,794	564,842
132,578	3,858,351
\$ 162,372	\$ 4,423,193



CITY OF LA VERNIA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS \$ 564,842

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Purchases of Capital Assets	434,405	
Depreciation	<u>(189,957)</u>	244,448

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. This amount represents the change in those revenues from the prior year. 229

Governmental funds report required contributions to employee pensions and other post employment benefits (OPEB) as expenditures. However, in the Statement of Activities these benefits are recorded based on the actuarially determined cost of the plans. This is the amount that the actuarially determined expense exceeded (or was exceeded by) the contributions.

Pension Plan	403	
OPEB Plan	<u>(3,148)</u>	<u>(2,745)</u>

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in Compensated Absences		<u>(11,403)</u>
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CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES \$ 795,371

CITY OF LA VERNIA
STATEMENT OF NET POSITION
PROPRIETARY UTILITY FUND
SEPTEMBER 30, 2023

ASSETS

Current Assets:

Receivables (net of allowances for uncollectibles):	\$ 146,291
<i>Total Current Assets</i>	<u>146,291</u>

Other Assets:

Restricted Cash - Impact Fees	86,326
Capital Assets (net of depreciation)	<u>4,645,125</u>
<i>Total Other Assets</i>	<u>4,731,451</u>

TOTAL ASSETS	<u>4,877,742</u>
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LIABILITIES

Current Liabilities:

Accounts Payable	106,995
Accrued Wages	2,378
Accrued Compensated Absences	7,321
Customer Deposits	100,213
Due to Other Funds	48,550
Unearned Revenue	15,685
Accrued Interest Payable	10,163
Long-Term Debt - Current Portion	<u>224,985</u>
<i>Total Current Liabilities</i>	<u>516,290</u>

Noncurrent Liabilities:

Long-Term Debt - Net of Current Portion	<u>2,716,629</u>
TOTAL LIABILITIES	<u>3,232,919</u>

NET POSITION:

Net Investment in Capital Assets	1,703,512
Restricted Impact Fees	86,326
Unrestricted (Deficit)	<u>(145,015)</u>
TOTAL NET POSITION	<u>\$ 1,644,823</u>

CITY OF LA VERNIA
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 PROPRIETARY UTILITY FUND
 FOR THE YEAR SEPTEMBER 30, 2023

OPERATING REVENUES	
Water Charges	\$ 812,414
Sewer Charges	239,371
Garbage Charges	382,591
Connection and Impact Fees	39,718
Other Charges	36,566
TOTAL OPERATING REVENUES	<u>1,510,660</u>
 OPERATING EXPENSES	
Personnel	212,968
Water Purchase	191,735
Garbage Collection	374,626
Utilities	98,494
Office and Administrative	60,107
Repairs and Chemicals	368,022
Treatment Plant Contract	251,423
Depreciation	437,957
TOTAL OPERATING EXPENSES	<u>1,995,332</u>
 OPERATING INCOME (LOSS)	 <u>(484,672)</u>
 NONOPERATING REVENUES (EXPENSES)	
Grant Revenue	185,156
Interest Income	1,496
Interest Expense	(94,795)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>91,857</u>
 CHANGE IN NET POSITION	 <u>(392,815)</u>
 NET POSITION AT BEGINNING OF YEAR	 <u>2,037,638</u>
 NET POSITION AT END OF YEAR	 <u><u>\$ 1,644,823</u></u>

CITY OF LA VERNIA
STATEMENT OF CASH FLOWS - PROPRIETARY UTILITY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

Cash Flows From Operating Activities:	
Cash Received From Customers	\$ 1,481,091
Cash Paid to Suppliers for Goods and Services	(1,264,636)
Cash Paid to Employees	<u>(211,326)</u>
Net Cash Provided (Used) by Operating Activities	<u>5,129</u>
Cash Flows From Capital and Related Financing Activities:	
Capital Grants Received	185,156
Purchases of Capital Assets	(130,707)
Principal Payments	(217,399)
Interest Paid	<u>(110,834)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(273,784)</u>
Cash Flows From Noncapital Financing Activities:	
Short-term cash advances from other funds	<u>48,550</u>
Net Cash Provided (Used) by Noncapital Financing Activities	<u>48,550</u>
Cash Flows From Investing Activities:	
Investment Interest Received	<u>1,496</u>
Net Cash Provided (Used) by Investing Activities	<u>1,496</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(218,609)
Cash and Cash Equivalents at Beginning of Year	
Cash and Cash Equivalents	225,995
Restricted Cash	<u>78,940</u>
	<u>304,935</u>
Cash and Cash Equivalents at End of Year	
Cash and Cash Equivalents	-
Restricted Cash	<u>86,326</u>
	<u>\$ 86,326</u>

See accompanying notes to basic financial statements.

CITY OF LA VERNIA
 STATEMENT OF CASH FLOWS - PROPRIETARY UTILITY FUND (CONT.)
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

Reconciliation of Operating Income to Net Cash

Provided (Used) by Operating Activities:

Operating Income (Loss)	\$ (484,672)
Adjustments to Reconcile Operating Income to Net Cash	
Provided (Used) by Operating Activities:	
Depreciation	437,957
(Increase) Decrease in Operating Assets:	
Accounts Receivable (net)	(30,474)
Prepaid Expenses	1,232
Increase (Decrease) in Current Liabilities:	
Accounts Payable	78,539
Accrued Wages	(2,224)
Accrued Compensated Absences	3,866
Customer Deposits	5,381
Unearned Revenue	(4,476)
Total Adjustments to Reconcile Operating Activities	489,801
Net Cash Provided (Used) by Operating Activities	\$ 5,129

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of La Vernia, Texas (“City”) operates under a Council-Mayor form of government and provides the following services: police protection, parks and recreation, municipal court, planning and zoning, general administrative services, and utility (water, sewer and garbage) services.

The financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

1. REPORTING ENTITY

Component Units

As required by generally accepted accounting principles, these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government’s operations; thus, data from these units, if any existed, would be combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the government. As of September 30, 2023, the City had one component unit that is blended in these financial statements:

La Vernia Municipal Development District

The City appoints a voting majority to, and exerts significant control over, the Municipal Development District (MDD), a legally separate entity. This qualifies the MDD as a component unit, which is presented in a separate column in the governmental fund financial statements (blended presentation). The MDD collects a 1/2 cent sales tax to promote the economic growth and enhance overall quality of life in the City of La Vernia. The MDD does not issue standalone financial statements. The MDD is located in the City Hall.

2. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The **government-wide financial statements** include the statement of net position and the statement of activities. Government-wide statements report information on all of the activities of the City. The effect of interfund transfers has been removed from the government-wide statements but continues to be reflected on the fund statements. Governmental activities are supported mainly by taxes and intergovernmental revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods and services.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)

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

Separate **fund financial statements** are provided for governmental funds and proprietary funds. The General Fund, Street Maintenance Fund, Grant Fund and Municipal Development District meet the criteria as *major governmental funds*.

3. 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. This measurement focus is also used for 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. Revenue types which have been accrued consist of revenue from the investments, intergovernmental revenue and charges for services. Grants are recognized as revenue when all applicable eligibility requirements imposed by the provider are met.

Revenues are classified as *program revenues* and *general revenues*. Program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. General revenues include all taxes, grants not restricted to specific programs, investment earnings, and other miscellaneous revenues.

Governmental fund level financial statements are reported using 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 available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as deferred outflows of resources.

Expenditures generally are recorded when a fund liability is incurred; however, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured and payment is due.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)

The government reports the following major governmental funds:

The General Fund is the general operating fund of the City and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, charges for services, intergovernmental revenues and investment of idle funds. Primary expenditures are for general administration, public safety, public works and capital acquisition.

The Street Maintenance Fund is used to account for the ¼ cent sales tax dedicated to maintaining the streets of the City.

Municipal Development District is used to account for the ½ cent sales tax to promote economic development and enhance overall quality of life in the City.

The City has the following nonmajor funds: Court Security, Court Technology, Grant Fund, Hotel Tax and Police Forfeiture.

Proprietary fund level financial statements are used to account for activities, which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position and cash flows. The City's Proprietary Fund is the Utility Fund (used to account for the provision of water, sewer, and garbage services to residents).

The **Proprietary Fund** is accounted for using the accrual basis of accounting as follows:

1. Revenues are recognized when earned, and expenses are recognized when the liabilities are incurred.
2. Current-year contributions, administrative expenses and benefit payments, which are not received or paid until the subsequent year, are accrued.

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

4. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash deposits and investments with a maturity date within three (3) months of the date acquired by the City. Cash is only reported as restricted if it has a restriction narrower than the purpose of the fund that it is recorded in.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. INVESTMENTS

State statutes authorize the City to invest in (a) obligations of the United States or its agencies and instrumentalities; (b) direct obligations of the State of Texas or its agencies; (c) other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States; (d) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (e) certificates of deposit by state and national banks domiciled in this state that are (i) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (ii) secured by obligations that are described by (a) - (e). Statutes also allow investing in local government investment pools organized and rated in accordance with the Interlocal Cooperation Act, whose assets consist exclusively of the obligations of the United States or its agencies and instrumentalities and repurchase assessments involving those same obligations. The City reports investments in local government pools at net asset value and certificates of deposit at amortized cost. Local government investment pools are reported as part of cash and cash equivalents.

6. ACCOUNTS RECEIVABLE

Property taxes are levied based on taxable value at January 1 prior to September 30 and become due October 1, 2022 and past due after January 31, 2023. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Property tax receivables for prior years' levy are shown net of an allowance for uncollectibles, which the City currently estimates to be \$1,891 for the general fund.

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by the court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as deferred revenue in the fund statements. Receivables are shown net of an allowance for uncollectibles.

7. PREPAID ITEMS

Payments made for goods and services in advance are recorded as prepaid items on the balance sheet.

8. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the fund statements. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. CAPITAL ASSETS

Capital assets, which include land, buildings and improvements, equipment, and infrastructure assets, are reported in the applicable governmental or business type activities column in the government-wide financial statements. Capital assets such as equipment are defined as assets with a cost of \$5,000 or more. Infrastructure assets include City-owned streets, sewer, sidewalks, curbs and bridges. Capital assets are recorded at historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The Costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Interest has not been capitalized during the construction period on property plant and equipment.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset</u>	<u>Estimated Life</u>
Buildings and improvements	15 to 40 years
Streets and Infrastructure	10 to 30 years
Utility system in service	10 to 30 years
Machinery and equipment	3 to 25 years

10. COMPENSATED ABSENCES

Employees earn vacation leave at varying rates depending on length of service, ranging from 5 to 15 days per year. Accrued vacation leave must be taken within the employment year (based on anniversary date). Employees earn sick leave at the rate of 3.07 hours per pay period starting on date of employment. No sick leave days are paid when an employee leaves city employment and no liability is reported for unpaid sick leave. Liabilities for compensated absences are recognized in the fund statements to the extent the liabilities have matured (i.e. are due for payment). Compensated absences are accrued in the government-wide statements.

11. DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES

A deferred outflow of resources is a consumption of net position that is applicable to a future reporting period while a deferred inflow of resources is an acquisition of net position. These items are presented in separate sections following assets (deferred outflows) or liabilities (deferred inflows) on the statement of net position.

Unavailable revenue is reported only in the governmental funds balance sheet under a modified accrual basis of accounting. Unavailable revenues from property tax are deferred and recognized as an inflow of resource in the period the amounts become available.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. DEFERRED COMPENSATION PLAN

The City offers an Internal Revenue Code Section 457 deferred compensation plan. The City does not contribute to the plan, the plan is administered by an unrelated party, and the assets are invested at the direction of the employee.

13. UNEARNED REVENUE

Unearned revenues arise when assets are recognized before revenue recognition criteria have been satisfied.

14. LONG-TERM OBLIGATIONS

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities or proprietary fund type statement of net position. On new bond issues, bond premiums and discounts are deferred and amortized over the life of the discount. Bond issuance costs are expensed when incurred.

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 debt issued is reported as other financing sources. 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.

15. PENSIONS

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and 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.

16. FUND EQUITY

Fund balances in governmental funds are classified as follows:

Nonspendable - Represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid items) or legally required to remain intact.

Restricted - Represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

16. FUND EQUITY (CONT.)

Committed - Represents amounts that can only be used for a specific purpose by a resolution of City Council. Committed amounts cannot be used for any other purpose unless the City Council removes those constraints through the same formal action.

Assigned - Represents amounts which the City intends to use for a specific purpose but do not meet the criteria of restricted or committed. The City Council may make assignments and has chosen not to delegate that authority to any other individuals.

Unassigned - Represents the residual balance that may be spent on any other purpose of the City.

When an expenditure is incurred for a purpose in which multiple classifications are available, the City considers restricted balances spent first, committed second and assigned third.

17. NET POSITION

Net position represents the difference between assets and liabilities. 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 legislation adopted by the City or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

18. OPERATING REVENUES AND EXPENSES

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise. For the City, those revenues are charges for sewer services. Operating expenses are the necessary costs incurred to provide the service that is the primary activity. Revenues and expenses not meeting these definitions are reported as nonoperating.

19. INTERFUND TRANSACTIONS

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of both Governmental and Proprietary Funds.

20. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

CITY OF LA VERNIA
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 SEPTEMBER 30, 2023

NOTE B -- DEPOSITS AND INVESTMENTS

Deposits

The City holds deposits at two institutions. At September 30, 2023, the City's deposits (including certificates of deposit) were fully collateralized by a combination of FDIC and pledged securities by the City's depositories.

Investments

The Public Funds Investment Act ("Act") requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the City adhered to the requirements of the Act. Additionally, the investment practices of the City were in accordance with local policies.

Public Funds Investment Pools

As of September 30, 2023, the City held \$1,179,886 in TexPool, a local government investment pool. Public funds investment pools in Texas ("Pools") are established under the authority of the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and are subject to the provisions of the Public Funds Investment Act (the "Act"), Chapter 2256 of the Texas Government Code. In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to: 1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; 2) maintain a continuous rating of no lower than AAA or AAA-m or an equivalent rating by at least one nationally recognized rating service; and 3) maintain the market value of its underlying investment portfolio within one half of one percent of the value of its shares.

The City's investments in Pools are reported in an amount determined, by the fair value per share of the pool's underlying portfolio, unless the pool is a 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

GASB Statement 40 requires additional disclosures addressing other common risks of deposits and investments as follows:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the City was not significantly exposed to credit risk.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

NOTE B -- DEPOSITS AND INVESTMENTS (CONT.)

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the City's name.

Investment securities are exposed to custodial credit risk if securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the City's name.

At year end, the City was not exposed to custodial credit risk.

c. Concentration of Credit Risk

The risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the City had no exposure to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year-end, the City was not exposed to interest rate risk.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the City was not exposed to foreign currency risk.

NOTE C -- PROPERTY TAX CALENDAR

The City's property tax is levied and becomes collectible each October 1 based on the assessed values listed as of the prior January 1, which is the date a lien attaches to all taxable property in the City. Assessed values are established by the Wilson County Appraisal District at 100% of estimated market value. Assessed values are reduced by lawful exemptions to arrive at taxable values. The total taxable value as of January 1, 2022, upon which the fiscal 2023 levy was based, was \$178.7 million (i.e., market value less exemptions). The tax rate to finance general governmental services for the year ended September 30, 2023, was \$0.154 per \$100 of assessed value. In general, the City may not increase the maintenance and operations portion of the property tax rate (that funds the General Fund) more than 3.5% annually (based on a three year average) without an election.

CITY OF LA VERNIA
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 SEPTEMBER 30, 2023

NOTE D -- OTHER RECEIVABLES

Other receivables for the City as of September 30, 2023 are as follows:

	General Fund	Street Maintenance	Municipal Development	Total Nonmajor Funds	Utility
Sales Tax	\$ 290,520	\$ 57,318	\$ 116,200	\$ -	\$ -
Franchise Taxes	26,286	-	-	-	-
Police Services	3,207	-	-	-	-
Other	5,480	-	-	6,287	-
Utility Services	-	-	-	-	153,942
Allowance for Uncollectible Accounts	-	-	-	-	(7,651)
Total Other Receivables	\$ 325,493	\$ 57,318	\$ 116,200	\$ 6,287	\$ 146,291

NOTE E -- CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2023, was as follows:

<i>Business-Type Activities</i>	Balance 10/1/2022	Additions	Disposals/ Transfers	Balance 9/30/2023
Land	\$ 31,158	\$ -	\$ -	\$ 31,158
Buildings and Improvements	14,000	-	-	14,000
Vehicles and Equipment	463,372	130,707	-	594,079
Infrastructure	9,471,572	-	-	9,471,572
	9,980,102	130,707	-	10,110,809
Less Accumulated Depreciation				
Buildings and Improvements	(13,379)	(550)	-	(13,929)
Equipment	(225,535)	(56,349)	-	(281,884)
Infrastructure	(4,788,813)	(381,058)	-	(5,169,871)
	(5,027,727)	(437,957)	-	(5,465,684)
Business-Type Capital Assets, Net	\$ 4,952,375	\$ (307,250)	\$ -	\$ 4,645,125

Land and Construction in Progress are not depreciated.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

NOTE E -- CAPITAL ASSETS (Continued)

<u>Governmental Activities</u>	Balance 10/1/2022	Additions	Disposals/ Transfers	Balance 9/30/2023
Land	\$ 209,198	\$ -	\$ -	\$ 209,198
Buildings and Improvements	384,269	-	-	384,269
Vehicles and Equipment	911,308	304,226	(23,952)	1,191,582
Infrastructure	1,385,520	122,346	407,783	1,915,649
Construction in Progress	431,376	7,833	(407,783)	31,426
	<u>3,321,671</u>	<u>434,405</u>	<u>(23,952)</u>	<u>3,732,124</u>
Less Accumulated Depreciation				
Buildings and Improvements	(161,945)	(11,788)	-	(173,733)
Equipment	(604,374)	(113,126)	23,952	(693,548)
Infrastructure	(389,558)	(65,043)	-	(454,601)
	<u>(1,155,877)</u>	<u>(189,957)</u>	<u>23,952</u>	<u>(1,321,882)</u>
Governmental Capital Assets, Net	<u>\$ 2,165,794</u>	<u>\$ 244,448</u>	<u>\$ -</u>	<u>\$ 2,410,242</u>

Land and Construction in Progress are not depreciated.

Depreciation expense was charged to the governmental functions as follows:

General	\$ 49,082
Police	82,994
Public Works	<u>57,881</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 189,957</u>

NOTE F -- LONG-TERM DEBT

Changes in long-term debt for the year ending September 30, 2023 were as follows:

	Balance 10/1/2022	Additions	Reductions	Balance 9/30/2023
Bonds and Notes	\$ 3,174,237	\$ -	\$ (232,623)	\$ 2,941,614
Net Pension Liability	80,475	251,739	(143,497)	188,717
Total OPEB Liability	36,872	-	(9,523)	28,501
Compensated Absences	49,776	65,045	(49,776)	65,045
Totals	<u>\$ 3,341,360</u>	<u>\$ 316,784</u>	<u>\$ (435,419)</u>	<u>\$ 3,223,877</u>

CITY OF LA VERNIA
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 SEPTEMBER 30, 2023

NOTE F -- LONG-TERM DEBT (Continued)

Long-term debt and obligations payable at September 30, 2023, comprise the following individual issues:

Note Payable – San Antonio River Authority (SARA)

In April 2004, the City borrowed money from SARA to improve the wastewater treatment plant. The loan was for \$600,000 with an interest rate of 4.48%. The loan requires annual installments of \$46,046, maturing in June 2024. The loan is supported by a pledge of income and fees from the utility fund.

Combination Tax and Limited Pledge Revenue Certificates of Obligation, Series 2016

In December 2015, the City issued \$3,025,000 in Combination Tax and Revenue Certificates of Obligation, Series 2016. The proceeds are to be used for water system improvements. The City intends to use utility revenues to service the debt but has the ability to levy property taxes for the debt service as well. The bonds mature September 1, 2036 and bear interest at rates ranging from 1.00% to 3.15%.

General Obligation Refunding Bonds, Series 2017

In November 2017, the City authorized \$564,000 in general obligation refunding bonds to advance refund a portion of the outstanding 2011 series. The debt service on the new bonds will be paid for from net utility fund revenues. The bonds mature March 1, 2030 and bear interest at rates ranging from 1.295% to 2.84%.

Changes in Bonds and Notes:

	Balance 10/1/2022	Additions	Reductions	Balance 9/30/2023	Due Within One Year
Business-Type Activities					
<i>Private Placements and Direct Borrowings:</i>					
San Antonio River Authority Refunding, 2017	\$ 237,653	\$ -	\$ (35,399)	\$ 202,254	\$ 36,985
<i>Total Private Placements and Direct Borrowings</i>	408,000	-	(47,000)	361,000	48,000
<i>Public Offerings:</i>					
Certificates of Obligation, 2016	2,400,000	-	(135,000)	2,265,000	140,000
<i>Total Public Offerings</i>	2,400,000	-	(135,000)	2,265,000	140,000
Unamortized Premiums	128,584	-	(15,224)	113,360	-
<i>Total Business-Type Activities</i>	3,174,237	-	(232,623)	2,941,614	224,985
Total Primary Government	\$3,174,237	\$ -	\$ (232,623)	\$2,941,614	\$ 224,985

CITY OF LA VERNIA
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 SEPTEMBER 30, 2023

NOTE F -- LONG-TERM DEBT (Continued)

The annual requirements to service long-term debt and obligations outstanding as of September 30, 2023, including interest payments, are as follows:

Year Ending September 30,	Business-Type Activities				
	Private Placements and Direct Borrowings		Public Offerings		Total
	Principal	Interest	Principal	Interest	
2024	\$ 84,985	\$ 17,584	\$ 140,000	\$ 86,250	\$ 328,819
2025	87,642	14,870	145,000	82,050	329,562
2026	90,373	11,989	150,000	77,700	330,062
2027	94,182	8,936	150,000	73,200	326,318
2028	97,072	5,705	160,000	67,200	329,977
2029-2033	109,000	3,081	895,000	235,400	1,242,481
2034-2036	-	-	625,000	50,600	675,600
	\$ 563,254	\$ 62,165	\$ 2,265,000	\$ 672,400	\$ 3,562,819

The City has a bond series and a note payable that were directly placed at local banking institutions. The bond documents do not contain subjective acceleration clauses, events of default with finance related consequences or termination events with finance-related consequences.

NOTE G -- DEFINED BENEFIT PENSION PLAN

Texas Municipal Retirement System

Plan Description

The City participates as one of 928 plans in the nontraditional, joint 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 issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at www.tmrs.com.

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

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.

CITY OF LA VERNIA
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 SEPTEMBER 30, 2023

NOTE G -- DEFINED BENEFIT PENSION PLAN (Continued)

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. Members 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.

At the December 31, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	6
Inactive employees entitled to but not yet receiving benefits	14
Active employees	21
	41
	41

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 1 to 1, 1.5 to 1, or 2 to 1, 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.

For the year ending September 30, 2023, employees for the City were required to contribute 7% of their annual gross earnings during the fiscal year and the City match is at 1.5 to 1. The contribution rates for the City were 5.4% and 5.17% in calendar years 2022 and 2023, respectively. The City’s contributions to TMRS for the year ended September 30, 2023 were \$60,061 which equaled required contributions.

Net Pension Liability

The City’s Net Pension Liability (NPL) was measured as of December 31, 2022, 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, 2022 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall Payroll Growth	2.75
Investment Rate of Return*	6.75%

* Presented net of pension plan investment expense, including inflation

CITY OF LA VERNIA
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 SEPTEMBER 30, 2023

NOTE G -- DEFINED BENEFIT PENSION PLAN (Continued)

Salary increases were based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees is used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. 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 arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Equity	35.00%	7.55%
Core Fixed Income	6.00%	2.00%
Non-Core Fixed Income	20.00%	5.68%
Other Public and Private Markets	12.00%	7.22%
Real Estate	12.00%	6.85%
Hedge Funds	5.00%	5.35%
Private Equity	10.00%	10.00%
	100.00%	

CITY OF LA VERNIA
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 SEPTEMBER 30, 2023

NOTE G -- EMPLOYEES' RETIREMENT SYSTEMS (Continued)

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 benefit 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.

Changes in the Net Pension Liability

The below schedule presents the changes in the Net Pension Liability as of December 31, 2022:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at December 31, 2021	\$ 936,339	\$ 855,864	\$ 80,475
Changes for the year:			
Service Cost	119,138	-	119,138
Interest	65,384	-	65,384
Change of Benefit Terms	-	-	-
Difference Between Expected and Actual Experience	(6,800)	-	(6,800)
Changes of Assumptions	-	-	-
Contributions - Employer	-	57,442	(57,442)
Contributions - Employee	-	74,461	(74,461)
Net Investment Income	-	(62,528)	62,528
Benefit Payments, Including Refunds of Employee Contributions	(54,507)	(54,507)	-
Administrative Expense	-	(541)	541
Other Changes	-	646	(646)
Net Changes	123,215	14,973	108,242
Balance at December 31, 2022	\$ 1,059,554	\$ 870,837	\$ 188,717

The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, 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 (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

	5.75%	6.75%	7.75%
Net Pension Liability (Asset)	\$ 345,017	\$ 188,717	\$ 59,833

CITY OF LA VERNIA
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 SEPTEMBER 30, 2023

NOTE G -- EMPLOYEES' RETIREMENT SYSTEMS (Continued)

Pension Plan Fiduciary Net Position

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

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended September 30, 2023, the City recognized pension expense of \$59,660. Also as of September 30, 2023, 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 Economic Experience	\$ 2,063	\$ 23,516
Changes in Actuarial Assumptions	851	-
Differences Between Projected and Actual Investment Earnings	60,928	-
Contributions Subsequent to the Measurement Date	46,215	-
	\$ 110,057	\$ 23,516

Deferred outflows of resources in the amount of \$46,215 is related to pensions resulting from contributions subsequent to the measurement date, and will be recognized as a reduction of the net pension liability for the calendar year ending December 31, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

For the Plan Year ended December 31,	
2023	\$ (1,301)
2024	6,494
2025	12,862
2026	22,806
2027	(535)
Thereafter	-
	\$ 40,326

CITY OF LA VERNIA
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 SEPTEMBER 30, 2023

NOTE H -- OTHER POSTEMPLOYMENT BENEFIT (OPEB)

The City also participates in the cost sharing single-employer defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (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 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); retired employees are insured for \$7,500; this coverage is an “other postemployment benefit,” or OPEB. Membership in the plan at December 31, 2022, the valuation and measurement date, consisted of:

Inactive employees or beneficiaries currently receiving benefits	5
Inactive employees entitled to but not yet receiving benefits	1
Active employees	21
	27

These contribution rates are based on actuarial assumptions developed primarily from the actuarial investigation of the experience of TMRS over the four year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. For calculating the OPEB liability and the OPEB contribution rates, the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements. Based on the size of the city, rates are multiplied by an additional factor of 100.0%.

The assumptions are summarized below:

Inflation	2.50% per year
Salary Increases	3.50% to 11.50% Including Inflation
Discount Rate	4.05% (Based on Fidelity's 20-Year Municipal GO AA Index)
Administrative Expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68
Mortality Rates - Service Retirees	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality Rates - Disabled Retirees	2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members

CITY OF LA VERNIA
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 SEPTEMBER 30, 2023

NOTE H -- OTHER POSTEMPLOYMENT BENEFIT (Continued)

The SDBF required contribution rates, based on these assumptions, are as follows:

	Total SDBF Contribution Rate	Retiree Portion of SDBF Contribution Rate
For the Plan Year Ended December 31,		
2022	0.16%	0.06%
2023	0.28%	0.07%

The following presents the TOL of the City, calculated using the discount rate of 4.05% as well as what the City’s TOL would be if it were calculated using a discount rate that is 1-percentage point lower and 1-percentage point higher than the current rate:

	Discount Rate 3.05%	Discount Rate 4.05%	Discount Rate 5.05%
Total OPEB Liability (Asset)	\$ 33,835	\$ 28,501	\$ 24,260

The City’s Total OPEB Liability (TOL), as of December 31, 2022 was calculated as follows:

	Total OPEB Liability
Balance at December 31, 2021	\$ 36,872
Changes for the year:	
Service Cost	4,361
Interest	713
Change of Benefit Terms	-
Difference Between Expected and Actual Experience	1,425
Changes of Assumptions or Other Inputs	(14,232)
Benefit Payments	(638)
Net Changes	(8,371)
Balance at December 31, 2022	\$ 28,501

There is no separate trust maintained to fund this TOL. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement No. 75 to pay related benefits.

CITY OF LA VERNIA
 NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 SEPTEMBER 30, 2023

NOTE H -- OTHER POSTEMPLOYMENT BENEFIT (Continued)

For the year ended September 30, 2023, the City recognized OPEB expense of \$3,927. Also as of September 30, 2023, 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
Changes in Actuarial Assumptions	\$ 7,037	\$ 13,219
Difference in Expected and Actual Experience	1,258	4,817
Contributions Subsequent to the Measurement Date	626	-
	\$ 8,921	\$ 18,036

Deferred outflows of resources in the amount of \$626 is related to OPEB benefits resulting from contributions subsequent to the measurement date, and will be recognized as a reduction of the net pension liability for the plan year ended December 31, 2023. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Plan Year ended December 31,		
	2023	\$ (1,147)
	2024	(1,147)
	2025	(1,196)
	2026	(1,242)
	2027	(1,077)
	Thereafter	(3,932)
		\$ (9,741)

NOTE I -- INTERFUND TRANSFERS

The Municipal Development Fund transferred \$39,082 to the General Fund in support of administrative overhead and \$25,000 to supplement other funding sources for events.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

NOTE J -- TEXAS HIGHER EDUCATION AUTHORITY

In September 2006, the City created a nonprofit corporation under Section 53.35(b) of The Texas Education code. The creation of this nonprofit corporation established a Higher Education Authority (the Authority) for the purpose of assisting in the financing of accredited primary and secondary schools as provided by state law. In accordance with the terms establishing the nonprofit corporation, the city is not liable for any expenses incurred in establishing or administering the Higher Education Authority. The Texas Higher Education Authority is not consolidated into the financial statements of City of La Vernia because it does not meet the requirements of being treated as a component unit of the City under governmental accounting standards. The Authority has no outstanding bonds as of the date of this report.

NOTE K -- ABATEMENTS FOR ECONOMIC DEVELOPMENT

The City entered into an agreement on March 31, 2018 with a hotel in the community in accordance with Article III, Section 52-a of the Texas Constitution and Chapter 380 of the Texas Local Government Code to promote state or local economic development and to stimulate business and commercial activity in the City. Ongoing commitments of the City include a 75% annual property tax abatement and rebate of 50% of annual occupancy taxes collected for each calendar year from 2019 through 2028 with no obligation for a refund for any calendar year after 2028. The percentages abated gradually decrease over the life of the agreement to 5% in the final year. During the year ended September 30, 2023, the City abated \$3,533 in property taxes and \$33,150 in occupancy taxes.

The City's Municipal Development District (MDD) entered into an agreement on September 24, 2019, with a business in the community in accordance with Article III, Section 52-a of the Texas Constitution and Chapter 377 of the Texas Local Government Code to promote state or local economic development and to stimulate business and commercial activity in the MDD. Under the terms of the agreement, the MDD will make yearly grant payments of \$5,000 for the term of the agreement or until the maximum total amount of \$25,000 is achieved. During the year ended September 30, 2023, the MDD paid \$5,000 to the business with a remaining abatement obligation of \$5,000.

In September 2021, the MDD sold land to an entity to construct a business. The land was sold in exchange for a forgivable note of \$110,000. If certain performance metrics are achieved, the loan will be forgiven in four annual amounts of \$27,500. Management fully expects to forgive the entire loan and thus has not recorded a receivable on these financial statements. However, construction is still in progress, so no amounts have been officially forgiven as of September 30, 2023.

NOTE L -- RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; injuries to employees; employee health benefits; and other claims of various natures. The City contracts with the Texas Municipal League (TML) to provide insurance coverage for property and casualty. TML is a multi-employer group that provides for a combination of risk sharing among pool participants and stop loss coverage. Contributions are set annually by the provider. Liability by the City is generally limited to the contributed amounts for losses up to \$1,000,000.

CITY OF LA VERNIA
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
SEPTEMBER 30, 2023

NOTE M – COMMITMENTS AND CONTINGENCIES

Litigation

The City is the subject of various claims and litigation that have arisen in the course of its operations. Management is of the opinion that the City’s liability in these cases, if decided adversely to the City, will not have a material effect on the City’s financial position.

NOTE N – SUBSEQUENT EVENT

In October 2023, the City approved issuing \$1.25 million in taxpayer supported bonds to perform drainage improvements. The sale of the bonds is anticipated to occur in January 2024.



REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule – General Fund
- Budgetary Comparison Schedule – Municipal Development District
- Schedule of Changes – Net Pension Liability and Related Ratios
- Schedule of Contributions – Defined Benefit Pension Plan
- Schedule of Changes – Total Other Post-Employment Benefit Liability and Related Ratios

CITY OF LA VERNIA
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budget Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
REVENUES				
Ad Valorem Taxes	\$ 291,467	\$ 341,500	\$ 271,606	\$ (69,894)
Franchise Fees	72,000	72,000	83,120	11,120
Sales Taxes	1,293,350	1,293,350	1,479,557	186,207
Fines and Penalties	104,820	105,920	70,352	(35,568)
Licenses and Permits	117,350	122,000	121,606	(394)
Interest Income	4,000	19,000	39,958	20,958
Grants and Donations	950	950	944	(6)
Miscellaneous	30,925	39,925	70,131	30,206
Police Services for School District	161,087	166,087	120,737	(45,350)
TOTAL REVENUES	<u>2,075,949</u>	<u>2,160,732</u>	<u>2,258,011</u>	<u>97,279</u>
EXPENDITURES				
<i>Code Enforcement</i>				
Personnel	22,337	22,337	5,009	17,328
Operations	123,450	127,050	138,270	(11,220)
<i>General Government</i>				
Personnel	188,722	188,722	187,273	1,449
Operations	291,217	238,095	235,320	2,775
<i>Municipal Court</i>				
Personnel	52,210	52,210	50,103	2,107
Operations	18,950	17,350	18,642	(1,292)
<i>Police Department</i>				
Personnel	925,990	941,990	851,237	90,753
Operations	226,750	275,900	259,326	16,574
<i>Public Works</i>				
Personnel	89,730	90,230	82,680	7,550
Operations	72,160	80,360	99,272	(18,912)
<i>Parks</i>				
Personnel	59,815	59,815	76,731	(16,916)
Operations	43,700	66,700	77,234	(10,534)
<i>Capital Outlay</i>	-	197,500	248,662	(51,162)
TOTAL EXPENDITURES	<u>2,115,031</u>	<u>2,358,259</u>	<u>2,329,759</u>	<u>28,500</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(39,082)</u>	<u>(197,527)</u>	<u>(71,748)</u>	<u>125,779</u>
OTHER FINANCING SOURCES (USES)				
Transfer In	<u>39,082</u>	<u>64,082</u>	<u>64,082</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>39,082</u>	<u>64,082</u>	<u>64,082</u>	<u>-</u>
Net Change in Fund Balance	-	(133,445)	(7,666)	125,779
BEGINNING FUND BALANCE	<u>1,232,381</u>	<u>1,232,381</u>	<u>1,232,381</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ 1,232,381</u>	<u>\$ 1,098,936</u>	<u>\$ 1,224,715</u>	<u>\$ 125,779</u>

CITY OF LA VERNIA
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
 BUDGET AND ACTUAL – MUNICIPAL DEVELOPMENT DISTRICT
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Budget Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
REVENUES				
Sales Tax	\$ 485,000	\$ 485,000	\$ 577,007	\$ 92,007
Interest Income	2,000	8,000	19,472	11,472
Grants and Donations	15,000	15,000	45,570	30,570
TOTAL REVENUES	502,000	508,000	642,049	134,049
EXPENDITURES				
Personnel	54,971	54,971	43,489	11,482
Operations	462,918	444,918	147,207	297,711
Capital Outlay	-	8,000	7,833	167
TOTAL EXPENDITURES	517,889	507,889	198,529	309,360
Excess of Revenues Over Expenditures	(15,889)	111	443,520	443,409
OTHER FINANCING USES				
Transfer Out	(39,082)	(64,082)	(64,082)	-
Net Change in Fund Balance	(54,971)	(63,971)	379,438	443,409
Fund Balance at Beginning of Year	1,859,062	1,859,062	1,859,062	-
Fund Balance at End of Year	\$ 1,804,091	\$ 1,795,091	\$ 2,238,500	\$ 443,409



CITY OF LA VERNIA
NOTES TO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL
SEPTEMBER 30, 2023

Budgetary Information – The budget is prepared in accordance with accounting principles generally accepted in the United States of America. The City maintains strict budgetary controls. The objective of these controls is to ensure compliance with legal provision embodied in the annual appropriated budget approved by the City Council and as such is a good management control device. The following are the funds which have legally adopted annual budgets: General Fund and Municipal Development Fund.

Budgetary preparation and control is exercised at the department level. Actual expenditures may not legally exceed appropriations at the fund level.

The City does not use encumbrances.

CITY OF LA VERNIA
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF CHANGES – NET PENSION LIABILITY AND RELATED RATIOS
 LAST NINE CALENDER YEARS

Total Pension Liability				
	2014	2015	2016	2017
Service Cost	\$ 30,199	\$ 39,505	\$ 40,465	\$ 42,472
Interest (on the Total Pension Liability)	22,134	24,686	28,107	30,518
Changes of Benefit Terms	-	-	5,235	-
Difference between Expected and Actual Experience	340	(3,519)	(6,327)	(10,600)
Change of Assumptions	-	13,921	-	-
Benefit Payments, Including Refunds of Employee Contributions	(19,304)	(22,438)	(10,693)	(44,361)
Net Change in Total Pension Liability	33,369	52,155	56,787	18,029
Total Pension Liability - Beginning	310,755	344,124	396,279	453,066
Total Pension Liability - Ending	<u>\$ 344,124</u>	<u>\$ 396,279</u>	<u>\$ 453,066</u>	<u>\$ 471,095</u>
Plan Fiduciary Net Position				
	2014	2015	2016	2017
Contributions - Employer	\$ 14,042	\$ 16,604	\$ 15,213	\$ 16,427
Contributions - Employee	27,720	31,604	31,175	32,422
Net Investment Income	11,700	352	17,891	44,113
Benefit Payments, Including Refunds of Employee Contributions	(19,304)	(22,438)	(10,693)	(44,361)
Administrative Expense	(122)	(214)	(202)	(228)
Other	(10)	(10)	(11)	(12)
Net Change in Plan Fiduciary Net Position	34,026	25,898	53,373	48,361
Plan Fiduciary Net Position - Beginning	204,378	238,404	264,302	317,675
Plan Fiduciary Net Position - Ending	<u>\$ 238,404</u>	<u>\$ 264,302</u>	<u>\$ 317,675</u>	<u>\$ 366,036</u>
Net Pension Liability (Asset) - Ending	\$ 105,720	\$ 131,977	\$ 135,391	\$ 105,059
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	69.28%	66.70%	70.12%	77.70%
Covered Payroll	\$ 554,405	\$ 632,086	\$ 623,503	\$ 540,360
Net Pension Liability as a Percentage of Covered Payroll	19.07%	20.88%	21.71%	19.44%

Information for this schedule is being accumulated until ten years is presented.

Total Pension Liability				
2018	2019	2020	2021	2022
\$ 67,609	\$ 108,497	\$ 113,253	\$ 119,718	\$ 119,138
33,415	43,381	48,823	57,287	65,384
-	28,198	-	-	-
29,933	(43,164)	(4,609)	(5,475)	(6,800)
-	2,883	-	-	-
(19,738)	(44,149)	(22,556)	(48,062)	(54,507)
111,219	95,646	134,911	123,468	123,215
471,095	582,314	677,960	812,871	936,339
<u>\$ 582,314</u>	<u>\$ 677,960</u>	<u>\$ 812,871</u>	<u>\$ 936,339</u>	<u>\$ 1,059,554</u>

Plan Fiduciary Net Position				
2018	2019	2020	2021	2022
\$ 31,359	\$ 30,972	\$ 57,421	\$ 58,275	\$ 57,442
61,748	56,656	69,541	73,900	74,461
(10,986)	66,446	40,975	89,317	(62,528)
(19,738)	(44,149)	(22,556)	(48,062)	(54,507)
(212)	(374)	(264)	(412)	(541)
(11)	(11)	(11)	4	646
62,160	109,540	145,106	173,022	14,973
366,036	428,196	537,736	682,842	855,864
<u>\$ 428,196</u>	<u>\$ 537,736</u>	<u>\$ 682,842</u>	<u>\$ 855,864</u>	<u>\$ 870,837</u>

\$ 154,118	\$ 140,224	\$ 130,029	\$ 80,475	\$ 188,717
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73.53%	79.32%	84.00%	91.41%	82.19%
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\$ 833,655	\$ 944,273	\$ 993,449	\$ 1,055,715	\$ 1,063,735
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18.49%	14.85%	13.09%	7.62%	17.74%
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CITY OF LA VERNIA
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF CONTRIBUTIONS – DEFINED BENEFIT PENSION PLAN
 LAST TEN FISCAL YEARS

Fiscal Year Ending September 30,	Actuarially Determined Contribution (ARC)	Contributions in Relation to ARC	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions As Percent of Covered Payroll
2014	\$ 12,852	\$ 12,852	\$ -	\$ 494,024	2.60%
2015	15,785	15,785	-	614,311	2.57%
2016	17,500	17,500	-	704,602	2.48%
2017	16,862	16,862	-	587,825	2.87%
2018	24,229	24,229	-	797,021	3.04%
2019	29,291	29,291	-	910,636	3.22%
2020	51,415	51,415	-	1,008,536	5.10%
2021	57,718	57,718	-	1,033,407	5.59%
2022	59,133	59,133	-	1,088,806	5.43%
2023	60,061	60,061	-	1,150,319	5.22%

Notes to Pension Schedules

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of payroll, Closed
Remaining Amortization Period	22 Years (longest amortization factor)
Asset Valuation Method	10 Year smoothed market; 12% soft corridor
Inflation	2.50% per year
Salary Increases	3.50% to 11.50% 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 2019 valuation pursuant to an experience study of the period 2014-2018.
Mortality Post-retirement	2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.
Mortality Pre-retirement	PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.
Benefit Changes:	None
Changes in Assumptions:	None

CITY OF LA VERNIA
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF CHANGES – TOTAL OTHER POST-EMPLOYMENT BENEFIT LIABILITY AND
 RELATED RATIOS
 LAST SIX CALENDER YEARS

	Total OPEB Liability		
	2017	2018	2019
Service Cost	\$ 1,621	\$ 2,834	\$ 2,077
Interest	671	728	850
Changes of Benefit Terms	-	-	-
Difference between Expected and Actual Experience	-	(573)	(765)
Changes in Assumptions or Other Inputs	1,499	(1,528)	5,152
Benefit Payments	(108)	(167)	(189)
Net Change in Total OPEB Liability	3,683	1,294	7,125
Total OPEB Liability - Beginning	16,987	20,670	21,964
Total OPEB Liability - Ending	\$ 20,670	\$ 21,964	\$ 29,089
 Covered Employee Payroll	 \$ 540,360	 \$ 833,655	 \$ 944,273
 Total OPEB Liability as a Percentage of Covered Employee Payroll	 3.83%	 2.63%	 3.08%

Notes to Schedule of Contributions

Changes in Benefits: None

Changes in Assumptions:
 2022: Discount rate increased to 4.05%
 2021: Discount rate reduced to 1.84%
 2020: Discount rate reduced to 2.00%
 2019: Discount rate reduced to 2.75%
 2018: Discount rate increased to 3.71%
 2017: Discount rate reduced to 3.31%

Trust:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement No. 75 to pay related benefits.

Information is being accumulated until ten years are presented.

Total OPEB Liability		
2020	2021	2022
\$ 3,179	\$ 4,328	\$ 4,361
841	722	713
-	-	-
(2,932)	(2,904)	1,425
4,283	1,098	(14,232)
(199)	(633)	(638)
5,172	2,611	(8,371)
29,089	34,261	36,872
\$ 34,261	\$ 36,872	\$ 28,501
\$ 993,449	\$ 1,055,715	\$ 1,063,735
3.45%	3.49%	2.68%



SUPPLEMENTARY INFORMATION

Supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedule include:

- Comparative Statements – General Fund
- Comparative Statements – Municipal Development District
- Comparative Statements – Street Maintenance Fund
- Combining Statements – Nonmajor Governmental Funds
- Comparative Statements – Proprietary Utility Fund

CITY OF LA VERNIA
 COMPARATIVE BALANCE SHEETS
 GENERAL FUND
 SEPTEMBER 30, 2023 AND 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	\$ 897,158	\$ 964,971
Receivables (net of allowances for uncollectibles):		
Property Taxes	8,402	8,173
Other Receivables	325,493	307,069
Due from Other Funds	48,550	-
Prepaid Items	23,456	15,107
TOTAL ASSETS	\$ 1,303,059	\$ 1,295,320
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES		
<i>Liabilities:</i>		
Accounts Payable	\$ 32,919	\$ 15,135
Accrued Wages	37,023	39,631
<i>Total Liabilities</i>	69,942	54,766
 <i>Deferred Inflows of Resources</i>		
Unavailable Property Tax Revenues	8,402	8,173
<i>Total Deferred Inflows of Resources</i>	8,402	8,173
 <i>Fund Balances:</i>		
<i>Nonspendable:</i>		
Prepaid Items	23,456	15,107
Unassigned	1,201,259	1,217,274
<i>Total Fund Balances</i>	1,224,715	1,232,381
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	\$ 1,303,059	\$ 1,295,320

CITY OF LA VERNIA
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 GENERAL FUND
 FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	2023	2022
REVENUES		
Ad Valorem Taxes	\$ 271,606	\$ 254,051
Franchise Fees	83,120	76,538
Sales Taxes	1,479,557	1,284,234
Fines and Penalties	70,352	73,158
Licenses and Permits	121,606	210,580
Interest Income	39,958	7,880
Grants and Donations	944	940
Miscellaneous	70,131	39,467
Police Services for School District	120,737	124,134
TOTAL REVENUES	2,258,011	2,070,982
EXPENDITURES		
<i>Current:</i>		
Code Enforcement	143,279	152,919
General Government	422,593	398,499
Municipal Court	68,745	54,606
Police	1,110,562	950,506
Public Works	181,953	139,962
Parks	153,965	118,601
Capital Outlay	248,662	926,495
TOTAL EXPENDITURES	2,329,759	2,741,588
Excess (Deficiency) of Revenues Over (Under) Expenditures	(71,748)	(670,606)
OTHER FINANCING SOURCES		
Sales of Capital Assets	-	25,025
Transfer In	64,082	39,082
TOTAL OTHER FINANCING SOURCES	64,082	64,107
Net Change in Fund Balance	(7,666)	(606,499)
Fund Balances at Beginning of Year	1,232,381	1,838,880
Fund Balances at End of Year	\$ 1,224,715	\$ 1,232,381

CITY OF LA VERNIA
COMPARATIVE BALANCE SHEETS
STREET MAINTENANCE FUND
SEPTEMBER 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
Cash and Cash Equivalents	\$ 740,288	\$ 588,156
Other Receivables	<u>57,318</u>	<u>46,174</u>
TOTAL ASSETS	<u><u>\$ 797,606</u></u>	<u><u>\$ 634,330</u></u>
 LIABILITIES & FUND BALANCE		
<i>Liabilities:</i>		
Accounts Payable	<u>\$ -</u>	<u>\$ -</u>
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>
 <i>Fund Balance:</i>		
Restricted for Street Maintenance	<u>797,606</u>	<u>634,330</u>
<i>Total Fund Balance</i>	<u>797,606</u>	<u>634,330</u>
 TOTAL LIABILITIES & FUND BALANCE	<u><u>\$ 797,606</u></u>	<u><u>\$ 634,330</u></u>

CITY OF LA VERNIA
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 STREET MAINTENANCE FUND
 FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	2023	2022
REVENUES		
Sales Taxes	\$ 291,298	\$ 252,528
Interest Income	15,788	2,085
TOTAL REVENUES	307,086	254,613
 EXPENDITURES		
Public Works	21,464	-
Capital Outlay	122,346	407,783
TOTAL EXPENDITURES	143,810	407,783
 Net Change in Fund Balance	163,276	(153,170)
 Fund Balances at Beginning of Year	634,330	787,500
 Fund Balances at End of Year	\$ 797,606	\$ 634,330

CITY OF LA VERNIA
 COMPARATIVE BALANCE SHEETS
 MUNICIPAL DEVELOPMENT DISTRICT
 SEPTEMBER 30, 2023 AND 2022

	2023	2022
ASSETS		
Cash and Cash Equivalents	\$ 2,123,177	\$ 1,614,058
Certificates of Deposit	-	161,985
Other Receivables	116,200	90,185
Prepaid Items	-	495
TOTAL ASSETS	\$ 2,239,377	\$ 1,866,723
LIABILITIES AND FUND BALANCES		
<i>Liabilities:</i>		
Accounts Payable	\$ -	\$ 6,919
Accrued Wages	877	742
<i>Total Liabilities</i>	877	7,661
<i>Fund Balances:</i>		
Nonspendable Prepaid Items	-	495
Restricted for Municipal Development	2,238,500	1,858,567
<i>Total Fund Balances</i>	2,238,500	1,859,062
TOTAL LIABILITIES & FUND BALANCES	\$ 2,239,377	\$ 1,866,723

CITY OF LA VERNIA
 COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 MUNICIPAL DEVELOPMENT DISTRICT
 FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
REVENUES		
Sales Tax	\$ 577,007	\$ 493,957
Interest Income	19,472	5,129
Grants and Donations	45,570	39,739
TOTAL REVENUES	<u>642,049</u>	<u>538,825</u>
 EXPENDITURES		
Personnel	43,489	72,196
Operations	147,207	92,990
Operations	7,833	-
TOTAL EXPENDITURES	<u>198,529</u>	<u>165,186</u>
 Excess of Revenues Over Expenditures	443,520	373,639
 OTHER FINANCING USES		
Transfer Out	<u>(64,082)</u>	<u>(39,082)</u>
 Net Change in Fund Balance	379,438	334,557
 Fund Balances at Beginning of Year	<u>1,859,062</u>	<u>1,524,505</u>
 Fund Balances at End of Year	<u>\$ 2,238,500</u>	<u>\$ 1,859,062</u>

CITY OF LA VERNIA
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2023

	Court Security	Court Technology	Grant Fund	Hotel Tax	Forfeiture	Total
ASSETS						
Cash and Cash Equivalents	\$ 4,332	\$ 14,553	\$ -	\$ 136,786	\$ 414	\$ 156,085
Accounts Receivable	-	-	-	6,287	-	6,287
TOTAL ASSETS	\$ 4,332	\$ 14,553	\$ -	\$ 143,073	\$ 414	\$ 162,372
LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES						
<i>Liabilities:</i>						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Total Liabilities</i>	-	-	-	-	-	-
<i>Fund Balances:</i>						
Restricted for:						
Municipal Court	4,332	14,553	-	-	-	18,885
Police	-	-	-	-	414	414
Tourism Development	-	-	-	143,073	-	143,073
<i>Total Fund Balances</i>	4,332	14,553	-	143,073	414	162,372
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCES	\$ 4,332	\$ 14,553	\$ -	\$ 143,073	\$ 414	\$ 162,372

CITY OF LA VERNIA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEARS ENDED SEPTEMBER 30, 2023

	Court Security	Court Technology	Grant Fund	Hotel Tax	Police Forfeiture	Total
REVENUES						
Hotel Taxes	\$ -	\$ -	\$ -	\$ 36,902	\$ -	\$ 36,902
Fines and Penalties	1,742	1,507	-	-	367	3,616
Grants and Donations	-	-	65,527	-	-	65,527
Interest Income	32	132	-	1,073	39	1,276
TOTAL REVENUES	<u>1,774</u>	<u>1,639</u>	<u>65,527</u>	<u>37,975</u>	<u>406</u>	<u>107,321</u>
EXPENDITURES						
<i>Current:</i>						
General Government	-	-	21,963	-	-	21,963
Capital Outlay	-	-	43,564	-	12,000	55,564
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>65,527</u>	<u>-</u>	<u>12,000</u>	<u>77,527</u>
Net Change in Fund Balance	1,774	1,639	-	37,975	(11,594)	29,794
Beginning Fund Balances	<u>2,558</u>	<u>12,914</u>	<u>-</u>	<u>105,098</u>	<u>12,008</u>	<u>132,578</u>
Ending Fund Balances	<u>\$ 4,332</u>	<u>\$ 14,553</u>	<u>\$ -</u>	<u>\$ 143,073</u>	<u>\$ 414</u>	<u>\$ 162,372</u>

CITY OF LA VERNIA
COMPARATIVE STATEMENTS OF NET POSITION
PROPRIETARY UTILITY FUND
SEPTEMBER 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
ASSETS		
<i>Current Assets:</i>		
Cash and Cash Equivalents	\$ -	\$ 225,995
Receivables (net of allowances for uncollectibles):	146,291	115,817
Prepaid Expenses	-	1,232
<i>Total Current Assets</i>	<u>146,291</u>	<u>343,044</u>
<i>Other Assets:</i>		
Restricted Cash - Impact Fees	86,326	78,939
Capital Assets (net of depreciation)	4,645,125	4,952,375
<i>Total Other Assets</i>	<u>4,731,451</u>	<u>5,031,314</u>
TOTAL ASSETS	<u>4,877,742</u>	<u>5,374,358</u>
LIABILITIES		
<i>Current Liabilities:</i>		
Accounts Payable	106,995	28,456
Accrued Wages	2,378	4,602
Accrued Compensated Absences	7,321	3,455
Accrued Interest Payable	10,163	10,977
Due to Other Funds	48,550	-
Customer Deposits	100,213	94,832
Unearned Revenue	15,685	20,161
Current Portion of Long-term Debt	224,985	217,399
<i>Total Current Liabilities</i>	<u>516,290</u>	<u>379,882</u>
<i>Noncurrent Liabilities:</i>		
Long-Term Debt, net of current portion	2,716,629	2,956,838
TOTAL LIABILITIES	<u>3,232,919</u>	<u>3,336,720</u>
NET POSITION		
Net Investment in Capital Assets	1,703,512	1,778,138
Restricted for Impact Fees	86,326	78,940
Unrestricted	(145,015)	180,560
TOTAL NET POSITION	<u>\$ 1,644,823</u>	<u>\$ 2,037,638</u>

CITY OF LA VERNIA
 COMPARATIVE STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 PROPRIETARY UTILITY FUND
 FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES		
Water Charges	\$ 812,414	\$ 740,720
Sewer Charges	239,371	225,018
Garbage Charges	382,591	322,900
Connection and Impact Fees	39,718	66,148
Miscellaneous Income	36,566	37,820
TOTAL OPERATING REVENUES	<u>1,510,660</u>	<u>1,392,606</u>
OPERATING EXPENSES		
Personnel	212,968	170,876
Water Purchase	191,735	58,823
Garbage Collection	374,626	291,944
Utilities	98,494	93,745
Office and Administrative	60,107	50,193
Repairs and Chemicals	368,022	155,386
Treatment Plant Contract	251,423	90,681
Depreciation	437,957	422,547
TOTAL OPERATING EXPENSES	<u>1,995,332</u>	<u>1,334,195</u>
OPERATING INCOME (LOSS)	<u>(484,672)</u>	<u>58,411</u>
NONOPERATING REVENUES (EXPENSES)		
Capital Grants	185,156	112,485
Interest Income	1,496	709
Interest Expense	(94,795)	(96,319)
TOTAL NONOPERATING	<u>91,857</u>	<u>16,875</u>
CHANGE IN NET POSITION	(392,815)	75,286
NET POSITION AT BEGINNING OF YEAR	<u>2,037,638</u>	<u>1,962,352</u>
NET POSITION AT END OF YEAR	<u><u>\$ 1,644,823</u></u>	<u><u>\$ 2,037,638</u></u>





Communication with Those Charged with Governance

To the Mayor and City Council
City of La Vernia, Texas

We have audited the basic financial statements of the City of La Vernia, as of and for the year ended September 30, 2023, and have issued our report thereon dated December 22, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility under Generally Accepted Auditing Standards

As communicated in our engagement letter dated June 15, 2023, our responsibility, as described by professional standards, is to plan and perform our audit to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City of La Vernia solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit in accordance with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity’s Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City of La Vernia is included in Note A to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2023.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management’s current judgments.

The most sensitive accounting estimate affecting the financial statements is:

- Useful lives of capital assets
- Allowance for uncollectible tax and water revenue receivables
- Pension and other post-employment benefit related estimates such as investment rate of return and mortality rates

We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting City of La Vernia’s financial statements relate to the Texas Municipal Retirement System and tax abatements.

Significant Difficulties Encountered during the Audit

We encountered no difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The following uncorrected misstatement is immaterial to the financial statements taken as a whole:

Garbage expenses in the utility fund are overstated by \$25,979 as thirteen monthly bills are recorded. September 2022 costs should have been reported in the prior year. Rather than restate the prior year financials, management agreed to leave it in 2023.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. We assisted management with recording routing accruals such as the following:

- 1. Depreciation
- 2. Tax Accruals
- 3. Accounts Payable
- 4. Conversion of water revenues from cash to accrual basis

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City of La Vernia’s financial statements or the auditor’s report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in a separate letter dated December 22, 2023.

Management’s Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the City of La Vernia’s audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the information and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

Other Significant Findings or Issues

In the normal course of our professional association with the City of La Vernia, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City of La Vernia’s auditors.

This report is intended solely for the information and use of the City Council, and management of the City of La Vernia and is not intended to be and should not be used by anyone other than these specified parties.



Armstrong, Vaughan & Associates, P.C.

December 22, 2023

ORDINANCE NO. 011124-01

AN ORDINANCE GRANTING A SPECIFIC USE PERMIT FOR THE PURPOSES OF ALLOWING KENNEL/ STABLE/ ANIMAL BOARDING/ HOUSING IN THE C-1 ZONE DISTRICT AT THE LOCATION SPECIFICALLY KNOWN AS 13672 US HWY 87 W LA VERNIA, TX 78121, CITY OF LA VERNIA, LOT 114 (4 PIERDOLLA ADDN U-1), ACRES .5775, Undivided Interest 50.0000000000% OWNED BY SMITH, KATHRYN, MORE SPECIFICALLY KNOWN AS CLIPS N TAILS, ZONED C-1 RETAIL; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE

WHEREAS, the City of La Vernia is a General Law Type A City under the statutes of the State of Texas; and

WHEREAS, the Texas Local Government Code authorizes a municipality to adopt zoning regulations designed to accomplish the goals as delineated in Section 211.004 of the Texas Local Government Code and for the purpose of regulating those issues as delineated in Section 211.003 of the Texas Local Government Code; and

WHEREAS, the Planning and Zoning Commission and the City Council of the City of La Vernia, Texas in compliance with the laws of the State of Texas and the Ordinances of the City of La Vernia, have given any and all requisite notices by publication and otherwise, and have held public hearings and afforded a full and fair hearing to all property owners generally and to all persons interested; and

WHEREAS, the Planning and Zoning Commission has investigated the manner in which the proposed location and character of such Specific Use will affect the Zoning Ordinance and the comprehensive plan of the City of La Vernia, Texas, make the final report and recommendation to the City Council of the City of La Vernia, Texas, recommending that such application be granted; and

WHEREAS, the City Council of the City of La Vernia, Texas, finds that the granting and approval of the said application for such Specific Use Permit will not adversely affect the character and appropriate use of the area of the neighborhood in which it is proposed to be located, will not substantially depreciate the value of adjacent and nearby properties for use in accordance with the regulations of the Zoning District in which they are located; will not be detrimental in keeping with the spirit and intent of said Zoning Ordinance; will not adversely affect traffic, public utilities, public health, public safety and the general welfare under the conditions hereinafter set forth.

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

Section 1. Specific Use Permit Granted

That the Specific Use Permit for the purposes of allowing **kennel/ stable/ animal boarding/ housing in the C-1 zone district at the location** specifically known as **13672 us Hwy 87 W La Vernia, Tx 78121, city of La Vernia, lot 114 (4 Pierdolla addn u-1), acres .5775, undivided interest 50.000000000%** owned by Smith, Kathryn, more specifically known as clips n tails, zoned c-1 retail, be adopted

Section 2. Expiration

The Specific Use Permit granted herein shall automatically expire and become null and void if:

A building permit is not issued and construction has not begun within one hundred eighty (180) days of the granting of the specific use permit; or

Section 3. Severability

If any section, subsection, paragraph, sentence, clause, phrase, or word in this Ordinance, or application thereof, to any person or circumstance, is held invalid such holding shall not affect the validity of the remaining portions of the same and the City Council hereby declares it would have passed such remaining portions despite such invalidity.

Section 4. Cumulative

This ordinance is cumulative of all other laws addressing land use regulations and any prohibitions and sanctions that may be imposed under other laws relating to the subjects covered hereunder.

Section 5. Effective Date

This ordinance shall take effect immediately from and after its passage and publication as may be required by governing law.

PASSED AND APPROVED: This 11th day of January 2024.

Martin Poore
Mayor – City of La Vernia

ATTEST:

Lindsey Wheeler
City Secretary

APPROVED AS TO FORM:

City Attorney’s Office – City of La Vernia



NOTICE OF PUBLIC HEARING

The City of La Vernia Planning & Zoning Commission and the La Vernia City Council will hold a public hearing at the request of **SMITH, KATHRYN** regarding the location specifically known as:

13672 US HWY 87 W LA VERNIA, TX 78121, CITY OF LA VERNIA, LOT 114 (4 PIERDOLLA ADDN U-1), ACRES .5775, Undivided Interest 50.0000000000%

Request: ***A Special Use Permit (SUP) to allow for Kennel/Stable/Animal Boarding/Housing in the C-1 Zone district***

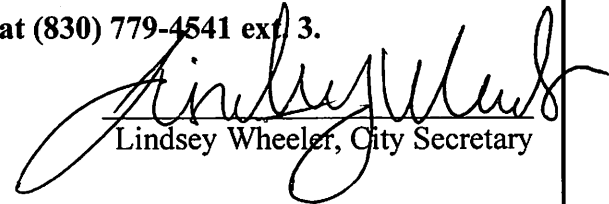
Because your property is located within 200 feet of the request, State Law requires that we notify you of the public hearing. ***However, the zoning of your property will not be affected.*** The public hearing process allows an opportunity to provide your written opinion of the request. This will aid the Planning Commission in making a recommendation to the City Council.

A public hearing for this request is scheduled before the Planning & Zoning Commission on Tuesday, January 9th, 2024 at 6:30 PM and the City Council on Thursday, January 11th, 2024 at 6:30 PM. Both meetings will be held at 102 E. Chihuahua St., Council Chambers, and are open to the public. To submit written comments please complete the information below, including your signature, and return before the meetings.

Mail: City of La Vernia
Lindsey Wheeler
PO Box 225
La Vernia, Texas 78121

Email: Lboyd@lavernia-tx.gov

If you have questions, please call Lindsey Wheeler at (830) 779-4541 ext. 3.


Lindsey Wheeler, City Secretary

YOUR OPINION MATTERS – DETACH AND RETURN

circle one

I am (in favor) (opposed) to the ***Special Use Permit (SUP) to allow for Kennel/ Stable/ Animal Boarding/ Housing in the C-1 Zone district*** proposed for the property described as ***427 Bluebonnet Rd, LA VERNIA, TEXAS 78121 legally known as 13672 US HWY 87 W LA VERNIA, TX 78121, CITY OF LA VERNIA, LOT 114 (4 PIERDOLLA ADDN U-1), ACRES .5775, Undivided Interest 50.0000000000% as described in the attachment***

Name: _____

Address: _____

Signature: _____

Date: _____

Comments: _____

By State Law – Unsigned submission cannot be counted as official comment.



GF NO. 102239063 PRIORITY TITLE
 ADDRESS: 13672 US HIGHWAY 87 WEST
 LA VERNIA, TEXAS 78121
 BORROWER: KATHRYN SMITH AND
 KATHLEEN KEYSER

**0.5758 ACRE
 LOT 4 AND A PORTION
 OF LOT 5
 PIERDOLA ADDITION**

TO THE CITY OF LA VERNIA
 ACCORDING TO THE MAP OR PLAT THEREOF RECORDED
 IN VOLUME 1, PAGE 66 OF THE MAP RECORDS
 OF WILSON COUNTY, TEXAS
 (SEE ATTACHED METES AND BOUNDS DESCRIPTION)



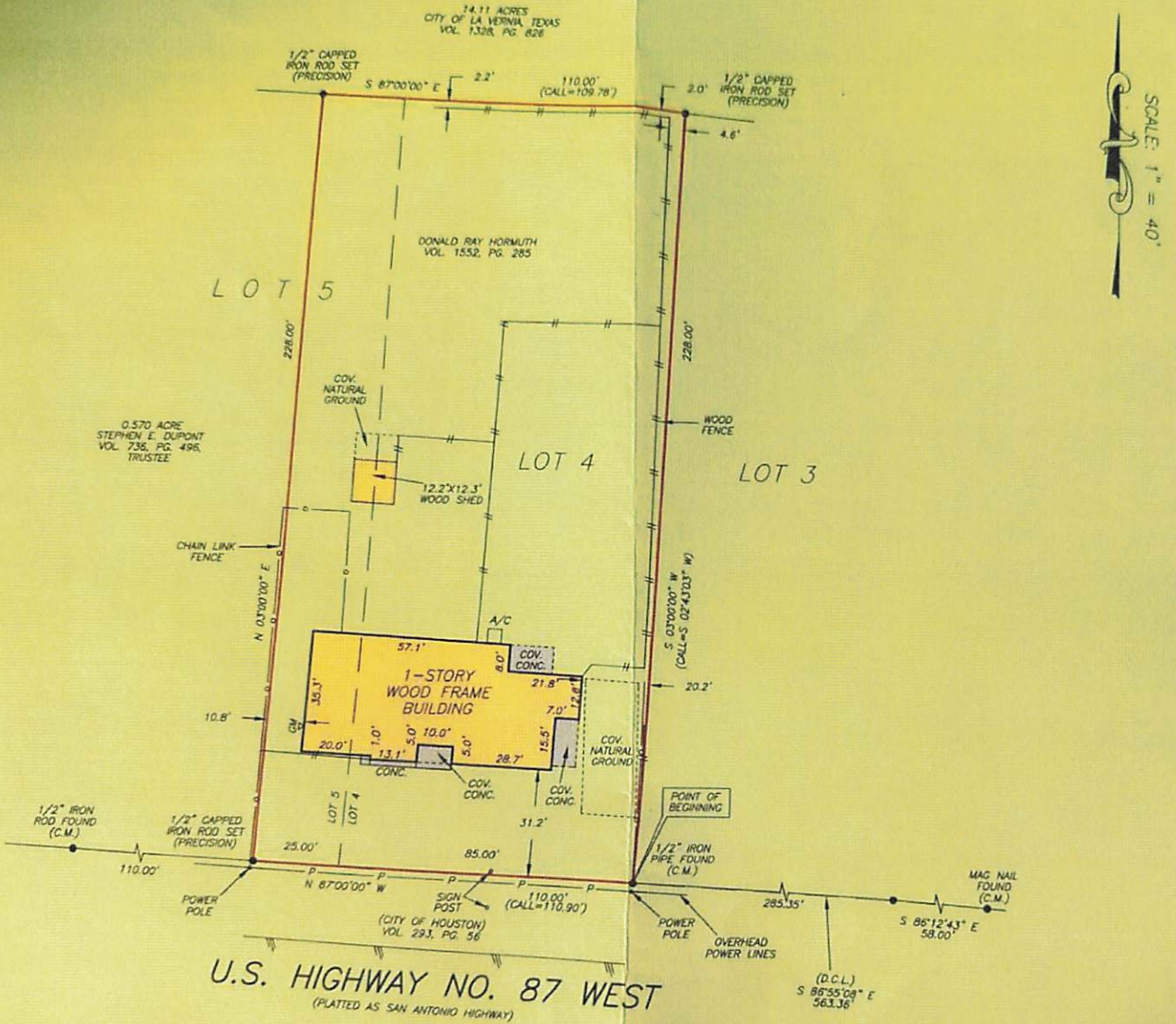
THIS PROPERTY DOES NOT LIE WITHIN THE
 100 YEAR FLOOD PLAIN AS PER FIRM
 PANEL NO. 48493C 0175 C
 MAP REVISION: 11/26/2010
 ZONE: X
 BASED ONLY ON VISUAL EXAMINATION OF MAPS.
 INACCURACIES OF FEMA MAPS PREVENT EXACT
 DETERMINATION WITHOUT DETAILED FIELD STUDY.

A SUBSURFACE INVESTIGATION
 WAS BEYOND THE SCOPE OF THIS SURVEY

D.C.L. = DIRECTIONAL CONTROL LINE
 RECORD BEARING: VOL. 1, PG. 66, W.C.M.R.

I HEREBY CERTIFY THAT THIS SURVEY WAS MADE
 ON THE GROUND, THAT THIS PLAT CORRECTLY
 REPRESENTS THE FACTS FOUND AT THE
 TIME OF SURVEY AND THAT THERE ARE NO
 ENCRoACHMENTS APPARENT ON THE GROUND,
 EXCEPT AS SHOWN HEREON. THIS SURVEY IS
 CERTIFIED FOR THIS TRANSACTION ONLY AND
 ABSTRACTING PROVIDED IN THE ABOVE
 REFERENCED TITLE COMMITMENT WAS RELIED
 UPON IN PREPARATION OF THIS SURVEY.

JAMES E. MOSELEY
 PROFESSIONAL LAND SURVEYOR
 NO. 5912
 JOB NO. SA2022-01931
 NOVEMBER 14, 2022



SCALE: 1" = 40'

Mail - Iboyd - Outlook

12/15/23, 8:36 AM

https://outlook.office.com/mail/inbox/id/AAQkAGyZOWNHfZGVmLWY2YjMNDg0Yy05M2M5LWU0YzI0ZGMxOGMzNgAQAHZUXASQ46dGoumLgG6... 2/3

EXHIBIT "A"

A TRACT OR PARCEL OF LAND CONTAINING 0.5758 ACRES, (25,080 SQUARE FEET), BEING LOT 4 AND A PORTION OF LOT 5, PIERDOLA ADDITION TO THE CITY OF LA VERNIA, A SUBDIVISION IN WILSON COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN VOLUME 1, PAGE 66, OF THE MAP RECORDS OF WILSON COUNTY, TEXAS SAID 0.5758 ACRE TRACT OF LAND BEING THAT CERTAIN CALLED 0.58 ACRE TRACT OF LAND AS CONVEYED TO DONAL RAY HORMUTH BY INSTRUMENT RECORDED IN VOLUME 1552, PAGE 285, OF THE DEED RECORDS OF WILSON COUNTY, TEXAS, AND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS: (BEARING BASIS: VOLUME 1, PAGE 66, OF THE MAP RECORDS OF WILSON COUNTY, TEXAS).

BEGINNING at a ½" iron pipe found on the north right-of-way line of U.S. Highway No. 87 West, (Platted as San Antonio Highway), for the south common corner of said Lot 4 and Lot 3, of said Pierdola Addition, same being the southeast corner and the POINT OF BEGINNING of the herein described tract;

Thence, N 87°00'00" W, along the north right-of-way line of U.S. Highway No. 87 West, same being the common line of said Lot 4, pass at a distance of 85.00 feet the south common corner of said Lots 4 and 5, and continuing for a total distance of 110.00 feet, (Call 110.90 feet), to a capped, (Precision Surveyors), iron rod set on the common line of said Lot 5 for the southeast corner of that certain called 0.570 acre tract of land as conveyed to Stephen E. Dupont, Trustee by instrument recorded in Volume 736, Page 496, of the Deed Records of Wilson County, Texas, same being the southwest corner of the herein described tract;

Thence, N 03°00'00" E, across said Lot 5, along the common line of said 0.570 Acre Tract, a distance of 228.00 feet to a capped, (Precision Surveyors), iron rod set on the common line of that certain called 14.11 acre tract of land as conveyed to City of La Vernia, Texas by instrument recorded in Volume 1328, Page 826, of the Deed Records of Wilson County, Texas, same being the common line of said Lot 5, for the northeast corner of said 0.570 Acre Tract, same being the northwest corner of the herein described tract;

Thence, S 87°00'00" E, along the common line of said 14.11 Acre Tract, same being the common line of said Lot 5, pass at a distance of 25.00 feet the north common corner of said Lots 5 and 4, and continuing for a total distance of 110.00 feet, (Call 109.78 feet), to a capped, (Precision Surveyors), iron rod set for the north common corner of said Lots 4 and 3, same being the northeast corner of the herein described tract;

Thence, S 03°00'00" W, along the common line of said Lots 4 and 3, a distance of 228.00 feet to the POINT OF BEGINNING and containing 0.5758 acres or 25,080 square feet of land, more or less.

Commonly Known As: 13672 US Highway 87 W, La Vernia, TX 78121
APN: 82796



VG-2378-2023-129678

Wilson County
Genevieve Martinez
Wilson County Clerk

Instrument Number: 129678

Real Property Recordings

Recorded On: February 09, 2023 10:51 AM

Number of Pages: 4

" Examined and Charged as Follows: "

Total Recording: \$34.00

***** THIS PAGE IS PART OF THE INSTRUMENT *****

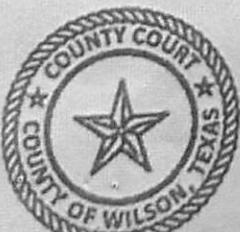
Any provision herein which restricts the Sale, Rental or use of the described REAL PROPERTY because of color or race is invalid and unenforceable under federal law.

File Information:

Document Number: 129678
Receipt Number: 20221214000009
Recorded Date/Time: February 09, 2023 10:51 AM
User: Georgina L
Station: cclerk01

Record and Return To:

PRIORITY SETTLEMENT GROUP OF TEXAS
7600 BURNET ROAD, SUITE 115
AUSTIN TX 78757



STATE OF TEXAS
Wilson County

I hereby certify that this Instrument was filed in the File Number sequence on the date/time printed hereon, and was duly recorded in the Official Records of Wilson County, Texas

Genevieve Martinez

Genevieve Martinez
Wilson County Clerk
Floresville, TX

Grantee defaults under the note or under the deed of trust, Grantor has the right to foreclose the vendor's lien retained in this deed, recover the Property on the strength of Grantor's superior title, and/or exercise all remedies authorized by the deed of trust.

FALLS CITY NATIONAL BANK, AT GRANTEE'S REQUEST, HAS PAID IN CASH TO GRANTOR THAT PORTION OF THE PURCHASE PRICE OF THE PROPERTY THAT IS EVIDENCED BY THE NOTE. THE FIRST AND SUPERIOR VENDOR'S LIEN AGAINST AND SUPERIOR TITLE TO THE PROPERTY ARE RETAINED FOR THE BENEFIT OF FALLS CITY NATIONAL BANK AND ARE TRANSFERRED BY GRANTOR TO FALLS CITY NATIONAL BANK WITHOUT RECOURSE AGAINST GRANTOR.

The vendor's lien against and superior title to the Property are retained only until the Promissory Note is fully paid according to its terms, at which time this deed will become absolute. When the context requires, singular nouns and pronouns include the plural.

GRANTOR:

Donald R. Hormuth
DONALD R. HORMUTH

STATE OF TEXAS §
 §
COUNTY OF Wilson §

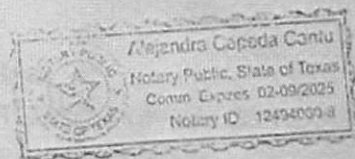
ACKNOWLEDGMENT

Before me, the undersigned notary public, on this day personally appeared DONALD R. HORMUTH, who proved to me through presentation of government-issued identification, to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he/she executed the same in the capacity therein stated and for the purposes and consideration therein expressed.

Given under my hand and seal of office this 9th day of December, 2022

Alexandra Copeda Cantu
Notary Public in and for the State of Texas

PREPARED BY:
BRYANT LAW PC
300 Austin Hwy Ste. 100
San Antonio, TX 78209



AFTER RECORDING, RETURN TO:
KATHRYN SMITH, GARY E. SMITH JR, and KATHLEEN J. KEYSER
128 LEGACY WAY
LA VERNIA, WILSON COUNTY, TEXAS 78121

the Deed Records of Wilson County, Texas, same being the southwest corner of the herein described tract;

Thence, N 03°00'00" E, across said Lot 5, along the common line of said 0.570 Acre Tract, a distance of 228.00 feet to a capped, (Precision Surveyors), iron rod set on the common line of that certain called 14.11 acre tract of land as conveyed to City of La Vernia, Texas by instrument recorded in Volume 1328, Page 826, of the Deed Records of Wilson County, Texas, same being the common line of said Lot 5, for the northeast corner of said 0.570 Acre Tract, same being the northwest corner of the herein described tract;

Thence, S 87°00'00" E, along the common line of said 14.11 Acre Tract, same being the common line of said Lot 5, pass at a distance of 25.00 feet the north common corner of said Lots 5 and 4, and continuing for a total distance of 110.00 feet, (Call 109.78 feet), to a capped, (Precision Surveyors), iron rod set for the north common corner of said Lots 4 and 3, same being the northeast corner of the herein described tract;

Thence, S 03°00'00" W, along the common line of said Lots 4 and 3, a distance of 228.00 feet to the POINT OF BEGINNING and containing 0.5758 acres or 25,080 square feet of land, more or less.

Commonly Known As: 13672 US Highway 87 W, La Vernia, TX 78121

TOGETHER WITH:

- (1) all buildings, improvements, and fixtures;
- (2) all rights, privileges, and appurtenances pertaining to the Property, including Grantor's right, title, and interest in any minerals, utilities, adjacent streets, alleys, strips, gores, and rights-of-way;
- (3) Grantor's interest in all leases, rents, and security deposits for all or part of the Property;
- (4) Grantor's interest in all licenses and permits related to the Property;
- (5) Grantor's interest in all third party warranties or guaranties, if transferable, relating to the Property or any fixtures;
- (6) Grantor's interest in any trade names, if transferable, used in connection with the Property; and
- (7) all of Grantor's tangible personal property located on the Property that is used in connection with the Property's operations.

All personal property not included in this conveyance has been removed by Grantor prior to the execution hereof.

RESERVATIONS FROM CONVEYANCE: None.

EXCEPTIONS TO CONVEYANCE AND WARRANTY: Validly existing easements, rights-of-way, and prescriptive rights, whether of record or not; all presently recorded and validly existing restrictions, reservations, covenants, conditions, oil and gas leases, mineral interests, and water interests outstanding in persons other than Grantor that affect the Property as filed in the property records of each County where the Property is located; validly existing rights of adjoining owners in any walls and fences situated on a common boundary; any discrepancies, conflicts, or shortages in area or boundary lines; any encroachments or overlapping of improvement.

Grantor, for the Consideration and subject to the Reservations from Conveyance and the Exceptions to Conveyance and Warranty, grants, sells, and conveys to Grantee the Property, together with all and singular the rights and appurtenances thereto in any way belonging, to have and to hold it to Grantee and Grantee's heirs, successors, and assigns forever. Grantor binds Grantor and Grantor's heirs and successors to warrant and forever defend all and singular the Property to Grantee and Grantee's heirs, successors, and assigns against every person whomsoever lawfully claiming or to claim the same or any part thereof, except as to the Reservations from Conveyance and the Exceptions to Conveyance and Warranty; PROVIDED, HOWEVER, to secure Grantee's payment of the note, Grantor retains, for Grantor, Grantor's heirs, successors, and assigns forever, a vendor's lien against the Property and superior title to the Property; if

Date Received 10-25-23
Permit/Receipt No. _____
Fee Paid \$250.00

City of La Vernia
Specific Use Permit
102 E. Chihuahua Street
P.O. Box 225, La Vernia, TX 78121
(830) 779-4541 • Metro/Fax (830) 253-1198



Land ownership must be verified with a notarized statement. If the applicant is acting as the agent for the property owner, the property owner must provide a signed and notarized letter authorizing the agent to act on their behalf, and the letter must accompany the application.

Name Kathryn Smith
Mailing Address 13672 US Hwy 87 W / 128 Legacyway
Telephone 8309479506 Fax _____ Mobile 2106389222 Email KathrynSmith78@icloud.com

Property Address/Location 13672 US Hwy 87w Property ID No 3000-03000-1140

Legal Description _____
Name of Subdivision City of La Vernia / 4 Pierdolla Addn U-1

Lot(s) 114 Block(s) _____ Acreage 0.5775

Existing Use of Property Homestead / Commercial

Proposed Use of Property (attach additional or supporting information if necessary) I offer Pet Grooming here at Clip n' Tails
adding a building in back for boarding pets. Building will provide overnight stay for 10-12 pets

Current Zoning _____

Proposed use of Property and/or Reason for Request (please explain in detail and attach additional pages if needed):
I am looking into a detached building to offer pet boarding for my grooming clients. The building will provide 10-12 pet rooms for overnight stay

Attachments:

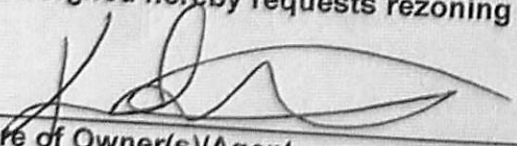
- _____ Accurate metes and bounds description of the subject property (or other suitable legal description)
- _____ Survey exhibit and other appropriate exhibits as deemed necessary by the city including plans, maps, architectural elevations, etc.

Notarized statement verifying land ownership and if applicable, authorization of land owner's agent to file the zoning change request.

Section 7, Item A.

A denied application is ineligible for reconsideration for one year.

The undersigned hereby requests rezoning of the above described property as indicated:


Signature of Owner(s)/Agent

10/24/23
Date

For Office Use Only	
Date of Publication _____	Date of P&Z Public Hearing _____
Date of 200 Ft Notices _____	Date of Council Public Hearing _____
Ordinance No. _____	Approved _____ Denied _____

PAYMENT DETAIL

REPORT CREATED: 10/25/2023

Section 7, Item A.

9243624 // City of La Vernia, TX Misc Gov WEB

Payment Detail

Payment ID 100280659215
Date/Time 10/25/2023 9:17:51 AM
Amount \$250.00
Conv. Fee \$5.88
Flow Payment

Credit Card Payment

Card Type Master Card
Auth Response 868636
Origination Internet
Outcome Complete
Card Number (last 4) 7671

Billing Information

First Name Kathryn
Middle Name K
Last Name Smith
Name Suffix
Address 13672 US-87

City LA VERNIA
State TX
Postal Code 78121
Country US
Telephone 2106389222
Email Address kathrynsmith78@icloud.com

Payor Information

Payment Type Building Permits
Account, Permit, or Citation Number SUP
First Name Kathryn
Middle Name K
Last Name Smith
Name Suffix
Address 13672 US-87

City LA VERNIA
State TX
Postal Code 78121
Country US
Telephone 2106389222
Comments Application for pet boarding

RESOLUTION NO. R011124-01

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LA VERNIA, TEXAS ENTERING INTO AN AGREEMENT WITH THE OFFICE OF THE GOVERNOR OF THE STATE OF TEXAS TO OBTAIN BALISTIC SHIELDS.

WHEREAS, The City of La Vernia finds it in the best interest of the citizens of La Vernia and Wilson County that the Ballistic Shield Grant be operated for the 2024 (Year); and

WHEREAS, The City of La Vernia agrees to provide applicable matching funds for the said project as required by the Office of the Governor grant application; and

WHEREAS, The City of La Vernia agrees that in the event of loss or misuse of the Office of the Governor funds, the City of La Vernia assures that the funds will be returned to the Office of the Governor in full.

WHEREAS, the City of La Vernia designates City Administrator Yvonne Griffin as the grantee’s authorized official. The authorized official is given the power to apply for, accept, reject, alter, or terminate the grant on behalf of the applicant agency.

NOW THEREFORE, BE IT RESOLVED that the City of La Vernia Council approves the submission of the grant application for the Ballistic Shield Grant to the Office of the Governor.

Signed by:

Passed and Approved this 11th of Jan, 2024

Grant Number: _____

ORDINANCE NO. 011124-02

AN ORDINANCE AUTHORIZING THE ISSUANCE OF UP TO \$1,250,000 “CITY OF LA VERNIA, TEXAS COMBINATION TAX AND LIMITED PLEDGE REVENUE CERTIFICATES OF OBLIGATION, SERIES 2024”; PROVIDING FOR THE PAYMENT OF THE CERTIFICATES BY THE LEVY OF AN AD VALOREM TAX UPON ALL TAXABLE PROPERTY WITHIN THE CITY AND FURTHER SECURING THE CERTIFICATES BY A LIEN ON AND PLEDGE OF THE SURPLUS REVENUES; PROVIDING THE TERMS AND CONDITIONS OF THE CERTIFICATES AND RESOLVING OTHER MATTERS INCIDENT AND RELATING TO THE ISSUANCE, PAYMENT, SECURITY, SALE, AND DELIVERY OF THE CERTIFICATES, INCLUDING THE APPROVAL AND DISTRIBUTION OF AN OFFICIAL STATEMENT; AUTHORIZING THE EXECUTION OF A PAYING AGENT/REGISTRAR AGREEMENT AND AN OFFICIAL BID FORM; COMPLYING WITH THE PROVISIONS OF THE DEPOSITORY TRUST COMPANY’S LETTER OF REPRESENTATIONS; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City Council (the *Governing Body*) of the City of La Vernia, Texas (the *Issuer* or the *City*) has caused notice to be given of its intention to issue certificates of obligation in the maximum principal amount of \$1,250,000 for the purpose of providing funds for the payment of contractual obligations of the Issuer to be incurred for making permanent public improvements and for other public purposes, to-wit: (i) planning, acquiring, designing, equipping, and constructing certain drainage and flood control improvements, and (ii) paying for professional services rendered by engineers, attorneys, and financial advisors in connection with the above projects and Certificates of Obligation; and

WHEREAS, in accordance with the provisions of Section 271.049, as amended, Texas Government Code, the City confirms that notice of the City’s intention to issue certificates of obligation (the *Notice*) was approved by ordinance at a public meeting and stated (1) the then current principal of all outstanding debt of the City; (2) the then current combined principal and interest required to pay all outstanding debt obligations of the City on time and in full, based on the City’s expectations relative to the interest due on any variable rate debt obligations, as applicable (3) the maximum principal amount of the certificates of obligation to be authorized; (4) the estimated combined principal and interest required to pay the certificates of obligation in full; (5) the estimated interest rate for the certificates of obligation or that the maximum interest rate for the certificates of obligation may not exceed the maximum legal interest rate; and (6) the maximum maturity date of the certificates of obligation; and

WHEREAS, the Notice has been published on the City’s website and duly published in a newspaper hereby found and determined to be of general circulation in the City, once a week for two consecutive weeks, the date of the 1st publication of such notice being not less than 46 days prior to the tentative date stated therein for the passage of the ordinance authorizing the issuance of such certificates of obligation; and

WHEREAS, no petition protesting the issuance of the certificates of obligation described in the Notice, signed by at least 5% of the qualified electors of the Issuer, has been presented to or filed with the City Secretary prior to the date tentatively set in such notice for the passage of this ordinance (the *Ordinance*) adopted by the Governing Body on January 11, 2024; and

WHEREAS, the Governing Body hereby finds and determines that the certificates of obligation in the principal amount of \$_____ described in the Notice should be issued and sold at this time; and

WHEREAS, the Governing Body hereby finds and determines that the issuance of the certificates of obligation and the adoption of this Ordinance are in the best interests of the residents of the Issuer; now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LA VERNIA THAT:

SECTION 1: Authorization – Designation – Principal Amount – Purpose. The certificates of obligation of the Issuer shall be and are hereby authorized to be issued in the aggregate principal amount of _____ AND NO/100 DOLLARS (\$_____), to be designated and bear the title of “CITY OF LA VERNIA, TEXAS COMBINATION TAX AND LIMITED PLEDGE REVENUE CERTIFICATES OF OBLIGATION, SERIES 2024” (the *Certificates*), for the purpose of paying contractual obligations to be incurred for making permanent public improvements and for other public purposes, to-wit: (i) planning, acquiring, designing, equipping, and constructing certain drainage and flood control improvements, and (ii) paying for professional services rendered by engineers, attorneys, and financial advisors in connection with the above projects and Certificates of Obligation. The Certificates are being issued pursuant to the authority conferred by and in conformity with the laws of the State of Texas, particularly Chapter 1502, as amended, Texas Government Code, the Certificate of Obligation Act of 1971, as amended, Texas Local Government Code Section 271.041 through 271.064, and this Ordinance.

SECTION 2: Fully Registered Obligations – Authorized Denominations – Stated Maturities – Interest Rates – Certificate Date. The Certificates are issuable in fully registered form only, shall be dated January 1, 2024 (the *Certificate Date*), shall be issued in denominations of \$5,000 or any integral multiple thereof (within a Stated Maturity), shall be lettered “R” and numbered consecutively from 1 upward, and the Certificates shall become due and payable on February 1 in each of the years (the *Stated Maturities*) and in the amounts and bear interest at the rates per annum, in accordance with the following schedule:

<u>Years of Stated Maturity</u>	<u>Principal Amount (\$)</u>	<u>Interest Rate (%)</u>
2025		
2026		
2027		
2028		
2029		
2030		
2031		
2032		
2033		
2034		
2035		
2036		
2037		
2038		
2039		

The Certificates shall bear interest on the unpaid principal amounts from the Closing Date (anticipated to occur on or about February 7, 2024), or from the most recent Interest Payment Date (hereinafter defined) to which interest has been paid or duly provided for, to Stated Maturity or prior redemption, while Outstanding, at the rates per annum shown in the above schedule (calculated on the basis of a 360-day year of twelve 30-day months). Interest on the Certificates shall be payable on February 1 and August 1 in each year (each, an *Interest Payment Date*), commencing February 1, 2025, while the Certificates are Outstanding.

SECTION 3: Payment of Certificates – Paying Agent/Registrar. The principal of, premium, if any, and the interest on the Certificates, due and payable by reason of Stated Maturity, redemption, or otherwise, shall be payable to the Holder (hereinafter defined), appearing on the registration and transfer books maintained by the Paying Agent/Registrar (hereinafter defined), in any coin or currency of the United States of America which at the time of payment is legal tender for the payment of public and private debts, and such payment of principal of and interest on the Certificates shall be without exchange or collection charges to the Holder of the Certificates.

The selection and appointment of BOKF, NA, Dallas, Texas, to serve as the initial Paying Agent/Registrar (the *Paying Agent/Registrar*) for the Certificates is hereby approved and confirmed, and the Issuer agrees and covenants to cause to be kept and maintained at the corporate trust office of the Paying Agent/Registrar books and records (the *Security Register*) for the registration, payment and transfer of the Certificates, all as provided herein, in accordance with the terms and provisions of a Paying Agent/Registrar Agreement, attached hereto, in substantially final form, as Exhibit A, and such reasonable rules and regulations as the Paying Agent/Registrar and the Issuer may prescribe. The Issuer covenants to maintain and provide a Paying Agent/Registrar at all times while the Certificates are Outstanding, and any successor Paying Agent/Registrar shall be (i) a national or state banking institution, or (ii) an association or a corporation organized and doing business under the laws of the United States of America or of any state, authorized under such laws to exercise trust powers. Such Paying Agent/Registrar shall be subject to supervision or examination by federal or state authority and shall be authorized by law to serve as a Paying Agent/Registrar.

The Issuer reserves the right to appoint a successor Paying Agent/Registrar upon providing the previous Paying Agent/Registrar with a certified copy of a resolution or ordinance terminating such agency. Additionally, the Issuer agrees to promptly cause a written notice of this substitution to be sent to each Holder of the Certificates by United States mail, first-class postage prepaid, which notice shall also give the address of the corporate office of the successor Paying Agent/Registrar.

Principal of, premium, if any, and interest on the Certificates, due and payable by reason of Stated Maturity, redemption, or otherwise, shall be payable only to the registered owner of the Certificates (the *Holder* or *Holder*s) appearing on the Security Register maintained on behalf of the Issuer by the Paying Agent/Registrar as hereinafter provided: (i) on the Record Date (hereinafter defined) for purposes of paying interest thereon; (ii) on the date of surrender of the Certificates for purposes of receiving payment of principal thereof upon redemption of the Certificates or at the Certificates' Stated Maturity; and (iii) on any other date for any other purpose. The Issuer and the Paying Agent/Registrar, and any agent of either, shall treat the Holder as the owner of a Certificate for purposes of receiving payment and all other purposes whatsoever, and neither the Issuer nor the Paying Agent/Registrar, or any agent of either, shall be affected by notice to the contrary.

Principal of and premium, if any, on the Certificates shall be payable only upon presentation and surrender of the Certificates to the Paying Agent/Registrar at its corporate trust office. Interest on the Certificates shall be paid to the Holder whose name appears in the Security Register at the close of business on the last business day of the month next preceding an Interest Payment Date for the Certificates (the *Record Date*) and shall be paid (i) by check sent on or prior to the appropriate date of payment by United States mail, first-class postage prepaid, by the Paying Agent/Registrar, to the address of the Holder appearing in the Security Register; or (ii) by such other method, acceptable to the Paying Agent/Registrar, requested in writing by the Holder at the Holder's risk and expense.

If the date for the payment of the principal of, premium, if any, or interest on the Certificates shall be a Saturday, a Sunday, a legal holiday, or a day on which banking institutions in the city where the corporate trust office of the Paying Agent/Registrar is located are authorized by law or executive order to close, then the date for such payment shall be the next succeeding day which is not such a day. The payment on such date shall have the same force and effect as if made on the original date any such payment on the Certificates was due.

In the event of a non-payment of interest on a scheduled payment date, and for 30 days thereafter, a new record date for such interest payment (a *Special Record Date*) will be established by the Paying Agent/Registrar, if and when funds for the payment of such interest have been received from the Issuer. Notice of the Special Record Date and of the scheduled payment date of the past due interest (the *Special Payment Date* – which shall be 15 days after the Special Record Date) shall be sent at least 5 business days prior to the Special Record Date by United States mail, first-class postage prepaid, to the address of each Holder appearing on the Security Register at the close of business on the last business day next preceding the date of mailing of such notice.

SECTION 4: Redemption.

A. Optional Redemption of Certificates. The Certificates having Stated Maturities on and after February 1, 2034 shall be subject to redemption prior to Stated Maturity, at the option of the Issuer, on February 1, 2033 or on any date thereafter, in whole or in part, in principal amounts of \$5,000 or any integral multiple thereof (and if within a Stated Maturity selected at random and by lot by the Paying Agent/Registrar) at the redemption price of par plus accrued interest to the date of redemption.

B. Exercise of Redemption Option. At least 45 days prior to a date set for the redemption of the Certificates (unless a shorter notification period shall be satisfactory to the Paying Agent/Registrar), the Issuer shall notify the Paying Agent/Registrar of its decision to exercise the right to redeem the Certificates, the principal amount of each Stated Maturity to be redeemed, and the date set for the redemption thereof. The decision of the Issuer to exercise the right to redeem the Certificates shall be entered in the minutes of the governing body of the Issuer.

C. Selection of Certificates for Redemption. If less than all Outstanding Certificates of the same Stated Maturity are to be redeemed on a redemption date, the Paying Agent/Registrar shall select at random and by lot the Certificates to be redeemed, provided that if less than the entire principal amount of a Certificate is to be redeemed, the Paying Agent/Registrar shall treat such Certificate then subject to redemption as representing the number of Certificates Outstanding which is obtained by dividing the principal amount of such Certificate by \$5,000.

D. Notice of Redemption. Not less than 30 days prior to a redemption date for the Certificates, the Paying Agent/Registrar shall cause a notice of redemption to be sent by United

States mail, first-class postage prepaid, in the name of the Issuer and at the Issuer's expense, to each Holder of a Certificate to be redeemed in whole or in part at the address of the Holder appearing on the Security Register at the close of business on the business day next preceding the date of mailing such notice, and any notice of redemption so mailed shall be conclusively presumed to have been duly given irrespective of whether received by the Holder. This notice may also be published once in a financial publication, journal, or reporter of general circulation among securities dealers in the City of New York, New York (including, but not limited to, *The Bond Buyer* and *The Wall Street Journal*), or in the State of Texas (including, but not limited to, *The Texas Bond Reporter*).

All notices of redemption shall (i) specify the date of redemption for the Certificates, (ii) identify the Certificates to be redeemed and, in the case of a portion of the principal amount to be redeemed, the principal amount thereof to be redeemed, (iii) state the redemption price, (iv) state that the Certificates, or the portion of the principal amount thereof to be redeemed, shall become due and payable on the redemption date specified, and the interest thereon, or on the portion of the principal amount thereof to be redeemed, shall cease to accrue from and after the redemption date, and (v) specify that payment of the redemption price for the Certificates, or the principal amount thereof to be redeemed, shall be made at the corporate trust office of the Paying Agent/Registrar only upon presentation and surrender thereof by the Holder.

If a Certificate is subject by its terms to redemption and has been called for redemption and notice of redemption thereof has been duly given or waived as hereinabove provided, such Certificate (or the principal amount thereof to be redeemed) so called for redemption shall become due and payable, and if money sufficient for the payment of such Certificates (or of the principal amount thereof to be redeemed) at the then applicable redemption price is held for the purpose of such payment by the Paying Agent/Registrar, then on the redemption date designated in such notice, interest on the Certificates (or the principal amount thereof to be redeemed) called for redemption shall cease to accrue, and such Certificates shall not be deemed to be Outstanding in accordance with the provisions of this Ordinance.

E. Transfer/Exchange of Certificates. Neither the Issuer nor the Paying Agent/Registrar shall be required (i) to transfer or exchange any Certificate during a period beginning 45 days prior to the date fixed for redemption of the Certificates or (ii) to transfer or exchange any Certificate selected for redemption; provided, however, such limitation of transfer shall not be applicable to an exchange by the Holder of the unredeemed balance of a Certificate which is subject to redemption in part.

SECTION 5: Execution – Registration. The Certificates shall be executed on behalf of the Issuer by its Mayor or Mayor Pro Tem under its seal reproduced or impressed thereon and attested by its City Secretary. The signature of either of said officers on the Certificates may be manual, electronic, or facsimile. Certificates bearing the manual, electronic or facsimile signatures of individuals who were, at the time of the Certificate Date, the proper officers of the Issuer shall bind the Issuer, notwithstanding that such individuals or either of them shall cease to hold such offices prior to the delivery of the Certificates to the Purchasers (hereinafter defined), all as authorized and provided in Chapter 1201, as amended, Texas Government Code.

No Certificate shall be entitled to any right or benefit under this Ordinance, or be valid or obligatory for any purpose, unless there appears on such Certificate either a certificate of registration substantially in the form provided in Section 8B, executed by the Comptroller of Public Accounts of the State of Texas or his duly authorized agent by manual signature, or a certificate of registration substantially in the form provided in Section 8C, executed by the Paying

Agent/Registrar by manual, facsimile, or electronic signature, and either such certificate upon any Certificate shall be conclusive evidence, and the only evidence, that such Certificate has been duly certified or registered and delivered.

SECTION 6: Registration – Transfer – Exchange of Certificates – Predecessor Certificates.
A Security Register relating to the registration, payment, transfer, or exchange of the Certificates shall at all times be kept and maintained by the Issuer at the corporate trust office of the Paying Agent/Registrar, and the Paying Agent/Registrar shall obtain, record, and maintain in the Security Register the name and address of every owner of the Certificates or, if appropriate, the nominee thereof. Any Certificate may, in accordance with its terms and the terms hereof, be transferred or exchanged for Certificates of other authorized denominations upon the Security Register by the Holder, in person or by his duly authorized agent, upon surrender of such Certificate to the Paying Agent/Registrar for cancellation, accompanied by a written instrument of transfer or request for exchange duly executed by the Holder or by his duly authorized agent, in form satisfactory to the Paying Agent/Registrar.

Upon surrender for transfer of any Certificate at the corporate trust office of the Paying Agent/Registrar, the Issuer shall execute and the Paying Agent/Registrar shall register and deliver, in the name of the designated transferee or transferees, one or more new Certificates executed on behalf of, and furnished by, the Issuer of authorized denominations and having the same Stated Maturity and of a like interest rate and aggregate principal amount as the Certificate or Certificates surrendered for transfer.

At the option of the Holder, Certificates may be exchanged for other Certificates of authorized denominations and having the same Stated Maturity, bearing the same rate of interest and of like aggregate principal amount as the Certificates surrendered for exchange upon surrender of the Certificates to be exchanged at the corporate trust office of the Paying Agent/Registrar. Whenever any Certificates are so surrendered for exchange, the Issuer shall execute, and the Paying Agent/Registrar shall register and deliver new Certificates executed on behalf of, and furnished by, the Issuer to the Holder requesting the exchange.

All Certificates issued upon any transfer or exchange of Certificates shall be delivered at the corporate trust office of the Paying Agent/Registrar, or be sent by United States registered mail to the Holder at his request, risk, and expense and, upon the delivery thereof, the same shall be the valid and binding obligations of the Issuer, evidencing the same obligation to pay, and entitled to the same benefits under this Ordinance, as the Certificates surrendered upon such transfer or exchange.

All transfers or exchanges of Certificates pursuant to this Section shall be made without expense or service charge to the Holder, except as otherwise herein provided, and except that the Paying Agent/Registrar shall require payment by the Holder requesting such transfer or exchange of any tax or other governmental charges required to be paid with respect to such transfer or exchange.

Certificates canceled by reason of an exchange or transfer pursuant to the provisions hereof are hereby defined to be “Predecessor Certificates”, evidencing all or a portion, as the case may be, of the same debt evidenced by the new Certificate or Certificates registered and delivered in the exchange or transfer therefor. Additionally, the term Predecessor Certificates shall include any Certificate registered and delivered pursuant to Section 21 in lieu of a mutilated, lost, destroyed, or stolen Certificate which shall be deemed to evidence the same obligation as the mutilated, lost, destroyed, or stolen Certificate.

SECTION 7: Initial Certificate. The Certificates herein authorized shall be issued either (i) as a single fully registered Certificate in the total principal amount of \$_____ with principal installments to become due and payable as provided in Section 2 and numbered T-1, or (ii) as one (1) fully registered Certificate for each year of Stated Maturity in the applicable principal amount, interest rate, and denomination and to be numbered consecutively from T-1 and upward (the *Initial Certificate*) and, in either case, the Initial Certificate shall be registered in the name of the Purchasers or the designee thereof. The Initial Certificate shall be the Certificates submitted to the Office of the Attorney General of the State of Texas for approval, certified and registered by the Office of the Comptroller of Public Accounts of the State of Texas and delivered to the Purchasers. Any time after the delivery of the Initial Certificate to the Purchasers, the Paying Agent/Registrar, upon written instructions from the Purchasers, or the designee thereof, shall cancel the Initial Certificate delivered hereunder and exchange therefor definitive Certificates of authorized denominations, Stated Maturities, principal amounts and bearing applicable interest rates, and shall be lettered "R" and numbered consecutively from one (1) upward, for transfer and delivery to the Holders named and at the addresses identified therefor; all pursuant to and in accordance with and pursuant to such written instructions from the Purchasers, or the designee thereof, and such other information and documentation as the Paying Agent/Registrar may reasonably require.

SECTION 8: Forms Generally. The Certificates, the Registration Certificate of Comptroller of Public Accounts of the State of Texas, the Registration Certificate of Paying Agent/Registrar, and the form of Assignment to be printed on each of the Certificates shall be substantially in the forms set forth in this Section with such appropriate insertions, omissions, substitutions, and other variations as are permitted or required by this Ordinance and may have such letters, numbers, or other marks of identification (including identifying numbers and letters of the Committee on Uniform Securities Identification Procedures of the American Bankers Association) and such legends and endorsements (including insurance legends and any reproduction of an opinion of Bond Counsel) thereon as may, consistent herewith, be established by the Issuer or determined by the officers executing the Certificates as evidenced by their execution thereof. Any portion of the text of any Certificate may be set forth on the reverse thereof, with an appropriate reference thereto on the face of the Certificate.

The definitive Certificates shall be printed, lithographed, or engraved, produced by any combination of these methods, or produced in any other similar manner, all as determined by the officers executing the Certificates as evidenced by their execution thereof, but the Initial Certificate submitted to the Attorney General of the State of Texas may be typewritten or photocopied or otherwise reproduced.

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A. Form of Definitive Certificate.

REGISTERED
NO. _____

REGISTERED
PRINCIPAL AMOUNT
\$ _____

UNITED STATES OF AMERICA
STATE OF TEXAS
COUNTY OF WILSON
CITY OF LA VERNIA, TEXAS
COMBINATION TAX LIMITED PLEDGE REVENUE
CERTIFICATES OF OBLIGATION, SERIES 2024

Certificate Date: Interest Rate: Stated Maturity CUSIP No.:
January 1, 2024

REGISTERED OWNER: _____
PRINCIPAL AMOUNT: _____ DOLLARS

The City of La Vernia, Texas (the *Issuer*), a body corporate and municipal corporation located in the County of Wilson, State of Texas, for value received, acknowledges itself indebted to and hereby promises to pay to the order of the Registered Owner specified above or the registered assigns thereof, on the Stated Maturity date specified above, the Principal Amount specified above (or so much thereof as shall not have been paid upon prior redemption) and to pay interest on the unpaid principal amount hereof from the Closing Date (anticipated to occur on or about February 7, 2024), or from the most recent Interest Payment Date (hereinafter defined) to which interest has been paid or duly provided for, until such principal sum has become due and payment thereof has been made or duly provided for, to the earlier of redemption or Stated Maturity, while Outstanding, at the per annum rate of interest specified above, computed on the basis of a 360-day year of twelve 30-day months; such interest being payable on February 1 and August 1 in each year (each, an *Interest Payment Date*), commencing February 1, 2025.

Principal and premium, if any, of this Certificate shall be payable to the Registered Owner hereof (the *Holder*), upon presentation and surrender at the corporate trust office of the Paying Agent/Registrar executing the registration certificate appearing hereon, or a successor thereof. Interest shall be payable to the Holder of this Certificate (or one or more Predecessor Certificates, as defined in the Ordinance hereinafter referenced) whose name appears on the Security Register maintained by the Paying Agent/Registrar at the close of business on the Record Date, which is the last business day of the month next preceding each Interest Payment Date. All payments of principal of, premium, if any, and interest on this Certificate shall be in any coin or currency of the United States of America which at the time of payment is legal tender for the payment of public and private debts. Interest shall be paid by the Paying Agent/Registrar by check sent on or prior to the appropriate date of payment by United States mail, first-class postage prepaid, to the Holder hereof at the address appearing in the Security Register or by such other method, acceptable to the Paying Agent/Registrar, requested by the Holder hereof at the Holder's risk and expense.

This Certificate is one of the series specified in its title issued in the aggregate principal amount of \$_____ (the *Certificates*) pursuant to an Ordinance adopted by the Governing Body of the Issuer (the *Ordinance*), for the purpose of paying contractual obligations of the Issuer to be incurred for making permanent public improvements and for other public purposes, to-wit: (i) planning, acquiring, designing, equipping, and constructing certain drainage and flood control improvements, and (ii) paying for professional services rendered by engineers, attorneys, and financial advisors in connection with the above projects and Certificates of Obligation. The Certificates are being issued under and in strict conformity with the laws of the State of Texas, particularly Chapter 1502, as amended, Texas Government Code; the Certificate of Obligation Act of 1971, as amended, Texas Local Government Code Section 271.041 through 271.064, and the Ordinance.

The Certificates stated to mature on and after February 1, 2034 may be redeemed prior to their Stated Maturities, at the option of the Issuer, on February 1, 2033, or on any date thereafter, in whole or in part, in principal amounts of \$5,000 or any integral multiple thereof (and if within a Stated Maturity selected at random and by lot by the Paying Agent/Registrar) at the redemption price of par plus accrued interest to the date of redemption; provided, however, that at least 30 days' prior to written shall be sent to the Holder of the Certificates to be redeemed by United States mail, first-class postage prepaid, and subject to the terms and provisions relating thereto contained in the Ordinance. If this Certificate is subject to redemption prior to Stated Maturity and is in a denomination in excess of \$5,000, portions of the principal sum hereof in installments of \$5,000 or any integral multiple thereof may be redeemed and, if less than all of the principal sum hereof is to be redeemed, there shall be issued, without charge therefor, to the Holder hereof, upon the surrender of this Certificate to the Paying Agent/Registrar at its corporate trust office, a new Certificate or Certificates of like Stated Maturity and interest rate in any authorized denominations provided in the Ordinance for the then unredeemed balance of the principal sum hereof.

If this Certificate (or any portion of the principal sum hereof) shall have been duly called for redemption and notice of such redemption duly given, then upon such redemption date this Certificate (or the portion of the principal sum hereof to be redeemed) shall become due and payable, and, if the money for the payment of the redemption price and the interest accrued on the principal amount to be redeemed to the date of redemption is held for the purpose of such payment by the Paying Agent/Registrar, interest shall cease to accrue and be payable hereon from and after the redemption date on the principal amount hereof to be redeemed. If this Certificate is called for redemption, in whole or in part, the Issuer or the Paying Agent/Registrar shall not be required to issue, transfer, or exchange this Certificate within 45 days of the date fixed for redemption; provided, however, such limitation of transfer shall not be applicable to an exchange by the Holder of the unredeemed balance hereof in the event of its redemption in part.

The Certificates of this series are payable from the levy of an ad valorem tax, within the limitations prescribed by law, upon all taxable property in the Issuer and are additionally payable from and secured by a lien on and pledge of the Surplus Revenues received by the City from the ownership and operation of the System, as provided in the Ordinance authorizing the Certificates. The Issuer has previously authorized the issuance of the Limited Pledge Revenue Obligations that are payable from a lien on and pledge of a limited amount of Surplus Revenues of the System as described in the ordinances authorizing the issuance of the Limited Pledge Revenue Obligations. In the Ordinance, the Issuer retains the right to issue Revenue Obligations, Additional Limited Pledge Revenue Obligations, and Inferior Lien Obligations without limitation as to principal

amount but subject to any terms, conditions, or restrictions as may be applicable thereto under law or otherwise.

Reference is hereby made to the Ordinance, copies of which are on file in the corporate trust office of the Paying Agent/Registrar, and to all of the provisions of which the Holder by his acceptance hereof hereby assents, for definitions of terms; the description of and the nature and extent of the tax levied and the revenues pledged for the payment of the Certificates; the terms and conditions under which the Issuer may issue Revenue Obligations, Additional Limited Pledge Revenue Obligations, and Inferior Lien Obligations; the terms and conditions relating to the transfer or exchange of the Certificates; the conditions upon which the Ordinance may be amended or supplemented with or without the consent of the Holder; the rights, duties, and obligations of the Issuer and the Paying Agent/Registrar; the terms and provisions upon which this Certificate may be redeemed or discharged at or prior to the Stated Maturity thereof, and deemed to be no longer Outstanding thereunder; and for the other terms and provisions specified in the Ordinance. Capitalized terms used herein without definition have the same meanings assigned in the Ordinance.

This Certificate, subject to certain limitations contained in the Ordinance, may be transferred on the Security Register upon presentation and surrender at the corporate trust office of the Paying Agent/Registrar, duly endorsed by, or accompanied by a written instrument of transfer in form satisfactory to the Paying Agent/Registrar duly executed by the Holder hereof, or his duly authorized agent, and thereupon one or more new fully registered Certificates of the same Stated Maturity, of authorized denominations, bearing the same rate of interest, and of the same aggregate principal amount will be issued to the designated transferee or transferees.

The Issuer and the Paying Agent/Registrar, and any agent of either, shall treat the Holder hereof whose name appears on the Security Register: (i) on the Record Date as the owner hereof for purposes of receiving payment of interest hereon; (ii) on the date of surrender of this Certificate as the owner hereof for purposes of receiving payment of principal hereof at its Stated Maturity or its redemption, in whole or in part; and (iii) on any other date as the owner hereof for all other purposes, and neither the Issuer nor the Paying Agent/Registrar, or any such agent of either, shall be affected by notice to the contrary. In the event of a non-payment of interest on a scheduled payment date, and for 30 days thereafter, a new record date for such interest payment (a *Special Record Date*) will be established by the Paying Agent/Registrar, if and when funds for the payment of such interest have been received from the Issuer. Notice of the Special Record Date and of the scheduled payment date of the past due interest (the *Special Payment Date* – which shall be 15 days after the Special Record Date) shall be sent at least 5 business days prior to the Special Record Date by United States mail, first-class postage prepaid, to the address of each Holder appearing on the Security Register at the close of business on the last business day next preceding the date of mailing of such notice.

It is hereby certified, covenanted, and represented that all acts, conditions, and things required to be performed, exist, and be done precedent to the issuance of this Certificate in order to render the same a legal, valid, and binding obligation of the Issuer have been performed, exist, and have been done, in regular and due time, form, and manner, as required by the laws of the State of Texas and the Ordinance, and that the issuance of the Certificates does not exceed any constitutional or statutory limitation; and that due provision has been made for the payment of the principal of, premium if any, and interest on the Certificates by the levy of a tax and collection of Surplus Revenues as aforesated. In case any provision in this Certificate or any application thereof

shall be deemed invalid, illegal, or unenforceable, the validity, legality, and enforceability of the remaining provisions and applications shall not in any way be affected or impaired thereby. The terms and provisions of this Certificate and the Ordinance shall be construed in accordance with and shall be governed by the laws of the State of Texas.

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IN WITNESS WHEREOF, the Issuer has caused this Certificate to be duly executed under its official seal.

CITY OF LA VERNIA, TEXAS

Mayor

ATTEST:

City Secretary

(CITY SEAL)

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B. *Form of Registration Certificate of Comptroller of Public Accounts to Appear on Initial Certificate Only.

REGISTRATION CERTIFICATE OF
COMPTROLLER OF PUBLIC ACCOUNTS

OFFICE OF THE COMPTROLLER §
OF PUBLIC ACCOUNTS §
THE STATE OF TEXAS § REGISTER NO. _____

I HEREBY CERTIFY that this Certificate has been examined, certified as to validity and approved by the Attorney General of the State of Texas, and duly registered by the Comptroller of Public Accounts of the State of Texas.

WITNESS my signature and seal of office this _____.

Comptroller of Public Accounts
of the State of Texas

(SEAL)

*NOTE TO PRINTER: Do Not Print on Definitive Certificates.

C. *Form of Registration Certificate of Paying Agent/Registrar to Appear on Definitive Certificates Only.

REGISTRATION CERTIFICATE OF PAYING AGENT/REGISTRAR

This Certificate has been duly issued under the provisions of the within-mentioned Ordinance; the Certificate or Certificates of the above-entitled and designated series originally delivered having been approved by the Attorney General of the State of Texas and registered by the Comptroller of Public Accounts, as shown by the records of the Paying Agent/Registrar.

Registered this date: BOKF, NA, Dallas, Texas, as Paying Agent/Registrar

_____ By: _____
Authorized Signature

*NOTE TO PRINTER: Print on Definitive Certificates.

D. Form of Assignment.

ASSIGNMENT

FOR VALUE RECEIVED the undersigned hereby sells, assigns, and transfers unto (Print or typewrite name, address, and zip code of transferee): _____

(Social Security or other identifying number): _____

the within Certificate and all rights thereunder, and hereby irrevocably constitutes and appoints _____ attorney to transfer the within Certificate on the books kept for registration thereof, with full power of substitution in the premises.

DATED: _____

NOTICE: The signature on this assignment must correspond with the name of the registered owner as it appears on the face of the within Certificate in every particular.

Signature guaranteed:

[The remainder of this page intentionally left blank.]

E. Form of Initial Certificate. The Initial Certificate shall be in the form set forth in subsection B of this Section, except that the form of a single fully registered Initial Certificate shall be modified as follows:

- (i) immediately under the name of the Certificate the headings “Interest Rate _____” and “Stated Maturity _____” shall both be completed with “As shown below”; and
- (ii) the first 2 paragraphs shall read as follows:

REGISTERED OWNER: _____

PRINCIPAL AMOUNT: _____ DOLLARS

The City of La Vernia, Texas (the *Issuer*), a body corporate and municipal corporation located in the County of Wilson, State of Texas, for value received, acknowledges itself indebted to and hereby promises to pay to the order of the Registered Owner named above, or the registered assigns thereof, the Principal Amount specified above stated to mature on the 1st day of February in each of the years and in principal amounts and bearing interest at per annum rates in accordance with the following schedule:

<u>Years of Stated Maturity</u>	<u>Principal Amount (\$)</u>	<u>Interest Rate (%)</u>
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(Information to be inserted from schedule in Section 2 hereof.)

(or so much thereof as shall not have been paid upon prior redemption) and to pay interest on the unpaid Principal Amounts hereof from the Closing Date (anticipated to occur on or about February 7, 2024), or from the most recent Interest Payment Date (hereinafter defined) to which interest has been paid or duly provided for, until the principal amounts have become due and payment thereof has been made or duly provided for, to the earlier of redemption or Stated Maturity, at the per annum rates of interest specified above, computed on the basis of a 360-day year of twelve 30-day months; such interest being payable on February 1 and August 1 in each year (each, an *Interest Payment Date*), commencing February 1, 2025.

Principal and premium, if any, of this Certificate shall be payable to the Registered Owner hereof (the *Holder*), upon its presentation and surrender, to Stated Maturity or prior redemption, while Outstanding, at the corporate trust office of BOKF, NA, Dallas, Texas (the *Paying Agent/Registrar*). Interest shall be payable to the Holder of this Certificate whose name appears on the Security Register maintained by the Paying Agent/Registrar at the close of business on the Record Date, which is the last business day of the month next preceding each Interest Payment Date. All payments of principal of, premium, if any, and interest on this Certificate shall be in any coin or currency of the United States of America which at the time of payment is legal tender for the payment of public and private debts. Interest shall be paid by the Paying Agent/Registrar by check sent on or prior to the appropriate date of payment by United States mail, first-class postage prepaid, to the Holder hereof at the address appearing in the Security Register or by such other method, acceptable to the Paying Agent/Registrar, requested by, and at the risk and expense of, the Holder hereof.

F. Insurance Legend. If bond insurance is obtained by the Issuer or the Purchasers for the Certificates, the definitive Certificates and the Initial Certificate shall bear an appropriate legend as provided by the bond insurer to appear under the following header:

[BOND INSURANCE] or [STATEMENT OF INSURANCE]

SECTION 9: Definitions. For all purposes of this Ordinance (as defined below), except as otherwise expressly provided or unless the context otherwise requires: (i) the terms defined in this Section have the meanings assigned to them in this Section, certain terms used in Section 40 of this Ordinance have the meanings assigned to them in Section 40 of this Ordinance, and all such terms, include the plural as well as the singular; (ii) all references in this Ordinance to designated “Sections” and other subdivisions are to the designated Sections and other subdivisions of this Ordinance as originally adopted; and (iii) the words “herein”, “hereof”, and “hereunder” and other words of similar import refer to this Ordinance as a whole and not to any particular Section or other subdivision.

A. The term *Additional Limited Pledge Revenue Obligations* shall mean: (i) obligations hereafter issued by the Issuer payable wholly or in part from and secured by a lien on and pledge of the Surplus Revenues as provided in Section 17 of this Ordinance; and (ii) obligations hereafter issued to refund any of the foregoing as determined by the Governing Body in accordance with any applicable law.

B. The term *Authorized Officials* shall mean the Mayor, the City Secretary, the City Administrator/Finance Director, or the Controller (or any individual serving in the foregoing capacities on an interim or acting basis).

C. The term *Certificates* shall mean the \$_____ “CITY OF LA VERNIA, TEXAS, COMBINATION TAX AND LIMITED PLEDGE REVENUE CERTIFICATES OF OBLIGATION, SERIES 2024” authorized by this Ordinance.

D. The term *Certificate Fund* shall mean the special fund created and established by the provisions of Section 10 of this Ordinance.

E. The term *Closing Date* shall mean the date of physical delivery of the Initial Certificate in exchange for the payment of the agreed purchase price for the Certificates.

F. The term *Collection Date* shall mean, when reference is being made to the levy and collection of annual ad valorem taxes, the date the annual ad valorem taxes levied each year by the Issuer become delinquent.

G. The term *Debt Service Requirements* shall mean, as of any particular date of computation, with respect to any obligations and with respect to any period, the aggregate of the amounts to be paid or set aside by the Issuer as of such date or in such period for the payment of the principal of, premium, if any, and interest (to the extent not capitalized) on such obligations; assuming, in the case of obligations without a fixed numerical rate, that such obligations bear interest at the maximum rate permitted by the terms thereof and further assuming in the case of obligations required to be redeemed or prepaid as to principal prior to Stated Maturity, the

principal amounts thereof will be redeemed prior to Stated Maturity in accordance with the mandatory redemption provisions applicable thereto.

H. The term *Depository* shall mean an official depository bank of the Issuer.

I. The term *Fiscal Year* shall mean the annual financial accounting period for the Issuer now ending on September 30th of each year; provided, however, the Governing Body may change such annual financial accounting period to end on another date if such change is found and determined to be necessary for accounting purposes or is required by applicable law.

J. The term *Government Securities*, as used herein, shall mean: (i) direct noncallable obligations of the United States, including obligations that are unconditionally guaranteed by, the United States; (ii) noncallable obligations of an agency or instrumentality of the United States, including obligations that are unconditionally guaranteed or insured by the agency or instrumentality and that, on the date the governing body of the issuer adopts or approves the proceedings authorizing the issuance of refunding bonds, are rated as to investment quality by a nationally recognized investment rating firm not less than “AAA” or its equivalent; (iii) noncallable obligations of a state or an agency or a county, municipality, or other political subdivision of a state that have been refunded and that, on the date the governing body of the Issuer adopts or approves the proceedings authorizing the issuance of refunding bonds, are rated as to investment quality by a nationally recognized investment rating firm not less than “AAA” or its equivalent; or (iv) any additional securities and obligations hereafter authorized by the laws of the State of Texas as eligible for use to accomplish the discharge of obligations such as the Certificates.

K. The term *Gross Revenues* for any period shall mean all income and revenue received by the Issuer by virtue of the operation of municipally owned System.

L. The term *Holder* or *Holder*s shall mean the registered owner, whose name appears in the Security Register, for any Certificate.

M. The term *Inferior Lien Obligations* shall mean (i) bonds, notes, warrants, or other obligations hereafter issued by the Issuer payable and equally and ratably secured wholly or in part from a pledge of and lien on certain surplus revenues of the System which is subordinate and inferior to the lien on and pledge of Net Revenues securing the payment of the Limited Pledge Obligations and any Revenue Obligations or Additional Limited Pledge Obligations hereafter issued and (ii) any obligations issued to refund the foregoing payable and equally and ratably secured from a junior and inferior lien on and pledge of such surplus revenues described above as determined by the Governing Body in accordance with any applicable law.

N. The term *Interest Payment Date* shall mean the date semi-annual interest is payable on the Certificates, being February 1 and August 1, commencing February 1, 2025, while any of the Certificates remain Outstanding.

O. The term *Issuer* shall mean the City of La Vernia, Texas, located in the County of Wilson, Texas and, where appropriate, the Governing Body of the Issuer.

P. The term *Limited Pledge Revenue Obligations* shall mean (i) the currently outstanding obligations designated as:

(1) “City of La Vernia, Texas Combination Tax and Revenue Certificates of Obligation, Series 2016”, dated January 1, 2016, original issued in the aggregate principal amount of \$3,025,000;

(2) Upon issuance, the Certificates;

and (ii) obligations hereafter issued to refund the foregoing as determined by the Governing Body in accordance with any applicable law.

Q. The term *Net Revenues* for any period shall mean the Gross Revenues less the expenses of operation and maintenance, including all salaries, labor, materials, repairs and improvements necessary to maintain and operate the Issuer’s municipally owned System; provided, however, that only such repairs and improvements as in the judgment of the Governing Body, reasonably and fairly exercised, are necessary to keep the Issuer’s System in operation and render adequate service to the Issuer and the inhabitants thereof, or such as might be necessary to meet some physical action or condition which would otherwise impair the security of any bonds or other obligations payable from and secured by a lien on the Net Revenues derived from the ownership and operation of the System shall be deducted in determining Net Revenues.

R. The term *Ordinance* shall mean this ordinance adopted by the Governing Body of the Issuer on January 11, 2024.

S. The term *Outstanding* when used in this Ordinance with respect to Certificates shall mean, as of the date of determination, all Certificates issued and delivered under this Ordinance, except:

(1) those Certificates canceled by the Paying Agent/Registrar or delivered to the Paying Agent/Registrar for cancellation;

(2) those Certificates for which payment has been duly provided by the Issuer in accordance with the provisions of Section 25 of this Ordinance; and

(3) those Certificates that have been mutilated, destroyed, lost, or stolen and replacement Certificates have been registered and delivered in lieu thereof as provided in Section 21 of this Ordinance.

T. The term *Purchasers* shall mean the initial purchaser or purchasers of the Certificates named in Section 22 of this Ordinance.

U. The term *Revenue Obligations* shall mean: (i) bonds or other obligations payable from and secured by a lien on and pledge of the Net Revenues not limited to a pledge of the Surplus Revenues as provided in Section 12 of this Ordinance and being prior and superior to the lien on and pledge thereof securing the payment of the currently outstanding Limited Pledge Revenue Obligations and any Additional Limited Pledge Revenue Obligations or Inferior Lien Obligations hereafter issued by the Issuer; and (ii) obligations hereafter issued to refund any of the foregoing as determined by the Governing Body in accordance with any applicable law.

V. The term *Surplus Revenues* during the entire period the Certificates or interest thereon remain Outstanding and unpaid, shall mean an amount of Net Revenues not in excess of \$1,000.

W. The term *Surplus Revenue Amount* shall mean the total amount, not to exceed \$1,000 while the Certificates are Outstanding, of Net Revenues that are deposited into the Revenue Fund pursuant to Section 13 of this Ordinance and that may be transferred by the Issuer, in any given Fiscal Year, to the Certificate Fund.

X. The term *Stated Maturity* shall mean the annual principal payments of the Certificates payable on February 1 of each year, as set forth in Section 2 of this Ordinance.

Y. The term *System* shall mean all properties, facilities and plants currently owned, operated, and maintained by the City for the supply, treatment, and transmission of treated potable water, for the collection and treatment of wastewater, together with all future extensions, improvements, replacements and additions thereto, whether situated within or without the limits of the City, and the City expressly reserves the right at its sole discretion to include additional utility, telecommunications, technology, or similar enterprise services as components of the System; provided, however, that notwithstanding the foregoing, and to the extent now or hereafter authorized or permitted by law, the term System shall not mean to include facilities of any kind which are declared not to be a part of the System and which are acquired or constructed by or on behalf of the City with the proceeds from the issuance of any special revenue obligations of the City which are not payable from Net Revenues but which are payable from and equally and ratably secured by other liens on and pledges of any revenues, sources or payments, not pledged to the payment of the Revenue Obligations, including, but not limited to, special contract revenues or payments received from any other legal entity in connection with such facilities.

SECTION 10: Certificate Fund – Investments. For the purpose of paying the interest on and to provide a sinking fund for the payment, redemption, and retirement of the Certificates, there shall be and is hereby created a special fund to be designated “CITY OF LA VERNIA, TEXAS COMBINATION TAX AND LIMITED PLEDGE REVENUE CERTIFICATES OF OBLIGATION, SERIES 2024, INTEREST AND SINKING FUND” (the *Certificate Fund*), which fund shall be kept and maintained at the Depository, and money deposited in such Fund shall be used for no other purpose and shall be maintained as provided in Section 23. Authorized Officials of the Issuer are hereby authorized and directed to make withdrawals from said Fund sufficient to pay the principal of and interest on the Certificates as the same become due and payable and shall cause to be transferred to the Paying Agent/Registrar from money on deposit in the Certificate Fund an amount sufficient to pay the amount of principal and/or interest stated to mature on the Certificates, such transfer of funds to the Paying Agent/Registrar to be made in such manner as will cause immediately available funds to be deposited with the Paying Agent/Registrar on or before the last business day next preceding each interest and principal payment date for the Certificates.

The Issuer, at its sole discretion, may appropriate the Surplus Revenue Amount and deposit it into the Certificate Fund as provided in Section 14 hereof. The Surplus Revenue Amount, if deposited into the Certificate Fund, shall be expended annually to pay principal of and interest on the Certificates as the same become due and payable. This Surplus Revenue Amount shall be accounted for and transferred to the Paying Agent/Registrar in accordance with the provisions of the previous paragraph of this Section.

Pending the transfer of funds to the Paying Agent/Registrar, money deposited in any fund established pursuant to the provisions of this Ordinance may, at the option of the Issuer, be placed in time deposits, certificates of deposit, guaranteed investment contracts, or similar contractual agreements as permitted by the provisions of the Public Funds Investment Act, as amended, Chapter 2256, Texas Government Code, secured (to the extent not insured by the Federal Deposit Insurance Corporation) by obligations of the type hereinafter described, or be invested, as authorized by any law, including investments held in book-entry form, in securities including, but not limited to, direct obligations of the United States of America, obligations guaranteed or insured by the United States of America, which, in the opinion of the Attorney General of the United States, are backed by its full faith and credit or represent its general obligations, or invested in indirect obligations of the United States of America, including, but not limited to, evidences of indebtedness issued, insured or guaranteed by such governmental agencies as the Federal Land Banks, Federal Intermediate Credit Banks, Banks for Cooperatives, Federal Home Loan Banks, Government National Mortgage Association, Small Business Administration, Federal National Mortgage Association, Federal Home Loan Mortgage Corporation, or Federal Housing Administration; provided that all such deposits and investments shall be made in such a manner that the money required to be expended from such fund will be available at the proper time or times. Except as provided in Section 13 hereof, all interest and income derived from deposits and investments in any fund established pursuant to the provisions of this Ordinance shall be credited to, and any losses debited to, such fund. All such investments shall be sold promptly when necessary to prevent any default in connection with the Certificates.

SECTION 11: Tax Levy. To provide for the payment of the Debt Service Requirements on the Certificates being (i) the interest on the Certificates and (ii) a sinking fund for their redemption at Stated Maturity or a sinking fund of 2% (whichever amount shall be the greater), there shall be and there is hereby levied for the Fiscal Year commencing October 1, 2024 and each succeeding year thereafter while the Certificates or any interest thereon shall remain Outstanding, a sufficient tax, within the limitations prescribed by law, on each \$100 valuation of taxable property in the Issuer, adequate to pay such Debt Service Requirements, full allowance being made for delinquencies and costs of collection; said tax shall be assessed and collected each year and applied to the payment of the Debt Service Requirements, and the same shall not be diverted to any other purpose. The taxes so levied and collected shall be paid into the Certificate Fund and are thereafter pledged to the payment of the Certificates. The Governing Body hereby declares its purpose and intent to provide and levy a tax legally and fully sufficient to pay the said Debt Service Requirements, it having been determined that the existing and available taxing authority of the Issuer for such purpose is adequate to permit a legally sufficient tax in consideration of all other outstanding indebtedness.

The amount of taxes to be provided annually for the payment of the principal of and interest on the Certificates shall be determined and accomplished in the following manner:

A. Prior to the date the Governing Body establishes the annual tax rate and passes an ordinance levying ad valorem taxes each year, the Governing Body shall determine:

- (1) the amount of Debt Service Requirements to become due and payable on the Certificates between the Collection Date for the taxes then to be levied and the Collection Date for the taxes to be levied during the next succeeding calendar year;

(2) the amount on deposit in the Certificate Fund after: (i) deducting therefrom the total amount of Debt Service Requirements to become due on Certificates prior to the Collection Date for the ad valorem taxes to be levied; and (ii) adding thereto the amount of the Surplus Revenue Amount, if any, to be appropriated and allocated during such year to pay such Debt Service Requirements, if any, prior to the Collection Date for the ad valorem taxes to be levied; and

(3) the amount of Surplus Revenue Amount, if any, appropriated and set aside for the payment of the Debt Service Requirements on the Certificates between the Collection Date for the taxes then to be levied and the Collection Date for the taxes to be levied during the next succeeding Fiscal Year.

B. The amount of taxes to be levied annually each year to pay the Debt Service Requirements on the Certificates shall be the amount established in paragraph (1) above less the sum total of the amounts established in paragraphs (2) and (3), after taking into consideration delinquencies and costs of collecting such annual taxes.

SECTION 12: Pledge of Surplus Revenues.

A. The Issuer hereby covenants and agrees that (i) the Surplus Revenue Amount is (within the limitation of a total amount not to exceed \$1,000 during the time the Certificates or interest thereon remain Outstanding and unpaid) hereby irrevocably pledged to the payment of the principal of and interest on the Certificates (subject to the provisions of Section 10), and (ii) the pledge of Surplus Revenue Amount herein made for the payment of the Certificates shall constitute a lien on and pledge of the Surplus Revenue Amount in accordance with the terms and provisions hereof and be valid and binding without any physical delivery thereof or further act by the Issuer. The Issuer has previously authorized the issuance of the Limited Pledge Revenue Obligations that are payable from and secured, in part, by a lien on and pledge of the Surplus Revenue Amount as defined in the ordinances authorizing the issuance of the Limited Pledge Revenue Obligations.

B. Chapter 1208, Texas Government Code, as amended, applies to the issuance of the Certificates and the pledge of ad valorem taxes granted by the Issuer in Section 11, and the Surplus Revenue Amount granted by the Issuer under subsection A of this Section, and such pledge is therefore valid, effective, and perfected. If Texas law is amended at any time while the Certificates are outstanding and unpaid such that the pledge of the ad valorem taxes and Surplus Revenues granted by the Issuer is to be subject to the filing requirements of Chapter 9, Texas Business & Commerce Code, as amended, then in order to preserve to the registered owners of the Certificates the perfection of the security interest in this pledge, the Issuer agrees to take such measures as it determines are reasonable and necessary under Texas law to comply with the applicable provisions of Chapter 9, Texas Business & Commerce Code, as amended, and enable a filing to perfect the security interest in this pledge to occur.

SECTION 13: Revenue Fund. The Issuer covenants and agrees that there shall, from time to time be deposited into a special fund or account designated as “City of La Vernia, Texas, Surplus Revenue Fund” (the *Revenue Fund*) previously created, established, and maintained by the Issuer amounts whose sum shall not exceed, in the aggregate, \$1,000 which shall constitute the Surplus Revenue Amount. The amounts on deposit in the Revenue Fund shall be pledged and appropriated to the extent required to the payment of the amounts required to be deposited in the Certificate Fund. Surplus Revenues, and income earned thereon, in the Revenue Fund in excess

of the amounts required to fully discharge and satisfy the foregoing requirements may be used for any lawful purpose.

SECTION 14: Deposits to Certificate Fund – Surplus Certificate Proceeds. The Issuer covenants and agrees to cause to be deposited in the Certificate Fund prior to a principal and interest payment date for the Certificates, from the Surplus Revenues in the Revenue Fund, any Surplus Revenue Amount appropriated during any Fiscal Year.

Accrued interest, if any, received from the Purchasers of the Certificates shall be deposited in the Certificate Fund and ad valorem taxes levied and collected shall be deposited in the Certificate Fund. In addition, any surplus proceeds, along with any investment income thereon, from the sale of the Certificates not expended for authorized purposes shall be deposited in the Certificate Fund, and such amounts so deposited shall reduce the sum otherwise required to be deposited in the Certificate Fund from ad valorem taxes or Surplus Revenues.

SECTION 15: Security of Funds. All money on deposit in the funds for which this Ordinance makes provision (except any portion thereof as may be at any time properly invested as provided herein) shall be secured in the manner and to the fullest extent required by the laws of the State of Texas for the security of public funds, and money on deposit in such funds shall be used only for the purposes permitted by this Ordinance.

SECTION 16: Remedies in Event of Default. In addition to all the rights and remedies provided by the laws of the State of Texas, the Issuer covenants and agrees particularly that in the event the Issuer: (i) defaults in the payments to be made to the Certificate Fund; or (ii) defaults in the observance or performance of any other of the covenants, conditions, or obligations set forth in this Ordinance, the Holders of any of the Certificates shall be entitled to seek a writ of mandamus issued by a court of proper jurisdiction compelling and requiring the Governing Body of the Issuer and other officers of the Issuer to observe and perform any covenant, condition, or obligation prescribed in this Ordinance.

No delay or omission to exercise any right or power accruing upon any default shall impair any such right or power or shall be construed to be a waiver of any such default or acquiescence therein, and every such right and power may be exercised from time to time and as often as may be deemed expedient. The specific remedies herein provided shall be cumulative of all other existing remedies and the specification of such remedies shall not be deemed to be exclusive.

SECTION 17: Additional Obligations. The Issuer expressly reserves the right to hereafter issue Revenue Obligations, Additional Limited Pledge Revenue Obligations, and Inferior Lien Obligations without limitation as to principal amount, but subject to any terms, conditions or restrictions applicable thereto under law or otherwise.

Revenue Obligations, Additional Limited Pledge Revenue Obligations, and Inferior Lien Obligations, if issued, may be payable, in whole or in part, from Net Revenues (without impairment of the obligation of contract with the Holders of the Limited Pledge Revenue Obligations or the Certificates) upon such terms and conditions as the Governing Body may determine. Additional Limited Pledge Revenue Obligations, if issued and payable, in whole or in part from Surplus Revenues (as defined in the same or similar terms as the term Surplus Revenues is defined in this Ordinance), shall not, in any event, be construed as payable from the Surplus Revenues required by this Ordinance to be budgeted and appropriated for the payment of the

Certificates and interest thereon. Any Inferior Lien Obligations hereafter issued shall be payable from and secured by a lien on and pledge of certain surplus revenues of the System that is subordinate and inferior to the lien on and pledge of the Net Revenues securing the payment of the currently outstanding Limited Pledge Revenue Obligations or any Revenue Obligations or Additional Limited Pledge Revenue Obligations hereafter issued by the Issuer.

SECTION 18: Special Covenants. The Issuer hereby further covenants that:

A. it has the lawful power to pledge the Surplus Revenues supporting the Certificates and has lawfully exercised this power under the laws of the State of Texas, including power existing under Chapter 1502, as amended, Texas Government Code; and the Certificate of Obligation Act of 1971, as amended (Texas Local Government Code Section 271.041 through Section 271.064); and

B. other than for the payment of the currently outstanding Limited Pledge Revenue Obligations and the Certificates, the Net Revenues have not in any manner been pledged to the payment of any debt or obligation of the Issuer.

SECTION 19: Notices to Holders – Waiver. Wherever this Ordinance provides for notice to Holders of any event, such notice shall be sufficiently given (unless otherwise herein expressly provided) if in writing and sent by United States mail, first-class postage prepaid, to the address of each Holder appearing in the Security Register at the close of business on the business day next preceding the mailing of such notice.

In any case where notice to Holders is given by mail, neither the failure to mail such notice to any particular Holders, nor any defect in any notice so mailed, shall affect the sufficiency of such notice with respect to all other Certificates or Holders. Where this Ordinance provides for notice in any manner, such notice may be waived in writing by the Holder entitled to receive such notice, either before or after the event with respect to which such notice is given, and such waiver shall be the equivalent of such notice. Waivers of notice by Holders shall be filed with the Paying Agent/Registrar, but such filing shall not be a condition precedent to the validity of any action taken in reliance upon such waiver.

SECTION 20: Cancellation. All Certificates surrendered for payment, redemption, transfer, exchange, or replacement, if surrendered to the Paying Agent/Registrar, shall be promptly canceled by it and, if surrendered to the Issuer, shall be delivered to the Paying Agent/Registrar and, if not already canceled, shall be promptly canceled by the Paying Agent/Registrar. The Issuer may at any time deliver to the Paying Agent/Registrar for cancellation any Certificates previously certified or registered and delivered which the Issuer may have acquired in any manner whatsoever, and all Certificates so delivered shall be promptly canceled by the Paying Agent/Registrar. All canceled Certificates held by the Paying Agent/Registrar shall be destroyed as directed by the Issuer.

SECTION 21: Mutilated, Destroyed, Lost, and Stolen Certificates. If: (i) any mutilated Certificate is surrendered to the Paying Agent/Registrar, or the Issuer and the Paying Agent/Registrar receive evidence to their satisfaction of the destruction, loss, or theft of any Certificate; and (ii) there is delivered to the Issuer and the Paying Agent/Registrar such security or indemnity as may be required to save each of them harmless, then, in the absence of notice to the Issuer or the Paying Agent/Registrar that such Certificate has been acquired by a bona fide

purchaser, the Issuer shall execute and, upon its request, the Paying Agent/Registrar shall register and deliver, in exchange for or in lieu of any such mutilated, destroyed, lost, or stolen Certificate, a new Certificate of the same Stated Maturity and interest rate and of like tenor and principal amount, bearing a number not contemporaneously Outstanding.

In case any such mutilated, destroyed, lost, or stolen Certificate has become or is about to become due and payable, the Issuer in its discretion may, instead of issuing a new Certificate, pay such Certificate. Upon the issuance of any new Certificate or payment in lieu thereof, under this Section, the Issuer may require payment by the Holder of a sum sufficient to cover any tax or other governmental charge imposed in relation thereto and any other expenses (including attorney’s fees and the fees and expenses of the Paying Agent/Registrar) connected therewith. Every new Certificate issued pursuant to this Section in lieu of any mutilated, destroyed, lost, or stolen Certificate shall constitute a replacement of the prior obligation of the Issuer, whether or not the mutilated, destroyed, lost, or stolen Certificate shall be at any time enforceable by anyone, and shall be entitled to all the benefits of this Ordinance equally and ratably with all other Outstanding Certificates. The provisions of this Section are exclusive and shall preclude (to the extent lawful) all other rights and remedies with respect to the replacement and payment of mutilated, destroyed, lost, or stolen Certificates.

SECTION 22: Sale of the Certificates - Authorization of an Official Bid Form - Official Statement Approval - Use of Certificate Proceeds. The Certificates authorized by this Ordinance are hereby sold by the City to _____, as the as the purchaser at a competitive sale (the *Purchasers*, having all the rights, benefits, and obligations of a Holder) in accordance with the provisions of an Official Bid Form (the *Official Bid Form*), dated January 11, 2024, attached hereto as Exhibit B and incorporated herein by reference as a part of this Ordinance for all purposes, at a price of par, plus a [net] reoffering premium of \$_____, less the Purchaser’s compensation of \$_____) and no accrued interest. The Initial Certificate shall be registered in the name of _____. It is hereby officially found, determined, and declared that the Purchasers are the lowest bidder for the Certificates and as a result of invitations for competitive bids in compliance with applicable law. The pricing and terms of the sale of the Certificates are hereby found and determined to be the most advantageous reasonably obtainable by the City.

Furthermore, the City hereby ratifies, confirms, and approves in all respects (i) the City’s prior determination that the Preliminary Official Statement was, as of its date, “deemed final” in accordance with the Rule (hereinafter defined) and (ii) the use and distribution of the Preliminary Official Statement by the Purchasers in connection with the public offering and sale of the Certificates. The final Official Statement, being a modification and amendment of the Preliminary Official Statement to reflect the terms of sale (together with such changes approved by any Authorized Official), shall be and is hereby in all respects approved and the Purchasers are hereby authorized to use and distribute the final Official Statement, dated January 11, 2024, in the reoffering, sale and delivery of the Certificates to the public. The Mayor and of City Secretary of the Governing Body are further authorized and directed to manually, facsimile, or electronically execute and deliver for and on behalf of the Issuer copies of the Official Statement in final form as may be required by the Purchasers, and such final Official Statement in the form and content manually, facsimile, or electronically executed by said officials shall be deemed to be approved by the Governing Body and constitute the Official Statement authorized for distribution and use by the Purchasers. The proper officials of the City are hereby authorized to execute and deliver a

certificate pertaining to such Official Statement as prescribed therein, dated as of the date of payment for and delivery of the Certificates.

Proceeds derived from the sale of the Certificates (after paying remaining costs of issuance) shall be deposited into the special construction account or accounts created for the projects to be constructed with the proceeds of the Certificates and used to pay costs of such projects. This special construction account shall be established and maintained at the Depository and shall be invested in accordance with the provisions of Section 10 of this Ordinance. Interest earned on the proceeds of the Certificates pending completion of construction of the projects financed with such proceeds shall be accounted for, maintained, deposited, and expended as permitted by the provisions of Chapter 1201, as amended, Texas Government Code, or as required by any other applicable law. Thereafter, such amounts shall be expended in accordance with Section 14 of this Ordinance.

SECTION 23: Covenants Regarding Tax Exemption of Interest on the Certificates.

A. Covenants. The City covenants to take any action necessary to assure, or refrain from any action which would adversely affect, the treatment of the Certificates as obligations described in section 103 of the Internal Revenue Code of 1986, as amended (the *Code*), the interest on which is not includable in the “gross income” of the holder for purposes of federal income taxation. In furtherance thereof, the City covenants as follows:

(1) to take any action to assure that no more than 10 percent of the proceeds of the Certificates or the projects financed or refinanced therewith (less amounts deposited to a reserve fund, if any) are used for any “private business use,” as defined in section 141(b)(6) of the Code or, if more than 10 percent of the proceeds of the Certificates or the projects financed or refinanced therewith are so used, such amounts, whether or not received by the City, with respect to such private business use, do not, under the terms of this Ordinance or any underlying arrangement, directly or indirectly, secure or provide for the payment of more than 10 percent of the debt service on the Certificates, in contravention of section 141(b)(2) of the Code;

(2) to take any action to assure that in the event that the “private business use” described in subsection (1) hereof exceeds 5 percent (5%) of the proceeds of the Certificates or the projects financed or refinanced therewith (less amounts deposited into a reserve fund, if any) then the amount in excess of 5 percent (5%) is used for a “private business use” which is “related” and not “disproportionate,” within the meaning of section 141(b)(3) of the Code, to the governmental use;

(3) to take any action to assure that no amount which is greater than the lesser of \$5,000,000, or 5 percent (5%) of the proceeds of the Certificates (less amounts deposited into a reserve fund, if any) is directly or indirectly used to finance loans to persons, other than state or local governmental units, in contravention of section 141(c) of the Code;

(4) to refrain from taking any action which would otherwise result in the Certificates being treated as “private activity bonds” within the meaning of section 141(b) of the Code;

(5) to refrain from taking any action that would result in the Certificates being “federally guaranteed” within the meaning of section 149(b) of the Code;

(6) to refrain from using any portion of the proceeds of the Certificates, directly or indirectly, to acquire or to replace funds which were used, directly or indirectly, to acquire investment property (as defined in section 148(b)(2) of the Code) which produces a materially higher yield over the term of the Certificates, other than investment property acquired with –

(A) proceeds of the Certificates invested for a reasonable temporary period of three years or less or, in the case of a refunding bond, for a period of 90 days or less until such proceeds are needed for the purpose for which the Certificates are issued,

(B) amounts invested in a bona fide debt service fund, within the meaning of section 1.148-1(b) of the Treasury Regulations, and

(C) amounts deposited in any reasonably required reserve or replacement fund to the extent such amounts do not exceed 10% of the proceeds of the Certificates;

(7) to otherwise restrict the use of the proceeds of the Certificates or amounts treated as proceeds of the Certificates, as may be necessary, so that the Certificates do not otherwise contravene the requirements of section 148 of the Code (relating to arbitrage);

(8) refrain from using the proceeds of the Certificates or proceeds of any prior bonds to pay debt service on another issue more than 90 days after the date of issue of the Certificates in contravention of the requirements of section 149(d) of the Code (relating to advance refundings); and

(9) to pay to the United States of America at least once during each five-year period (beginning on the date of delivery of the Certificates) an amount that is at least equal to 90% of the “Excess Earnings,” within the meaning of section 148(f) of the Code and to pay to the United States of America, not later than 60 days after the Certificates have been paid in full, 100% of the amount then required to be paid as a result of Excess Earnings under section 148(f) of the Code.

B. Rebate Fund. In order to facilitate compliance with the above covenant (9), a *Rebate Fund* is hereby established by the City for the sole benefit of the United States of America, and such fund shall not be subject to the claim of any other person, including without limitation the bondholders. The Rebate Fund is established for the additional purpose of compliance with section 148 of the Code.

C. Proceeds. The City understands that the term “proceeds” includes “disposition proceeds” as defined in the Treasury Regulations and, in the case of refunding bonds, transferred proceeds (if any) and proceeds of the refunded bonds expended prior to the date of issuance of the Certificates. It is the understanding of the City that the covenants contained herein are intended to assure compliance with the Code and any regulations or rulings promulgated by the U.S.

Department of the Treasury pursuant thereto. In the event that regulations or rulings are hereafter promulgated which modify or expand provisions of the Code, as applicable to the Certificates, the City will not be required to comply with any covenant contained herein to the extent that such failure to comply, in the opinion of nationally recognized bond counsel, will not adversely affect the exemption from federal income taxation of interest on the Certificates under section 103 of the Code. In the event that regulations or rulings are hereafter promulgated which impose additional requirements which are applicable to the Certificates, the City agrees to comply with the additional requirements to the extent necessary, in the opinion of nationally recognized bond counsel, to preserve the exemption from federal income taxation of interest on the Certificates under section 103 of the Code. In furtherance of such intention, the City hereby authorizes and directs the Mayor, and the City Administrator/Finance Director of the City to execute any documents, certificates or reports required by the Code and to make such elections, on behalf of the City, which may be permitted by the Code as are consistent with the purpose for the issuance of the Certificates.

D. Allocation of, and Limitation on, Expenditures for the Project. The City covenants to account for the expenditure of sale proceeds and investment earnings to be used for the purposes described in Section 1 of this Ordinance on its books and records in accordance with the requirements of the Internal Revenue Code. The City recognizes that in order for the proceeds to be considered used for the reimbursement of costs, the proceeds must be allocated to expenditures within 18 months of the later of the date that (1) the expenditure is made, or (2) the project is completed; but in no event later than three years after the date on which the original expenditure is paid. The foregoing notwithstanding, the Issuer recognizes that in order for proceeds to be expended under the Internal Revenue Code, the sale proceeds or investment earnings must be expended no more than 60 days after the earlier of (1) the 5th anniversary of the delivery of the Certificates, or (2) the date the Certificates are retired. The City agrees to obtain the advice of nationally-recognized bond counsel if such expenditure fails to comply with the foregoing to assure that such expenditure will not adversely affect the tax-exempt status of the Certificates. For purposes hereof, the City shall not be obligated to comply with this covenant if it obtains an opinion that such failure to comply will not adversely affect the excludability for federal income tax purposes from gross income of the interest.

E. Disposition of Project. The City covenants that the property constituting the projects financed or refinanced with the proceeds of the Certificates will not be sold or otherwise disposed in a transaction resulting in the receipt by the City of cash or other compensation, unless the City obtains an opinion of nationally-recognized bond counsel that such sale or other disposition will not adversely affect the tax-exempt status of the Certificates. For purposes of the foregoing, the portion of the property comprising personal property and disposed in the ordinary course shall not be treated as a transaction resulting in the receipt of cash or other compensation. For purposes hereof, the City shall not be obligated to comply with this covenant if it obtains an opinion that such failure to comply will not adversely affect the excludability for federal income tax purposes from gross income of the interest.

G. Written Procedures. Unless superseded by another action of the City, to ensure compliance with the covenants contained herein regarding private business use, remedial actions, arbitrage and rebate, the City Council hereby adopts and establishes the instructions attached hereto as Exhibit C as the City's written procedures.

H. Designation as Qualified Tax-Exempt Obligations. The Issuer hereby designates the Certificates as “qualified tax-exempt bonds” as defined in section 265(b)(3) of the Code. In furtherance of such designation, the Issuer represents, covenants and warrants the following: (a) that during the calendar year in which the Certificates are issued, the Issuer (including any subordinate entities) has not designated nor will designate bonds, which when aggregated with the Certificates, will result in more than \$10,000,000 of “qualified tax-exempt bonds” being issued; (b) that the Issuer reasonably anticipates that the amount of tax-exempt obligations issued, during the calendar year in which the Certificates are issued, by the Issuer (or any subordinate entities) will not exceed \$10,000,000; and, (c) that the Issuer will take such action or refrain from such action as necessary, and as more particularly set forth in this Section, in order that the Certificates will not be considered “private activity bonds” within the meaning of section 141 of the Code.

I. Reimbursement. This Ordinance is intended to satisfy the official requirements set forth in section 1.150-2 of the Treasury Regulations.

SECTION 24: Control and Custody of Certificates. The Mayor of the Issuer shall be and is hereby authorized to take and have charge of all necessary orders and records pending investigation by the Attorney General of the State of Texas and shall take and have charge and control of the Certificates pending their approval by the Attorney General of the State of Texas, the registration thereof by the Comptroller of Public Accounts of the State of Texas and the delivery of the Certificates to the Purchasers.

Furthermore, any Authorized Official, individually or any combination of them, are hereby authorized and directed to furnish and execute such documents relating to the Issuer and its financial affairs as may be necessary for the issuance of the Certificates, the approval of the Attorney General of the State of Texas and their registration by the Comptroller of Public Accounts of the State of Texas and, together with the Issuer’s Financial Advisor, Bond Counsel, and the Paying Agent/Registrar, make the necessary arrangements for the delivery of the Initial Certificate to the Purchasers and, when requested in writing by the Purchasers, the initial exchange thereof for definitive Certificates.

SECTION 25: Satisfaction of Obligation of Issuer. If the Issuer shall pay or cause to be paid, or there shall otherwise be paid to the Holders, the principal of, premium, if any, and interest on the Certificates, at the times and in the manner stipulated in this Ordinance, then the pledge of taxes levied and the lien on and pledge of the Surplus Revenues under this Ordinance and all covenants, agreements, and other obligations of the Issuer to the Holders shall thereupon cease, terminate, and be discharged and satisfied.

Certificates, or any principal amount(s) thereof, shall be deemed to have been paid within the meaning and with the effect expressed above in this Section when: (i) money sufficient to pay in full such Certificates or the principal amount(s) thereof at Stated Maturity or to the redemption date therefor, together with all interest due thereon, shall have been irrevocably deposited with and held in trust by the Paying Agent/Registrar, or an authorized escrow agent; and/or (ii) Government Securities shall have been irrevocably deposited in trust with the Paying Agent/Registrar, or an authorized escrow agent, which Government Securities mature as to principal and interest in such amounts and at such times as will insure the availability, without reinvestment, of sufficient money, together with any money deposited therewith, if any, to pay when due the principal of and interest on such Certificates, or the principal amount(s) thereof, on and prior to the Stated Maturity thereof or (if notice of redemption has been duly given or waived

or if irrevocable arrangements therefor acceptable to the Paying Agent/Registrar have been made) the redemption date thereof for the Certificates. In the event of a defeasance of the Certificates, the Issuer shall deliver a certificate from its financial advisor, the Paying Agent/Registrar, independent accounting firm, or another qualified third party concerning the deposit of cash and/or Government Securities to pay, when due, the principal of, redemption premium (if any), and interest due on any defeased Certificates. To the extent applicable, if at all, the Issuer covenants that no deposit of money or Government Securities will be made under this Section and no use made of any such deposit which would cause the Certificates to be treated as arbitrage bonds within the meaning of section 148 of the Code (as defined in Section 23 hereof).

Any money so deposited with the Paying Agent/Registrar, and all income from Government Securities held in trust by the Paying Agent/Registrar, or an authorized escrow agent, pursuant to this Section which is not required for the payment of the Certificates, or any principal amount(s) thereof, or interest thereon with respect to which such money has been so deposited shall be remitted to the Issuer or deposited as directed by the Issuer. Furthermore, any money held by the Paying Agent/Registrar for the payment of the principal of and interest on the Certificates and remaining unclaimed for a period of three (3) years after the Stated Maturity of the Certificates, or applicable redemption date of the Certificates, such money was deposited and is held in trust to pay shall upon the request of the Issuer be remitted to the Issuer against a written receipt therefor, subject to the unclaimed property laws of the State of Texas.

Notwithstanding any other provision of this Ordinance to the contrary, it is hereby provided that any determination not to redeem defeased Certificates that is made in conjunction with the payment arrangements specified in clause (i) or (ii) above shall not be irrevocable, provided that: (1) in the proceedings providing for such defeasance, the Issuer expressly reserves the right to call the defeased Certificates for redemption; (2) gives notice of the reservation of that right to the owners of the defeased Certificates immediately following the defeasance; (3) directs that notice of the reservation be included in any redemption notices that it authorizes; and (4) at the time of the redemption, satisfies the conditions of clause (i) or (ii) above with respect to such defeased debt as though it was being defeased at the time of the exercise of the option to redeem the defeased Certificates, after taking the redemption into account in determining the sufficiency of the provisions made for the payment of the defeased Certificates.

SECTION 26: Printed Opinion. The Purchasers' obligation to accept delivery of the Certificates is subject to their being furnished a final opinion of McCall, Parkhurst Horton L.L.P., San Antonio, Texas, as Bond Counsel, approving certain legal matters as to the Certificates, this opinion to be dated and delivered as of the date of initial delivery and payment for such Certificates. Printing of a true and correct copy of this opinion on the reverse side of each of the Certificates, with appropriate certificate pertaining thereto executed by facsimile signature of the City Secretary of the City is hereby approved and authorized.

SECTION 27: CUSIP Numbers. CUSIP numbers may be printed or typed on the definitive Certificates. It is expressly provided, however, that the presence or absence of CUSIP numbers on the definitive Certificates shall be of no significance or effect as regards the legality thereof, and neither the Issuer nor attorneys approving said Certificates as to legality are to be held responsible for CUSIP numbers incorrectly printed or typed on the definitive Certificates.

SECTION 28: Effect of Headings. The Section headings herein are for convenience only and shall not affect the construction hereof.

SECTION 29: Ordinance a Contract – Amendments – Outstanding Certificates. The Issuer acknowledges that the covenants and obligations of the Issuer herein contained are a material inducement to the purchase of the Certificates. This Ordinance shall constitute a contract with the Holders from time to time, be binding on the Issuer and its successors and assigns, and it shall not be amended or repealed by the Issuer so long as any Certificate remains Outstanding except as permitted in this Section. The Issuer may, without the consent of or notice to any Holders, from time to time and at any time, amend this Ordinance in any manner not detrimental to the interests of the Holders, including the curing of any ambiguity, inconsistency, or formal defect or omission herein. In addition, the Issuer may, with the written consent of Holders holding a majority in aggregate principal amount of the Certificates then Outstanding affected thereby, amend, add to, or rescind any of the provisions of this Ordinance; provided, however, that, without the consent of all Holders of Outstanding Certificates, no such amendment, addition, or rescission shall: (1) extend the time or times of payment of the principal of, premium, if any, and interest on the Certificates, reduce the principal amount thereof, the redemption price therefor, or the rate of interest thereon, or in any other way modify the terms of payment of the principal of, premium, if any, or interest on the Certificates; (2) give any preference to any Certificate over any other Certificate; or (3) reduce the aggregate principal amount of Certificates required for consent to any such amendment, addition, or rescission.

SECTION 30: Benefits of Ordinance. Nothing in this Ordinance, expressed or implied, is intended or shall be construed to confer upon any person other than the Issuer, Bond Counsel, the Paying Agent/Registrar, the Purchasers, and the Holders, any right, remedy, or claim, legal or equitable, under or by reason of this Ordinance or any provision hereof, this Ordinance and all its provisions being intended to be and being for the sole and exclusive benefit of the Issuer, Bond Counsel, the Paying Agent/Registrar, the Purchasers, and the Holders.

SECTION 31: Inconsistent Provisions. All ordinances, orders, or resolutions, or parts thereof, which are in conflict or inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters contained herein.

SECTION 32: Governing Law. This Ordinance shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

SECTION 33: Severability. If any provision of this Ordinance or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Ordinance and the application of such provision to other persons and circumstances shall nevertheless be valid, and the Governing Body hereby declares that this Ordinance would have been enacted without such invalid provision.

SECTION 34: Incorporation of Preamble Recitals. The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Ordinance for all purposes and are adopted as a part of the judgment and findings of the Governing Body of the Issuer.

SECTION 35: Authorization of Paying Agent/Registrar Agreement. The Governing Body of the Issuer hereby finds and determines that it is in the best interest of the Issuer to authorize the execution of a Paying Agent/Registrar Agreement pertaining to the registration, exchange, transferability, and payment of the Certificates. A copy of the Paying Agent/Registrar Agreement

is attached hereto, in substantially final form, as Exhibit A and is incorporated by reference to the provisions of this Ordinance.

SECTION 36: Book-Entry-Only System. The Certificates shall initially be registered so as to participate in a securities depository system (the *DTC System*) with the Depository Trust Company, New York, New York, or any successor entity thereto (*DTC*), as set forth herein. Each Stated Maturity of the Certificates shall be issued (following cancellation of the Initial Certificate described in Section 7) in the form of a separate single definitive Certificate. Upon issuance, the ownership of each such Certificate shall be registered in the name of Cede & Co., as the nominee of DTC, and all of the Outstanding Certificates shall be registered in the name of Cede & Co., as the nominee of DTC. The Issuer and the Paying Agent/Registrar are authorized to execute, deliver, and take the actions set forth in such letters to or agreements with DTC as shall be necessary to effectuate the DTC System, including the Letter of Representations attached hereto as Exhibit D (the *Representation Letter*).

With respect to the Certificates registered in the name of Cede & Co., as nominee of DTC, the Issuer and the Paying Agent/Registrar shall have no responsibility or obligation to any broker-dealer, bank, or other financial institution for which DTC holds the Certificates from time to time as securities depository (a *Depository Participant*) or to any person on behalf of whom such a Depository Participant holds an interest in the Certificates (an *Indirect Participant*). Without limiting the immediately preceding sentence, the Issuer and the Paying Agent/Registrar shall have no responsibility or obligation with respect to: (i) the accuracy of the records of DTC, Cede & Co., or any Depository Participant with respect to any ownership interest in the Certificates; (ii) the delivery to any Depository Participant or any other person, other than a registered owner of the Certificates, as shown on the Security Register, of any notice with respect to the Certificates, including any notice of redemption; or (iii) the delivery to any Depository Participant or any Indirect Participant or any other Person, other than a Holder of a Certificate, of any amount with respect to principal of, premium, if any, or interest on the Certificates. While in the DTC System, no person other than Cede & Co., or any successor thereto, as nominee for DTC, shall receive a bond certificate evidencing the obligation of the Issuer to make payments of principal, premium, if any, and interest pursuant to this Ordinance. Upon delivery by DTC to the Paying Agent/Registrar of written notice to the effect that DTC has determined to substitute a new nominee in place of Cede & Co., and subject to the provisions in this Ordinance with respect to interest checks or drafts being mailed to the Holder, the word “Cede & Co.” in this Ordinance shall refer to such new nominee of DTC.

In the event that: (i) the Issuer determines that DTC is incapable of discharging its responsibilities described herein and in the Representation Letter; (ii) the Representation Letter shall be terminated for any reason; or (iii) DTC or the Issuer determines that it is in the best interest of the beneficial owners of the Certificates that they be able to obtain certificated Certificates, the Issuer shall notify the Paying Agent/Registrar, DTC, and DTC Participants of the availability within a reasonable period of time through DTC of bond certificates, and the Certificates shall no longer be restricted to being registered in the name of Cede & Co., as nominee of DTC. At that time, the Issuer may determine that the Certificates shall be registered in the name of and deposited with a successor depository operating a securities depository system, as may be acceptable to the Issuer, or such depository’s agent or designee, and if the Issuer and the Paying Agent/Registrar do not select such alternate securities depository system then the Certificates may be registered in

whatever name or names the Holders of Certificates transferring or exchanging the Certificates shall designate, in accordance with the provisions hereof.

Notwithstanding any other provision of this Ordinance to the contrary, so long as any Certificate is registered in the name of Cede & Co., as nominee of DTC, all payments with respect to principal of, premium, if any, and interest on such Certificate and all notices with respect to such Certificate shall be made and given, respectively, in the manner provided in the Representation Letter.

SECTION 37: Public Meeting. It is officially found, determined, and declared that the meeting at which this Ordinance is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Ordinance, was given, all as required by Chapter 551, as amended, Texas Government Code.

SECTION 38: Unavailability of Authorized Publication. If, because of the temporary or permanent suspension of any newspaper, journal, or other publication, or, for any reason, publication of notice cannot be made meeting any requirements herein established, any notice required to be published by the provisions of this Ordinance shall be given in such other manner and at such time or times as in the judgment of the Issuer or of the Paying Agent/Registrar shall most effectively approximate such required publication and the giving of such notice in such manner shall for all purposes of this Ordinance be deemed to be in compliance with the requirements for publication thereof.

SECTION 39: No Recourse Against Issuer Officials. No recourse shall be had for the payment of principal of, premium, if any, or interest on any Certificate or for any claim based thereon or on this Ordinance against any official of the Issuer or any person executing any Certificate.

SECTION 40: Continuing Disclosure Undertaking.

A. **Definitions.** As used in this Section, the following terms have the meanings ascribed to such terms below:

EMMA means the MSRB's Electronic Municipal Market Access system, accessible by the general public, without charge, on the internet through the uniform resource locator (URL) <http://www.emma.msrb.org>.

Financial Obligation means a (a) debt obligation; (b) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (c) guarantee of a debt obligation or any such derivative instrument; provided that "financial obligation" shall not include municipal securities (as defined in the Securities Exchange Act of 1934, as amended) as to which a final official statement (as defined in the Rule) has been provided to the MSRB consistent with the Rule.

MSRB means the Municipal Securities Rulemaking Board.

Rule means SEC Rule 15c2-12, as amended from time to time.

SEC means the United States Securities and Exchange Commission.

Undertaking means the Issuer's continuing disclosure undertaking, described in subsections B through E below, hereunder accepted and entered into by the Issuer for the purpose of compliance with the Rule.

B. Annual Reports. The issuance and sale of the Certificates qualifies for the Rule 15c2-12(d)(2) exemption because the Issuer does not currently have more than \$10,000,000 in aggregate amount of outstanding municipal securities (excluding securities offered in transactions that were exempt from the Rule). Pursuant to such exemption, the Issuer shall provide annually to the MSRB, in the electronic format as prescribed by the MSRB, certain updated financial information and operating data pertaining to the City that is customarily prepared and publicly available, to wit: the City's annual audited financial statements. Any financial statements to be so provided shall be (1) prepared in accordance with the accounting principles described in the Issuer's annual financial report, or such other accounting principles as the Issuer may be required to employ from time to time pursuant to state law or regulation, and (2) audited, if the Issuer commissions an audit of such statements and the audit is completed within the period during which they must be provided. The City will update and provide this information within twelve (12) months after the end of each fiscal year commencing with the fiscal year ending in 2024. If the audit of such financial statements is not complete within such period, then the Issuer shall file unaudited financial statements within such period and audited financial statements for the applicable Fiscal Year to the MSRB, when and if the audit report on such financial statements becomes available. Under current Texas law, including, but not limited to, Chapter 103, as amended, Texas Local Government Code, the Issuer must have its records and accounts audited annually and shall have an annual financial statement prepared based on the audit. The annual financial statement, including the auditor's opinion on the statement, shall be filed in the office of the City Secretary within one hundred eighty (180) days after the last day of the Issuer's Fiscal Year. Additionally, upon the filing of this financial statement and the annual audit, these documents are subject to the Texas Open Records Act, as amended, Texas Government Code, Chapter 552.

If the Issuer changes its Fiscal Year, it will file notice of such change (and of the date of the new Fiscal Year end) with the MSRB prior to the next date by which the Issuer otherwise would be required to provide financial information and operating data pursuant to this Section.

C. Notice of Certain Events. The Issuer shall file notice of any of the following events with respect to the Certificates to the MSRB in a timely manner and not more than 10 business days after occurrence of the event:

- (1) principal and interest payment delinquencies;
- (2) non-payment related defaults, if material;
- (3) unscheduled draws on debt service reserves reflecting financial difficulties;
- (4) unscheduled draws on credit enhancements reflecting financial difficulties;
- (5) substitution of credit or liquidity providers, or their failure to perform;

- (6) adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB), or other material notices or determinations with respect to the tax status of the Certificates, or other material events affecting the tax status of the Certificates;
- (7) modifications to rights of Holders of the Certificates, if material;
- (8) Certificate calls, if material, and tender offers;
- (9) defeasances;
- (10) release, substitution, or sale of property securing repayment of the Certificates, if material;
- (11) rating changes;
- (12) bankruptcy, insolvency, receivership, or similar event of the Issuer, which shall occur as described below;
- (13) the consummation of a merger, consolidation, or acquisition involving the Issuer or the sale of all or substantially all of its assets, other than in the ordinary course of business, the entry into of a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;
- (14) appointment of a successor or additional paying agent/registrar or the change of name of a paying agent/registrar, if material;
- (15) incurrence of a Financial Obligation of the Issuer, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the Issuer, any of which affect security holders, if material; and
- (16) default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the Issuer, any of which reflect financial difficulties.

For these purposes, (a) any event described in the immediately preceding paragraph (12) is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent, or similar officer for the Issuer in a proceeding under the United States Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the Issuer, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement, or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the

Issuer, and (b) the Issuer intends the words used in the immediately preceding paragraphs (15) and (16) and the definition of Financial Obligation in this Section have the same meanings as when they are used in the Rule, as evidenced by SEC Release No. 34-83885, dated August 20, 2018.

The Issuer shall file notice with the MSRB, in a timely manner, of any failure by the Issuer to provide financial information or operating data in accordance with this Section by the time required by this Section.

D. Limitations, Disclaimers, and Amendments. The Issuer shall be obligated to observe and perform the covenants specified in this Section for so long as, but only for so long as, the Issuer remains an “obligated person” with respect to the Certificates within the meaning of the Rule, except that the Issuer in any event will give notice of any deposit that causes the Certificates to be no longer Outstanding.

The provisions of this Section are for the sole benefit of the holders and beneficial owners of the Certificates, and nothing in this Section, express or implied, shall give any benefit or any legal or equitable right, remedy, or claim hereunder to any other person. The Issuer undertakes to provide only the financial information, operating data, financial statements, and notices which it has expressly agreed to provide pursuant to this Section and does not hereby undertake to provide any other information that may be relevant or material to a complete presentation of the Issuer’s financial results, condition, or prospects or hereby undertake to update any information provided in accordance with this Section or otherwise, except as expressly provided herein. The Issuer does not make any representation or warranty concerning such information or its usefulness to a decision to invest in or sell Certificates at any future date.

UNDER NO CIRCUMSTANCES SHALL THE ISSUER BE LIABLE TO THE HOLDER OR BENEFICIAL OWNER OF ANY CERTIFICATE OR ANY OTHER PERSON, IN CONTRACT OR TORT, FOR DAMAGES RESULTING IN WHOLE OR IN PART FROM ANY BREACH BY THE ISSUER, WHETHER NEGLIGENT OR WITH OR WITHOUT FAULT ON ITS PART, OF ANY COVENANT SPECIFIED IN THIS SECTION, BUT EVERY RIGHT AND REMEDY OF ANY SUCH PERSON, IN CONTRACT OR TORT, FOR OR ON ACCOUNT OF ANY SUCH BREACH SHALL BE LIMITED TO AN ACTION FOR *MANDAMUS* OR SPECIFIC PERFORMANCE.

No default by the Issuer in observing or performing its obligations under this Section shall constitute a breach of or default under this Ordinance for purposes of any other provision of this Ordinance.

Nothing in this Section is intended or shall act to disclaim, waive, or otherwise limit the duties of the Issuer under federal and state securities laws.

The provisions of this Section may be amended by the Issuer from time to time to adapt to changed circumstances that arise from a change in legal requirements, a change in law, or a change in the identity, nature, status, or type of operations of the Issuer, but only if (i) the provisions of this Section, as so amended, would have permitted an underwriter to purchase or sell Certificates in the primary offering of the Certificates in compliance with the Rule, taking into account any amendments or interpretations of the Rule to the date of such amendment, as well as such changed circumstances, and (ii) either (a) the holders of a majority in aggregate principal amount (or any greater amount required by any other provision of this Ordinance that authorizes such an

amendment) of the Outstanding Certificates consent to such amendment or (b) a person that is unaffiliated with the Issuer (such as nationally recognized bond counsel) determines that such amendment will not materially impair the interests of the holders and beneficial owners of the Certificates. The Issuer may also repeal or amend the provisions of this Section if the SEC amends or repeals the applicable provisions of the Rule or any court of final jurisdiction enters judgment that such provisions of the Rule are invalid, and the Issuer also may amend the provisions of this Section in its discretion in any other manner or circumstance, but in either case only if and to the extent that the provisions of this sentence would not have prevented an underwriter from lawfully purchasing or selling Certificates in the primary offering of the Certificates, giving effect to (a) such provisions as so amended and (b) any amendments or interpretations of the Rule. If the Issuer so amends the provisions of this Section, the Issuer shall include with any amended financial information or operating data next provided in accordance with this Section an explanation, in narrative form, of the reasons for the amendment and of the impact of any change in the type of financial information or operating data so provided.

E. Information Format – Incorporation by Reference. The Issuer information required under this Section shall be filed with the MSRB through EMMA in such format and accompanied by such identifying information as may be specified from time to time thereby. Under the current rules of the MSRB, continuing disclosure documents submitted to EMMA must be in word-searchable portable document format (PDF) files that permit the document to be saved, viewed, printed, and retransmitted by electronic means and the series of obligations to which such continuing disclosure documents relate must be identified by CUSIP number or numbers.

Financial information and operating data to be provided pursuant to this Section may be set forth in full in one or more documents or may be included by specific reference to any document (including an official statement or other offering document) available to the public through EMMA or filed with the SEC.

F. General Policies and Procedures Concerning Compliance with the Rule. Because the issuance of the Certificates is subject to the provisions of the Rule and because the potential “underwriters” in a competitive sale of the Certificates or the initial purchasers in a competitive sale of the Certificates may be subject to MSRB rules and regulations with respect to such sale (including certain due diligence and suitability requirements, among others), the Issuer hereby adopts the General Policies and Procedures Concerning Compliance with the Rule (the *Policies and Procedures*), attached hereto as Exhibit E, with which the Issuer shall follow to assure compliance with the Undertaking. The Issuer has developed these Policies and Procedures for the purpose of meeting its requirements of the Undertaking and, in connection therewith, has sought the guidance from its internal staff charged with administering the Issuer’s financial affairs, its municipal or financial advisor, its legal counsel (including its Bond Counsel), and its independent accountants (to the extent determined to be necessary or advisable). The Policies and Procedures can be amended at the sole discretion of the Issuer and any such amendment will not be deemed to be an amendment to the Undertaking. Each Authorized Official is hereby authorized to amend the Policies and Procedures as a result of a change in law, a future issuance of indebtedness subject to the Rule, or another purpose determined by the Authorized Official to be necessary or desirable for or with respect to future compliance with the Undertaking.

SECTION 41: Further Procedures. The officers and employees of the City are hereby authorized, empowered and directed from time to time and at any time to do and perform all such acts and things and to execute, acknowledge and deliver in the name and under the corporate seal

and on behalf of the City all such instruments, whether or not herein mentioned, as may be necessary or desirable in order to carry out the terms and provisions of this Ordinance, the initial sale and delivery of the Certificates, the Official Bid Form, the Paying Agent/Registrar Agreement, and the Official Statement. In addition, prior to the initial delivery of the Certificates, any Authorized Official and Bond Counsel are hereby authorized and directed to approve any technical changes or corrections to this Ordinance or to any of the instruments authorized and approved by this Ordinance necessary in order to (i) correct any ambiguity or mistake or properly or more completely document the transactions contemplated and approved by this Ordinance, (ii) obtain a rating from any of the national bond rating agencies, or (iii) obtain the approval of the Certificates by the Texas Attorney General’s office. Bond Counsel is further authorized to institute any bond validation suit under Chapter 1205, as amended, Texas Government Code (or any successor statute thereto) related to the Certificates while the Certificates are outstanding and unpaid. In case any officer of the City whose signature shall appear on any certificate shall cease to be such officer before the delivery of such certificate, such signature shall nevertheless be valid and sufficient for all purposes the same as if such officer had remained in office until such delivery.

SECTION 42: Construction of Terms. If appropriate in the context of this Ordinance, words of the singular number shall be considered to include the plural, words of the plural number shall be considered to include the singular, and words of the masculine, feminine or neuter gender shall be considered to include the other genders.

SECTION 43: City’s Consent to Provide Information and Documentation to the Texas MAC. The Municipal Advisory Council of Texas (the *Texas MAC*), a non-profit membership corporation organized exclusively for non-profit purposes described in section 501(c)(6) of the Code and which serves as a comprehensive financial information repository regarding municipal debt issuers in Texas, requires provision of written documentation regarding the issuance of municipal debt by the issuers thereof. In support of the purpose of the Texas MAC and in compliance with applicable law, the City hereby consents to and authorizes any Authorized Official, the City’s Bond Counsel, and/or the City’s Financial Advisor to provide to the Texas MAC information and documentation requested by the Texas MAC relating to the Certificates; provided, however, that no such information and documentation shall be provided prior to the Closing Date. This consent and authorization relates only to information and documentation that is a part of the public record concerning the issuance of the Certificates.

SECTION 44: Effective Date. Pursuant to the provisions of Section 1201.028, as amended, Texas Government Code, this Ordinance shall be effective immediately upon adoption, and it is so resolved.

[The remainder of this page intentionally left blank.]

PASSED AND ADOPTED by the City Council of the City of La Vernia, Texas, this the 11th day of January, 2024.

CITY OF LA VERNIA, TEXAS

Mayor

ATTEST:

City Secretary

(SEAL)

INDEX TO SCHEDULES AND EXHIBITS

Exhibit A – Paying Agent/Registrar Agreement

Exhibit B – Official Bid Form

Exhibit C – Written Procedures Relating to Continuing Compliance with Federal Tax Covenants

Exhibit D – DTC Letter of Representations

Exhibit E – General Policies and Procedures Concerning Compliance with the Rule

EXHIBIT A

PAYING AGENT/REGISTRAR AGREEMENT

See Tab No. __

EXHIBIT B

BID FORM

See Tab No. __

EXHIBIT C

WRITTEN PROCEDURES RELATING TO CONTINUING COMPLIANCE WITH FEDERAL TAX COVENANTS

A. Arbitrage. With respect to the investment and expenditure of the proceeds of the Certificates, the City Administrator/Finance Director, or its designee, (the *Responsible Person*) will:

(i) monitor all amounts deposited into a sinking fund or funds (e.g., the Interest and Sinking Fund), to assure that the maximum amount invested at a yield higher than the yield on the Certificates does not exceed an amount equal to the debt service on the Certificates in the succeeding 12 month period plus a carryover amount equal to one-twelfth of the principal and interest payable on the Certificates for the immediately preceding 12-month period;

(ii) ensure that the applicable information return (e.g., IRS Form 8038-G, 8038-GC, or any successor forms) is timely filed with the IRS; and

(iii) assure that, unless excepted from rebate and yield restriction under section 148(f) of the Code, excess investment earnings are computed and paid to the U.S. government at such time and in such manner as directed by the IRS (A) at least every five (5) years after the date of delivery of the Certificates (the *Issue Date*), and (B) within 30 days after the date the Certificates are retired.

B. Private Business Use. With respect to the use of the facilities financed or refinanced with the proceeds of the Certificates the Responsible Person will:

(i) monitor the date on which the facilities are substantially complete and available to be used for the purpose intended;

(ii) monitor whether, at any time the Certificates are outstanding, any person, other than the City, the employees of the City, the agents of the City or members of the general public has any contractual right (such as a lease, purchase, management or other service agreement) with respect to any portion of the facilities;

(iii) monitor whether, at any time the Certificates are outstanding, any person, other than the City, the employees of the City, the agents of the City or members of the general public has a right to use the output of the facilities (e.g., water, gas, electricity);

(iv) monitor whether, at any time the Certificates are outstanding, any person, other than the City, the employees of the City, the agents of the City or members of the general public has a right to use the facilities to conduct or to direct the conduct of research;

(v) determine whether, at any time the Certificates are outstanding, any person, other than the City, has a naming right for the facilities or any other contractual right granting an intangible benefit;

(vi) determine whether, at any time the Certificates are outstanding, the facilities are sold or otherwise disposed of; and

(vii) take such action as is necessary to remediate any failure to maintain compliance with the covenants contained in the Ordinance related to the public use of the facilities.

C. Record Retention. The Responsible Person will maintain or cause to be maintained all records relating to the investment and expenditure of the proceeds of the Certificates and the use of the facilities financed or refinanced thereby for a period ending three (3) years after the complete extinguishment of the Certificates. If any portion of the Certificates is refunded with the proceeds of another series of tax-exempt obligations, such records shall be maintained until the three (3) years after the refunding obligations are completely extinguished. Such records can be maintained in paper or electronic format.

D. Responsible Person. The Responsible Person shall receive appropriate training regarding the City's accounting system, contract intake system, facilities management and other systems necessary to track the investment and expenditure of the proceeds and the use of the facilities financed or refinanced with the proceeds of the Certificates. The foregoing notwithstanding, the Responsible Person is authorized and instructed to retain such experienced advisors and agents as may be necessary to carry out the purposes of these instructions.

EXHIBIT D

DTC LETTER OF REPRESENTATIONS

See Tab No. __

EXHIBIT E

GENERAL POLICIES AND PROCEDURES CONCERNING COMPLIANCE WITH THE RULE

I. Capitalized terms used in this Exhibit have the meanings ascribed thereto in Section 40 of the Ordinance. *Certificates* refer to the Certificates that are the subject of the Ordinance to which this Exhibit is attached.

II. As a capital markets participant, the Issuer is aware of its continuing disclosure requirements and obligations existing under the Rule prior to February 27, 2019, the effective date of the most recent amendment to the Rule (the *Effective Date*), and has implemented and maintained internal policies, processes, and procedures to ensure compliance therewith. Adherence to these internal policies, processes, and procedures has enabled underwriters in non-exempt negotiated sales and initial purchasers in non-exempt competitive sales to comply with their obligations arising under various MSRB rules and regulations concerning due diligence and findings of suitability, among other matters, regarding the Issuer's compliance with the Rule.

III. The Issuer is aware that the Rule was amended as of the Effective Date (the *Rule Amendment*) and has accommodated this amendment by adding subparagraphs (15) and (16) to Section 40C of the Ordinance, which provisions are a part of the Undertaking.

IV. The Issuer is aware that "participating underwriters" (as such term is defined in the Rule) of the Certificates must make inquiry and reasonably believe that the Issuer is likely to comply with the Undertaking and that the standards for determining compliance have increased over time as a result of, among others, the United States Securities and Exchange Commission's Municipalities Continuing Disclosure Cooperation Initiative and regulatory commentary relating to the effectiveness of the Rule Amendment.

V. The Issuer now establishes the following general policies and procedures (the *Policies and Procedures*) for satisfying its obligations pursuant to the Undertaking, which policies and procedures have been developed based on the Issuer's informal policies, procedures, and processes utilized prior to the Effective Date for compliance with the Issuer's obligations under the Rule, the advice from and discussions with the Issuer's internal senior staff (including staff charged with administering the Issuer's financial affairs), its municipal or financial advisor, its legal counsel (including Bond Counsel), and its independent accountants, to the extent determined to be necessary or advisable (collectively, the *Compliance Team*):

1. the City Administrator/Finance Director (the *Compliance Officer*) shall be responsible for satisfying the Issuer's obligations pursuant to the Undertaking through adherence to these Policies and Procedures;

2. the Compliance Officer shall establish reminder or "tickler" systems to identify and timely report to the MSRB, in the format thereby prescribed from time to time, the Issuer's information of the type described in Section 40B of the Ordinance;

3. the Compliance Officer shall promptly determine the occurrence of any of the events described in Section 40C of the Ordinance;

4. the Compliance Officer shall work with external consultants of the Issuer, as and to the extent necessary, to timely prepare and file with the MSRB the annual information of the Issuer and notice of the occurrence of any of the events referenced in Clauses 2 and 3 above, respectively, the foregoing being required to satisfy the terms of the Undertaking;

5. the Compliance Officer shall establish a system for identifying and monitoring any Financial Obligations, whether now existing or hereafter entered into by the Issuer, and (upon identification) determining if such Financial Obligation has the potential to materially impact the security or source of repayment of the Certificates;

6. upon identification of any Financial Obligation meeting the materiality standard identified in Clause 5 above, the Compliance Officer shall establish a process for identifying and monitoring any Issuer agreement to covenants, events of default, remedies, priority rights, or other similar terms under such Financial Obligation;

7. the Compliance Officer shall establish a process for identifying the occurrence of any default, event of acceleration, termination event, modification of terms, or other similar events under the terms of any Financial Obligation, the occurrence of any of which reflect financial difficulties of the Issuer; and

8. the Compliance Officer shall annually review these Policies and Procedures with the remainder of the Compliance Team, make any modifications on an internal document retained by the Compliance Officer and available to any “participating underwriter” (as defined in the Rule), if requested, and on the basis of this annual review (to the extent determined to be necessary or desirable), seek additional training for herself or himself, as well as other members of the Issuer’s internal staff identified by the Compliance Officer to assist with the Issuer’s satisfaction of the terms and provisions of the Undertaking.



Park Rental Agreement

Name of Responsible Party: _____

Address: _____

Home Phone: _____ Cell Phone: _____ Work Phone: _____

Requested Rental Date: _____ Type of Function: _____

Rental Time: AM (open to 2 pm) _____ PM (2pm to close) _____

Will alcohol be consumed at the function? Yes _____ No _____ (If yes contact LV Police Department)

Regular Rental (per hour)

Facility	Resident	Non-Resident	Minimum Rental Hours	Min Rental Fee Res/Non-Res	Total Rental	Security Deposit
Pavilion (Large)	\$50	\$75				\$50
Pavilion (Small)	\$30	\$55				\$50
Gazebo	\$50	\$75				\$50
Volleyball Court	\$10	\$20	2	\$20/\$40		\$25
Baseball Field (A)	\$15	\$20	2	\$30/\$40		\$75
Baseball Field (B-G)	\$10	\$15	2	\$20/\$30		\$50
Baseball Lights	\$10	\$15	2	\$20/\$30		-

Tournament Rental (Fees based on entire day)

Facility	Resident	Non-Resident	Cost per team	Number of Teams	Rental Fee	Security Deposit
Volleyball Court (All)	\$150	\$200	\$15			\$500
Baseball/Softball						
A Field	\$125	\$175				\$100
B Field	\$125	\$175				\$100
C Field	\$125	\$175				\$100
D Field	\$100	\$150				\$100
E Field	\$100	\$150				\$100
F Field	\$125	\$150				\$100
G Field	\$75	\$125				\$100
All Fields	\$800	\$1000				\$500
Lights	\$40	\$60				

Volleyball Tournament: \$15 per team

*Tables and chairs will be available to rent for \$50.00 per 4-hour window plus a \$150.00 deposit

- _____ - If required, provide proof of insurance in the amount of \$1,000,000 naming the “City of La Vernia” as an additional insured may be required before issuance of the park permit. (Required for all tournaments)

- _____ - Area must be cleaned when rental is complete, if not deposit could be forfeited.

- _____ - There is to be NO driving inside the city park, without City Administrator prior approval. If vehicles are found in the park the entire deposit will be forfeited.

- _____ - Agree to all La Vernia City Park Rules (Provided on application)

- _____ -The sale of food, beverages, and goods may require a permit (Sale of Goods Permit or Food Permit).

- _____ - Renters may not charge a parking, entry or gate fee.

LA VERNIA CITY PARK RULES

**PARK HOURS OF OPERATION 7:00 AM-10:00 PM MONDAY-SUNDAY
SPLASH PAD HOURS ARE 10:30 AM- 8:00 PM DURING THE SEASON**

- NO GLASS CONTAINERS
- NO LITTERING
- NO WEAPONS
- NO POSSESSION OF ALCOHOL FOR THOSE UNDER 21
- NO INTOXICATED INDIVIDUALS AT THE PARK
- NO FIREWORKS
- NO FIRES UNLESS IN A DESIGNATED AREA
- NO EXCESSIVE NOISE OR LOUD MUSIC
- NO ATHLETIC SPORTS IN PICNIC AREAS
- NO SKATEBOARDS ON GAZEBO RAILING
- NO EXERCISE EQUIPMENT ON GAZEBO RAILING, FENCE LINE, OR ANY OTHER CITY PROPERTY
- NO MOTOR VEHICLES BEYOND THE PARKING LOT UNLESS GIVEN WRITTEN CONSENT BY CITY HALL
- NO SELLING OF FOOD, DRINKS, MERCHANDISE, OR SERVICES UNLESS GIVEN WRITTEN CONSENT BY CITY HALL
- NO BOUNCE HOUSES UNLESS GIVEN WRITTEN CONSENT BY CITY HALL
- NO SIGNS OR STRUCTURES BUILT IN THE PARK UNLESS GIVEN WRITTEN CONSENT BY CITY HALL
- NO TAMPERING WITH ELECTRICAL OUTLETS - VIOLATORS WILL BE PROSECUTED
- DO NOT LEAVE CHILDREN UNATTENDED
- DO NOT LEAVE BBQ PITS UNATTENDED WHILE IN USE
- DOGS MUST BE ON A LEASH UNLESS IN THE DOG PARK
- BE AWARE OF DISC GOLF GAMES IN PROGRESS
- THE CITY IS NOT RESPONSIBLE FOR THEFT OR DAMAGE TO YOUR VEHICLE WHILE ON CITY PROPERTY
- PAVILION AND GAZEBO RENTERS HAVE PRIORITY TO FACILITIES
- RENTERS MUST CLEAN THE GAZEBO/PAVILION OF TRASH AND DEBRIS OR YOUR DEPOSIT WILL NOT BE RETURNED
- BASEBALL FIELDS AND VOLLEYBALL COURTS ARE OPEN TO THE PUBLIC BUT CAN BE RESERVED
- LA VERNIA LITTLE LEAGUE AND VOLLEYBALL LEAGUE HAVE PRIORITY OVER FACILITIES IF SCHEDULED ON THE SAME DAY AS YOUR EVENT

THANK YOU FOR ABIDING BY THE CITY PARK REGULATIONS AND KEEPING THE PARK A SAFE AND FUN PLACE FOR THE COMMUNITY

Purchasing Table and Chairs

Purchase	6ft Table		Folding Chairs		Overall Total
	Cost Each	Cost for 10	Cost Each	Cost for 80	
Walmart	44.98	449.80	15.00	1200.00	1649.80
Home Depot	54.88	548.80	16.14	1291.20	1840.00
Amazon	52.48	524.80	16.00	1279.96	1804.76

Rental Cost in San Antonio

Rental Cost	8 Tables		80 Chairs		Overall Total
	Each	Total	Each	Total	
R&R Party Rentals	Table and 6 Chairs Set	14.50			116.00
		12.00	1.00	80.00	176.00
Great Events		6.00	2.00	160.00	208.00
E&E Rentals		6.99	1.99	159.20	215.12

La Vernia Rental Cost (Does not include cost of Pavilion or Gazebo)

4 hour period	\$	50.00
Deposit	\$	150.00

CITY OF LA VERNIA
COST FOR SERVICES FEE SCHEDULE
 October 1, 2023, through September 30th, 2024

DESCRIPTION	CURRENT FEE	REVISION	FEE
Rentals per hour			
Pavilion (Large)			
<i>Resident</i>	\$50.00	<i>Same</i>	\$50.00
<i>Non-Resident</i>	\$75.00	<i>Same</i>	\$75.00
Pavilion (Small)			
<i>Resident</i>	NA	New	\$30.00
<i>Non-Resident</i>	NA	New	\$55.00
Gazebo			
<i>Resident</i>	\$50.00	<i>Same</i>	\$50.00
<i>Non-Resident</i>	\$75.00	<i>Same</i>	\$75.00
Volleyball Court			
<i>Resident</i>	\$10 per hour	<i>Same</i>	\$10 per hour
<i>Non-Resident</i>	\$20 per hour	<i>Same</i>	\$20 per hour
Baseball Field (A)			
<i>Resident</i>	\$15 per hour	<i>Same</i>	\$15 per hour
<i>Non-Resident</i>	\$20 per hour	<i>Same</i>	\$20 per hour
Baseball Field (B-G)			
<i>Resident</i>	\$10 per hour	<i>Same</i>	\$10 per hour
<i>Non-Resident</i>	\$15 per hour	<i>Same</i>	\$15 per hour
Baseball Lights			
<i>Resident</i>	NA	New	\$10 per hour
<i>Non-Resident</i>	NA	New	\$15 per hour

Tournament rentals	Varies		
Per day			
Volleyball court (all)			
<i>Resident</i>	\$25 per hour	<i>Up</i>	\$150.00
<i>Non-Resident</i>	\$30 per hour	<i>Up</i>	\$200.00
Volleyball Tournament	\$15 per team	<i>New</i>	\$15 per team
Baseball/ Softball			
A Field	NA		
<i>Resident</i>		<i>New</i>	\$125.00
<i>Non- Resident</i>		<i>New</i>	\$175.00
B Field	NA		
<i>Resident</i>		<i>New</i>	\$125.00
<i>Non- Resident</i>		<i>New</i>	\$175.00
C Field	NA		
<i>Resident</i>		<i>New</i>	\$125.00
<i>Non- Resident</i>		<i>New</i>	\$175.00
D Field	NA		
<i>Resident</i>		<i>New</i>	\$100.00
<i>Non- Resident</i>		<i>New</i>	\$150.00
E Field	NA		
<i>Resident</i>		<i>New</i>	\$100.00
<i>Non- Resident</i>		<i>New</i>	\$150.00
F Field	NA		
<i>Resident</i>		<i>New</i>	\$125.00
<i>Non- Resident</i>		<i>New</i>	\$150.00
G Field	NA		
<i>Resident</i>		<i>New</i>	\$75.00
<i>Non- Resident</i>		<i>New</i>	\$125.00
All Fields	NA		

Resident *New* \$800.00

Non- Resident *New* \$1000.00

Lights NA

Resident *New* \$40.00

Non- Resident *New* \$60.00

Table and chair

rentals NA *New* \$50.00

per 4-hour period

Deposit \$150.00

ORDINANCE NO. 011124-03**AN ORDINANCE OF THE CITY OF LA VERNIA, TEXAS AMENDING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; AND OTHER MATTERS IN CONNECTION THEREWITH.**

WHEREAS, the Budget for the Fiscal Year Beginning October 1, 2023, and ending September 30, 2024, has, heretofore, been adopted on September 14, 2023; and

WHEREAS, the City Administrator of the City of La Vernia, Texas (herein the "City") has requested budget amendment for a change to the fee schedule regarding park rental fees and;

WHEREAS, the City Council has reviewed the amendment prepared by the City Administrator and finds it to be in the best interest of the city of La Vernia.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LA VERNIA, TEXAS, THAT:

Section 1. Budget

The City hereby approves the budget amendment, attached as Exhibit A.

Section 2. Severability

If any provision of this Ordinance or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Ordinance and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City hereby declares that this Ordinance would have been enacted without such invalid provision.

Section 3. Conflict of Ordinances

Ordinances or parts of Ordinances in conflict herewith are hereby repealed and are no longer of any force and effect.

Section 4. Effective Date

This ordinance shall take effect upon City Council approval.

PASSED, APPROVED, AND APPROVED this 11th day of January 2024.

Martin Poore
Mayor, City of La Vernia

ATTEST:

Lindsey Wheeler,
City Secretary, City of La Vernia

APPROVED AS TO FORM:

City Attorney's Office
City of La Vernia

Exhibit A

AGREEMENT FOR COST SHARE BETWEEN THE CITY OF LA VENRIA AND THE LA VERNIA MUNICIPAL DEVELOPMENT DISTRICT WITH REGARD TO THE PURCHASE OF TABLES AND CHAIRS FOR JOINT USE

THE STATE OF TEXAS

KNOW ALL BY THESE PRESENTS:

COUNTY OF WILSON

This agreement, executed on the 14th day of October 2023, by and between the City of La Vernia, a municipal corporation, acting by and through its City Council, situated in Wilson County, Texas (hereinafter referred to as "City"), and the La Vernia Municipal Development District, a municipal development district (hereinafter referred to a "LVMDD") acting by and through it's President of the Board is as follows:

WITNESSETH:

- I. LVMDD agrees to purchase the previously mentioned tables and chairs for an amount not to exceed \$2,000.00. The City and LVMDD agree to both use the tables for events produced by the city, and the LVMDD respectively, and those which are hosted jointly. In addition to this, the City plans to use the tables and chairs as rental items at the city park, to be used when residents and non-residents rent the pavilion and or gazebo located at the city park. Being that the City plans to collect a rental fee for the tables and chairs in addition to the rental fee associated with renting the pavilion or gazebo., The city agrees to forward to collected table and chairs rental fee to the LVMDD account on a continual basis until the time at which the up to \$2,000.00 (or whatever the final purchase cost of the tables and chairs ends up being) is recuperated by the LVMDD. After this time, the City may collect and keep all of the associated rental fees for the tables and chairs.
- II. It is the express purpose of this agreement for the City and the LVMDD to enter into a cost-share arrangement regarding the purchase and subsequent revenue surrounding the tables and chairs.
- III. This agreement is subject to early termination if and only if the City provides the LVMDD with written notification at least 30 days in advance, and agrees to pay to LVMDD the full remainder amount due of the \$2,000.00 no later than the day the 30-day notice expires.
- IV. This agreement shall take effect on the day of execution

IN WITNESS WHEREOF, the parties have executed this contract in the year and on the day indicated.

**LA VERNIA
MUNICIPAL DEVELOPMENT DISTRICT**

CITY OF LA VERNIA



Dianell Recker
Acting President

Martin Poore
Mayor